



Sustainability Reporting in Universities



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RUS-GBS Standard

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INDEX

[Introduction](#)

[Research Group](#)

[Purposes of this Standard](#)

[Structure and contents of Sustainability Reporting in Universities](#)

1 [Methods](#)

1.1 [Structure of the Standard](#)

1.2 [Adoption of the Standard](#)

2 [Goals of Sustainability Reporting](#)

3 [Identity of Universities](#)

3.1 [Mission and value orientation](#)

3.2 [Setting and context of reference](#)

3.3 [Governance system and organizational structure](#)

3.4 [Areas of intervention](#)

3.5 [Strategies and policies](#)

4 [Sustainability reporting framework: areas and indicators](#)

4.1 [Teaching and education](#)

4.2 [Scientific research](#)

4.3 [Third mission](#)

4.4 [*Human resources and inclusion*](#)

4.5 [*Environmental resources*](#)

4.6 [*Economic and financial resources*](#)

4.7 [*Stakeholder and Activity Matrix*](#)

5 [*Assurance*](#)

6 [*Supplementary section*](#)

6.1 [*Stakeholders' opinions*](#)

6.2 [*Statements from universities and improvement in Sustainability Reporting*](#)

INTRODUCTION

INTRODUCTION

A Standard for Sustainability Reporting in Italian universities has been drafted, thanks to collaboration between the Italian University Network for Sustainable Development (RUS) and the Reporting and Sustainability Group (GBS).

RUS – promoted by the Conference of Italian University Rectors (CRUI) in 2015 – is a first effort of coordination and sharing carried out by all Italian universities (currently 78), committed to environmental sustainability and social responsibility.

The main goals of RUS are:

- to spread the culture and good practices of sustainability, both inside and outside universities, sharing competences and experience, so as to increase the positive effects of the initiatives carried out by the single universities;
- to promote *Sustainable Development Goals* (SDGs) and contribute to their achievement;
- to enhance the reputation and importance of the Italian experience at international level.

RUS, moreover, proposes itself as a model of good practice, to be extended also to other sectors of the Public Administration, education and the territory in general, encouraging collaboration between universities and cities, spreading social innovation throughout the territory, promoting cultural initiatives for the entire country.

GBS was officially founded in Milan in 1998, as a research group aimed to set principles for the drafting of Social Reports and, in 2001, this no-profit research group was formally ratified and named *Gruppo di Studio per il Bilancio Sociale* (Social Reporting Research Group). Since 2001, the association has been welcoming members including numerous scholars, universities and institutions. Its 28 founding members have been joined by 44 ordinary members, 44 universities and other institutions, also with the support of the CNDCEC – Consiglio Nazionale dei Dottori Commercialisti ed Esperti Contabili (National Board of Accountants and Auditors) and ASSIREVI (Italian Auditors' Association).

The main goals of GBS are:

- to promote and develop scientific research on social reporting and on topics inherent to its representation and diffusion;
- to analyse, study and develop a people-centred, enterprise culture;
- to study models of social reporting suitable for companies operating in specific sectors, also in the sphere of public cooperation, as well as to study and spread codes of ethics, as tools for preventing irresponsible behaviour.

RUS and GBS agree on the following:

- The importance of the role played by universities in making the necessary changes to promote, support and achieve SDGs;

- That teaching, research and third mission are key elements in spreading knowledge and promoting innovation and change aimed at reaching SDGs;
- That sustainability and the achievement of SDGs are fundamental for the construction of models of responsible universities;
- That reporting on the sustainability of universities is a primary element in stakeholders' communication policies, and of the commitment aimed at reaching a more sustainable future.

Based on these requirements, RUS and GBS have formed a working group which has been drafting a standard on sustainability reporting in Italian universities, relying on the experience and commitment of RUS in spreading the culture of sustainability in Italian universities, and on GBS technical and scientific competence on sustainability reporting.

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PURPOSES OF THIS STANDARD

WHY A STANDARD ON SUSTAINABILITY REPORTING IN ITALIAN UNIVERSITIES IS NEEDED

The last thirty years have been characterized by a growing interest in themes inherent to sustainable development. This has led organizations to behave and act following a logic of socio-environmental responsibility and accountability, reporting to stakeholders on their commitment towards sustainability.

Universities are no exception. However, compared to other organizations and taking into account their functions and role in the socio-economic context, a distinct approach needs to be adopted.

The prime functions of universities are, above all, **teaching and education, research and collaboration with the external community**. These functions make them the most eligible institutions for spreading the concept of sustainability. The Talloires Declaration, signed in France in 1990, is the first official statement on sustainability made by universities, and describes well the potential role of universities in this area. *“Universities educate most of the people who develop and manage society’s institutions. For this reason, universities bear profound responsibilities to increase the awareness, knowledge, technologies, and tools to create an environmentally sustainable future. Universities have all the expertise necessary to develop the intellectual and conceptual framework to achieve this goal. Universities must play a strong role in the education, research, policy development, information exchange, and community outreach to help create an equitable and sustainable future”* (Report and Declaration of The Presidents Conference, 1990).

The essential role of universities in shifting to sustainable development has been shared over time and has been further strengthened after the approval of the 2030 Agenda. The 2030 Agenda, adopted by the General Assembly of the United Nations in 2015, lists 17 Sustainable Development Goals (SDGs), framed within an action plan with 169 relevant targets regarding the environment, economics and social and institutional matters, to be reached by 2030. Through these 17 goals, the 2030 Agenda intends to face our planet’s most urgent challenges, such as ending poverty and achieving economic prosperity, social inclusion and environmental sustainability in a coordinated, shared manner. Universities are called on to lead the construction of the “transformative resilience” (RUS 2020) necessary for the concrete achievement of the SDGs.

On this matter, RUS has developed a plan to implement their Manifesto, “Da ‘Le Università per la sostenibilità’ a ‘La sostenibilità nelle Università’” (*“From ‘Universities towards Sustainability’ to ‘Sustainability in Universities’”*), signed by CRUI in Udine in May 2019, identifying concrete actions to carry out, following different programmes. The Manifesto is a true ‘agreement’ made by the Italian Rectors, committing Italian universities to become promoters of the 2030 Agenda, and strengthening their role in Italy’s socio-economic transformation, supporting sustainable development in local communities and territories.

Universities, therefore, are called on to help achieve awareness, acting both as “agents and subjects of change”.

UNIVERSITIES AS AGENTS OF CHANGE

With regard to **teaching** and **education**, it is up to Universities to help society evolve, by teaching how to deal with crucial socio-economic problems in specific areas, encouraging social debate and adopting socio-economic and environmental policies. It is important, therefore, to rethink the teaching activity adopted aiming at socio-economic development, inclusion, environmental sustainability and developing critical thinking. Furthermore, it is vital to educate all students by spreading the necessary knowledge, skills, and values for a sustainable future and the awareness of the importance of the work contributed by each single person, aimed at improving quality of life for present and future generations.

To this end, it is certainly essential to promote the development of curricula, conferences, seminars and teachings proposing sustainability-related topics. Universities, however, have to foresee much more. It is not simply a question of modifying the “contents”; it is also a question of modifying the culture and educational approach. To educate students responsibly, universities have to provide them with the necessary tools to acquire critical thinking, supporting a more sustainable lifestyle. It is also necessary to spread principles, values and ethical behaviour norms in helping to choose between what is good and what is not good to do. Providing individual or isolated courses on socio-environmental ethics or responsibility is, therefore, not enough. It is necessary, instead, for these topics to become the core of various teaching activities. In this process of transformation, the educational method needs to be reconsidered and integrated with more active participation on the part of the students, and with solution-oriented approaches. This would allow to educate individuals who are able to transfer the knowledge and competence acquired outside the university system, thus spreading sustainability-oriented rules and behaviour in a thorough manner.

With regard to the **research** carried out by universities, focusing on topics in connection with sustainable development contributes to spreading to basic principles and values within the scientific community, but also to promoting the development of tools and actions able to support sustainable actions carried out by organizations and universities themselves.

The principles and values of sustainability should not be limited only to teaching and research but should also be at the base of **relationships with stakeholders and local communities**, in a joint effort to find solutions for new models of life and sustainable activities. Knowledge deriving from scientific research and the competences acquired have to be made available for the territory, creating partnerships and spreading a logic of creation and sharing of values.

UNIVERSITIES AS SUBJECTS OF CHANGE

The objective of the latter role is the commitment of universities towards the sustainability of their own actions, rethinking strategies and actions to carry out. The various social and environmental impacts caused by their activities and the use/consumption of resources (water, energy, paper, and so on) need to be taken into consideration. This new behaviour, however, needs to be shared with all the stakeholders involved in the organization (particularly students, teaching staff, and technical and administrative personnel): each person who studies, works or collaborates with a university has to be part of it and acquire awareness of the benefits which can derive from sustainable behaviour and actions. The approach towards sustainability, therefore, needs to be included in the university

mission, being one of its fundamental values, and included in its strategic plan and models of governance. This approach must be adopted in routine operations, and in interactions with the various stakeholders. It also needs to be considered in accounting and reporting systems to assess and disclose the activities carried out and the results obtained.

THE ROLE OF SUSTAINABILITY REPORTING FOR UNIVERSITIES

The tool which universities can adopt to report on their operability with regard to the above-mentioned aspects is sustainability reporting. A sustainability report is a useful tool to support duty of transparency and accountability, as well as a way of measuring each university's level of performance and, by aggregation, that of all Italian universities.

The realisation of a sustainability report for universities cannot be separated from the culture of sustainability which needs to guide its principal functions (teaching and education, scientific research and the third mission) as well as the structure of governance, its strategic and organizational approach, and operational practices.

At present, however, there are still no available standards for non-financial reporting that are widely accepted for universities. To date, reports published by universities have only referred to directives, guidelines, or general standards which can be adopted by both public and private companies.

Given the above, this work has been written with the aim of realising a specific standard for Italian universities (public and private), providing guidelines for non-financial reports which they may be interested in drawing up.

Its goals, therefore, are:

- Guiding universities (public and private) in drafting their Sustainability Report;
- Synthesizing the economic and socio-environmental impact of universities' operations in a well-reasoned and balanced manner;
- Showing the present and prospective contribution of universities towards their goals of sustainable development as foreseen by the UN 2030 Agenda;
- Guiding and strengthening the commitment of universities towards domestic and international challenges which the institutional and social context will require from them;
- Allowing stakeholders to be acquainted with the university's institutional finalities and, in particular, the range of activities and their results and impact on specific communities;
- Providing clear, reliable information, which is easily understandable for anyone interested;
- Devising a model to be used for spatial/temporal comparisons.

This standard may be adopted both by universities approaching sustainability reporting for the first time, and by those that have been active in this area for a longer time. When reporting on the goals of sustainable development which they have been pursuing, as above specified, universities must follow the goals which their activities have a direct impact on (Goals 4 and 5 above all, in line with the guidelines of the World Business Council for Sustainable Development). A sustainability report, in addition, must report on all those SDGs which are considered to have priority, based on the strategic plan drafted by universities.

STRUCTURE AND CONTENTS OF SUSTAINABILITY REPORTING IN UNIVERSITIES

1. METHODS

1.1 STRUCTURE OF THE STANDARD

In drafting this standard, the GBS–RUS research group took into consideration the contents of Research Document no. 7 on "Social Reporting for Universities", published by GBS in 2008 and already adopted by some Italian universities in their initial approaches towards social reporting. Likewise, the goals expressed by RUS in their Manifesto were taken into consideration, from "Da 'Le Università per la sostenibilità' a 'La sostenibilità nelle Università'" (*"From 'Universities towards Sustainability' to 'Sustainability in Universities'"*) (2019), and in the "Lettera aperta della Rete delle Università per lo Sviluppo Sostenibile" ("An open letter from the University Network for Sustainable Development") (2020). Necessary integrations were added and modifications were made in order to consider both normative and institutional innovations, which occurred after the publication of Research Document no. 7 (the mission of universities, indicators, accountancy, and so on), and routine practices and standards, developed at domestic and international levels, regarding social environmental commitment required from organizations (SDGs, emission reduction, gender equality, non-financial reporting, Web reporting, and so on).

The "Standard for Sustainability Reporting in Universities" (hereafter, Standard) has been developed with the dual aim of leading the process of implementation of socio-environmental responsibility management in universities, and of defining the structure and contents of the reporting document. The Standard also proposes some linking points with the planning and programming systems of universities, and with the already existing system of indicators, in order to promote functional reporting with regard to a university's strategic planning and its three main missions (teaching and education, scientific research and the third mission). The drafting principles for sustainability reporting are those foreseen in the GBS Standard, "Bilancio sociale. Principi di redazione del bilancio sociale" ("Social reporting. Drafting principles for social reporting") (2013), which shall be referred to.

The Standard consists of an introduction and a more technical section. The former foresees a Methodological Note with a description of the standard used for drafting the report, the principle used, and a synthetic description of the reporting process carried out. Goals are then defined, as well as the peculiarities of single universities, such as the structure of their governance, their mission, and their areas of operation.

The latter part, the real core of sustainability reporting, presents a range of indicators (qualitative and quantitative) aimed at measuring the environmental, social and economic impact of the activity carried out by the university. In accordance with the parameters derived from the work of other RUS boards, the items to be measured and monitored will be presented, considering the peculiarities of the items measured. It will then be up to each university to adapt the structure and parameters proposed by the Standard to their own peculiarities. In order to limit to the risk of self-reference of

sustainability reporting and to enhance its credibility, the Standard recommends recourse to assurance, carried out by a third, independent subject.

The Standard comes together with an *Implementation Manual*, aimed at helping universities in drawing up their sustainability reports. The Manual provides information and in-depth analysis on various aspects of structure and contents within the Standard, gives indications regarding the reporting process, suggests ways to engage stakeholders and offers ideas for the assurance process.

1.2 ADOPTION OF THE STANDARD

A university, public or private, which adopts this Standard for drafting a sustainability report will have to declare it in the Methodological Note.

A sustainability report complying with the Standard must contain the following, essential, structural elements:

- *Methodological Note*,
- *Identity of the university*, articulated in:
 - a) mission and value orientation;
 - b) setting and context of reference;
 - c) governance system and organizational structure;
 - d) areas of intervention;
 - e) strategies and policies.
- *Sustainability reporting framework*, specifying various area of focus and indicators, in particular:
 - a) teaching and education;
 - b) scientific research;
 - c) third mission;
 - d) human resources and inclusion;
 - e) environmental resources;
 - f) economic and financial resources.

It is of fundamental importance that a university which consciously intends to make a report provides information on the decisions/actions adopted, and on the impact which such decisions/actions have produced or may produce on the university itself and on the context within which it operates, emphasizing the priorities observed in the decision-making process and in the activities carried out.

It is particularly important to focus on the reporting of the Sustainable Development Goals cited in the 2030 Agenda. As previously observed, the role of universities becomes crucially important as, through their teaching, research and third mission activities, they involve the 17 Goals more and more directly. These Goals, therefore, need to be considered as part of the strategies of universities and, in turn, as part of their own systems of governance, measuring and reporting. In this respect,

universities which are drafting their own sustainability report and sustainability reporting framework should report on each of the SDGs which are deemed as most relevant and which they have committed themselves to pursuing.

The sustainability report must be submitted to the government bodies of a university for its approval/acknowledgment according to statutory/regulatory norms.

2. GOALS OF SUSTAINABILITY REPORTING

Sustainability reporting is aimed at:

- promoting and improving the interactive communication process between universities and stakeholders;
- providing a full picture of the activities and results obtained by all external and internal bodies connected with the university;
- supporting decision-making processes at various managerial levels, through an organic system of indicators;
- clarifying goals of improvement and innovation which universities commit themselves to pursuing over time.

In particular, this means:

- emphasizing the coherence of choices made and actual behaviour adopted with the identity and the system of reference values adopted by the university;
- measuring the performance of the university both in terms of achievement of institutional goals and in terms of resource allocation among the various goals or activities;
- providing a fully integrated and coordinated picture of the various already existing tools of communication, in order to identify actions for potential improvement.

Through sustainability reporting, universities will have to report on the results/impact of all the activities directly or indirectly carried out through other public or private organizations (research centres, consortiums, foundations, institutions for the right to education, university boards, and so on) on which they have a significant influence through agreements, contracts, and so on.

Sustainability reporting for these organizations, where carried out, must be addressed to or received with evaluations, comments or integrations, at least with regard to goals and strategies within the university sustainability reporting. For every activity carried out in partnership with other institutions, areas, modalities, contents and duration need to be specified.

3. IDENTITY OF UNIVERSITIES

The elements which characterize the identity of a university are:

- mission and value orientation;
- setting and context of reference;
- governance system and organizational structure;
- areas of intervention;
- strategies and policies.

In this part of the sustainability report the identity of the University is defined and represented through the description of its own distinctive elements, while in the sustainability reporting framework the most important indicators of reference are listed.

3.1 MISSION AND VALUE ORIENTATION

The mission is defined as the main goal by which universities express their own *raison d'être*, and their contribution towards the realisation of sustainable development and SDGs.

The distinctive modalities of the activities carried out by universities help to define the mission within distinct areas of intervention, all of them sharing the same founding values devoted to sustainable development and, at the same time, aimed at specific institutional goals.

Clear identification of the mission is crucial for the formulation of coherent strategies, policies and projects, within the historical and socio-cultural context of reference, as well as the relationship with stakeholders.

This information is included in the founding acts of Universities, in their statutes, in the documents approved by governance bodies, such as strategic plans, policy documents, codes of ethics, conduct or behaviour, internal regulations, documents regarding services and any other relevant document of reference.

Reports must provide all necessary elements to ascertain coherence among values, mission and direction of decision-making processes contained in the programs.

The mission of universities should consider:

- the institutional goals, according to the areas of intervention;
- their founding values;
- their relationship with stakeholders.

INSTITUTIONAL GOALS

Institutional goals are those specific areas of knowledge and learning, relating to three distinct areas of intervention which the university mission is focused on: teaching and education, scientific research and third mission.

FOUNDING VALUES

The founding values of reference express the reasons at the base of the very existence of universities, as well as their contribution to sustainable development within the social, environmental and economical context which they operate in.

The values are those principles shared by those who belong to the university, and which identify its culture. Therefore, it is important to work on those internal and external mechanisms which help support the **ethics, responsibility and integrity** of the values which characterize universities.

RELATIONSHIP WITH STAKEHOLDERS

The quality and management of the relationship with stakeholders is connected with the development and efficacy of university activities. Universities, therefore, must show their commitment towards **stakeholder engagement** by describing the modalities of their relationship with them.

In particular, it is important to clarify:

- the main categories of the various stakeholders involved;
- the process of identification and selection of relevant stakeholders to engage;
- the approach to stakeholder engagement;
- key aspects and critical points which emerge from stakeholder engagement.

3.2 SETTING AND CONTEXT OF REFERENCE

The setting and context of reference may be defined by the description of the aspects listed below.

Historical and evolutionary background of a university. This is a cognitive reference and a behavioural model handed down to the members of a university by the previous generations, conveying those distinct elements which characterize the culture of a university. In the view of global sustainable development and with the goal of increasing the creation of public value, the connection is shown between the historical background of a university and the evolution of the concept of internationalization of human capital, cooperation and building of relationship networks.

Regulatory and institutional framework of reference. Applying Article no. 33 of the Italian constitution, and in compliance with the current general law on university systems, universities adopt internal codes and regulations, policies of legality, anti-corruption and equal opportunities. In particular, universities must specify which elements of the current law have mostly influenced the definition of their mission, strategic goals, teaching and educational offer, research and third mission.

Social and territorial context. This is defined by the demographic, geo-economic, social and cultural features of the area of reference which a university operates in. It is important to identify the impact of a university's actions regarding environmental protection and social development of the surrounding area, also with reference to the global Goals defined by the 2030 Agenda for Sustainable Development.

The effect of possible implicit or explicit restrictions which have affected, modified or influenced the mission, the strategies and institutional policies. It is necessary, in this case, to specify the restrictions deriving from national standards (as well as the implications deriving from comparison with territorial, cultural and economic institutions which a university cooperates with) and/or extraordinary conditions of emergency or certified risks. For example, it is necessary to specify how a university is able to face an emergency or a risk (such as Covid-19) and/or which critical aspects have been encountered, specifying the consequent negative effects on the definition of future goals. Based on what is foreseen by the most recent National Anti-corruption Plan, it will be necessary to report on the evaluation of the actual level of enforcement of the measures foreseen in the Three-year Plan for Transparency and for Prevention of Corruption (PTPC). In order to realise a valid strategy of prevention of the risk of corruption, it is necessary for (PTPCs) to be coordinated with regard to the contents of all other tools of planning and reporting within the administration.

3.3 GOVERNANCE SYSTEM AND ORGANIZATIONAL STRUCTURE

The description of a university's governance system must include its governing and organizational structure, focusing particularly on figures regarding sustainability governance and management.

In particular, a university's corporate governance – referring to **central, supervising governmental bodies** (Rector, Pro-rector, Vice-rector and Delegates, Board of Administration, Academic Senate, Evaluation Committee) and other possible **bodies** tasked with **consulting, programming and control, guaranteeing and safeguarding** foreseen by universities (such as, the Ethics Committee, the Students' Advocate, the Joint Committee for Equal Opportunity) – differs from the governance of each **teaching and research structure** (departments, research centres, post-graduate and PhD schools, Boards of Degree Courses).

Managerial areas and the technical, administrative and secretarial structures (teaching and administrative services) are referred to, also emphasizing the presence of integrated sustainability structures, with qualified Managers (Sustainability, Energy, Mobility, Waste & Resources, Inclusion, Career construction).

Student delegations within the various institutional bodies are included.

For each body, useful indications need to be provided, so as to understand **its composition, real range of autonomy/responsibility, and its role in the decision-making process of a university**. To obtain full understanding of the governance, it is also necessary to add **representative, consultancy and supervisory bodies** which may vary, based on the principle of autonomy.

Similarly, it is also necessary to provide a suitable description of the **organizational structure**, of the entity and typology of staff, following proper parameters of classification to identify specific features

of a university, also taking into account conventional parameters, those foreseen by law or conventional measures (or foreseen by the Ministry for University and Research, or by ANVUR – Agenzia Nazionale di Valutazione del Sistema Universitario e della Ricerca – *National Agency of Evaluation of University and Research Systems*).

In addition, a synthesis of the system of relationships which a university maintains with external institutions will also be required, emphasizing its participation in the bodies involved, when there are specific governmental appointments, agreed with local institutions (for example, a Region intervening in the appointment of a General Manager in a university hospital, participating in the planning of teaching and research activities within the frame of the national and regional healthcare planning, as foreseen by Legislative Decree no. 517/99).

In this regard, the insertion of **diagrams** or **maps** showing the breakdown of relationships within a university's organizational structure might prove to be useful.

3.4 AREAS OF INTERVENTION

The specific areas of intervention through which a university lays out its mission are:

- teaching and education;
- scientific research;
- third mission.

Elements which characterize each specific area are referred to here, pointing out the contribution of each function towards the realisation of SDGs.

Therefore, reference to **teaching and educational activities** will try to show the capacity of universities to promote the creation of human, cultural and social capital, as well as civil growth, guaranteeing high quality standards in related activities (also taking into account the characteristics of the offer from secondary high schools), and programs regarding social mobility and reduction of inequalities. This can, in fact, make students' transition into the world of work easier, followed by obtaining suitable job positions, coherent with the course of studies followed, respecting gender equality and contributing, at the same time, to innovation and economic development of territories at a local, national, and international scale. SDGs recognize the importance of teaching sustainable development specifically through SDG 4, conveying the necessity to "ensure inclusive and equitable quality education and promote lifelong learning opportunities for all". This objective, and the achievement of its related targets, are closely interconnected with all of the other SDGs, playing a crucial role in supporting their realisation. Universities clearly need, therefore, to illustrate the actions they have carried out to reach this objective. It will also be their responsibility to promote and implement processes of teaching and education, looking at all stages of life, using and including what is already being done in the sectors of continuous education and of lifelong, life-wide and life-deep learning. With regard to **scientific activity**, it is fundamentally important to emphasize the main impacts of scientific research, from a social and environmental point of view, taking into consideration a university's sustainability policy, providing a precise reference to the SDGs of the 2030 Agenda. The support which research can provide to reach the SDGs is in fact relevant, and the various SDG targets show the necessity of activities connected with research as key components for

reaching various Goals (see, for example, targets connected with Goals 9, 2, 3, 7, 12, 14, 17). Scientific research can provide the necessary knowledge, solutions, technology, procedures and innovations to encourage and support the implementation of the SDGs on the part of the community and the territory. The support given by scientific research to innovative companies implementing SDGs, as well as the education of students through research on sustainable development, could be equally significant.

Research, obviously, cannot miss the chance of favourably illustrating the evaluation process of its own work, which is necessary for a correct comprehensive, systemic organization.

The scope of the **third mission** (TM) includes relationships and activities between universities (or their members) and external sectors. These may be formal or informal relationships which might not contemplate specific designated financial resources, or they themselves may be financed (instrumentally, monetarily, or in terms of human resources), or co-financed by parties outside universities. According to the definition given by ANVUR, TM is an institutional responsibility which each university responds to in a different way, according to their own specific features and disciplinary areas. Successful achievement of SDGs depends heavily on the actions and collaboration of everyone within the territorial, institutional and socio-economic system. Universities, given their role, may lead the development and promotion of sustainable development, facilitating dialogue and collaboration among sectors for the realisation of SDGs, and support and ease the diffusion of knowledge and tools which are useful to achieve the objectives of sustainable development.

Having said all of the above, it is particularly important to provide a suitable information package on sustainable development in a specific territorial, socio-economic and environmental context, on potential relationships of collaboration with external subjects and/or institutions, and on the guarantee of public engagement, public advocacy, and cooperation towards development, in order to contribute to the social, political and cultural development of a specific context, at local, domestic, or international levels.

The areas of intervention need to be represented with suitable forms and contents, aimed at clarifying the strategic position of a university, both with regard to its relationship with the external environment, and with regard to its internal functioning, implicitly referring to the distinctive features of each university (technological, environmental, artistic, sportive, classic and gender aspects).

3.5 STRATEGIES AND POLICIES

The mission needs to be carried out through its **strategies, policies, projects and operational programmes**.

The reporting must include the necessary elements to verify coherence between defined strategies and activities carried out. A clear report of operational programmes conveys the university's ability to realise strategies and policies.

When reporting on a strategy, it is important to show the university's contribution towards the development of:

- **critical knowledge**, specifying the projects the university intends to realise to promote further studies, scientific research and the exchange of ideas and cultures;
- **competitive elements** of a specific context, of the areas of intervention and of the operational areas which a university intends to address, and/or focus on, to increase its socio-economic performance in the territory;
- **forms of cooperation** aimed at developing strategic partnerships, international networks, collaboration initiatives, for instance, with other universities, domestic and international organizations, civil society and the private sector.

Specifically, intended programmes and objectives aimed at encouraging and achieving SDGs must be stated.

The categories of stakeholder engaged in development programmes need to be specified, mentioning actions and projects carried out, or started, or already approved for the future, indicating goals, dedicated resources, modalities of realisation, obtained or expected results.

Reports should be made on the modalities of realisation and tasks covered, as well as limiting factors, critical factors and their implications for the organizational structure.

It is also important to specify areas of intervention and operational domains of action, enumerating the available resources, and possible financial commitments made, including direct and indirect implications on global performance.

Strategies should coincide with programmatic and reporting documents approved by university bodies.

Coherently with a university's strategic plan, it is useful to state short-term objectives and the choices made regarding allocations and interventions for the management of resources used.

List and describe the policies aimed at sustainable development and the achievement of SDGs, considering the various areas of intervention, which a university intends to carry out.

4. SUSTAINABILITY REPORTING FRAMEWORK: AREAS AND INDICATORS

A sustainability reporting framework defines the various domains and their respective indicators within the activities of the university. These areas and indicators are to be seen as a starting point that each university may expand, modify or adapt to its own requirements. Accompanying this section, the *Implementation Manual* provides examples of qualitative and quantitative indicators for each area observed, generic and specific indicators, as well as a precise reference to possible internal or external documentary sources. Generic indicators are focused on the measurement parameters for the areas reported on, while specific indicators consider those specific aspects connected with sustainability. As pointed out in the Methodology section of this proposed Standard, **it is also necessary to adapt the indicators to the SDGs which are considered to be most relevant**, and which a university has committed itself to pursuing.

A strong interdependence among the proposed items is also emphasised, and some indicators may find more than one collocation. It will be up to each university to place the indicators (generic or specific) most coherently according to the context presented (for instance, participation in Researchers' Night should be considered both as a reportable feature within research and part of the TM).

4.1 TEACHING AND EDUCATION

In the section dedicated to teaching and education, the areas to focus and report on are closely connected with the mission and with the goals pursued by universities regarding the main categories of stakeholders, both internal and external to the organization. These are the students and their families, the teaching staff, schools and other public institutions, manufacturers within the territory and civil society, to quote just a few. The areas reflect the quality and quantity of the teaching provided, and the coverage of various scientific and disciplinary sectors, the degree of anchorage of the universities' educational offer, their level of attractiveness compared to others within a domestic or international context. Another important factor is the universities' ability to encourage and facilitate the younger generations' educational choices in their course of study, avoiding high drop-out rates and fostering job placement, once students have completed their studies, but also to promote continuing education. The indicators connected with the educational offer allow quantitative and qualitative indications on the modalities and the extent to which a university promotes quality teaching, also in connection with the offer provided by secondary schools. Likewise, they favour social mobility and reduced inequalities, make the transition to the world of work easier, obtaining quality jobs and complying with gender equality, contributing, at the same time, to innovation and economic development in local, domestic and international territories through the creation of human, cultural and social capital.

With regard to the reporting of teaching and educational activities through generic indicators, reference is made to:

- educational offer: teaching output and outcome indicators,
- tutorial and supportive activities for studying
- career guidance
- transdisciplinary educational programmes.

4.1.1 EDUCATIONAL OFFER: TEACHING OUTPUT AND OUTCOME INDICATORS

With regard to the educational offer, when drawing up the sustainability report, attention should be focused on a series of items which may help stakeholders have a clear, thorough perception of the teaching activities carried out by a university, of the quality of the university itself, as well as of the benefits for those who are involved. Among such indicators, we may list:

- quantitative consistency of the educational offer (number of degree courses in the various cycles, number of PhD courses and relative curricula, number of first- and second level master's degrees, number of postgraduate schools, and so on);
- attractiveness of the educational offer (number of students enrolled, students from other regions or from abroad, students with a three-year degree studying for a master's degree in the same University, and so on);
- quality of the educational offer (courses and teaching offered in foreign languages, innovative teaching methodologies, student satisfaction, and so on);
- regularity of students' courses of studies (students who have not completed their exams within the time set, students who start their second year with a pre-established number of European Credit Transfer System (ECTS) credits, and so on);
- success of education, leading to employment (number of graduates in proportion to the total number of students enrolled and for each cohort, and employed shortly after graduation, and so on);
- extra-curricular activities.

4.1.2 TUTORIAL AND SUPPORTIVE ACTIVITIES FOR STUDYING

Suitable tutorial and supportive activities for studying, carried out by a university, will help students along in their studies and reduce the dropout rate. When drawing up the sustainability report, among the indicators of a university's tutorial and supportive activities, the following may be considered:

- welcoming students to educational programmes (with, for instance, tutorial projects for first-year students, to help them acquire a suitable studying method);
- continued support (with, for instance, training projects and courses, tutorial cooperation among peers, elaboration of study plans);
- customized support for each student's specific needs (with, for instance, a counselling service).

4.1.3 CAREER GUIDANCE

Adequate support for students to help them achieve their working goals without being subject to stereotypes or gender, and/or professional prejudice is necessary. Career guidance should help younger generations reflect on the importance of a university education, focus on valuable goals for themselves, society and our planet, and use complex decision-making strategies, by providing specific and competent support, guaranteeing the necessary information to make comparisons among universities, or among the various courses offered by the same university, avoiding stereotypes and encouraging the understanding of the value of an articulated university education.

When drawing up a sustainability report the following guidance indicators may be considered:

- Activities carried out in cooperation with schools, including laboratory-based activities, focused on the importance of following a university program and professional training centred on development, equity, and inclusion (for instance, directly overcoming gender barriers when choosing university studies, university lectures open to secondary high school students);
- activities related to career guidance (for instance, with the availability of career counselling services).

4.1.4 TRANSDISCIPLINARY EDUCATIONAL PROGRAMMES

This foresees the development of a transdisciplinary educational sphere of university programs, in order to enhance the culture of sustainable development and to encourage students to adopt suitable lifestyles, also using new pedagogical approaches, coming up with engaging, innovative initiatives.

When reporting on teaching and educational activities using specific indicators, we may, for example, mention:

- Transversal teaching on sustainable development and the 2030 Agenda, addressed to all university students;
- A clear reference to the SDGs in official documents, inherent to various courses offered by a university;
- The number of courses and/or teachings, specifically inherent to sustainable development;
- An assessment of the level of sustainability.

4.2 SCIENTIFIC RESEARCH

Those who are tasked with reporting will find some useful tips here regarding the definition of the areas to be included in the section on the research activities connected with sustainability. This information may be presented using qualitative and quantitative methods, but, in any case, those who are drafting a report are advised to follow a specific layout, also from a graphical point of view, that is easily understandable for most readers. This is of fundamental importance in the section on how to present information on research activities, given its multi-various and complex configuration.

When reporting on research activities involving generic indicators, reference should be made to:

- main results, that is, research output and outcome indicators,
- results obtained from the evaluation process of the research.

4.2.1 MAIN RESULTS: OUTPUT INDICATORS AND RESEARCH OUTCOME

For the main results obtained in terms of output and outcome, reference should be made to a series of items which, on the whole, help the reader acquire as complete a picture as possible on the scientific research activity. Among such generic indicators, we may list:

- activities carried out by the PhD schools (number of schools, number of PhD students or PhD scholarships, number of theses submitted, and so on);
- activities carried out by staff in charge of research, but not those with a permanent contract, for example, research fellows, holders of research grants, holders of short-term research contracts;
- research funding, with a description of projects carried out, not only economic but also quantitative, following the awarding of public (but also non-public) contracts, at various levels – local, regional, national, European and international, including self-funded research;
- analysis of the output of scientific production, a review on the macro-categories or macro-areas of the scientific output, carried out by the teaching and research staff of the university;
- setting up of agreements, partnerships, collaborations and networks, with research centres in diverse geographic locations;
- obtainment of research prizes and awards;
- support for research, indicating the organizational and managerial tools used to support the development of research, such as access to data banks, use of archives, shared laboratories, relationships with internal publishers, open access management, project management tools used by researchers to support research projects, setting up of task-forces or organizational units for research development.

4.2.2 RESULTS OF RESEARCH EVALUATION

In this section, a university may provide a synthesis of the main results achieved in the Evaluation of Research Quality (*Valutazione della Qualità della Ricerca*) (VQR) programme. This section, however, should be used as a synthesis of the evaluation achieved by a university as a whole, without specifying the indicators used in detail, so as to allow also non-expert readers to understand the fundamental results. The results obtained from research programmes, or awards obtained from research, for instance, the setting up of Departments of Excellence or other ministerial programmes closely related with the level of performance achieved in terms of scientific research, may be synthesized in this section.

Thus, the section may contain references to:

- the number of Departments of Excellence vs., the total number of departments;
- the total amount of the research projects funded by the Departments of Excellence or higher rankings attributed to these departments for having achieved such a prestigious result;

- a list of the most significant indicators, according to the result achieved in VQR (simple indicators should be chosen, so that they are understandable to those readers who are not well acquainted with ministerial parameters of evaluation).

Examples of reporting research activities through specific indicators are:

- adhesion and/or setting up of research centres, laboratories and domestic and international consortia on sustainability;
- adoption of institutional strategies, aimed at incentivising research on sustainability;
- participation and definition of funding and internal competitions for research with an impact on sustainability;
- scientific papers on the study of sustainability;
- approval of research projects on study of sustainability;
- prizes and awards obtained by teaching and research staff for projects, papers and contributions regarding sustainability;
- other research initiatives regarding sustainability.

4.3 THIRD MISSION

This section lists useful indications to define the areas to include in third-mission section activities in general and, in particular, those connected with sustainability. There are also other examples of indicators, for each third-mission sphere.

As previously pointed out (paragraph 3.4), there are various sub-areas connected with the third mission, ranging from research commercialization and intellectual property, to public engagement and job placement in terms of cultural, social and environmental commitment. Measurements, which are significant for drawing up reports, are carried out for each of these areas. In other words, notwithstanding the fact that each third-mission activity bears its own complex range of features, in order to be able to report on this sphere in a systematic and harmonious manner, seven reporting sub-areas are here proposed, with some examples of related generic indicators:

- a. technological transfer, academic entrepreneurship and research commercialization;
- b. public engagement;
- c. job placement, continuing professional education and lifelong learning;
- d. enhancement of cultural heritage;
- e. production of social and educational public goods, and policies for social inclusion;
- f. activities regarding organization, infrastructures and/or governance, external leadership, domestic and international cooperation, guidelines and public advocacy for the implementation of the SDGs;
- g. clinical trial and healthcare initiatives.

This widely transversal range of activities leads to the defining of evaluation parameters and actions involving various other areas dealt with in this work (for instance, teaching and education, particularly aimed at healthcare personnel, scientific research, human resources) according to each university's specific features. On this matter, see "Linee Guida ANVUR sulla terza missione" (*"ANVUR guidelines on the Third Mission"*) (published 1st February 2021), and GBS Research Document no. 9, on

“La Rendicontazione Sociale per le Aziende Sanitarie” (“Social Reporting for Healthcare Services”) (see paragraph 3.4).

4.3.1 TECHNOLOGICAL TRANSFER, ACADEMIC ENTREPRENEURSHIP AND RESEARCH COMMERCIALIZATION

Technological transfer and research commercialization are the most traditional third mission features deriving from the commercial enhancement of research and the management of intellectual property, as is the case with spin-offs, start-ups and patents. The management of intellectual property mainly concerns patenting, while the creation of spin-off enterprises is more easily definable as academic entrepreneurship. Likewise, activities involving third parties, or research, or consultancy required outside the universities, or the creation of incubators, science parks, and so on, fall within this sphere. Some examples of generic indicators in this context are:

- number of spin-offs, start-ups and patents;
- number of initiatives to enhance technological transfer and research commercialization (call for ideas; start-up week; etc.);
- company prizes or awards.

4.3.2 PUBLIC ENGAGEMENT

Numerous and heterogeneous activities are included in this sub-area. These activities are categorized according to the area they have been assigned to, and according to the type of “external” subjects involved (generic community, active citizens, high schools, professional associations, third sector, penitentiaries, public institutions, research centres, other universities, consortiums, enterprises, and so on). These activities concentrate on developing networking in a transparent way, supporting the development of the knowledge economy, as well as academic engagement activities (for instance, alumni associations). This area is also involved in the production and diffusion of information through various channels (press and social media). The activities contribute to increasing a university’s social capital, in terms of actual and potential resources, stemming from the territorial network of relationships. Some examples of generic indicators in this context are:

- number of conferences open to the public, of initiatives organized with other universities, enterprises and other subjects, showing a university’s ability to create and/or promote synergies within the territory;
- number of inter-university networks, showing their relational ability, in the academic world, both at national and international level;
- number of participations in Foundations/Consortiums/Federations, showing a university’s inclusion in strategic networks tasked with the management of territorial institutions;
- number and importance of projects funded through university crowdfunding;
- number of followers on social media platforms, articles in local/national/international newspapers, number of student subscriptions to a university’s newsletter, to assess a university’s ability to attract a specific targeted, digital public, as well as the university’s visibility and stakeholder loyalty management;
- participation in technical and scientific committees and boards, and academic engagement.

4.3.3 JOB PLACEMENT, CONTINUING PROFESSIONAL TRAINING AND LIFE-LONG LEARNING

These activities are aimed at enhancing teaching activities, with first-hand experience and visits to companies, also to promote employment through activities aimed at helping students who have completed their studies to enter the world of work. The activities also include professional updating initiatives and continuing training, to obtain course credits, improving workers' skills. Useful activities include training courses in penitentiaries and, in general, all those training courses which may involve citizens, and which focus on matters related to sustainable development and the 2030 Agenda topics. The essential aim of these activities is to promote integration between university education and the world of work, as well as also presenting people with vulnerabilities with some job perspectives, reducing unemployment in disadvantaged regions, encouraging contacts with companies and giving assistance to companies and public institutions in seeking and selecting graduates. Similarly, activities of continuing medical training are relevant, such as MOOC (*Massive Open Online Courses*) and PCTO (*Percorsi per le Competenze Trasversali e per l'Orientamento - Transversal competences and Career Guidance Courses*). Some examples of generic indicators in this context are:

- number of training and refresher courses for public administration personnel (such as, high school teachers) or professionals for their professional development and continuing training;
- number of conventions and agreements with third parties, such as enterprises or other subjects, also for corporate training;
- number of training courses (curricular, extra-curricular, high-level apprenticeships) carried out for each course of study;
- first-hand experience in teaching, visiting companies and participating in events organized in co-operation with private companies and institutions;
- doctoral scholarships funded by private companies or other institutions;
- news on job opportunities and job interviews organized with enterprises and other external subjects;
- Career Day and Recruiting Day;
- number of permanent learning activities related to sustainable development and the 2030 Agenda topics, addressed to a wider public.

4.3.4 ENHANCEMENT OF CULTURAL HERITAGE

In this area, focus is on the contribution of a university's cultural heritage to the third mission, through the enhancement of the material, cultural and panoramic features of a territory (Art no. 2, Legislative Decree no. 42/2004 "Codice dei beni culturali e del paesaggio" (*Codification of cultural heritage and landscape*), revised by Law no. 132/2019), and its intangible goods, such as oral traditions and expressions, including language, entertainment, social practices, and so on (Article no. 2, "Convention for the Safeguarding of the Intangible Cultural Heritage", UNESCO, 2003, Paris). The enhancement of cultural heritage requires conservation and sustainable management of these goods, considering their value and economic potential for present and future generations. Some examples of generic indicators in this context are:

- degree of availability of a university's cultural heritage, with users as a parameter (number of users for each museum, exhibition, festival, events of the performing arts, and so on) correlated with accessibility (number of opening hours, number of days per year, number of events);
- degree of user satisfaction, obtained with a customer satisfaction survey (questionnaire, interviews, guest book).

4.3.5 PRODUCTION OF SOCIAL AND EDUCATIONAL PUBLIC GOODS AND POLICIES FOR SOCIAL INCLUSION

The production of social and educational public goods, policies of inclusion and policy making include, for instance, a university's participation in the formulation of long-term programmes of public interest (such as, projects for urban development, smart specialization strategies, building awareness and creating an inclusive mentality, that is sustainable at all levels), enhancing the territory and promoting participatory democracy, organizing consensus conferences, citizen panels, participation in committees tasked with defining a standard, formulating legal and/or regulatory texts. Other related activities are also included which may show the contribution made by a university to society and the economy, through services rendered to the community.

Indicators included are, for instance:

- the launch of public workshops;
- evidence showing the transfer of knowledge to the community, acquired in an academic context;
- the generation of real and virtual areas of participation, sharing and debate, and the degree of attractiveness and employment;
- the number of citizens/participants involved;
- the number of external/third party organizations engaged in a specific activity;
- the financial budget assigned.

4.3.6 ACTIVITIES REGARDING ORGANIZATION, INFRASTRUCTURES AND/OR GOVERNANCE, EXTERNAL LEADERSHIP, DOMESTIC AND INTERNATIONAL COOPERATION, GUIDELINES AND PUBLIC ADVOCACY FOR THE IMPLEMENTATION OF THE SDGS

Third mission activities related to the 2030 Agenda include different categories of actions: i) organizational, infrastructural or governance activities, such as the setting up of a dedicated Green Office and/or finalizing systems and/or protocols for the management of toxic waste or the reduction of the use of fossil fuels, and/or the realisation of new structures to ensure the health, well-being, quality of life, and dignity of all; ii) awareness and participation, on the part of the local community, and/or the university's internal community to the Goals of the 2030 Agenda; iii) external leadership, national and international cooperation, guidelines and public advocacy (such as, participation in institutional boards for the development of actions to be taken at all levels for the implementation of the 2030 Agenda), carried out by universities also in partnership with other institutions and stakeholders, related to the 17 SDGs.

4.3.7 CLINICAL TRIAL AND HEALTHCARE INITIATIVES

This area of action takes into consideration not only activities aimed at emphasising the importance of pre-clinical and clinical research, but also activities aimed at patient empowerment, and similarly in the interest of subjects with various “vulnerabilities”, connected with age, gender, socio-economic status, the presence of disabilities, or having experienced poverty or migration, screening campaigns, campaigns of information and/or prevention, spreading awareness on social media, or creating Internet websites on sensitive, health-related topics.

Clinical and non-profit trials are also included, as well as studies on medical devices, non-interventional studies, studies for the development of new drugs or the repurposing of some drugs, including generic drugs, and the creation of structures supporting such activities, such as clinical trial centres and biobanks, and all those activities aimed at guiding regional, and/or national healthcare policies and the development of Pharmacoeconomics.

This area also includes the work of veterinary hospitals and the departments of Veterinary Medicine, in a One Health vision of safeguarding public health.

4.4 HUMAN RESOURCES AND SOCIAL INCLUSION

The section on human resources and social inclusion summarizes the features of those areas pertaining to the academic community, including those who work at the university and the students who attend it. The spheres to be faced include qualitative and quantitative syntheses regarding a university's ability to guarantee conditions of well-being (such as safety and healthcare), equally distributed among the subjects in the academic community, considering the actions carried out to guarantee such conditions.

To give an example, significant elements of generic indicators to report are taken into consideration:

- a. human resources;
- b. social inclusion;
- c. supporting the right to education and quality of life at university, also for students with disabilities, such as learning disabilities or other forms of vulnerability.

4.4.1 HUMAN RESOURCES

This section presents the main qualitative and quantitative indicators related to all human resources at the university. Among those who work in the university or in its departments, both those with long-term or short-term contracts are taken into consideration, focusing on a university's policies regarding its organizational well-being, education, life-work balance, corporate welfare, and so on. This section gives the opportunity to reflect on gender-related matters and their reporting, which is thus included when drawing up a university's Gender Balance Report, a tool conceived to promote

gender equality in universities, integrating gender perspectives in their policies. Some examples of generic indicators in this area are:

- number of personnel for each type of contract;
- Seniority in Human Resources;
- hours of training provided for each worker on safety (including safety in information technology and privacy);
- corporate welfare policies on life–work balance (for instance, presence and number of beneficiaries);
- training of human resources and level of education;
- analysis of organizational welfare;
- number of students for each course of study;
- analysis of students' background (considering, for instance, geographical origin, previous studies).

4.4.2 SOCIAL INCLUSION

Social inclusion entails the setting up of inclusive, impartial contexts, respectful of gender equality, believing in social justice and able to: fight inequalities; value heterogeneity and uniqueness; eliminate barriers and discriminations; promote an inclusive culture, with the participation and involvement of all in building a support system which is university life friendly, along with inclusive teaching activities.

This process allows to comply with the requirements in the 2030 Agenda. Particular emphasis is placed on Goal no. 4, which considers the value of an inclusive, equal, qualitative education, able to promote permanent learning for everyone; Goal no. 5, which emphasizes the role of teaching to create true gender equality; Goal no. 10, aimed at reducing inequalities, foreseeing access to education; and Goal no. 16, emphasizing the necessity of promoting inclusive mindsets, at various levels.

In order to be able to report on inclusion and accessibility for all students, as well as for the relevant communities, universities define some generic indicators, such as:

- bodies tasked with defining and carrying out policies of inclusion within a university;
- awareness and training of the entire staff on policies of social inclusion;
- awareness and training of the teaching staff on policies of social inclusion;
- awareness and training of students on policies of social inclusion;
- initiatives to favour social inclusion (engaging the entire community in the fight against discrimination, and promoting an inclusive culture);
- language policy, focused on an inclusive language, sensitive to gender inequalities;
- increased engagement and training, as well as research, in collaboration with the territory, centred on matters related to social inclusion.

4.4.3 SUPPORTING THE RIGHT TO EDUCATION AND QUALITY OF LIFE AT UNIVERSITY, ALSO FOR STUDENTS WITH DISABILITIES, SUCH AS LEARNING DISABILITIES OR OTHER FORMS OF VULNERABILITY

This sphere is focused on a university's ability to promote the right to education and access for all students, identifying potential problems and foreseeing possible solutions and policies aimed at preventing any prejudice regarding the continuity of the course of studies and the quality of life. This sphere, in addition, is focused on the university's ability to promote a qualitative professional life for personnel with disabilities or other forms of vulnerability.

Activities undertaken and monitored need to be focused on area of relationships, both welcoming and encouraging heterogeneity.

Some examples of generic indicators regarding students are:

- facilities available for people with disabilities (using non-stigmatising terminology, and scientifically up to date – avoiding ‘differently-abled,’ ‘for the disabled,’ and so on, preferring ‘Student Support Services’), contributing to setting up inclusive contexts;
- Student Support Services for people with learning disabilities (with a Charter of Services);
- financial contributions (with a total/partial exoneration from university fees);
- Charter of Services (total and for each single item, such as, special assistance, teaching tutoring, peer tutoring, LIS (Lingua dei Segni Italiana – *Italian Sign Language*), right of use for support tools) and costs for the services provided;
- number of teaching tutors/peer tutors, specifically trained to help disabled students, or students with learning disabilities, in an inclusive perspective;
- satisfaction with the services provided to disabled students, or students with learning disabilities;
- further help and facilities for other forms of vulnerability which may not be easily categorized, such as students with health, psycho-psychiatric or social problems.

Some examples of generic indicators regarding university staff are:

- Support services for disabled subjects (using non-stigmatising terminology to define their capacities, granting access to customized consultancy), ability to contribute to setting up inclusive contexts;
- Specific support services (special assistance, sign language).

Examples of specific indicators, with regard to reporting related to human resources, social inclusion, right to education and to a university professional life are, for example:

- training personnel on sustainability;
- sustainable initiatives, organized by students;
- scholarships for courses of studies on sustainability;
- incentives for sustainable mobility.

4.5 ENVIRONMENTAL RESOURCES

There are many areas covered in this section on environmental resources, and the contextual range in which a university operates is quite wide. In these areas, various measurements are used that are strongly interconnected, and closely related to the policies safeguarding the territory where university personnel and students operate. Values obtained from the regular observation of some aspects (for example, consumption of water and electricity) need to be paralleled by analyses of qualitative aspects of environmental sustainability which take into account activities aimed at reducing a university's impact (for example, initiatives for sustainable mobility) on the territory in which it operates, along with compliance with local and national policies, also based on current law. This aspect becomes extremely important when one considers universities as part of the public administration, and the contingent needs of energetic upgrading imposed by law.

A constant increase in the environmental impact of universities is less and less compatible with the sustainable use of natural resources; as a consequence, monitoring the use of these activities becomes fundamental to carry out effective sustainable policies and monitor their impact. The predisposition of indicators, which will be described in detail in the *Implementation Manual*, foresees a detailed collection of data regarding a university's various functions, given that the final objective of this section is to present a full picture of the monetary and non-monetary impact of the university on its environment. Here are some examples of generic indicators:

- environmental features of a university;
- compliance with current environmental laws;
- a university's environmental goals;
- a university's environmental strategies and policies.

As an example, here are the spheres to consider in the assessment of specific indicators:

- green public procurement;
- energy;
- water;
- emissions and climate change;
- waste;
- sustainable mobility;
- sustainable buildings;
- green spaces and biodiversity;
- food.

4.6 ECONOMIC AND FINANCIAL RESOURCES

In this section, attention is focused on data and information relevant to the accounting and university balance sheet documents. This section, therefore, concentrates on economic and financial resources, analysing and reclassifying accounting data to evaluate a university's ability to attract resources autonomously, analysing and showing its contribution to stakeholders, and explaining their policies of investment on sustainability.

4.6.1 ANALYSES AND RECLASSIFICATION OF ACCOUNTING DATA

Analysis of accounting data, in a temporal perspective (a three-year period), must classify data foreseen in a University's Financial Report. In particular, it needs to focus on:

- revenues and contributions, mainly aimed at assessing a university's ability to attract resources autonomously;
- operating costs, aimed at interpreting a university's policies regarding its current and future stakeholders.

A reclassification modality of accounting data both for private and public universities, refers to the drawing up of an Added Value statement and the allocation of this value, following traditional methods.

Universities, in addition, need to analyse their assets, based on the Balance Sheet of the University Financial Report.

Universities, finally, may choose to include their University Financial Report as part of the University's Sustainability Report, or as an appendix.

4.6.2 ANALYSIS OF REVENUES AND CONTRIBUTIONS (ECONOMIC VALUE ATTRACTED)

This analysis, showing the details of its income statement, highlights the various resources (revenues and contributions) of a university, and in particular, its ability to attract new resources, both private and public.

An analysis of revenues and contributions, their nature, composition and trend, reflects the classification of operating profits according to their origin, as foreseen in the income statement (teaching and education, scientific research, commercial activities, and transfers from ministries or the EU and local public institutions). In particular:

- *A university's own revenues:*
 - for teaching and education
 - from commissioned research and technological transfer
 - from research with competitive funding
- *Other revenues:*
 - from commercial activities
 - from implementation of the right to education

- from healthcare activities
- other income and revenues

Contributions:

- from MIUR (currently MUR– *Ministry of University and Research*) and others
- Central Administrations
- from the Region
- from the EU/International Bodies
- from other public and private subjects.

Universities may propose further classifications of revenues and contributions, showing their own managerial peculiarities, with brief, specific comments.

4.6.3 ANALYSIS OF OPERATING COSTS

According to the income statement of a University's Financial Report, operating costs are divided in personnel costs, current management costs, depreciation and write-offs, risk and tax funds and various management costs. In particular, the structure of personnel costs and managerial costs needs to be analysed, regarding:

- *Personnel*: assigned to teaching; assigned to research; managers; technical and administrative staff.
- *Current management*: support for students; right to education; technical and managerial services and collaborations; transfers to coordinated project partners; third party use of goods; books, journals, and bibliographic material; laboratory materials; other materials; research and publishing activity; other costs.

This classification based on the nature of items allows to show transfers to third parties (scholarships, grants, diverse funding), personnel costs, foreseeing all aspects (including taxes and social security), and other costs incurred by the current management.

It is also possible to show how expenses are assigned, according to the type of activity, particularly with regard to teaching and education, scientific research and third mission.

A further classification to report in a university's sustainability report is that of the *composition of costs for missions and programs*, which is of particular interest for universities (Ministerial Decree no. 21 /2014). Missions are strategic goals pursued by universities; programs are the activities to carry out to achieve the objectives identified in the missions. Therefore, programs are identified to carry out each mission: research and innovation (scientific research and basic and applied technology), university education (university system and postgraduate training; right to education in universities), healthcare (medical and veterinary assistance), institutional and general services provided

by the public administration (institutional policy; services and general affairs for administration), funds to distribute (funds to assign).

Similarly, in this case, there is the possibility for universities to propose further classifications of costs which show their own managerial peculiarities, with brief, specific comments.

4.6.4 RECLASSIFICATION OF ACCOUNTING DATA AND CALCULATION OF ADDED VALUE

Added value is a useful indicator to measure and judge a university's operational conduct, highlighting the economic contribution paid to some of its main interlocutors. From this point of view, added value has been widely considered as an indicator of “social economicity”.

Added value is calculated at both a macro- and micro-economic level. On a macroeconomic level, it shows the fundamental magnitude of national economic accounting, corresponding to a calculation of the national income and may be defined in the perspective of both production and distribution. From a microeconomic point of view, it represents the value which a company generates with multiple productive factors and which, at the same time, the company distributes to subjects identified as stakeholders. This leads to its calculation, based on two perspectives: the accomplishment of its function to create/attract value and stakeholders' return. These two perspectives complement each other; both are essential for an analysis of added value.

Both perspectives require a reclassification of the importance of the income statement:

- the first leads to the calculation of added value as the difference between productive value and non-structural costs (intermediate costs), determining the performance of the period to be allocated;
- the second integrates added value in a fund used to compensate stakeholders and which requires, therefore, to draw up an Added Value Distribution Chart.

A University Financial Report is of course its income statement, integrated by data regarding the distribution of net income. Added value is not simply the result of a reclassification of data from the income statement but is the consequence of a deep review and re-aggregation of its data. In the *Implementation Manual* of this Standard there are useful indications to help draw up an Added Value statement and the Added Value Distribution Chart.

In other words, added value measures the wealth (economic-financial) attracted by a university's activity, with reference to the interlocutors who participate in its distribution.

Added value is shown in two distinct statements:

- the statement of determination or calculation, identified by the comparison between revenues and intermediate costs;
- the distribution statement, summary of the remuneration obtained from some of the university's main interlocutors and external bequests.

These two statements are balanced.

4.6.5 ADDED VALUE DETERMINATION

Added value may reflect various configurations, according to the level of aggregation of revenue components:

- a. Characteristic Added Value (CAV);
- b. Ordinary Added Value (OAV);
- c. Global Added Value (GAV).

The configuration chosen in this Standard is that of the global added value, which may be considered net of depreciation or including depreciation. Further indications for calculating “attracted added value” are shown in the *Implementation Manual*.

	n Year	n-1 Year	n-2 Year
A) Attracted Value			
University's own revenues (from teachings, commissioned research and technological transfer, from research with competitive funding)			
Contributions (MUR – <i>Ministry of University and Research</i> and PPAA – <i>Public Administration</i> , EU and International Bodies, or from other private or public subjects)			
Revenues from healthcare assistance and S.S.N. – <i>National Healthcare System</i>			
Revenues from the direct management of implementation of the right to education			
Other revenues and income			
Variations in inventories			
Increased plant and equipment for internal work			
B) Non-structural costs			
Costs of current management (for consumption, services, use of third-party goods, other costs)			
Provisions for risks and other costs			
Various management costs			
GROSS CHARACTERISTIC ADDED VALUE			
C) Ancillary and extraordinary items			
	n Year	n-1 Year	n-2 Year
GROSS GLOBAL ADDED VALUE			
— depreciation			
NET GLOBAL ADDED VALUE			

4.6.6 ADDED VALUE DISTRIBUTION CHART

The Added Value Distribution Chart balanced with the statement of Added Value determination is shown below. Its content is described in the following paragraphs.

	n Year	n-1 Year	n-2 Year
Gross Global Added Value (or net)			
Human Resources (employees and non-employees)			
Students (scholarships, including PhD and postgraduate scholarships)			
External Credit Capital Stakeholders (interest payable and loans)			
Public Administration (taxes)			
Other Subjects (project coordinators – research partners)			
	n Year	n-1 Year	n-2 Year
University – Company System			
• depreciation (if Gross Added Value is considered)			
• variations of restricted funds (for specific projects, legal obligations, and so on) and non-restricted funds			
• income for a specific period			

Added Value distributed to Personnel

The term *Human Resources* here refers to the people who work for a university, whose personal economic interest is based on a long-lasting relationship with the university itself (see paragraph 4.4.1). This group is further subdivided into two main categories:

- employees, with a permanent contract or fixed-term contract, (teaching staff, researchers, technical and administrative staff, and so on);
- non-employees (service cooperatives, maintenance companies, cleaning companies, and so on).

The mid-term evolution of the weight of the two sub-categories will have to be analysed and described in the Sustainability reporting framework.

Remuneration for the staff falls into two categories:

- a. direct remuneration;
- b. indirect remuneration.

Direct remuneration includes all financial or non-financial compensation, used to assess the economic benefit — immediate or deferred — which an employee earns from their relationship with a university.

Direct remuneration for the staff can be:

- direct compensation;
- severance pay (TFR – *trattamento di fine rapporto*);
- company assistance.

Possible non-financial compensation, to include with direct remuneration, regards the direct provision of goods and services (food, accommodation, and so on) both acquired outside the university and provided by the university itself. This evaluation follows, respectively, the criterion of production costs, and that of average current prices. Reimbursements for expenses are not considered as remuneration.

Company assistance includes all those benefits, such as canteen, nurseries, scholarships, summer camps, and so on, which universities may provide their employees with.

Indirect remuneration includes social security payments borne by the university. Costs incurred by a university for personnel are not readily perceived as remuneration by their beneficiaries, given that they are benefits acquired indirectly through an institution in charge of this social service.

Added value distributed to students

This includes pre- and post-graduate students who have been granted scholarships. It comprises costs related to the support given, through scholarships, international mobility and tutoring.

Forms of remuneration included are:

- Pre-graduate scholarships given to students for enrolment in university or during their studies (for instance, to prepare thesis abroad, to incentivize attendance of academic courses, for part-time collaborations);
- Support for students with disabilities (with, for example, scholarships for part-time collaborations);
- Scholarships given to postgraduate students (for example, for postgraduate courses, advanced courses abroad, part-time collaboration scholarships).

Funds used for the following items may also be included in this section:

- social and cultural initiatives managed by students;
- other interventions for the benefit of the students.

This item may also consider costs incurred by the university to organize its own services – including those of career guidance and tutoring – aimed at obtaining successful education for students, and promoting cultural, sport and recreational activities, as well as exchanges between students from Italian universities and students from foreign universities.

Added Value distributed to External Credit Capital Stakeholders

Stakeholders foreseen in this item are suppliers of capital with explicit costs, working capital, short- or long-term capital.

Classifications reflect the following analysis:

- financial costs on short-term credit capital;
- financial costs on long-term credit capital, subdivided, in turn, by categories of stakeholders.

Added value distributed to the Public Administration

This section shows the economic benefit acquired by the Public Administration, in direct terms, as an effect of a university's activities (within the limits of the data resulting from the university's Balance Sheet). This section can be described in more detail according to the type of public institution. Its remuneration (or resulting details) may be positive or negative. The elements which make up the item "Remuneration from the Public Administration", as well as sub-items, are:

- direct taxation;
- indirect taxation.

The taxes which a university pays as deductions and those that are not itemized in the income statement, as they are not operating costs, must be listed in the Sustainability reporting framework in the stakeholder section related to the Public Administration.

Added value distributed to other subjects

This item includes the parts of coordinated projects redistributed to each single partner involved (Transfers to partners in coordinated projects).

Added Value retained by the Company-University System

In this context, a university is considered an autonomous interlocutor. Given that only values listed in a university's balance sheet are considered, this item includes only provisions in the case in which net added value is considered, or also depreciation, if gross added value is considered.

4.6.7 ASSETS PROSPECTUS

An asset analysis is based on the face of the balance sheet included in a University Financial Report. In particular, the following items may be shown:

- the performance of its most significant components (properties, real estate, equipment, patents, bibliographic material, and so on) in a time frame of no less than three years;
- operations of divestment, reconversion or requalification of assets, indicating the possible benefits for stakeholders;

- enhancement, destination and state of use of the most valuable goods, or goods of high historical, cultural, artistic and environmental interest (cultural heritage), describing rules regarding use by the local community (on this point, see also paragraph 4.3);
- the amount and destination of use of unowned assets which a university has obtained for free use from public or private subjects.

4.6.8 ECONOMIC-FINANCIAL MEASUREMENTS

Universities can show their economic-financial sustainability not only by reclassifying accounting values, but also by creating generic and specific indicators. Generic indicators can be created, for example, related to:

- the weight of the student's contribution with regard to the expenses for the general management of a university (based on teaching, technical and administrative staff costs, and current management costs);
- the weight of total expenses for the university staff compared to total revenues (Article 5, Legislative Decree no. 49/2012);
- debt indicators (Article 6, Legislative Decree no. 49/2012);
- the indicator of economic-financial sustainability (Article 7, Legislative Decree no. 49/2012).

With regard to the creation of specific economic-financial sustainability indicators, below are a few examples:

- financial resources acquired for sustainability related projects, compared to total resources acquired for research projects;
- revenues from enrolment in advanced training courses related to sustainability (food, water, poverty, and so on);
- the financial value of agreements and relationships with third parties and other subjects, including company training or on specific topics related to sustainability;
- the monetary value of revenues from the sale of tickets and from contributions compared to management costs (yearly costs for a museum, an exhibition, a festival, and for the organization of a performing arts event).

In addition, universities can elaborate indicators connecting/integrating many aspects of sustainability. Indicators may be devised, then, correlating one or more accounting factors (income, revenue, expenses, costs, debts, provisions, added value, and so on), with one or more "physical elements" (number of events, number of subjects involved, student population, courses of studies with teachings on sustainability, number of conventions, number of training courses, museum opening hours, number of teachers, and so on). Possible examples of these indicators may be:

- The amount of investments in sustainability compared to the student population;
- The amount of ministerial funds (FFO – Fondo di Finanziamento ordinario – *Fund of Ordinary Financial Support*) compared to the student population, to assess how much a university supports socially disadvantaged families using its own revenues.

4.7 STAKEHOLDER AND ACTIVITY MATRIX

If indicators are presented considering the various categories of stakeholders, it is possible to draw up a stakeholder/activity matrix showing, on the one hand, the reporting university's stakeholders and, on the other hand, the activities carried out by the university.

Once stakeholders have been identified, they may be categorized in some macro-classes, such as students, teaching staff, national and international scientific community, technical and administrative staff, social and productive system (suppliers, sponsors/donors, system regulators, economic and social subjects who are relevant for the development of the territory). On the other side of the matrix, instead, three areas of intervention will be proposed (see paragraph 3.4), such as teaching and education, scientific research and third mission, or other specific aspects of reporting outlined by a university.

With regard to each type of stakeholder, it will be possible to identify the information area and qualitative and quantitative measurements which are to be included in the sustainability report. This matrix is useful to define a university's range of reporting, considering their own stakeholders, and to make a critical analysis of the document, also in order to produce ad hoc social reports, for each single stakeholder. For example, a document addressed to the student body and their families, interested in knowing more about a university, while considering a possible enrolment.

With regard to each informative area, it will be up to a university, while drafting a balance sheet, to define which indicators to report on, referred to each area of intervention according to their level of significance and relevance, in compliance with the Standard presented by GBS on "I Principi di Redazione del Bilancio Sociale" (2013) (*"Drafting Principles of Social Reporting"*, 2013).

5 ASSURANCE

To increase the credibility of a sustainability report, universities can foresee ways of revising this document, resorting to assurance.

An employee or internal control body, or an independent and competent individual or external organization, may be tasked with the assurance process.

Whether assurance is carried out internally or externally, once the affirmation report is verified, it must be attached to the sustainability report.

6 SUPPLEMENTARY SECTION

6.1 STAKEHOLDERS' OPINIONS

Universities engage stakeholders in the process of evaluation and reporting of the results achieved in the areas of teaching and education, scientific research and the third mission, along with the university's environmental and social performance, taking into account the direct and indirect impact on the stakeholders of the activities carried out and, whenever possible and/or relevant, with reference to the SGDs.

To this end, in this section of the sustainability report, a university may provide indications:

- on the categories of subjects actually involved in the process of evaluation of the results, and the criteria used for their inclusion, the concrete modalities used for contacting and asking the opinion of the interlocutors involved, also showing possible limits of these methods, and of the transparency and clarity of a university's modality of communication, and the results obtained from such involvement;
- on the expectations expressed by these subjects regarding different items in the reporting process, including indications on the relevance attributed to them by the various categories of stakeholders;
- on the evaluation of the results observed for the different areas;
- on possible critical areas and proposals for improvement, brought forward by stakeholders;
- on the concrete modalities a university sees fit to adopt to prioritize and to consider proposals for improvement brought forward by stakeholders with regard to future planning and/or act on those critical issues which may have emerged.

The sustainability report may include various indicators regarding stakeholder engagement. In this regard, it is possible to consider the following indicators, merely as an example:

- extent of engagement;
- equity of engagement;
- frequency of engagement;
- evidence shown by the results of the engagement.

The *Implementation Manual* attached to this Standard indicates concrete modalities of stakeholder engagement and methods for asking their opinions, based on consolidated experience and best practices.

6.2 STATEMENTS FROM UNIVERSITIES AND IMPROVEMENT IN SUSTAINABILITY REPORTING

The concluding part of the sustainability reporting framework contains statements made by universities regarding the potential support given by a systematic process of reporting on sustainability to improving a university's strategic planning, of the effects of such activity and of the reporting process.

Improvement of a University's strategic planning

A university must see the pursuing of sustainability not as a set of activities parallel to those routinely carried out, but as a basic element of these activities. The process of planning, therefore, aimed at setting up strategies, must include commitment to sustainability. Within this objective, a university will have to show the plans and activities carried out in order to harmonize its relationship with its own social and environmental context.

Enhancing the effect of activities

A university should make comments, evaluations and judgments, also in an indirect form, on the results achieved and on the effects of its own activity. In addition, it should identify goals of improvement of its own performance for the following administration, comparing them with previous results and judgments expressed by stakeholders.

Enhancing the process of Social Reporting

To obtain a more complete, transparent report, as well as stronger engagement and participation of stakeholders, a university should also report on foreseen improvements to apply when drafting a sustainability report. To this end, it may be useful to present a synthetic programme of improvement.

This text has been approved by the RUS (RUS – Rete delle Università per lo sviluppo sostenibile – Italian University Network for Sustainable Development) Coordination Board and by coordinators from the Research Groups of RUS on 26 February 2021, and by the Scientific Committee and the Board of Directors of GBS (GBS – Gruppo Bilanci e Sostenibilità – Reporting and Sustainability Group) on 22 March 2021.

This Standard was updated when the Implementation Manual was approved.

English translation by GBS

