Accepted Manuscript

Sustainability policies and practices in public sector organisations: The case of the Portuguese Central Public Administration

Inês Figueira, Ana Rita Domingues, Sandra Caeiro, Marco Painho, Paula Antunes, Rui Santos, Nuno Videira, Richard M. Walker, Donald Huisingh, Tomás B. Ramos

PII: S0959-6526(18)32233-9

DOI: 10.1016/j.jclepro.2018.07.244

Reference: JCLP 13698

To appear in: Journal of Cleaner Production

Received Date: 20 December 2017

Revised Date: 19 July 2018

Accepted Date: 25 July 2018

Please cite this article as: Figueira Inê, Domingues AR, Caeiro S, Painho M, Antunes P, Santos R, Videira N, Walker RM, Huisingh D, Ramos TomáB, Sustainability policies and practices in public sector organisations: The case of the Portuguese Central Public Administration, *Journal of Cleaner Production* (2018), doi: 10.1016/j.jclepro.2018.07.244.

This is a PDF file of an unedited manuscript that has been accepted for publication. As a service to our customers we are providing this early version of the manuscript. The manuscript will undergo copyediting, typesetting, and review of the resulting proof before it is published in its final form. Please note that during the production process errors may be discovered which could affect the content, and all legal disclaimers that apply to the journal pertain.



Sustainability policies and practices in Public Sector Organisations: the case of the Portuguese Central Public Administration

Inês Figueira¹, Ana Rita Domingues^{1,2}, Sandra Caeiro^{1,3}, Marco Painho⁴, Paula Antunes¹, Rui Santos¹, Nuno Videira¹, Richard M. Walker⁵, Donald Huisingh⁶, Tomás B. Ramos^{1*}

¹CENSE, Center for Environmental and Sustainability Research, Departamento de Ciências e Engenharia do Ambiente, Faculdade de Ciências e Tecnologia, Universidade Nova de Lisboa. Campus da Caparica, 2829-516 Caparica, Portugal

²Department of Management, University of Bologna, Via Capo di Lucca 34, 40126 Bologna, Italy

³Departamento de Ciências e Tecnologia, Universidade Aberta, Rua Escola Politécnica, n 141 – 147, 1269-001 Lisboa, Portugal

⁴NOVA-IMS Information Management School, Campus de Campolide, 1099-085 Lisboa, Portugal

⁵Department of Public Policy, City University of Hong Kong, Tat Chee Avenue, Kowloon Tong, Hong Kong

⁶Institute for a Secure and Sustainable Environment, University of Tennessee, 311 Conference Center Building, Knoxville, TN 37996-4134, USA

Abstract

The adoption of sustainability policies and practices in organisations is a rising trend, in particular in companies. Public sector organisations are also following this occurrence but with slower signs. Despite a relevant amount of research work on sustainability practices implemented by private organisations and by some public agencies, central public sectors have been left out of the scope of these studies. The main goal of this research is to identify the sustainability profile (including adopted policies and practices) of the public organisations, using the Portuguese Central Public Administration as a case study. A questionnaire survey was developed and submitted to Portuguese public sector organisations that fulfilled the following criteria: (i) to belong to the Portuguese Central Public Administration and (ii) to have the major area of activity at the national level. The statistical population was also defined on the basis of these criteria. Descriptive statistics and frequency analysis were used to explore the results in the organisations surveyed. The overall results demonstrate a low adoption level of integrated sustainability policies and practices, despite the expected positive trends related with the mandatory social and economic practices. This research contributes to new knowledge by characterising the sustainability profile of the Portuguese central public sector and where actions are needed, leading to a better transition to sustainable societies. The developed questionnaire can be used in other geographical, institutional and cultural contexts to define sustainability profile of worldwide public organisations, working also as a benchmarking tool.

Keywords: Sustainable Development; Public sector; Public organisations; Central public administration; Survey

List of Acronyms:

- CPA Central Public Administration
- EMS Environmental Management System
- GPP Green Public Procurement
- GRI Global Reporting Initiative
- OECD Organisation for Economic Co-operation and Development
- PCPA Portuguese Central Public Administration
- PES Performance Evaluation System
- PSOs Public Sector Organisations

^{*} Corresponding author: email: <u>tabr@fct.unl.pt</u>

Highlights

- The adoption of sustainability policies and practices in the Public Sector is mainly unknown.
- A survey was conducted to identify sustainability policies and practices in the Portuguese central Public Sector.
- A profile of the sustainability policies and practices in Portuguese central Public Sector was drawn.

1. Introduction

The adoption of sustainability policies and practices in organisations is a rising trend, in particular in private organisations. Public Sector Organisations (PSOs) are also following this trend but in a slower rhythm, as discussed by Ramos et al. (2007b), Lundberg et al. (2009), Williams et al. (2011) and Myhre et al. (2013). This passive role of public organisations can be explained by the fact reported by Guthrie et al. (2010), that many of these methodologies have been developed in the private sector. These authors also highlight that sustainability practices for public services have been neglected, being left out of the investigation scope, despite a significant amount of work conducted on related organisations, including public universities (Lozano et al., 2017; Ramos et al., 2015). In many cases, these are sate-owned, but due to its particularities and features, are not often considered for the scope of this type of research. Furthermore, as underlined by Welford et al. (1998), it is frequently assumed that the services sector, which is the main focus of PSOs, has less environmental impacts than private sector organisations. Nevertheless, the management and performance of PSOs are increasingly being evaluated according to economic, social and environmental dimensions of sustainability (Enticott and Walker, 2008), which is related with the integration of sustainability principles and practices into their operations and activities (Byrch et al., 2007). This growing concern with sustainability in the management and operations of PSOs led to the development of new approaches and methods that entities can use to assess their sustainability profile (Guthrie et al., 2010; Coutinho et al., 2018).

Sustainability transitions perspectives emphasize the need of the public sector to tailor policies towards technological innovation and be institutionally redesigned (Haley, 2017). So, the public sector has begun to realise that it is necessary to change the way they are operating, in order to include the sustainability aspects within the operations of the organisations (Ramos et al., 2007b). Besides a service provider, the public sector is a meaningful employer and consumer of resources, which imposes an important role in achieving the goals and objectives associated with sustainable development (GRI, 2005). This sector should not only guarantee the adequate management of public resources and installations, but also ensure to fulfil stakeholders expectations, promote public interest, promote the enrolment of stakeholders, engage deeper public commitment, and enhance transparency in public management (GRI 2005; García-Sánchez et al. 2013). In addition, within the Sustainable Development Goals Agenda 2030, besides limited obligations of the governments, the means of the goals implementations must be upgraded significantly (Spangenberg, 2016). Despite some theoretical and empirical research initiatives related to the adoption of environmental and sustainability principles, approaches and practices by PSOs (e.g. Griffiths, 2003, Singh and Mansour-Nahra 2006; Zutshi et al., 2008, Hogue and Adams, 2011; Williams et al. 2011, García-Sánchez et al. 2013; Rainville, 2017), the majority are primarily focused upon one main single practice or issue such as Environmental Management Systems (EMS), quality management systems, sustainability reports, the Balanced Scorecard or a core area of sustainability, such as environment related issues, as discussed by Noqueiro and Ramos (2014). Unlike what happens in the private sector (Lawrence et al., 2006, Collins et al., 2007; Ameer and Othman, 2012;), there is a lack of research on initiatives that offer a broader and integrated sustainability profile of policies and practices that are being implemented by PSOs for performance management of their activities and operations.

In addition, central government has been left out of the scope of most of the above-mentioned studies. Similarly, when analysing the use of performance information by public managers, performance indicators are more often used in local and regional government than central

government (Hammerschmid et al., 2013), and largely explored at a local level (Mapar et al., 2017). Only a few studies are related to Central Public Administration (CPA), namely related to sustainability practices (e.g. Adams et al., 2014), environmental reporting and disclosure practices (e.g. Frost and Seamer, 2002; Lynch, 2010; Lodhia et al., 2012) and EMS (Zutshi et al., 2008). These are mainly associated with operational practices and tools. Consequently, the work of CPA towards the integration of sustainability strategic instruments and the comparison between practices and tools integrated in this type of organisations is mainly unknown. In Portugal, which is a Southern European country, the analysis of sustainability policies and practices adopted by the central administration organisations is an underexplored issue, facing several challenges not yet covered by scientific literature.

To cover this research gap, an assessment of sustainability integration by CPA was conducted. The main aim of this research was to identify sustainability policies and practices adopted by PSOs, using the Portuguese Central Public Administration (PCPA) as a case study. To accomplish this goal, a national questionnaire survey was developed and carried out by the organisations of the PCPA whose scope of activity is mainly national.

2. Overview of Strategic and Operational Sustainability Initiatives in Public Sector Organisations

Several initiatives are promoting the integration of sustainability in the management of PSOs. The Organisation for Economic Co-operation and Development (OECD) played an central initial role launching in the 90s and following years several works about this topic (OECD, 1996; 1998; 2002), that include recommendations and guidelines such as: (i) improve the government's environmental performance, (ii) implement EMS in governmental organisations, and (iii) improve environmental performance in contracts and procurement. Also, other national and multinational institutions such as the European Commission (EC 2001), developed specific guidelines for PSOs, as the datasheet for the implementation of EMAS in the authorities of the public sector, among other initiatives (e.g. Green Public Procurement - GPP, (EC, 2016)). In addition, some studies related to GPP have been published (e.g. Michelsen and de Boer, 2009, Brammer and Walker, 2011; Walker and Brammer, 2012; Bratt et al., 2013; Ahsan and Rahman, 2017; Rainville, 2017). In this context, a paramount initiative is being led by the Global Reporting Initiative (GRI) (GRI, 2005), which developed a pilot version of a sustainability reporting sector supplement for public agencies, based on earlier versions of the GRI guidelines, that can be used as complement when preparing a sustainability report for PSOs. Despite various types of criticism around this initiative (e.g. Moneva et al., 2006, Dumay et al., 2010; Marimon et al., 2012;), it presents a broader and integrated system to assess and report sustainability organisational performance and related management practices.

The implementation of sustainability policies and practices in public administration has been taken in different rhythms, depending on the country, the administration level (e.g. local *versus* national/central) or the activities and objectives of each organisation. For instance, OECD (1998), verified that the greatest progress on EMS for governmental organisations has taken place at local level. Joas and Grönholm (2004), showed that, even though European local governments are the most active bodies in the implementation of environmental and sustainability policies and concerns, the initiatives related to this matter are not equally distributed through Europe. Hammerschmid et al.(2013), stressed that the use of self-reported performance information is different across Europe, being higher in Italy and Estonia and lower in Germany and France. These authors also discovered that performance indicators are more widely used in local and regional government that in central government as mentioned above.

An overview of examples of the work being conducted on sustainability policies and practices adopted by PSOs is presented in Table A1 (see Appendix A). In most of the examples the authors used surveys to evaluate the implementation of the practices at local, regional and national scale. Examples of Portuguese practices are also highlighted.

Notwithstanding the examples showed in Table 1 there is still a long way to go in order to achieve management levels that promote not only a high quality public service, concerned with the expectations of stakeholders, but also an improved quality of life of populations and the

development of sustainable societies. Most of the initiatives are single actions not integrated in holistic strategies.

These trends have also been verified in Portugal. The Portuguese public administration, and its organisations, is beginning to focus on the integration of sustainability concerns into their management, operations and activities as explored by the works of Ramos and Melo, (2005) and Ramos et al. (2007b), Baptista and Ferraz (2008), Gomes et al. (2008), Gomes and Mendes (2013), Nogueiro and Ramos (2014).

As Roman (2017) highlights there is still little empirical research on public sector management and on factors that might lead an organisation to become more likely to adopt sustainable practices.

3. Methods

3.1. The Portuguese Central Public Administration

The Portuguese Central Public Administration (PCPA) is structured in to three levels. Some of the main characteristics of each level are presented in Table 1.

 Table 1. Characterisation of the Portuguese Public Administration according to the level of administration, definition and organisations included (DGAEP, 2013)

Level of administration	Definition Organisations
Direct administration	-Bodies, offices and agents -Central services, which
	integrated in the legal entity "State". have competency at national
	-The Portuguese government is level (e.g. General
	directly responsible for these Directorates, General
	organisations, having hierarchical Secretariats, General
	power. Inspectorates).
	-Outlying services, that have
	limited territorial scope (e.g.
	Regional Directorates).
Indirect administration	-Public entities with legal -Public Institutes.
	personality.
	-Their autonomy is limited to
	administrative and financial
	processes.
	-The Portuguese Government has
	guidance, oversight and control
	influence.
Autonomous	-Organisations that persecute the - Autonomous regions of the
administration	interests of people that constitutes Azores and Madeira islands,
	them. which constitute the regional
	-These organisations have government.
	autonomy and independence to - Local government, such as by
	define their orientation and activity. municipalities and parishes.
	-The Portuguese Government has - Public associations.
	oversight and control influence.

As shown in Table 1, the regional administration in Portugal is confined to the autonomous region of the Azores and the Madeira archipelagos. Local and central governments administrate the rest of the country. Within the European Union, this configuration is unusual, having a character of singularity (DGAEP, 2013).

The central government can be defined as "the subsector of public administrations that comprise all administrative departments of the State and other central agencies whose competence extends normally across the whole economic territory", encompassing direct and indirect administration (DGAEP, 2009). In Portugal, the need to improve quality, effectiveness

and efficiency of public services and the programs and objectives of the different governments have led to several changes in the PCPA (Madureira and Ferraz, 2010; Rosa, 2012).

The Central Administration Restructuring Program (PRACE) and the Plan for Reduction and Improvement of the Central Administration (PREMAC) are the two more recent programs for the restructuring and improvement of central administration in Portugal. In February 2013, after the implementation of these two programs, the PCPA was composed of 224 organisations: 95 organisms of direct administration, 55 of indirect administration, 8 independent administrative organisations, 25 advisory bodies and 41 organisations defined as "other structures" (DGAEP, 2013).

Some organisations were left out of the scope of PREMAC, despite belonging to central government, namely the National Health Service, the network of embassies, missions and consulates, the military and security forces, the school system and institutions of higher education, and the judicial network (Government of Portugal, 2012). For this reason, they were not included in the 224 organisations mentioned above.

3.2. Survey questionnaire

A questionnaire survey was designed and administered by the research team to collect data related to environmental and sustainability policies and practices that have been implemented by the PCPA organisations. It was distributed among all General Directorates, General Secretariats, General Inspectorates and Public Institutes included in PREMAC universe, which main area of influence is national. In total, 131 organisations (84 and 47 organisations from the direct and indirect public administration, respectively) were covered and the working population identified. On this basis, the entire population was surveyed, meaning that all 131 mentioned public organisations were included. The questionnaire responses were collated and analysed in the period 2013-2014, after being mailed to the top leaders of the target-organisations and requested one single response for the respective institution. An intermediate decision maker was the person in charge of filling and submitting the questionnaire.

Prior to the email distribution, a questionnaire pre-test was conducted with set, pre-selected individuals from academia and public sector organisations, in order to evaluate its quality in terms of clarity, comprehensibility and acceptability (Rea and Parker, 1997). The survey questions were drawn from theoretical scientific literatures covering sustainability and environmental policies, strategies and practices at an organisational level, that were selected and designed considering the literature analysed in sections 1 and 2. It was also taken into account the scope of the public sector organisations and the definition of practices explored by other works related to organisations, namely Nogueiro and Ramos (2014), Montabon et al. (2007), Ramos and Melo (2005), OECD (2003), and Lozano (2012).The questionnaire survey was sent by email because it is quick, effective, is of low cost and environmental impact (Tse, 1998). The questionnaire survey has already been used by several authors as a research method to assess and verify the adoption of one or more sustainability practices of public and private organisations (e.g. Ramos et al., 2007b, Lozano and Vallés, 2007; Enticott and Walker, 2008; Montesinos and Brusca, 2009; Williams et al., 2011, García-Sánchez et al., 2013; Adams et al., 2014).

The survey questionnaire had 53 questions grouped into five categories (see Table 2 – Thematic group), drawn from practical and theoretical, scientific and technical information, analysed in sections 1 and 2. The adopted categories used to aggregate the questions follow a sustainability oriented perspective, covering the main sustainable development dimensions (environmental, social, economic), and a crosscutting dimension, that was named integrated sustainability (thematic group two to five). The first category was for general characterisation of the surveyed institution. Most questions had closed-end response choices. Table 2 presents a summary of the main issues addressed. The complete questionnaire survey is available in Appendix B.

Thematic Group	Themes focused
•	Occupied and constructed area
	Budget execution
	Funding source
General background	COFOG functions ¹
	Geographic location
	Number of employees
	Adoption of a sustainability policy or strategy
	Existence of a department in charge for the sustainability matters
	Adoption of a Performance Evaluation System (PES)
	Use of indicators in the evaluation of the PES
	Audits conducted
	Communication of sustainability and/or environmental
late meteric successingly (1).	performance through formal reports
Integrated sustainability	Accounting for expenditure related with sustainability practices,
	Application to awards schemes
	Perception of sustainability performance and management: role given to sustainability in the organisation's strategic and
	operational management, organisation's performance in terms of
	integration of policies and practices that promote sustainability and
	importance given by the organisation to the adoption /
	implementation of a sustainability PES
	Environmental management systems: state of implementation and
	certification
	Use of sustainability and/or environmental criteria in the public
	procurement, in accordance with the Portuguese National Strategy
	for GPP
	Energy certification of the organisation's buildings, in accordance
	with the Portuguese National System for Energy and Indoor Air
Environmental management	Quality Certification of Buildings (SCE)
Environmental management	implementation of Eco.AP Program (Portuguese Public
	Administration Energy Efficiency Programme)
	Implementation of eco-labelling systems: construction and
	product/service
	Adoption of an environmental monitoring program
	Rationalisation measures in the use of resources and/or pollution
	management, waste and emissions: state of implementation and areas of intervention
	Staff hiring in accordance with equal opportunities criteria in terms
	of gender and disability
	Facilities adapted for people with reduced mobility
	Implementation of an occupational health and safety plan
	Implementation of a social responsibility management system
	Adoption of a social monitoring program
	Plan of Risk Management and Related Offenses existence
Social responsibility	Staff training: provision and percentage of budget execution
	Development of actions for staff welfare (in the last 3 years)
	Satisfaction degree evaluation: users, suppliers and service
	providers
	Voluntary actions to engage local community
	Stakeholder involvement in the decision-making processes:
	frequency and types of stakeholders involved
Economy and finance	Existence of objectives and goals for cost containment

Table 2. Summary of issues raised in the questionnaire survey by issue and theme.

¹ Classification of the Functions of Government (COFOG) (Eurostat, 2011a)

Themes focused Accounting for unit costs Percentage of payments to suppliers within term

Follow-up telephone calls and emails to respondents were made to verify some results. The missing cases (non-responses) were treated as recommended by Rea and Parker (1997). In accordance with the recommendations of Laureano (2011), Wheater and Cook (2000) and Rea and Parker (1997), descriptive statistics were used to analyse the results in the organisations surveyed. The nonparametric test Spearman's correlation (r_s) was performed to assess the relations between quantitative variables that are not normally distributed, according to Wheater and Cook (2000) and Laureano (2011). The statistical tests were conducted using the computer application SPSS Statistics, version 21.0, 2012, from the IBM Corporation.

The limitations associated with questionnaires, e.g. validity, reliability and generalisations, such as those associated with participant and observer error and bias (Saunders et al., 2012), were considered in the discussion of results, and when drawing conclusions.

4. Results and Discussion

In total, 44 organisations returned the questionnaire, representing a response rate of 34%, of which 61% belong to the organisations related to the direct administration and 39% to the indirect administration. This response rate could be considered positive when compared to similar studies. For example, Garcia-Sanchez and Prado-Lorenzo (2008) studied the adoption of Agenda 21 by European municipalities, and had a response rate of 11%; Montesinos and Brusca (2009) assessed the use of management systems by Spanish local governments and had a response rate of 26%; and Nogueiro and Ramos (2014) evaluated the integration of environmental practices and tools in the Portuguese Local Public Administration with a response rate of 31%. According to Bhattacherjee (2012), the response rates from mail surveys tend to be low, typically between 15-20%. The margin of error associated with a confidence interval of 95% for a sample of 44 and a population of 131 in the most conservative situation is 12%.

The outcomes obtained from the questionnaire survey enabled the trace of a sustainability profile of the PCPA organisations. These results will be presented and divided in to a group of issues: (i) general background; (ii) sustainability performance; (iii) environmental management; (iv) social responsibility and associated areas; and (v) economy and finance.

4.1 General Background

The total area occupied by the facilities ranged from 0.005 ha to 11 897 ha, with an average of 380 ha. The average area of the buildings and constructed infrastructures was 17 ha, ranging from 0.005 to 426 ha.

The majority (51%) of the respondents stated that they are fully financed by public funds. These results are similar with the results from Boland and Fowler (2000) and Ramos et al. (2007b), who found that the majority of public organisations are funded by the State. The budget execution has been declining between 2010 and 2012, which can be linked to the financial crises that Portugal has been going through since 2011 and that obligated the PSOs to reduce their spending. In 2012, the budget execution ranged between 210 k€ (thousand euros – k€) to 590 368 456 k€, with an average of 14 818 421 k€. Nevertheless, these figures include the values of budget execution of an organisation that, due to its specific public administration roles and tasks, presents a budget much higher than the other organisations. Excluding this organism, the average values of budget execution becomes much lower, i.e. 60 726 k€.

Regarding the distribution in terms of public functions, or domain of activity, and considering the first level of COFOG classification, 49% of respondents identified "general public services" as their main area of activity.

All organisations have their headquarters in the Lisbon NUTS II region², showing a significant trend towards services' geographic centralisation. This spatial pattern was also identified by Ramos and Melo (2005), in their work on environmental management practices in the Portuguese defence sector.

Regarding the number of employees, it ranged from 3 to 11 566, with an average of 974 per organisation. About 62% of the organisation respondents have less than 250 workers, having an organisation size similar to small and medium enterprises (SMEs), according to one of the criteria's used to define SMEs by the European Commission definition (EU, 2003a). At local level, Nogueiro and Ramos (2014), in their evaluation regarding the integration of environmental practices and tools in the Portuguese municipalities, have also reached a similar result: 58%. Therefore, it can be assumed that the majority of Portuguese local and central government organisations have similar sizes (in terms of employees) to SMEs. The budget of the surveyed PSOs shown to be associated with the number of employees (r_e =0,821, α =0.01).

4.2 Integrated Sustainability

The majority (57% of the respondents) claimed that a sustainability policy was implemented, but in 83% of the cases this policy is incorporated into the organisation global strategy and it does not represent an independent policy. It is important to highlight that only 5% of the organisations have an environmental policy and 2% a social policy, while 20% only have an economic and financial policy, which reflects the importance of the economic and financial issues in the PCPA. More than half of the respondent organisations (55%) do not have any department responsible for the management of sustainability matters. In the majority of these organisations, there is no member of staff responsible for this area. As discussed by Mascarenhas et al. (2010), this may reveal that the sustainability issues are not very important to the high level managers of these PSOs, showing a compartmentalised vision of a broad inter-sectoral domain. Other studies show that in some better cases there is one department and one person responsible for the sustainability performance assessment and reporting in the PSOs (Schaltegger and Wagner, 2006; Lodhia et al., 2012; Domingues et al. 2017).

Almost all the surveyed organisations have implemented at least one Performance Evaluation System (PES). In Portugal, with the aim of "assess the performance of public services, their respective managers and other staff", the Integrated System for Management and Performance Assessment in Public Administration (SIADAP) was mandatorily implemented (Baptista and Ferraz, 2008). Thus, SIADAP is the most obviously adopted system (98% of the organisations have this system, see Table 3). The use of a sustainability performance evaluation system is almost inexistent. Only 2% of the respondents mentioned the existence of such a tool. It should also be highlighted that all PES that were implemented, used indicators. Performance indicators are a common tool to assess the performance of public organisations, and many authors have used them (e.g. Ramos et al., 2007b; Lundberg et al., 2009; Lynch, 2010; Larsen and Hertwich, 2011; Wu and Wang, 2011; Mazzi et al., 2012; Myhre et al., 2013; Adams et al., 2014; Alcaraz-Quiles et al., 2014; Cruz and Marques, 2014).

The main areas in which organisations were audited were the economic-financial (92% of organisations) and human resources (69%). This is related to the need of proving the correct use of public funds, as discussed by Flynn (2002), and with the implementation of SIADAP, that established the assessment of managers and other employees of the direct and indirect administration (Baptista & Ferraz, 2008). However, as discussed by these authors, the degree of difficulty to implement these type of tools is greater in some PSOs than others, which may explain why only 68% of the surveyed organisations have implemented a performance evaluation system within the human resources areas. It should be noted that only 10% of organisations claim performing environmental audits. This weak tendency had already been verified for the Portuguese municipalities by Nogueiro and Ramos (2014).These authors also

² Nomenclature of Territorial Units for Statistics (NUTS) of level II. Portugal have 7 territorial units of level II (Eurostat, 2011b).

highlighted that environmental audits are more likely to be carried out when an EMS is implemented, which can help to explain these results (see Table 3). Regarding the topic of sustainability report, 53% of the respondents have never completed one. Only 7% of the organisations developed environmental or sustainability reports and 33% included the sustainability evaluation in another type of report, such as: (i) activity report; (ii) health and safety report; (iii) inspections/audits or specific project report; (iv) quality report; (v) social responsibility report; and (vi) integrated report. Most of the organisations (82%) that stated that they developed a report complete it throughout annual reports. Other authors found similar behaviour in PSOs from other countries: Lamprinidi and Kubo (2008) and Dumay et al. (2010) recognised that the adoption of sustainability reports by PSOs has been slow; García-Sánchez et al. (2013) concluded that the Spanish local governments disclose more financial information than environmental and social responsibility information. Clements and Bowrey (2010) stated that the organisations of the Australian Commonwealth Government present this information in their annual activity reports.

The majority of the organisations (77%) do not account for expenditure related with the management of sustainability practices. For the ones that have information regarding this topic, in the year of 2012, sustainability costs ranged from 2 to 175 thousand euros, with an average of 63 thousand euros. No association was found between costs related to sustainability and the budget execution ($r_s = 0.357$, for $\alpha = 0.05$), which could be due to the low adoption level of integrated sustainability practices, as shown within the results section.

Taking into account good practice award schemes (or similar processes), 40% of respondents claim that they participate regularly, of which 77% has already been awarded. As discussed by Borins (2000), the programs and awards of recognition have become a key piece in the reform of public management and, as focused by Hartley and Downe (2007), it is a way to promote good performance and communicate good practices. Comparing the rate of participation of good practice award schemes in the organisations surveyed and the low rate of participation of Portuguese municipalities in the ECO XXI award, which is presented in Nogueiro and Ramos (2014) research, 22 %, it is shown that the Portuguese public authorities are beginning to understand the importance of these tools.

Question	Category label	Ν	%
	No	7	16
Adoption of	Yes	25	57
Adoption of	Only at environmental level	2	5
sustainability policy	Only at social responsibility level	1	2
or strategy	Only at economic and financial level	9	20
	Non-responses	0	
Documented	Is not in a document	1	3
sustainability policy	Integrated into the organisation's overall strategy	29	83
or strategy (if the	In a separate document	5	14
policy/strategy exists)	Non-responses	9	
Existence of a	No	23	55
department in charge	Yes	19	45
for the sustainability	Non-responses	2	
matters			
Staff in charge of	No	19	86
sustainability matters	Yes	3	14
(in case of	Non-responses	22	
inexistence of			
department)			
Adoption of	Environmental	6	14
Performance	Quality	18	42
Evaluation System	Human resources	9	21

Table 3. Results of the questionnaire survey to the Portuguese Central Administration organisations: characterisation of integrated sustainable performance practices.

QuestionCategory labelN%(PES) ^a Occupational health and safety49Sustainability12Economic1023SIADAP4298Social49Other12Non-responses12Use of indicators in the evaluation of the tervironmentalNon-responses1Economic and financial3692Health and safety1539Audits conducted ^a Quality17Audits conducted ^a Was never presented in report23Communication sustainability and/or formal reportsSemi-annual1Periodicity of the reportsAnnual1482Periodicity of the reportsNon-responses12Accounting for expenditure related through formal practicesNon-responses12Accounting for expenditure related through formal presonsesNon-responses12Accounting for expenditure related through formal presonsesNon-responses12Accounting for expenditure related tracticesNon-responses12Accounting for through formal presonsesNon-responses12Accounting for through formal case of to case of schemesNon-responses12Accounting for through formal case of schemesNon-responses12Accounting for to awards schemesNon-responses12				
Sustainability12Economic1023SIADAP4298Social49Other12Non-responses1Use of indicators inNo00the evaluation of theYes43100PESNon-responses11Audits conducted ^a Environmental410Economic and financial3692Health and safety1539Audits conducted ^a Quality1744Human resources2769Other1333Non-responses5CommunicationWas never presented in report23sustainability and/orIn environmental report1performance throughIn sustainability report2In another type of report1433Non-responses1Periodicity of theAnnual14report (in case ofSemi-annual1CommunicationQuarterly212through formalNon-responses27reportsAccounting for YesNon-responses1Application to awards schemesNo2660Yes10231440In case of application Yes1740Avarded with prizesNo423(in case of application Yes1377				
Economic1023SIADAP4298Social49Other12Non-responses12Use of indicators in the evaluation of the PESNon-responses00Environmental4100PESNon-responses11Audits conductedaQuality1539Audits conductedaQuality1744Human resources2769Other1333Non-responses5Communication sustainability and/or environmental performance through formal reports2853Periodicity of the reportsAnnual1482Periodicity of the reportsSemi-annual16Communication guarterlyQuarterly212through formal reportsNon-responses12Accounting for reportsNo3377Accounting for reportsNo3377Application to awards SchemesNo2660Avarded with prizesNo423(in case of application Yes1377	(PES) ^a		4	
SIADAP4298Social49Other12Non-responses1Use of indicators in the evaluation of the PESNon-responses00PESNon-responses1Audits conducted*Environmental Quality410Economic and financial Health and safety3692Health and safety1539Audits conducted*Quality Human resources1744Human resources2769Other1333Non-responses5Communication sustainability and/orNon-responses5Mas never presented in report In environmental report12Periodicity of the report (in case of Annual1482Periodicity of the reportsSemi-annual1482Report (in case of presenses277Preport (in case of Annual1482reports)Non-responses1Accounting for practicesNo3377Application to awards YesNo2660Awarded with prizesNo2660Averded with prizesNo423(in case of applicationYes1377				
Social49Other12Non-responses1Use of indicators inNo0the evaluation of theYes43PESNon-responses1Audits conductedaEnvironmental4LeastEnvironmental4Audits conductedaQualityAudits conductedaQualityAudits conducteda27Audits conductedaVas never presented in reportPresented sporadically in report23Presented sporadically in report3In environmental report2In environmental report1Periodicity of theSemi-annualPeriodicity of theNon-responsesAccounting for expenditure relatedNon-responsesAccounting for expenditure relatedNon-responsesAccounting for expenditure relatedNon-responsesNon-responses10Application to awards SchemesNon-responsesNon-responses17Application to awards Yes17Avarded with prizesNoYes26Application to awards Yes17Avarded with prizesNoYes22Non-responses17Avarded with prizes10Yes23Yes26Yes17Application to awards Yes17Avarded with prizes17Avarded with prizes17Avarded with prizes10<				
Other12Non-responses1Use of indicators in the evaluation of the PESNo00Non-responses110PESNon-responses1Audits conducted*Environmental Quality410Audits conducted*Environmental Quality410Presented sponses2769Other1333Non-responses5Communication sustainability and/or environmental performance through formal reportsWas never presented in report In environmental report In another type of report In another type of report3Periodicity of the through formal vith sustainability non-responses1Accounting for expenditure related with sustainability Non-responses27Accounting for expenditure related vith sustainability Non-responses26Application to awards SchemesNo26Application to awards responses17Application to awards responses17Avarded with prizesNo4Avarded with prizes20In case of application13Yes26Application to awards yes17Avarded with prizesNoYes17Avarded with prizes13Yes26In case of application17Yes17Application to awards yes17Application to awards yes17Avarded with prizesN		SIADAP	42	98
Non-responses1Use of indicators in the evaluation of the PESNo00PESNon-responses1Audits conducted*Environmental410Economic and financial3692Health and safety1539Audits conducted*Quality1744Human resources2769Other1333Non-responses5Communication sustainability and/or environmental performance through formal reportsNon-responsesPeriodicity of the report (in case of communication guarterlyAnnual1482Periodicity of the report (in case of schemesNon-responses11482Accounting for expenditure related with sustainability responsesNon-responses12112Accounting for expenditure related with sustainability resNon-responses1212323Accounting for expenditure related with sustainability resNon-responses1212221Awarded with prizesNo2660237237Awarded with prizesNo42323174040231740Awarded with prizesNo42313774123231740Application NegensesNo4231377413377Application NegensesNo4		Social	4	
Use of indicators in the evaluation of the PESNo00000PESNon-responses11Environmental4101Economic and financial36921Health and safety15391Quality17441Human resources270Other13331Non-responses51Presented sporadically in report2531Presented sporadically in report121n sustainability and/or environmental performance through formal reports14331Presented sporadically in report121n sustainability report251nanother type of report1433Non-responses116Communication formal reportsNon-responses11Annual14821Reports10231Non-responses12Yes10231Non-responses11Accounting for Yes26601Yes17402Non-responses11Awarded with prizesNo421377		Other	1	2
the evaluation of the PESYes43100PESNon-responses1Audits conducted*Environmental410Audits conducted*Economic and financial3692Health and safety1539Audits conducted*Quality1744Human resources2769Other1333Non-responses5Communication sustainability and/or environmental performance through formal reportsWas never presented in report n environmental report12Periodicity of the communication formal reportsAnnual1482Preport (in case of communication formal neportsSemi-annual16Accounting for expenditure related with sustainability PresNon-responses2712Accounting for expenditure related with sustainability PresNon-responses12Application to awards schemesNo Non-responses2660Awarded with prizesNo Non-responses142Awarded with prizesNo423(in case of application YesNo423		Non-responses	1	
PESNon-responses1Audits conducted*Environmental410Audits conducted*Economic and financial3692Health and safety1539Quality1744Human resources2769Other1333Non-responses5CommunicationWas never presented in report23sustainability and/orPresented sporadically in report2performance throughIn environmental report1performance throughNon-responses1Periodicity of theAnnual14Report (in case of communicationSemi-annual1Non-responses2710Periodicity of the resonses1023Accounting for expenditure related with sustainabilityNo26Application to awards schemesNo26Application to awards schemesNo4Awarded with prizesNo4Awarded with prizesNo4Awarde with prizesNo4Awarde with prizesNo4Awarde with prizesHon13Awarde with prizesNo4Awarde with prizesNo <td< td=""><td>Use of indicators in</td><td>No</td><td>0</td><td>0</td></td<>	Use of indicators in	No	0	0
Environmental410Audits conductedaEconomic and financial3692Audits conductedaQuality1744Human resources2769Other1333Non-responses5CommunicationWas never presented in report23sustainability and/orPresented sporadically in report3performance throughIn sustainability report2formal reportsNon-responses1Periodicity of theAnnual14report (in case of communicationSemi-annualQuarterly212through formal reports)Non-responsesAccounting for with sustainability practicesNoApplication to awards schemesNo2660Yes Non-responses1740 Non-responses17Awarded with prizesNo423(in case of application Yes13Avarded with prizesNo423Awarded with prizesNo423	the evaluation of the	Yes	43	100
Audits conductedaEconomic and financial Health and safety36 92 Health and safetyAudits conductedaQuality Quality17 44 Human resourcesAudits conductedaQuality Human resources17 44 44 Human resourcesCommunication sustainability and/or environmental performance through formal reportsWas never presented in report Presented sporadically in report23 3 7 1 n environmental reportPeriodicity of the report (in case of communication guarterlyAnnual 9 2 214 4 33 1Periodicity of the report (in case of communication durity formal through formal Non-responses14 4 82 2 2Periodicity of the report (in case of communication durity formal through formal Non-responses14 4 82 2 2 2Accounting for expenditure related with sustainability practicesNo 7 2 2 333 77 40 40 3 3 3Application to awards schemesNo Yes26 17 40 3 460 23 3Awarded with prizes (in case of application YesNo 4 4 23 342 3	PES	Non-responses		
Audits conductedaHealth and safety1539Audits conductedaQuality1744Human resources2769Other1333Non-responses5Communication sustainability and/or environmental performance through formal reportsWas never presented in report2353Presented sporadically in report125In environmental reportsIn sustainability report25In another type of report1433Non-responses16Periodicity of the communicationAnnual1482report (in case of communicationSemi-annual16Accounting for with sustainabilityNon-responses2712Accounting for expenditure related with sustainabilityNo3377Application to awards schemesNo2660Application to awards schemesNo423Awarded with prizesNo423Awarded with prizesNo423		Environmental	4	10
Audits conductedaQuality1744Human resources2769Other1333Non-responses5CommunicationWas never presented in report2353sustainability and/orPresented sporadically in report37In environmentalIn environmental report25In another type of report1433Non-responses1Periodicity of theAnnual1482report (in case of communicationSemi-annual16Quality (reports)Non-responses2712Accounting for expenditure related with sustainabilityNon-responses12Application to awards schemesNo2660Awarded with prizesNo423Awarded with prizesNo423(in case of applicationYes1377		Economic and financial	36	92
Audits conductedaQuality1744Human resources2769Other1333Non-responses5CommunicationPresented sporadically in report2353sustainability and/orPresented sporadically in report12In environmentalIn environmental report25In sustainability report251In sustainability report251Periodicity of theAnnual1433Non-responses16212Periodicity of theSemi-annual16communicationQuarterly212through formalNon-responses2710reportsNon-responses12Accounting for expenditure related with sustainability practicesNo2660Yes Non-responses1740Awarded with prizesNo423(in case of application Yes1377		Health and safety	15	39
Other1333Non-responses5Communication sustainability and/or environmental performance through formal reportsWas never presented in report2353In environmental performance through formal reportsIn environmental report12In sustainability report In another type of report25Non-responses11433Periodicity of the communicationAnnual1482report (in case of communicationSemi-annual16communication reportsQuarterly212Non-responses277Accounting for expenditure related with sustainability practicesNo3377Application to awards schemesNo2660Awarded with prizes (in case of application Yes1423Awarded with prizes (in case of application Yes1377	Audits conducted ^a		17	44
Non-responses5Communication sustainability and/or environmental performance through formal reportsWas never presented in report Presented sporadically in report In environmental report2353Periodicity of the communicationPeriodicity of the QuarterlyAnnual1433Periodicity of the report formalAnnual1482Periodicity of the communicationSemi-annual Quarterly16Accounting for practicesNo3377Accounting for schemesNo3377Awarded with prizesNo2660Yes1740Awarded with prizesNo423(in case of application Yes1377		Human resources	27	69
Communication sustainability and/or environmental performance through formal reportsWas never presented in report Presented sporadically in report In environmental report2353Periodicity of the report (in case of communication through formal manicationIn sustainability report In another type of report Non-responses125Periodicity of the report (in case of communicationAnnual Quarterly1482Responses11482Periodicity of the report (in case of communicationNon-responses16Accounting for with sustainability practicesNo3377Application to awards schemesNo Yes2660Awarded with prizes (in case of application YesNo423Awarded with prizes (in case of application YesNo423		Other	13	33
Communication sustainability and/or environmental performance through formal reportsPresented sporadically in report in environmental report37In environmental report in sustainability report in another type of report125In sustainability report in another type of report1433Periodicity of the report (in case of communicationAnnual1482Periodicity of the report (in case of communicationSemi-annual16Quarterly through formal reports)212Accounting for with sustainability practicesNo3377Application to awards schemesNo Yes2660Awarded with prizes (in case of application YesNo423Awarded with prizesNo4231377		Non-responses	5	
sustainability and/or environmental performance through formal reportsPresented sporadically in report in environmental report37In environmental report performance through formal reports125In another type of report Non-responses1433Periodicity of the communicationAnnual1482Report (in case of communicationSemi-annual16Quarterly through formal reports)21212Accounting for expenditure related schemesNo3377Application to awards schemesNo Yes2660Awarded with prizes (in case of application YesNo423Awarded with prizes (in case of application YesNo423	Communication	Was never presented in report	23	53
Sustainability and/of environmental performance through formal reportsIn environmental report12In sustainability report In another type of report25In another type of report1433Non-responses11482Periodicity of the report (in case of communicationAnnual1482Quarterly21212through formal reports)Non-responses2712Accounting for expenditure related schemesNo3377Application to awards schemesNo Yes2660Awarded with prizesNo1740Awarded with prizesNo423(in case of application Yes1377			3	7
environmental performance through formal reportsIn sustainability report In another type of report25Periodicity of the report (in case of communication through formal Recounting for percets)Annual1482Accounting for with sustainability practicesNon-responses2712Application to awards schemesNo Yes231023Awarded with prizesNo Yes1740Awarded with prizesNo423Awarded with prizesNo423Awarded with prizesNo423Awarded with prizesNo423Awarded with prizesNo423	5	In environmental report	1	2
formal reportsIn another type of report1433Non-responses1Periodicity of the report (in case of communicationAnnual1482Communication through formal reports)Quarterly212Accounting for expenditure related with sustainability practicesNon-responses27Application to awards schemesNo Yes2660Awarded with prizes (in case of application YesNo423Awarded with prizes (in case of application Yes1377			2	5
Iorman reportsNon-responses1Periodicity of the report (in case of communicationAnnual1482report (in case of communicationSemi-annual16communication reports)Quarterly212Accounting for expenditure related with sustainability practicesNo3377Application to awards schemesNo2660Awarded with prizesNo423Awarded with prizesNo423(in case of application Yes1377			14	33
report (in case of communicationSemi-annual16communicationQuarterly212through formal reports)Non-responses27Accounting for expenditure related with sustainability practicesNo3377Application to awards schemesNo Yes2660 YesAwarded with prizesNo423 13Awarded with prizesNo423 13	iormai reports		1	
report (in case of communicationSemi-annual16communicationQuarterly212Non-responses2727Accounting for expenditure related with sustainability practicesNo3377Application to awards schemesNo Yes2660 17Awarded with prizesNo423 13	Periodicity of the	Annual	14	82
through formal reports)Non-responses27Accounting for expenditure related with sustainability practicesNo3377Application to awards schemesNo1023Application to awards schemesNo2660Awarded with prizesNo11Awarded with prizesNo423(in case of application Yes1377		Semi-annual	1	6
reports)No3377Accounting for expenditure related with sustainability practicesNo3377Application to awards schemesNo1023Application to awards schemesNo2660Yes Non-responses1740Awarded with prizes (in case of application Yes423	communication	Quarterly	2	12
reports)Accounting for expenditure related with sustainability practicesNo3377Application to awards schemesNo1023Application to awards schemesNo2660Yes Non-responses1740Awarded with prizes (in case of application Yes423	through formal	Non-responses	27	
expenditure related with sustainability practicesYes1023Application to awards schemesNo2660Awarded with prizesNo1740Awarded with prizesNo423(in case of application Yes1377	reports)			
with sustainability practicesNon-responses1Application to awards schemesNo Yes2660 17Awarded with prizes (in case of application YesNo423 13	Accounting for	No	33	77
practices2660Application to awards schemesNo Yes1740Non-responses11Awarded with prizes (in case of application Yes4231377	expenditure related	Yes	10	23
practices2660Application to awards schemesNo Yes1740Non-responses11Awarded with prizes (in case of application Yes4231377	with sustainability	Non-responses	1	
Application to awards schemesYes Non-responses17 40 140 1Awarded with prizesNo423 13(in case of application Yes1377				
schemes1740Non-responses1Awarded with prizesNo(in case of application Yes131377	Application to overda	No	26	60
Non-responses1Awarded with prizesNo423(in case of application Yes1377		Yes	17	40
(in case of application Yes 13 77	schemes	Non-responses	1	
(in case of application Yes 13 77	Awarded with prizes	No	4	23
		Yes	13	77
			27	

(^a100 per cent may be exceeded, since respondents could provide multiple responses to this question)

4.2.1. Perception of sustainability performance and management

The first three questions regarding sustainability integration section aimed at finding organisations' perception in relation to their sustainability performance and management. The results (see Table 4) show that organisations have an optimistic perspective of their behaviour in terms of sustainability: 77% indicate that the role that is given to sustainability in strategic and operational management of its organisation is very important or important, while 74% consider the implementation of a sustainability performance evaluation system in the organisation as very important or important.

This optimistic trend is also evident in the self-assessment of organisations' sustainability performance: 71% classify their performance in terms of sustainability as very good or good. This positive rating trend is similar to that found by Ramos and Melo (2006) and Nogueiro and Ramos (2014) in their study on environmental performance self-assessment in other sectors of the Portuguese public administration. As noted by these authors, the results may be explained by the intention to preserve the reputation of these organisations towards its stakeholders and to be a leading example to other sectors.

Question	Category label	Ν	%
Role given to	Very important	15	35
sustainability in the	Important	18	42
organisation's	Relatively important	7	16
strategic and	Slightly important	2	5
operational	Nothing important	1	2
management	Non-responses	1	6
Organisation's	Very good	8	19
performance in terms	Good	22	52
of integration of	Medium	9	22
policies and practices	Weak	2	5
that promote	Don't know	1	2
sustainability.	Non-responses	2	
	Very important	14	33
Importance given by	Important	17	41
the organisation to	Relatively important	6	14
the adoption /	Slightly important	4	10
implementation of a	Nothing important	0	0
sustainability PES	Don't know	1	2
	Non-responses	2	

Table 4. Results of the questionnaire survey to the Portuguese Central Administration organisations: characterisation of perception of the sustainability performance and management

4.3 Environmental Management

The majority (59%) of the respondents did not implement or intended to implement an EMS (Table 5). Only 5% of the organisations have implemented this tool and 12% were doing so. This low rate of EMS implementation in the organisations of the PCPA is still in line with previous trends identified by the OECD (1998), where is pointed out that the central government has been slower in the adoption of these systems than the local administration. According to the CPES and CE (2012), the criteria with the highest weight in public procurement in Europe are not the environmental and sustainability issues, but the price. The same authors claim that in Portugal, 86% of public procurement is adjudicated by price. However, the results of the questionnaire survey seem to contradict these data. Only 5% of the respondents stated that they have never applied the criteria of the National Strategy for GPP. According to the organisations surveyed, 67% claims that these criteria are used almost always or oftentimes. These results seem to indicate that the rate of adoption of environmental and sustainability criteria is higher in the PCPA than in the municipalities. According to Nogueiro and Ramos, (2014), only 36% of the Portuguese municipalities stated that adopt these criteria in public purchasing. Nevertheless, tools like GPP have the potential to promote policy goals of environmental improvement and innovation (Aldenius and Khan, 2017, Rainville, 2017).

As presented in Table 5, only 15% of the agencies have energy certification according to the National System for Energy and SCE. According to Santos et al. (2008), new buildings, major renovations, public buildings and all buildings when sold or rented are encompassed in the certification system. However, Santos and Fragoso (2013), verified that in 2012, 90% of the certifications belongs to residential buildings. The public buildings, defined as all non-residential buildings, held by private or PSOs, match only 1% of the certifications. The Portuguese Public Administration Energy Efficiency Programme (ECO.AP Program) has taken place in 86% of the organisations, through Local Energy Managers since it is a mandatory procedure. Energy Efficiency Contracts are only conducted depending on the consumption values (see Table 5) (Government of Portugal, 2013).

None of the respondent organisations have invested in the adoption of environmental or sustainability related labelling systems, neither in the buildings performance nor in terms of goods and services. Worldwide the majority of environmentally related label initiatives were developed for goods and services that are produced by the private sector, but an exploratory

research study has already been proposed and applied to a municipality in Portugal (see Domingues et al., 2015).

The majority (58%) of the respondents do not have a monitoring program to collect environmental data. In 19% of the organisations the collection of these data is done sporadically and 23% do it in a periodic manner. Ramos and Melo (2005), have also identified a weak trend in the adoption of such procedures in the Portuguese defence organisations, where 73% of them do not have a monitoring program to collect environmental data.

About 91% of the respondents stated that they have implemented or are implementing measures to rationalise the use of resources and/or managing pollution, waste and emissions. The three main areas of rationalisation are energy (83%), materials (65%) and waste (65%), while the three major sectors/processes of rationalisation are the use of equipment (89%), operation and maintenance of facilities (76%) and dematerialisation of services (73%). Portugal has implemented a diverse number of policies and programs for energy efficiency that can justify these results.

Table 5. Results of the questionnaire survey to the Portuguese Central Administration organisations: characterisation of environmental management practices

Question	Category label	Ν	%
	Not, and is not intended	2	59
		5	
	No, but is planned	1	24
Implementation of EMS		0	
	Yes, in implementation phase	5	12
	Yes, and is implemented	2	5
	Non-responses	2	
	EMAS	1	13
EMS Certification ^a	ISO 14001	1	13
	Is not certified	7	88
	Non-responses	36	
	Never	2	5
	Rarely	0	0
Use of sustainability and/or environmental criteria	Sometimes	1	28
in the public procurement, in accordance with the	Offenting	1	00
Portuguese National Strategy for Green Public	Oftentimes	1	26
Procurement	Almost shusing	0	41
	Almost always	1 6	41
	Non rosponsos	5	
Energy certification the organisation's buildings, in	Non-responses No	3	85
accordance with the Portuguese National System	NO	5	00
for Energy and Indoor Air Quality Certification of	Yes	6	15
Buildings (SCE)	Non-responses	3	10
	Energy Efficiency Managemen Contracts		7
	Local Energy Manager	2	86
Implementation of Eco.AP program elements ^a	Eocal Energy Manager	4	00
implementation of Eco.Al program clements	Energy Efficiency Action Plans	1	43
	Energy Enciency Action Flans	2	-0
	Non-responses	16	5
	No	4	10
Implementation of construction labelling in the		2	0
buildings	Yes	0	Õ
v	Non-responses	2	-
Implementation of products /services labelling	No	4	10
	_	2	0

Question	Category label	Ν	%
	Yes	0	0
	Non-responses	2	
	No	2	58
		5	
Adoption of an environmental monitoring program	Sporadic collection	8	19
	Regular collection	1	23
		0	
	Non-responses	1	
Implementation of rationalisation in the use of	No	4	9
resources and/or pollution management, waste and	Yes	4	91
emissions		0	
	Non-responses	0	
	Water	2	55
		2	
	Emissions	9	23
	Energy	3	83
		3	
Rationalisation of thematic areas ^a	Materials	2	65
		6	
	Waste	2	65
		6	
	Noise	3	8
	Non-responses	4	
	Services dematerialisation	2	73
		7	
	Car fleet	1	30
		1	
	Operation and maintenance of	of 2	76
Rationalisation of processes or/and sectors ^a	facilities	8	
	Equipment	3	89
		3	
	Behaviours	1	3
	Non-responses	7	5
		1	

(^a100 per cent may be exceeded, since respondents could provide multiple responses to this question)

4.4 Social Responsibility

Almost all organisations (98%) claimed to follow equal opportunities criteria in terms of gender and disability. However, only 14% of organisations have their facilities fully adapted for people with reduced mobility. On the other hand, 19% of organisations do not have any adjustment that allows the access of these citizens, which may indicate that the rate of criteria adoption for equal opportunities is overrated. People with mobility limitations cannot access and work in most buildings and facilities of the PCPA, that are old and located within the city centre.

In 58% of the respondent organisations, an occupational health and safety plan has been implemented (Table 6) and 21% have implemented a social responsibility management system. These results show that the organisations of the PCPA are beginning to realise the importance of adopting occupational health and safety procedures. However, the implementation of social responsibility system is still poor despite being higher than the adoption of EMS (5%) (see table 5).

Unlike what was found for environmental data, most respondents confirmed that they have a program for collecting social data, with a pattern of 16% of the organisations doing it sporadically and 43% periodically. This higher trend related to social monitoring and the marked difference between the management systems adopted (5% for EMS against 21% for social

responsibility management system) may indicate that the PCPA can be more focused on social issues when compared to environmental issues.

The majority (91%) of the surveyed organisations have implemented a risk management plan and related offenses. This high rate of adoption of plans of risk management and related offenses can be explained by the Recommendation No. 1/2009 of the Portuguese Board of Corruption Prevention (Government of Portugal, 2009), which states that all entities that manage public funds, assets and properties should develop this kind of plan.

All respondents had submitted their employees to training initiatives. In the assessment of sustainability practices of the business sector made by Ameer and Othman (2012), Collins et al. (2007) and Lawrence et al. (2006), it was considered that the training of employees was an essential practice. As explored by UNEP (2008), there is an increasing awareness in the promotion of trained jobs that improve organisational sustainability.

In the three years before the realisation of the survey, the great majority of respondents (74%) have developed actions for staff welfare, such as improvement of buildings and equipment, development of socialising actions or lectures and training activities.

Regarding the assessment of the degree of satisfaction of suppliers and service providers, 37% of respondents do it often and 21% very often or always. When it comes to user satisfaction, 38% do it very often or always and 48% often. Sá and Sintra (2008) verified that 62% of the Portuguese municipalities do not have any procedure to assess user satisfaction. The surveyed results suggest that in Portugal, the central government seems to lead the implementation of these procedures, compared to the local government.

About 40% of the organisations stated that they are enrolled with communities in initiatives such as: (i) collecting food, clothing, toys and books; (ii) initiatives with the school community; and (iii) planting trees. These types of actions related to environmental concerns, public relations, corporate philanthropy and community relations, are important to improve the engagement and interests of all parties affected by the organisation actions, within social responsibilities (Murmura et al., 2017).

As displayed in Table 6, the majority (51%) of the organisations either do not involve stakeholders in their decision-making process or do it rarely. Approximately 30% of respondents do it often and 19% very often or always. The internal collaborators are queried by 82% of organisations, comprising the main stakeholders involved, as also highlighted by Farneti and Guthrie (2009) and Domingues et al. (2017) regarding sustainability reporting in PSOs. As stressed by Midin et al. (2016), and Coutinho et al. (2018), stakeholders' participation and inclusiveness are part of multi-stakeholder engagement processes where they can strengthen sustainability, thus improving governance.

Table 6. Results of the questionnaire survey to the Portuguese Central Administration organisations: characterisation of the social responsibility and associated areas practices

Question	Category label	N	%
Staff hiring in accordance	No	1	2
with equal opportunities	Yes	41	98
criteria in terms of gender and disability	Non-responses	2	
	Entirely	6	14
	Mostly	14	32
Facilities adapted for	In half	4	9
people with reduced	Partly	11	26
mobility	No	8	19
	Non-responses	1	
Implementation of an	No	18	42
occupational health and	Yes	25	58
safety plan	Non-responses	1	

Question	Category label	N	%
Implementation of a social		34	79
responsibility management		9	21
system	Non-responses	1	
	No	18	41
Adoption of a social	Sporadic collection	7	16
monitoring program	Regular collection	19	43
niemening program	Non-responses	0	
Adoption of Plan of Risk	No	4	9
Management and Related	Yes	40	91
Offenses	Non-responses	0	01
	No	0	0
Staff training initiatives	Yes	44	100
	Non-responses	0	100
Development of actions for		11	26
staff welfare (in the last 3	Yes	31	74
years)	Non-responses	2	
<u>youro</u> ,	Never	3	7
	Rarely	3	7
Evaluation of user	Often	20	48
satisfaction	Very often	5	12
	Always	11	26
	Non-responses	2	
	Never	11	26
	Rarely	7	16
Evaluation of	Often	16	37
suppliers/service	Very often	3	7
providers' satisfaction	Always	6	14
	Non-responses	1	
	No	26	60
Voluntary community	Yes	17	40
engagement actions	Non-responses	1	
	Never	15	35
Stakeholder involvement	Rarely	7	16
	Often	13	30
in the decision-making processes	Very often	5	12
processes	Always	3	7
	Non-responses	1	
	Internal collaborators	23	82
	Providers	4	14
Types of stakeholder	NGO	3	11
involved ^a	Citizens in general	3	11
Involved	Other (governmental entities, directors, target	15	54
	audience, users and other public organisations)		U T
	Non-responses	16	

^a100 per cent may be exceeded, since respondents could provide multiple responses to this question

4.5 Economic and Finance

The definition of goals and objectives of cost control and the accounting for unit costs exist in, respectively, 93% and 45% of responding organisations (Table 7). The Portuguese government established a program to reduce the expenditures and costs of the State (PCM, 2011). The adoption of these two practices enables organisations not only to have more control over what they spend, but also it helps them to gain a deeper understanding of the consumption and development of its activities according to the budget execution, helping them to achieve financial stability and meet the government's objectives.

The majority of respondents (91%) argued that the rate of payments to suppliers made on time is higher than 75%. This issue is particularly important in Portugal, where several SMEs are dependent of the contracts with the public sector. Since the publication of the Law 55-A/2010 of December 31 (State Budget for 2011), the Portuguese PSOs are forced to publish the amounts owed to suppliers (Government of Portugal, 2011).

Table 7. Results of the questionnaire survey to the Portuguese Central Administration organisations: characterisation of economic and financial practices

Question	Category label	Ν	%
Existence of objectives	No	3	7
and goals for cost	Yes	37	93
containment	Non-responses	4	
	No	22	55
Accounting for unit costs	Yes	18	45
	Non-responses	4	
	≤25%	0	0
Percentage of payments	26-50	0	0
to suppliers within term	51-75	3	9
	>75%	32	91
	Non-responses	9	

Based on this questionnaire and earlier research (Nogueiro and Ramos, 2014), the Central Public Administration in Portugal seems to have a slightly better sustainability profile when compared with local government. Nevertheless, sustainability policies and practices in PCPA are low besides the optimistic perceptions and importance given to sustainability by the organisation's management. As highlighted by Ahsan and Rahman (2017), the public "organisational green issues" (like for example application of Green Public Procurement) are critical challenges, lacking legislation, government incentives and lack of financial support. Some of the good results received are due to mandatory regulation (e.g. energy efficiency programs and Performance Evaluation System), or related with the financial support measures implemented in Portugal within the 2008 financial crisis. These findings are in line with Adams et al. (2014) work, which verified that the sustainability performance measures most used by the Australia government agencies are related with economic activity and employee diversity.

The current study allowed characterising the sustainability central administrative profile and highlight where are the main flaws. Based on these findings, further research may consider the engagement of top decision makers in collaboration with all the stakeholders to allow the organisations to determine priority areas of intervention. Also, incentive programs could be developed to promote a large-scale implementation of sustainability initiatives in public sector organisations, covering both strategic and operational levels. A voluntary employee-driven sustainability performance assessment can be put in place (according to Coutinho et al., 2018), to monitor and assess the implemented measures, also allowing a cross-validation with the formal results evaluation.

The public sector has a major hindrance that is the barrier of being financed by state budgets that might cause inefficiency in many perspectives, including sustainable performance. Nevertheless, as stressed by Roman (2017), public sector has the opportunity to take a leading role and to make a substantial contribution towards forwarding the sustainability agenda. Governments must be the drivers to change the unsustainable direction through decisive political actions (Spangenberg, 2016), and also serving as example of good practices.

5. Conclusions

The public sector, by defining the policies and strategies that constrain the performance of the entities under its supervision and regulation, needs to be sustainable in order to influence other sectors and improve their performance. It is so essential to define the current sustainability

profile to identify potential improvements and identify good policies and practices that are already being implemented to enable other public or private organisations to adopt them. The Portuguese central public administration profile was analysed in this study, as an example of a southern European country, integrated within the European Union.

The overall results demonstrate a low adoption of integrated sustainability practices and tools by the PCPA, despite the expected positive trends related to some mandatory social practices. There are some positive signals related to the integration of sustainability practices in some Portuguese public sector organisations, but mainly focused on economic and social issues, neglecting the environmental dimension. This stresses the need to adopt new public policies to improve the current trend, in order to integrate holistically all the dimensions of sustainability. The sustainability profile reported by the surveyed organisations shows that the PCPA is not fulfilling its leadership role in seeking and promoting sustainability and sustainable development. In order to improve the degree of adoption of some of the practices and tools it is important to invest in the sustainability training and engagement of the employees, managers and decisionmakers. If these agents are capable of recognising the benefits associated to the integration of sustainability concerns in the public management, it will be possible to increase the contribution of this fundamental sector to sustainable development goals. Furthermore, despite the private sector having first realised the benefits of integrating sustainability in the management of their strategic and operational activities, the increasing commitment of the public sector in adopting environmental and sustainability practices and tools can serve as a booster for private entities to adopt more behaviours of excellence and good practice in this matter.

The developed questionnaire survey can be adapted and used as a self-assessment tool for PSOs, in order to evaluate the implementation of sustainability policies and practices. Research limitations are related to being used a self-reported survey with associated respondent's bias that could be overcome by complemented interviews and organisation's documentary search. Nevertheless, it is expected that the description of the current sustainability profile of the surveyed organisations can serve as a driver for them to improve their performance and degree of integration of sustainability initiatives, helping to build a more sustainable public administration. The developed questionnaire can also be adapted to other geographical, cultural and institutional contexts, where a public sustainability profile has not yet been conducted.

Acknowledgments

The authors gratefully acknowledge the support of the Fundação para a Ciência e Tecnologia, Portugal (FCT), through the project PTDC/AAC-AMB/119508/2010. CENSE is financed through the Strategic Project UID/AMB/04085/2013 from FCT. The funding sources played no part in the design, analysis, interpretation, or writing-up of the paper or in the decision to publish.

References

Adams, C.A., Muir, S., Hoque, Z., 2014. Measurement of sustainability performance in the public sector. Sustain. Accounting, Manag. Policy J. 5, 46–67.

Ahsan, K., Rahman, S. (2017). Green public procurement implementation challenges in Australian public healthcare sector. Journal of Cleaner Production 152, 181 - 197.

Alcaraz-Quiles, F.J., Navarro-Galera, A., Ortiz-Rodríguez, D., 2014. Factors influencing the transparency of sustainability information in regional governments: An empirical study. J. Clean. Prod. 82, 179–191.

Aldenius, M and Khan, J. 2017. Strategic use of green public procurement in the bus sector: Challenges and opportunities. Journal of Cleaner Production 164. 250 – 257.

Amand-Eeckhout, L., 2012. Fair trade in public procurement in the EU. Eur. Parliam. Libr. Brief. 120334REV1, 1–6.

Ameer, R., Othman, R., 2012. Sustainability Practices and Corporate Financial Performance: A Study Based on the Top Global Corporations. J. Bus. Ethics 108, 61–79.

Amorim, E.V., 2014. Sustainable Energy Action Plans: Project Management Intercomparison. Procedia Technol. 16, 1183–1189.

Araújo, J.F.F.E. de, Branco, J.F.A., 2009. Implementing Performance -Based Management in the Traditional Bureaucracy of Portugal. Public Adm. 87, 557–573.

Arnaboldi, M., Lapsley, I., Steccolini, I., 2015. Performance Management in the Public Sector : The Ultimate Challenge. Financ. Account. Manag. 31, 1–22.

Ballantine, J., Brignall, S., Modell, S., 1998. Performance measurement and management in public health services: a comparison of UK and Swedish practice. Manag. Account. Res. 9, 71–94.

Baptista, C., Ferraz, D., 2008. The portuguese public administration reforms potencial impact in the development of civil servants work related stress: SIADAP case, in: European Academy of Occupational Health Psychology, 8th Conference, 12-14 November.

Bárcena, A., 1994. An Overview of Follow-up of Agenda 21 at the National Level, in: Helge Ole Bergesen and Georg Parmann (Ed.), Green Globe Yearbook of International Co-Operation on Environment and Development 1994. Oxford University Press, Oxford, pp. 127–136.

Bhattacherjee, A., 2012. Social Science Research: principles, methods, and practices, second edi. ed, Textbooks Collection. Tampa, Florida.

Boland, T., Fowler, A., 2000. A systems perspective of performance management in public sector organisations. Int. J. Public Sect. Manag. 13, 417–446.

Borins, S., 2000. Public-service awards programs: An exploratory analysis. Can. Public Adm. 43, 321–342.

Brammer, S., Walker, H., 2011. Sustainable procurement in the public sector: an international comparative study. Int. J. Oper. Prod. Manag. 31, 452–476.

Bratt, C., Hallstedt, S., Robèrt, K.-H., Broman, G., Oldmark, J., 2013. Assessment of criteria development for public procurement from a strategic sustainability perspective. J. Clean. Prod. 52, 309–316.

Byrch, C., Kearins, K., Milne, M., Morgan, R., 2007. Sustainable "what "? A cognitive approach to understanding sustainable development. Qual. Res. Account. Manag. 4, 26–52.

Carayannis, E.G., Popescu, D., 2005. Profiling a methodology for economic growth and convergence: learning from the EU e-procurement experience for central and eastern European countries. Technovation 25, 1–14.

Carvalho, J.B. da C., Camões, P.J., Jorge, S.M., Fernandes, M.J., 2007. Conformity and Diversity of Accounting and Financial Reporting Practices in Portuguese Local Government. Can. J. Adm. Sci. 24, 2–14.

Ceulemans, K., Molderez, I., Van Liedekerke, L. (2015). Sustainability reporting in higher education: a comprehensive review of the recent literature and paths for further research. Journal of Cleaner Production 106, 127 – 143.

Christoforidis, G.C., Chatzisavvas, K.C., Lazarou, S., Parisses, C., 2013. Covenant of Mayors initiative—Public perception issues and barriers in Greece. Energy Policy 60, 643–655.

Christoforidis, G.C., Lazarou, S., Parisses, C., Bakouris, M., 2011. The Covenant of Mayors initiative: Status in Europe and barriers towards realizing its full potential in Greece, in: 2011 8th International Conference on the European Energy Market (EEM). Zagreb, Croatia, pp. 692–697.

Clements, M., Bowrey, G., 2010. Corporate Social Responsibility in Public Sector Supply Chains : An insight. J. New Bus. Ideas Trends 8, 1–13.

Cohen, R., Therburg, I., Bordass, W., Field, J., 2008. Implementation of EPBD Article 7.3 in Germany and the UK: Comparison of Methodologies and Procedures, in: International Conference on Improving Energy Efficiency in Commercial Buildings "IEECB'08." Frankfurt, Germany.

Collins, E., Lawrence, S., Pavlovich, K., Ryan, C., 2007. Business networks and the uptake of sustainability practices: the case of New Zealand. J. Clean. Prod. 15, 729–740.

CPES - Centre for European Policy Studie, CE - College of Europe, 2012. The Uptake of Green Public Procurement in the EU27: Submitted to the European Commission DG Environment. Brussels.

Coutinho, V., Domingues, A. R., Caeiro, S., Videira, N., Antunes, P., Santos, R., Painho, M., Walker, R. M., Huisingh, D., Ramos, T.B. (2018). Employee-driven sustainability performance assessment in public Organisations. *Corporate Social Responsibility and Environmental Management*. 25, 29-46.

Cruz, N.F. da, Marques, R.C., 2014. Scorecards for sustainable local governments. Cities 39, 165–170.

Cuganesan, S., Guthrie, J., Vranic, V., 2014. The Riskiness of Public Sector Performance Measurement : A Review and Research Agenda. Financ. Account. Manag. 30, 279–302.

Debnath, N., Uzal, R., Montejano, G., Riesco, D., 2010. Web Application to Improve Police Management Performance: A Web Application to Prepare Police Stations to Face an ISO 9001: 2008 Certification Process and to Improve Watching Activities of Human Rights, in: 2010 Seventh International Conference on Information Technology: New Generations. Ieee, pp. 32–35.

Dettenkofer, M., Kuemmerer, K., Schuster, A., Mueller, W., Muehlich, M., Scherrer, M., Daschner, F., 2000. Environmental auditing in hospitals: first results in a university hospital. Environ. Manage. 25, 105–113.

DGAEP - Direção-Geral da Administração e do Emprego Público, 2013. Análise da evolução das estruturas da administração pública central portuguesa decorrente do PRACE e do PREMAC (Analysis of the evolution the Portuguese central public administration structures in line with PRACE and PREMAC) http://bit.ly/2BnZ0Nh

DGAEP, 2009. Glossário de Termos Estatísticos: conceitos, definições e classificações em uso nas publicações do OBSEP. (Glossary of Statistical Terms: concepts, definitions and classifications used in OBSEP publications). http://bit.ly/2BgunXv

Disterheft, A., Ferreira da Silva Caeiro, S.S., Ramos, M.R., de Miranda Azeiteiro, U.M., 2012. Environmental Management Systems (EMS) implementation processes and practices in European higher education institutions – Top-down versus participatory approaches. J. Clean. Prod. 31, 80–90.

Domingues, A.R., Lozano, R., Ceulemans, K., Ramos, T.B. (2017). Sustainability reporting in public sector organisations: Exploring the relation between the reporting process and organisational change management for sustainability. Journal of Environmental Management, 192, 292-301

Domingues, A.R., Moreno Pires, S., Caeiro, S., Ramos, T.B., 2015. Defining criteria and indicators for a sustainability label of local public services. Ecol. Indic. 57, 452-464.

Dooren, W. Van, 2005. What makes organisations measure? Hypotheses on the causes and conditions for performance measurement. Financ. Account. Manag. 21, 363–384.

DCCAE - Department of Communications, Climate Action & Environment, 2017. Public Sector Energy Efficiency Strategy. http://bit.ly/2AhO8TO

Dumay, J., Guthrie, J., Farneti, F., 2010. Gri Sustainability Reporting Guidelines For Public And Third Sector Organizations. Public Manag. Rev. 12, 531–548.

EC - European Commission, 2017. EMAS Awards. http://bit.ly/2ieXDXN

EC, 2016. European Prize for Innovation in Public Administration http://bit.ly/2kbOghQ.

EC, 2016. European Business Awards for the Environment - Rewarding Innovation for Sustainability. http://bit.ly/1zYYbEi

EC, 2016. Buying Green! A Handbook on Green Public Procurement. 3rd edition, Luxembourg: Publications Office of the European Union. http://bit.ly/1S8XZtM

EC, 2001. Implementation of EMAS in Public Sector Authorities. What are the benefits of EMAS to a Public Sector Authority? The Pathway to EMAS Registration. http://bit.ly/2i2D3f1

EC, 2010. Regulation (EC) No 66/2010 of the European Parliament and of the Council of 25 November 2009 on the EU Ecolabel. O. J. L27, 1-19.

EC, 2003a. Commission recommendation of 6 may 2003 concerning the definition of micro, small and medium-sized enterprises. O.J. L124, 36–41.

EC, 2003b. Directive 2002/91/EC of the European Parliament and of the Council of the 16 december 2002 on the Energy Performance of Buildings". O. J. L1, 65–71.

Eurostat, 2011a. Manual on sources and methods for the compilation of COFOG Statistics: Classification of the Functions of Government (COFOG). Luxembourg: Publications Office of the European Union.

Eurostat, 2011b. Regions in the European Union - Nomenclature of territorial units for statistics NUTS 2010/EU-27. Luxembourg: Publications Office of the European Union.

EC, 1999. Communication from the Commission to the Council on "fair trade". Commission of the European Communities. http://bit.ly/2BzsWqq

EFQM - European Foundation for Quality Management, 2017. EFQM Global Excellence Award. http://bit.ly/2s3tZ0A

EIPA - European Institute of Public Administration, 2013. European Public Sector Award EPSA 2013 Weathering the Storm : Creative Solutions in a Time of Crisis.

Enticott, G., Walker, R.M., 2008. Sustainability, Performance and Organizational Strategy: an Empirical Analysis of Public Organizations. Bus. Strateg. Environ. 17, 79–92.

ERSAR - The Water and Waste Services Regulation Authority, 2014. Quality of service. http://bit.ly/2zQ9UPn

Farneti, F., Guthrie, J., 2009. Sustainability reporting by Australian public sector organisations: Why they report. Account. Forum 33, 89–98.

Ferreira, J., Pinheiro, M.D., Brito, J. De, 2014. Portuguese sustainable construction assessment tools benchmarked with BREEAM and LEED: An energy analysis. Energy Build. 69, 451–463.

Fidélis, T., Pires, S.M., 2009. Surrender or resistance to the implementation of Local Agenda 21 in Portugal : the challenges of local governance for sustainable development. J. Environ. Plan. Manag. 52, 497–518.

Flynn, N., 2002. Public Sector Management, 4th ed. Pearson Education, Harlow, Great Britain.

Fonseca, A., Macdonald, A., Dandy, E., Valenti, P., 2011. The state of sustainability reporting at Canadian universities. Int. J. Sustain. High. Educ. 12, 22–40.

Fonseca, I.F., Fermam, R.K.S., 2015. Sistema de Gestão de Segurança e Saúde no Trabalho: Uma Proposta de Avaliação da Conformidade para a Administração Pública Federal Brasileira (Occupational Health and Safety Management System: a proposal for a conformity assessment of the Brazilian Federal Public Administration). Sist. Gestão 10, 16–28.

Frost, G.R., Seamer, M., 2002. Adoption of Environmental Reporting and Management Practices: An Analysis of New South Wales Public Sector Entities. Financ. Account. Manag. 18, 0267–4424.

Gan, L., 1999. Implementation of agenda 21 in China: Institutions and obstacles. Env. Polit. 8, 318–326.

García-Sánchez, I.-M., Frías-Aceituno, J.-V., Rodríguez-Domínguez, L., 2013. Determinants of corporate social disclosure in Spanish local governments. J. Clean. Prod. 39, 60–72.

Garcia-Sanchez, I.M., Prado-Lorenzo, J.M., 2008. Determinant Factors in the Degree of Implementation of Local Agenda 21 in the European Union. Sustain. Dev. 16, 17–34.

Geller, H., Harrington, P., Rosenfeld, A.H., Tanishima, S., Unander, F., 2006. Polices for increasing energy efficiency: Thirty years of experience in OECD countries. Energy Policy 34, 556–573.

Gomes, P., Mendes, S., Carvalho, J., 2008. Use of performance measurement in the public sector: the case of the police service, in: Jorge, S. (Ed.), Implementing Reforms in Public Sector Accounting. Coimbra University Press, Coimbra, Portugal, pp. 407–426.

Gomes, P., Mendes, S.M., 2013. Performance measurement and management in Portuguese law enforcement. Public Money Manag. 33, 31–38.

Government of Portugal, 2009. Recommendation No. 1/2009. Recomendação do Conselho de Prevenção da Corrupção, de 1 de Julho de 2009 sobre planos de gestão de riscos de corrupção e infracções conexas (Recommendation of the Council for Prevention of Corruption of 1 July 2009 about corruption risk management plans and related infractions). Conselho de Prevenção da Corrupção. Lisbon.

Government of Portugal, 2013. Council of Ministers Resolution n^o 20/2013 D.R. n 70/2013, Serie I approves the National Plan for Action to Energy Efficiency (2013-2016) and the National Plan for action for Renewable Energy (2012-2020). Diário da República, 1^a série.

Government of Portugal, 2012. Plano de Redução e Melhoria da Administração Central (PREMAC) - Relatório final de aplicação (Plan for the Reduction and Improvement of the Central Administration - PREMAC - final implementation report). http://bit.ly/2zRbjFJ

Government of Portugal, 2011. Lei n° 55-A/2010 de 31 de dezembro (Law n 55-A/2010 31 december). Diário da República, 1ª série, nº 253.

GRI - Global Reporting Iniciative, 2005. Sector Supplement for Public Sector Agencies: Pilot Version 1.0. Global Reporting Initiative, Amsterdam: Netherlands.

Griffiths, J., 2003. Balanced Scorecard Use in New Zealand Government Departments and Crown Entities. Aust. J. Public Adm. 62, 70–79.

Guthrie, J., Ball, A., Farneti, F., 2010. Advancing sustainable management of public and not for profit organizations. Public Manag. Rev. 12, 449–459.

Haley, B. 2017. Designing the public sector to promote sustainability transitions: Institutional principles and a case study of ARPA-E. Environmental Innovation and Societal Transitions 25, 107–121.

Hammerschmid, G., Van de Walle, S., Stimac, V., 2013. Internal and external use of performance information in public organizations: results from an international survey. Public Money Manag. 33, 261–268.

Hartley, J., Downe, J., 2007. The Shining Lights? Public Service Awards as an Approach to Service Improvement. Public Adm. 85, 329–353.

Hoque, Z., Adams, C., 2011. The rise and use of balanced scorecard measures in Australian government departments. Financ. Account. Manag. 27, 308–334.

IAA - The Institute of Internal Auditors, 2012. Supplemental Guidance: The Role of Auditing in Sector Governance.

ICLEI - Local Governments for Sustainability, 2012. Background Report for the Development of the Reference Document on Best Environmental Management Practice in the Public Administration Sector (No. Final Draft).

Jarrar, Y., Schiuma, G., 2007. Measuring Performance in the Public Sector: Challenges and Trends. Meas. Bus. Excell. 11, 4–8.

Joas, M., Grönholm, B., 2004. A comparative perspective on self-assessment of Local Agenda 21 in European cities. Boreal Environ. Res. 9, 499–507.

Johnsen, Å., Meklin, P., Oulasvirta, L., Vakkuri, J., 2001. Performance auditing in local government: an exploratory study of perceived efficiency of municipal value for money auditing in Finland and Norway. Eur. Account. Rev. 10, 583–599.

Julnes, P.D.L., Holzer, M., 2001. Promoting the Utilization of Performance Measures in Public Organizations : An Empirical Study of Factors Affecting Adoption and Implementation. Public Adm. Rev. 61, 693–708.

Karapetrović, S., 2010. Analysis of Integration within The Standards-Based Integrated Management Systems, in: 4th International Quality Conference. pp. 11–22.

Lamprinidi, S., Kubo, N., 2008. Debate : The Global Reporting Initiative and Public Agencies. Public Money Manag. 28, 326–329.

Larrinaga-González, C., Pérez-Chamorro, V., 2008. Sustainability Accounting and Accountability in Public Water Companies. Public Money Manag. 28, 337–343.

Larsen, H.N., Hertwich, E.G., 2011. Analyzing the carbon footprint from public services provided by counties. J. Clean. Prod. 19, 1975–1981.

Laureano, R.S.M., 2011. Testes de Hipótese com o SPSS – O Meu Manual de Consulta Rápida (Tests of hypotheses with SPSS - My guide of quick reference manual). Edições Sílabo, Lisboa.

Lawrence, S.R., Collins, E., Pavlovich, K., Arunachalam, M., 2006. Sustainability Practices of SMEs : Bus. Strateg. Environ. 15, 242–257.

Lee, W.-S., 2008. Benchmarking the energy efficiency of government buildings with data envelopment analysis. Energy Build. 40, 891–895.

LiderA, 2009. Sistema voluntário para avaliação da construção sustentável (Voluntary system for assessment of sustainable construction). http://bit.ly/2j3FGOJ

Lodhia, S., Jacobs, K., Park, Y.J., 2012. Driving Public Sector Environmental Reporting. Public Manag. Rev. 14, 631–647.

Löffler, E., 2001. Quality Awards as a Public Sector Benchmarking Concept in OECD Member Countries: Some Guidelines for Quality Award Organizers. Public Adm. Dev. 21, 27–40.

Lozano, M., Vallés, J., 2007. An analysis of the implementation of an environmental management system in a local public administration. J. Environ. Manage. 82, 495–511.

Lozano, R., 2012. Towards better embedding sustainability into companies' systems: An analysis of voluntary corporate initiatives. J. Cleaner Prod. 25, 14-2

Lozano, R., Blanco-Portela, N., Benayas, J., Pertierra, L.R. (2017). Towards the integration of sustainability in Higher EeducationInstitutions: A review of drivers of and barriers to organisationalchange and their comparison against those found of companies. J. Cleaner Prod. 166, 563-578.

Lundberg, K., Balfors, B., Folkeson, L., 2009. Framework for environmental performance measurement in a Swedish public sector organization. J. Clean. Prod. 17, 1017–1024.

Lynch, B., 2010. An examination of environmental reporting by Australian state government departments. Account. Forum 34, 32–45.

Mack, J., Ryan, C., 2006. Reflections on the theoretical underpinnings of the general purpose financial reports of Australian government departments. Accounting, Audit. Account. J. 16, 592–612.

Madureira, C., Ferraz, D., 2010. The Need of a XXI Century Governance Paradigm for Public Administration: The Specific Case of Portugal. Vies. Polit. ir Adm. 31, 35–48.

Mapar, M., Jafaria, M. J., Mansouri, N., Arjmandi, R., Azizinejad, R., Ramos, T. (2017). Sustainability indicators for municipalities of megacities: Integrating health, safety and environmental performance. Ecological Indicators 83, 271–291.

Marimon, F., Alonso-Almeida, M.D.M., Rodríguez, M.D.P., Cortez Alejandro, K.A., 2012. The worldwide diffusion of the global reporting initiative: what is the point? J. Clean. Prod. 33, 132–144.

Mascarenhas, A., Coelho, P., Subtil, E., Ramos, T.B., 2010. The role of common local indicators in regional sustainability assessment. Ecol. Indic. 10, 646–656.

Mazzi, A., Mason, C., Mason, M., Scipioni, A., 2012. Is it possible to compare environmental performance indicators reported by public administrations? Results from an Italian survey. Ecol. Indic. 23, 653–659.

Menassa, C., Mangasarian, S., El Asmar, M., Kirar, C., 2012. Energy Consumption Evaluation of U.S. Navy LEED-Certified Buildings. J. Perform. Constr. Facil. 26, 46–53.

Micheli, P., Neely, A., Kennerley, M., 2005. The roles of performance measurement in the English public sector, in: Conference of European Group of Public Administration. Bern, pp. 1–23.

Michelsen, O., de Boer, L., 2009. Green procurement in Norway; a survey of practices at the municipal and county level. J. Environ. Manage. 91, 160–167.

Midin, M., Joseph, C., Mohamad, N. 2016. Advancing Sustainable Development in the Public Sector via Stakeholders' Engagement Disclosure Website. Procedia - Social and Behavioral Sciences 224, 93 – 100.

Mirabella, N., Rigamonti, L., Scalbi, S., 2013. Life cycle assessment of Information and Communication Technology application: a case study of dematerialization in the Italian Public Administration. J. Clean. Prod. 44, 115–122.

Moneva, J.M., Archel, P., Correa, C., 2006. GRI and the camouflaging of corporate unsustainability. Account. Forum 30, 121–137.

Montabon, F., Sroufe, R., Narasimhan, R. 2007. An examination of corporate reporting, environmental management practices and firm performance, J. Oper. Manag. 25, Issue 5, 31, 998-1014.

Montesinos, V., Brusca, I., 2009. Towards Performance, Quality and Environmental Management in Local Government: the Case of Spain. Local Gov. Stud. 35, 197–212.

Murmura, F., Bravi, L., Palazzi, F. (2017). Evaluating companies' commitment to corporate social responsibility: Perceptions of the SA 8000 standard. 164, 1406 – 1418.

Mussari, R., Monfardini, P., 2010. Practices of Social Reporting in Public Sector and Non-profit Organizations. Public Manag. Rev. 12, 487–492.

Myhre, O., Fjellheim, K., Ringnes, H., Reistad, T., Longva, K.S., Ramos, T.B., 2013. Development of environmental performance indicators supported by an environmental information system: Application to the Norwegian defence sector. Ecol. Indic. 29, 293–306.

Nissinen, A., Parikka-Alhola, K., Rita, H., 2009. Environmental criteria in the public purchases above the EU threshold values by three Nordic countries: 2003 and 2005. Ecol. Econ. 68, 1838–1849.

Nogueira, S.P., Jorge, S.M., 2012. Adequacy of the Local Government financial reporting model in the context of internal decision-making: An exploratory study in the municipality of Bragança. Tékhne - Rev. Appl. Manag. Stud. 10, 74–86.

Nogueiro, L., Ramos, T.B., 2014. The integration of environmental practices and tools in the Portuguese local public administration. J. Clean. Prod. 76, 20–31.

OECD - Organisation for Economic Cooperation and Development, 2003. An Overview of Corporate Environmental Management Practices. Joint Study by the OECD Secretariat and EIRIS (Ethical Investment Research).

OECD, 2002. Recommendation of the Council on Improving the Environmental Performance of Public Procurement C(2002)3.

OECD, 1998. Workshop on Environmental Management Systems for Government Agencies.

OECD, 1996. Recommendation of the Council on Improving the Environmental Performance of Government C(96)39/FINAL.

Ortiz, J., 2005. Implementing Environmental Management Systems in the Federal Government: Real Change or Flavor-of-the-Month? Electron. Green J. 1.

Palmujoki, A., 2010. Green Public Procurement: Analysis on the Use of Environmental Criteria in Contracts. Rev. Eur. Community Int. Environ. Law 19, 250–262.

Papaglastra, M., Santamouris, M., Cohen, R., Jones, G., Bordass, W., Field, J., Therburg, I., Weismann, J., Kofoed, N.U., Rasmussen, H., Jagemar, L., Heijmans, N., Wouters, P., Hernandez, P., Rigby, M., Lewis, O., Brophy, V., Jaarto, P., Aho, I., Boonstra, C., Strom, I., Cloquet, R., Nejad, H. V., Visier, J.C., 2006. EP label: a programme to deliver energy certificates for public buildings across Europe based on operational ratings through a graduated response procedure, in: International Workshop on Energy Performance and Environmental Quality of Buildings. Milos island, Greece.

PCM - Presidência do Conselho de Ministros, 2011. Programa do XIX Governo Constitucional. (Program of the XIX Constitutional Government) http://bit.ly/2i6phYY

PPI - Procurement of Innovation Platafform, 2015. Public Procurement of Innovation Award. http://bit.ly/1ihKW9K

Radnor, Z., 2009. Understanding the relationship between a national award scheme and performance. Int. Rev. Adm. Sci. 75, 437–457.

Radulovic, D., Skok, S., Kirincic, V., 2011. Energy efficiency public lighting management in the cities. Energy 36, 1908–1915.

Rainville, A. (2017). Standards in green public procurement. A framework to enhance innovation. Journal of Cleaner Production 167, 1029 - 1037.

Ramos, T.B., Alves, I., Subtil, R., de Melo, J.J., 2009. The state of environmental performance evaluation in the public sector: the case of the Portuguese defence sector. J. Clean. Prod. 17, 36–52.

Ramos, T.B., Alves, I., Subtil, R., Joanaz de Melo, J., 2007a. Environmental performance policy indicators for the public sector: the case of the defence sector. J. Environ. Manage. 82, 410–32.

Ramos, T.B., Alves, I., Subtil, R., Melo, J.J. de, 2007b. Environmental pressures and impacts of public sector organisations : the case of the Portuguese military. Prog. Ind. Ecol. 4, 363–381.

Ramos, T.B., Melo, J.J. de, 2005. Environmental management practices in the defence sector : assessment of the Portuguese military's environmental profile. J. Clean. Prod. 13, 1117–1130.

Ramos, T.B., Caeiro, S., Van Hoof, B., Lozano, R., Huisingh, D., Ceulemans, K. (2015). Experiences from the implementation of sustainable development in higher education institutions: Environmental management for sustainable universities. J. Clean. Prod. 106, 3-10

Rea, L.M., Parker, R.A., 1997. Designing and Conducting Survey Research. Jossey-Bass Inc, California.

Robson, L.S., Macdonald, S., Gray, G.C., Van Eerd, D.L., Bigelow, P.L., 2012. A descriptive study of the OHS management auditing methods used by public sector organizations conducting audits of workplaces: Implications for audit reliability and validity. Saf. Sci. 50, 181–189.

Roman, A. V. (2017). Institutionalizing sustainability: A structural equation model of sustainable procurement in US public agencies. Journal of Cleaner Production 143, 1048 – 1059.

Rosa, A.C., Abreu, R., Rei, C., 2011. Developing socially responsible management systems in Portuguese higher education: a case study. Soc. Responsib. Rev. 3, 18–27.

Rosa, D., 2012. Redesenho organizacional na administração pública portuguesa: a adopção do Prace no Ministério da Economia e da Inovação (Organisational redesign of the Portuguese public administration: the adoption of Prace in the Ministry of Economy and Innovation). Universidade Técnica de Lisboa.

Sá, P.M. e, Sintra, O.F., 2008. Modernização administrativa e gestão da qualidade : um estudo empírico nos municípios portugueses. Notas Económicas Junho 08, 57–80.

Santos, P., Mateus, P., Fragoso, R., 2013. EPBD implementation in Portugal - Status at the end of 2012, in: ADENE - Portuguese Energy Agency (Ed.), Implementation of the Energy Performance of Buildings Directive (EPBD) - Featuring Country Reports 2012. European Comission, Porto, pp. 299–306.

Santos, P., Mateus, P., Maldonado, E., 2008. Implementation of the EPBD in Portugal: Status and planning – March 2008, in: EPBD Buildings Platform (Ed.), Implementation of the Energy Performance of Buildings Directive - Country Reports 2008. European Comission, Brussels, pp. 169–174.

Santric-milicevic, M., 2013. Social responsibility in health system: an approach to assess ISO 26000 application in Serbia. Eur. J. Public Health 23, 214.

Saunders M, Lewis P, Thornhil A. 2012. Research Methods for Business Students, 6th edition. Pearson: Edinburgh.

SBTool^{pt}, 2009. Ferramenta para a construção sustentável. (Tool for sustainable construction) http://bit.ly/2j2PAjF

Schaltegger, S., Wagner, M., 2006. Integrative Management of Sustainability Performance, Measurement and Reporting International. J. Accounting, Audit. Perform. Eval. 3.

SEAI - Sustainable Energy Authority of Ireland, 2015. Unlocking the Energy Efficiency Opportunity: Summary for Policymakers. http://bit.ly/2j3l2wM

SEAI, 2013. Energy Efficiency in the Public Sector: Leading from the Front. http://bit.ly/2BxFSx3

Silva, J.J.C. da, Ganhão, A.M., 2013. Training Program About Energy Efficiency in Existing Buildings: The MARIE Project experience, in: PLEA2013 -- 29th Conference, Sustainable Architecture for a Renewable Future, Munich, Germany.

Singh, P.J., Mansour-Nahra, P., 2006. ISO 9000 in the public sector: a successful case from Australia. TQM Mag. 18, 131–142.

Smardon, R.C., 2008. A comparison of Local Agenda 21 implementation in North American, European and Indian cities. Manag. Environ. Qual. An Int. J. 19, 118–137.

Spangenberg, J. (2016). Hot Air or Comprehensive progress? A Critical Assessment of the Goals. Sustainable Development, 25(4), 311 – 321.

Sun, J., Meristo, T., 1999. Measurement of dematerialization/materialization: a case analysis of energy saving and decarbonization in OECD countries, 1960–95. Technol. Forecast. Soc. Change 294, 275–294.

Tien, Y.-H., 2012. How to Promote the Service Quality of the Public Sector by Award Mechanism? A study on the National Awards for Local Government in Australia. Creat. Educ. 3, 29–32.

Tse, A.C.B., 1998. Comparing the response rate, response speed and response quality of two methods of sending questionnaires: E-mail vs. mail. J. Mark. Res. Soc. 40, 353–361.

UN - United Nations, 2011. Good Practices and Innovations in Public Governance: United Nations Public Service Awards Winners, 2003-2011. New York.

UN, 1992. AGENDA 21, in: United Nations Conference on Environment & Development. United Nations, Rio de Janeiro, pp. 1–351.

UNEP, 2008. Green Jobs: Towards Decent Work in a Sustainable, Low-Carbon World. Reported funded by the United Nations Environment Programme (UNEP), as part of the joint UNEP, ILO, IOE, ITUC Green Jobs Initiative. Produced by Worldwatch Institute with Technical Assistance of Cornell University, Global Labor Institute, Nairobi.

Valdés, G., Solar, M., Astudillo, H., Iribarren, M., Concha, G., Visconti, M., 2011. Conception, development and implementation of an e-Government maturity model in public agencies. Gov. Inf. Q. 28, 176–187.

Walker, H., Brammer, S., 2012. The relationship between sustainable procurement and e-procurement in the public sector. Int. J. Prod. Econ. 140, 256–268.

Walker, H., Brammer, S., 2009. Sustainable procurement in the United Kingdom public sector. Supply Chain Manag. An Int. J. 14, 128–137.

Walser, M., 2004. Sustainable Lake of Constance-Region: Quality management in a regional Agenda 21- process, in: Fourth European Conference for Sustainable Cities & Towns. Aalborg, Denmark.

Wang, X.H., Wu, W., 2013. A Review of Environmental Management Systems in Global Defence Sectors. Am. J. Environ. Sci. 9, 164–181.

Welford, R., Young, W., Ytterhus, B., 1998. Towards sustainable production and consumption: a literature review and conceptual framework for the service sector. Eco-Management Audit. 5, 38–56.

Wheater, C.P., Cook, P.A., 2000. Using the Statistics to Understand the Environment. Routledge, London.

Williams, B., Wilmshurst, T., Clift, R., 2011. Sustainability reporting by local government in Australia: Current and future prospects. Account. Forum 35, 176–186.

Wu, W., Wang, X.H., 2011. Development of an Environmental Performance Indicator Framework to Evaluate an Environmental Management System for Shoalwater Bay Training Area, . Labout Manag. Dev. J.

Yildiz, M., 2007. E-government research: Reviewing the literature, limitations, and ways forward. Gov. Inf. Q. 24, 646–665.

Zutshi, A., Sohal, A.S., Adams, C., 2008. Environmental management system adoption by government departments/agencies. Int. J. Public Sect. Manag. 21, 525–539.

Appendix A

Table A1. Examples of environmental and sustainability strategies and practices in public organisations

Strategies and Practices	Initiatives conducted in PSOs
Management systems	During the last few years, organisational management systems that aim to improve the performance and internal management organisation have been adopted by public agencies, covering different levels and issues: Quality (e.g. Debnath et al. 2010; Montesinos and Brusca 2009; Singh and Mansour-Nahra 2006); EMS (e.g. Dettenkofer et al. 2000 in hospitals; Disterheft et al. 2012 in European universities; Larrinaga-González and Pérez-Chamorro, 2008 in the public water companies; Montesinos and Brusca 2009 in Spanish local autorithies; Wang and Wu 2013 in defence sector; Ortiz 2005 in federal government; OECD 1998 e Zutshi et al. 2008 in government agencies); Social responsibility (Rosa et al., 2011; Santric- milicevic, 2013). Larrinaga-González and Pérez-Chamorro (2008) in their evaluation about the sustainability accounting and accountability in Spanish public water companies verified that one of the assessed organisations have implemented an Occupational health and safety management systems, while Fonseca and Fermam (2015) have developed a proposal for the conformity assessment of these management system in the Brazilian federal public administration. Along with the referred management systems, organisations of public and private sector have been focused in the implementation of integrated management systems, as analysed in Karapetrović (2010) work about the implementation of this tool in organisations of two Spanish regions (Catalonia and Basque Country), in which 1% of the respondents belong to Public Administration.
Performance measurement and management	Pressures of stakeholders to promote efficient and effective public services, capable of providing the necessary services and goods with a specific quality and a lower rate of taxes, led to the introduction of performance measurement and management in PSOs (Micheli et al., 2005). In recent years, several authors, like Micheli et al. (2005), have been investigating the implementation of performance management tools in the public administration: Dooren (2005) and Julnes and Holzer (2001) investigated the reasons and factors that lead public organisations to implement these performance measurement tools; Jarrar and Schiuma (2007) introduced the trends and challenges of performance measurements; Cuganesan et al. (2014) presented the risks of public sector performance management, while Arnaboldi et al. (2015) identified the effectiveness key areas of these tools. There are different approaches to manage the performance of public organisations, and the following examples explore some of those: Results and Determinants Framework (Ballantine et al., 1998); Balanced Scorecard (Gomes et al., 2008; Griffiths, 2003; Hoque and Adams, 2011; Montesinos and Brusca, 2009); budgetary control (Arnaboldi et al., 2015; Montesinos and Brusca, 2009); environmental performance evaluation (Lundberg et al., 2009; Ramos et al., 2007a; 2009). According to Jarrar and Schiuma (2007), the implementation of these tools is different across countries. In Portugal, with the aim of "assess the performance of public services, their respective managers and other staff", it was implemented the Integrated System for Management and Performance Assessment in Public Administration (SIADAP) (Baptista and Ferraz, 2008). Gomes and Mendes (2013) verified the implementation of SIADAP and its performance tool QUAR (Assessment and Accountability Framework) in Portuguese law enforcement.
Audits	Public sector auditing plays an important role in assessing the responsibility and effectiveness of public resources, promoting a policy of accountability, integrity and transparency, increasing stakeholders trust in public sector

Strategies and Practices	Initiatives conducted in PSOs
	(IAA 2012). Several authors explored the use of audits in public organisations. For instance Dettenkofer et al. (2000) analysed the implementation of EMAS's environmental auditing in an university hospital; Nogueiro and Ramos (2014) verified the adoption of environmental audits by the Portuguese local public administration; Johnsen et al. (2001) studied the use of performance auditing in local government of Finland and Norway and Robson et al. (2012) have analysed the methods used by public organisations in their occupational health and safety management audits.
Indicators	The use of indicators in PSOs is usually related to performance assessment and management systems, allowing the verification, evaluation and communication of the practices implemented. Various works have used this tool (e.g. Mapar et al., 2017, Domingues et al., 2015; Hammerschmid et al., 2013; Lundberg et al., 2009; Montesinos and Brusca, 2009; Myhre et al., 2013; Nogueiro and Ramos, 2014; Ramos et al., 2007a).
Reports	Public authorities must not only ensure proper management and use of resources, but also do it with transparency (GRI 2005, Midin et al., 2016), so reports are a way for information disclosure. For accountability purposes, information is reported to stakeholders through activity (Araújo and Branco, 2009), budgetary and financial (Carvalho et al., 2007; Mack and Ryan, 2006; Nogueira and Jorge, 2012), social (García-Sánchez et al., 2013; Mussari and Monfardini, 2010), environmental (Frost and Seamer, 2002; Lodhia et al., 2012; Lynch, 2010) and sustainability reports (Dumay et al. 2010 and Lamprinidi and Kubo, 2008 analysed the application of the GRI guidelines and the prodution of sustainability reports by public entities; Farneti and Guthrie (2009), examined the reasons why Australian PSOs present these reports; Fonseca et al. (2011), presented the state of sustainability reports in Higher Education in Canada or Ceulemans et al. 2015, worlwide; Williams et al. (2011), investigated the use of this reports by the local government in Australia).
Good practice awards	In order to reward and promote the adoption of best practices by PSOs, awards of excellence and quality have been established by several international and European entities, such as: United Nations Public Service Awards (UPSA) (UN 2011); European Public Sector Award (EPSA) (EIPA 2013); European Prize for Innovation in Public Administration (EC, 2016); Public Procurement of Innovation Award (PPI, 2015); European Energy Award ³ (EEA) (ICLEI 2012); European Green Capital Award ³ (ICLEI 2012); EMAS Award ³ (EC, 2017); European Business Awards for the Environment ³ (EC, 2016); EFQM Global Excellence Award ³ (EFQM, 2017). As referred by Tien (2012), also the countries worldwide have been implementing good practice awards to the public sector level (see Borins, 2000; Hartley and Downe, 2007; Löffler, 2001 and Radnor, 2009). In Portugal, some of the good practices awards for PSOs are the "Environmental-Defence Award", a national award attributed to the environmental good practices of the military units and bodies belonging to the Portuguese Armed Forces (Ramos and Melo, 2005); "ECO XXI Award", which aims to distinguish the local government sustainability practices (Nogueiro and Ramos, 2014); "Water and Waste Service Quality Awards", assigned by the sector regulator (ERSAR - Entidade Reguladora dos Serviços de Águas e Resíduos) and the newspaper Água&Ambiente, which purpose is to prize the management entities of the sector of Water and Environment that outstanding in the service provided (ERSAR 2014).
Ecoabels	services provided (ERSAR, 2014). An ecolabel, like the European Union (EU) Ecolabel (EC, 2010), is used to identify goods and services that have less environmental impacts through

³ For public and private organisations.

Strategies and Practices	Initiatives conducted in PSOs
	their life-cycle than similar goods and services. The Fairtrade label from Fairtrade Labelling Organisations International (Amand-Eeckhout, 2012) aims to ensure that the payment due to producers of the products reflects an adequate return relative to expenses associated with the necessary skills, work performed and resources used to develop the products, as well as a portion of the associated profit (EC, 1999). Public agencies can use these environmental and social labels in their acquisitions process or public procurement. During the construction or rehabilitation of public buildings, organisations
	can choose to have a green building label through the implementation of a sustainable construction assessment tool, like the four methods discussed by Ferreira et al. (2014): the Building Research Establishment Environmental Assessment Method (BREEAM), Leadership in Energy and Environmental Design (LEED) or the Portuguese tools such as LiderA (2009) and SBTool ^{P1} (2009). Public organisations are already adopting this tools, as shown by Menassa et al. (2012) that verified the energy consumption of U.S. Nay buildings certified with LEED. Another label that can be adopted by public entities is the sustainability label for local public services proposed by Domingues et al. (2015). This label is based on environmental, economic and social indicators and a set of criteria from the EU Ecolabel and GRI guidelines. It enables local public organisations to disclose information about sustainability performance of
	their services to stakeholders.
Green Public Procurement (GPP)	Nowadays, public agencies are investing in GPP, which means that they are taking into account environmental criteria in the acquisition process (Nissinen et al. 2009; Palmujoki 2010; CPES and CE 2012; ICLEI 2012, Bratt et al. 2013; Ahsna and Rahman, 2017;) and also as a way to enhance innovation (Rainville, 2017). Some organisations are also implementing sustainable public procurement, including an integrated set of economic, environmental and social criteria (Walker and Brammer, 2012, 2009). Others are using GPP as a tool to diffusion of green technologies and introduction of renewable fuels in the public bus transport systems (Aldenius and Khan, 2017).
Dematerialisation	The dematerialisation process and the concept of e-government are associated to the recognition that Information and Communication Technologies (ICT) can support administrative procedures (Mirabella et al., 2013; Yildiz, 2007). In recent years, governments have been focusing on the use of ITC for public procurement (Carayannis and Popescu, 2005; Walker and Brammer, 2012). The implementation of these procedures is related with cost savings (Sun and Meristo, 1999) and also with efficiency and effectiveness (Valdés et al., 2011). Sometimes, the use of this process in PSOs is connected with the implementation of a quality management system (Debnath et al., 2010; Singh and Mansour-Nahra, 2006).
Energy efficiency	Several programs have been implemented in order to promote energy efficiency within public administration. Some examples of those programs are the Covenant of Mayors (ICLEI 2012); the Portuguese Public Administration Energy Efficiency Programme (ECO.AP) (Government of Portugal, 2013); and the Irish Public Sector Energy Efficiency Strategy (DCCAE, 2017; SEAI, 2015, 2013). The energy efficiency programs and practices have been investigated by several authors (e.g. Geller et al. 2006, investigated the energy efficiency strategies adopted in some OCDE countries); Christoforidis et al. (2013, 2011) analysed the implementation of Covenant of Mayors in Europe and the public perception and barriers of implementation in Greece; Amorim (2014) presented some methodologies to the implementation of several Sustainable Energy Action Plans, part of the Covenant of Mayors execution; Radulovic et al. (2011) investigated the energy efficiency of public lighting management in a Croatian city; Lee

Strategies and	
Practices	Initiatives conducted in PSOs
Energy certification	 (2008) analysed the effectiveness of energy management in Taiwan government office buildings; and Silva and Ganhão (2013) presented ten energy efficient practices in Portugal, which include the ECO.AP program. Aiming to promote the improvement of energy performance of buildings, the Energy Performance Building Directive (EPBD) (Directive 2002/91/EC) required the development of a system of energy certification of buildings by its member states (EC, 2003b). The National System for Energy and Indoor Air Quality Certification of Buildings (SCE) is the system that current exist in Portugal (Santos et al., 2008, 2013). Papaglastra et al. (2006), presented the EP label project that proposes a harmonised methodology for energy certification in accordance with EPBD by public buildings. Cohen et al. (2008) analysed the implementation of EPBD by public building in Germany and United Kingdom. Santos et al. (2008, 2013) presented the implementation of EPBD in Portugal, including in public buildings, that includes all non-residential buildings, held by private
Agenda 21	or public organisations. It is a global instrument adopted in the United Nations Conference on Environment and Development (UNCED), held in 1992 in Rio de Janeiro in order to promote sustainable development (UN 1992). Since that time, national (Bárcena, 1994; Gan, 1999) and local governments (Fidélis and Pires, 2009; Joas and Grönholm, 2004; Smardon, 2008), as well as regional authorities or association at regional level of municipalities (Fidélis and Pires, 2009; Walser, 2004) have been implemented this instrument. Smardon (2008), analysed the degree of implementation of Local Agenda 21 in European Union, North America and India, having noted that European local governments are leading the implementation of this practice. Joas and Grönholm (2004) referred that the rapid diffusion of Local Agenda 21 in European cities, and the introduction of this process in Europe sets a success story, considering European cities and their local authorities the most active organisations in the introduction of policies and concepts of sustainability. However, these initiatives are not distributed evenly throughout all Europe. For instance, in Portugal, Fidélis and Pires (2009), discovered that the principal Portuguese local governments that have implemented this tool are the smallest municipalities.

Appendix B

SURVEY QUESTIONNAIRE

INTEGRATION OF SUSTAINABILITY PRACTICES IN CENTRAL PUBLIC ADMINISTRATION

1. If you have any questions or difficulties in filling out the questionnaire, you will be able to put them to the members of the research team of CENSE, Faculdade de Ciências e Tecnologia da Universidade Nova de Lisboa.

2. This questionnaire can be answered at different times. If you need to interrupt the session, please save the code presented in the upper right corner of the questionnaire, so that you can produce this code if requested.

on

- North
- Centre
- Lisbon and Tejo Valley
- Alentejo
- Algarve

1.2. Please indicate, in thousands of euros, the annual implementation value of the organisation's budget in the last 3 years.

2010		2011		2012	
------	--	------	--	------	--

1.3. What is the financial source of the organisation?

- Totally public
- Partly from private sources
- Own resources

Indicate the percentage:

1.4. What was the number of employees on 31st December, in the last 3 years?

2010	2011	2012	
------	------	------	--

1.5. In which NUTS II regions does the organisation have facilities or delegations?

- North
- Centre
- Lisbon and Tejo Valley
- Alentejo
- Algarve
- Azores
- Madeira

1.6. What is the area occupied by the facilities of the organisation? (Please present value in m^2 or hectares)

1.7. Within the total area occupied by facilities, which is the constructed area? (Please present value in m²)

Note: constructed area means the area of the buildings.

1.8. Please indicate, using the terms of the Assessment and Accountability Framework (QUAR) or the organic law, the organisation's mission.

1.9. Using the second level of COFOG Classification System (Classification of the Functions of Government), please indicate the function/s performed by the organisation.

Note: in the multiple choice list below, capital letters indicate the 10 fundamental COFOG's divisions: for example, Defence, or Health. Within the corresponding division, please indicate which of the function(s) are specifically performed by the organisation. Please consult the detailed descriptions of each group on the following page: UNSTATS COFOG <u>https://unstats.un.org/unsd/classifications/</u>

— G010 GENERAL PUBLIC SERVICES

- G0101 Executive and legislative organs, financial and fiscal affairs, external affairs.
- G0102 Foreign economic aid.
- G0103 General services.
- G0104 Basic research.
- G0105 R&D general public services.
- G0106 General public services n.e.c.
- G0107 Public debt transactions.
- G0108 Transfers of a general character between different levels of government.
- G020 DEFENCE
- G0201 Military defence.
- G0202 Civil defence.
- G0203 Foreign military aid.
- G0204 R&D defence.
- G0205 Defence n.e.c.
- G030 PUBLIC ORDER AND SAFETY
- G0301 Police services.
- G0302 Fire-protection services.
- G0303 Law courts.

- G0304 Prisons.
- G0305 R&D public order and safety.
- G0306 Public order and safety n.e.c.
- G040 ECONOMIC AFFAIRS
- G0401 General economic, commercial and labour affairs.
- G0402 Agriculture, forestry, fishing and hunting.
- G0403 Fuel and energy.
- G0404 Mining, manufacturing and construction.
- G0405 Transport.
- G0406 Communication.
- G0407 Other industries.
- G0408 R&D economic affairs.
- G0409 Economic affairs n.e.c.
- G050 ENVIRONMENTAL PROTECTION
- G0501 Waste management.
- G0502 Waste water management.
- G0503 Pollution abatement.
- G0504 Protection of biodiversity and landscape.
- G0505 R&D environmental protection.
- G0506 Environmental protection n.e.c.
- G060 HOUSING AND COMMUNITY AMENITIES
- G0601 Housing development.
- G0602 Community development.
- G0603 Water supply.
- G0604 Street lighting.
- G0605 R&D housing and community amenities.
- G0606 Housing and community amenities n.e.c.
- G070 HEALTH
- G0701 Medical products, appliances and equipment.
- G0702 Outpatient services.
- G0703 Hospital services.
- G0704 Public health services.
- G0705 R&D health.
- G0706 Health n.e.c.
- G080 RECREATION, CULTURE AND RELIGION
- G0801 Recreational and sporting services.
- G0802 Cultural services.
- G0803 Broadcasting and publishing services.
- G0804 Religious and other community services.
- G0805 R&D recreation, culture and religion.
- G0806 Recreation, culture and religion n.e.c.
- G090 EDUCATION
- G0901 Pre-primary and primary education.
- G0902 Secondary education.
- G0903 Post-secondary non-tertiary education.
- G0904 Tertiary education.
- G0905 Education not definable by level.
- G0906 Subsidiary services to education.
- G0907 R&D education.
- G0908 Education n.e.c.
- G100 SOCIAL PROTECTION
- G1001 Sickness and disability.
- G1002 Old age.
- G1003 Survivors.
- G1004 Family and children.
- G1005 Unemployment.
- G1006 Housing.
- G1007 Social exclusion n.e.c..
- G1008 R&D social protection
- G1009 Social protection n.e.c.

2. INTREGRATED SUSTAINABILITY

2.1. In your opinion, what is the importance that is given to sustainability at strategic and operational level management in your organisation?

Please consider the following definition of the concept of sustainable development: "development that meets the needs of the present without compromising the ability of future generations to meet their own needs" (WCED, 1997). Sustainable development implies the integration, understanding and action of the interlinkages that exist between the environment, the economy and society.

- Not important
- Less important
- Relatively important
- Important
- Very important

2.2. Please indicate the main factor(s) that justify your answer to the previous question (2.1).

2.3. How would you classify the performance of the organisation in terms of integration of policies and practices that promote sustainability?

- Very weak
- Weak
- Medium
- Good
- Very good
- Not stated

2.4. How do you classify the importance given by your organisation to the adoption/implementation of a sustainability performance evaluation system?

To answer this question, please consider the following definition of performance evaluation system: A performance evaluation system is a scheme or template for the systematic collection and analysis of information related to the activity of an organisation and/or its members and procedures. The SIADAP is an example of a performance evaluation system, whose goal is to evaluate employees' efficiency and effectiveness in the provision of public services. Several other aspects can be considered in performance evaluation systems, particularly economic, social, and environmental. ISO 14031 standard sets environmental performance as the "results of the management of the environmental aspects of an organisation that can interact with the environment ". Following this definition, sustainability performance is given by the results of the management of the activities, products and services and services of the organisation that can interact with sustainability, in its environmental, economic, social and institutional dimensions.

- Not important
- Less important
- Relatively important
- Important
- Very important
- Not stated

2.5. Does the organisation have a department that deals with sustainability aspects of the operations and activities of the organisation?

— No

— Yes, with the following designation:

2.5.1. If you answered "no" to the previous question (2.5), please indicate whether there is a person responsible for managing sustainability aspects of the operations and activities of the organisation:

— No

Yes, he/she belongs to the Department with the following designation:

2.6. Is the organisation adopting or has it adopted a performance evaluation system?

To answer this question, please consider the following definition of performance evaluation system: A performance evaluation system is a scheme or template for the systematic collection and analysis of information related to the activity of an organisation and/or its members and procedures. The SIADAP is an example of a performance evaluation system, whose goal is to evaluate employees' efficiency and effectiveness in the provision of public services. Several other aspects can be considered in performance evaluation systems, particularly economic, social, and environmental.

— No

— Yes. Please specify which:

- Environmental
 - Quality
 - Human resources
 - Occupational health and safety
 - Sustainability
 - Economic-financial
 - SIADAP
 - Social
 - Other. Please specify:

2.6.1. If you answered "Yes" to the previous question (2.6), does this performance evaluation system use indicators?

— No — Yes

2.7. Is the organisation adopting or has it adopted a sustainability policy or strategy?

— No

- Yes
- Yes, but only at environmental level
- Yes, but only at the level of social responsibility
- Yes, but only at economic-financial level

2.7.1. If you answered "Yes" to the previous question (2.7), please indicate whether the policy/strategy corresponds to the following characteristics:

- It is integrated into the overall strategy/policy of the organisation
- It is not written down in a document
- It constitutes a separate document. Please indicate which:

2.8. Is information about environmental or sustainability aspects provided regularly via a formal report?

To answer this question, please consider the following definition of performance evaluation system: A performance evaluation system is a scheme or template for the systematic collection and analysis of information related to the activity of an organisation and/or its members and procedures. The SIADAP is an example of a performance evaluation system, whose goal is to evaluate employees' efficiency and effectiveness in the provision of public services. Several other aspects can be considered in performance evaluation systems, particularly economic, social, and environmental.

- No, it has never been presented in a formal report
- No, it has been only presented in a formal report irregularly
- Yes, it is presented in an environmental report
- Yes, it is presented in a sustainability report
- Yes, but it is presented in another type of report. Please specify:

2.8.1 If you answered "Yes" to the previous question (2.8), please indicate the frequency of the formal report.

- Annual
 - Other. Please indicate: _

2.9. Does the organisation account for the expenses related to the management of sustainability practices (for example, spending on the separation of waste or safety measures within the workplace)?

To the answer to the question, please consider the following definition: "sustainability practices means the set of measures and management routines whose objective is the maintenance or improvement of the sustainability performance of the organisation."

— No

— Yes

2.9.1 If you answered "Yes" to the previous question (2.9), please indicate the value in thousands of euros.

2010		2011		2012	
------	--	------	--	------	--

2.10. Please indicate in which of the following areas the organisation has already been audited:

- Environmental
- Economic-financial
- Hygiene and safety
- Quality
- Human resources
- Other. Please specify:
- 2.11. Does the organisation apply regularly to awards (e.g. quality, best practices)?

— No

— Yes

2.11.1. If you answered "Yes" to the previous question (2.11), please indicate whether your organisation has already received an award.

— No — Yes

3. ENVIRONMENTAL MANAGEMENT

3.1. Does the organisation, or its facilities, have an environmental management system (EMS)?

- No and it is not planed
- No, but it is planed
- Yes, it is being implemented
- Yes, it is implemented

3.1.1. If you answered "Yes" to the previous question (3.1), please indicate whether the system is certified by any of the following standards:

- EMAS
- ISO 14001
- The system is not certified

3.2. Do the organisation facilities have an energy certification in accordance with the Portuguese National System for Energy and Indoor Air Quality Certification of Buildings (SCE)?

— No

— Yes

3.3. Within the framework of the Eco.AP Program (Portuguese Public Administration Energy Efficiency Programme), please indicate whether the organisation has any of the following elements:

— Energy Efficiency Management Contract

- Local Energy Manager
- Energy Efficiency Action Plan

3.4. Do purchasing or procurement procedures of the organisation include sustainability and/or environmental criteria in accordance with the Portuguese National Strategy for Green Public Procurement?

- Never
- Rarely
- Sometimes
- Many times
- Almost always

3.5. Has the organisation implemented or is it implementing measures to rationalise the use of resources and/or pollution management, waste and emissions?

— No

— Yes

3.5.1. If you answered "Yes" to the previous question (3.5), please indicate in which area(s):

- Water
- Emissions
- Energy
- Materials
- Waste
- Noise
- Other. Please specify:

3.5.2. If you have selected at least one area in the previous question (3.5.1), please indicate specifically the processes or/and sectors:

- Service dematerialization
- Vehicles' fleet
- Operation and maintenance of facilities
- Equipment
- Other. Please specify: _____

3.6. Has the organisation adopted a monitoring program to gather environmental data?

— No

- Yes, for sporadic data collection
- Yes, for data collection on a regular basis

3.7. Has the organisation implemented or is it implementing a sustainability or environmental labelling system in the building (e.g. Leads)?

— No

— Yes

3.8. Has the organisation implemented or is it implementing a sustainability or environmental labelling system of products or services (for example the European Ecolabel)?

— No

— Yes

4. SOCIAL RESPONSABILITY

4.1. Has the organisation implemented or is it implementing an occupational health and safety plan?

— No

— Yes

4.2. Has the organisation implemented or is it implementing a system of social responsibility (e.g. ISO 26000/SA 8000)?

— No

— Yes

4.3. Is the staff recruiting procedure in accordance with equal opportunities criteria's in terms of gender and disability?

— No

— Yes

4.4. Does the organisation promote staff training initiatives?

— No

— Yes

4.4.1. If you answered "Yes" to the previous question (4.4), please indicate the percentage of the value of the executed budget:

4.5. Has the organisation developed actions for staff welfare in the last 3 years?

— No

- Yes. Please provide one or two examples:

4.6. Are the organisation's facilities adapted for people with reduced mobility?

— No

— Yes, in part of the facilities

Yes, in half of the facilities

— Yes, in most of the facilities

Yes, in all facilities

4.7. During the last 3 years, has the organisation promoted any voluntary community engagement actions (for example, a voluntary action organised by staff including the local community)?

— No

Yes. Please give one or two examples:

4.8. Does the organisation involve citizens and other stakeholders in decision-making processes (for example, in the elaboration of the strategy of the organisation or annual plan)?

— No, never

Yes, rarely

Yes, often

Yes, very often

Yes, always

4.8.1. If you answered "Yes" to the previous question (4.8), please indicate which types of stakeholders are usually involved:

- Internal collaborators
- Suppliers
- NGO
- General citizens

4.9. Does the organisation evaluate user satisfaction of the services provided?

- No, never
- Yes, rarely
- Yes, often
- Yes, very often
- Yes, always

4.10. Does the organisation evaluate suppliers and providers of services' satisfaction?

- No, never
- Yes, rarely
- Yes, often
- Yes, very often
- Yes, always

4.11. Has the organisation adopted a monitoring program to gather social data (for example, data about the working conditions of employees)?

— No

- Yes, for sporadic data collection
- Yes, for data collection on a regular basis

4.12. Has the organisation adopted a plan to manage the risk of corruption and related infractions?

— No

— Yes

5. ECONOMY AND FINANCE

5.1. Does the organisations have objectives and goals for cost control?

— No

- Yes
- 5.2. Does the organisation account for unit costs?

— No

— Yes. Please specify:

5.2.1 If you answered "Yes" to the previous question (5.2), please indicate whether the unit costs measured evolution was:

- Negative
- Neutral
- Positive

5.3. Which percentage of payments to suppliers are made within the period specified in the contract?

6. DATA CONCERNING THE RESPONSIBLE PERSON FOR FILLING IN THE QUESTIONNAIRE

Please fill in the following spaces as it may be used to clarify any questions regarding the content of the answers.

Employee name: Service/Department: Service/Department Address: Post code: ____ Email of the employee responsible for the response of the questionnaire: ____ Phone number of the employee responsible for responding to the questionnaire: