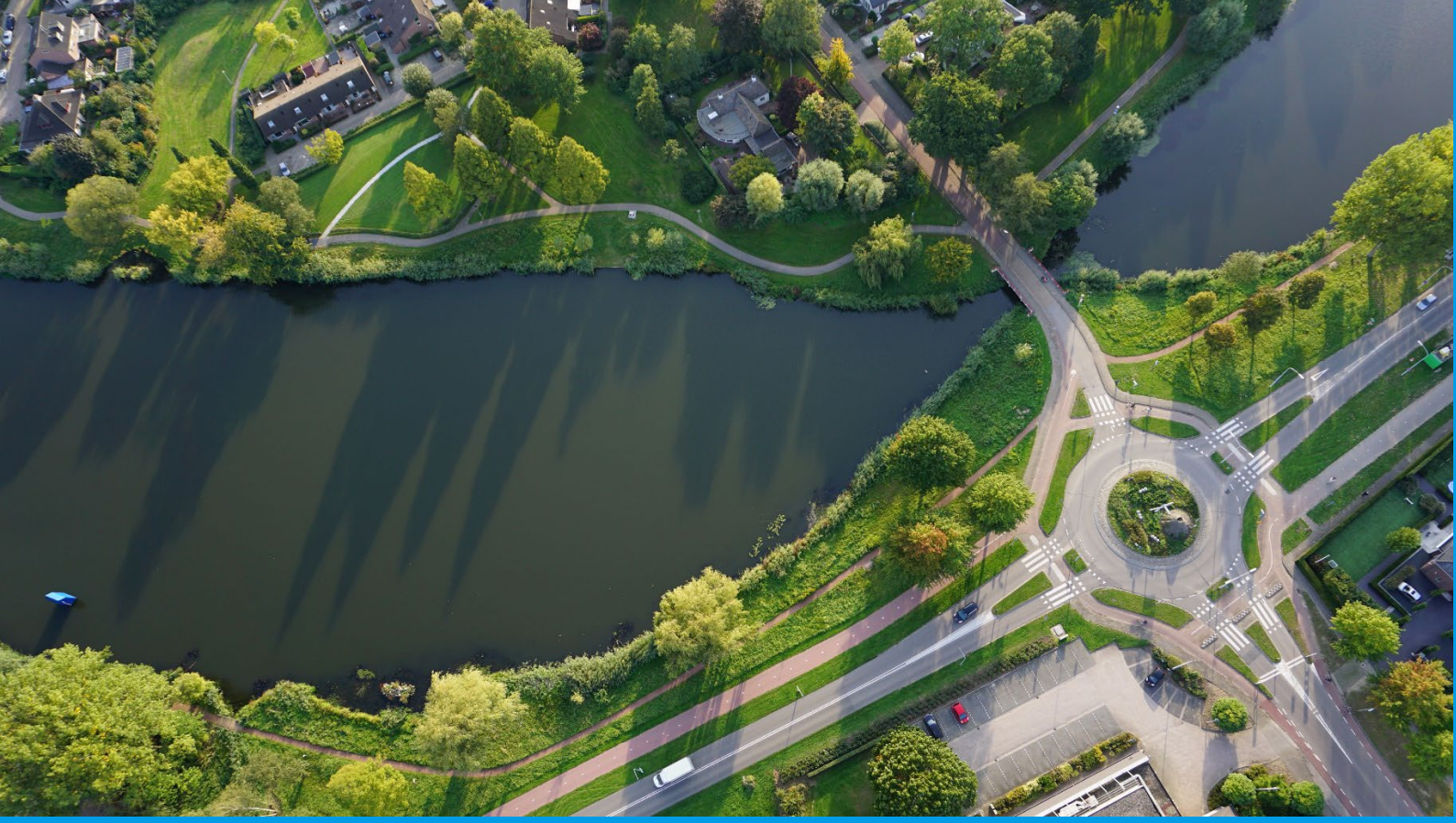

6th Performance Report of Elected Dutch Municipalities of BNG Sustainability Bond of November 2019

July 2025

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Anne van der Heijden, MSc.
Inge van Roovert, PhD.
Daphne van de Ven, MSc.

Colophon

Commissioned by

BNG Funding department

Capital.markets@bgnbank.nl

Project manager Het PON & Telos

Inge van Roovert

E: i.vanroovert@hetpon-telos.nl

Sanne Paenen

E: s.paenen@hetpon-telos.nl

T +31 13 535 15 35

Authors

Anne van der Heijden, MSc

Inge van Roovert, PhD

Daphne van de Ven, MSc

Project team

Marijn van Asseldonk, Floris de Jong, Jonna Kroeze, Geert Offenberg, Ruben Smeets, Sanne Paenen and Fenna Bijster

Design

Mark Dierick and Stan ten Thije

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Executive summary

On the 20th of November 2019, BNG launched its sixth Sustainability Bond, a new 10-year benchmark with a volume of EUR 750 million. The Framework report for the BNG Sustainability Bond 2019 was provided to BNG by Het PON & Telos, an official partner of Tilburg University, describing the selection process of best-in-class Dutch municipalities eligible for the bond.

An important aspect to assess the quality of the bond investments, is to monitor the impact on the sustainability and social objectives (Use of proceeds reporting - UPR). During the period 2020-2029, BNG publishes a yearly impact report based on the sustainability scores of all Dutch municipalities. This yearly update provides insight in the development of sustainability scores of the 114 elected municipalities, compared to all 342 Dutch municipalities. As part of the framework for selecting the 114 municipalities, Dutch municipalities are classified into 14 categories that reflect differences in development challenges, based on factors such as size, historical background, and geographical context. The framework selects a list of 114 municipalities that are the best in class for each of the 14 types of municipalities. BNG asked Het PON & Telos to provide the annual impact reports for this bond, by calculating sustainable development based on the 3P approach (three capitals People, Planet and Profit). This performance report is the sixth impact report of the 2019 Sustainability Bond, covering the years 2019-2025.

This performance report shows that the elected municipalities continue to outperform the total group of municipalities, by 2.5 percentage points (52.1 vs. 49.6). Both groups of municipalities show an improvement in the overall score between 2019 and 2025: the elected group improved by 1.7 percentage points vs. 1.9 by the total group. The scores of all three underlying capitals (People, Planet and Profit) developed in a similar way for both groups. The largest improvement occurred for the economic capital by 3.6 (the elected group) and 3.8 percentage points (the total group). The socio-cultural capital decreased by 1.3 for both groups.

Table 1 Sustainability performance score (0-100) of 114 elected municipalities and of al 342 Dutch municipalities in 2019 compared to 2025

Sustainability capital	Elected 2019	Total 2019	Elected 2025	Total 2025	Elected: Difference* 2019-2025	Total: Difference* 2019-2025[1]
Total	50.3	47.7	52.1	49.6	1.7	1.9
Socio-cultural	53.5	50.6	52.2	49.3	-1.3	-1.3
Ecological	48.0	45.5	50.9	48.6	2.9	3.1
Economic	49.6	47.1	53.2	50.9	3.6	3.8

*Percentage points

Municipalities' scores fluctuate from year to year, although some major differences between municipalities are of a structural nature. When looking at the top 10 elected municipalities with the largest improvement in sustainability score, the average improvement was 3.5 percentage points – with a range from 4.2 to 3.1. Five of the elected municipalities show a decrease in sustainability score, ranging from 0.8 to 0.2.

A closer look at the CO_2 emissions shows that the elected municipalities achieved a CO_2 emission reduction of 37.6% between 1990-2022 and 35.8% between 2010-2022. In contrast, the other group of municipalities realised smaller reductions over the same periods – just 0.2% and 16.7%, respectively. However, the difference between both groups narrows considerably when focusing on the most recent years (2021-2022). During this period, the elected municipalities reduced their CO_2 emissions by 7.6% compared to an 8.1% reduction in the other group.

[1] The calculated differences can be 0.1 percentage point higher or lower due to rounding during the calculation. This is the case for all calculated differences in the report.

Lastly, the performance on the Sustainable Development Goals has been assessed. A comparison over the period 2019-2025 shows that the performance of the elected municipalities has improved for 11 of the 15 SDGs (SDG 1, 5, 7, 8, 9, 10, 12, 13, 14, 15 and 16). The largest improvement was achieved for SDG 7 Affordable and Clean Energy (15.4 percentage points) and SDG 1: No Poverty (8.6 percentage points). The largest decreases were observed for SDG 11: Sustainable Cities and Communities (4.2 percentage points) and SDG 3: Good Health and Wellbeing (3.9 percentage points). These improvements and declines per SDG are more or less similar for both groups of municipalities. When comparing the 2025 scores, the elected municipalities still outperform the total group for 14 out of the 15 measured goals.

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1 Introduction

On the 20th of November 2019, BNG launched its sixth Sustainability Bond, a new 10-year benchmark with a volume of EUR 750 million. The bond has its maturity date on the 20th of November 2029. During the period 2020-2029, BNG publishes an annual use of proceeds (UPR) report to monitor the development on the sustainability scores of all Dutch municipalities. This yearly report provides insight into the changes in the sustainability scores of 114 elected municipalities compared to the total group of 342 Dutch municipalities. At the request of BNG, Het PON & Telos provided BNG with a framework document , describing the sustainability criteria and selection process for the best-in-class Dutch municipalities, to be considered for the BNG Sustainability Bond 2019. Het PON & Telos developed this framework based on the National Monitor of Sustainable Municipalities 2019, which was first produced in 2014 on behalf of the Dutch Ministry of Infrastructure and the Environment. As part of the framework for selecting the 114 municipalities, Dutch municipalities are classified into 14 categories that reflect differences in development challenges, based on factors such as size, historical background, and geographical context. The framework selects a list of 114 municipalities that are the best in class for each of the 14 types of municipalities.

BNG asked Het PON & Telos, an official partner of Tilburg University, to monitor sustainable development and to provide the annual impact reports for this bond, by calculating sustainable development of the bond investments based on the 3P approach (three capitals People, Planet and Profit).

This performance report is the sixth impact report of the 2019 Sustainability Bond with a volume of EUR 750 million, covering the years 2019-2025. It describes the used methodology and the overall results of the comparison for the years 2019-2025, including the impact on CO_2 emissions. CO_2 emissions are of particular interest as they are often the key driver for investors in green bonds and sustainability bonds. In addition, this report provides insights into the development of elected municipalities in relation to the UN Sustainable Development Goals (SDGs).

Version impact report	Issue date
1	December 2020[2]
2	December 2021[3]
3	Oktober 2022[4]
4	July 2023[5]
5	July 2024[6]

Municipalities in Dutch Society

As of January 2024, the Netherlands consists of 342 municipalities. These municipalities vary in size, population, landscape and historical background. Municipalities face various challenges, some arising from global developments or European initiatives, such as climate change and data protection legislation, while others stem from national policy decisions. At the same time, citizens are expecting local authorities to be imaginative, decisive and effective. The municipality decides on matters such as public greenery, social housing, various forms of healthcare, the construction of public buildings and infrastructure. In addition to the implementation of their own policies, municipalities are responsible for implementing national policies. Their tasks include maintaining public order and safety, delivering social services, fostering employment opportunities and promoting economic prosperity.

Municipalities face a series of complex challenges arising from both long-term social trends and new policy developments. We are living in a time marked by sharp divisions across various themes—such as religion, politics and inclusion—as well as a convergence of multiple crises, including livelihoods, housing, and climate/environmental issues.[7] Many municipalities have set out an ambitious sustainability agenda and are investing in the energy transition, climate adaptation

[2] Report can be requested from BNG
[3] Ibid.
[4] Ibid.
[5] Ibid.
[6] Ibid.
[7] Vereniging van Nederlandse Gemeenten. (n.d.) *Agenda Maatschappelijke Onrust 2024-2026.* Agenda Maatschappelijke Onrust 2024-2026

and circular economy.[8] Municipalities were actively involved in implementing climate adaptation measures, such as adapting public spaces to cope with heavy rainfall. They also worked on rolling out new infrastructure for the increased supply of sustainable energy.[9]

Municipalities work together regionally to prioritise housing construction. In addition to the urgent need for new housing construction, there is also significant work to be done in transforming existing buildings. This involves not only making them more sustainable but also finding specific solutions to meet the housing needs of older adults and vulnerable groups.[10] As in previous years, most of the municipal expenditure was allocated to the social domain, with a focus on employment and income, youth and social support. In the social domain, municipalities are experiencing a growing gap between their responsibilities and the financial resources available to them.[11] In addition, municipalities face other challenges, including staff shortages[12], increased workload within their own organisations, and difficulties in reaching all residents. In addition, an increasing number of residents have lost trust in the government, in each other and in society. The dynamics and conflicting interests surrounding different themes can also lead to discontent and unrest among residents of a municipality. Expressions of public discontent and unrest are becoming more frequent and intense. So, there is no shortage of challenges for local governments in the Netherlands. Cooperation between municipalities, care providers, social organisations and other stakeholders is essential to effectively address these municipal challenges and responsibilities.

[8] Vereniging van Nederlandse Gemeenten. (2019). *Gemeenten 2024 – Ontwikkelingen en opgaven 2020–2024.* gemeenten2024.pdf
[9] Vereniging van Nederlandse Gemeenten. (2025, May 21). *Terugblik 2024 per beleidsdomein.* Terugblik 2024 per beleidsdomein | VNG
[10] Vereniging van Nederlandse Gemeenten. (2019). *Gemeenten 2024 – Ontwikkelingen en opgaven 2020–2024.* gemeenten2024.pdf
[11] Ibid.
[12] Vereniging van Nederlandse Gemeenten. (2025, May 21). *Terugblik 2024 per beleidsdomein.* Terugblik 2024 per beleidsdomein | VNG

2 Description of activities

2.1 Update of database

This impact report primarily provides an update of the sustainability assessment of the selected municipalities, following the same approach used in the National Monitor of Sustainable Municipalities 2019.

This monitor is based on the concept of sustainable development proposed by the United Nations (UN) and the European Union (EU), which use three - equally important - dimensions: socio-cultural (People), ecological (Planet) and economic (Profit). These three 'capitals' are subdivided into themes, called 'stocks', which are operationalized through the measurement of 'indicators'. It is based on the 3P approach (People, Planet and Profit) used in the 1987 UN Brundtland Commission report and by Het PON & Telos in its National Monitor.[13]

The updating activities include:

1. Motivation of new sustainability stocks, indicators and goals for indicators to reflect new scientific knowledge and practical developments
2. Generating or acquiring the most recent data from open public sources for the indicators used in the National Monitor Sustainable Municipalities
3. Harmonising with national monitoring activities by third parties on thematic issues such as climate, mobility, health, etc
4. Adapting to municipal reorganisations, which lead to larger municipalities and a lower total number of municipalities.

The National Monitor Sustainable Municipalities 2019 has identified 14 types of municipalities. These 14 types are used in the framework of the BNG Sustainability Bond of 2019 and form the basis of this performance report.

[13] Het PON & Telos. (2021). *Nationale monitor duurzame gemeenten 2020. Duurzaamheidstrends van 355 Nederlandse gemeenten tussen 2016 en 2020.* National Monitor

Indicator values are measured for sustainability goals, which differ slightly from the Sustainable Development Goals (SDGs), or Global Goals, which were agreed upon by the UN in 2015. A detailed analysis of the comparability and differences by Het PON & Telos, as described in the 2017 National Monitor[14], found these goals to be quite similar. The UN SDGs were mainly developed for nation states and include global commons, such as the oceans, which are not relevant at the municipal level in the Netherlands. Furthermore, the SDGs have a political rather than a scientific framework. That is why this report uses the independently developed sustainability goals. The used goals are described in more detail in the methods report[15].

2.2 Assessment of performance of elected sustainable municipalities

Based on the updated database, the sustainability performance of 114 elected municipalities in 2019 is assessed and described for the period 2019–2025. The group of elected municipalities, described in the framework of the BNG Sustainability Bond of November 2019, was selected by identifying the 15 municipalities with the best scores per type of municipality, such as 'agricultural', 'old industrial', 'shrinking', etc. Originally, 114 municipalities were selected from a total of 355 municipalities in the Netherlands in 2019. Since 2019, the number of municipalities has declined because of municipal mergers. Since then, the number of municipalities has decreased due to reorganizations within municipalities. In 2025, there are only 342 municipalities left. However, the total group of elected municipalities remained the same as none of the rearranged municipalities were elected in 2019.

[14] Zoeteman, B., Dagevos, J., Mulder, R., Wentink, C., Hoven, N., & Visser, C. (2017). *Nationale Monitor Duurzame Gemeenten 2017* (Document No. 17.170). Telos, Tilburg University. https://www.telos.nl/publicaties/publicatiesrapporten/default.aspx#folder=894859

[15] Het PON & Telos. (2025). *BNG Sustainability bonds method report 2025.* www.hetpon-telos.nl/methodreport2025

In addition, the set of indicators used in the National Monitor of Sustainable Municipalities 2019 has been revised, partly due to new opportunities and partly due to a lack of continuously available data, resulting in 119 indicators now - compared to 132 in 2019. Such changes must be considered when comparing this sixth Performance Report with previous editions. To ensure a fair comparison across the years, scores for previous years have been recalculated based on the current set of indicators. A description of all the indicators included in the 2025 framework and a description of which indicators have been added, removed or changed since last year, can be found in Annex C. Details of the amendments made to the calculation of the sustainability scores, can be found in the methodology report.[16]

The assessment in this report includes:

1. A comparison of the sustainability scores of the elected municipalities with the total group of Dutch municipalities for 2019 and 2025.
2. A comparison of the sustainability scores of the elected municipalities between 2019 and 2025, including:
    a. total scores
    b. capital scores
    c. stock scores
    d. indicator scores - when appropriate
3. A list of elected municipalities, which show the largest improvement or reduction in overall score and in CO2 emissions. CO2 emissions are discussed separately in this report because Green bonds focus specifically on financing projects that reduce CO2 emissions and sustainability bonds cover a broader range of sustainability goals, including but not limited to CO2 emissions.
4. An overview of the development of the SDGs for the elected municipalities between 2019 and 2025.

The results from these analyses are presented in the following chapters. Finally, the overall changes observed for the 2019–2025 reporting period are discussed.

[16] Ibid.

3 Results and comparison of 2019 and 2025

3.1 National Monitor Sustainable Municipalities 2025

In June 2025, Het PON & Telos completed the data collection for the National Monitor Sustainable Municipalities 2025. The outcome of this monitor is used to assess the results of the Sustainability Bond 2019. The scores for previous years have been recalculated based on the set of indicators used in 2025 to ensure a fair comparison over the years. Due to this recalculation, the results sometimes differ from those presented in the 2019 framework document and previous performance reports. The main results for all Dutch municipalities are presented in Table 3.1.

Table 3.1 Sustainability performance (score 0-100) of the total group of Dutch municipalities in 2019-2025

Sustainability capital	2019	2020	2021	2022	2023	2024	2025
Total	47.7	48.1	48.7	49.5	49.8	49.6	49.6
Socio-cultural	50.6	51.0	51.0	49.5	49.4	49.3	49.3
Ecological	45.5	46.2	46.3	48.0	48.5	48.6	48.6
Economic	47.1	47.1	49.0	50.9	51.5	51.0	50.9

Over the period 2019-2025, the average overall sustainability score improves from 47.7 to 49.6 (on a scale of 0-100). The underlying socio-cultural capital decreased over the years while the ecological and economic capital improved. Even though the economic capital decreased slightly after 2023, the development over the entire period from 2019 to 2025 is strongly positive. The increase of 3.8 percentage points compared to 2019 shows the economy has recovered compared to the COVID-19 pandemic.

3.2 General characteristics of elected municipalities for the BNG Sustainability Bond 2019

The group of elected municipalities represent the sum of the highest scoring municipalities in each of the 14 types of municipalities considered. They are therefore not a representative sample of the total group of Dutch municipalities. This is illustrated in Table 3.2. using the size of the municipality as a criterion.

Table 3.2 Size distribution of the group elected and all Dutch municipalities

Municipality size (number of inhabitants)	Total number of municipalities in the Netherlands	Total number of municipalities in elected group
Fewer than 50,000	247 (72.2%)	83 (72.8%)
50,000-100,000	63 (18.4%)	15 (13.2%)
More than 100,000	32 (9.4%)	16 (14.0%)

As Table 3.2 shows the size distribution of the elected group of municipalities differs from the average distribution in the country. The mid-sized municipalities are under-represented and the large municipalities are over-represented in the elected group. This must be considered when comparing the result for the elected group with the total group of municipalities.

3.3 General performance of elected municipalities compared to the total group of Dutch municipalities

BNG has chosen to allocate the proceeds of the Sustainability Bond to the best performing municipalities in their class for several reasons. These include:

- Highlighting the importance of sustainable development for municipalities
- Enabling investors who wish to see their capital used for investments in municipalities that have experience in improving sustainability
- Raising awareness of successful strategies used in high scoring municipalities.

Against this background, it would be expected that the group of elected municipalities would outperform the total group of municipalities over the years. However, this may not always be the case. The best performing municipalities may not have as much scope for further improvement as lower performing municipalities, which can improve their performance more easily.

Table 3.3 summarises the overall differences between 2019 and 2025 for the total group of Dutch municipalities and the group of elected municipalities. The elected municipalities continue to outperform the total group of municipalities, by 2.5 percentage points (52.1 vs. 49.6). Both groups of municipalities show an improvement in the overall score between 2019 and 2025: the elected group improved by 1.7 percentage points vs. 1.9 by the total group. The scores of all three underlying capitals developed in a similar way for both groups. The largest improvement occurred for the economic capital by 3.6 (the elected group) and 3.8 percentage points (the total group). The socio-cultural capital decreased by 1.3 for both groups.

In the next paragraph, the more detailed stock scores are considered.

Table 3.3 Sustainability performance score (0-100) of elected municipalities and of the total group of Dutch municipalities in 2019 compared to 2025

Sustainability capital	Elected 2019	Total 2019	Elected 2025	Total 2025	Elected: Difference * 2019-2025	Total: Difference * 2019-2025[17]
Total	50.3	47.7	52.1	49.6	1.7	1.9
Socio-cultural	53.5	50.6	52.2	49.3	-1.3	-1.3
Ecological	48.0	45.5	50.9	48.6	2.9	3.1
Economic	49.6	47.1	53.2	50.9	3.6	3.8

*Percentage points

3.4 Changes in stock scores of elected and the total group of municipalities

The three capitals People, Planet and Profit are conceptualised as the socio-cultural capital (People), the ecological capital (Planet) and the economic capital (Profit). The different aspects of which a capital is composed, are described by stocks (themes). For example, the socio-cultural capital is composed of stocks such as 'Social participation', 'Arts & culture' and 'Health'. The economic capital consists of stocks such as 'Labour', 'Competitiveness' and 'Infrastructure & Mobility'. The ecological capital consists of stocks such as 'Soil', 'Water' and 'Air'. In total, there are 20 stocks divided over the three capitals. Every stock in the monitoring method, has one or more sustainability requirements. Examples of these requirements are 'The air is clean' (air stock), 'Everybody has access to education facilities' (education stock) or 'All energy should come from renewable energy sources' (energy stock).

A closer look at the level of stocks, see Table 3.4, shows that the differences between the years for almost all stocks follow a similar pattern for both groups of municipalities.

[17] The calculated differences can be 0.1 percentage point higher or lower due to rounding during the calculation. This is the case for all calculated differences in the report.

Table 3.4 Differences in sustainability performance scores (percentage points) of stocks between 2019 and 2025 for the group of elected municipalities and all Dutch municipalities

Sustainability stock	Difference 2019-2025 of 114 elected municipalities	Difference 2019-2025 of all 342 municipalities
Socio-cultural	-1.3	-1.3
Arts & culture	-1.1	-1.2
Economic participation	8.4	8.1
Education	-0.6	-0.6
Health	-3.9	-4.8
Housing	-3.3	-3.1
Political participation	-4.7	-4.9
Residential environment	-2.8	-3.0
Safety	2.4	2.8
Social participation	-6.1	-5.2
Ecological	2.9	3.1
Air	4.0	3.9
Annoyance & external safety	-0.4	-0.2
Energy	9.3	9.2
Nature & landscape[18]		
Soil	3.3	3.2
Resources & waste	2.2	3.2
Water	2.3	2.4
Economic	3.6	3.8
Competitiveness	7.5	7.9
Infrastructure & mobility	3.2	3.1
Labour	3.9	4.0
Spatial location conditions	-0.5	0.3

[18] Due to limited availability of data, a comparison in time is not possible for this stock

Socio-cultural stocks

Most of the underlying stocks of the socio-cultural capital declined between 2019 and 2025, explaining the decrease in capital score. For both groups of municipalities, a severe decline in 'Social participation' can be seen. This stock declined most strongly for the group of elected municipalities: by 6.1 percentage points versus a decline of 5.2 percentage points of the total group. The declining scores for this stock are primarily due to a decline in the percentage of individuals with sufficient social relations and an increase in the percentage of individuals that experience loneliness. After 'Social participation', the strongest declines for both groups are in the 'Political participation' and 'Health' stocks. For this latter stock, the decline was less strong for the group of elected municipalities (3.9 vs. 4.8 percentage points). However, not all stocks declined: 'Economic participation' improved strongly, with an increase of over 8 percentage points for both groups, and 'Safety' also improved.

Ecological stocks

Again, the group of elected municipalities shows a very similar pattern of stock development as the total group of municipalities. The largest improvement over the period 2019-2025 is seen for the stock 'Energy' (9.3 vs. 9.2 percentage points). All indicators in this stock show an improvement, but the biggest rise is seen in the energy and gas consumption of households. The stock 'Air' also shows a big improved: 4.0 for the elected group vs. 3.9 percentage points of the total group. For the stock 'Resources & waste', both groups improved their scores, but the total group of municipalities managed to improve more strongly. Their improvement was 3.2 percentage points vs. 2.2 percentage points by the elected group.

Economic stocks

In general, both groups of municipalities show a similar pattern of development between 2019 and 2025 for the economic stocks. The exception to this is the stock 'Spatial location conditions', where the elected group of municipalities show a decrease of 0.5 percentage points while the total group increased by 0.3 percentage points. The stock that improved the most for both groups was 'Competitiveness' (by 7.5 vs. 7.9 percentage points), mostly due to an improvement in gross regional product.

4 Elected municipalities with the largest changes in sustainability performance scores (2019–2025), categorised by typology

This chapter discusses the changes in the overall sustainability performance score of individual elected municipalities in more detail. The assessment will be presented for each of the 14 types of municipalities identified in the framework of the BNG Sustainability Bond of 2019: agricultural-, centre-, green-, growth-, historic-, old industrial-, New Town-, shrink-, residential-, touristic-, work-, small-, mid-sized- and 100,000 plus municipalities. The list of best-in-class municipalities for each type will be presented as described in the framework document. As mentioned above, the 2019 scores have been recalculated based on the set of indicators used in 2025 to ensure a fair comparison over the years. The overall results are discussed first, highlighting the most notable municipalities, followed by a detailed analysis by municipality type. Note that a municipality may appear in multiple typologies.

4.1 Summary of score developments

Table 4.1 gives an overview of the average sustainability performance of the 14 types of elected municipalities. Among all typologies, agricultural municipalities attained the highest average sustainability performance score in 2025, with a score of 54.3. Moreover, this group realised the highest average improvement as well. This type of municipality improved its score by 2.2 percentage points between 2019 and 2025. The average sustainability score was lowest for shrink municipalities. A shrinking population affects various aspects, including liveability, social cohesion, available facilities and labour market opportunities – amongst others. For this type of municipality, it might be harder to achieve a positive development in sustainability score. Which is reflected in the smallest development of 1.2 percentage points.

Table 4.1 Changes in total sustainability performance scores (0-100) of 14 types of elected municipalities between 2019 and 2025

Type of municipality	Sustainability score 2019	Sustainability score 2025	Difference*
Agricultural municipalities	52.2	54.3	2.2
Green municipalities	51.7	53.7	2.0
Residential municipalities	50.9	52.8	1.9
Historic municipalities	49.4	51.2	1.8
Touristic municipalities	49.6	51.4	1.8
Former industrial municipalities	51.3	53.1	1.8
New Town municipalities	49.9	51.7	1.8
Mid-sized municipalities	49.1	50.9	1.7
Growth municipalities	51.9	53.5	1.6
Small municipalities	51.9	53.5	1.6
Center municipalities	49.9	51.4	1.5
Work municipalities	50.4	51.9	1.5
100,000 plus municipalities	49.3	50.8	1.4
Shrink municipalities	49.2	50.4	1.2

* Percentage points

4.2 General outcome

Among the elected municipalities, all but five municipalities realised an equal or higher sustainability score between 2019 and 2025, see Annex A.

Table 4.2 shows the ten elected municipalities that achieved the greatest improvement in their sustainability performance scores between 2019 and 2025. Among these, Hendrik-Ido-Ambacht recorded the most substantial progress, with an increase of 4.2 percentage points. This municipality showed particularly strong improvements across most stocks of the economic capital and outperformed its peers most significantly in the areas of 'Residential environment' and 'Resources & waste'. Leusden ranks second in terms of improvement, with a 4.0 percentage point increase in its sustainability score. Leusen raised the score for the stock 'Spatial location conditions' by 13.7 percentage points, compared to an average decrease of 0.5 percentage point among the elected municipalities.

Table 4.2 The ten elected municipalities whose sustainability performance score (0-100) has improved most in the period 2019-2025

Elected municipality	Typology	Total score 2019	Total score 2025	Difference*
Hendrik-Ido-Ambacht	Residential	45.2	49.4	4.2
Leusden	Small, Green, Growth	55.0	58.9	4.0
Rozendaal	Small, Green, Growth, Residential	52.7	56.5	3.8
Hof van Twente	Agricultural	51.2	54.7	3.6
Raalte	Agricultural	52.5	55.8	3.3
Overbetuwe	New town	46.0	49.2	3.2
Nijkerk	New town	50.8	54.0	3.2
Rheden	Historic	49.6	52.8	3.2
Steenwijkerland	Touristic	50.5	53.7	3.1
Eemnes	Agricultural, New town	49.1	52.2	3.1

* Percentage points

Table 4.3 shows the elected municipalities whose sustainability performance score decreased or improved the least. Beekdaelen and Ouder-Amstel have the biggest decrease in sustainability score, both by 0.8 percentage points. Beekdaelen shows a negative development for all three capitals. The stocks where this municipality underperformed most compared to the average of the elected municipalities are 'Resources & waste' (-20.3 vs. 2.2 percentage points) and 'Spatial location conditions' (-12.1 vs. -0.5 percentage points). Ouder-Amstel and Reusel-de-Mierden, which show the second and third biggest declines in score after Beekdaelen, also underperformed strongly on the latter stock.

Table 4.3 The ten elected municipalities whose sustainability performance score (0-100) has decreased or improved least in the period 2019-2025

Elected municipality	Typology	Total score 2019	Total score 2025	Difference*
Beekdaelen	Shrink	49.2	48.4	-0.8
Ouder-Amstel	Work	49.3	48.5	-0.8
Reusel-De Mierden	Residential	51.8	51.2	-0.6
Laren (NH.)	Shrink	47.9	47.7	-0.2
Urk	Small, Growth, New town	50.0	49.8	-0.2
Midden-Delfland	Small, Agricultural, Growth, New town	49.8	49.9	0.1
Terschelling	Touristic	49.8	50.1	0.3
Apeldoorn	Large, Centre	53.7	54.1	0.4
's-Hertogenbosch	Large	48.3	48.8	0.4
Gouda	Medium	47.1	47.7	0.5

* Percentage points

4.3 Small municipalities

Small municipalities are municipalities with less than 50,000 inhabitants. In general, the social-cultural capital is higher in this type of municipality, due to a stronger sense of perceived safety and higher levels of social participation.

The group of elected small municipalities has improved its sustainability performance score on average by 1.6 percentage points between 2019-2025, see Table 4.4.

Table 4.4 Developments in total sustainability performance scores (0-100) of elected small municipalities between 2019 and 2025

Small municipality	Sustainability score 2019	Sustainability score 2025	Difference*
Leusden	55.0	58.9	4.0
Rozendaal	52.7	56.5	3.8
Bunnik	51.6	54.1	2.5
Tynaarlo	53.4	55.8	2.4
Dalfsen	54.5	56.9	2.4
Noordenveld	51.8	53.5	1.7
Houten	49.8	51.4	1.6
Schiermonnikoog	46.6	47.8	1.2
Ameland	48.9	50.1	1.1
Heumen	52.9	54.0	1.1
Bloemendaal	53.4	54.5	1.0
Wageningen	55.6	56.2	0.6
Mook en Middelaar	52.5	53.1	0.6
Midden-Delfland	49.8	49.9	0.1
Urk	50.0	49.8	-0.2
Average	51.9	53.5	1.6

* Percentage points

4.4 Mid-sized municipalities

Mid-sized municipalities are municipalities with 50,000 to 100,000 inhabitants. In this type of municipality, the ecological capital generally shows a lower score.

Table 4.5 shows that elected mid-sized municipalities improved their sustainability performance score on average by 1.7 percentage points between 2019 and 2025.

Table 4.5 Developments in total sustainability performance scores (0-100) of elected mid-sized municipalities between 2019 and 2025

Mid-sized municipality	Sustainability score 2019	Sustainability score 2025	Difference*
Doetinchem	47.8	50.8	3.1
Westerkwartier	49.7	52.8	3.1
Heerenveen	48.6	51.3	2.7
Katwijk	49.3	51.7	2.4
Assen	50.5	52.6	2.1
Gooise Meren	48.1	50.0	1.9
Kampen	50.9	52.8	1.8
Hilversum	48.8	50.4	1.6
Deventer	50.0	51.5	1.5
Barneveld	51.7	53.1	1.4
Woerden	50.4	51.8	1.4
Krimpenerwaard	47.8	48.7	0.9
Stichtse Vecht	46.2	47.0	0.7
Amstelveen	50.3	50.9	0.5
Gouda	47.1	47.7	0.5
Average	49.1	50.9	1.7

* Percentage points

4.5 100,000 plus municipalities

100,000 plus municipalities are municipalities with 100,000 inhabitants or more. Related to the effects of urbanisation, employment is clustering in cities. This results in higher scores for the ecological capital. The scores for ecological capital however are generally lower for these bigger, more urban municipalities.

The, for Dutch dimensions, relatively large elected 100,000 plus municipalities show on average an improvement in sustainability performance score of 1.4 percentage points from 2019 to 2025, as shown in Table 4.6.

Table 4.6 Developments in total sustainability performance scores (0-100) of elected 100,000 municipalities plus between 2019 and 2025

100,000 plus municipality	Sustainability score 2019	Sustainability score 2025	Difference*
Leiden	47.6	49.8	2.2
Zwolle	49.4	51.4	2.0
Almere	44.6	46.6	2.0
Arnhem	47.8	49.6	1.9
Utrecht	50.5	52.3	1.8
Groningen	50.5	52.3	1.8
Haarlem	48.1	49.7	1.6
Amsterdam	45.3	47.0	1.6
Nijmegen	52.0	53.4	1.4
Eindhoven	48.8	50.2	1.4
Amersfoort	50.8	52.2	1.4
Ede	53.3	54.2	0.9
Delft	49.5	50.3	0.7
's-Hertogenbosch	48.3	48.8	0.4
Apeldoorn	53.7	54.1	0.4
Average	49.3	50.8	1.4

* Percentage points

4.6 Growth municipalities

'Growth' municipalities have increased their population by more than 5% over the last ten years. These municipalities tend to perform well in terms of economic capital but generally do not achieve notably high scores in ecological or socio-cultural capital.

The elected growth municipalities show an average improvement of 1.6 percentage points over the period 2019-2025, see Table 4.7.

Table 4.7 Developments in total sustainability performance scores (0-100) of elected growth municipalities between 2019 and 2025

Growth municipality	Sustainability score 2019	Sustainability score 2025	Difference*
Leusden	55.0	58.9	4.0
Rozendaal	52.7	56.5	3.8
Bunnik	51.6	54.1	2.5
Dalfsen	54.5	56.9	2.4
Voorschoten	52.3	54.4	2.1
Zwolle	49.4	51.4	2.0
Houten	49.8	51.4	1.6
Nijmegen	52.0	53.4	1.4
Heeze-Leende	53.4	54.6	1.2
Ameland	48.9	50.1	1.1
Bloemendaal	53.4	54.5	1.0
Delft	49.5	50.3	0.7
Wageningen	55.6	56.2	0.6
Midden-Delfland	49.8	49.9	0.1
Urk	50.0	49.8	-0.2
Average	51.9	53.5	1.6

* Percentage points

4.7 Shrink municipalities

Municipalities with a declining population are considered as 'shrinking' municipalities. At least 2% of the population has decreased in the last ten years. Economically and socio-culturally, these municipalities have lower scores. Various reasons, such as higher levels of health problems or lower level of employment, lead to the steady decline of these capitals.

As far as the elected shrink municipalities are concerned, it has been found that their sustainability performance score improved on average by 1.2 percentage points between 2019 and 2025, see Table 4.8.

Table 4.8 Developments in total sustainability performance scores (0-100) of elected shrink municipalities between 2019 and 2025

Shrink municipality	Sustainability score 2019	Sustainability score 2025	Difference*
Berkelland	51.4	53.7	2.2
Brummen	51.3	53.5	2.2
Bergen (NH.)	50.9	53.0	2.1
Meerssen	47.5	49.3	1.8
Voerendaal	48.5	50.3	1.8
Bronckhorst	53.6	55.2	1.6
Westervoort	45.6	47.0	1.4
Roerdalen	45.3	46.7	1.4
Leudal	47.3	48.5	1.2
Valkenburg aan de Geul	50.8	51.8	1.0
Gulpen-Wittem	49.8	50.7	0.9
Stein (L.)	46.0	46.8	0.8
Mook en Middelaar	52.5	53.1	0.6
Laren (NH.)	47.9	47.7	-0.2
Beekdaelen	49.2	48.4	-0.8
Average	49.2	50.4	1.2

* Percentage points

4.8 Residential municipalities

Municipalities classified as 'residential' have a lower availability of jobs compared to the number of working-age residents (age < 60 years). Most residents live in these municipalities but commute elsewhere for employment. As a result, these municipalities tend to score lower on economic capital.

As shown in Table 4.9, the average improvement in the sustainability performance score of elected residential municipalities is 1.9 percentage points over the period 2019-2025.

Table 4.9 Developments in total sustainability performance scores (0-100) of elected residential municipalities between 2019 and 2025

Residential municipality	Sustainability score 2019	Sustainability score 2025	Difference*
Hendrik-Ido-Ambacht	45.2	49.4	4.2
Rozendaal	52.7	56.5	3.8
Landsmeer	46.6	49.6	3.0
Borne	48.4	51.4	3.0
Waterland	48.8	51.3	2.5
Castricum	50.7	52.9	2.2
Voorschoten	52.3	54.4	2.1
Eijsden-Margraten	50.3	52.0	1.7
Waalre	53.2	54.7	1.5
Sint-Michielsgestel	52.0	53.5	1.4
Heumen	52.9	54.0	1.1
Bloemendaal	53.4	54.5	1.0
Wijk bij Duurstede	53.0	53.9	0.9
Mook en Middelaar	52.5	53.1	0.6
Reusel-De Mierden	51.8	51.2	-0.6
Average	50.9	52.8	1.9

* Percentage points

4.9 Work municipalities

Municipalities with more than 14,000 jobs or more jobs than inhabitants are 'work' municipalities. As expected, these municipalities tend to score higher on economic capital is higher. However, their socio-cultural capital is generally lower, partly due to lower performance on indicators such as perceived safety.

The average improvement in the sustainability performance score of the elected work municipalities is 1.5 percentage point in the period 2019-2025, as shown in Table 4.10.

Table 4.10 Developments in total sustainability performance scores (0-100) of elected work municipalities between 2019 and 2025

Work municipality	Sustainability score 2019	Sustainability score 2025	Difference*
Rijssen-Holten	54.3	56.6	2.3
Leiden	47.6	49.8	2.2
Zwolle	49.4	51.4	2.0
Oost Gelre	53.0	54.9	1.9
Oldenzaal	51.5	53.3	1.9
Utrecht	50.5	52.3	1.8
Groningen	50.5	52.3	1.8
Amsterdam	45.3	47.0	1.6
Hilversum	48.8	50.4	1.6
Deventer	50.0	51.5	1.5
Woerden	50.4	51.8	1.4
Nijmegen	52.0	53.4	1.4
Nunspeet	53.5	54.8	1.4
Delft	49.5	50.3	0.7
Ouder-Amstel	49.3	48.5	-0.8
Average	50.4	51.9	1.5

* Percentage points

4.10 Historic municipalities

Municipalities with houses built before 1905 (more than 8%) are designated as 'historic'. In addition, at least one or two areas of houses or landscapes are officially designated as historic or culturally important. On average, these municipalities have lower ecological capital scores, for example due to higher energy consumption.

Table 4.11 presents the 14 best-in-class historic municipalities. Overall, the elected historic municipalities improved on average by 1.8 percentage points since 2019.

Table 4.11 Developments in total sustainability performance scores (0-100) of elected historic municipalities between 2019 and 2025

Historic municipality	Sustainability score 2019	Sustainability score 2025	Difference*
Rheden	49.6	52.8	3.2
Vlieland	49.8	52.7	2.9
Waterland	48.8	51.3	2.5
Molenlanden	46.9	49.4	2.5
Leiden	47.6	49.8	2.2
Kampen	50.9	52.8	1.8
Utrecht	50.5	52.3	1.8
Eijsden-Margraten	50.3	52.0	1.7
Bronckhorst	53.6	55.2	1.6
Amsterdam	45.3	47.0	1.6
Hilversum	48.8	50.4	1.6
Schiermonnikoog	46.6	47.8	1.2
Ameland	48.9	50.1	1.1
Staphorst	53.2	54.3	1.1
Delft	49.5	50.3	0.7
Average	49.4	51.2	1.8

* Percentage points

4.11 New Town municipalities

'New Town' municipalities are the opposite of historical municipalities. More than 40% of the houses were built after 1985. These municipalities tend to have higher scores for health and energy-related indicators. These improvements are not always reflected in higher scores at the capital level. On capital level, these municipalities tend to score higher on the social-cultural and economic capital.

Elected new town municipalities improved their score on average by 1.8 percentage points over the years 2019-2025 (see Table 4.12).

Table 4.12 Developments in total sustainability performance scores (0-100) of elected new town municipalities between 2019 and 2025

New Town municipality	Sustainability score 2019	Sustainability score 2025	Difference*
Overbetuwe	46.0	49.2	3.2
Nijkerk	50.8	54.0	3.2
Eemnes	49.1	52.2	3.1
Culemborg	48.6	51.5	2.9
Tubbergen	51.4	53.8	2.4
IJsselstein	48.5	50.7	2.2
Houten	49.8	51.4	1.6
Woudenberg	53.3	54.8	1.6
Zeewolde	48.6	50.1	1.5
Amersfoort	50.8	52.2	1.4
Harderwijk	50.5	51.7	1.2
Heumen	52.9	54.0	1.1
Aalsmeer	48.9	49.9	1.1
Midden-Delfland	49.8	49.9	0.1
Urk	50.0	49.8	-0.2
Average	49.9	51.7	1.8

* Percentage points

4.12 Centre municipalities

Centre municipalities are defined as those with a substantial city centre—housing more than 15% of the population—or with an above-average score for the availability of municipal facilities. These municipalities tend to have a higher score for the economic capital and a lower score for the socio-cultural capital. They also have lower scores for health-related indicators, while knowledge-related indicators have higher scores due to the presence or proximity of a university.

As shown in Table 4.13, the average improvement between 2019 and 2025 for the centre municipalities is 1.5 percentage points.

Table 4.13 Developments in total sustainability performance scores (0-100) of elected centre municipalities between 2019 and 2025

Centre municipality	Sustainability score 2019	Sustainability score 2025	Difference*
Leiden	47.6	49.8	2.2
Castricum	50.7	52.9	2.2
Zwolle	49.4	51.4	2.0
Gooise Meren	48.1	50.0	1.9
Utrecht	50.5	52.3	1.8
Groningen	50.5	52.3	1.8
Haarlem	48.1	49.7	1.6
Amsterdam	45.3	47.0	1.6
Hilversum	48.8	50.4	1.6
Huizen	50.9	52.3	1.5
Deventer	50.0	51.5	1.5
Nijmegen	52.0	53.4	1.4
Ede	53.3	54.2	0.9
Delft	49.5	50.3	0.7
Apeldoorn	53.7	54.1	0.4
Average	49.9	51.4	1.5

* Percentage points

4.13 Agricultural municipalities

Agricultural municipalities are mainly defined by their land use: 75% of the land is used for agricultural purposes. In general, these municipalities tend to score lower on ecological capital, due to intensive land use and the environmental risks associated with excess nutrients leaching into ground- and surface water. On the socio-cultural level, however, these municipalities typically score higher than average. This is mainly due to a stronger sense of perceived safety and higher levels of social participation, such as volunteering.

Table 4.14 presents the 14 best-in-class agricultural municipalities. Overall, the elected agricultural municipalities improved on average by 2.2 percentage points since 2019.

Table 4.14 Developments in total sustainability performance scores (0-100) of elected agricultural municipalities between 2019 and 2025

Agricultural municipality	Sustainability score 2019	Sustainability score 2025	Difference*
Hof van Twente	51.2	54.7	3.6
Raalte	52.5	55.8	3.3
Eemnes	49.1	52.2	3.1
Voorst	52.1	55.0	2.9
Winterswijk	51.6	54.0	2.5
Bunnik	51.6	54.1	2.5
Tynaarlo	53.4	55.8	2.4
Dalfsen	54.5	56.9	2.4
Dinkelland	53.1	55.4	2.2
Lochem	53.3	55.5	2.1
Oost Gelre	53.0	54.9	1.9
Kampen	50.9	52.8	1.8
Staphorst	53.2	54.3	1.1
Wijk bij Duurstede	53.0	53.9	0.9
Midden-Delfland	49.8	49.9	0.1
Average	52.2	54.3	2.2

* Percentage points

4.14 Green municipalities

Municipalities are considered 'green' if more than 30% of their land area consists of forests or natural terrain. Like agricultural municipalities, green municipalities tend to score higher on socio-cultural capital. Furthermore, these municipalities often score higher on ecological capital because of land use practices that promote biodiversity and safeguard water quality.

The elected green municipalities improved their sustainability score by 2.0 percentage points on average between 2019 and 2025, as can be seen in Table 4.15.

Table 4.15 Developments in total sustainability performance scores (0-100) of elected green municipalities between 2019 and 2025

Green municipality	Sustainability score 2019	Sustainability score 2025	Difference*
Leusden	55.0	58.9	4.0
Rozendaal	52.7	56.5	3.8
Vlieland	49.8	52.7	2.9
Soest	50.8	53.3	2.5
Ermelo	53.0	55.4	2.4
Hellendoorn	52.8	55.2	2.4
Heerde	51.7	53.5	1.8
Hilversum	48.8	50.4	1.6
Waalre	53.2	54.7	1.5
Nunspeet	53.5	54.8	1.4
Schiermonnikoog	46.6	47.8	1.2
Heeze-Leende	53.4	54.6	1.2
Ameland	48.9	50.1	1.1
Bloemendaal	53.4	54.5	1.0
Mook en Middelaar	52.5	53.1	0.6
Average	51.7	53.7	2.0

* Percentage points

4.15 Old industrial municipalities

Municipalities are considered 'old industrial' if more than 53% of the population was employed in industry prior to 1960. These municipalities were historically shaped by industrial activity, and some still experience the (negative) effects of this legacy. Issues such as soil contamination and lower socio-economic status among residents contribute to reduced scores in both ecological and socio-cultural capital. However, not all old industrial municipalities share this fate—some have successfully mitigated these challenges and now achieve high scores in overall sustainability.

Elected old industrial municipalities scored on average 1.8 percentage points higher over the period 2019-2025, as shown in Table 4.16.

Table 4.16 Developments in total sustainability performance scores (0-100) of elected old industrial municipalities between 2019 and 2025

Old industrial municipality	Sustainability score 2019	Sustainability score 2025	Difference*
Oisterwijk	50.6	53.7	3.1
Borne	48.4	51.4	3.0
Culemborg	48.6	51.5	2.9
Hellendoorn	52.8	55.2	2.4
Rijssen-Holten	54.3	56.6	2.3
Losser	51.1	53.3	2.2
Oldenzaal	51.5	53.3	1.9
Waalre	53.2	54.7	1.5
Bergeijk	51.0	52.5	1.5
Haaksbergen	52.3	53.8	1.5
Hattem	49.4	50.5	1.1
Putten	52.1	53.1	1.0
Best	49.5	50.2	0.7
Bladel	52.3	53.1	0.7
Wierden	52.9	53.6	0.7
Average	51.3	53.1	1.8

* Percentage points

4.16 Touristic municipalities

To be classified as a 'touristic' municipality, more than 11% of businesses must be involved in tourism or 25% of the population must be employed in tourism. Touristic municipalities often depend on the touristic sector for their economic position, resulting in lower scores for the economic capital.

The sustainability performance score of the elected touristic municipalities has improved on average by 1.8 percentage points between 2019 and 2025.

Table 4.17 Developments in total sustainability performance scores (0-100) of elected touristic municipalities between 2019 and 2025

Touristic municipality	Sustainability score 2019	Sustainability score 2025	Difference*
Steenwijkerland	50.5	53.7	3.1
Vlieland	49.8	52.7	2.9
Waterland	48.8	51.3	2.5
Leiden	47.6	49.8	2.2
Westerveld	49.7	51.9	2.2
Bergen (NH.)	50.9	53.0	2.1
Groningen	50.5	52.3	1.8
Hilvarenbeek	52.1	53.9	1.8
Eijsden-Margraten	50.3	52.0	1.7
Amsterdam	45.3	47.0	1.6
Bergeijk	51.0	52.5	1.5
Schiermonnikoog	46.6	47.8	1.2
Ameland	48.9	50.1	1.1
Mook en Middelaar	52.5	53.1	0.6
Terschelling	49.8	50.1	0.3
Average	49.6	51.4	1.8

* Percentage points

5 Performance of elected municipalities in terms of their CO_2 emission scores

This chapter describes the performance of the elected municipalities in terms of CO_2 emissions. Although these emissions are included as an indicator in the ecological capital, this chapter highlights these emissions as an element of particular interest, because green bonds focus specifically on financing projects that reduce CO_2 emissions and sustainability bonds cover a broader range of sustainability goals, including but not limited to CO_2 emissions. The Green Bond Principles (GBP) seek to support issuers in financing environmentally sound and sustainable projects that foster a net-zero emissions economy and protect the environment. Sustainability bonds are bonds where the proceeds will be exclusively applied to finance or re-finance a combination of both green and social projects.

5.1 Developments of CO_2 emissions of elected municipalities

In recent years, Dutch municipalities have made concrete commitments to reduce CO_2 emissions as part of national and international climate goals. Many of these efforts are aligned with the Dutch Climate Agreement (Klimaatakkoord), which aims to cut greenhouse gas emissions by at least 49% by 2030, compared to 1990 levels. Municipalities play a key role in this transition, particularly in areas such as sustainable mobility, energy-efficient buildings, local energy generation, and the development of heat transition plans (Transitievisies Warmte). Through the Association of Dutch Municipalities (VNG), municipalities have collectively agreed to take responsibility for implementing local climate policies, including the Regional Energy Strategies (RES) and the transition to natural gas-free neighbourhoods. Many municipalities have also set their own, more ambitious climate targets and have introduced local measures such as CO_2-neutral municipal operations, subsidies for home insulation, and support for solar and wind energy projects.

Data on the CO_2 emissions of each municipality are available on the web portal of the Dutch Emissions Authority. This authority calculates the CO_2 emissions every five years, including the two most recent years. At this moment, data are available for 1990-2015 in a five-year interval, supplemented by the four most recent years in

their database 2019, 2020, 2021 and 2022. In this impact report, the reduction over the two most recent years has been used. This section reports on CO_2 emission reductions expressed as percentages, rather than calculated sustainability scores.

As shown in Table 5.1, the elected municipalities achieved a CO_2 emission reduction of 37.6% between 1990-2022 and 35.8% between 2010-2022. In contrast, the other group of municipalities realised smaller reductions over the same periods – just 0.2% and 16.7%, respectively. However, the difference between both groups narrows considerably when focusing on the most recent years (2021-2022). During this period, the elected municipalities reduced their CO_2 emissions by 7.6% compared to an 8.1% reduction in the other group. In this period, following the Russian invasion of Ukraine, gas prices had skyrocketed dramatically to record levels influencing gas consumption. Such a big external factor affects all municipalities, making differences in implemented policies between municipalities less visible temporarily.

Table 5.1 Developments of CO_2 emissions in different time periods of the elected municipalities and the total group of municipalities

Considered group of municipalities	1990-2022	2010-2022	2021-2022
Elected (114)	-37.6%	-35.8%	-7.6%
Others	-0.2%	-16.7%	-8.1%
Total (342)	-9.8%	-20.9%	-8.0%

Table 5.2 shows that four of the elected municipalities reduced their CO_2 emissions by more than 15% between 2021 – 2022 The most significant decrease was observed in Midden-Delfland. The sharp rise in natural gas prices in 2022 led to a substantial drop in gas consumption, resulting in a significant reduction in gas consumption and therefore CO_2 emissions. In contrast, Zeewolde was the only municipalities to record an increase in CO_2 emissions during this period.

The changes in CO_2 emissions over the last two years for all elected municipalities are given in Annex B.

Table 5.2 Ten elected municipalities with the largest (first two columns) and smallest decrease (or largest increase; last two columns) in CO2 emissions between 2021 and 2022

Elected municipality	Emission change between measuring years 2021 and 2022	Elected municipality	Emission change between measuring years 2021 and 2022
Midden-Delfland	-19.6	Zeewolde	3.9
Reusel-De Mierden	-17.7	Hattem	0.0
Bloemendaal	-16.9	Bunnik	-0.9
Tubbergen	-16.4	Schiermonnikoog	-1.8
Delft	-14.4	Bergen (NH.)	-2.4
Haarlem	-14.3	Ermelo	-2.6
Houten	-13.6	Nunspeet	-2.9
Katwijk	-13.3	Waterland	-3.0
Hof van Twente	-12.8	Arnhem	-3.1
Voorschoten	-12.5	Eindhoven	-3.5

6 SDG scores

In the previous 2019 framework reports, a methodology was introduced to measure the progress towards the United Nations Sustainable Development Goals (SDGs), adopted in 2015. For many organisations, especially banks and pension funds, showing the societal impact of their activities in terms of SDG contribution has become increasingly important. Since 2015, banks and pension funds have been actively involved in developing the so-called 'taxonomy on Sustainable Development Investments (SDIs)' which aims to translate the SDGs into investable opportunities from the perspective of asset owners[19].

A detailed description of the methodology used to calculate the SDG scores can be found in the Methodology report 2025[20]. In essence, the elements of the sustainability performance scores are aggregated in a manner that aligns with the official definitions and structure of the SDGs.

[19] European Commission. (n.d.). EU Taxonomy for sustainable activities. Retrieved June 6, 2025, from https://finance.ec.europa.eu/sustainable-finance/tools-and-standards/eu-taxonomy-sustainable-activities_en

[20] Het PON & Telos. (2025). *BNG Sustainability bonds method report 2025.* www.hetpon-telos.nl/methodreport2025

6.1 Progress of the elected municipalities towards the SDGs

A comparison over the period 2019-2025 shows that the performance of the elected municipalities has improved for 11 of the 15 SDGs (SDG 1, 5, 7, 8, 9, 10, 12, 13, 14, 15 and 16). The largest improvement was achieved for SDG 7 Affordable and Clean Energy (15.4 percentage points), which reflects the effort and investments that have been made towards reducing energy consumption and the transformation towards more sustainable energy sources. This SDG not only shows the greatest improvement, but with a score of 61.7, it also holds the highest score among all SDGs. The second largest improvement was seen in SDG 1: No Poverty with an increase of 8.6 percentage points.

However, for four other SDGs the scores decreased between 2019 and 2025. The largest decreases were observed for SDG 11: Sustainable Cities and Communities (4.2 percentage points) and SDG 3: Good Health and Wellbeing (3.9 percentage points).

Both SDG 14: Life below Water and SDG 10: Reduced Inequalities stand out to their relatively low scores of 40.1 and 40.2, respectively. This indicates that these topics require special attention. Fortunately, both SDGs showed improvement between 2019 and 2025. The results per SDG over the years are listed in Table 6.1.

As can be seen in Table 6.1, SDG 6: Clean Water and Sanitation and SDG 17: Partnerships for the Goals are not included, as they could not be measured due to a lack of data or because they are not relevant at the level of municipalities.

Table 6.1 SDG scores (0-100) for the group of elected and the total group of municipalities

SDG	Group	2019	2020	2021	2022	2023	2024	2025	Difference* 2019-2025
1. No Poverty	Elected	47.5	50.1	53.8	54.3	56.4	56.1	56.1	8.6
	Total	42.7	45.6	49.0	49.4	51.6	51.3	51.3	8.6
2. Zero Hunger	Elected	54.5	54.3	53.9	53.2	52.9	52.9	52.9	-1.6
	Total	54.1	53.9	53.5	52.6	52.2	52.2	52.2	-1.9
3. Good Health and Well-being	Elected	53.6	53.1	53.2	50.9	49.9	49.7	49.7	-3.9
	Total	51.2	50.5	50.5	47.8	46.7	46.4	46.4	-4.8
4. Quality Education	Elected	55.8	57.2	57.1	54.6	55.0	55.2	55.2	-0.6
	Total	52.7	54.1	53.8	51.6	52.0	52.1	52.1	-0.6
5. Gender Equality	Elected	51.0	52.3	53.2	54.5	53.9	54.0	54.1	3.0
	Total	49.6	51.6	51.8	52.6	52.7	52.8	52.9	3.2
7. Affordable and Clean Energy	Elected	46.3	52.5	51.1	59.5	61.7	61.7	61.7	15.4
	Total	44.7	50.9	49.4	58.3	60.5	60.6	60.6	15.9
8. Decent Work and Economic Growth	Elected	49.3	46.0	49.4	53.4	53.8	53.2	53.2	4.0
	Total	48.1	44.8	48.5	52.4	52.9	52.5	52.5	4.4
9. Industry, Innovation and Infrastructure	Elected	42.2	45.5	46.5	46.6	46.4	45.4	45.2	3.2
	Total	40.7	43.7	44.5	44.9	45.2	44.0	43.5	3.4
10. Reduced Inequalities	Elected	36.5	35.7	35.7	40.2	40.2	40.2	40.2	3.7
	Total	37.2	36.7	36.7	41.2	41.2	41.2	41.2	4.0
11. Sustainable Cities and Communities	Elected	52.5	49.9	48.6	49.5	48.2	48.3	48.3	-4.2
	Total	51.3	48.9	47.6	48.5	47.4	47.4	47.4	-3.8
12. Responsible Consumption and Production	Elected	51.7	50.0	51.4	53.7	53.8	53.8	53.8	2.2
	Total	49.1	48.0	49.6	52.0	52.2	52.2	52.2	3.2
13. Climate Action	Elected	48.3	50.1	50.2	50.1	50.8	51.1	51.1	2.8
	Total	47.1	48.8	48.9	48.9	49.6	49.8	49.8	2.7
14. Life below Water	Elected	37.9	38.7	39.2	40.1	40.1	40.1	40.1	2.3
	Total	35.7	36.5	36.9	38.1	38.1	38.1	38.1	2.4
15. Life on Land	Elected	47.8	48.3	48.1	49.4	49.5	49.5	49.5	1.7
	Total	44.0	44.5	44.4	45.5	45.6	45.6	45.6	1.6
16. Peace, Justice and Strong Institutions	Elected	54.5	56.3	57.7	55.0	54.9	54.9	54.9	0.4
	Total	50.5	52.8	54.5	51.6	51.4	51.3	51.3	0.8

*Percentage points

6.2 Differences between the elected and the total group of municipalities on the SDGs

For most SDGs, the group of elected municipalities developed in the same way as the total group of municipalities over the 2019-2025 period. There are two SDGS for which the difference is worth mentioning. For SDG 3: Good Health and Well-being the score of the group elected municipalities declined less strongly than for the total group (-3.9 vs. -4.8 percentage points). However, for SDG 10: Responsible Consumption and Production, the elected group improved less strongly than the total group (2.2 vs. 3.2 percentage points). Furthermore, the same SDGs show relatively high and low scores for both groups.

Even though both groups show mostly similar trends, the performance of the group of elected municipalities deviates from the total group of municipalities. The group of elected municipalities outperforms the total group of municipalities for 14 out of the 15 measured SDGs in 2025. The largest difference in the 2025 scores can be found for SDG1: No Poverty, where the elected group scores 4.8 percentage points higher than the total group of municipalities. This difference is second largest for SDG 15: Life on Land (3.8 percentage points), followed by SDG 16: Peace, Justice and Strong Institutions (3.6 percentage). For SDG 10: Reduced Inequalities the elected municipalities score 1.0 percentage points lower in 2025 than the total group.

More information about the method of analysis on the SDGs can be found in the 2025 methodology report for municipalities[21].

[21] Het PON & Telos. (2025). *BNG Sustainability bonds method report 2025.* www.hetpon-telos.nl/methodreport2025

7 Discussion and overview of the results of the 2019-2025 assessment period

The elected municipalities continue to outperform the total group of municipalities, by 2.5 percentage points (52.1 vs. 49.6). Both groups of municipalities show an improvement in the overall score between 2019 and 2025: the elected group improved by 1.7 percentage points vs. 1.9 by the total group. The scores of all three underlying capitals (People, Planet and Profit) developed in a similar way for both groups. The largest improvement occurred for the economic capital by 3.6 (the elected group) and 3.8 percentage points (the total group). The socio-cultural capital decreased by 1.3 for both groups.

Municipalities' scores fluctuate from year to year, although some major differences between municipalities are of a structural nature. When looking at the top 10 elected municipalities with the largest improvement in sustainability score, the average improvement was 3.5 percentage points – with a range from 4.2 to 3.1. Five of the elected municipalities show a decrease in sustainability score, ranging from 0.8 to 0.2.

A closer look at the CO_2 emissions shows that the elected municipalities achieved a CO_2 emission reduction of 37.6% between 1990-2022 and 35.8% between 2010-2022. In contrast, the other group of municipalities realised smaller reductions over the same periods – just 0.2% and 16.7%, respectively. However, the difference between both groups narrows considerably when focusing on the most recent years (2021-2022). During this period, the elected municipalities reduced their CO_2 emissions by 7.6% compared to an 8.1% reduction in the other group. In this period, following the Russian invasion of Ukraine, gas prices had skyrocketed dramatically to record levels influencing gas consumption. Such a big external factor affects all municipalities, making differences in implemented policies between municipalities less visible temporarily.

A comparison over the period 2019-2025 shows that the performance of the elected municipalities has improved for 11 of the 15 SDGs (SDG 1, 5, 7, 8, 9, 10, 12, 13, 14, 15 and 16). The largest improvement was achieved for SDG 7 Affordable and Clean Energy (15.4 percentage points) and SDG 1: No Poverty (8.6 percentage points). The largest decreases were observed for SDG 11: Sustainable Cities and Communities

(4.2 percentage points) and SDG 3: Good Health and Wellbeing (3.9 percentage points). These improvements and declines per SDG are more or less similar for both groups of municipalities. When comparing the 2025 scores, the elected municipalities still outperform the total group for 14 out of the 15 measured goals.

It is not always the municipality with the highest score in a given category that improves its sustainability performance score the most in the following year. The advantage of a high sustainability performance score can turn into a (temporary) disadvantage. However, the differences in position on a scoring list and the extend of improvement or deterioration from year to year provide relevant incentives for municipalities to better understand their position, learn from each other, reduce vulnerabilities and develop new approaches to existing and emerging challenges. Impact reporting of sustainability bonds stimulates elected and other municipalities to invest bond proceeds and other resources in the most effective operational and innovative structural activities to improve sustainability.

Annex A: Overview of the differences in total sustainability performance scores (0-100) in 2019 and 2025 for all 114 elected municipalities

Elected municipality	Total sustainability score 2019	Total sustainability score 2025	Difference 2019-2025*
Hendrik-Ido-Ambacht	45.2	49.4	4.2
Leusden	55.0	58.9	4.0
Rozendaal	52.7	56.5	3.8
Hof van Twente	51.2	54.7	3.6
Raalte	52.5	55.8	3.3
Overbetuwe	46.0	49.2	3.2
Nijkerk	50.8	54.0	3.2
Rheden	49.6	52.8	3.2
Steenwijkerland	50.5	53.7	3.1
Eemnes	49.1	52.2	3.1
Oisterwijk	50.6	53.7	3.1
Doetinchem	47.8	50.8	3.1
Westerkwartier	49.7	52.8	3.1
Landsmeer	46.6	49.6	3.0
Borne	48.4	51.4	3.0
Culemborg	48.6	51.5	2.9
Voorst	52.1	55.0	2.9
Vlieland	49.8	52.7	2.9
Heerenveen	48.6	51.3	2.7
Soest	50.8	53.3	2.5
Winterswijk	51.6	54.0	2.5
Waterland	48.8	51.3	2.5
Bunnik	51.6	54.1	2.5
Molenlanden	46.9	49.4	2.5
Tynaarlo	53.4	55.8	2.4
Katwijk	49.3	51.7	2.4
Tubbergen	51.4	53.8	2.4
Dalfsen	54.5	56.9	2.4

Elected municipality	Total sustainability score 2019	Total sustainability score 2025	Difference 2019-2025*
Ermelo	53.0	55.4	2.4
Hellendoorn	52.8	55.2	2.4
Rijssen-Holten	54.3	56.6	2.3
Berkelland	51.4	53.7	2.2
Dinkelland	53.1	55.4	2.2
IJsselstein	48.5	50.7	2.2
Leiden	47.6	49.8	2.2
Westerveld	49.7	51.9	2.2
Brummen	51.3	53.5	2.2
Castricum	50.7	52.9	2.2
Losser	51.1	53.3	2.2
Bergen (NH.)	50.9	53.0	2.1
Assen	50.5	52.6	2.1
Lochem	53.3	55.5	2.1
Voorschoten	52.3	54.4	2.1
Zwolle	49.4	51.4	2.0
Almere	44.6	46.6	2.0
Oost Gelre	53.0	54.9	1.9
Arnhem	47.8	49.6	1.9
Oldenzaal	51.5	53.3	1.9
Gooise Meren	48.1	50.0	1.9
Kampen	50.9	52.8	1.8
Meerssen	47.5	49.3	1.8
Utrecht (gemeente)	50.5	52.3	1.8
Voerendaal	48.5	50.3	1.8
Groningen (gemeente)	50.5	52.3	1.8
Hilvarenbeek	52.1	53.9	1.8
Heerde	51.7	53.5	1.8
Eijsden-Margraten	50.3	52.0	1.7
Noordenveld	51.8	53.5	1.7
Houten	49.8	51.4	1.6
Haarlem	48.1	49.7	1.6
Bronckhorst	53.6	55.2	1.6
Amsterdam	45.3	47.0	1.6
Hilversum	48.8	50.4	1.6
Woudenberg	53.3	54.8	1.6
Zeewolde	48.6	50.1	1.5
Waalre	53.2	54.7	1.5

Elected municipality	Total sustainability score 2019	Total sustainability score 2025	Difference 2019-2025*
Bergeijk	51.0	52.5	1.5
Huizen	50.9	52.3	1.5
Deventer	50.0	51.5	1.5
Haaksbergen	52.3	53.8	1.5
Barneveld	51.7	53.1	1.4
Sint-Michielsgestel	52.0	53.5	1.4
Woerden	50.4	51.8	1.4
Westervoort	45.6	47.0	1.4
Nijmegen	52.0	53.4	1.4
Eindhoven	48.8	50.2	1.4
Amersfoort	50.8	52.2	1.4
Roerdalen	45.3	46.7	1.4
Nunspeet	53.5	54.8	1.4
Schiermonnikoog	46.6	47.8	1.2
Heeze-Leende	53.4	54.6	1.2
Harderwijk	50.5	51.7	1.2
Leudal	47.3	48.5	1.2
Ameland	48.9	50.1	1.1
Hattem	49.4	50.5	1.1
Heumen	52.9	54.0	1.1
Staphorst	53.2	54.3	1.1
Aalsmeer	48.9	49.9	1.1
Bloemendaal	53.4	54.5	1.0
Putten	52.1	53.1	1.0
Valkenburg aan de Geul	50.8	51.8	1.0
Gulpen-Wittem	49.8	50.7	0.9
Ede	53.3	54.2	0.9
Krimpenerwaard	47.8	48.7	0.9
Wijk bij Duurstede	53.0	53.9	0.9
Stein (L.)	46.0	46.8	0.8
Best	49.5	50.2	0.7
Delft	49.5	50.3	0.7
Bladel	52.3	53.1	0.7
Stichtse Vecht	46.2	47.0	0.7
Wierden	52.9	53.6	0.7
Wageningen	55.6	56.2	0.6
Mook en Middelaar	52.5	53.1	0.6
Amstelveen	50.3	50.9	0.5

Elected municipality	Total sustainability score 2019	Total sustainability score 2025	Difference 2019-2025*
Gouda	47.1	47.7	0.5
's-Hertogenbosch	48.3	48.8	0.4
Apeldoorn	53.7	54.1	0.4
Terschelling	49.8	50.1	0.3
Midden-Delfland	49.8	49.9	0.1
Urk	50.0	49.8	-0.2
Laren (NH.)	47.9	47.7	-0.2
Reusel-De Mierden	51.8	51.2	-0.6
Ouder-Amstel	49.3	48.5	-0.8
Beekdaelen	49.2	48.4	-0.8

*Percentage points

Annex B: Overview of the changes in CO_2 emissions in 2021-2022 for all elected municipalities

Elected municipality	Typology	% Difference 2021-2022
Midden-Delfland	Small, Agricultural, Growth, New town	-19.6
Reusel-De Mierden	Residential	-17.7
Bloemendaal	Small, Green, Growth, Residential	-16.9
Tubbergen	New town	-16.4
Delft	Large, Centre, Growth, Historic, Work	-14.4
Haarlem	Large, Centre	-14.3
Houten	Small, Growth, New town	-13.6
Katwijk	Medium	-13.3
Hof van Twente	Agricultural	-12.8
Voorschoten	Growth, Residential	-12.5
Meerssen	Shrink	-12.4
Bladel	Former industrial	-12.3
Landsmeer	Residential	-12.3
Utrecht (gemeente)	Large, Centre, Historic, Work	-12.0
Wijk bij Duurstede	Agricultural, Residential	-12.0
Leudal	Shrink	-11.7
Gouda	Medium	-11.6
Dinkelland	Agricultural	-11.6
IJsselstein	New town	-11.3
Oost Gelre	Agricultural, Work	-11.3
Hilvarenbeek	Touristic	-11.3
Kampen	Medium, Agricultural, Historic	-11.0
Assen	Medium	-11.0
Oldenzaal	Former industrial, Work	-10.9
Winterswijk	Agricultural	-10.9
Stein (L.)	Shrink	-10.8
Bergeijk	Former industrial, Touristic	-10.7
Beekdaelen	Shrink	-10.5
Roerdalen	Shrink	-10.4
Leiden	Large, Centre, Historic, Touristic, Work	-10.2
Nijmegen	Large, Centre, Growth, Work	-10.1

Elected municipality	Typology	% Difference 2021-2022
Raalte	Agricultural	-10.0
Ameland	Small, Green, Growth, Historic, Touristic	-10.0
Terschelling	Touristic	-9.8
Aalsmeer	New town	-9.7
Losser	Former industrial	-9.6
Amstelveen	Medium	-9.6
Brummen	Shrink	-9.4
Urk	Small, Growth, New town	-9.4
Groningen (gemeente)	Large, Centre, Touristic, Work	-9.3
Vlieland	Green, Historic, Touristic	-9.2
Nijkerk	New town	-9.1
Tynaarlo	Small, Agricultural	-9.0
Sint-Michielsgestel	Residential	-9.0
Leusden	Small, Green, Growth	-9.0
Noordenveld	Small	-8.9
Wierden	Former industrial	-8.8
Wageningen	Small, Growth	-8.8
Voorst	Agricultural	-8.6
Westerkwartier	Medium	-8.6
Woerden	Medium, Work	-8.6
Heumen	Small, New town, Residential	-8.6
Heerenveen	Medium	-8.6
Hilversum	Medium, Centre, Green, Historic, Work	-8.5
Steenwijkerland	Touristic	-8.5
Putten	Former industrial	-8.5
Hendrik-Ido-Ambacht	Residential	-8.3
's-Hertogenbosch	Large	-8.3
Voerendaal	Shrink	-8.2
Barneveld	Medium	-8.2
Oisterwijk	Former industrial	-8.2
Mook en Middelaar	Small, Green, Residential, Shrink, Touristic	-8.1
Deventer	Medium, Centre, Work	-8.0
Krimpenerwaard	Medium	-7.8
Doetinchem	Medium	-7.7
Heerde	Green	-7.6
Waalre	Former industrial, Green, Residential	-7.6
Soest	Green	-7.6
Harderwijk	New town	-7.6

Elected municipality	Typology	% Difference 2021-2022
Amersfoort	Large, New town	-7.6
Best	Former industrial	-7.5
Castricum	Centre, Residential	-7.4
Dalfsen	Small, Agricultural, Growth	-7.4
Rheden	Historic	-7.3
Lochem	Agricultural	-7.2
Westervoort	Shrink	-7.2
Huizen	Centre	-7.0
Overbetuwe	New town	-6.9
Bronckhorst	Historic, Shrink	-6.8
Haaksbergen	Former industrial	-6.8
Zwolle	Large, Centre, Growth, Work	-6.5
Culemborg	Former industrial, New town	-6.5
Gulpen-Wittem	Shrink	-6.5
Valkenburg aan de Geul	Shrink	-6.4
Heeze-Leende	Green, Growth	-6.4
Ede	Large, Centre	-6.2
Eijsden-Margraten	Historic, Residential, Touristic	-6.1
Westerveld	Touristic	-6.0
Gooise Meren	Medium, Centre	-5.9
Rozendaal	Small, Green, Growth, Residential	-5.8
Staphorst	Agricultural, Historic	-5.5
Woudenberg	New town	-5.4
Rijssen-Holten	Former industrial, Work	-5.3
Borne	Former industrial, Residential	-5.0
Laren (NH.)	Shrink	-4.7
Eemnes	Agricultural, New town	-4.5
Hellendoorn	Former industrial, Green	-4.4
Stichtse Vecht	Medium	-4.4
Amsterdam	Large, Centre, Historic, Touristic, Work	-4.4
Berkelland	Shrink	-4.3
Almere	Large	-4.1
Ouder-Amstel	Work	-3.9
Apeldoorn	Large, Centre	-3.5
Molenlanden	Historic	-3.5
Eindhoven	Large	-3.5
Arnhem	Large	-3.1
Waterland	Historic, Residential, Touristic	-3.0

Elected municipality	Typology	% Difference 2021-2022
Nunspeet	Green, Work	-2.9
Ermelo	Green	-2.6
Bergen (NH.)	Shrink, Touristic	-2.4
Schiermonnikoog	Small, Green, Historic, Touristic	-1.8
Bunnik	Small, Agricultural, Growth	-0.9
Hattem	Former industrial	0.0
Zeewolde	New town	3.9

Annex C: Description of indicators used for this framework

Adjustments in indicator set

Adjustments to the dataset and framework can occur on an annual basis. Changes in data availability, new scientific evidence and policy changes are examples of reasons for reviewing or adjusting the framework. As the data sets should be comparable across reporting years, adjustments are reconstructed for the previous years.

In terms of stocks, one change compared to last year is that the stock 'Knowledge' has been removed. The indicators 'Capacity of higher education' and 'Share of highly educated residents' have been moved to the stock 'Competitiveness'.

Within the dataset used for this report, three different types of changes were implemented. Some indicators have been added, some have been removed from the analysis and some have been changed in definition. An overview of the adjustments is described below.

Added indicators

- The indicator 3 – 30 – 300 has been added to the stock 'Nature and landscape'.
- The indicator 'Public transport accessibility' has been added to the stock 'Infrastructure & mobility'.
- For the stock 'Housing', the indicators 'Housing expenditure ratio' and 'Rental burden' have been added.
- The indicator 'Drug offences' has been added to the stock 'Safety'.

Changed indicators

- The indicators '10-6 risk contour', 'Risk of flooding' and 'Light pollution' from the stock 'Annoyance & external safety' have a new definition as the data sources and calculation methods have been reviewed and improved.
- For the indicator 'Soil sealing' from the stock 'Soil', the data source has been altered.
- The definition of the indicator 'Gross labour participation' from the stock 'Labour' has been revised. Previously the indicator focused on the net employment rate. The definition of the indicator 'Work incapacity' has been revised as well.
- Within the stock 'Economic participation', the definitions of the indicators 'Low-income population', 'Problematic debts' and 'Financial buffer' have been adjusted in line with definition updates from official institutions.
- Within the stock 'Education', the indicator 'Final exam results core subjects' has been adjusted to include exam results of all education levels instead of only pre-vocational secondary education.
- The indicator 'Sufficient physical activity' from the stock 'Health' has been adjusted as last year the indicator focused on insufficient physical activity rather than sufficient. Within this stock, the indicator 'Healthcare costs' has been revised as well due to new insights. The definition of the indicator 'Protected natural area' has been revised to exclude aquatic natural areas.
- The calculation method for the indicator 'Accessibility of business parks' from the stock 'Infrastructure and mobility' has been revised.

Removed indicators

- The indicator ‘Distance to public transport (bus, tram, metro)’ has been removed from the stock ‘Infrastructure & mobility’. This indicator has been replaced by ‘Public transport accessibility’ due to new insights.
- The indicator ‘Municipal monuments’ has been removed from the stock ‘Arts & culture’ as the data was not available.
- The indicator ‘Debt restructuring’ has been removed from the stock ‘Economic participation’ due to poor data quality.
- The indicators ‘Hospital quality’ and ‘Medicine use’ have been removed from the stock ‘Health’ due to new insights and poor data availability.
- The indicators ‘Business closures’ and ‘Starting companies’ have been removed from the stock ‘Competitiveness’ as the data was not available.
- The indicators ‘High-medium Tech’ has been removed from the framework and was previously placed within the stock ‘Knowledge’ due to new insights.
- The indicator ‘Business park stock’ has been removed from the stock ‘Spatial location conditions’ due to poor data quality.
- The indicators ‘Solar energy’ and ‘Wind energy’ have been removed from the stock ‘Energy’ due to new insights.
- The indicators ‘Red list species’ and ‘Species diversity’ have been removed from the stock ‘Nature and landscape’ due to poor data availability.
- The indicator ‘Salinisation’ has been removed from the stock ‘Soil’ due to new insights.

An overview of all the capitals, stocks and indicators can be found in Table C.1.

Table C.1 All capitals. the underlying stocks and underlying indicators used in the 2025 framework.

Capital	Stock	Indicator	Description	Unit	Aggregation
Ecology	Air	Ammonia emissions	The average ammonia emission per hectare into the air.	kg/ha	Municipality
Ecology	Air	CO_2 emissions	The average carbon dioxide (CO_2) emissions per capita into the air.	kg/inhabitant	Municipality
Ecology	Air	Methane emissions	The average methane emission per hectare into the air.	kg/ha	Municipality
Ecology	Air	Nitrogen oxides (Nox) emissions	The average emission of nitrogen oxides (expressed as NO2) per capita into the air.	kg/inhabitant	Municipality
Ecology	Air	Nitrogen oxides concentration	The average concentration of nitrogen in the air.	µg/m^3	Surface area
Ecology	Air	NMVOC emissions	The average emission of volatile organic compounds (VOCs) per inhabitant into the air.	kg/inhabitant	Municipality
Ecology	Air	Ozone concentration	The average concentration of ozone in the air.	µg/m^3	Surface area
Ecology	Air	Particulate matter (PM2.5) concentration	The average concentration of particulate matter (PM2.5) in the air.	µg/m^3	Surface area
Ecology	Air	Particulate matter PM2.5 emissions	The average particulate matter (PM2.5) emissions per capita from the sectors 'Consumers', 'Transport', and 'Trade, Services and Government' released into the air.	kg/inhabitant	Municipality
Ecology	Annoyance & external safety	10-6 risk contour	The percentage of land area that falls	Percentage	Surface area

Capital	Stock	Indicator	Description	Unit	Aggregation
			within a 10-6 risk contour.		
Ecology	Annoyance & external safety	Heat stress	The annual average temperature difference caused by the heat island effect.	Degrees Celcius	Surface area
Ecology	Annoyance & external safety	Light pollution	The average amount of light emission at night.	$nW/cm^2/sr$	Surface area
Ecology	Annoyance & external safety	Noise pollution	Percentage of land area exposed to a noise level of 55 dB or higher.	Percentage	Surface area
Ecology	Annoyance & external safety	Pluvial flood nuisance	The average maximum water depth that can occur at a given location due to intense rainfall (140 mm of rainfall in 2 hours. These showers occur on average once every 1,000 years at a given location under the current climate).	Centimetre	Surface area
Ecology	Annoyance & external safety	Risk of flooding	The risk of flooding, caused by the sea, rivers, or precipitation, weighted by the number of inhabitants in each administrative area.	Score	Surface area
Ecology	Energy	CO_2 emissions mobility	The average CO_2 emissions from the transport sector, excluding electricity consumption for transport (fossil fuels), per car.	Tonnes CO_2/car	Municipality
Ecology	Energy	Electricity consumption businesses	The average electricity consumption of businesses,	kWh/employee	Municipality

Capital	Stock	Indicator	Description	Unit	Aggregation
			calculated per employee.		
Ecology	Energy	Electricity Consumption households	The average electricity consumption of households.	kWh	Municipality
Ecology	Energy	Energy label dwellings	The percentage of labelled dwellings that have an energy label of B or higher.	Percentage	Municipality
Ecology	Energy	Energy label non-residential buildings	The percentage of non-residential buildings that have an energy label of B or higher. Non-residential buildings are all structures that do not have a residential purpose, such as offices, schools, factories, shops, and healthcare institutions.	Percentage	Municipality
Ecology	Energy	Gas consumption businesses	The average gas consumption of businesses, calculated per employee.	m^3/employee	Municipality
Ecology	Energy	Gas consumption households	The average gas consumption per household.	m^3	Municipality
Ecology	Energy	Renewable energy	Percentage of known renewable energy consumption, including renewable heat, solar power, and energy consumption on motorways.	Percentage	Municipality
Ecology	Nature and landscape	3 - 30 - 300	The 3-30-300 guideline by Professor Cecil Konijnendijk	Score (1-5)	Municipaltiy

Capital	Stock	Indicator	Description	Unit	Aggregation
			promotes a greener living environment. According to this guideline, there should be at least 3 trees visible from each dwelling, 30% canopy cover in each neighbourhood, and a maximum distance of 300 meters to the nearest green space. This score represents the rating for this indicator.		
Ecology	Nature and landscape	Protected natural area	The percentage of the area designated as protected nature, including NNN, Natura 2000, and national parks.	Percentage	Surface area
Ecology	Nature and landscape	Public low greenery	Percentage of public space covered by low greenery, excluding agricultural areas.	Percentage	Municipality
Ecology	Nature and landscape	Public trees	Percentage of public space that is covered with trees, excluding agricultural areas.	Percentage	Municipality
Ecology	Resources & waste	Bulky residual household waste	The average weight of non-separated collected residual waste per inhabitant, expressed in kilograms. Non-separated residual waste includes waste that is too large or too heavy to be collected in the same manner as household residual waste.	kg/inhabitant	Municipality

Capital	Stock	Indicator	Description	Unit	Aggregation
Ecology	Resources & waste	Fine residual household waste	The average weight of fine residual household waste per inhabitant in kilograms.	kg/inhabitant	Municipality
Ecology	Resources & waste	Separation of bulky household waste	The percentage of bulky household waste that is separated.	Percentage	Municipality
Ecology	Resources & waste	Separation of fine household waste	Percentage of fine household waste that has been successfully separated.	Percentage	Municipality
Ecology	Resources & waste	Total household waste	The average amount of household waste per capita in kilograms.	kg/inhabitant	Municipality
Ecology	Soil	Nitrogen deposition	The 95th percentile of nitrogen deposition.	mol/ha/year	Surface area
Ecology	Soil	Soil sealing	The percentage of the surface that is sealed.	Percentage	Surface area
Ecology	Soil	Soil subsidence	The percentage of the surface experiencing subsidence greater than 2 mm per year.	Percentage	Surface area
Ecology	Water	Fish stock	The percentage of water bodies that are rated at least good in quality.	Percentage	Water bodies
Ecology	Water	Macrofauna	The percentage of water bodies that are rated as at least good quality.	Percentage	Water bodies
Ecology	Water	Nitrogen emissions to water	The average nitrogen emission to surface water, expressed per hectare of the administrative area.	kg/ha	Water bodies
Ecology	Water	Other substances	The percentage of water bodies that are rated at least as good in quality.	Percentage	Water bodies

Capital	Stock	Indicator	Description	Unit	Aggregation
Ecology	Water	Phosphorus emissions to water	The average phosphorus emission to surface water per hectare of the administrative area.	kg/ha	Water bodies
Ecology	Water	Physio-chemical quality	The percentage of water bodies with a physio-chemical quality rated as at least good.	Percentage	Water bodies
Ecology	Water	Priority substances	Percentage of water bodies that are rated at least good in quality.	Percentage	Water bodies
Ecology	Water	Water flora	The percentage of water bodies that are rated as at least good quality.	Percentage	Water bodies
Economy	Competitiveness	Capacity of higher education	The percentage of the population that is pursuing a study at university or higher professional education level.	Percentage	Municipality
Economy	Competitiveness	Gross regional product	Gross Domestic Product per capita. Municipalities have received the figures from the COROP region due to the lack of data at the municipal level.	Euro	COROP
Economy	Competitiveness	Share of Highly Educated Residents	Share of highly educated population (15-75 years).	Percentage	Municipality
Economy	Infrastructure & mobility	Accessibility of business parks	Multimodal accessibility of business parks, focusing on parking facilities, access via rail, and access via water.	Score	Business parks

Capital	Stock	Indicator	Description	Unit	Aggregation
Economy	Infrastructure & mobility	Bicycle environment	A score that reflects the perceived bicycle environment, based on both survey data and objective factors.	Score	Municipality
Economy	Infrastructure & mobility	Charging stations	The number of (semi-)public charging stations per 1,000 vehicles.	Number per 1,000 cars	Municipality
Economy	Infrastructure & mobility	Distance to main road	Average distance to the nearest main road.	Kilometre	Municipality
Economy	Infrastructure & mobility	Distance to train station	Average distance to a train station.	Kilometre	Municipality
Economy	Infrastructure & mobility	Electric business vehicles	Percentage of electric business cars.	Percentage	Municipality
Economy	Infrastructure & mobility	Privately owned electric vehicles	Percentage of electric privately owned vehicles (electric, plug in hybrid or full hybrid).	Percentage	Municipality
Economy	Infrastructure & mobility	Public transport accessibility	The percentage of the population that has access to a bus, metro, tram, ferry, or train within 700 meters, with these modes of transport operating at least twice per hour on weekdays.	Percentage	Surface area
Economy	Infrastructure & mobility	Traffic congestion	Traffic congestion measured in minutes per year per kilometre on national and provincial roads. Municipalities receive a score for the COROP.	min/year/km road	COROP
Economy	Labour	Demographic pressure	The ratio of the number of individuals aged 0 to 20 years	Percentage	Municipality

Capital	Stock	Indicator	Description	Unit	Aggregation
			and those aged 65 years or older, compared to the number of individuals in the so-called 'productive' age group of 20 to 65 years.		
Economy	Labour	Employment opportunities	The number of available jobs in relation to the workforce.	Ratio	Municipality
Economy	Labour	Gross labour participation	The percentage of the labour force, including both employed and unemployed individuals, relative to the total population, which includes both the labour and non-labour force.	Percentage	Municipality
Economy	Labour	Unemployment	The percentage of the unemployed workforce relative to the total workforce (employed and unemployed) in the age group of 15 to 75 years.	Percentage	Municipality
Economy	Labour	Work incapacity	Percentage of the labour force that receives benefits under the Disability Insurance Act (WAO) or benefits under the Return to Work (Partially Disabled Persons) Regulations (WGA) under the Work and Income according to Labour Capacity Act (WIA).	Percentage	Municipality

Capital	Stock	Indicator	Description	Unit	Aggregation
Economy	Labour	Youth unemployment	The unemployment rate of young people aged between 15 and 25 years.	Percentage	Municipality
Economy	Spatial location conditions	Deprecated business parks	Percentage of deprecated business parks compared to the total (gross) area of business parks.	Percentage	Business parks
Economy	Spatial location conditions	Net-to-gross ratio of business parks	The ratio of business floor area to the allocated land area of the business park.	Percentage	Business parks
Economy	Spatial location conditions	Vacancy rate of offices	The percentage of offices that are currently vacant.	Percentage	Municipality
Economy	Spatial location conditions	Vacancy rate of shops	The percentage of retail spaces that are currently vacant.	Percentage	Municipality
Socio-cultural	Arts & culture	Distance to library	Average distance to a library.	Kilometre	Municipality
Socio-cultural	Arts & culture	Distance to museums	Average distance to a museum.	Kilometre	Municipality
Socio-cultural	Arts & culture	Distance to performing arts venue	Average distance to a facility for performing arts.	Kilometre	Municipality
Socio-cultural	Arts & culture	National monuments	Number of national monuments per 1,000 inhabitants.	Number per 1,000 inhabitants	Municipality
Socio-cultural	Arts & culture	Protected historic townscapes	Designated protected historic town and village sites.	Count	Surface area
Socio-cultural	Economic participation	Disposable household income	Average disposable income per household, excluding students.	1,000 Euro	Municipality
Socio-cultural	Economic participation	Financial buffer	Percentage of households with a sufficient financial buffer, taking into account the size of the households.	Percentage	Municipality

Capital	Stock	Indicator	Description	Unit	Aggregation
Socio-cultural	Economic participation	Financial struggle	The percentage of individuals aged 18 and older who are experiencing financial difficulties.	Percentage	Municipality
Socio-cultural	Economic participation	Low-income population	The percentage of households that do not have sufficient income and wealth to fully participate in society according to the NIBUD standard.	Percentage	Municipality
Socio-cultural	Economic participation	Problematic debts	At least one person in the household meets at least one of the criteria set by CBS at the reference date of the reporting year regarding debts (see: https://dashboards.cbs.nl/v5/SchuldenproblematiekInBeeld/).	Percentage	Municipality
Socio-cultural	Economic participation	Social-assistance benefits in labour force	The percentage of the labour force receiving social-assistance benefits under the Participation Act.	Percentage	Municipality
Socio-cultural	Education	Distance to primary school	Average distanceto the closest elementary school.	Kilometre	Municipality
Socio-cultural	Education	Distance to secondary education	Average distance to a school for secondary education.	Kilometre	Municipality
Socio-cultural	Education	Distance to secundary vocational college	Average distance to vocational college.	Kilometre	Municipality
Socio-cultural	Education	Final exam results core subjects	The average final examination mark for the subjects Dutch, English and Mathematics	Grade	School

Capital	Stock	Indicator	Description	Unit	Aggregation
Socio-cultural	Education	No basic qualification	The percentage of the population (aged 15-75) without a basic qualification.	Percentage	Municipality
Socio-cultural	Education	School dropout rate	The percentage of early school leavers (vsv) in relation to the number of students enrolled at the beginning of the school year. VSV individuals are young people aged 12 to 23 who leave education without a basic qualification, such as a havo or vwo diploma, or at least an mbo-2 diploma.	Percentage	Municipality
Socio-cultural	Health	Activity-friendly environment	The exercise-friendly environment assesses public spaces with a score ranging from 0 to 100 based on the opportunities for people to engage in sports and physical activities.	Score	Municipality
Socio-cultural	Health	Distance to General Practioner's practice	Average distance to a general practitioner.	Kilometre	Municipality
Socio-cultural	Health	Distance to hospital	Average distance to a hospital.	Kilometre	Municipality
Socio-cultural	Health	Healthcare costs	Percentage of residents with healthcare costs higher than the average.	Percentage	Municipality
Socio-cultural	Health	Life expectancy	The expected life expectancy in years for a person aged 0, based on the assumption that	Year	Municipality

Capital	Stock	Indicator	Description	Unit	Aggregation
			mortality rates will remain constant in the future for the entire population of men and women. A four-year average is applied.		
Socio-cultural	Health	Long-term ill and limited	The percentage of individuals aged 18 and older who report having a long-term illness and indicate being limited due to health problems.	Percentage	Municipality
Socio-cultural	Health	Psychological complaints	The percentage of individuals with psychological complaints scoring 60 or lower on the Mental Health Inventory (MHI). These figures are based on the 'Mental Health Inventory 5', also known as 'MHI-5'.	Percentage	Municipality
Socio-cultural	Health	Risky behaviour	Average percentage of excessive alcohol consumption, smokers, and severe obesity (including cigarettes and, from 2020, e-cigarettes).	Percentage	Municipality
Socio-cultural	Health	Self-rated health	The percentage of individuals aged 18 and over who respond 'very good' or 'good' to the question regarding their general health status.	Percentage	Municipality
Socio-cultural	Health	Stress	The percentage of individuals aged 18 and over who have	Percentage	Municipality

Capital	Stock	Indicator	Description	Unit	Aggregation
			experienced (very) high levels of stress in the past four weeks.		
Socio-cultural	Health	Sufficient physical activity	The percentage of individuals aged 18 and older who meet the physical activity guidelines.	Percentage	Municipality
Socio-cultural	Health	Vaccination rate	The percentage of two-year-old children who are vaccinated.	Percentage	Municipality
Socio-cultural	Housing	Affordable housing (owner-occupied)	The percentage of dwellings considered affordable. The affordability threshold is set at 4.5 times the gross median income of the relevant year.	Percentage	Municipality
Socio-cultural	Housing	Housing expenditure ratio	The average percentage of disposable household income spent on housing costs.	Percentage	Municipality
Socio-cultural	Housing	Rental burden	The average net housing expenditures of tenants, calculated as the rent minus the rent allowance.	Euro	Municipality
Socio-cultural	Housing	Satisfaction with dwelling	The percentage of private households that are very satisfied or satisfied with their current dwelling.	Percentage	Municipality
Socio-cultural	Housing	Vacancy rate of dwellings	The percentage of dwellings that are vacant. Dwellings are considered vacant if they consume no more gas and/or electricity than 10 percent of the consumption of	Percentage	Municipality

Capital	Stock	Indicator	Description	Unit	Aggregation
			comparable occupied dwellings during a calendar year. This applies only to dwellings that were vacant at both the reference point and one year prior. For these dwellings, such high energy consumption is unlikely, unlike for dwellings that are temporarily vacant.		
Socio-cultural	Political participation	Trust in institutions	The percentage of the population aged 15 and older that has trust in three key institutions: the House of Representatives, the police, and the judges.	Percentage	Municipality
Socio-cultural	Political participation	Turnout House of Representatives elections	The percentage of registered voters who participated in the House of Representatives elections in the municipalities.	Percentage	Municipality
Socio-cultural	Political participation	Turnout municipal council elections	The percentage of eligible voters who participated in the municipal council elections.	Percentage	Municipality
Socio-cultural	Residential environment	Distance to daily groceries and provisions	Average distance to a supermarket or store for daily groceries and provisions.	Kilometre	Municipality
Socio-cultural	Residential environment	Noise nuisance neighbours	The percentage of the population experiencing noise nuisance from neighbours.	Percentage	Municipality

Capital	Stock	Indicator	Description	Unit	Aggregation
Socio-cultural	Residential environment	Noise nuisance traffic	The percentage of people experiencing noise nuisance from road traffic, aircraft, and/or train services.	Percentage	Municipality
Socio-cultural	Residential environment	Satisfaction with living environment	The percentage of private households that report being very satisfied or satisfied with their current living environment.	Percentage	Municipality
Socio-cultural	Safety	Domestic violence	The number of reported cases of domestic violence per 100,000 inhabitants. This includes child abuse, violence against parents, (ex-)partner violence, elder abuse (for individuals over 65 years old), and other forms of domestic violence.	Number per 100,000 inhabitants	Municipality
Socio-cultural	Safety	Drug offences	The number of registered drug offences per 1,000 inhabitants.	Number per 1,000 inhabitants	Municipality
Socio-cultural	Safety	Perceived unsafety	Percentage of residents who feel unsafe sometimes or often.	Percentage	Municipality and police teams
Socio-cultural	Safety	Property crimes	The number of property crimes per 1,000 inhabitants.	Number per 1,000 inhabitants	Municipality
Socio-cultural	Safety	Referrals to Halt	The number of referrals to Halt per 1,000 inhabitants aged 12 to 17 years.	Number per 10,000 inhabitants	Municipality
Socio-cultural	Safety	Traffic safety	The number of traffic accidents per kilometer of road.	Accidents/km road	Municipality

Capital	Stock	Indicator	Description	Unit	Aggregation
Socio-cultural	Safety	Vandalism	The number of crimes of vandalism registered by the police per 1,000 inhabitants.	Number per 1,000 inhabitants	Municipality
Socio-cultural	Safety	Violent and sexual crimes	The number of registered violent and sexual crimes per 1,000 inhabitants.	Number per 1,000 inhabitants	Municipality
Socio-cultural	Social participation	Loneliness	The percentage of individuals aged 18 and older who feel (very) lonely.	Percentage	Municipality
Socio-cultural	Social participation	Social cohesion	A score that indicates the level of social cohesion within a region.	Score	Municipality and police teams
Socio-cultural	Social participation	Social relations	The percentage of individuals aged 15 and older who, on average, have contact with family, friends, or neighbours at least once a week.	Percentage	Municipality
Socio-cultural	Social participation	Trust in others	The percentage of individuals aged 15 and older who agree with the statement that most people are generally trustworthy, also known as generalized trust.	Percentage	Municipality
Socio-cultural	Social participation	Volunteering	The percentage of individuals aged 18 and over who engage in volunteering.	Percentage	Municipality