



From Compliance to Performance

Evidence from Four Member States for a Simpler, More Digital and Outcome-Driven Framework

Brussels, March 2026

Why Now: The EU Public Procurement Context

1

1.1. The impact of public procurement

Public procurement is macro-relevant. Each year, over 250,000 public authorities across the EU procure work, goods and services worth **around EUR 2.5 trillion** – roughly **16% of the EU's GDP**.¹ This makes procurement a powerful lever for growth, innovation, quality employment and social inclusion.

Because of this magnitude, efficiency matters. **A one-percentage-point improvement in procurement efficiency would free up roughly EUR 20 billion annually** – resources that could be redeployed to frontline services and investment.

Yet competition has weakened over the last decade. The European Court of Auditors (ECA) Special Report 28/2023 finds that **single-bidder procedures nearly doubled between 2011 and 2021**, the **average number of bidders fell from 5.7 to 3.2**, direct

awards remain high, and the **average decision time increased from about 63 to 96 days**. Cross-border awards hover at ~5%, and in several Member States **price-only** remains the dominant award basis, limiting the uptake of strategic (green, social, innovation) criteria. Data quality also hinders performance management: incomplete **TED notices and the absence of EU-wide price monitoring** constrain evidence-based oversight.

Policy response.

Responding to this, the European Commission is preparing a 2026 revision of the EU procurement framework. The aim is to simplify the tendering procedure, build a more digital procurement marketplace, and broaden the use of the best price-quality ratio (BPQR) for value-based awarding.

¹ European Commission, DG GROW, [Public procurement – Internal Market, Industry, Entrepreneurship and SMEs](#) (last visited on 12 Feb. 2026).

1.2. A full lifecycle approach

The tender procedure is only one stage in the procurement lifecycle. Performance is shaped across the entire process – from needs definition, financing and market engagement, through choice of instrument, market access and value-based evaluation, down to contract execution, delivery and learning. **Every stage creates opportunities for efficiency and impact**, provided authorities operate with a coherent strategy and governance model.

Our contribution.

Drawing on our cross-border experience and interdisciplinary skills, KPMG Law supports public buyers with a **comprehensive end-to-end approach** across the lifecycle: proportionate access design,

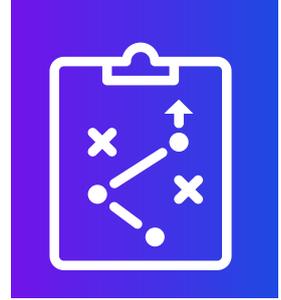
transparent evaluation models and governance that withstands audit scrutiny – **turning policy intent into outcomes** such as **wider competition, BPQR-ready award criteria** and **measurable delivery**.

To illustrate the actionable steps public authorities can take **now**, we present four concise best practice examples from Ireland, Spain, Germany and Italy, each mapped to a lifecycle stage (Plan & Design, Market Access, BPQR, Execution). Together, they demonstrate how authorities can act today while informing medium-term reforms on **simplification, digitalisation and data governance**.

Best-Practice Examples from Member States

2

2.1. Stage 1: Plan & Design



Ireland: Structuring funding schemes to meet procurement and state-aid/ subsidy-control requirements

Context & challenge

For the cross-border PEACEPLUS programme, the managing authority needed a coherent framework ensuring that funding interventions complied with EU state-aid rules, the UK Subsidy Control Act, and public procurement obligations. The authority required clarity

on when procurement rules applied, how to avoid selective advantage, and how to produce documentation that would withstand audit scrutiny.

Solution

KPMG Law Ireland in cooperation with KPMG Law UK prepared an integrated framework, including:

- A **classification approach** that determined whether a given measure constituted procurement (the authority acting as a contracting authority) or a grant/subsidy (the authority acting as a granting authority);
- **Legal mapping** for each funding measure onto the appropriate state-aid or subsidy-control basis (e.g. GBER, ABER, De Minimis, MFA, SGEI);
- Guidance on **when competitive procurement should be used** to demonstrate market conformity or neutralise selectivity;
- A **standardised set of documents** (calls, award criteria, grant agreements, review procedures) to ensure consistency and auditability;
- **Cross-border harmonisation** of terminology and process for use across the Republic of Ireland and Northern Ireland.

This produced a coherent operating system for managing complex, cross-jurisdictional interventions.



Insight from this example

The case illustrates how a structured compliance architecture can reduce administrative uncertainty and support defensible decision-making – particularly relevant given the ECA's finding that limited administrative capacity is a barrier to competition.

Transferability conditions: clear classification logic; cross-jurisdictional alignment of templates; audit-ready documentation.

2.2. Stage 2: Market Access



Spain: Designing proportionate solvency requirements to enable cross-border participation

Context & challenge

A Spanish contracting authority needed to procure a highly specialised installation for which domestic experience was limited. Spain has one of the EU's lowest rates of contracts awarded cross-border (at just ~1% vs. the European average of ~5%, which itself is

already low). Spain's national classification system, ROLECE, certifies administrative and technical capacity for Spanish companies, but certification is not generally held by non-EU bidders. Applying ROLECE rigidly risked excluding capable non-Spanish operators.

Solution

KPMG Abogados Spain drafted tender documentation to distinguish domestic administrative requirements from substantive technical requirements:

- **Spanish bidders** and non-EU bidders were required to hold **ROLECE**, as foreseen in the national system.
- **Non-Spanish EU bidders** (bidders from European Union Member States or signatory states to the Agreement on the European Economic Area) were not required to obtain ROLECE, and
 - could demonstrate capacity through **verifiable technical** evidence, including:
 - Comparable completed projects,
 - Technical descriptions and performance indicators,
 - References from public authorities in other Member States, and
 - Records of organisational and financial capacity.

Clear instructions were included on how equivalence would be assessed to ensure equal treatment.



Insight from this example

By tailoring the solvency requirements to distinguish form from substance, the authority increased participation without lowering standards – addressing Spain's exceptionally low level of cross-border procurement.

Transferability conditions: documented equivalence tests; transparent instructions; proportionate experience metrics.

2.3. Stage 3: Evaluation



Germany: Making CO₂ performance count in evaluation (CO₂ shadow price)

Context & challenge

The **construction industry** sought a practical model allowing public tenders to reflect climate-related impacts more effectively and thus enabling competition on innovative climate-friendly solutions. Although EU and national law allow for lifecycle and environmental costing, in Germany such approaches

were rarely used in practice. The industry required a mechanism to ensure that **CO₂ emissions** could be **quantified and compared transparently** during bid evaluation without distorting competition or altering contract prices.

Solution

For this purpose, KPMG Law Germany developed a CO₂ shadow price model. This provides a full evaluation mechanism by:

- Defining **standardised emissions data** that bidders must submit;
- Setting out a **calculation method** for project-specific CO₂ emissions, based on materials, logistics, and construction processes;
- Applying a **predefined CO₂ price** to convert emissions into a numerical evaluation component;
- Ensuring the “CO₂ cost” is used **only for evaluation**, not contract pricing;
- Providing **award formulas**, guidance materials, and contract clauses to support consistent application.

Several purchasing bodies have incorporated this model into their procurement practices. The political relevance of the approach is underscored by the current federal coalition agreement, which states: “The achievable CO₂ reduction is to become the central steering parameter.”.

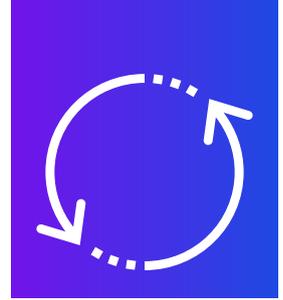


Insight from this example

By translating environmental performance into a measurable evaluation factor, the model directly addresses over-reliance on price-only awards by operationalising BPQR for green outcomes.

Transferability conditions: clear templates; robust data inputs; pre-set CO₂ price parameter; guidance to ensure equal treatment and transparency.

2.4. Stage 4: Execution



Italy: Improving project control in public works through a BIM-based governance framework

Context & challenge

A regional central purchasing body in Italy required more consistent oversight of public works projects, in

particular to improve design coordination, data quality, cost control, and handover information.

Solution

KPMG Law Italy developed a comprehensive **Building Information Modelling (BIM)** framework, which established:

- A legal framework for a BIM Management Office responsible for governance and planning across projects;
- A competency matrix defining BIM-related roles for all internal units involved in procurement and delivery;
- Standardised tender documents and internal procedures integrating BIM requirements throughout the contract lifecycle – from design development to execution and maintenance – from a legal perspective.

These measures created consistent processes across all BIM-enabled tenders.



Insight from this example

The authority gained more reliable project data, clearer coordination between contractors and internal teams, and greater ability to track design changes and cost developments. This reflects the ECA's observations that data gaps and lengthy procedures undermine procurement performance.

Transferability conditions: governance mandate, role clarity, standardised documents, phased rollout tied to capacity.





Conclusion

3



The experiences of Ireland, Spain, Germany, and Italy show that public buyers need not wait for the 2026 revision to improve procurement performance. Across the EU, authorities are already demonstrating how clarity, proportionality, digitalisation, and evidence-based evaluation can deliver better results within the existing legal framework. By adopting proven approaches from peer jurisdictions, buyers can strengthen competition, accelerate procedures, and improve delivery – while preparing for the next generation of EU procurement rules.

If you are exploring ways of making your procurement more efficient, our teams can help across the full procurement lifecycle. Talk to our country leads.

Publisher

KPMG Law Rechtsanwaltsgesellschaft mbH

Theodor-Heuss-Straße 5
70174 Stuttgart
Germany

Contact



Germany:

Dr. Moritz Püstow

Partner,
Head of Legal Public Services
KPMG Law
Rechtsanwaltsgesellschaft mbH
T +49 30 53019-9129
mpuestow@kpmg-law.com



Ireland:

John Given

Managing Director
KPMG Law Ireland
T +353 877441477
john.given@kpmglaw.ie



Italy:

Cristiano Ereddia

Partner, Legal Public Sector
KPMG - Studio Associato
T +39 3483081135
cereddia@kpmg.it



Spain:

Carmen Mulet Alles

Partner, Head of Regulatory,
Administrative and Competition
KPMG Abogados
T +34 659221157
cmulet@kpmg.es

www.kpmg-law.de



The information contained herein is of a general nature and is not intended to address the circumstances of any particular individual or entity. Although we endeavor to provide accurate and timely information, there can be no guarantee that such information is accurate as of the date it is received or that it will continue to be accurate in the future. No one should act on such information without appropriate professional advice after a thorough examination of the particular situation. Legal services may not be offered to certain audit clients or where otherwise prohibited by law.

© 2026 KPMG Law Rechtsanwaltsgesellschaft mbH, associated with KPMG AG Wirtschaftsprüfungsgesellschaft, a corporation under German law and a member firm of the KPMG global organization of independent member firms affiliated with KPMG International Limited, a private English company limited by guarantee. All rights reserved. The KPMG name and logo are trademarks used under license by the independent member firms of the KPMG global organization.