CONAMA 2026

CT 42 REPORTE DE SOSTENIBILIDAD Y ASG EN UN ENTORNO REGULATORIO CAMBIANTE

Towards Accounting for the Public Value of Universities through ESG Reporting

A Framework Proposal from the University of Barcelona

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How can university ESG reporting combine **established standards** with **university-specific indicators**, so that it:
(i) reflects universities' distinctive contributions **(ii)** supports strategic management **(iii)** answers internal and external information needs coherently?

The problem. ESRS and GRI were designed for companies: they capture campus operations, not teaching, research, transfer and engagement with society. At UB, evidence on its own 2030 Agenda already exists but is **dispersed** across GRI indicators, rankings and information requests.

1 Public value: what university reporting should make visible

University public value is the **contribution to collectively relevant capabilities and outcomes** through education, knowledge, equitable opportunity, democratic engagement and ecological and social transition.
Working interpretation, building on Moore (1995), Bozeman (2007) and Marginson (2011).

It also asks
Who benefits?
Which needs remain unmet?
Are there adverse effects?

It includes

- **Educating** — critical, sustainability-literate citizens
- **Producing and transferring** — socially relevant knowledge
- **Promoting** — innovation and social cohesion
- **Contributing** — to democratic governance

Look beyond outputs

- **Input →** resources, structures, staff
- **Activity →** courses, projects, services
- **Output →** graduates, publications, contracts
- **Outcome →** competences, uptake, changed practice
- **Long-term contribution** public value and the 2030 Agenda

2 Starting point at UB: a long reporting trajectory and 32 commitments

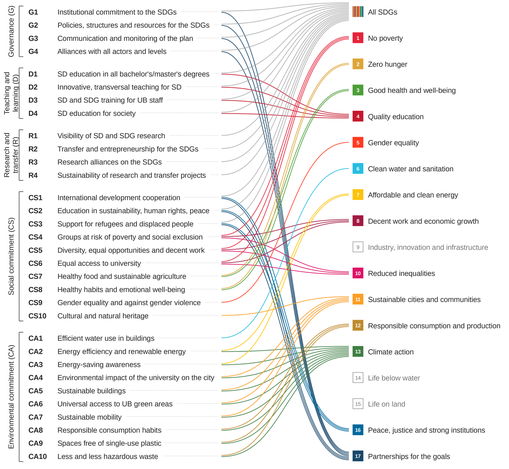


Figure 1. UB 2030 Agenda targets by area and their links to the SDGs.

16 editions of social responsibility and sustainability reports

32 targets in the UB 2030 Agenda Action Plan

- **2008–09** First social responsibility report, following GRI G3
- **2015–17** Erasmus+ UNIBILITY; UB hosts the first European USR conference
- **2016–18** UB–UPF adaptation of GRI, adding a 500 series on teaching, research and transfer
- **2018–19** Reports linked to the UB 2030 Agenda and the SDGs
- **2024** Sustainability and USR move to the Vicerectorate for Sustainability and Climate Action
- **2026** Revised ESRS in force (10 Nov), applicable from financial year 2027

The 2030 UB Agenda Action Plan's objectives follow the UN SDGs; its **targets and actions are UB's own**: the commitments around which the framework is organised.

- **G · 4** Governance
- **D · 4** Teaching and learning
- **R · 4** Research and transfer
- **CS · 10** Social commitment
- **CA · 10** Environmental commitment

The challenge is not a lack of indicators, but **connecting** existing frameworks, commitments and decisions.

3 The proposed framework: a relationship layer, not a new indicator set

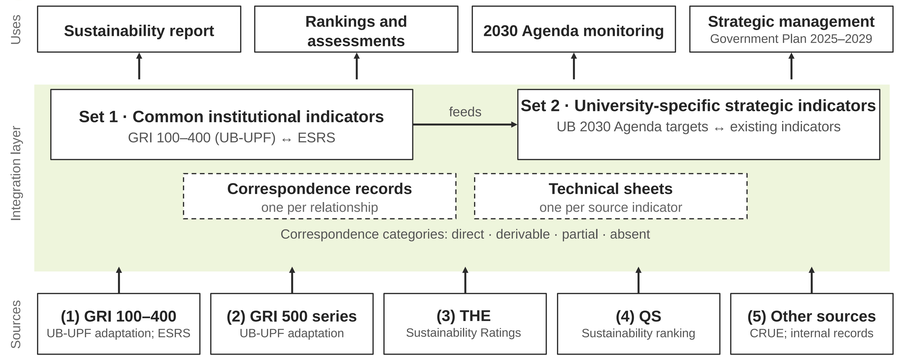


Figure 2. Proposed architecture of the framework. Relationships between targets and indicators are many-to-many.

Three shifts, to be tested in a pilot

Counting activities
↓
Assessing outcomes and contributions

Scattered disclosures
↓
Explicit links between each target and its indicators

Retrospective reporting
↓
Information tied to targets and decisions

4 Set 2 in practice: illustrative crosswalk

Target	SDG	Degree of fit	Results chain	Gap identified / comment
G2	17	Partial	Input	SDG-related budget not tracked → tag budget lines in internal records
D1	4	Partial	Activity / output	Courses, service-learning and final projects are counted; competence attainment is not assessed
CS10	11	Derivable	Activity / output	Public access and visitor numbers for buildings, collections and gardens
CA10	12	Direct	Output	Align THE recycling rate (12.3.2) with ESRS "diverted from disposal"

Degree of fit: direct = substantially equivalent; derivable = limited transformation; partial = only part available; absent = no suitable evidence yet. Provisional examples from article Table 4, which lists the GRI, ESRS, THE, QS and CRUE evidence.

5 Next steps

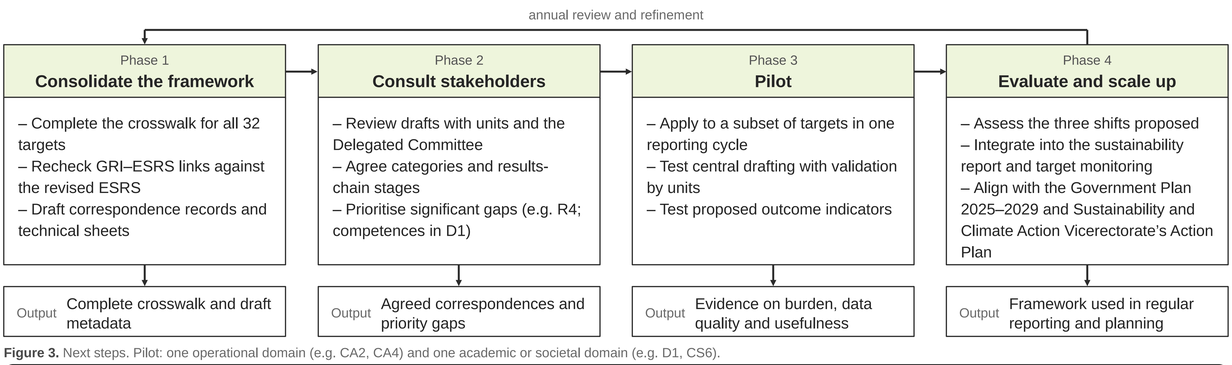


Figure 3. Next steps. Pilot: one operational domain (e.g. CA2, CA4) and one academic or societal domain (e.g. D1, CS6).

6 Take-home

Collect once, validate appropriately, reuse across compatible purposes.

UB 2030 Agenda targets as the organising principle make UB's public value visible, **without additional reporting requirements**, while preparing for evolving European standards.

- → **Accountability** — ownership and review for each target and its evidence
- → **Decision support** — indicators linked to planning and management
- → **Information reuse** — one dataset across reporting, rankings and monitoring
- → **Open to new rules** — e.g. LOSU art. 57.3 on environmental impact reports in the budget

A preliminary, case-informed proposal: to be co-developed with UB data producers and users, and validated through a pilot.

Key references. Adams (2013); Bozeman (2007); Brescia et al. (2025); Corretgé Bergua & Miret Martí (2018); Findler et al. (2019); GRI & EFRAG (2024); Marginson (2011); Moggi (2023); Moore (1995); Nikolaou et al. (2023); Directive (EU) 2026/470; Delegated Reg. (EU) 2026/1563. Full list in the written communication.