CONAMA 2026

Towards Accounting for the Public Value of Universities through ESG Reporting

A Framework Proposal from the University of Barcelona

Edita: Fundación Conama

Año: 2026

Este documento está bajo una licencia de Creative Commons Reconocimiento-NoComercial 4.0 Internacional.

Personas autoras de la presente comunicación técnica

Autor Principal de la comunicación: Itziar Salazar Caballero. Técnica de Responsabilidad Social. Universidad de Barcelona.

Otros Autores: Teresa Andreu Arbella. Adjunta al Vicerrectorado de Sostenibilidad y Acción Climática. Universidad de Barcelona.

Oscar Marcos Valiente. Jefe de la Unidad de Medioambiente, Oficina de Seguridad, Salud y Medioambiente. Universidad de Barcelona.

Judit Monlleó Mas. Técnica de gestión ambiental de la Unidad de Medioambiente, Oficina de Seguridad, Salud y Medioambiente. Universidad de Barcelona.

Teresa Sauras-Yera. Vicerrectora de Sostenibilidad y Acción Climática. Universidad de Barcelona.

Summary

1. Introduction 1

2. Conceptual framework 2

2.1. Sustainability reporting in HEIs 2

2.2. Main reference frameworks 3

2.3. Public value and the university's contribution to the 2030 Agenda 4

3. The European reporting framework 5

3.1. CSRD and ESRS: relevance for universities 5

3.2. Double materiality in the HEI context 6

3.3. GRI and ESRS: complementarities and differences 6

4. The University of Barcelona's experience 7

4.1. Approach and basis 7

4.2. Institutional context and reporting trajectory 7

4.3. European collaboration and the UB-UPF GRI adaptation 8

4.4. The UB 2030 Agenda Action Plan 9

5. Challenges and opportunities for university ESG reporting 10

6. The proposed framework 10

6.1. Purpose and scope 10

6.2. Framework architecture 11

6.3. Illustrative correspondence tables 12

6.4. Metadata specifications and reuse 14

6.5. Next steps 14

7. Embedded reporting in strategic management 16

8. Conclusions 16

9. References 18

Note on the use of AI tools. During the preparation of this work, the authors used NotebookLM (Google) to support the review of the articles and sources consulted for drafting the manuscript, and Claude (Anthropic, Claude Opus 5.5) to draft the illustrative correspondence tables in Section 6.3 from source documents supplied by the authors, to suggest wording for selected passages, and to generate the plotting code for Figures 1, 2 and 3. After using these tools, the authors reviewed, verified and edited the content as needed, and take full responsibility for the content of the publication.

1. Introduction

Corporate social responsibility (CSR) emerged as a largely voluntary practice (Hoang et al., 2026). Over the past two decades, CSR reporting has evolved towards standardised and, for many organisations, legally mandated environmental, social and governance (ESG) frameworks, most visibly in the European Union through the Corporate Sustainability Reporting Directive (CSRD) and the European Sustainability Reporting Standards (ESRS). Higher education institutions (HEIs) are generally outside the scope of the CSRD, but coverage depends on their legal form. The European University Association (EUA) identifies voluntary relevance for universities and possible mandatory reporting for some for-profit institutions and university-owned companies (EUA, 2025). Universities also operate in a policy environment increasingly shaped by European sustainability expectations, stakeholder demands and related regulation, such as green public procurement. We therefore treat these frameworks as reference points for improving reporting, not as evidence of a uniform legal obligation.

Those frameworks, including the ESRS and the Global Reporting Initiative (GRI), were designed mainly for companies. They capture campus operations, but not the core contribution of universities: teaching and learning, research, knowledge transfer, social engagement and overall public value. Studies of university assessment tools distinguish internal performance indicators, proxies and measures of wider impact, and caution against treating the first as evidence of the last (Findler et al., 2019). To the authors' knowledge, no widely accepted ESG framework combines operational performance with this contribution: corporate frameworks give comparability, while university-specific ones remain fragmented.

The University of Barcelona (UB) has produced annual social responsibility reports for more than sixteen years, and reports with an explicit 2030 Agenda and Sustainable Development Goal (SDG) focus since 2018-2019. This experience raises a practical concern. Information collected for sustainability reporting should support institutional monitoring and decisions and, where compatible, other external requests. This paper explores the following question:

How can university ESG reporting combine alignment with established standards and university-specific indicators, so as to (i) reflect and communicate universities' distinctive contributions, (ii) support strategic management and (iii) respond coherently to internal and external information needs?

Three supporting questions guide the proposal:

1. Which ESRS concepts can reporting draw on while preserving continuity, and where are adaptations or additional measures needed?

2. Which indicators can capture performance and public value beyond counts of activities and outputs? How can they be connected to UB's 2030 Agenda objectives and used to assess progress?

3. What data-governance, stakeholder-engagement and review arrangements are needed for these indicators to be credible, comparable and useful for decisions?

The paper presents a preliminary, case-informed framework for stakeholder consultation and empirical testing, not a validated measurement system. Its contribution lies in connecting commitments, indicators, evidence and intended use, and it does not claim to measure public value comprehensively.

2. Conceptual framework

2.1. Sustainability reporting in HEIs

Sustainability reporting in HEIs has evolved from isolated campus initiatives and CSR practices towards broader forms of institutional accountability, transparency and strategic governance (Alonso-Almeida et al., 2015; Brescia et al., 2025; Moggi, 2023; Yáñez et al., 2019). Practices remain less widespread and standardised than in the corporate sector (Ceulemans et al., 2015; Sassen & Azizi, 2018). Even so, universities increasingly use sustainability reports to monitor performance, support decisions and respond to expectations from students, public authorities, funders and society (Adams, 2013; Adhikariparajuli et al., 2021; Andrades et al., 2024).

Assessing sustainability in higher education poses challenges that differ from those of private companies. Universities generate impacts not only through campus operations but also through their core missions of teaching, research, knowledge transfer and societal engagement (Miotto et al., 2018). Reporting must therefore move beyond traditional operational indicators, such as energy, waste or emissions, to capture the educational, social and governance dimensions central to the university's contribution to sustainable development (Alghamdi, 2020; Lozano, 2011; Yarime & Tanaka, 2012). This reflects the multiple roles of universities as producers of knowledge, educators of professionals and citizens, employers, innovation actors and partners in regional development (Melles et al., 2022; Secundo et al., 2017). Reporting accordingly seeks to make visible and evaluate how institutions embed sustainability in curricula, promote interdisciplinary research, address societal challenges and engage stakeholders through collaborative governance (Alonso-Almeida et al., 2015; Ferrero-Ferrero et al., 2018; Godemann et al., 2014; Moggi, 2019). Persistent difficulties include comparability between HEIs, stakeholder participation and integration with institutional management, which call for stronger links between reporting and performance management (Adams, 2013; Brescia et al., 2025).

For analytical purposes this paper distinguishes three connected dimensions, which are working distinctions rather than exclusive reporting categories:

- **Campus sustainability:** operational matters such as emissions inventory, energy, water, buildings, procurement and mobility.
- **Institutional sustainability:** governance, working and learning conditions, inclusion and the integration of sustainability into institutional culture.
- **Contribution to ecological and social transition:** what follows through education, knowledge production, innovation and engagement with society.

Reporting should also differentiate institutional inputs and outputs from long-term societal outcomes. Delivering a course, assessing a student's competencies and observing a later change in professional practice are complementary yet distinct stages. Accordingly, internal performance metrics are best understood as valuable indicators of institutional capacity and progress, rather than direct evidence of external impact (Findler et al., 2019).

2.2. Main reference frameworks

Several frameworks support sustainability reporting and assessment in HEIs. They differ in scope, purpose and standardisation, but all reflect growing demand for universities to measure, communicate and improve performance (Brescia et al., 2025; Hassan & Ahmad, 2025).

GRI provides a structured, internationally recognised approach to disclosing impacts on the economy, environment and people, and it is the most widely used framework in university reporting (Brescia et al., 2025). Its impact-oriented logic suits universities, whose impacts extend beyond their operational footprint. It was not designed for them, however, and needs adaptation to capture teaching, research, transfer and public engagement, which has led universities and networks to develop adapted frameworks. Moggi (2023) identifies both the need for university-relevant content and the risk that divergent adaptations weaken comparability, which supports selective adaptation and extension, not replacement of established frameworks. This is the approach of the UB-UPF adaptation (Corretgé Bergua & Miret Martí, 2018), developed by UB and Universitat Pompeu Fabra (UPF).

STARS (Sustainability Tracking, Assessment and Rating System) is a self-assessment and rating framework designed for colleges and universities, developed by the Association for the Advancement of Sustainability in Higher Education (AASHE). It covers academics, engagement, operations, planning and administration, and innovation and leadership. **UI GreenMetric** covers infrastructure, energy and climate change, waste, water, transportation and education. It is useful for comparing environmental performance, but its scope is narrower on governance, social impact and knowledge transfer (da Silva Júnior et al., 2025).

Quacquarelli Symonds Sustainability (QS Sustainability) and the **THE Sustainability Impact Ratings** are external methodologies with their own data, evidence requirements and editions. QS groups its indicators into nine themes under three categories: Environmental Impact, Social Impact

and Governance. They include environmental sustainability, environmental education and research, equality, knowledge exchange, impact of education, employability and opportunities, health and wellbeing, and good governance. THE relaunched its Impact Rankings in 2026 as the Sustainability Impact Ratings, with an unchanged methodology; they assess performance SDG by SDG, and overall scores combine the mandatory SDG 17 with the best three other SDGs.

National tools complement these international frameworks by reflecting local regulatory and institutional contexts. In Spain, the **CRUE Sustainability Assessment**—developed by the *Conferencia de Rectores y Rectoras de las Universidades Españolas* through its Sustainability Sectoral Commission (CRUE-Sostenibilidad) and Working Group on University Sustainability Assessment (GESU)—provides a voluntary self-diagnosis questionnaire tailored to Spanish universities. Structured around three core areas—organisation (governance, policy, participation and outreach), teaching and research, and environmental management—it enables institutions to monitor the integration of sustainability across operations and academic missions rather than producing an external competitive ranking.

The value of these instruments for this proposal depends on whether they support disclosure, institutional assessment, comparison or the interpretation of outcomes, and the edition used must always be stated.

2.3. Public value and the university's contribution to the 2030 Agenda

HEIs combine private benefits with public and collective dimensions. Universities generate public goods through knowledge creation, human-capital development and contributions to social, economic and environmental progress (Marginson, 2011). The literature on the third mission extends institutional responsibilities to knowledge transfer, public engagement, lifelong learning and social innovation (Benneworth & Jongbloed, 2010; Compagnucci & Spigarelli, 2020), and the public-value literature offers a perspective on collective purposes in public management (Benington & Moore, 2011; Bozeman, 2007; Bryson et al., 2014; Moore, 1995).

We understand **university public value** as the contribution to collectively relevant capabilities and outcomes through education, knowledge, equitable opportunity, democratic engagement and ecological and social transition. This is the paper's working interpretation, not a definition attributed to the authors above. It includes educating critical, sustainability-literate citizens, producing and transferring socially relevant knowledge, promoting innovation and social cohesion, and contributing to democratic governance. It also raises questions about who benefits, which needs remain unmet and whether activities produce adverse effects. Consequently, university performance should be assessed not only through operational indicators but also through impacts on society via teaching, research, transfer and community engagement (Brescia et al., 2025; da Silva Júnior et al., 2025).

The 2030 Agenda, with its 17 Sustainable Development Goals (SDGs) and targets (United Nations, 2015), provides the overarching policy context, and it places universities in a pivotal position as enablers of sustainable development (Caputo et al., 2021; El-Jardali et al., 2018; Purcell et al., 2019). Their contribution extends to core missions, institutional strategies and partnerships with

governments and communities. European initiatives reinforce the role, such as the European Strategy for Universities, GreenComp and the Council Recommendation of 16 June 2022 on learning for the green transition and sustainable development (2022/C 243/01).

Reporting has not evolved at the same pace. Reporting on the SDGs does not in itself demonstrate what universities have achieved: Nikolaou et al. (2023) found that the adoption of the 2030 Agenda did not clearly alter reporting practices, so referencing an SDG is insufficient evidence of contribution. At UB, information relevant to the 2030 Agenda is already generated, but it remains dispersed across GRI indicators, ranking submissions and other information requests. This paper therefore proposes embedding the UB 2030 Agenda in the indicators already reported, by linking each target to the indicators and information requests that evidence it, so that contributions are explicitly connected and visible without creating additional reporting requirements.

3. The European reporting framework

3.1. CSRD and ESRS: relevance for universities

The CSRD requires undertakings in scope to disclose sustainability information under the ESRS (Directive (EU) 2022/2464; Delegated Regulation (EU) 2023/2772). The scope has since been reduced: Directive (EU) 2026/470 of 24 February 2026 (Omnibus I) amended the CSRD, and the revised ESRS adopted by the Commission on 3 July 2026 replace Annexes I and II to Delegated Regulation 2023/2772 in full. They entered into force on 10 November 2026 and apply from financial year 2027, with an option to use them for 2026. We therefore separate **legislative scope**, which determines who must report, from **disclosure content**, which determines what the standards ask for, and every correspondence below states the version it compares.

The ESRS organise disclosure around governance, strategy, material impacts, risks and opportunities, policies, actions, metrics and targets, and they combine organisational impacts with sustainability-related financial risks and opportunities. Their relevance here is the comparability they can offer, not an assumption that a corporate template represents university performance. The EUA places universities in a dual position: as organisations developing their own reporting capacity, and as institutions producing the research, education and expertise on which reporting depends (EUA, 2025). The joint GRI-ESRS interoperability index (GRI & EFRAG, 2024) was prepared for the original ESRS; an update for the revised standards was announced but had not been published at the time of writing. We therefore use it only as a starting point, and the correspondences in this paper are checked against the revised text. More broadly, although public universities fall outside the mandatory scope of the CSRD, the ESRS remain a useful methodological reference for rigour, transparency and alignment with evolving European reporting standards.

3.2. Double materiality in the HEI context

Under the original ESRS, a matter is material if it meets impact-materiality criteria, financial-materiality criteria, or both. Impact materiality concerns effects on people and the environment, and financial materiality concerns matters that generate or may generate material financial effects (Delegated Regulation (EU) 2023/2772). Although developed for corporate reporting, double materiality is useful to HEIs as a voluntary analytical approach (Baumüller & Sopp, 2022). It helps universities examine both the external effects of teaching, research, operations and engagement, and the sustainability risks and opportunities that may affect their development and finances. It also provides a basis for prioritisation: the proposal does not require equal detail for every indicator or a positive result against every SDG, but an explicit explanation of why the selected matters are relevant to the institution, its stakeholders and its strategy.

3.3. GRI and ESRS: complementarities and differences

GRI and ESRS share extensive topic alignment but differ in granularity, stakeholder disaggregation and financial linkage. The joint index identifies substantial correspondence in impact reporting while documenting differences between disclosures and datapoints. It is non-authoritative and does not establish that GRI-based reporting satisfies the ESRS (GRI & EFRAG, 2024), so we avoid any overall percentage of equivalence. Interoperability is high for gross GHG emissions, energy, workforce demographics, health and safety and anti-corruption. The main differences (as described for the original ESRS) are in Table 1.

Table 1. Main differences between GRI and ESRS in environmental, social and governance disclosure. Source: own elaboration based on GRI & EFRAG (2024) and Commission Delegated Regulation (EU) 2023/2772 (original ESRS).

Area	GRI	ESRS
Environmental granularity	Gross Scope 1–3 emissions, energy	Same, plus EU-law-aligned detail: sensitive areas, substances of concern, microplastics, resource inflows and outflows
GHG accounting	Organisation-selected references if disclosed	Prescribed rules: specified GWP values, no netting of credits, biogenic CO_2 reported separately
Stakeholder disaggregation	Social topics grouped in the 400 series	Four standards: own workforce (S1), value-chain workers (S2), affected communities (S3), consumers and end-users (S4)
Governance	Health and safety, bargaining, training, pay, anti-corruption	Same, plus payment practices, political influence and lobbying, whistleblower protection

Financial effects	Magnitude, management and context of impacts	Also anticipated financial effects, including exposure of assets to climate risk
EU regulatory datapoints	Jurisdiction-neutral	Datapoints required by other EU legislation

4. The University of Barcelona's experience

4.1. Approach and basis

This paper is a preliminary, documentary-informed institutional proposal. Its basis is the UB 2030 Agenda Action Plan, the UB-UPF GRI adaptation (Corretgé Bergua & Miret Martí, 2018), the ESRS, and the QS, THE and CRUE assessments, together with the authors' practitioner observations on how sustainability information is collected, consolidated and used.

4.2. Institutional context and reporting trajectory

UB is a public university in Barcelona, founded in 1450 by Alfonso V the Magnanimous, with roughly 60,000 to 70,000 students across 16 faculties and six main campuses. Its first Statutes (Decree 217/1985, following the University Reform Act of 1983) defined its missions as teaching, research, cultural dissemination and service to society, without explicit reference to environmental protection or sustainability. The first clear incorporation of environmental concerns is generally associated with the statutory reforms of 2003 (Decree 246/2003). In the same period Spain and Catalonia began to recognise universities' social responsibility and "third mission". Molas-Gallart (2005) provided a conceptual basis for University Social Responsibility (USR) in Catalonia, defining the third mission as activities applicable to social welfare and economic objectives beyond teaching and research. He drew on "Mode 2" knowledge production (Gibbons et al., 1994) and the "entrepreneurial university" (Clark, 1998; Etzkowitz et al., 2000).

UB then began to formalise USR as its institutional third mission and a strategic pillar of the governing team's action plan FAREM UB. The Generalitat's October 2006 financing plan for Catalan public universities (2007-2010) set improvement objectives for teaching, research and transfer, university–society relations and management. It situates UB in a regional context of improvement and accountability, but it is not treated as the cause of the reporting system. To move beyond isolated initiatives, UB approved in 2009 the Office of Internal Control, Risk and Corporate Social Responsibility, a central body for accountability beyond legal compliance (economic transparency, social engagement and environmental sustainability). Since 2024 it has been the Office of Internal Control and Inspection (*Oficina de Control Intern i Inspecció)* while Sustainability and USR

responsibilities now sit with the Vicerectorate for Sustainability and Climate Action, supported by the Delegated Committee of the Governing Council for Sustainable Development. The Committee's functions include defining objectives, targets and indicators, proposing the 2030 Agenda Action Plan, monitoring progress and promoting transparency.

The first report on USR, *Memòria de Responsabilitat Social 2008-2009* (UB, 2009), followed GRI G3 (version 3.0, 2006) and included a table linking GRI indicators to report pages; some indicators were declared not applicable. UB has since published annual USR reports (2008-2009 to 2017-2018) and sustainability reports linked to the UB 2030 Agenda and the SDGs (from 2018-2019 onwards), 16 editions in total. Its international commitments (UNESCO, COPERNICUS, in the context of Rio+20) predate the SDG format.

4.3. European collaboration and the UB-UPF GRI adaptation

UB took part in the Erasmus+ project UNIBILITY (2015–2017), contributing its governance mechanisms as case studies to the project's toolkit and guidelines, and it hosted the final event, the first European university social responsibility conference, on 22 September 2017 (UB, 2021). In parallel (2016–2018), UB and UPF developed a university-specific GRI adaptation (Corretgé Bergua & Miret Martí, 2018). It was partially used in the 2016-2017 report and fully applied since the 2017-2018 report. It removed non-applicable corporate metrics, modified general disclosures, customised environmental indicators for campus mobility and introduced a 500 series on teaching, research, transfer and innovation (Table 2). Please note that these are components of the UB-UPF adaptation, not an official GRI sector standard.

Table 2. University-specific 500 series of the UB–UPF adaptation of the GRI Standards
Source: own elaboration based on Corretgé Bergua & Miret Martí (2018).

Code	Concept	Main indicators
501.1	Main teaching magnitudes	Studies offered by type and area; new and total enrolment; academic performance; graduates; internships; teaching languages; rankings
501.2	Teaching related to social responsibility	Related teaching offer and budget; handling of ethically sensitive programmes; service-learning
502.1	Main research magnitudes	Competitive and non-competitive funding; active projects; research staff; doctoral students and theses; pre- and postdoctoral grants; technology and knowledge transfer; rankings
502.2	Research related to social responsibility	Responsible research and innovation; social entrepreneurship; projects, publications and theses on social responsibility and the SDGs; university-created companies; dissemination; interdisciplinary research; expertise guides

The 500 series recognises that sustainability cannot be assessed through energy, waste, mobility or procurement alone (Brescia et al., 2025). The adaptation is a foundation, not a framework to discard. The present proposal asks which measures remain useful, which need clearer specification and where additional evidence would improve understanding of outcomes, while responding to the comparability risk of repeatedly producing divergent adaptations (Moggi, 2023).

4.4. The UB 2030 Agenda Action Plan

The UB 2030 Agenda Action Plan is organised in five areas: governance (G), teaching and learning (D), research and transfer (R), social commitment (CS) and environmental commitment (CA). It sets 32 targets (G1-G4, D1-D4, R1-R4, CS1-CS10 and CA1-CA10), each with associated actions. The objectives correspond to the UN SDGs, while the targets and actions are UB's own. This targets are the institutional commitments around which the Set 2 indicators are organised (section 6.2).

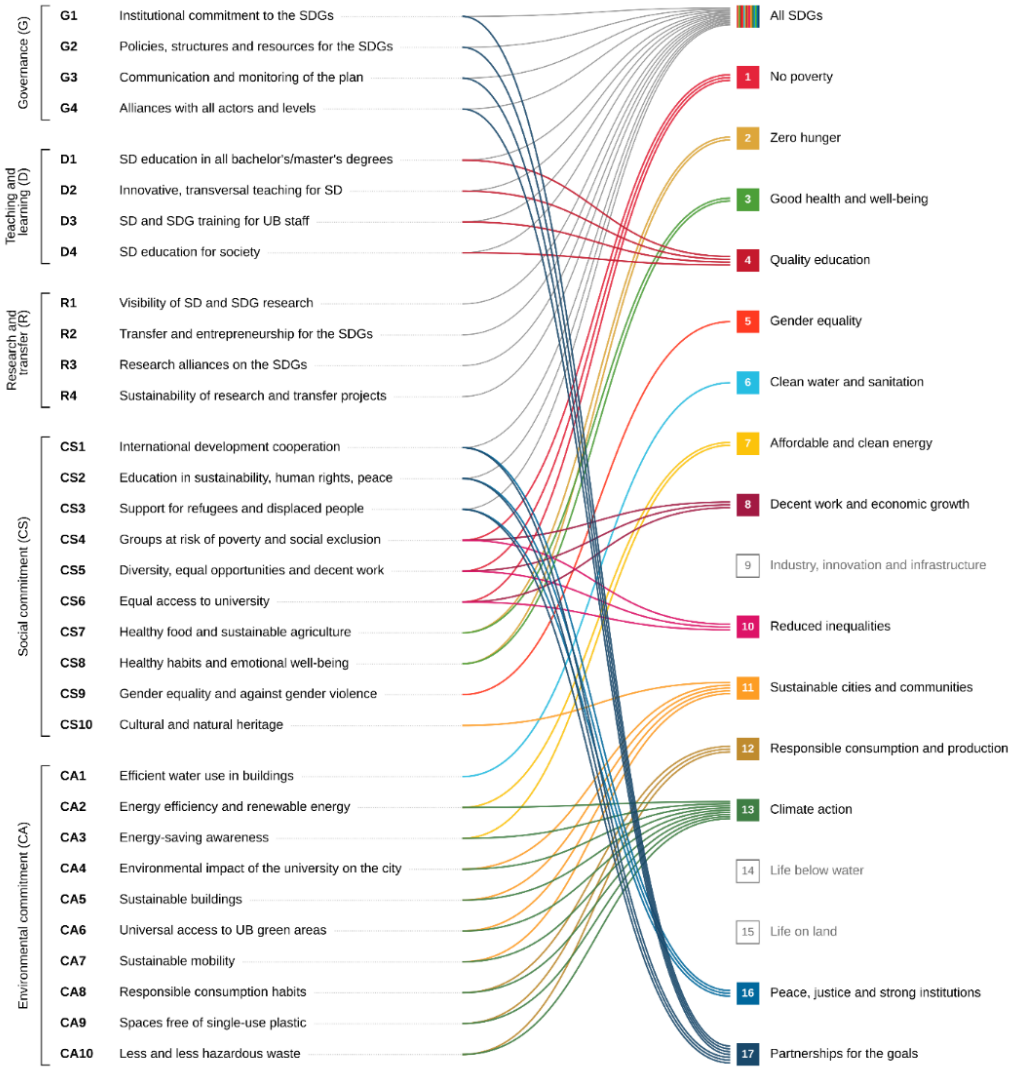


Figure 1. Targets of the UB 2030 Agenda Action Plan by area and their links to the SDGs.
Source: own elaboration based on UB 2030 Agenda Action Plan.

5. Challenges and opportunities for university ESG reporting

Universities must navigate a complex landscape of reporting standards, rankings and institutional commitments: GRI, STARS, UI GreenMetric, ESRS (in Europe), THE Sustainability Impact Ratings, QS Sustainability, among others. These instruments provide valuable evidence, but they pursue different objectives, apply different methodologies and generate overlapping information requests, so the challenge is increasingly one of integration rather than indicator creation (Adams, 2013; Findler et al., 2019).

UB starts from relative maturity: well-established GRI-based reporting, the SDG framework, the university-specific GRI 500 series and dedicated governance structures. Its challenge is therefore not the absence of indicators, systems or governance, but strengthening the connections among existing frameworks, institutional commitments and decisions, so that sustainability information gains strategic value. The opportunities are to improve stakeholder relevance by aligning reported information with institutional priorities and societal expectations, to enhance data quality through clearer documentation and governance, and to reuse information proportionately across reporting systems, rankings and management. These are preliminary practitioner reflections, consistent with literature that identifies challenges of data integration, organisational learning and strategic alignment (Disterheft et al., 2015; Findler et al., 2019). The UB 2030 Agenda Action Plan offers an opportunity to move from a reporting-centred to a target-centred approach. What is missing is a structured mechanism that connects its targets with the evidence already generated by reporting, rankings and internal management.

6. The proposed framework

6.1. Purpose and scope

The proposal builds on the UB-UPF adaptation (Corretgé Bergua & Miret Martí, 2018), incorporates relevant ESRS concepts and uses the targets of the UB 2030 Agenda as its organising reference. It is intended to help UB rethink its ESG reporting, make its public value and commitment to the 2030 Agenda visible, and prepare for evolving European standards. For each commitment it asks what the university has committed to achieve, what evidence is available and how it will be used. It supports three shifts:

1. from counting activities to assessing outcomes and contributions;

2. from scattered disclosures to explicit links between each target and the existing indicators that inform it, with common definitions, responsibilities and reporting boundaries;

3. from retrospective reporting to information connected with targets and decisions.

These shifts are directions to be tested through a pilot. The framework does not create a new indicator set. It retains established operational and governance measures, adapts existing indicators and harmonises them in one structure, so that single measures serve several reporting purposes while being linked to the UB 2030 Agenda.

6.2. Framework architecture

The framework has two sets of indicators and two correspondence processes. It draws on five source families:

1. The GRI 100–400 series of the UB-UPF adaptation and, where relevant, the ESRS;
2. the GRI 500 series of the UB-UPF adaptation;
3. THE Sustainability Impact Ratings;
4. QS Sustainability;
5. other sources, such as the CRUE Sustainability Assessment and UB internal records.

Set 1, **common institutional indicators**, comprises the indicators UB already reports, largely derived from the GRI Standards and their university adaptation, covering environmental, social and governance topics. For this group the framework analyses the correspondence between GRI disclosures and ESRS requirements, to support comparability, interoperability and alignment with emerging European practice without duplicating reporting.

Set 2, **university-specific strategic indicators**, is associated with implementing the UB 2030 Agenda. For each target, the framework identifies existing indicators that provide evidence on its implementation and outcomes, which may come from Set 1, the GRI 500 series, THE, QS, CRUE or internal systems. Because the targets span teaching, research, transfer, engagement and governance, Set 2 is where the university's public value becomes visible.

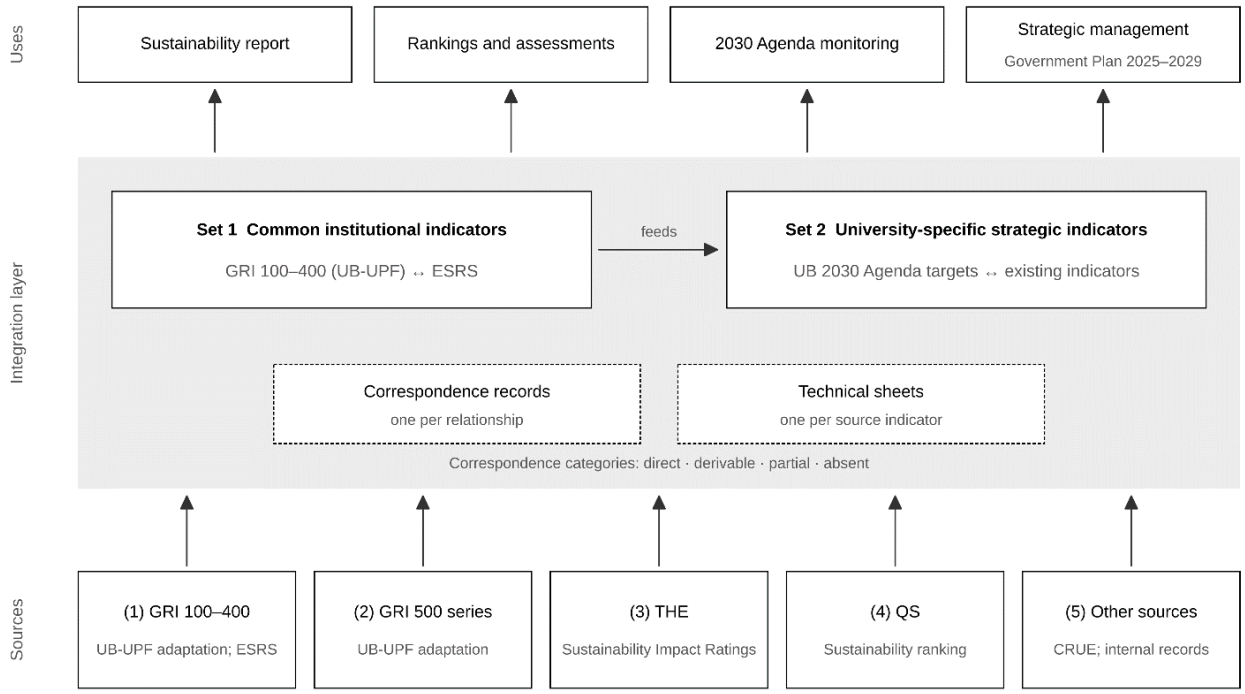


Figure 2. Proposed architecture of the framework.

Both processes use four categories of correspondence: direct (substantially equivalent), derivable (obtainable from existing data with limited transformation), partial (only part of the information is available) and absent (no suitable evidence currently exists). Relationships between targets and indicators are many-to-many. An indicator may inform several targets, and a target may need evidence from several indicators and sources. We make these relationships explicit and traceable instead of expanding the inventory. The framework also follows proportionality. Existing information is reused when definitions, boundaries and calculation methods are sufficiently compatible. Additional indicators might be considered only for significant gaps in information that matters for decisions, accountability or monitoring. Since external methodologies serve different purposes, they are not expected to align perfectly. The framework therefore works as an integration layer connecting reporting, strategic planning and performance assessment.

6.3. Illustrative correspondence tables

Tables 3 and 4 illustrate the two processes. They are provisional and must be verified against the versions of each standard and the editions of each ranking. The full correspondences are work in progress.

Table 3. Illustrative Set 1 of indicators (correspondence between UB-UPF GRI adaptation and ESRS) Source: own elaboration based on Corretgé Bergua & Miret Martí (2018), Delegated Regulation (EU) 2026/1563 and GRI & EFRAG (2024).

Topic	UB-UPF GRI	ESRS	Fit	Direction	Comments
Materiality	102-46/47, 103-1	ESRS 1 ch. 3; ESRS 2 IRO-1, IRO-2	Partial	GRI→ESRS	The topic list rests on impact materiality. ESRS requires a documented double materiality process that also covers financial materiality.
Anti-corruption	205-1/3; 205-2	G1-4	Direct	GRI→ESRS	ESRS counts only final convictions, sanctions and fines.
GHG emissions	305-1/2/3	E1-8	Partial	GRI→ESRS	ESRS requires location- and market-based Scope 2, each significant Scope 3 category, biogenic CO_2 reported separately and the latest GWP values.

Table 4. Illustrative Set 2 of indicators (crosswalk between UB 2030 Agenda targets and existing indicators) Source: own elaboration based on the UB 2030 Agenda Action Plan, the GRI Standards, Corretgé Bergua & Miret Martí (2018), the ESRS, THE Sustainability Impact Ratings, QS Sustainability, and CRUE Sustainability Assessment (editions to be stated).

Target	SDG	Evidence available	Degree of fit	Results-chain stage	Gaps identified and additional comments
G2	17	GRI-UB 102-5/18/19/20; ESRS GOV-1; CRUE 1.1–1.3, 1.7; QS GG3	Partial	Input	Structures and staff are evidenced, but SDG-related budget is not tracked. Tag budget lines in internal records.
D1	4	GRI-UB 501.2; CRUE 3.3, 3.5, 3.6, 3.11; THE 17.4.1, 17.4.2; QS EE3	Partial	Activity/output	Only courses, service-learning and final projects are counted; competence attainment is not assessed.
R2	All	GRI-UB 502.1, 502.2; THE 9.2.1, 9.3.1, 9.4.1; QS	Partial	Output	Spin-offs and contracts are not tagged by SDG relevance. Tag them at

		EO5; CRUE 4.8			registration (Fundació Bosch i Gimpera).
CS10	11	GRI-UB 413-3; THE 11.2.1–11.2.6, 11.3.1	Derivable	Activity/output	Public access and visitor numbers for buildings, collections and gardens.
CA10	12	GRI-UB 306-2; ESRS E5-5; THE 12.2.3–12.2.4, 12.3.1–12.3.2; CRUE 9.1–9.6	Direct	Output	Align THE's recycling rate (12.3.2) with ESRS "diverted from disposal".

6.4. Metadata specifications and reuse

Two documents support the correspondences:

- A **correspondence record** is prepared for each target–indicator relationship, covering the target, the indicator code and source (with edition or version, if applicable), the correspondence category, its direction (GRI→ESRS, ESRS→GRI or target→ multiple indicators and standards) and additional comments.

- A **technical sheet** is prepared once per source indicator, however many targets it informs. It covers definition and purpose, calculation, reporting period, source and evidence, responsible data-provider unit, validation procedure, intended use, limitations and uncertainty, and the stage of the results chain observed (input, activity, output, outcome or long-term contribution). To limit the burden on data-provider units, that is, the UB offices and services that hold and supply the data, we propose that the central reporting unit drafts the records and sheets and the data-provider offices and services only validate them. This division of tasks will be tested in the pilot.

The operating principle is to collect data once, validate them appropriately and reuse them across compatible purposes. Reuse is assessed at the level of the correspondence record. Information already supplied to THE, QS or other assessments may inform a target only after definitions, populations, periods and calculation methods have been checked. Where they differ, both values are kept and the divergence documented. The aim is not artificial equivalence between methodologies but transparent, proportionate reuse, and external questionnaires and information requests help identify available information.

6.5. Next steps

Ideally, the two workstreams will proceed in parallel; however, if sufficient resources are not available, they will be executed sequentially—completing the correspondence mapping for the first

set of indicators (GRI–ESRS) before undertaking the second set (target–indicator crosswalk)—and will in either case converge in shared validation stages once both are completed.

Workstream 1 begins by fixing the GRI and ESRS versions to compare and inventorying the GRI disclosures UB currently reports. The corresponding ESRS requirements are then extracted from official interoperability resources and classified, data owners and responsibilities are recorded, and material ESRS requirements without a counterpart are identified.

Workstream 2 inventories existing indicators and information requests and builds the target-indicator crosswalk for all 32 targets, verifying each relationship to find coverage gaps, with additional indicators limited to uncovered areas.

Once both mappings are finalised, the two workstreams converge in three joint validation stages:

1. consultation with academic units, services, management, students and external stakeholders on relevance, interpretation and usefulness;

2. a feasibility assessment of data availability, reporting burden, privacy, comparability and the risk of misinterpretation;

3. a pilot of a limited set of targets covering at least one operational domain (e.g. CA2 or CA4) and one academic or societal domain (e.g. D1 or CS6), testing calculation consistency, actual reuse and usefulness for decisions.

Afterwards, the correspondence tables are revised, documented and version-controlled prior to wider dissemination.

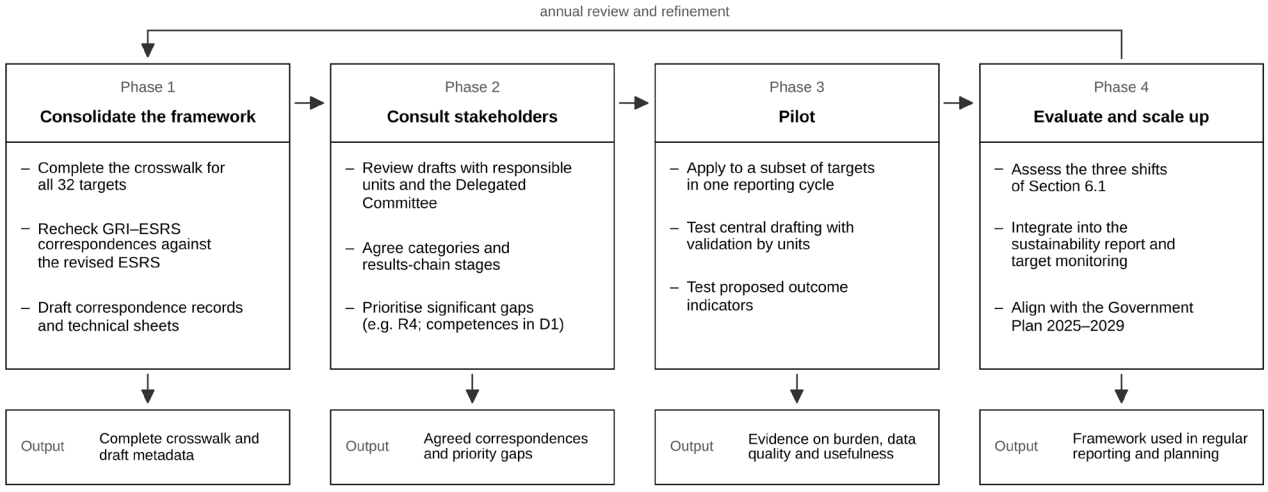


Figure 3. Next steps for implementing the framework.

7. Embedded reporting in strategic management

The framework's strategic value depends on connecting sustainability reporting with monitoring, decision-making and organisational action. Previous research stresses embedding sustainability assessment in management processes rather than treating reporting as a stand-alone exercise (Adams, 2013), and studies on business intelligence highlight the role of information systems in planning, monitoring and reporting (Calitz et al., 2018). The contribution lies not only in identifying indicators but in the governance arrangements that make their use possible. Following Khatri and Brown's (2010) distinction between data governance and data management, the framework assigns responsibility for strategic oversight while keeping distributed responsibility for data production and validation. The following mechanisms are proposed:

- **accountability:** ownership and review arrangements for each target of the UB 2030 Agenda and its evidence;
- **decision support:** links between indicators and planning and management processes;
- **information reuse:** coordinated use of data across institutional reporting, rankings and strategic monitoring.

The framework is also designed to accommodate new items as regulation evolves, for example the Spanish Organic Law of the University System (LOSU, Organic Law 2/2023, Article 57.3), which mandates the inclusion of environmental impact reports in the university budget drafting process, aligning institutional budgeting with green finance and green budgeting practices. The effectiveness of these mechanisms remains to be assessed through implementation and pilot testing.

8. Conclusions

University sustainability reporting should support accountability, institutional improvement and external communication at once, which requires explicit relationships between commitments and the evidence used to assess them. This paper proposes a framework that takes the targets of the UB 2030 Agenda Action Plan as its organising principle and links them to indicators already generated by existing reporting and assessment systems, so that information currently reported separately is brought together and the university's value and contributions to the 2030 Agenda become visible. The framework also aims to facilitate the adaptation to, and monitoring of, European regulations and standards, through a correspondence between GRI and ESRS and the updating of the reporting templates used to date. It operates through two correspondence layers: one relating GRI and ESRS for common institutional indicators, and another relating the targets to existing indicators from the UB-UPF GRI 500 series, THE, QS, CRUE and internal reporting sources. Its contribution is therefore a structured relationship layer, not a new indicator set, reporting standard or theory of data governance.

The proposal has not yet been tested in practice. It sets out a model that must now be developed together with its users: the units that produce the data and the bodies that use the information. The next steps are to complete the indicator inventories, review the correspondences with these users, assess feasibility and run a pilot, so that the framework can be validated and improved before regular use. The direction is selective integration, that is, improving the usefulness, coherence and strategic relevance of existing reporting before expanding it, so that public value becomes more visible while comparability, proportionality and accountability are preserved. The approach can also be adapted beyond the 2030 horizon, to future revisions of European standards and to successor policy frameworks, and shared with other HEIs facing similar reporting challenges.

9. References

[1] Adams, C. A. (2013). Sustainability reporting and performance management in universities: Challenges and benefits. *Sustainability Accounting, Management and Policy Journal, 4*(3), 384–392. https://doi.org/10.1108/SAMPJ-12-2012-0044

[2] Adhikariparajuli, M., Hassan, A., & Siboni, B. (2021). CSR implication and disclosure in higher education: Uncovered points. Results from a systematic literature review and agenda for future research. *Sustainability, 13*(2), 525. https://doi.org/10.3390/su13020525

[3] Alghamdi, N. (2020). Sustainability reporting in higher education institutions: What, why, and how. In W. Leal Filho (Ed.), *International business, trade and institutional sustainability* (pp. 975–989). Springer. https://doi.org/10.1007/978-3-030-26759-9_57

[4] Alonso-Almeida, M. M., Marimon, F., Casani, F., & Rodriguez-Pomeda, J. (2015). Diffusion of sustainability reporting in universities: Current situation and future perspectives. *Journal of Cleaner Production, 106*, 144–154. https://doi.org/10.1016/j.jclepro.2014.02.008

[5] Andrades, J., Martinez-Martinez, D., & Larrán, M. (2024). Sustainability reporting, institutional pressures and universities: Evidence from the Spanish setting. *Sustainability Accounting, Management and Policy Journal, 16*(4), 1045–1071. https://doi.org/10.1108/SAMPJ-07-2023-0455

[6] Baumüller, J., & Sopp, K. (2022). Double materiality and the shift from non-financial to European sustainability reporting: Review, outlook and implications. *Journal of Applied Accounting Research, 23*(1), 8–28. https://doi.org/10.1108/JAAR-04-2021-0114

[7] Benington, J., & Moore, M. H. (Eds.). (2011). *Public value: Theory and practice*. Palgrave Macmillan. https://doi.org/10.1007/978-0-230-36431-8

[8] Benneworth, P., & Jongbloed, B. W. (2010). Who matters to universities? A stakeholder perspective on humanities, arts and social sciences research. *Higher Education, 59*(5), 567–588. https://doi.org/10.1007/s10734-009-9265-2

[9] Bozeman, B. (2007). *Public values and public interest: Counterbalancing economic individualism*. Georgetown University Press.

[10] Brescia, V., Coronella, L., Secinaro, S., & Mechelli, A. (2025). Sustainability reporting in higher education: A systematic review and bibliometric analysis for strategic decision-making. *Business Ethics, the Environment & Responsibility*. Advance online publication. https://doi.org/10.1111/beer.70044

[11] Bryson, J. M., Crosby, B. C., & Bloomberg, L. (2014). Public value governance: Moving beyond traditional public administration and the new public management. *Public Administration Review, 74*(4), 445–456. https://doi.org/10.1111/puar.12238

[12] Calitz, A. P., Bosire, S., & Cullen, M. (2018). The role of business intelligence in sustainability reporting for South African higher education institutions. *International Journal of Sustainability in Higher Education, 19*(7), 1185–1203. https://doi.org/10.1108/IJSHE-10-2016-0186

[13] Caputo, F., Ligorio, L., & Pizzi, S. (2021). The contribution of higher education institutions to the SDGs—An evaluation of sustainability reporting practices. *Administrative Sciences, 11*(3), 97. https://doi.org/10.3390/admsci11030097

[14] Ceulemans, K., Lozano, R., & Alonso-Almeida, M. M. (2015). Sustainability reporting in higher education: Interconnecting the reporting process and organisational change management for sustainability. *Sustainability, 7*(7), 8881–8903. https://doi.org/10.3390/su7078881

[15] Clark, B. R. (1998). *Creating entrepreneurial universities: Organizational pathways of transformation*. Pergamon Press.

[16] Commission Delegated Regulation (EU) 2023/2772 of 31 July 2023 supplementing Directive 2013/34/EU of the European Parliament and of the Council as regards sustainability reporting standards. *Official Journal of the European Union*, L, 2023/2772, 22.12.2023. http://data.europa.eu/eli/reg_del/2023/2772/oj

[17] Compagnucci, L., & Spigarelli, F. (2020). The third mission of the university: A systematic literature review on potentials and constraints. *Technological Forecasting and Social Change, 161*, Article 120284. https://doi.org/10.1016/j.techfore.2020.120284

[18] Corretgé Bergua, R., & Miret Martí, J. (2018). Adaptación de los estándares GRI y creación de indicadores de RSU: Un trabajo conjunto de la Universitat de Barcelona y la Universitat Pompeu Fabra. *Revista Digital de Investigación en Docencia Universitaria, 12*(1). https://doi.org/10.19083/ridu.12.710

[19] Council of the European Union. (2022). Council Recommendation of 16 June 2022 on learning for the green transition and sustainable development (2022/C 243/01). *Official Journal of the European Union*, C 243, 27.6.2022, 1–9.

[20] da Silva Júnior, R. C. V., de Sá Ferreira, A., Dusek, P. M., & Bilotta, P. (2025). Data systematization and reporting for sustainability and climate change management in higher education institutions. In W. Leal Filho et al. (Eds.), *University initiatives on climate change education and research*. Springer. https://doi.org/10.1007/978-3-031-25960-9_23-1

[21] Directive (EU) 2022/2464 of the European Parliament and of the Council of 14 December 2022 amending Regulation (EU) No 537/2014, Directive 2004/109/EC, Directive 2006/43/EC and Directive 2013/34/EU, as regards corporate sustainability reporting. *Official Journal of the European Union*, L 322, 16.12.2022, 15–80. http://data.europa.eu/eli/dir/2022/2464/oj

[22] Directive (EU) 2026/470 of the European Parliament and of the Council of 24 February 2026 amending Directives 2006/43/EC, 2013/34/EU, (EU) 2022/2464 and (EU) 2024/1760 as

regards certain corporate sustainability reporting requirements and certain corporate sustainability due diligence requirements. *Official Journal of the European Union*, L, 2026/470, 26.2.2026. http://data.europa.eu/eli/dir/2026/470/oj

[23] Disterheft, A., Caeiro, S., Azeiteiro, U. M., & Leal Filho, W. (2015). Sustainable universities – a study of critical success factors for participatory approaches. *Journal of Cleaner Production, 106*, 11–21. https://doi.org/10.1016/j.jclepro.2014.01.030

[24] El-Jardali, F., Ataya, N., & Fadlallah, R. (2018). Changing roles of universities in the era of SDGs: Rising up to the global challenge through institutionalising partnerships with governments and communities. *Health Research Policy and Systems, 16*, 38. https://doi.org/10.1186/s12961-018-0318-9

[25] Etzkowitz, H., Webster, A., Gebhardt, C., & Terra, B. R. C. (2000). The future of the university and the university of the future: Evolution of ivory tower to entrepreneurial paradigm. *Research Policy, 29*(2), 313–330. https://doi.org/10.1016/S0048-7333(99)00069-4

[26] European Commission. (2026). Commission Delegated Regulation (EU) 2026/1563 amending Delegated Regulation (EU) 2023/2772 as regards the simplification of certain sustainability reporting standards. *Official Journal of the European Union*, L, 2026/1563, 21.9.2026. https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=OJ:L_202601563

[27] European University Association. (2025). *What does the Corporate Sustainability Reporting Directive mean for universities?* https://www.eua.eu/publications/briefings/what-does-the-corporate-sustainability-reporting-directive-mean-for-universities.html

[28] Ferrero-Ferrero, I., Fernández-Izquierdo, M. Á., & Muñoz-Torres, M. J. (2018). Stakeholder engagement in sustainability reporting in higher education: An analysis of key internal stakeholders' expectations. *International Journal of Sustainability in Higher Education, 19*(2), 313–336. https://doi.org/10.1108/IJSHE-06-2016-0116

[29] Findler, F., Schönherr, N., Lozano, R., Reider, D., & Martinuzzi, A. (2019). The impacts of higher education institutions on sustainable development: A review and conceptualization. *International Journal of Sustainability in Higher Education, 20*(1), 23–38. https://doi.org/10.1108/IJSHE-07-2017-0114

[30] Generalitat de Catalunya. (1985). Decreto 217/1985, de 1 de julio, por el que se aprueban los Estatutos de la Universidad de Barcelona. *Boletín Oficial del Estado, 208*, 27449–27469.

[31] Generalitat de Catalunya. (2003). Decret 246/2003, de 8 d'octubre, pel qual s'aprova l'Estatut de la Universitat de Barcelona. *Diari Oficial de la Generalitat de Catalunya, 3993*, 20375–20408.

[32] Gibbons, M., Limoges, C., Nowotny, H., Schwartzman, S., Scott, P., & Trow, M. (1994). *The new production of knowledge: The dynamics of science and research in contemporary societies*. SAGE Publications.

[33] Godemann, J., Bebbington, J., Herzig, C., & Moon, J. (2014). Higher education and sustainable development: Exploring possibilities for organisational change. *Accounting, Auditing & Accountability Journal, 27*(2), 218–233. https://doi.org/10.1108/AAAJ-12-2013-1553

[34] GRI & EFRAG. (2024). *GRI-ESRS interoperability index*. Global Reporting Initiative; EFRAG. https://www.globalreporting.org/media/qzmoeixv/esrs-gri-interoperability-index-november-2024.pdf

[35] Hassan, M. M., & Ahmad, A. R. (2025). Systematic literature review on the sustainability of higher education institutions: Dimensions, practices and research gaps. *Cogent Education, 12*(1), 2549789. https://doi.org/10.1080/2331186X.2025.2549789

[36] Hoang, N. V., Tam, N. T., & La, N. T. (2026). Corporate social responsibility (CSR): From voluntary commitment to mandatory obligation. *Veredas do Direito, 23*(10), e237166. https://doi.org/10.18623/rvd.v23.7166

[37] Khatri, V., & Brown, C. V. (2010). Designing data governance. *Communications of the ACM, 53*(1), 148–152. https://doi.org/10.1145/1629175.1629210

[38] Ley Orgánica 2/2023, de 22 de marzo, del Sistema Universitario. *Boletín Oficial del Estado, 70*, 23 de marzo de 2023. https://www.boe.es/eli/es/lo/2023/03/22/2

[39] Lozano, R. (2011). The state of sustainability reporting in universities. *International Journal of Sustainability in Higher Education, 12*(1), 67–78. https://doi.org/10.1108/14676371111098311

[40] Marginson, S. (2011). Higher education and public good. *Higher Education Quarterly, 65*(4), 411–433. https://doi.org/10.1111/j.1468-2273.2011.00496.x

[41] Melles, G., Lodewyckx, S., & Hariharan, T. S. (2022). Campus sustainability in the Australian higher education sector: Divergence and convergence in planning, reporting and tactics. *International Journal of Sustainability in Higher Education, 23*(1), 87–113. https://doi.org/10.1108/IJSHE-10-2020-0409

[42] Miotto, G., Blanco González, A., & del Castillo Feito, C. (2018). Social responsibility: A tool for legitimation in Spanish universities' strategic plans. *Trípodos*, (42), 59–79. https://doi.org/10.51698/tripodos.2018.42.59-79

[43] Moggi, S. (2019). Social and environmental reports at universities: A Habermasian view on their evolution. *Accounting Forum, 43*(3), 283–326. https://doi.org/10.1080/01559982.2019.1579293

[44] Moggi, S. (2023). Sustainability reporting, universities and global reporting initiative applicability: A still open issue. *Sustainability Accounting, Management and Policy Journal, 14*(4), 699–742. https://doi.org/10.1108/SAMPJ-05-2022-0257

[45] Molas-Gallart, J. (2005). Definir, quantificar i finançar la tercera missió: Un debat sobre el futur de la universitat. *Coneixement i Societat*, (7), 6–27. https://raco.cat/index.php/ConeixementSocietat/article/view/17260

[46] Moore, M. H. (1995). *Creating public value: Strategic management in government*. Harvard University Press.

[47] Nikolaou, I. I., Tsalis, T. A., Trevlopoulos, N. S., Mathea, A., Avlogiaris, G., & Vatalis, K. I. (2023). Exploring the sustainable reporting practices of universities in relation to the United Nations' 2030 Agenda for sustainable development. *Discover Sustainability, 4*(1), Article 46. https://doi.org/10.1007/s43621-023-00167-1

[48] Purcell, W. M., Henriksen, H., & Spengler, J. D. (2019). Universities as the engine of transformational sustainability toward delivering the sustainable development goals: “Living labs” for sustainability. *International Journal of Sustainability in Higher Education, 20*(8), 1343–1357. https://doi.org/10.1108/IJSHE-02-2019-0103

[49] Sassen, R., & Azizi, L. (2018). Assessing sustainability reports of US universities. *International Journal of Sustainability in Higher Education, 19*(7), 1158–1184. https://doi.org/10.1108/IJSHE-06-2016-0114

[50] Secundo, G., De Beer, C., Schutte, C. S. L., & Passiante, G. (2017). Mobilising intellectual capital to improve European universities' competitiveness: The technology transfer offices' role. *Journal of Intellectual Capital, 18*(3), 607–624. https://doi.org/10.1108/JIC-12-2016-0139

[51] United Nations. (2015). *Transforming our world: The 2030 Agenda for Sustainable Development* (Resolution A/RES/70/1). https://sdgs.un.org/2030agenda

[52] Universitat de Barcelona. (2009). *Memòria de responsabilitat social 2008-2009*. Publicacions i Edicions de la Universitat de Barcelona. https://hdl.handle.net/2445/14303

[53] Universitat de Barcelona. (2021, September 30). *Project UNIBILITY*. https://www.ub.edu/responsabilitatsocial/en/projecte.html

[54] Yáñez, S., Uruburu, Á., Moreno, A., & Lumbreras, J. (2019). The sustainability report as an essential tool for the holistic and strategic vision of higher education institutions. *Journal of Cleaner Production, 207*, 57–66. https://doi.org/10.1016/j.jclepro.2018.09.171

[55] Yarime, M., & Tanaka, Y. (2012). The issues and methodologies in sustainability assessment tools for higher education institutions: A review of recent trends and future challenges. *Journal of Education for Sustainable Development, 6*(1), 63–77. https://doi.org/10.1177/097340821100600113

CONAMA 2026