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Reframing Sustainability: A Performance Framework for Public Education Agency in Indonesia

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ABSTRACT

Despite Indonesia's commitment as a member of the United Nations to promote sustainable development, its implementation remains uneven across various sectors, particularly in education. This study aims to develop a comprehensive framework for measuring sustainability performance within public service agency (PSA) in the educational sector. Employing a mixed-methods approach, data were collected through interviews, observations, and document analysis. The findings indicate that educational PSAs have not yet internalized sustainability principles in an integrated manner. To address this gap, the study proposes a novel sustainability performance measurement framework that has been empirically tested through a case study of a civil service college. Unlike existing frameworks, this model is grounded in the ECON-ESG dimensions—comprising economic, environmental, social, and governance aspects—and is refined through expert insights and relevant regulatory adjustments. This framework offers a practical and contextualized tool for evaluating sustainability performance in Indonesia's educational public service institutions.

Keywords: *Educational Sector Public Service Agency, Sustainability, Performance, ECON-ESG, Indonesia.*

ABSTRAK

Meskipun Indonesia telah menyatakan komitmennya sebagai anggota Perserikatan Bangsa-Bangsa untuk mendorong pembangunan berkelanjutan, implementasinya masih belum merata di berbagai sektor, khususnya sektor pendidikan. Penelitian ini bertujuan untuk mengembangkan kerangka kerja komprehensif guna mengukur kinerja keberlanjutan pada lembaga pelayanan publik (BLU) di sektor pendidikan. Dengan menggunakan pendekatan metode campuran, data dikumpulkan melalui wawancara, observasi, dan analisis dokumen. Temuan penelitian menunjukkan bahwa BLU di sektor pendidikan belum menginternalisasi prinsip-prinsip keberlanjutan secara terpadu. Untuk menjawab permasalahan tersebut, studi ini menawarkan sebuah kerangka pengukuran kinerja keberlanjutan yang telah diuji secara empiris melalui studi kasus pada sebuah perguruan tinggi kedinasan. Berbeda dengan kerangka yang telah ada, model ini berbasis pada dimensi ECON-ESG—yang mencakup aspek ekonomi, lingkungan, sosial, dan tata kelola—dan disusun melalui penyesuaian terhadap masukan para ahli serta regulasi yang relevan. Kerangka ini memberikan alat evaluasi yang praktis dan kontekstual bagi lembaga pelayanan publik pendidikan di Indonesia dalam mengukur kinerja keberlanjutannya.

Kata kunci: Badan Layanan Umum Sektor Pendidikan, Berkelanjutan, Kinerja, ECON-ESG, Indonesia.

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1. INTRODUCTION

Economy is a vital sector for every country. Its vitality encourages economic development as one of the main objectives in national development, especially for developing countries, such as Indonesia. This vitality is based on the ability of the economy to reflect wealth and social welfare and encourage sustainable development (Hossain, 2023; Houssam et al., 2023; Sikder et al., 2022; Surya et al., 2020, 2021). In developing the economy, Indonesia applies the concept of open economic from implementation of market liberalization (Gupta, 2021; Wiloso et al., 2024).

As a country with an open economic system, the Indonesian economy is vulnerable to changes happening in the world economy (Gupta, 2021; Nainggolan et al., 2021; Nam & Ryu, 2024; Wahyuningrum & Juliprijanto, 2022; Widiyono et al., 2021). Apart from being affected by the global crisis which makes the Indonesian economy more vulnerable, Indonesia was also affected by the COVID-19 global pandemic in early 2020 (Hashmi et al., 2021; Hendrati et al., 2024; Yap, 2020). The impact of the COVID-19 pandemic on various sectors has resulted in 2020 to 2022 being filled with black swan events such as stock market crashes, millions of deaths, food insecurity, political crises and so on (T. T. Li et al., 2021; Phillipson et al., 2020; Workie et al., 2020).

The global crisis that occurred in the last two decades has increased awareness of sustainable development (Koasidis et al., 2023; Leal Filho et al., 2021; Niekerk, 2020). Problems in the environmental, social and governance (ESG) sector can no longer be ignored. Therefore, the concept of sustainable development has been adopted in the research and political agenda of various countries as an effort to align it with the economic sector (Brogi et al., 2022; Dsouza et al., 2024; T. T. Li et al., 2021; Qadri & Rahmithasari, 2024; Senadheera et al., 2022). To narrow the gap between theory and practice related to sustainable development, a new paradigm that can align economic development with the concept of sustainability holistically is needed (Houssam et al., 2023; Işık et al., 2024; Saini et al., 2022; Sikder et al., 2022).

The urgency of the sustainability concept in a holistic manner can be further felt when reflecting on the Indonesian government's fiscal policy, which can be described through national expenditure data over the past decade (Guerrero & Castañeda, 2022; H. Li & Xu, 2023; Meng, 2024; Sarfraz et al., 2023). Based on **Figure 1**, it is known that national expenditure has fluctuated quite significantly over the last 10 years reaching 1.3 quadrillion rupiahs. according to Perdana & Sugiyanto (2021), the management of government funds is still unable to achieve the target of internal balance (APBN) and external balance (balance of payments) so the high spending without good management can encourage twin deficits which can further suppress economic growth.

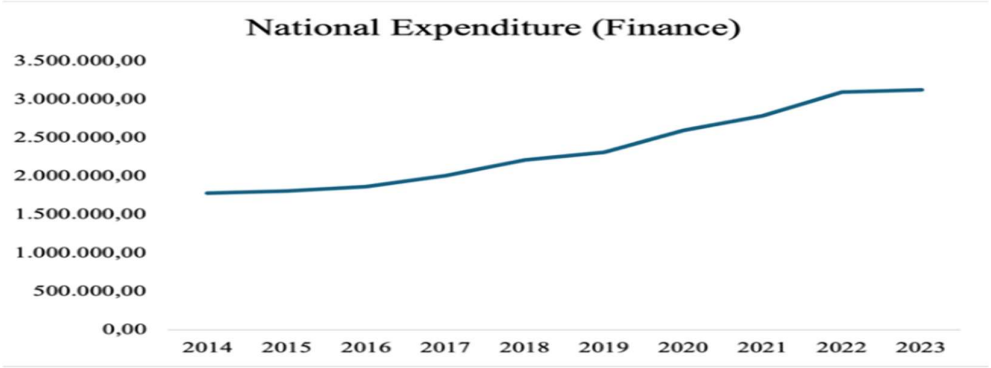

Figure 1. Indonesia State Expenditure

Source: BPS 2024

This opinion reinforces the urgency of applying the principle of sustainability, which is promoted through sustainable development goals (SDGs), as a solution applied by Indonesia in managing every dimension of economy, environment, social and governance (Işık et al., 2024; Morita et al., 2020; Permatasari et al., 2021; Ratnasari et al., 2023). Until now, SDGs implementation still becomes the biggest challenge for Indonesia, especially the implementation of quality education (Amirya & Irianto, 2023; Mutiarani & Siswantoro, 2020; Prameswari et al., 2023; Qisa'i, 2020; Suparjo et al., 2021).

According to National Development Planning Agency (2019), current learning outcomes are not commensurate with the amount of resources the government has invested in education, so new strategies from the government are needed. One of the new strategy used by government is by forming public sector agency (PSA) in education sector. It is known that the number of PSAs in the education sector (PSA ES) as of 2023 is 141 out of a total of 312 PSAs (Guidance on Financial Management of Public Service Agencies, 2023). The proportion of PSA ES that reached 45.20% illustrates that PSA ES has a large proportion in the use of government budgets. Given the significant proportion of PSA ES in the use of the state budget, the internalization of SDGs is important in its business processes.

It is known that, until now, PSA ES has not yet internalized the sustainability paradigm aggregately into its business processes. Therefore, the management of the organization still does not consider the economy, environment, social and governance (ECON-ESG) dimension. The close relationship between the internalization of sustainability in the education sector and the achievement of SDGs encourages researchers to evaluate the success of achieving SDGs, especially in the education sector in developing countries such as Indonesia (Ambarita & Sentanu, 2024; Friedman & Miles, 2002; Nurfatimah et al., 2022; Rulandari, 2021; Tan, 2020; Thamrin, 2020).

From this research, it can be concluded that Indonesia, as one of the developing countries in the Southeast Asia region, has launched several programs that can encourage the achievement of educational goals in the SDGs. The role of the government is also balanced by the development of private frameworks such as the UI Green Metric framework created by the University of Indonesia (UI Greenmetric, 2024). Globally, framework that has been used to rank educational institutions based on their SDGs achievement has been developed by the Times Higher Education (THE) Impact Rankings (THE Impact Rankings, 2024). Furthermore, standards for assessing each sustainability performance indicator have been widely developed internationally in recent decades such as GRI (2013) and ISO (2010) standards.

As an educational institution ranking frameworks that recognized globally, UI Green Metric and THE impact rankings focus on assessing the role of each educational institution in achieving the goals of SDGs (Mejía-Manzano et al., 2023). Referring to the two frameworks approach, until now there has been no measurement framework based on performance for educational institution that got developed using the ECON-ESG approach with the indicators based on GRI and ISO 37000 standards. In addition, there has been no framework specifically designed to describe the sustainability performance of PSA ES until now. The absence of a model that can specifically measure the sustainability performance of PSA ES within the scope of ECON-ESG is considered a research gap that needs to be studied further by researchers. Hence, this research is aimed to construct a novel framework for determining the sustainability performance in the educational sector agency in Indonesia.

2. LITERATURE REVIEW

Theory of Stakeholders

The word stakeholder in stakeholder theory was first coined in an internal memorandum of the Stanford Research Institute in 1963. The word stakeholder is considered a powerful word because it causes debate among experts (Freeman et al., 2003). Freeman (1984), who is often dubbed the 'father' of stakeholder theory, defines a stakeholder as an individual or group of individuals who can influence and/or be influenced by company performance. Stakeholders can be company employees, customers, suppliers, shareholders, banks, government environmental groups, etc. that can help or hurt the company.

According to Freeman et al. (2003), stakeholder theory is a theory of management and organizational ethics that focuses on the interests and welfare of parties that can help or hinder the achievement of organizational goals. Stakeholder theory bridges the normative analysis of philosophers and empirical/instrumental investigations of management scholars (Jones & Wicks, 1999). Stakeholder theory can also be used as a guide in making public policy and business decisions and can be used to inform business decision making (Barney & Harrison, 2020).

The development of the era towards digitalization has made information exchange easier so that stakeholders are considered more interconnected and more aware. Increased stakeholder awareness can result in the influence of other stakeholders' views on organizational behavior towards one stakeholder (Crane, 2020; Gioia, 1999). Increased stakeholder awareness also encourages organizations to be more open to issues that are considered relevant by stakeholders such as sustainability issues (Friedman & Miles, 2002). Organizational awareness of relevant issues encourages the development of stakeholder theory to focus more on internalizing value creation, such as social and environmental values, into organizational strategy (Freeman et al., 2018; Laplume et al., 2008).

New Public Management (NPM)

The new public management (NPM) theory is an approach in public administration by adopting management principles in the private sector into the public sector (Denhardt & Denhardt, 2007). NPM then began to spread along with increasing public criticism related to government performance which was considered to have failed to meet the needs of the public in aggregate (Hood, 1991). Public criticism of government performance was raised because constant changes in the government system were still deemed inappropriate, crisis after crisis occurred in a row and the impact of the crisis was still not well handled by the government (Larbi, 1999; Osborne & Gaebler, 1992).

As a new paradigm, the idea of adopting business and private sector approaches in the management of public organizations is intended to encourage improvements in the management, reporting and accounting aspects carried out by the government both in terms of service quality, efficiency and effectiveness (Asif & Dawood, 2017; Denhardt & Denhardt, 2007; Edward et al., 2024; Larbi, 1999; Panyasiri, 2018; Puspawati, 2016). In Indonesia, the NPM doctrine began to be applied to bureaucratic reform efforts over the past two decades since the issuance of Presidential Instruction of the Republic of Indonesia Number 7 of 1999 concerning Performance Accountability of Government Agencies.

Starting from the presidential instruction issuance, the application of NPM in Indonesia is increasingly apparent through the decentralization and regional autonomy policies established by the Indonesian government (Turner et al., 2003). The establishment of PSA ES based on Government Regulation No. 23/2005 is also a form of adopting NPM through the enterprising the government approach or agensification of the government sector. Although the adoption of NPM in Indonesia

has been carried out through various approaches, the objectives of implementing NPM are still considered unachievable. This is because the Indonesian government system has not fully implemented the principles of good governance. The absence of integrated good governance principles is reflected in the corruption cases of government officials that are still rampant until now (Harun et al., 2019; Pillay, 2008).

3. RESEARCH METHOD

The paradigm that the researchers believe is most appropriate to adopt in this study is the constructivism paradigm, following Ananta and Qadri (2024) and Qadri (2024). This paradigm emphasizes reality as the result of the construction of knowledge and experience (Creswell et al., 2004; Haryono, 2020; Loyens et al., 2009; Murdiyanto, 2020). The approach that the researcher considers appropriate to the constructivism paradigm is the case study approach, adopting the frameworks of Daulay and Qadri (2024) as well as Wibowo et al. (2022). The case study approach used by the researcher was a single instrumental case study (Stake, 1995). In this approach, one main issue, namely the internalization of sustainability principles, was used as the focus of the research and one PSA ES was selected as the case under study (Ambarwati et al., 2021; Anjani et al., 2024; Pratama et al., 2023).

In this research, the research method used by researchers is mixed methods. Mixed methods are a form of combination of qualitative and quantitative methods (Cresswell & Cresswell, 2023). Quantitative methods are appropriate in measuring the sustainability performance of PSA ES (Dawadi et al., 2021; Kotronoulas et al., 2023). Therefore, the final result of the quantitative method is the sustainability performance score of PSA ES. The qualitative method was appropriate for identifying obstacles to internalizing sustainability at PSA ES and gaining an in-depth understanding of PSA ES' overview of implementing sustainability principles (Cendekiawan et al., 2024; Doloksaribu et al., 2025; Wardhani et al., 2022). In addition, this method also helped in understanding the method of measuring PSA ES' sustainability performance from the perspective of informants and experts (Aspers & Corte, 2021; Cresswell & Cresswell, 2023; Dawadi et al., 2021).

Method used for qualitative data collection is through semi-structured interview and observation (Shoozan & Mohamad, 2024). Informant criteria for the interview is chosen by the author based on three criteria, the first criteria is informant who are directly involved in the PSA ES' business process or generally known as the practitioners. The second criteria is analyst of PSA ES' business process in terms of finance (auditor) and in terms of academics (scholars). On the other hand, the third criteria is informant who are competent in validating the results of data processing because the informant's role as both analyst and practitioners, which are further referred to as key informants or expert informants. The observation instrument through partially participating observation was used by researchers as a complement to the interview technique which was carried out by making direct observations of PSA ES and taking pictures and recording any circumstances relevant to the research objectives from the researcher's perspective (Ciesielska et al., 2017; Farid, 2022; Ischak et al., 2019; Yasin et al., 2024a). On the other hand, the quantitative data collection is done through the documentation method, which is usually done as a complement to interview and observation data (Yasin et al., 2024a).

Figure 2. ECON-ESG Codes

Source: Researchers Analysis 2025

In conducting data analysis, the researcher chose to use the data analysis method presented by Miles et al. (2014) namely (1) data condensation, (2) data presentation and (3) conclusion drawing. In the data condensation stage, researchers coded the interview transcripts that had been compiled. The transcripts were then coded through two stages, namely first cycle coding and second cycle coding to create a pattern code (Miles et al., 2014; Saldaña, 2013). The pattern code created is shown in **Figure 2**.

After the data being condensed then it is displayed in the form of narrative description (Saunders et al., 2013). Based on the data that has been presented, conclusions that contain all relevant information in the research are drawn (Yasin et al., 2024b). In drawing conclusions, researchers first understand the data by interpreting it based on the meaning of Ricouer's Hermeneutics before drafting the framework based on qualitative analysis (Palmer, 1969; Sungkar, 2023). The quantitative data will be analyzed with content analysis to furtherly refine the framework drafted from qualitative analysis (Asfar, 2019; Drisko & Maschi, 2016; Harwood & Garry, 2003; Krippendorff, 2022; Schreier, 2012). Furthermore, content analysis is also used to draw a conclusion in the form of a final score based on guttman scale that has been given to the case study object (Abdi, 2010).

4. RESULTS AND DISCUSSION

The complexity of PSA ES means that its business process cover a wide range of aspects, including sustainability. However, until now the application of sustainability principles in PSA ES has not been integrated and tends to be done sporadically. PSA ES' efforts in internalizing the principle of sustainability do not always run without obstacles. There are various factors that challenge PSA ES in internalizing the principles of sustainability in its work units. These challenges require concrete solutions from PSA ES because of their impact on increasing the urgency of internalizing sustainability principles at PSA ES. Factors that pose challenges for PSA ES in internalizing sustainability principles can be categorized into four main aspects, namely awareness of sustainability principles, human resource skills, PSA ES' independence, and the internal control system (ICS), as described in **Figure 3**.

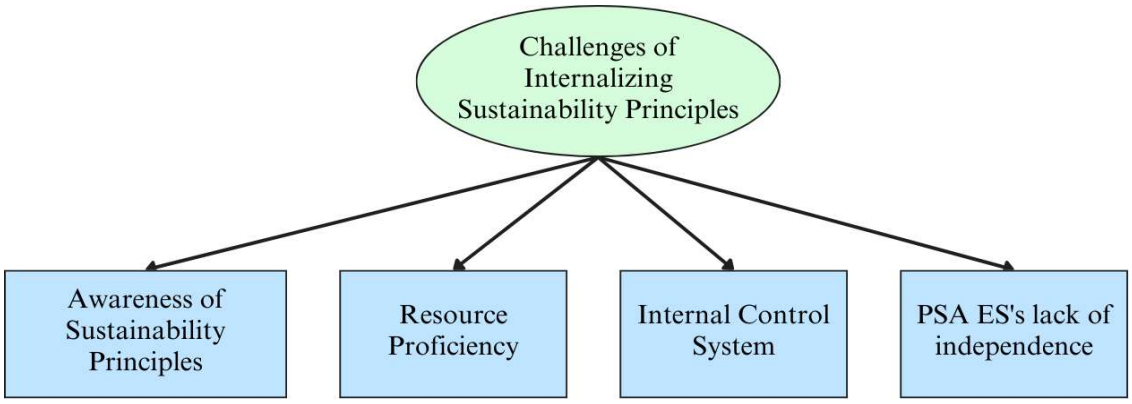

Figure 3. Challenges in Sustainability Internalization

Source: Researchers Analysis 2025

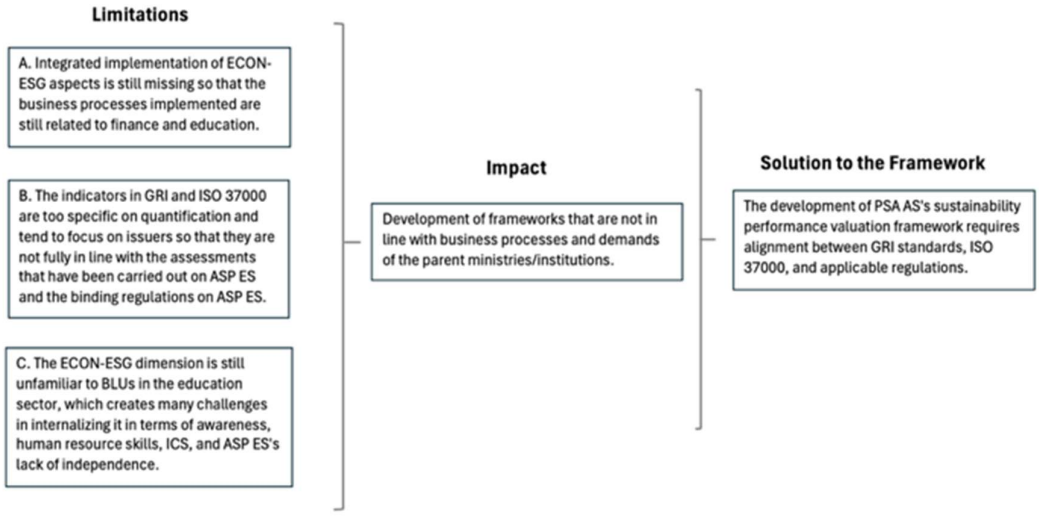

Figure 4. Limitations, Impacts and Solutions Framework

Source: Researchers Analysis 2025

At present, the highest standard in report development is the sustainability report, which is predominantly based on the Global Reporting Initiative (GRI) framework. The widespread adoption of the GRI standard—particularly among private sector entities—can largely be attributed to the growing urgency of climate change issues. As an internationally recognized framework, GRI emphasizes comprehensive reporting procedures encompassing the triple bottom line: economic, environmental, and social dimensions. While the GRI standard may be applicable to PSA ES's business operations, its effective implementation necessitates integration with additional, updated frameworks.

Conversely, ISO 37000 offers a complementary perspective by focusing on organizational governance—an aspect not explicitly covered by the GRI standard. Therefore, the development of a sustainability performance measurement framework for PSA ES, aligned with the ECON-ESG dimensions, requires a hybrid approach that integrates both the GRI and ISO 37000 standards. However, these international standards cannot be directly applied in their existing forms to the proposed measurement framework. Several contextual limitations hinder their full

applicability: the absence of an integrated ECON-ESG framework, the overemphasis of the standards on quantitative metrics tailored to private-sector contexts, and the unfamiliarity of the ECON-ESG paradigm within PSA ES itself. These constraints are further illustrated in **Figure 4**.

Developing a sustainability performance measurement framework solely based on international standards may result in a model that fails to accurately capture the specific characteristics of PSA ES's sustainability practices. While the GRI and ISO 37000 standards serve as essential references, the framework must be adapted to the unique operational context of PSA ES without altering the core meaning of the dimensions set forth in these standards. Such adaptations should be guided by binding national regulations relevant to PSA ES. Furthermore, in constructing the framework, it is crucial to transcend industry-centric paradigms to avoid bias in the interpretation and application of sustainability concepts.

Fundamentally, the GRI framework consists of 34 aspects organized around the triple bottom line concept—economic, environmental, and social dimensions. In contrast, ISO 37000 concentrates on governance, which is articulated through 11 core aspects. However, not all aspects encompassed by the ECON-ESG framework are suitable for application within PSA ES. Therefore, a narrowing down of relevant aspects is necessary to ensure contextual relevance and operational feasibility. As highlighted by informant KAP.01, this refinement is essential to ensure that the resulting framework is grounded in the institutional realities of PSA ES, rather than remaining overly generalized.

To ensure that each selected aspect and its indicators meaningfully represent sustainability performance within PSA ES, it is important to examine the intersections between the GRI and ISO 37000 standards and the prevailing regulatory framework. Through this analysis, the number of aspects was reduced from 45 to 19. The retained aspects within the ECON-ESG framework are deemed sufficient to reflect the organization's performance across the economic, environmental, social, and governance dimensions. A detailed breakdown of these selected aspects and their respective indicators within PSA ES is presented in Figure 5 and Table 1.

The quantification method for completing the framework will be done using a guttman scale. As a scale that uses one dimension to answer binary questions (Abdi, 2010), its application will be carried out by giving a value of one (1) for indicators that have been implemented and a value of zero (0) for indicators that have not been implemented by PSA ES. The use of the guttman scale is based on its ability to combine various criteria in one index (Uhlaner, 2005).

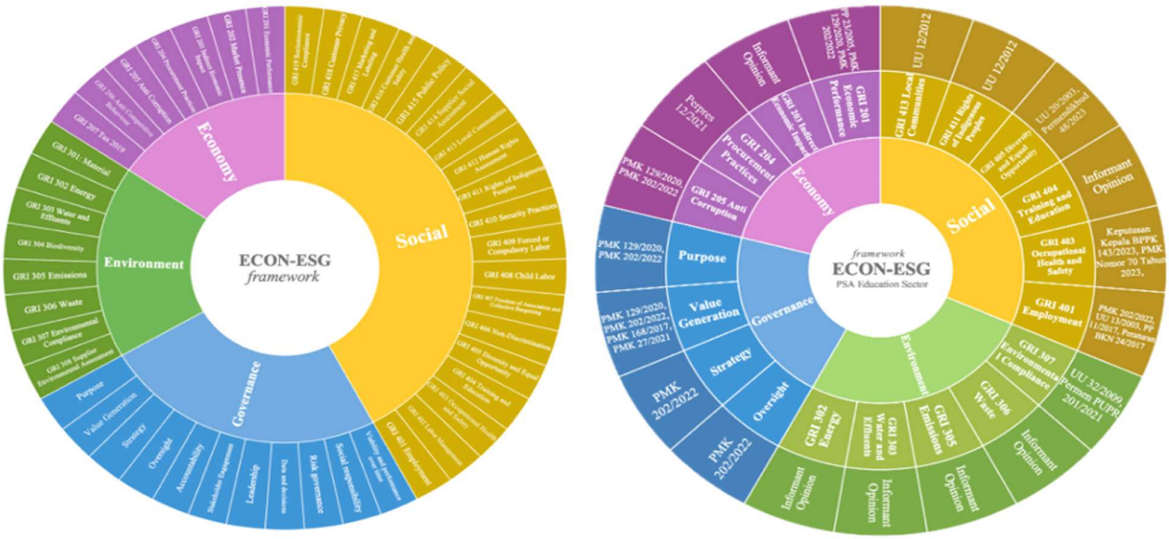

Figure 5. ECON-ESG Measurement Framework
Source: Researchers Analysis 2025

Table 1. ECON-ESG Dimention Used in The Framework

ECON-ESG Dimension	Aspect	Assessment Indicator
Economy	**GRI 201** Economic Performance	Measurement of the economic value generated, distributed and reallocated by PSA ES, the impact of climate change along with the financial assistance received by PSA ES.
	GRI 203 Indirect Economic Impact	Intensity of infrastructure investment implementation and impact assessment, including assessment of indirect economic impacts on stakeholders.
	GRI 204 Procurement Practices	Implementation of supplier selection that is guided by social, environmental and locality criteria of suppliers in the process.
	GRI 205 Anti-Corruption	Assessment of the existence of corruption incidents and measures to address them, including communication and training on anti-corruption ideas.
Environment	**GRI 302** Energy	Assessment of energy consumption and efforts to reduce energy consumption.
	GRI 303 Water and Effluents	Water use at PSA ES and interactions related to its management.
	GRI 305 Emissions	Assessment of GHG emissions and GHG emission reduction efforts in the PSA ES operational environment.
	GRI 306 Waste	Waste generation and significant waste-related impacts at PSA ES.
	GRI 307 Environmental Compliance	PSA ES' compliance with environmental laws and regulations in the implementation of operational activities.
Social	**GRI 401** Employment	The intensity of turnover and recruitment of new employees as well as the fairness of rewards for employees, both rewards in the form of remuneration and fulfillment of the right to maternity leave.
	GRI 403 Occupational Health and Safety	The existence of an occupational safety and health management system that covers health services, participation of involved parties and efforts to improve the quality of health for stakeholders.
	GRI 404 Training and Education	Scope of regular reviews of employee performance and employee skill enhancement programs along with the intensity of program implementation.
	GRI 405 Diversity and Equal Opportunity	Application of diversity aspects in selecting employees and students at PSA ES.

	GRI 411 Rights of Indigenous Peoples	Intensity of incidents of violations involving indigenous peoples' rights and programs to address them.
	GRI 413 Local Communities	Impact assessment of programs that involve or affect local communities.
Governance	**Purpose**	The existence of a definition of the objectives and values espoused by PSA ES and its compatibility with the delegation of duties of the parent K/L and binding regulations.
	Value Generation	The existence of defining objectives, sources and reporting on value creation that are in line with the delegation of tasks of the parent K / L and applicable regulations and the implementation of optimization in value creation at PSA ES.
	Strategy	The strategy and related documents are in line with the provisions of the parent ministry and binding regulations, including the flexibility of the strategy to change.
	Oversight	The overall implementation of the internal control system (ICS) has been carried out effectively, including ICS over risk management, information use and communication implementation.

Source: Researchers Analysis 2025

Table 2. ECON-ESG Dimension Assessment

ECON-ESG Dimension	Ranking	Number of Indicators	Weighting Basis
Governance	1	73	Expert opinion, PMK 129/2020, PMK 202/2022
Social	2	44	Expert opinion
Economy	3	31	Expert opinion, PMK 129/2020, maturity rating assessment
Environment	4	24	Expert opinion, UU 32/2009, Permen PUPR 21/2021, UI GreenMetric, THE Impact Ranking
Total Indicators		**172**	

Source: Researchers Analysis 2025

The Guttman scale is deemed suitable for the proposed framework, which integrates four distinct dimensions. Its selection was informed by the work of Zakrzewska et al. (2022), who successfully employed the Guttman scale to assess the impact of agile methodologies on sustainability principles. As noted by Yulani and Linarta (2024), the Guttman scale offers a straightforward and user-friendly approach to assessment. This simplicity underpins its selection for this study, as the researcher aims to develop a sustainability performance measurement framework that can be readily adopted by PSA ES—an institution that has yet to fully recognize the relevance of the ECON-ESG dimension.

In determining the assessment weight of each dimension in ECON-ESG, the method of collecting expert informant opinions is used, accompanied by the collection of supporting literature evidence (Thaheem et al., 2022). The combination of expert informant opinions, relevant literature and quantitative analysis using a guttman scale allows the performance measurement framework to be comprehensive and more in-depth (Štilić et al., 2023). Based on the results of the weighting that has been carried out, the weight of the assessment of the quantification of the ECON-ESG dimension in measuring the sustainability performance of PSA ES can be explained in **Table 2.**

The weighted ranking influences the distribution of assessment indicators across the ECON-ESG dimensions within PSA ES; higher-ranked dimensions are assigned a greater number of indicators. Consequently, of the total 172 indicators, the governance dimension comprises the largest portion, with 73 assessment indicators. Performance evaluation is conducted by tallying the number of fulfilled items—denoted by a score of one (1)—within each dimension. This sum is then compared to the total number of indicators for that dimension and multiplied by 100% to yield a fulfillment percentage. The resulting percentages for all dimensions are then aggregated to determine the overall sustainability performance score of PSA ES based on the ECON-ESG framework. Comparison of guttman scale results with total indicators is a form of application of content analysis which is intended to interpret the results obtained so that the value of PSA ES' sustainability performance can be obtained (Asfar, 2019; Drisko dan Maschi, 2016; Harwood dan Garry, 2003; Krippendorff, 2022; Schreier, 2012).

Based on the developed framework, a case study was conducted at a civil service college in Indonesia. The purpose of this case study was to evaluate the practical applicability of the measurement framework in assessing the sustainability performance of PSA ES. The study draws upon a combination of qualitative data, including interviews with key informants, direct field observations, and a review of relevant institutional documents. Through the interpretation of these data sources, the study yielded an assessment of the college's performance in integrating each ECON-ESG dimension into its operational processes, as detailed in Table 3.

According to the assessment results presented in Table 3, the civil service college achieved an overall score of 84.88% out of a possible 100%. This score suggests that the institution demonstrates a strong level of sustainability performance, although certain dimensions have yet to be fully optimized.

ECON-ESG's four-dimensional approach in developing this measurement framework is quite different from its predecessors. So far, the globally recognized frameworks for measuring the sustainability performance of educational institutions are UI GreenMetric and THE Impact Ranking. While the measurement framework for PSA ES focuses on the use of GRI and ISO 37000 standards, UI GreenMetric and THE Impact Ranking focus on the fulfillment of SDGs set by the United Nations (UN) (THE Impact Rankings, 2024; UI Greenmetric, 2024). Although UI GreenMetric and THE Impact Ranking both use SDGs, they focus on different things. UI GreenMetric focuses on the institution's carbon footprint and transition to renewable energy, while THE Impact Rankings focuses on the implementation of the SDGs in research, administration, community service and learning (Mejía-Manzano et al., 2023).

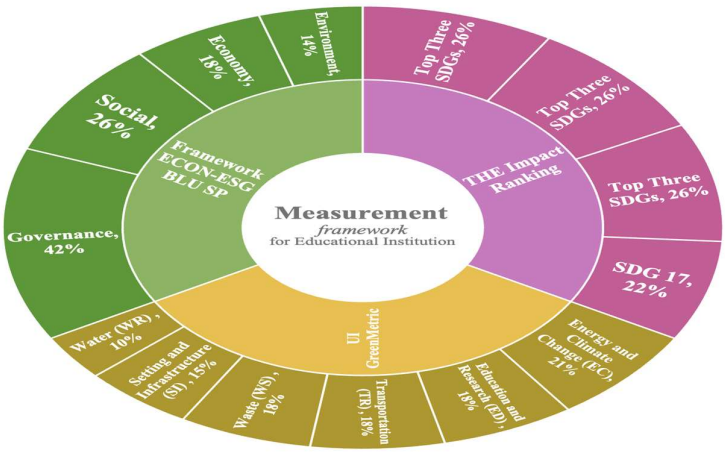

Figure 6. Sustainability Measurement Framework for Educational Institution

Source: Researchers Analysis 2025

Table 3. ECON-ESG Assessment in a Civil Service College

ECON-ESG Dimension	Number of Indicators	Proportion per Dimension	Percentage
Governance	71	0,9726	97,26%
Social	32	0,7273	72,73%
Economy	21	0,6774	67,74%
Environment	22	0,9167	91,67%
Total	146	0,8488	84,88%

Source: Researchers Analysis 2025

In addition to employing distinct conceptual approaches, the measurement methodologies across frameworks also differ. Within the ECON-ESG framework, proportional weighting is applied, with the governance dimension receiving the highest weight at 42.44%, while the environmental dimension accounts for the lowest at 13.95%. In contrast, the UI GreenMetric framework assigns the highest weight to the energy and climate change dimension (21%) and the lowest to the water dimension (10%). Meanwhile, the Impact Ranking allocates 22% to SDG 17, with the remaining top three Sustainable Development Goals each receiving a proportion of 26%. These methodological differences are visually represented in **Figure 6**.

These findings underscore the value of the developed framework, particularly for public service agencies (PSAs) in the education sector. Unlike existing frameworks that adopt a broad, sector-wide approach, the proposed framework offers a more tailored structure by narrowing down indicators to reflect the specific needs of PSA ES. Moreover, the framework is uniquely designed to incorporate both practitioner and analytical perspectives, enabling its use for sustainability performance evaluations from both internal and external viewpoints.

5. CONCLUSIONS AND SUGGESTIONS

In practice, public service agencies (PSAs) in the education sector (ES) have yet to adopt a fully integrated approach to implementing sustainability principles. These principles are often applied sporadically, with consistent implementation typically limited to areas mandated by formal regulations at the ministerial, institutional, or national levels. The challenges hindering the internalization of sustainability principles within PSA ES can be grouped into four primary factors: limited awareness of sustainability values, inadequate human resource capabilities, weak internal control systems, and constrained institutional autonomy.

To address these challenges, a sustainability performance measurement framework for PSA ES was developed, grounded in four key dimensions—economic, environmental, social, and governance (ECON-ESG). The integration of the triple bottom line (economic, environmental, and social) with governance required the combination of two international standards: the Global Reporting Initiative (GRI) and ISO 37000. This synthesis initially produced 34 distinct aspects relevant to sustainability performance.

However, to ensure applicability to PSA ES, the framework required contextual adjustments without altering the fundamental meaning of the original dimensions. Several constraints necessitated this adaptation: the absence of an integrated ECON-ESG approach within PSA ES, the predominance of quantification-heavy indicators suited to the private sector, and the general unfamiliarity of ECON-ESG principles among PSA ES stakeholders. The refinement process, based on alignment with national regulations, resulted in the selection of 11 core aspects and 172 performance indicators across the four dimensions.

Each dimension serves a specific evaluative purpose. The economic dimension assesses service effectiveness, procurement integrity, and fraud risk. The environmental dimension measures energy and water use, emissions, waste management, and regulatory compliance. The social dimension evaluates stakeholder engagement, particularly among employees, students, and the community. The governance dimension focuses on good governance practices, including regulatory adherence, value creation, and internal control mechanisms.

Using expert input and literature analysis, the dimensions were weighted as follows: governance (73 indicators; 42.44%), social (44 indicators; 25.58%), economic (31 indicators; 18.02%), and environmental (24 indicators; 13.95%). To validate the framework, a case study was conducted at a Civil Service College. Using a Guttman scale for data collection and content analysis for interpretation, the college achieved an overall sustainability score of 84.88%. This result provides empirical evidence supporting the framework's relevance and practical usability for both practitioners and researchers.

Based on these findings, the researchers propose several policy recommendations for the government—particularly for BLU institutions in the education sector and their supervising ministries or agencies. First, Presidential Regulation No. 111 of 2022 should be implemented across all public sector institutions, including PSA ES, starting with policies that embed sustainability into government operational processes. Second, a tiered or staged approach to sustainability performance measurement should be introduced to reflect progress across milestones in internalizing sustainability principles. This structure could be modeled after the framework developed in this study.

Third, efforts should be made to strengthen the independence of PSA ES, especially in light of reductions in operational funding (BOPTN). This could be achieved through enhanced asset utilization, strategic partnerships, improved internal control systems (SPI), and capacity building via training. Fourth, sustainability awareness among students should be strengthened by incorporating sustainability principles into learning and curriculum design within PSA ES.

In addition to these policy recommendations, the study outlines directions for further research. Future studies should expand the scope of informants to reduce subjectivity and ensure a broader representation beyond individual PSA ES units or stakeholder categories. Researchers should also explore the alignment between the ECON-ESG dimensions and the 17 Sustainable Development Goals (SDGs) and their 231 indicators to build a more holistic framework. Lastly, strategic implementation models should be developed based on sustainability performance results, enabling PSA ES institutions to embed these strategies into their operational processes for more integrated sustainability outcomes.

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