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USD
Universities for Sustainable Development

METHODOLOGICAL GUIDE

for Implementing Sustainable Development Goals (SDGs) at Higher Education Institutions (HEIs)

Vilnius, Lithuania
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The document was compiled by the staff from Vilniaus kolegija / Higher Education Institution Vilnius, Lithuania.

Cooperation project “Universities for Sustainable Development” (Project Number: 2021-1-ES01-KA220-HED-000029950) aims at contributing to the achievement of the Sustainable Development Goals (SDG) through the digitisation of the implementation of 2030 Agenda in universities in Spain, Lithuania, Finland, and subsequent irradiation of the results obtained towards other institutions of the EHEA.

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Introduction

The 2030 Agenda for Sustainable Development was launched by the United Nations (UN) in September 2015 and with selected 17 Sustainable Development Goals (SDGs) is aiming to address most important social, economic and environmental issues facing the world. SDGs are calling for action to end poverty and inequality, protect the planet, and ensure that all people enjoy health, justice and prosperity (UN Department of economic and social affairs, 2015).

The UN 2030 Agenda for Sustainable Development is globally recognised and are accepted and discussed among governments, various public and private organizations and educational institutions in many countries. “Leave no one behind” is the most crucial promise of the 2030 Agenda for Sustainable Development, but it’s also important for everyone to take part in action (United Nations, 2023).

Vital role is played by Higher Education Institutions (HEIs) in aligning with 2030 Agenda. With HEIs substantial research capabilities and engagement, the sector is essential instrumental in providing reliable knowledge, possible solutions and innovations to facilitate remarkable results of the Sustainable Development Goals (SDGs) (UNESCO, 2020, updated 2023).

To measure the HEIs’ SDG baselines and to measure future progress, the Bertelsmann Stiftung and the Sustainable Development Solutions Network (SDSN) jointly released the first SDG Index and Dashboards in July 2016. Methodological Guides mostly aims to achieve four main objectives (Lafortune et al., 2018):

1. Establish SDGs as a useful, operational tool for policy action at HEIs.
2. Support institutional and national debates on prioritization and formulation of SDG implementation strategies.
3. Complement efforts of HEIs to develop a robust SDG monitoring framework.
4. Identify SDG data gaps, need for investments in statistical capacity and research, and new forms of data. The SDG Index and Dashboards is not officially endorsed by the UN National Assembly.

This Methodological Guide is a part of the Universities for Sustainable Development (USD) project (Project Number: 2021-1-ES01-KA220-HED-000029950), which focuses on evaluating participating organizations. Within this document, we put details the methodology used for the assessment, delve into the decisions made during the process, and present an overview of our findings.

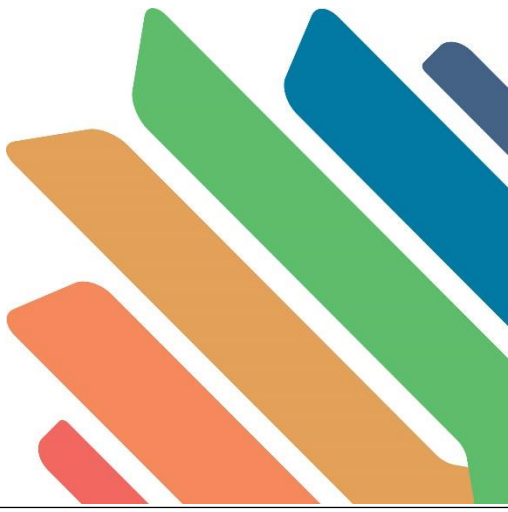
This USD Methodological Guide aims:

• To provide a common framework for facilitating the sustainable development goals (SDGs) implementation process at higher education institutions (HEIs);

• To help devise ways of accumulating knowledge and facilitate the implementation, monitoring and assessment of action plans implementing sustainable development goals (SDGs).

This Methodological Guide does not include detailed theoretical part (nowadays there are a lot of open-source information on this topic and the summary is in the 1st Chapter). Conceptual approach to SDGs at HEIs is disclosed in this introduction.

This guide incorporates issues that could help users (the responsible representatives of HEIs) search for information and select the most appropriate indicators for responding to the specific needs of the players and institutions concerned. These issues have been tested by projects partners from Spain, Finland, and Lithuania: the results shortly are summarized in the 3rd Chapter of this guide.



1. Theoretical and conceptual approaches to sustainable development goals at HEIs

The conceptual framework corresponds to the 17 Sustainable Development Goals adopted by global leaders at the United-Nations General Assembly in September 2015. The 17 SDGs (Figure 1) include 169 specific targets and unique 231 (and 248 in total) indicators (detailed in Annex 1) (UN, 2015).

Figure 1. The Sustainable Development Goals for 2030. ***Source:*** *UN (SDGs 2015).*

SDGs Framework in decision making process:

Figure 2. SDGs Framework in Decision Making Process.

The Sustainable Development Goals (SDGs) can serve as a valuable framework to guide decision-making at Higher Education Institutions (HEIs) by aligning their activities with global sustainability objectives, including:

Integration into Strategic Planning	• Incorporate the SDGs into the HEI's strategic planning process. Ensure that sustainability and SDGs are core components of the institution's mission and vision.
Institutional Policies and Practices	• Review institutional policies (e.g. equality, diversity and inclusion policies, procurement policies, and others) and revise them to align with sustainability principles and SDG goals.
Curriculum Development	• Integrate the content related with sustainability into the different study courses and academic programs. Educate students on the importance of SDGs, and their personal role in achieving those goals.
Research Focus	• Encourage research initiatives that address SDG-related challenges. Allocate resources and incentives for faculty and researchers to conduct studies aligned with the SDGs.
Resource Allocation	• Prioritise the allocation of resources to initiatives that support the sustainability. Allocate staff, facilities and funding to sustainability efforts, research and community engagement projects.
Partnerships and Collaboration	• Establish partnerships with external organizations, including government agencies, NGOs, and industry, to work collaboratively on projects related to the SDGs.
Sustainability Practices	• Set the concrete targets to reduce the institution's waste generation and carbon footprint. Implement sustainable practices (e.g. minimise the use of energy, water and other sources) in the institution.
Institutional Culture	• Foster a culture of sustainability and responsible citizenship that permeates all aspects of the institution's activities, from academics to campus operations.
Governance and Leadership	• Form sustainability committees or appoint officials to promote the institutional initiatives related to the SDGs. Ensure that leadership is committed to sustainability principles as well.
Capacity Building	• Offer training and capacity-building programs for faculty, staff, and students to enhance their understanding of the SDGs and how they can contribute.
Community Engagement	• Extend HEI's commitment to the community by developing and participating in projects and programs that address local and regional sustainability challenges in line with the SDGs.
Public Engagement and Advocacy	• Advocate for the SDGs within the institution's broader community, influencing local and regional decision-makers and encouraging sustainable practices beyond the campus.

Source: *based according to: Avelar et al. (2023); Cuesta-Claros et al. (2023); da Silva et al. (2023); Leal Filho et al. (2019); Leal Filho et al. (2024); Sanches et al. (2023); Shrestha (2024); Tomasella et al. (2023).*

Continuous improvements are not less important. The management of SDGs implementation should not be once done, it should be provided on a cyclical basis (at least once a year).

2. Methodology

When it is already decided to work on SDGs implementation, the process from Starting Point to Action Plan is strategically important to the HEI. The methodology (simplified process model) is described by a process (see fig. 3).

Figure 3. Workflow for SDG Indicator Review and Action Planning.

All the steps from Starting Point to created Action Plan in detail are disclosed bellow.

Starting Point

Starting Point is a crucial stage. It is important to understand the impact of sustainable development to the organisation and the importance of the HEI in achieving the SDGs. This stage helps to get ready to identify how the organization is already succeeding in SDGs and what could be additionally done. There is a need to define a current state outlining the scope of activities.

The starting point is aiming to set the ***goal:*** to follow the Sustainable Development Goals (SDGs) and work on improvements and make a positive impact on SDGs.

For starting point, it was decided to involve following activities for USD project:

1. To strengthen **COMMUNITY OUTREACH** efforts. It was decided strengthen ties between the university and local communities by promoting awareness of the SDGs.
2. Developed specialized **TRAINING** programs and **RESEARCH** projects that align with the SDGs. These training programs and research projects are focus on integrating sustainability topics into existing courses and launching new research initiatives to address pressing issues.
3. To consider institution as **AGENTS of CHANGE** by taking on the responsibility of fostering a **CULTURE OF SUSTAINABILITY**. By promoting sustainable practices on campus and within the community.
4. Being a large **ORGANISATIONS** comprising multiple campuses (seven faculties), and thousands of people. Encourage faculties and departments to create localized sustainability goals and utilize campus facilities for hosting sustainability events.
5. **STUDENTS** should be empowered as the primary drivers of sustainability on campus and involve students as key players in SDG initiatives.

DIAGNOSIS

Diagnosis of Sustainable Development Goals (SDGs) at Higher Education Institution (HEI) involves assessing how well the institution is integrating and advancing the SDGs in their governance and operations, education (teaching and learning), research, development and innovation (RDI), and stakeholders engagement efforts (Figure 4).

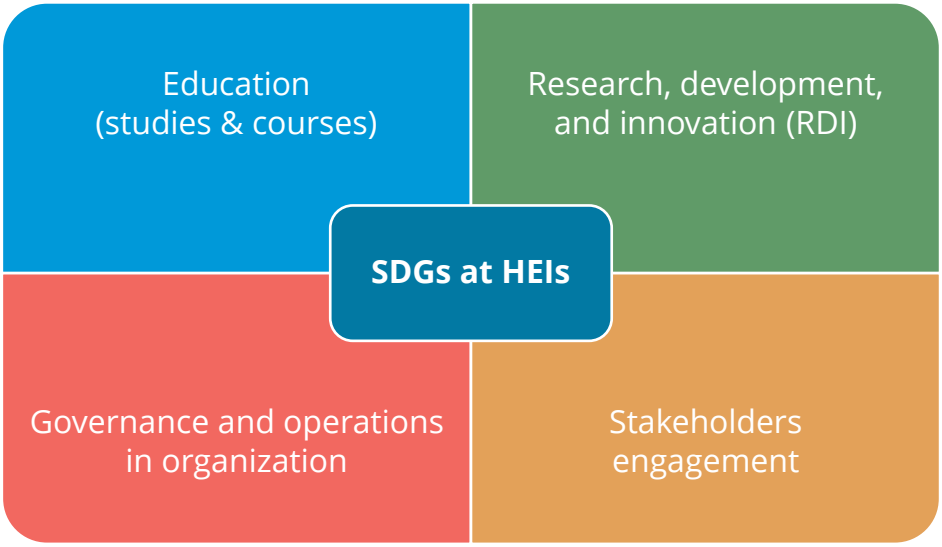


Figure 4. Spheres while assessing the SDGs at HEIs.

Through this structured method, higher education institutions can effectively evaluate their performance on the Sustainable Development Goals (SDGs) and discover areas that require improvement to strengthen their role in sustainable development.

Diagnosis is consisting of 4 stages (see Figure 5):

Figure 5. The Stages of Diagnosis.

! Please keep in note that even though stages are in total 4, but all 4 stages are organized almost at the same time.

The recommended outputs of diagnosis are provided in the 2nd, 3rd and 5th Annexes of this guide.

1. Defining the Current Impact

Defining the Current Impact is the first step of Diagnosis.

While defining the current impact of HEI, there should be considered:

Governance and operations in organization

- Institutional legal documents.
- Organizational Strategy.
- Different policies (e.g. violence and harassment prevention policy, equality plan, corruption prevention programme, regulations of the dispute settlement commission, etc.)
- Annual reports.
- Data collected by different departments (Study dep.; HR dep.; International Relations dep.; etc.).

Education (studies & courses)

- Studies (curiculums).
- Refreshed and updated courses.

Research, development, and innovation (RDI)

- Projects.
- Researchers.
- Budged for RDI.

Partners point view

- Joint activities.
- Public-private partnerships for Development.
- Agreements with companies, organizations and business associations
- Students / teachers who participate in development cooperation.
- Participation in Networks related to Sustainable Development.
- Percentage of the budget devoted to Development Cooperation.
- Number of development cooperation projects.

Additional Considerations

- Environmental activities
- Social actions
- Etc.

When the spheres of evaluation are already known, it is time to look at relevant SDGs and targets.

2. Identifying the Relevant SDGs and Targets

Identifying the Relevant SDGs is the second step of Diagnosis.

Identify the relevant SDGs: Determine which SDGs are most relevant to the project or initiative (or strategy) being analysed.

While knowing that there are 17 sustainable development goals (SDGs), not less important is to check the 169 targets and unique 231 indicators (please note that the total number of indicators listed in the global indicator framework of SDG indicators is 248 and exact numbers in every target are disclosed in Annex 1).

Recommendations for identifying the relevant SDGs in HEIs are disclosed in Fig. 6.

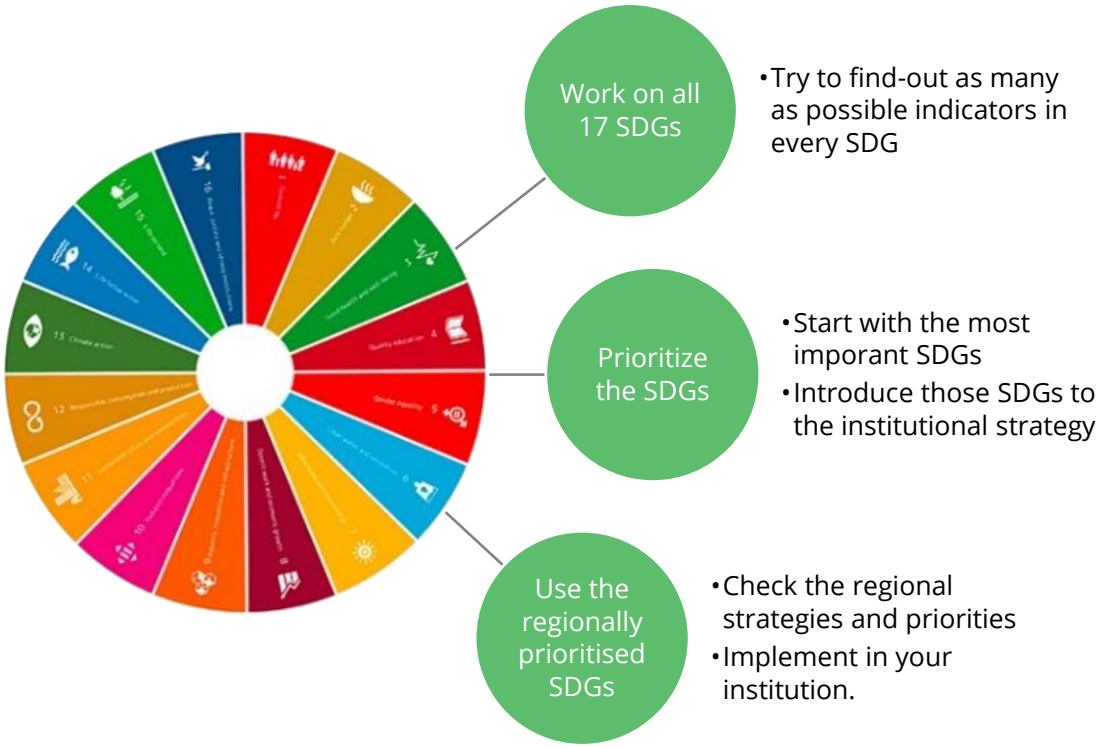


Figure 6. Recommendations for Identifying the Relevant SDGs in HEIs.

While knowing the currently implemented SDGs, not less important is to find out the additional SGDs which could be introduced in the future.

By following this methodology, HEIs can effectively analyse SDGs indicators and track progress towards achieving the SDGs. This can help identify areas for improvement, be useful in decision-making, and promote accountability.

Selecting suitable indicators for inclusion in the Sustainable Development Goals (SDG) Index and Dashboards is a critical process that requires careful consideration. The choice of indicators should reflect the specific goals and targets of the SDGs and provide a

comprehensive and accurate assessment of progress towards sustainable development. Here are some criteria for indicator selection:

Relevance to SDGs	•Indicators used to track and measure the progress on sustainable development should be focused on specific SDGs and targets.
Measurability (statistical adequacy)	•Indicators should be quantifiable and measurable, and data should be regularly (yearly) collected to effectively track progress towards the SDGs.
Robustness and Reliability	•Data quality and reliability are crucial for effective tracking of the progress. Indicators should rely on accurate, up-to-date, and transparent data sources collected using standardised and well-documented methodologies.
Policy Relevance	•Indicators should be relevant for policymakers and decision-makers, providing insights to address identified areas needing attention.
Interconnectedness	•Indicators should consider the interconnectedness of SDGs and their targets, accounting for potential trade-offs and synergies to avoid unintended consequences of promoting progress in one area at the expense of others.
Representativeness	•The selected indicators should provide a comprehensive view of sustainable development, encompassing economic, social, and environmental dimensions without prioritizing one aspect over the others.
Accessibility	•Data for selected indicators should be open-access (publicly available) to promote transparency and enable independent analysis.
Feasibility	•The feasibility of collecting and updating data for each indicator regularly should be considered, assessing the availability of necessary financial and human resources for data collection and analysis.
Communication and Awareness	•Indicators should be easy to understand and communicate to the public to ensure the accessibility of the SDG Index and Dashboards to a broad audience.
Long-Term Perspective	•Indicators should be designed to track progress towards the 2030 Agenda for Sustainable Development over the long term.

Source: *based according to: according to Miola et al., 2019; Papadimitriou et al., 2019; OECD, 2019, Sopact, n.d.; Statistical Commission (2019), United Nations Statistics Division, 2024.*

The selection of indicators for the SDG Index and Dashboards should involve consultation with experts, stakeholders, and relevant government agencies to ensure that the chosen metrics provide a comprehensive and accurate picture of progress towards achieving the SDGs. Examples are provided in Annex 2 and Annex 3. Additionally, regular review and updates of the indicators may be necessary to reflect changing priorities and evolving data availability.

Do not worry if you have not indicated any targets in the beginning.

3. Selecting the Appropriate Indicators

Selecting the Appropriate Indicators is the third step of Diagnosis. The numbers of targets and indicators of every SDG is provided in Annex 4.

Selecting the appropriate indicators could be organised as follows:

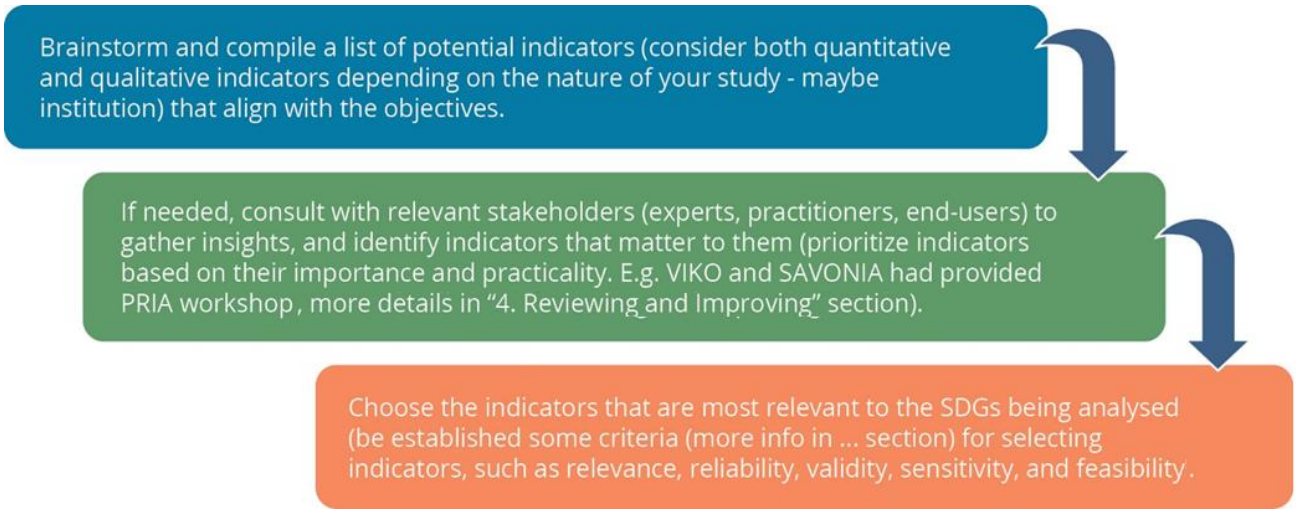


Figure 7. The Stages for Indicators Selection.

The UN Statistics Division (n.d.) provides a metadata repository with information on data and statistics for the Tier I and II indicators in the global indicator framework:

Figure 8. The Foundation of Insight: Data Collection and Measurement.

Examples of Selection of Appropriate Indicators is provided in Annex 5.

4. Reviewing and Improving

Reviewing and improving is the last (fourth) step of Diagnosis and aiming for 4 stages (see Figure 9):

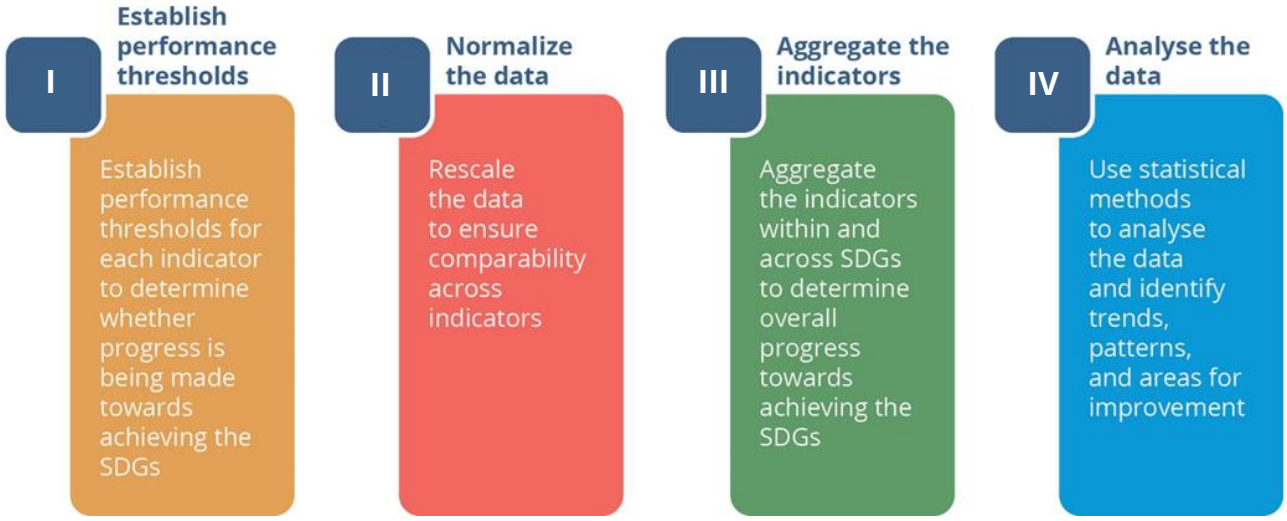


Figure 9. Reviewing and Improving Data Stages.

Establish performance thresholds: Establish performance thresholds for each indicator to determine whether progress is being made towards achieving the SDGs (*Sustainable Development Report 2024*, n.d.). (Identifying strong and weak points).

Evaluate how the institution is succeeding with indicators	not working yet
	needs improvements
	already achieved
	continuation of improvements

This stage involves conducting a review using tools such as SWOT analysis (Strengths, Weaknesses, Opportunities, Threats) and potentially participating in workshops such as PRIA (Prospective Rapid Impact Assessment).

The Prospective Rapid Impact Assessment (PRIA) is developed by Savonia University-Finland, this is a tool designed to evaluate the potential impacts of projects, initiatives, or policies on sustainability.

How PRIA Tool Works?

Step 1. Goal Identification

Define the objective of assessment and identify which of these selected SDGs relate best to the project or initiative.

Step 2. Stakeholder Engagement

Identify and involve key stakeholders-both internal and external, who have an interest in or will be affected by the project.

Consultation with Stakeholders is a good practice. This would involve interviews, workshops, and surveys in order to consult stakeholders for their inputs and views.

Step 3. Data Collection

Gathering qualitative and quantitative data relevant to the potential impacts of the project.

Data can be found from existing reports, research studies, stakeholder input.

Step 4. Impact Identification

Identify potential positive and negative impacts of the project on various sustainability dimensions (economic, social, environmental).

Use a structured framework to categorize impacts according to the relevant SDGs.

Step 5. Impact Analysis

Evaluate the identified impacts for importance, probability, and time frame.

Consider direct and indirect impacts that are both in the short term and long term.

Step 6. Scoring and Ranking

Use a scoring system to prioritize the impacts in terms of significance and urgency.

Develop a ranking matrix that outlines the most important impacts to be addressed.

Step 7. Mitigation and Enhancement Strategies

Develop strategies for mitigating negative impacts and enhancing positive impacts.

Propose actionable measures that can be implemented to address the identified impacts.

Step 8. Reporting and Communication

Prepare a full report on the findings of the impact assessment.

Present the findings to the stakeholders through presentations, meetings, and written reports.

The goal is to establish the current state, identify how to enhance it, and discover strategies that would lead to such enhancement

Communication and Engagement

Communication and Engagement are important for the best results (see figure 10).

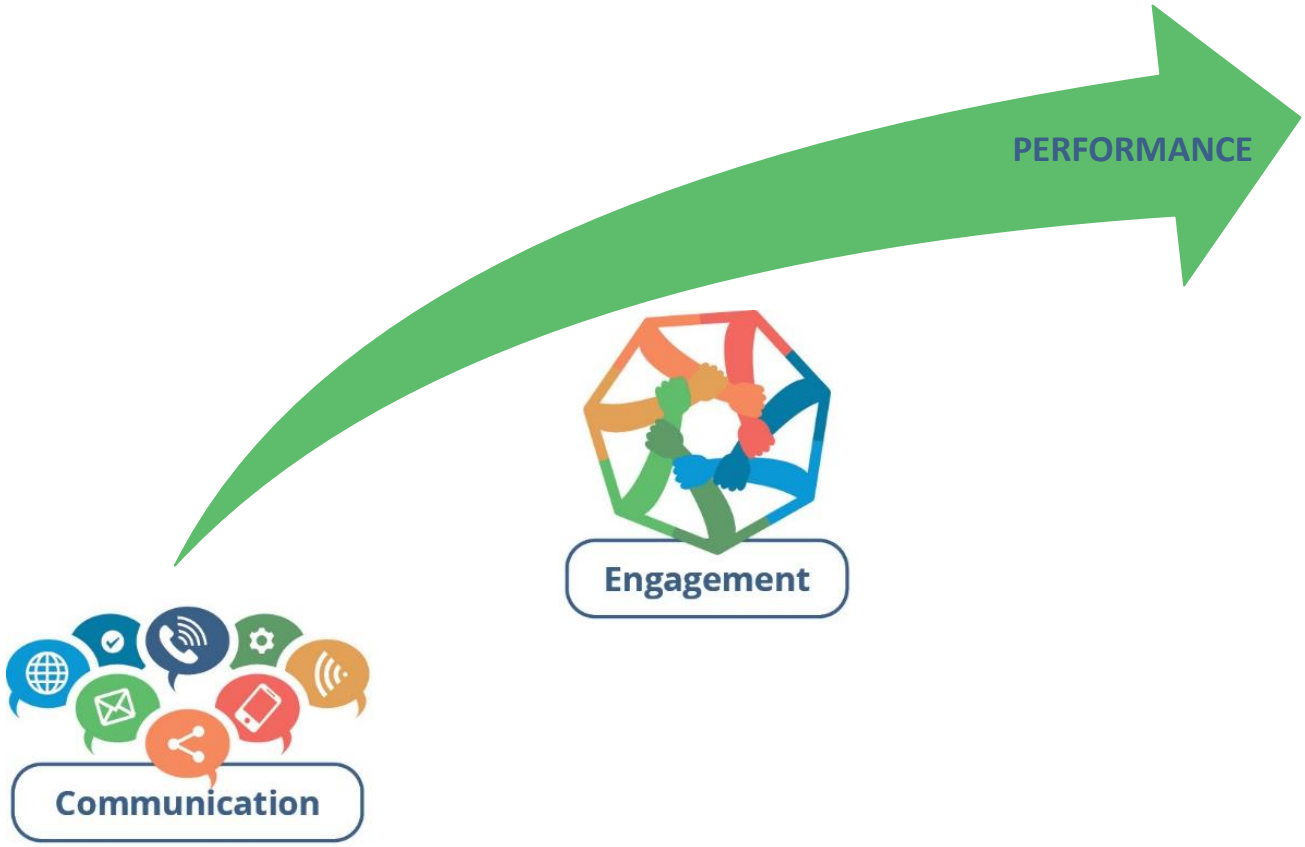


Figure 10. Communication and Engagement Improves the Performance.

Communicate the results: Clearly communicate the significance of the results of the analysis and their implications managers, and the public, to inform decision-making and promote accountability (***Source***. SDG Gateway, Asia Pacific, n.d.).

Engagement of stakeholders*:* Involve internal and external stakeholders for the improvements for setting the goals for future (last stage to have the formed Action Plan).

Setting the Goals for Future

Here the regional strategies are not less important. Those regional goals could work as a stimulus is a need to cooperate with those goals.

Set the goals of indicators for 2030 (or other date if it started later than 2024). For that reasons set HEIs need an action plan.

What is an Action Plan?

An action plan for Sustainable Development Goals (SDGs) is a strategic and specific steps and initiatives to be taken by HEIs to contribute to the achievement of the SDGs. It serves as a roadmap for implementing sustainable development practices and addressing various global challenges, such as poverty, inequality, better education, climate change, environmental conservation, and more, as defined by the United Nations' 2030 Agenda for Sustainable Development. See down below.

Figure 11. USD Action Plan (Designed by Author own).

These boxes explained in detail:

Box 1.

Following tips can help HEIs to understand the above steps.

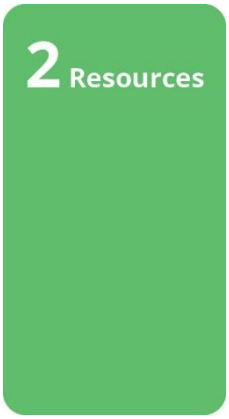
Understand the SDGs: Familiarize with the 17 SDGs and their respective targets and indicators. This will help to understand the scope and focus of each goal.

Assess the HEI's Impact: Here, HEI's Identify the areas where the institution has the most significant impact on society and the environment. This can be done through a sustainability audit or by consulting with various stakeholders, including students, faculty, staff, and local communities.

Identify Aligned SDGs: Review the SDGs and their targets and indicators to identify those that align with the HEI's impact areas. This can be done by mapping the HEI's activities, programs, and initiatives to the relevant SDGs.

Prioritize SDGs: Based on the identified aligned SDGs, prioritize the goals that are most relevant and feasible for the HEI to address. This can be done through a participatory process involving stakeholders and experts.

Box 2.



To set resources, both tangible and intangible, at a Higher Education Institution (HEI) for an action plan aligned with the Sustainable Development Goals (SDGs) after identifying the relevant SDGs Box 1.

Financial Resources: To allocate funding for SDG-related initiatives, including research projects, student programs, and infrastructure improvements that support sustainability efforts.

Physical Resources: To ensure that HEIs have the right tools, equipment, technology, and facilities to in place to support research, teaching, and community engagement activities related to the SDGs.

Human Resources: To bring together a dedicated team of staff members who have expertise in sustainability, environmental science, social sciences, and other relevant fields. Their leadership will be essential in driving our SDG initiatives forward.

Knowledge and Expertise: To encourage faculty staff and students to engage in research, projects, and initiatives that contribute to the understanding and advancement of the SDGs and help advance them in meaningful ways.

Box 3.

To monitor and evaluate progress towards achieving the Sustainable Development Goals (SDGs) using the established performance indicators in the action plan at Higher Education Institutions (HEIs), following tips can help HEIs to achieve the objectives

Define Key Performance Indicators (KPIs): Establish clear and measurable KPIs for each SDG and associated objectives outlined in the action plan (Step 1). KPIs should be specific, relevant, achievable, and time-bound, allowing for effective monitoring and evaluation.

Collect Baseline Data: Gather baseline data to establish a starting point for measuring progress against the identified KPIs. Collect relevant data related to each SDG, including quantitative and qualitative indicators, institutional metrics, and stakeholder feedback.

Use Data Visualization Tools: Utilize data visualization tools and techniques available at USD project website to present monitoring and evaluation findings in a clear, concise, and visually appealing manner. Graphs, charts and dashboards can help communicate complex information and trends effectively.

Box 4.

+ HEIs Strengths

+ HEIs Weaknesses

By following these tips, HEIs can effectively set actionable steps aligned with the SDGs in their action plan according to institution strength and weaknesses.

Conduct a SWOT Analysis: Identify the institution's strengths, weaknesses, opportunities, and threats. This analysis will help you understand the HEI's unique capabilities and challenges, which can inform the selection of relevant SDGs and the development of appropriate strategies and actions.

Focus on Relevant SDGs: Align the institution's goals with the SDGs that are most relevant to its mission, vision, and values (Step 1). This will ensure that the institution's efforts are targeted towards areas where it can make the most significant impact.

Engage Stakeholders: Involve students, faculty, staff, and external partners in the development and implementation of the institution's sustainability strategies and actions. This will help ensure that the institution's efforts are aligned with the needs and expectations of its stakeholders.

Box 5.

Here are some tips to help HEI's establish a timeline effectively:

- Set Realistic Timeframes: Set realistic timeframes for each action based on the complexity of the task, available resources, and external constraints i.e it could be 1 years or up to 5 years consider factors such as budget cycles, academic calendars, regulatory requirements, and stakeholder availability when setting deadlines.
- Include Milestones: Break down larger actions into smaller milestones with specific deadlines. This will allow for regular checkpoints to assess progress and make any necessary adjustments. An action output usually serves as a milestone or an indication of a work in progress. Examples include writing a sustainability report, sustainability education and SDG-related topics into the curriculum, launching a waste reduction program, developing a sustainability policy and establishing a staff sustainability network.
- Allocate Resources Wisely: Allocate resources (Step 2), including funding, personnel, expertise, and facilities, to support the implementation of each action. Ensure that resources are sufficient and accessible when needed to avoid delays or disruptions.
- Assign Responsibility: Clearly assign responsibility for each action to appropriate roles within the institution. Designate individuals or teams responsible for implementing and monitoring the progress of each action.

Distinguishing between action outputs, outcomes, and impacts. When establishing criteria for measuring HEIs action plan success, it is beneficial to differentiate between action outputs, outcomes, and impacts.

Action outputs: are the results of the initiatives and activities outlined in your action plan. They serve as indicators or milestones of ongoing actions. Action outputs are usually easy to track and report on, allowing for clear identification of their occurrence.

Action impacts: refers to the intended outcomes, effects, or changes resulting from the implementation of specific actions or initiatives aimed at advancing sustainable development objectives.

Action outcomes: refer to the specific results or changes that are expected to occur as a direct result of implementing planned actions or initiatives aimed at advancing sustainable development objectives. These outcomes represent the tangible and measurable achievements or effects of the actions and contribute to progress towards the targeted SDGs.

Example:

Action: Implementing a sustainability education program for students that includes courses on environmental conservation, sustainable development, and social responsibility.

Outputs:	Number of students enrolled in the sustainability education program.
	Curriculum development for new courses on sustainability.
	Training materials and resources created for faculty and students
Outcomes:	Increased awareness and knowledge among students about sustainability issues.
	Development of skills related to sustainable practices and responsible citizenship.
	Integration of sustainability principles into various academic disciplines across the
	Integration of sustainability principles into various academic disciplines across the institution.
Impacts:	Reduced carbon footprint of the institution through student-led sustainability initiatives.
	Increased community engagement and partnerships focused on sustainability projects.
	Recognition of the HEI as a leader in sustainability education and practice within the region or sector.

ACTION PLAN

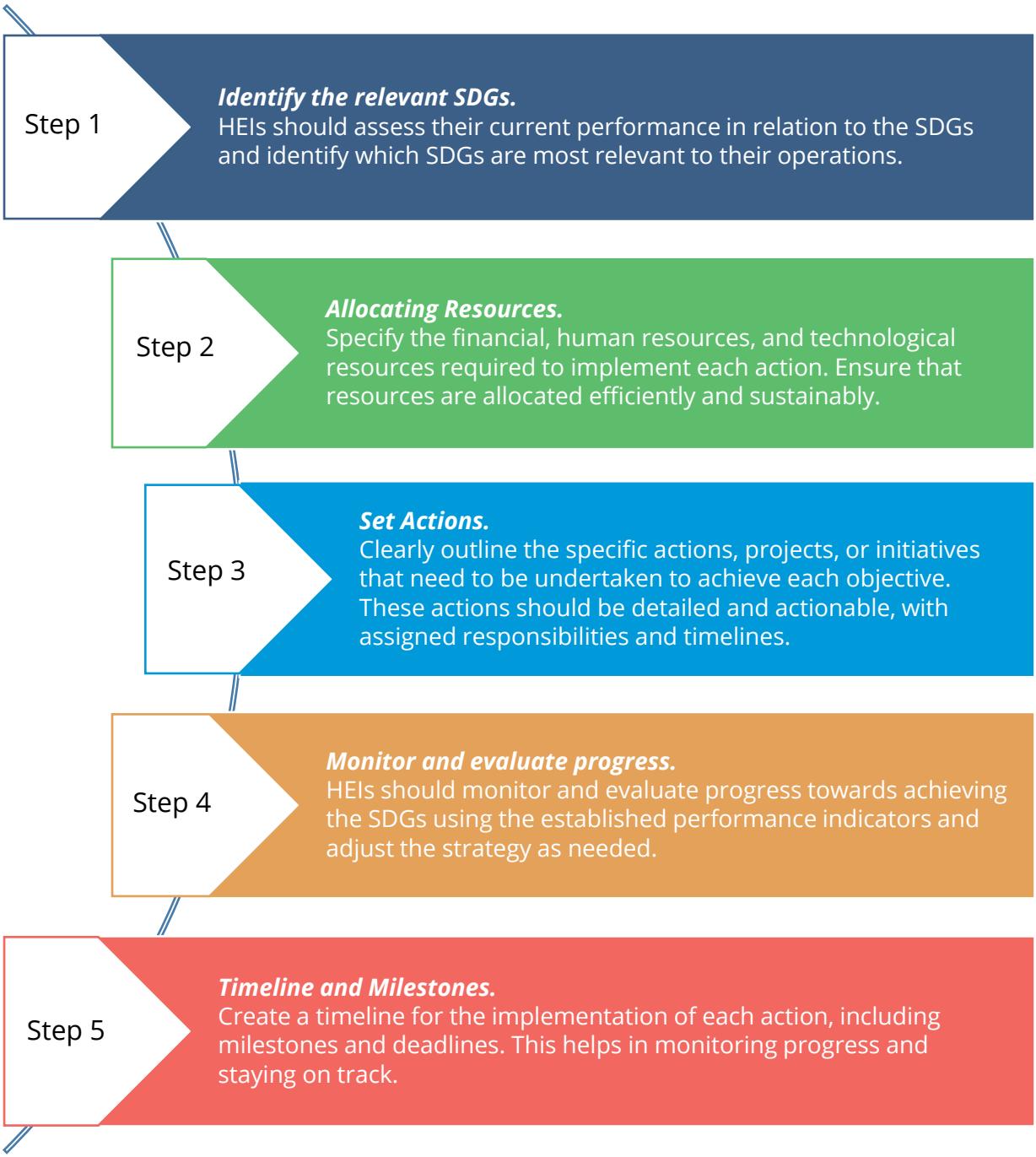
An action plan is of paramount importance for organizations for several reasons:

Clarity of Objectives	•A clear Action Plan (clearly outlining the goals, objectives and expected outcomes) ensures that everyone involved understands the desired results.
Guidance for Implementation	•Action plans offer a step-by-step guide for achieving objectives, outlining specific tasks, timelines, and responsibilities to ensure efficient and coordinated implementation.
Resource Allocation	•Action plans help optimize resource allocation by specifying the necessary resources for each task, ensuring efficient use and minimizing waste to maximize productivity.
Risk Management	•Action plans often include risk assessments and mitigation strategies, helping organizations anticipate potential challenges and develop contingency plans to minimize their impact on project outcomes.
Monitoring and Evaluation	•Action plans incorporate mechanisms to track progress and measure outcomes against set standards, allowing organizations to monitor performance, identify issues, and adjust stay on track towards goals.
Accountability and Responsibility	•Action plans enhance accountability by assigning specific tasks and responsibilities to individuals or teams, ensuring everyone is clear about their roles and expectations within the project.
Communication and Coordination	•Action plans serve as communication tools, fostering effective communication and coordination among team members, stakeholders, and others involved in the project.
Continuous Improvement	•Action plans foster a culture of continuous improvement by allowing for regular review and refinement. By identifying learned lessons, best practices, and areas for improvement, organizations can adapt their strategies and processes over time.

In summary, an action plan is instrumental in guiding organizations through the process of planning, implementing, and evaluating projects or initiatives. It provides clarity, structure, and direction, enabling organizations to effectively achieve their goals, manage resources, mitigate risks, and drive continuous improvement.

How to implement an Action Plan?

An effective action plan for SDGs implementation should be well-structured, inclusive, and responsive to the specific context and needs of the HEIs, or individual it serves. Here are the key components of an action plan for SDGs:



The Four C's Review framework for evaluation of the Action plan

The FOUR C'S REVIEW sheet aids in evaluating the Coherence, Completeness, Concerns, and Continuation of an action plan to ensure all essential information is included. This tool is essential for monitoring and assessing the efficacy of HEIs action/ initiatives. Four C's framework can help to develop a good Sustainable Development Goals (SDGs) action plan for universities in the following ways:

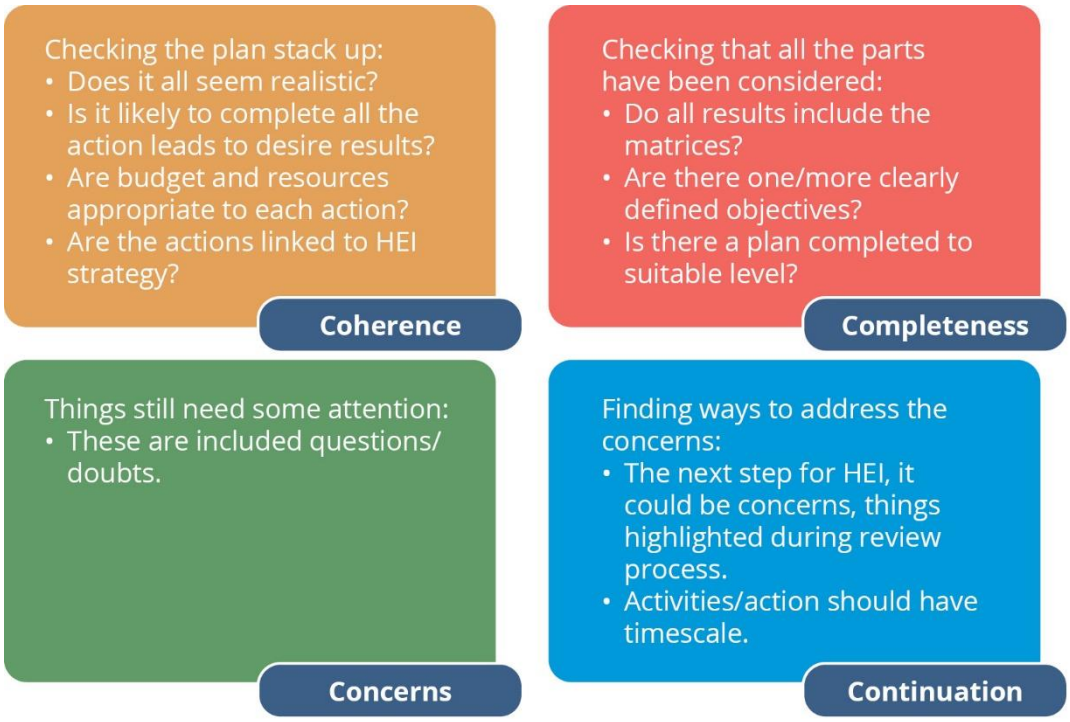


Figure 12. 4 C's Review Framework.

To sum up all the stages, they are disclosed in Fig. 13:

Figure 13. The Detailed Six-steps-process from Starting Point to Created Action Plan.

3. Action plans of USD project and other examples

Please find and analyse examples of action plans are available online:

- Pablo de Olavide University Sevilla (UPO) - Spain
- Vilniaus kolegija / Higher Education Institution (VIKO) - Lithuania
- Savonia University of Applied Sciences - Finland

Here are few additional good SDGs examples from HEIs.

- Glasgow Caledonian University: The university has integrated the SDGs into its new corporate strategy, with an objective to embed a commitment to the SDGs within its research-led, globally-aware curriculum.
- University of Gothenburg: The university has developed a framework for co-creating solutions to SDGs with stakeholders, including students, researchers, and community members.
- SDSN Northern Europe: The organization encourages universities to implement sustainability in their core operations, including governance structures and operational policies and decisions.
- University of Cambridge: The university has integrated the SDGs into its research and teaching, and has set up a Sustainability Steering Group to oversee its sustainability strategy.
- University of Bergen: The university has established a Sustainability Office to coordinate its sustainability efforts and has integrated the SDGs into its research and teaching.

Conclusions

In conclusion, the Methodological Guide for Universities for Sustainable Development (USD) serves as an important resource for Higher Education Institutions (HEIs) striving to align with the United Nations' 2030 Agenda and its Sustainable Development Goals (SDGs). By explaining the created framework, this guide seeks to support HEIs to not only integrate Sustainable development into strategic planning but also provide current examples how to ease the process step by step towards creating HEI action plan with goals for the future. The emphasis on methodology highlights the importance of selecting appropriate indicators for various Higher Education institutions with diagnosis practices in reviewing and improving progress and addressing areas for further improvement and research.

As HEIs navigate the complexities of sustainable development, this guide offers practical tools and methodologies that have been tested across diverse contexts of Higher Education institutions in Spain, Finland, and Lithuania.

The joint efforts demonstrated during the USD project underlines how important partnership is in achieving goals. Additionally, the successful integration of the SDGs into the strategic planning of higher education will depend on the commitment of institutions to encourage innovative and sustainable culture. HEIs can contribute to a more sustainable future by adopting SDGs and this framework helps to reach it. This six-step methodological guide not only serves as a supportive tool for HEIs but also inspires ongoing dialogue and action within the academic community and beyond.

NEVER STOP AIMING FOR IMPROVEMENTS!

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Annexes

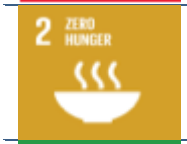
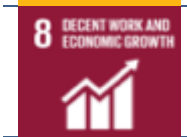
ANNEX 1. **The 17 Sustainable Development Goals and the numbers of targets**
ANNEX 2. **The indicated SGDs according to the source of information (example)**
ANNEX 3. **SDGs and Targets (example)**
ANNEX 4. **The numbers of targets and indicators of every SDG**
ANNEX 5. **SDGs and chosen indicators (examples of USD partners)**

ANNEX 1. **The 17 Sustainable Development Goals and the numbers of targets**

SDGs	Short title	Description	#Targets	#Indicators
SDG 1	No poverty	End poverty in all its forms everywhere	7	13
SDG 2	Zero Hunger	End hunger achieve food security and improved nutrition and promote sustainable agriculture	8	14
SDG 3	Good health and well-being	Ensure healthy lives and promote well-being for all at all ages	13	28
SDG 4	Quality education	Ensure inclusive and quality education for all and promote lifelong learning	10	12
SDG 5	Gender equality	Achieve gender equality and empower all women and girls	9	14
SDG 6	Clean water and sanitation	Ensure access to water and sanitation for all	8	11
SDG 7	Affordable and clean energy	Ensure access to affordable, reliable, sustainable and modern energy for all	5	6
SDG 8	Decent work and economic growth	Promote inclusive and sustainable economic growth, employment and decent work for all	12	16
SDG 9	Industry, innovation and infrastructure	Build resilient infrastructure, promote sustainable industrialization and foster innovation	8	12
SDG 10	Reduced inequalities	Reduce inequality within and among countries	10	14
SDG 11	Sustainable cities and communities	Make cities inclusive, safe, resilient and sustainable	10	15
SDG 12	Responsible consumption and production	Ensure sustainable consumption and production patterns	11	13
SDG 13	Climate action	Take urgent action to combat climate change and its impacts	5	8
SDG 14	Life below water	Conserve and sustainably use the oceans, seas and marine resources	10	10
SDG 15	Life on land	Sustainably manage forests, combat desertification, halt and reverse land degradation, halt biodiversity loss	12	14
SDG 16	Peace, justice and strong institutions	Promote just, peaceful and inclusive societies	12	24
SDG 17	Partnerships for the goals	Revitalize the global partnership for sustainable development	19	24

Source: *https://www.un.org/sustainabledevelopment/sustainable-development-goals/*

ANNEX 2. **The indicated SGDs according to the source of information (example)**

SDGs	Organizational Strategy 20..- 20..	Social Responsibility Report 20..	Gender Equality Plan 20..	Harassment Policy 20...	Study Programs	...	Future Plans
	✓	✓					✓
		✓			✓		✓
		✓			✓		✓
	✓	✓	✓		✓	✓	✓
			✓				✓
							✓
		✓					✓
	✓	✓			✓		✓
		✓	✓				✓
		✓					✓
		✓					✓
		✓				✓	✓

SDGs	Organizational Strategy 20..- 20..	Social Responsibility Report 20..	Gender Equality Plan 20..	Harassment Policy 20...	Study Programs	...	Future Plans
13 CLIMATE ACTION		✓					✓
14 LIFE BELOW WATER							✓
15 LIFE ON LAND		✓					✓
16 PEACE, JUSTICE AND STRONG INSTITUTIONS				✓		✓	✓
17 PARTNERSHIPS FOR THE GOALS		✓	✓	✓			✓

Source: based on VIKO internal documents.

ANNEX 3. **SDGs and Targets (example)**

Goals	Number of targets and specified targets
Goal 1: No poverty	2 Targets: 1.2, 1.4
Goal 2: Zero hunger	3 Targets: 2.2, 2.3, 2.4
Goal 3: Good health and well-being	1 Target: 3.4
Goal 4: Quality Education	4 Targets: 4.3, 4.4, 4.5, 4.7
Goal 5: Gender equality	2 Targets: 5.1, 5.5
Goal 6: Clean water and sanitarian	0 Targets.
Goal 7: Affordable and clean energy	2 Targets: 7.2, 7.3
Goal 8: Decent work and economic growth	2 Targets: 8.5, 8.8
Goal 9: Industry, innovation and infrastructure	1 Target: 9.5
Goal 10: Reduced inequalities	1 Target: 10.2
Goal 11: Sustainable cities and communities	1 Targets: 11.2
Goal 12: Responsible consumption and production	2 targets: 12.5, 12.7
Goal 13: Climate action	1 Targets: 13.3
Goal 14: Life below water	0 Targets.
Goal 15: Life on land	1 Target: 15.4
Goal 16: Peace, justice and strong institutions	3 Targets: 16.6, 16.7, 16.10
Goal 17: Partnerships for the goals	2 Targets: 17.16, 17.17
TOTAL	28 targets

Source: based on VIKO internal documents.

ANNEX 4. **The numbers of targets and indicators of every SDG**

SDGs	#Targets	#Indicators
SDG 1: No poverty	7	13
SDG 2: Zero Hunger	8	13
SDG 3: Good health and well-being	13	28
SDG 4: Quality education	10	11
SDG 5: Gender equality	9	14
SDG 6: Clean water and sanitation	8	11
SDG 7: Affordable and clean energy	5	6
SDG 8: Decent work and economic growth	12	16
SDG 9: Industry, innovation and infrastructure	8	12
SDG 10: Reduced inequalities	10	14
SDG 11: Sustainable cities and communities	10	16
SDG 12: Responsible consumption and production	11	13
SDG 13: Climate action	5	8
SDG 14: Life below water	10	10
SDG 15: Life on land	12	14
SDG 16: Peace, justice and strong institutions	12	23
SDG 17: Partnerships for the goals	19	25

Source: *https://www.un.org/sustainabledevelopment/sustainable-development-goals/*

ANNEX 5. **SDGs and chosen indicators (examples of USD partners)**

Goals	Targets	Examples of HEI's indicators:
Goal 1:	1.2	➢ College lecturer average monthly salary (AMS) and countries AMS ratio
	1.4	➢ Percentage of students who receive scholarships or aid for low-income students with respect to the total number of students enrolled
		➢ Percentage of annual budget dedicated to scholarships and social assistance for low-income students with respect to the total annual budget
Goal 2:	2.1	➢ Number of graduates from study program Food technology or other related with goal study program
		➢ Percentage of own dining room scholarships granted with respect to those requested
		➢ Percentage of cafeterias on campus that offer a menu with local and seasonal products and also have fair trade products over the total number of said establishments
	2.2	➢ Number of graduates from study program "Dietetics" (SPF)
		➢ People from the university community participating in initiatives/campaigns to promote a healthy lifestyle (sports, nutrition, prevention, training)
	2.3	➢ Number of graduates from study program "Agribusiness Technologies"
	2.4	➢ CO2 emission from agriculture
		➢ Food waste index
Goal 3:	3.4	➢ People from the university community participating in initiatives/campaigns to promote a healthy lifestyle (sports, nutrition, prevention, training)
		➢ Percentage of people from the university community who use the sports facilities and/or enrol in physical activities offered by the university
		➢ Areas devoted for student/ staff exercise
		➢ Percentage of annual budget allocated to the area of Health and Occupational Risk Prevention and Healthy Campus and Sports
		➢ Students attended in the mental health service
	3.c	➢ People from the University taking part into sport services
		➢ Great Place to Work trust index
Goal 4:	4.3	➢ Number of new students (student enrolment)
		➢ Total number of students enrolled
		➢ Number of people with functional diversity enrolled
		➢ Number of students completing their studies (Total number of students graduating)
		➢ Percentage of students graduating in time
		➢ Number of multimodal students
		➢ Student rate over number of full-time teachers
		➢ Teaching Saturation Index (percentage of credits allocated to a teacher with respect to the total possible)
	4.4	➢ Dropout rate
		➢ Total number of graduating students who start or continue as entrepreneurs
		➢ Total number of graduating students who are in working life

Goals	Targets	Examples of HEI's indicators:
		➢ Academic Success rate Master and Degree
		➢ Academic Performance Rate
		➢ Abandonment rate
	4.5	➢ Number of people using the SADF service (annual)
		➢ Number of students with functional diversity who finish their graduate and postgraduate studies at the HEI
		➢ PDI and PAS participating in training for attention to diversity
	4.7	➢ Degree of students' satisfaction with the organization
		➢ Percentage of teachers who are satisfied with the work conditions at university
		➢ Number of consolidated research groups that contribute to the SDGs
		➢ Percentage of the university population that participates in programs that promote education for sustainable development
		➢ Percentage of the university population that participates in activities that promote education for sustainable development
		➢ Number of fields of education which have adopted the value proposition of sustainable development
		➢ Number of students enrolled in specific master for sustainable development, through education for sustainable development and sustainable lifestyles, human rights and gender equality
Goal 5:	5.1	➢ Percentage of enrolled women out of total students
		➢ Percentage of female new students out of all new students
		➢ Percentage of women participating in research and innovation projects
		➢ Gender pay gap. Salary variation by sex in the jobs
		➢ Percentage of PDI (Administrative and service personnel) women out of the total PDI of the HEI
		➢ Percentage of PAS (Administrative and service personnel) women out of the total PAS of the HEI
		➢ Percentage of HEI's annual budget allocated to the Gender Equality Area
		➢ Percentage of people in the university that participates in training and awareness-raising activities on equality
	5.2	➢ Number of interventions in application of the protocol against sexual and gender-based harassment at the HEI
	5.4	➢ Number of people (PDI+PAS) that welcomes conciliation plans (including leave of absence for care)
	5.5	➢ Percentage of leading researchers of research groups (by sex) / Percentage of main research groups leaded by women
		➢ Percentage of female professors or full professors with respect to the total / Percentage of female professors with respect to the total number of professorships
		➢ Percentage of women members of collegiate bodies and management teams of with respect to the total number of members
Goal 6:	6.4	➢ Average water consumption (m3) per person from the university community per year

Goals	Targets	Examples of HEI's indicators:
		➢ Water footprint of the HEI
	6.6	➢ Percentage of HEI's annual budget for the sustainable management of water and sanitation in university facilities and the care of aquatic ecosystems
Goal 7:	7.2	➢ Renewable energy consumption per graduated student
		➢ Percentage of electricity consumed that comes from renewable sources with respect to total consumption
	7.3	➢ Energy consumption per graduated student
		➢ Percentage of RITE buildings/facilities with an A, B or C energy efficiency certificate.
		➢ Energy consumption per enrolled student and staff (PAS/PDI/contractors)
Goal 8:	8.5	➢ Percentage of students who carry out internships within the framework of their studies
		➢ Number of students with curricular and extracurricular internships managed by the HEI
		➢ Number of students who have been assisted by the professional guidance service or who have participated in the entrepreneurship and employability activities of the FPO
		➢ Employment rate of students graduating at three years / Employment rate of graduated students after one year
		➢ Percentage of HEI staff with a permanent contract. / Percentage of HEI personnel with a permanent employment contract or civil servants
		➢ Salary difference between the staff with the lowest and highest remuneration.
	8.8	➢ Accident and incident rate per capita for all HEI personnel
		➢ Number of people participating in training activities related to risk prevention and occupational safety
Goal 9:	9.1	➢ Number of publications related to SDGs
		➢ Number of training projects/programs on sustainability
		➢ Number of participants joining projects/programs on sustainability
		➢ Customer satisfaction of participants joining projects/programs on sustainability
	9.2	➢ Number of RDI-projects related to SDGs
	9.5	➢ Percentage of the annual budget dedicated to research and development (R&D)
		➢ Percentage of Income from R&D derived of external funds over the total budget of the university allocated to R&D
		➢ Percentage of Income from R&D derived of public funds over the total budget of the university allocated to R&D
		➢ Percentage of Income from R&D derived of private funds over the total budget of the university allocated to R&D
		➢ Number of patents or exploitation licenses linked to research carried out at the HEI
		➢ Number of RDI on SDGs only research
		➢ Number of teachers who participate in innovation projects for sustainability.
		➢ Number of spinoffs created in the HEI

Goals	Targets	Examples of HEI's indicators:
Goal 10:	10.2	➢ Percentage of staff with disabilities / Percentage of staff with functional diversity with respect to the total staff of the HEI
		➢ Percentage students with disabilities/at risk of social exclusion. / Percentage of students with functional diversity with respect to the total number of students
		➢ Percentage of facilities and services certified as universal accessibility
		➢ Number of male and female students assisted in inclusion activities
		➢ Number of older people participants in the program "Open Classroom for Seniors"
		➢ Number of Third Sector entities with which the HEI has signed collaboration agreements for the promotion of University Volunteering
		➢ Number of people participating in activities of Volunteering through the HEI Volunteering Office
Goal 11:	11.2	➢ Number of parking spaces for bicycles.
		➢ Percentage of parking places for bicycles out of total of members of the university community
		➢ Percentage of trips of the university community that is carried out by means of sustainable transport
	11.3	➢ Annual occupancy rate of the Flora Tristán residence
		➢ People who participate in the "Shared Accommodation" program
	11.7	➢ Percentage of campus surface university occupied by green areas and gardens
Goal 12:	12.3	➢ Kg/year/person of food waste in the HEI facilities
	12.4	➢ Kg of Hazardous Waste generated in laboratories and HEI workshops throughout a year
		➢ Kg of Electrical and Electronics Waste generated per year per capita on campus
		➢ Kg of plastic waste generated per year per capita on the HEI campus
		➢ Kg of glass used per capita recovered in selective bins on the HEI campus
	12.5	➢ Usage of paper
		➢ Re-usage of paper
	12.7	➢ Percentage of green public procurement procedures
		➢ Percentage of tenders in which they have integrated ethical, social and environmental clauses (beyond the law)
Goal 13:	13.2	➢ Carbon footprint. Direct and indirect emissions. Scope 1, 2 and 3
	13.3	➢ Number of investigations on climate change.
		➢ Number of research teams formed on sustainability, sustainable development
		➢ Number of people participating in climate change related activities
		➢ Academic offer in Climate Change
Goal 14:	14.2	➢ Number of investigations on conservation of oceans, seas, lakes, rivers and marine resources
		➢ Academic/training offer in aquatic ecosystems from a perspective of conservation and sustainable use of their resources
Goal 15:	15.4	➢ Scientific production: number of studies or projects on the study and preservation of local flora and fauna
		➢ Number of studies or projects on the study and preservation of local flora

Goals	Targets	Examples of HEI's indicators:
	15.5	➢ Biodiversity index in campus (existing and reintroduced)
		➢ Number of publications on conservation and management of soils and terrestrial ecosystems
		➢ Academic/training offer on conservation and sustainable uses of terrestrial ecosystems
Goal 16:	16.6	➢ HEI's Transparency and Accountability Reports
		➢ Transparency index and accountability at HEI
	16.7	➢ Participation of the university community in decision-making / Community involvement in decision-making
	16.10	➢ Percentage of cases resolved with respect to those reported to the university ombudsman
Goal 17:	17.2	➢ Percentage of the annual budget of the HEI for projects and actions of International Cooperation for Development from both own and external funds
	17.6	➢ Percentage of people who participate in international cooperation and development activities with respect to the total university community
	17.16	➢ Number of public-private partnerships for Development. Number of agreements with companies, organizations and business associations
		➢ Number of students / teachers who participate in development cooperation
		➢ Participation of the HEI in Networks related to Sustainable Development
		➢ Percentage of people in the university who participate in mobility programs
	17.17	➢ Percentage of the budget devoted to Development Cooperation
		➢ Number of development cooperation projects