2 A common policy tool for climate actions implemented in diverse ways

Developing a comprehensive strategy or a reference framework for advancing environmental objectives through public procurement is crucial for maintaining policy coherence and aligning procurement practices across diverse government levels. Over the past decade, countries have actively formulated GPP strategies and policies, a momentum that gained further attention with the advent of the UN Agenda 2030 and the Sustainable Development Goals. This chapter explores the detailed policies adopted by countries to support GPP, looking at the incorporation of mandatory requirements and the establishment of GPP-related targets. It focuses on the measures taken to ensure the harmonisation of GPP policies with broader national environmental commitments. Furthermore, the chapter sheds light on the primary challenges encountered by contracting authorities during GPP implementation, identifies pivotal factors promoting GPP adoption, and looks at the incentives employed to encourage the procurement of environmentally friendly products.

2.1. Policy framework to support GPP

GPP can be considered as part of a broader procurement strategy or as a dedicated GPP strategy and action plan. In 35 out of 38 the countries surveyed (92%) there is an active national GPP policy or framework, and 29 out of the 35 countries that have a GPP-specific policy or framework (83%) clearly refer to GPP or public procurement in their national environmental commitments and consider it essential to pursue climate objectives, suggesting that GPP is widely recognised as a powerful tool to achieve the climate action goals countries have endorsed (Figure 2.1). For example, Japan includes its national GPP policy in its Plan for Global Warming Countermeasures and National Action Plan. Similarly, Canada recognises GPP as an important means to achieve its net-zero emissions target by 2050.

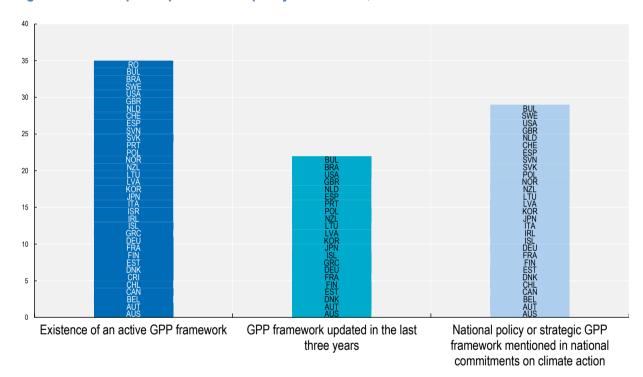


Figure 2.1. Green public procurement policy frameworks, 2022

Note: Figure presents the respondents responses to three different questions: (1) "Is there an active national policy or strategic framework on GPP?", (2) "In what year was the national policy or strategic framework on GPP last been revised?" and (3) "Is the national policy or strategic GPP framework (or public procurement more broadly) mentioned in national commitments on climate action such as strategies to reach net zero or nationally determined contributions (NDCs)?". Mexico and Hungary are excluded as they indicated they did not have an active GPP framework at the time of the survey (end 2022). Hungary adopted a GPP strategy (2022-2027) in December 2022, after the closure of the data cycle for this questionnaire. Canada updated its national strategy on public procurement in 2024, after the closure of the Survey. Source: OECD (2022), Survey on Green Public Procurement.

To ensure alignment with their commitments on climate action, most of the surveyed countries revise GPP policies on a regular basis. More than half (22 out of 35, or 63%) of them have updated their GPP framework in the past three years to target high-impact sectors and accelerate the transition towards more sustainable productions patterns (Figure 2.1). In 2021, for example, the United Kingdom enacted a Procurement Policy Note, which introduces a new selection criterion for major government contracts to exclude suppliers from participation if they have failed to produce a carbon reduction plan and if they have not committed to net-zero emissions by 2050 (Box 2.1).

Box 2.1. The United Kingdom's Procurement Policy Note

In 2019, the UK government amended the 2008 Climate Change Act by introducing a target of 100% reduction of GHG emissions (compared to 1990 levels) in the net UK carbon account by 2050-. This is also known as the 'Net Zero' target. To support target achievement, the government issued a **Procurement Policy Note** (PPN) in 2021 that mandates contracting authorities to consider suppliers' plans to achieve net-zero emissions (i.e. Net Zero Carbon Reduction Plans) in the procurement procedures for major government contracts. Moreover, the PPN provides guidance on how to assess and evaluate the net-zero emission plans of suppliers.

The PPN applies to all central government departments, their executive agencies and non-departmental public bodies. These organisations need to comply with the PPN when procuring goods, services or works with an expected contract value exceeding GBP 5 million per annum, provided they fall under the scope of the Public Contracts Regulations 2015. Exceptions to this requirement apply only when it is deemed neither relevant nor proportionate to the specific contract in question.

As part of the assessment of suppliers' technical and professional ability, organisations should include as a selection criterion the requirement to provide a Carbon Reduction Plan (following the provided template) to prove their commitment to net-zero emissions by 2050. The Plan should also outline the environmental management measures already adopted and that will be implemented during contract execution.

The Carbon Reduction Plans must meet the required standards set out in the supporting guidance to the PPN, including:

- Plans need to prove the bidding supplier's commitment to achieve net-zero emissions by 2050 for their operations within the United Kingdom;
- Plans need to present supplier's current emissions for the sources included in Scope 1 and 2
 of the GHG Protocol, and a defined subset of Scope 3 emissions;
- Plans need to include emissions reporting in CO₂e (Carbon Dioxide Equivalent) for the six greenhouse gases covered by the Kyoto Protocol;
- Plans need to describe the environmental management measures in place, including certification schemes or specific carbon reduction measures, and that will be adopted during contract execution;
- The Plan needs to be published on the supplier's website.

When applying the provisions envisaged in the PPN, organisations should always act transparently and in accordance with the principles of equal treatment and non-discrimination.

Source: (UK Cabinet Office, 2021[1]).

The definition of an overarching strategy to mainstream environmental considerations in public procurement is key to ensure coherence and consistency in procurement across levels of governments (OECD, 2022_[2]). In OECD countries, procurement spending is largely decentralised, with sub-central governments accounting for 63% of total procurement expenditure on average (OECD, 2022_[2]). A whole-of-government approach is thus needed to ensure GPP achieve its full potentials and deliver environmental benefits. Some countries have already put in place strategies to ensure a coherent approach to greening government's operations across different administrative levels. For instance, the Canadian government has adopted the Greening Government Strategy to support the country's commitment to net zero emissions by 2050, including an interim target of a 40% emissions reduction by 2025 for federal facilities

and conventional fleet (see Box 2.2). In the United States, the federal government is committed to align its management of federal procurement and real property with achieving a 100% clean energy economy by 2035 and net zero emissions no later than 2050 (OECD, 2022_[2]).

Box 2.2. Canada's Greening Government Strategy

Canada's "Greening Government Strategy" (GSC) calls on government to reduce greenhouse gas (GHG) emissions to the atmosphere, and increase the resilience of government assets, services and operations by adapting to the changing climate. In Canada's greening strategy, the scope of GPP extends beyond what is explicitly labelled as "procurement." It also encompasses other domains such as fleet management and real property, where sustainability considerations play a vital role in aligning with environmental goals. The Canadian government plans to transition to net zero carbon and climate-resilient operations, while also reducing environmental impacts beyond carbon, including on waste, water and biodiversity. The Centre for Greening Government (of the Treasury Board of Canada Secretariat) provides leadership toward net-zero, climate-resilient and green government operations.

To bring about these objectives, the Canadian government has committed to act on the following areas:

- Mobility and fleets: Adopting low-carbon mobility solutions, deploying supporting infrastructure
 in its facilities and modernising its fleets. For example, starting in 2025, 100% of new light-duty
 fleet vehicle purchases will be zero-emissions vehicles (ZEVs), with the objective that the
 government's light-duty fleet comprises 100% ZEVs by 2030.
- Real property: Maintaining a net-zero climate-resilient real property portfolio plan to determine the most cost-effective pathway to achieve net-zero, climate-resilient real property operations by 2050 (i.e. sharing facilities; maximising energy efficiency, and switching to lower carbon fuels, etc.). In addition, government will reduce its water consumption and its load on municipal systems and reduce the environmental impact of waste. Finally, it will manage its property holdings to retain and restore biodiversity, mitigate, and adapt to climate change by maintaining and restoring wild or near-wild areas that conserve healthy populations of native species.
- Climate-resilient services and operations: Minimising disruptions and damage to its assets, services and operations related to the impacts of climate change. Canada is set to increase training and support for public service employees on assessing climate change impacts, and undertaking climate change risk assessments.,
- Procurement of goods and services: Supporting the transition to a net-zero, circular economy through green procurement that includes lifecycle assessment principles and the adoption of clean technologies alongside environmentally products and services.
- Policies: Aligning relevant government operations policies to further incorporate greening and climate resilience, and including greening priorities into the responsibilities of senior officials who will ensure that climate issues are addressed comprehensively in planning and operations.

Oversight and performance measurement tools will soon be in place (the GSC foresees the year 2025) to ensure accountability for the government's environmental performance following the principles of transparency and open data.

Source: (Government of Canada, 2024[3]).

2.1.1. The use of mandatory GPP requirements and targets

The broad objectives contained in GPP policies are usually translated into more tangible obligations or objectives assigned to public procurement practitioners. The final scope is to foster and guide implementation, as well as to facilitate monitoring and reporting. Countries might establish an obligation to introduce green requirements in public tenders or they can set more incremental targets such as the percentage of goods or services subject to green strategies. The provision of mandatory GPP requirements and targets limit the discretionary power of public contracting authorities to decide whether and how to adopt GPP, while promoting its wider uptake.

The adoption of GPP requirements typically means the adoption of regulations that establish minimum environmental criteria (e.g. energy-efficiency standards or a specified percentage of recycled content) for either all or specific procurement categories.

Mandatory requirements to use GPP

Initially, mandatory GPP was limited to a few procurement categories with a strong risk-reward rationale, however, the scope has gradually expanded to many different categories of goods and services. 24 of the 38 countries surveyed (63%) have set mandatory requirements for GPP¹. Estonia has established mandatory environmental requirements for four product groups, and it is currently working to extend it to five more, including construction and road transportation. Similarly, Italy has developed Minimum Environmental Criteria (Criteri Ambientali Minimi or CAM) for 18 product categories. The CAM are mandatory for all contracting authorities, at each level of government and for all public tenders, regardless of the contract's value (for more information on Italy's CAM, see (Box 2.3) To date, however, none of the countries examined has adopted mandatory GPP requirements for all procurement categories. The graph below highlights the most common categories for which respondents to the survey have indicated setting mandatory requirements to use GPP (Figure 2.2).

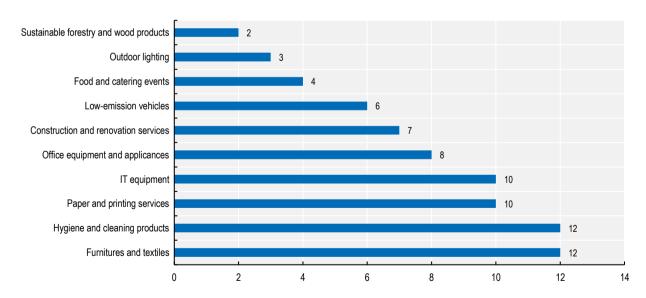


Figure 2.2. Most common categories for which countries have set GPP mandatory requirements

Note: The graph presents the respondents responses to the question "Does the national policy or strategic framework include a mandatory requirement to use GPP in specific instances?" Source: Survey on Green Public Procurement (2022).

Box 2.3. Italy's Minimum Environmental Criteria

The Minimum Environmental Criteria (Criteri Ambientali Minimi or CAM) are environmental requirements defined for the various phases of the purchasing process (e.g. selection, technical specification, contractual clauses, awarding) with the aim of supporting contracting authorities in identifying the best solution from an environmental point of view, also considering the entire lifecycle of products and services and the capacity of the market. CAM are mandatory for all public contracts, across all levels of government and regardless of the contract's value. Such a strong obligation ensures that GPP policy is effective not only in reducing the environmental impact of the government, but also in promoting more sustainable, "circular" production and consumption systems as well as green jobs opportunities.

CAM were designed based on a comprehensive market analysis of the sector and on the analysis of a wide range of available requirements, including those proposed by at the EU level (e.g. EU GPP Criteria, the EU Eco-label, etc.). Moreover, CAM took into account national and European regulations that impose certain environmental standards as well as the inputs provided by the relevant stakeholders, such as enterprises and trade associations, consumers and users.

The definition of CAM falls under the competences of the Circular Economy Directorate of the Ministry of Environment and Energy Security. The Directorate is supported by technical working groups made by representatives and experts of the Public Administration and central purchasing bodies, research institutes and universities, as well as representatives of the trade associations. Once developed, CAM are submitted for approval to the GPP Management Committee. The final document is adopted by means of a Decree of the Ministry, which is published in the Official Gazette.

To date, CAM have been adopted for 20 procurement categories:

- Interior furniture
- Street furniture
- Incontinence aids
- Work shoes and leather accessories
- Paper
- Cartridges
- Building
- Cultural events
- Public lighting (supply and design)
- Public lighting (service)
- Lighting, heating/cooling for buildings
- Industrial washing and rental of textiles and mattresses
- Municipal waste and street sweeping
- Refreshment and vending machines
- Catering
- Cleaning and sanitizing services
- Printers
- Textile
- Vehicles
- Public green spaces

Source: (Ministry of Environment and Energy Security, n.d.[4]).

GPP targets

Nine other surveyed countries (Canada, Costa Rica, Greece, Ireland, Lithuania, Portugal, Poland, Slovakia, and Slovenia) (24%) have decided to set targets, nine countries (Austria, Bulgaria, France, Iceland, Japan, Korea, Spain, the United States, and Germany) have adopted both mandatory requirements and targets, while three (Finland, Chile and Hungary) have neither mandatory requirements nor targets related to GPP (for a summary of the results see Figure 2.3).

GBR NLD CHE SWE NOR NZL MEX USA SVN ESP LVA SVK KOR ITA PRT ISR POL .IPN LTU ISL DNK IRL DEU BRA GRC FRA HUN BEL CRI BUL FIN ALIS CAN AUT CHL Mandatory requirements to use GPP Targets on GPP Both None

Figure 2.3. GPP mandatory requirements and targets

Note: Figures shows respondents responses to two different questions: (1) "Does the national policy or strategic framework include a mandatory requirement to use GPP in specific instances?", (2) "Does the national policy or strategic GPP framework include targets in terms of share of procurement subject to GPP?". Peru and Romania did not answer to the question. Hungary adopted a GPP policy framework in December 2022 after the closing of the Survey.

Source: OECD (2022), Survey on Green Public Procurement.

Targets associated with GPP, such as the proportion of public tenders incorporating green criteria, may be established by either the central-level institution overseeing GPP reforms or the procuring agencies individually. These targets can take the form of milestones, intermediate levels, or performance tiers, providing a structured framework that serves as a source of motivation. By defining achievable objectives, targets play a pivotal role in recognising accomplishments at various stages of implementation. Targets are most effective when they are developed in consultation with the contracting authorities, as the latter are the one responsible for meeting the targets and can directly influence performance. It is important to set targets at realistic levels to ensure effectiveness, including by considering implementation challenges and market constraints. In many cases, GPP targets are based on a concise set of core implementation indicators (World Bank, 2021_[5]).

The results from the OECD Survey show that countries have adopted different types of targets, such as overall procurement targets, e.g. 80% of procurement (by value and/or by number of tenders) should include GPP criteria by 2025. For example, in the Slovak Republic, pursuant to the Strategy for environmental policy, the targets for GPP are 70% of the total value and number of contracts by 2030, for all levels of government. Targets might concern only certain product/service groups, and can differ across national, regional, local levels. For example, in Denmark, contracting authorities are required to buy ecolabelled products when purchasing cleaning agents, paper, printed matter, soap and hygiene products, but only at the central level. Moreover, governments can also decide to adopt green operational targets – e.g. all procurement staff will receive GPP training by 2025. Box 2.4 provides additional examples of the use of GPP targets across OECD countries.

Box 2.4. GPP targets across OECD countries

Lithuania

In 2021, Lithuania launched an ambitious public procurement reform to reduce the country's carbon footprint and ensure public procurement decisions considered environmental factors. To support implementation, the Ministry of Environment developed a roadmap for the reform through a ministerial decree that defined the GPP criteria. The decree also envisaged regular reporting to track progress.

Prior to the reform, in 2020, only 3% of the total public procurement spending incorporated green award criteria to promote environmentally friendly purchases. The national government aimed at increasing this percentage up to 50% by 2022, and ultimately achieving 100% of GPP by 2023 and beyond.

To monitor progress, the Lithuanian Public Procurement Office (LPPO) uses open procurement data through a user-friendly public dashboard. It also nudges to authorities, encouraging them to catch up if they fall behind in adopting green procurement practices. Additionally, various initiatives, including green fairs, catalogues, and outreach events for vendors, have been implemented to persuade government buyers to change their procurement habits and embrace more environmentally conscious choices.

As of 2022, GPP uptake across Lithuanian public institutions has increased significantly, accounting for 59.7% of the total procurement value and 32.6% of the total procurement procedures. Moving forward, the LPPO is shifting its focus beyond just measuring outputs, such as the use of green criteria, to assess the broader outcomes resulting from improved procurement practices, particularly in terms of reducing Lithuania's overall carbon footprint.

The Netherlands

Due to past failures of top-down targets for sustainable public procurement, the Netherlands has decided to make contracting authorities responsible for setting their own SPP targets. In 2016, the Dutch procurement agency launched a "Socially Responsible Procurement Manifesto" and public agencies were invited to sign up. Within six months upon signature, public agencies have to develop a SPP action plan, which includes setting up their level of ambition for SPP; identifying areas of intervention according to the level of expected impact; defining measurable goals; and explaining how they plan to achieve targets and mainstream SPP practices.

Although each participating party can decide its own level of ambition, the Manifesto is a binding instrument: all participating parties commit themselves to creating and publishing an SPP plan based on the above six themes. Moreover, they need to monitor implementation and report on progress on an annual basis.

Since the launch of the SPP Manifesto 170 agencies are now signatories and the use of award criteria that promote SPP has increased (from 39% in 2015 to 49% in 2020 of the procurement processes). SPP is more often included in market consultations (from 18% to 46%) and a higher number of organisations are now equipped to apply SPP (from 28% to 54%). With the SPP Manifesto, government agencies are motivated to pursue ambitious goals and to implement them. Signing the SPP Manifesto has had a positive effect for the majority of the signatories in the form of awareness-raising, commitment and as a basis for their own SPP policy. Nevertheless, a proper translation from ambition to concrete implementation is still lacking. SPP can increase (perceived) costs and complexity and is therefore often not included in purchase orders, or only marginally. Moreover, commitment to SPP often depends on enthusiastic individuals such as a director or buyer, with structural anchoring still lacking.

The six SPP themes of the Manifesto are linked to the UN SDGs: Social Return, Diversity & Inclusion, International Supply Chain Responsibility, Environment and Biodiversity, Circular Economy and Climate.

The Dutch Public Procurement Expertise Centre (PianoO) provides support on how to develop GPP action plans and promotes peer-learning by sharing best practice examples and lessons learned.

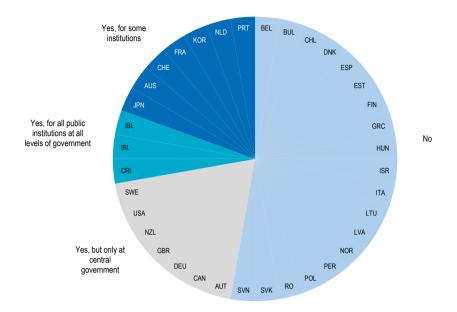
Source: (Open Contracting Partnership, 2022[6]); (Interreg Europe, n.d.[7]); (World Bank, 2021[5]); (European Commission, 2022[8]); (Government of Germany, 2021[9]).

2.1.2. Reporting obligations on CO2 emissions

To meet the goals of the Paris Agreement, OECD countries have endorsed strong climate commitments, including CO₂ reduction targets for the medium to long term. Nevertheless, 53% of the surveyed countries do not mandate public institutions to disclose their carbon emissions, and only 11% make it mandatory for all levels of government (see Figure 2.4). These findings reveal a gap in data collection and monitoring, which hinders the ability to assess whether the actions taken by governments, and the public sector more broadly, are delivering the expected environmental benefits.

In many countries, national environmental legislations acknowledge the environmental impact of public sector activities, including CO₂ emissions. However, they often fall short of introducing monitoring mechanisms to track environmental performance. Results from monitoring could serve to inform citizens about progress and achievements and reinforce their trust in the government's capacity to tackle the climate crisis. For instance, in Ireland, public sector entities are mandated to report annually on their climate and sustainability initiatives, with this information made accessible to the public (Government of Ireland, 2022_[10]). As a result, citizens were informed that public bodies and government departments improved energy efficiency by 34% compared to 2009, surpassing the 2020 target of 33%. Moreover, the public sector achieved substantial savings of EUR 1.8 billion and reduced emissions by 6 million tonnes between 2009 and 2020 (SEAI, 2021_[11]). In Iceland, a stringent requirement compels public institutions at all government levels to publish their climate policies and measure their environmental outputs through a green accounting system called "Green Steps", which represents a structured approach toward an allencompassing environmental framework (more details on the Ireland's and Iceland's example can be found in Box 2.5).

Figure 2.4. Public institutions required to report on their CO₂ emissions and/or annual reduction targets



Note: Figure shows the respondents responses to the question "Are public institutions required to report on their CO₂ emissions and/or annual reduction targets?" Mexico and Brazil did not reply to the question.

Source: OECD (2022), Survey on Green Public Procurement.

Box 2.5. Requirements for contracting agencies to report on their CO₂ emissions

Green steps and Green Accounting in Iceland

The Green Steps Program (Græn skref) was developed in 2014 with the aim of promoting environmental awareness among public employees as well as decreasing environmental impacts from daily operations in the public sector. The Ministry of the Environment, Energy and Climate finances the programme and participation is therefore free of charge. Moreover, the national Environmental Agency oversees its implementation and provides support and guidance to government agencies in its implementation. According to the Government Offices Climate Policy, all government agencies must complete the five steps and they also need to implement Green Accounting.

The Green Step Program aims at promoting sustainable practices through systematic approaches. It provides several benefits, including improving the environmental impacts of public sector operations and services and reducing operating costs. The Green Steps consist of five different steps, and the implementation of an environmental management system represents the last step. Each step includes actions, which are divided into seven different categories:

- Procurement
- Communication and management
- Meetings and events
- Waste reduction and recycling
- Electricity and heating

- Transportation
- Kitchen and cafeterias

To successfully advance through each step, specific actions must be undertaken, and the difficulty of the task increases as the agency moves forward. These actions include limiting the use of energy and the production of waste, adopting green public procurement, promoting sustainable transport solutions and implementing Green Accounting. The completion of one step is a prerequisite for moving on to the next. When an agency completes the initial step, a representative from the Environmental Agency will conduct an audit and subsequently issue a completion acknowledgment, which serves as a sort of clearance to proceed to the next step.

Green Accounting is one of the actions of the Green Steps Program and it dates back to 2011. It consists in a simple accounting form that generates statistical information regarding the main environmental aspects of an agency's operations, e.g. fuel use, energy consumption, paper use, cleaning products, and waste generated. Through Green Accounting, agencies can monitor their purchases, consumption, resource use and emissions more effectively, assess their environmental impacts, set up appropriate goals and track progress.

As of April 2024, 178 of 200 state agencies participated in the programme, totalling about 18 000 employees. That constitutes almost 90% of state offices and 5% of the Icelandic population. In addition, municipalities are progressively offering the Green Steps Program, making the total participation even higher.

Public sector energy efficiency performance report in Ireland

To align with EU and national environmental objectives, Ireland has committed to achieve a 51% reduction in GHG emissions from the energy sector and to improve public sector's energy efficiency by 50% by 2030. To support monitoring and ensure success, the Public Sector Energy Efficiency Programme requires all public sector entities to submit their annual energy consumption data. Since the Climate Action Plan 2021, energy use has been converted into emissions and progress towards public sector emissions reduction targets has been monitored.

Public bodies are required to report annual energy data every year. The Sustainable Energy Authority (SEIA) manages the reporting process on behalf of the Department of the Environment, Climate and Communications (DECC).

There are two key obligations for public sector organisations:

- Requirement under the provisions of SI 426 of 2014 to report energy management and performance data directly to SEAI, each year, in order to track progress towards the set targets.
- Requirement to publish an annual statement on energy performance. This statement must describe 'the actions it is (the organisation) taking, or has taken, to improve its energy efficiency and an assessment of the energy savings arising from those actions'.

In Ireland the definition of the public sector encompasses a wide range of organisations, including the civil service, local authorities, non-commercial state bodies/ agencies, commercial state bodies and organisations in the health, justice, defence and education sectors.

34 810 public bodies and 3 669 standalone schools were requested to report data to SEAI through the 2021 reporting cycle.

Source: OECD (2022) Survey on Green Public Procurement, (The Green Steps Program, n.d.[12]), (SEAI, 2022[13]).

In 19% of OECD countries², such as Canada and the United Kingdom, the requirement to report CO₂ emissions applies exclusively to central government institutions. In Canada, the Net-Zero Emissions Accountability Act enshrines the country's commitment to achieve net-zero GHG emissions by 2050, and it sets out an accountability and transparency framework for its delivery. Most relevantly, the Act envisages the requirement of setting national emissions reduction targets for 2035, 2040, and 2045, a decade in advance. Each target is underpinned by a realistic, science-based emissions reduction plan that outlines strategies for reducing emissions in federal government operations, including procurement.

Similarly, the United Kingdom's Greening Government Commitments set out the specific actions that government departments and agencies will undertake in the period between 2021 and 2025 to reduce their environmental impact. These actions encompass reducing water consumption, GHG emissions, and waste, promoting resource efficiency, sustainable public procurement, developing Nature Recovery Plans and Climate Change Adaptation Strategies, as well as reducing the environmental impacts from Information and Communications Technology (ICT) and digital services. Moreover, the national government regularly publishes annual reports to gauge progress against Commitments. The Department for Environmental, Food and Rural Affairs, in its annual report published in April 2023, share the first results on the implementation of the Greening Government Commitments. In relation to reducing GHG emission, in financial year 2020 to 2021, government reduced its GHG emissions by 57% from the baseline year, exceeding the 43% target. Regarding commitments related to public procurement, departments had to report on the systems they have in place and the action taken to buy sustainably, including to embed compliance with the Government Buying Standards (GBS) in departmental and centralised procurement contracts, within the context of government's overarching priorities of value for money and streamlining procurement processes and to understand and reduce supply chain impacts and risks. Ten departments reported against the procurement commitments in financial year 2020 to 2021. This was a significant reduction compared to the 21 that reported in the previous financial year, which was due to reprioritisation of staff resource during the COVID-19 pandemic. Six of the 10 departments reported having a written sustainable procurement policy in place with a further 3 having a policy in draft form or under development (The Department of Environmental, Food and Rural Affairs, UK Government, 2023[14]).

In Spain, while there is no obligation for public institutions to disclose their emissions performance, several municipalities and some line ministries voluntarily measure their carbon footprint. For instance, the Ministry for the Ecological Transition and Demographic Challenge has been monitoring its carbon footprint since 2010. Furthermore, the sixth section of the Green Public Procurement Plan of the General State Administration 2018-2025 acknowledges that the goods and services purchased by the public administration can contribute to global warming through their associated carbon footprint. For this reason, the public administration has committed to purchase goods and services with the lowest possible carbon footprint. To support this, the country promotes the inclusion of an award criterion that assesses registration in the Carbon Footprint Register in public procurement of the 20 groups of priority goods, works and services identified by the Green Public Procurement Plan of the General State Administration 2018-2025. The Registry, created by Royal Decree 163/2014, includes the efforts of Spanish organisations in the calculation and reduction of GHG emissions generated by their activity. The Registry is a tool to help organisations to monitor and reduce GHG emissions and it is organised in 3 sections:

- Carbon footprint (CF) and GHG reduction commitment section: organisations calculate and reduce their carbon footprint every year.
- CO₂ sequestration projects section: forestry projects that increase CO₂ sequestration.
- CF offsetting section: organisations offset by acquiring CO₂ sequestrated by forestry projects.

The organisations who calculate their CF and establish a reduction plan, can register in section A. In the same way, if these organisations wish to offset their CF, it can be done through agroforestry carbon-sink projects in Spain, that would be registered in section B of the Registry. Finally, section C checks such offsetting and gives institutional backing (Ministry for the Ecological Transition and Demographic

Challenge, n.d._[15]). The Registry not only ensures that public organisations measure their emissions but also mandates the development of reduction plans. The integration of these priorities will occur gradually, following a defined schedule, by each contracting body.

2.1.3. Co-ordination mechanism to ensure alignment between environmental and GPP policies

Considering the expertise needed to define ambitious and coherent objectives in GPP policies, public procurement authorities in all surveyed countries rely on other government bodies. In 32 out of the 35 OECD countries with GPP strategies (91%), the national frameworks integrate a co-ordination mechanism to design, implement and revise GPP policies. In 13 of these countries (37%), ministries of environment or similar agencies formally co-ordinate GPP and broader environmental policies, thereby reinforcing the role of GPP in achieving environmental objectives. A further 16 countries (46%) rely instead on inter-ministerial or ad hoc working groups convening different stakeholders (see Table 2.1). For example, in the United States, the alignment between GPP and environmental policies is assigned to one of the highest levels of government, the Executive Office of the President. In France, the General Commission for Sustainable Development, an inter-ministerial delegation for sustainable development, is responsible for steering the National Sustainable Procurement Plan (PNAD) 2022-2025 (see Box 2.6). In Germany, the establishment of inter-ministerial committees has been instrumental in fostering coordination between GPP and other environmental policies. These committees serve as collaborative platforms involving multiple ministries, facilitating the integration of GPP objectives with broader environmental strategies. This co-ordinated approach enhances policy coherence and ensures that GPP practices align seamlessly with the country's overarching environmental commitments and goals (see Box 2.6).

Table 2.1. Institutional co-ordination between environmental and green public procurement policies, 2022

Country	Yes, through the Ministry of Environment or equivalent	Yes, through inter- ministerial working group	Yes, through <i>adhoc</i> group	No
Australia	•			
Austria	•			
Belgium		•		
Brazil			•	
Bulgaria		•		
Canada		•		
Chile	•			
Costa Rica				•
Denmark		•		
Estonia	•			
Finland				•
France		•		
Germany		•		
Greece				•
Iceland		•		
Ireland	•			

Country	Yes, through the Ministry of Environment or equivalent	Yes, through inter- ministerial working group	Yes, through <i>adhoc</i> group	No
Israel			•	
Italy	•			
Japan	•			
Korea	•			
Latvia	•			
Lithuania	•			
New Zealand		•		
Norway		•		
Poland	•			
Portugal			•	
Peru				
Romania		•		
Slovak Republic	•			
Slovenia		•		
Spain		•		
Sweden		•		
Switzerland		•		
The Netherlands	•			
United Kingdom		•		
United States		•		
Total OECD	13	16	3	3

Note: Table shows respondents responses to two different questions: (1) "Is there a coordination mechanism to ensure alignment between environmental policies and the GPP policy or strategic framework?" and (2) "If so, which institution is responsible for such coordination?" Mexico and Hungary are excluded as they indicated they did not have an active GPP framework at the time of the survey (end 2022). Hungary adopted a GPP strategy (2022-2027) in December 2022, after the closure of the data cycle for this questionnaire. In Peru, there was no national policy or strategic framework for GPP at the time of the Survey; however, it is expected to be created through the agreements reached by the Multisectoral Commission for Sustainable Public Procurement, whose creation was ordered by Supreme Decree No. 016-2021-MINAM and its effective creation has been approved by Supreme Resolution No. 011-2024-MINAM, dated May 21, 2024.

Source: OECD (2022), Survey on Green Public Procurement.

Box 2.6. The creation of inter-ministerial committees to ensure co-ordination between GPP and other environmental policies

Germany

The Sustainability Action Programme was developed under the lead of the Chancellery. Within its chapter IV, the Program foresees the formation of an Inter-ministerial Committee for Sustainable Public Procurement ("Interministerieller Ausschuss für nachhaltige öffentliche Beschaffung").

The committee was established in June 2022. It is being co-lead by the Federal Ministry for Economic Affairs and Climate Action and the Federal Ministry of the Interior and Community. The central role of the committee is the co-ordination of the measures regarding GPP/SPP.

For the overall Sustainability Action Program regular monitoring reports are being published.

France

The General Commission for Sustainable Development (CGDD), as a cross-cutting department of the Ministry of the Environment and as an inter-ministerial delegation for sustainable development, is responsible for steering the National Sustainable Procurement Plan (PNAD) 2022-2025. As such, it is responsible for steering and co-ordinating sustainable purchasing initiatives at national level, for all types of purchasers.

The Commissariat brings together the relevant government departments, representatives of local and regional authorities, and private and public purchasers, in order to implement and monitor this ambitious national sustainable purchasing strategy with all the players involved.

The strength of the General Commission is based on a continuum of skills combining research and innovation, observation and statistics, economic, social and environmental analysis and the evaluation of public policies, as well as support for the stakeholders involved. These skills are complemented by strategic and forward-looking functions, broadly open to society, with a view to determining the paths to more sustainable development.

Source: OECD (2022) Survey on Green Public Procurement.

The substantial shift in roles and responsibilities and the increasing multitude of actors involved in the definition of GPP policies and their implementation reflect a change addressing public procurement. From being considered as a traditional, transaction-based activity, it is now being used as a strategic tool to achieve broader policy objectives. As a result, it is important to strengthen the collaboration across key stakeholders to improve the management of SPP policies (UNEP, 2022[16]). Enhanced collaboration has already started in many of the surveyed countries, and it is likely to become even more relevant considering the growing role of public procurement as a strategic tool to achieve broader policies objectives, such as environmental protection, social inclusion and innovation.

2.2. Implementation of Green Public Procurement: obstacles and incentives

The results from the OECD Survey on GPP provides a comprehensive overview of the challenges encountered by public officials and contracting authorities to implement GPP. Most notably, this section sheds lights on the main obstacles to GPP implementation as well as on the solutions developed by surveyed countries to promote the uptake of GPP across levels of government, including financial or non-financial incentives. Financial incentives, for instance, are particularly effective at the early stages of GPP adoption, when the integration of environmental considerations in public tenders is mainly voluntary and carries some perceived risks.

2.2.1. Obstacles to GPP implementation

The results from the 2022 Survey on GPP show that despite ongoing efforts to promote GPP adoption, numerous obstacles still persist (see Figure 2.5). One key issue concerns the misperception among the procurement officials that environmentally sustainable products are more expensive than their conventional counterparts. Additionally, public procurement practitioners often complain about the absence of clear regulatory frameworks and political supports from the central government. Other key obstacles to GPP implementation include the absence of established life-cycle costing (LCC) methodologies, the limited availability and fragmentation of data on carbon footprint, and the insufficient training for procurement workforce. Moreover, in their daily activities, procurement officers face challenges related to the limited availability of data and guidance to identify greener purchasing alternatives, the lack of capacity and resources to conduct market analysis and engage with private suppliers, as well as the more general lack of knowledge and experience in procuring innovative and eco-friendly solutions.

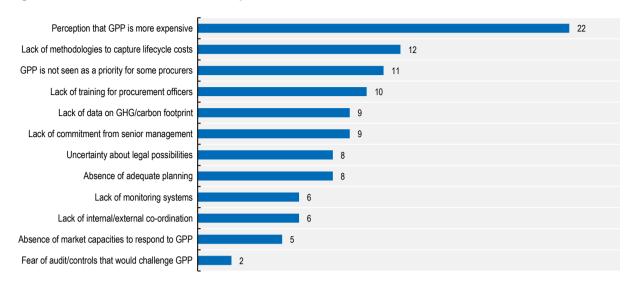


Figure 2.5. Main obstacles to GPP implementation

Note: Graph shows respondents responses to the question "Based on experiences from practitioners in your country, what do you think are the three main obstacles to increase the uptake of GPP?"

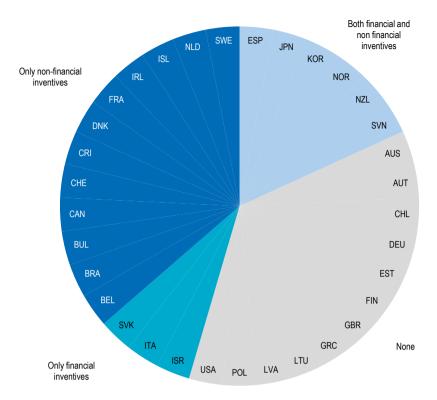
Source: OECD (2022) Survey on Green Public Procurement.

In Hungary, contracting authorities are often reluctant to adopt GPP instruments due to concerns about potential legal violations. They prefer to maintain simple procedures and ensure strict adherence to the rules. There is also a common misconception that GPP results in more complex and time-consuming procedures (Hungary Prime Minister's Office, 2021[17]). In Ireland, the most frequent barriers to GPP implementation include the perception that greener alternatives cost more, budget constraints, lack of support from senior management, the fear of legal disputes, the complexity of verifying compliance, and the impact of central procurement frameworks (OGP, 2021[18]). In France, GPP challenges encompass the limited availability of tools and training to conduct life cycle costing and measure environmental externalities. Another key issue concerns the requirement to establish a clear link between the purchased/contracted goods/services and the environmental requirements introduced. This challenge is particularly sensitive in the social field and it is becoming increasingly relevant in intellectual services, where environmental achievements may seem indirectly linked to the subject-matter of the contract, for instance, using more sustainable computers or data centres, or reducing travelling and printing of documents (Ministry of Finance, 2021[19]). In Chile, where the main obstacle is the lack of training of public procurement officers, the lack of qualified personnel prevents the promotion of GPP procedures and generates resistance to apply a topic that is unknown to procurement officers.

2.2.2. Financial and non-financial incentives to increase GPP uptake

According to the results from the 2022 Survey, only 9 out of the 33 countries that replied to the question on the use of incentives to promote the uptake of GPP (27%) use financial incentives to promote GPP uptake (see Figure 2.6). The Republic of Korea is one of the few countries that use financial incentives extensively: while high-performing local governments are rewarded with a larger budget, public institutions receive a performance bonus. In the Netherlands, financial incentives are directed towards suppliers. Indeed, contracting authorities can choose to implement the CO₂ Performance Ladder, a voluntary instrument run by an independent foundation through which contractors commit to reducing their CO₂ emissions in order to obtain a deduction in the submission price in a public tender, and they also increase their chances to secure the contract (see Box 2.7).

Figure 2.6. Existence of incentives for the public sector



Note: Graph shows respondents responses to two different questions: (1) "In the national policy or strategic GPP framework are financial incentives foreseen for contracting authorities to increase the uptake of GPP?", (2) "In the national policy or strategic GPP framework are other non-financial incentives foreseen for contracting authorities or suppliers to increase the uptake of GPP?" Hungary, Mexico, Portugal, Peru and Romania are not included as they did not answer the question.

Source: OECD (2022) Survey on Green Public Procurement.

Box 2.7. Examples of financial incentives to promote GPP uptake

Performance bonus in Korea

In Korea, financial incentives are provided in the form of annual bonuses to high-performing public organisations. The performance of public organisations is evaluated according to different indicators, including the use of GPP, which is measured as the percentage of green purchases over the total amount of purchases, over a year. The higher the use of GPP in public tendering, the better the score for the related indicator, and the higher the bonus for the organisation.

Moreover, according to the Act on the Promotion of Purchase of Green Products, the Korean Minister of Environment can grant environment-related subsidies to local governments that have a good record in terms of green purchases (see Article 16). In addition to that, as prescribed by Article 15, para 2 of the Presidential Decree, the government can offer financial rewards to public institutions, business operators, and other relevant organisations, that perform well in terms of green procurement, either by actually purchasing green solutions or by promoting the purchase of green products.

These incentives encourage agencies to purchase green by using the e-procurement platform, improving data completeness at the same time.

Preferences in the Netherlands

In the Netherlands, the CO₂ Performance Ladder is an increasingly important instrument for contracting authorities to promote sustainability in public procurement. The CO₂ Performance Ladder is managed by the independent Foundation for Climate Friendly Procurement and Business (SKAO), which brings together different stakeholders to promote the use of the instrument. The Ladder itself consists in a certification system that evaluates the measures envisaged and implemented by tenderers to limit CO₂ emissions both within the company and in specific projects, as well as elsewhere in the supply chain. Companies are certified by an independent Certifying Institution on a scale from 1 to 5. Besides implementing a CO₂ management system, certified companies are also required to measure and reduce the CO₂ emissions of their operations on a continuous basis. Moreover, level 4 and 5 of the certification schemes requires companies to take into account CO₂ emissions throughout their supply chains.

The CO₂ Performance Ladder can be used in the procurement process as an award criterion; certified suppliers certified receive a fictional discount on their tender price, which represents an important advantage in the tendering process compared to competitors. The higher the level of the certification, the greater advantage the supplier can achieve. When applying for the public tender, organisations are not required to already be in possession of a CO₂ Performance Ladder and they can commit to obtain the certification at the indicated level within one year. Alternatively, tenderers can choose to apply with an ambition level for the specific project. Rijkswaterstaat and other contracting authorities have been using the Ladder their procurement procedures for more than a decade now. Specifically, one in ten above threshold tenders in the Netherlands make use of the CO₂ Performance Ladder.

Even if the CO₂ Performance Ladder was initially developed for the railway sector and it is now used for the infrastructure sector more at large, it can also be adopted in any other sector. To date, over 1 200 certificates have been issued in the Netherlands and Belgium. Moreover, research demonstrates that certified organisations reduce their CO₂ emissions much faster compared to uncertified organisations. Furthermore, all certified companies have adopted a fully-fledged energy management system, and the reduction of CO₂ emissions emerges as a key business strategy.

Source: OECD (2022) Survey on Green Public Procurement; (UNEP, 2019[20]); (Ali Hasanbeigi and Dinah Shi, 2021[21]); (OECD, 2022[22]).

Other countries (i.e. 36% of the surveyed countries) rely only on non-financial incentives to foster the uptake of GPP. Non-financial incentives include prizes to award contracting authorities and public procurement practitioners that applied green requirements in public tenders, such as green award or selection criteria. For example, New Zealand introduced an excellence award system in the field of public procurement. The New Zealand Procurement Excellence Awards are effective tools to raise the profile and awareness of procurement in the country through the formal recognition of achievements. (OECD, 2023[23]) (for more information, see Box 2.8). In Japan, the Green Purchasing Network (GPN) has held Green Purchasing Award ceremonies almost every year to honour organisations active in promoting and expanding green purchasing. Among the prizes awarded, the Minister of the Environment Prize honours organisations with particularly outstanding practices in promoting green purchasing among general consumers through green purchasing activities, environmental education, and environmental communication. Other prizes awarded to organisations making outstanding efforts include the Minister of Economy, Trade and Industry Prize to honour organisations with the best practices for expanding the green purchasing market through eco- conscious products and services; and the Minister of Agriculture, Forestry and Fisheries Prize to honour organisations with the best practices in green purchasing efforts that contribute to the development of domestic agriculture, forestry and fisheries, or in the promotion of green purchasing to general consumers.

Box 2.8. New Zealand Procurement Excellence Forum's annual awards

Each year the New Zealand Procurement Excellence Forum recognises outstanding professionalism in five categories. This year's winners are:

- Procurement Professional
- Young Procurement Professional
- Most Effective Team
- Social and Environmental
- Innovation of the Year

In 2022, Kāinga Ora Homes and Communities took out the Social or Environmental Impact of the Year category as a recognition of their work supporting the organisation's waste minimisation programme, which prioritises house relocation and deconstruction over demolition on Kāinga Ora redevelopment sites. One of their key commitment is to be a Leader in Environmental Sustainability, to do so, they:

- Ensure construction planning includes construction waste minimisation, end-of-life recycling and disposal considerations.
- Ensure all new construction incorporates sustainable products and favours renewable resources in product production.
- Encourage and support suppliers to have carbon reduction targets in place.
- Ensure sustainability impacts are managed throughout our supply chains, including strategies
 to avoid unnecessary use of materials, energy and resources and purchase only what is
 required.
- Work to ensure we aren't contributing to negative impacts through our procurement processes.
- Select products guided by whole-of-life costs and environmental impact analysis.

Source (New Zealand Government Procurement, 2022[24]) (Kainga Ora Homes and Communities, 2022[25]).

2.3. Enablers to a higher GPP uptake

GPP requires abandoning the traditional approach of selecting the lowest-priced bid to focus on the achievement of strategic public procurement objectives. To support the use of GPP, government can rely on a wide range of instruments and tools, including guidance materials (e.g. guidelines, handbooks, toolbox, instructions for implementation, etc.), standardised green criteria, mandatory GPP requirements for public tenders and procedures, monitoring reports to track implementation, and the creation of GPP competence centres (see Box 2.9). These enabling instruments can help guiding public procurement practitioners in the decision-making process and are also likely to reduce the administrative and technical workload for procurement staff.

According to the results from the 2022 OECD Survey on GPP, most countries have prioritised the creation of implementation guidelines and the definition of standardised (and mandatory) green criteria for certain product (or service) categories. Five countries have also proposed other possible enablers such as legal certainty for contracting authorities on the use of GPP in public tenders, the sharing of best practices examples and more trainings for public administration procurement units, (see Figure 2.7).

Purchasing categories where GPP is mandatory

Standardised green criteria

Mandatory targets

Dedicated competence centre

The existence of a Central purchasing body

Mandatory reporting mechanisms

Guidelines to implement GPP

Reports including GPP uptake

15

Figure 2.7. Main enablers to a greater uptake of GPP

Note: Graph shows respondents responses to the question "Based on experiences from practitioners in your country, what do you think are the three main enablers to increase the uptake of GPP?"

Source: OECD (2022) Survey on Green Public Procurement.

Box 2.9. Examples of measures to promote GPP uptake across OECD countries

The development of GPP criteria in Austria

In Austria, the Austrian Action Plan on Sustainable Public Procurement (the naBe-Action Plan) promotes sustainability in its three dimensions: environmental, social and economic. In June 2021, the Federal Government adopted a major update of the (extended) naBe-Action Plan including various core criteria. The naBe-Action Plan is binding for federal contracting authorities (CA) and contracting entities (CE). In addition, the application of the criteria is recommended to all other CA and CE (Länder, municipalities, public institutions, etc.) that are subject to the federal procurement law in Austria. The naBe-Action Plan defines GPP criteria for 16 different product groups, which can be divided into three categories:

- 1. Consumer products and events (e.g. electricity)
- 2. More durable products or capital goods (e.g. IT equipment)
- 3. Building facilities (e.g. building construction)

The naBe criteria take into account life-cycle costs and pursue environmental objectives, such as reduced pollution, enhanced energy efficiency, circular economy and the use of renewable resources. For food products and supply services, the naBe criteria promote the purchase of products from organic agriculture, seasonality, freshness, and animal welfare. The naBe criteria encompass the entire tendering procedure: from the performance description and technical specification to award criteria and the contract execution.

For each product group covered by the naBe Action Plan, specific targets are also set. For instance, since January 2022, federal ministries need to exclusively purchase green electricity meeting the

Austrian Eco-label. For food products, the requirement is to purchase 25% organic products, with the additional target to reach a 55% organic quota by 2030.

The criteria included in the Action Plan are designed as templates to ease their inclusion in tender documents. Furthermore, the naBe criteria provide a sort of guidance to public buyers to select eco-friendly solutions and also help tenderers, especially SMEs, to show compliance with green requirements.

To date, factsheets on the Clean Vehicle EU Directive or digital accessibility are also provided as well as total cost of ownership (TCO) tools for the most relevant product categories covered by the naBe criteria. Good-practice sheets are currently being developed for public procurement practitioners to present their success experiences.

Developing guidance in Ireland

In 2020, Ireland committed to mandating the inclusion of GPP in all procurements using public funds by 2023. To achieve this objective, the Environmental Protection Agency (EPA) has developed a Guidance on Green Public Procurement. Moreover, GPP criteria were developed to further help mainstreaming environmental considerations in public procurement. The Guidance targets the public sector procurement workforce, both at the central and local governments, as well as state agencies and other public bodies such as universities, hospitals and schools. Moreover, the Guidance can also be consulted by public procurement practitioners in the utilities sector and by private companies to support compliance with the green requirements of public tenders or the use of green criteria in their own procurement procedures.

The second edition of the EPA Green Public Procurement Guidance includes:

- Clear summaries of Ireland's and EU policy and legislative framework governing GPP;
- Overview of the connections between GPP and circular economy principles, including the Ireland's Waste Action Plan for a Circular Economy 2020-2025;
- Collection of best practices for GPP across European countries;
- Step-by-step guidance with suggestions and recommendations for each stage of the procurement process - from needs assessment and market engagement through to contract management;
- Presentation of the approach to GPP for the 10 priority sectors, which account for the largest environmental and economic impacts of Ireland's public procurement;
- Links to other technical and legal sources for each of the priority sectors;
- Checklists to support GPP implementation.

The Guidance is accompanied by the Irish GPP criteria for the 10 priority sectors. The Irish GPP criteria have been developed based on the EU GPP criteria, with adaptations to better reflect the national production system and procurement practices. These criteria are designed to be immediately adopted in tender documents. They also provide information on the verification mechanism for compliance (e.g. the use of ecolabels or environmental product declarations). In 2022, the Office of Government Procurement (OGP) led the development of GPP Criteria Search (www.gppcriteria.gov.ie), with collaboration from the EPA and the Department of the Environment, Climate and Communications (DECC). The online search tool facilitates ease of use of the green criteria published by the EPA.

The sectors covered by the Irish GPP criteria are:

- Road transport vehicles and services
- Indoor and outdoor lighting

- ICT products and services (including data centres)
- Heating equipment (including boilers, cogeneration, trigeneration and heat pumps)
- · Food and catering services
- Energy-related products (white goods/appliances, electronic displays, vacuum cleaners)
- · Cleaning products and services
- Paper products and printing services
- Design, construction and management of office buildings
- Textile products and services (including uniforms and laundry services.

In 2024, the EPA will publish updates to its guidance and criteria sets in line with policy and legislative developments.

Source: OECD (2022) Survey on Green Public Procurement, (European Commission, 2022[8]); (Environmental Protection Agency, Ireland, 2021[26]).

The choice to define GPP criteria for some product categories can be driven by different factors, including the volume of public expenditures, the potentials in terms of environmental impact, as well as market readiness. Moreover, it is important to review and update GPP criteria on a regular basis to ensure alignment with technological evolution, improvements of environmental standards, country's environmental and climate commitments, market developments, and changes to the legal and regulatory framework. For instance, back in 2008, GPP criteria for office equipment focused on improving energy efficiency during usage. Given the huge advancements in energy-efficiency technologies, the focus has now shifted towards reducing e-waste and ensure proper disposal at the end of life (World Bank, 2021[5]). The European Commission (EC) is engaged in an ongoing multi-stakeholder process to develop and update EU GPP criteria. Similarly, non-EU countries, such as Japan and the Republic of Korea review their criteria annually in co-ordination with multi-stakeholder bodies and national research institutes. Stakeholders' engagement in decision making helps to improve the design, implementation, and public acceptance of green policies. Indeed, undertaking a multi-stakeholder process with to update GPP policies can play a crucial role in identifying potential challenges during implementation, and proposing effective solutions. This process usually facilitates the collaboration of private sector representatives, business associations, and Civil Society Organizations (CSOs) with which shared concerns regarding environmental issues, governance, transparency, and the rights and needs of marginalised groups.

2.4. Conclusions

GPP policy and regulatory frameworks are now widespread across OECD and non-OECD countries. Results from the 2022 OECD Survey on GPP highlight that governments are aware of the potentials of GPP to improve their environmental performance and they are increasingly committed to leverage their purchasing power to achieve national environmental and climate objectives. Nevertheless, GPP implementation still face several challenges, including lack of professionalisation and training, unclear limited regulatory framework, misconception regarding the real costs and savings of green solutions, among others. To enable the greater uptake of GPP, decision makers have often decided to develop mandatory GPP requirements for public tenders, and they also rely on the use of financial and non-financial incentives. Even if GPP is considered as an effective instrument for countries to meet their net-zero emissions commitments, there is still area for improvement for its implementation. Strengthening GPP adoption across public procurement practitioners and contracting authorities is a *sine qua non* condition to achieve expected benefits.

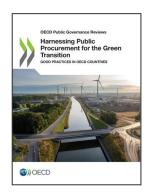
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Notes

¹ Peru and Romania did not answer the question.

² Mexico and Brazil did not provide an answer and are not included in the percentage.



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