Performance Report of Dutch Municipalities Sustainability Bond 2021

November 2022

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SDG performance report of Dutch municipalities

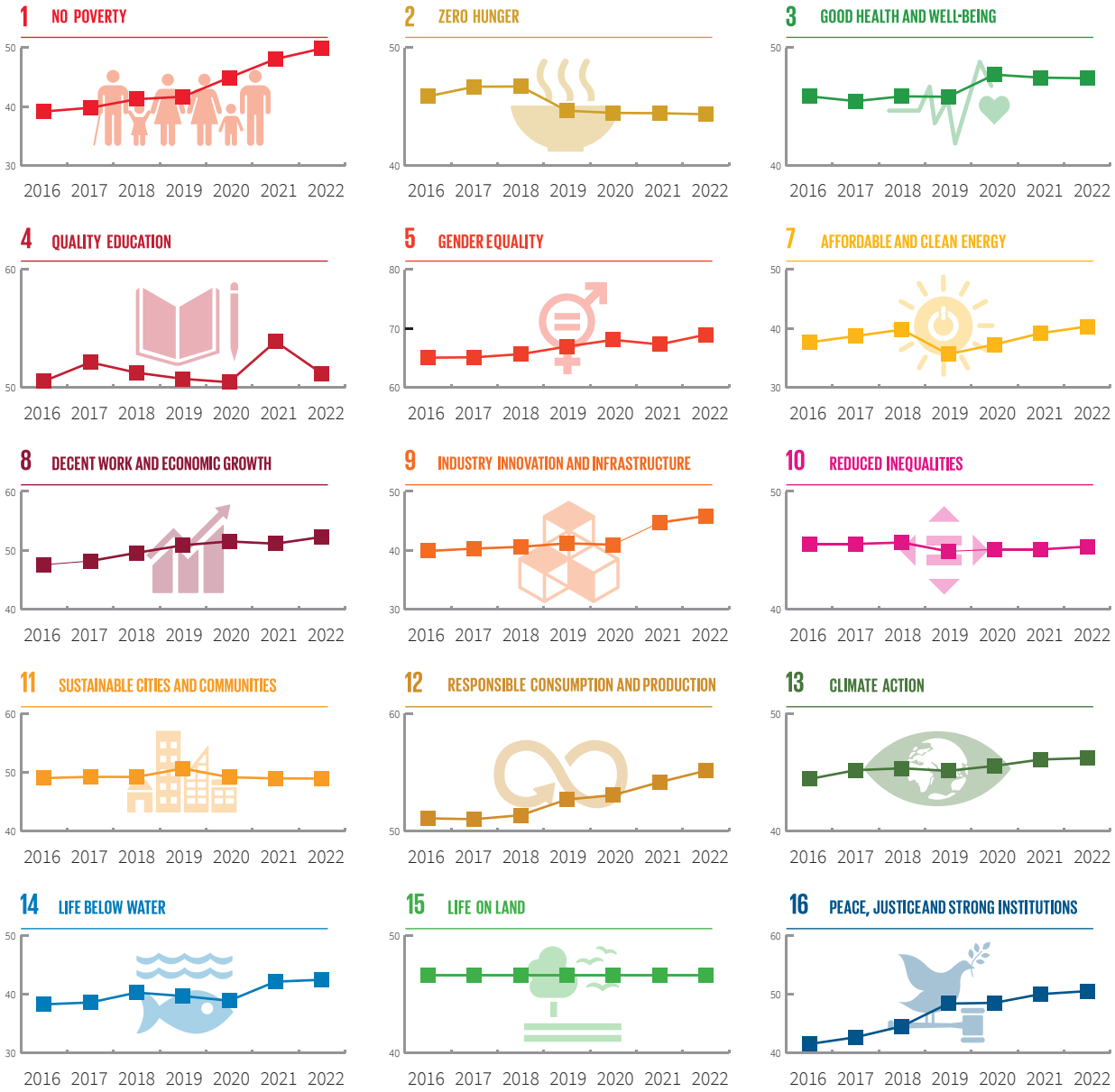
In this report, Het PON & Telos presents a newly developed framework to measure the sustainable development of municipalities along the Sustainable Development Goals of the UN. The SDGs are based on decades of work by countries and the United Nations (UN) and prominently became part of the sustainability agenda in 2030.

In the figure below, results of the 2022 framework can be found. The SDGs are scaled from 0 to 100, higher values represent better performance, lower values represent worse performance.

The present elaborations of the Sustainable Development Goals (SDGs) for the municipalities in the Netherlands teach us that the various goals in the municipality score very diverse.
For example, we see that the goals relating to gender equality, responsible consumption and production and decent work and economic growth score fairly well.
On the other hand, we see a lower score for the goals related to life below water, affordable and clean energy and zero hunger.
Then there are a number of goals that score about average; good health and wellbeing, sustainable cities and communities and no poverty.

The municipalities are mainly responsible for policy directly related to their inhabitants. The municipal board decides over public greenery, social housing, several forms of healthcare (mental healthcare amongst others), the construction of (public) buildings and infrastructure. Therefore municipalities play a crucial and important role in the well-being and liveability of the Netherlands.

In the figure below, results of the development over the years per SDG can be found. The SDGs are scaled from 0 to 100, higher values represent better performance, lower values represent worse performance. The scales in the figures below are related to the actual numbers. This means that the scales are not equal in the presentation of all the SDG figures.



There is a positive development for a number of SDGs:

SDG 16: Peace, Justice and Strong Institutions, SDG 1: No Poverty, SDG 9: Industry, Innovation and Infrastructure, SDG 12: Responsible Consumption and Production, SDG 8: 8. Decent Work and Economic Growth and SDG 5: Gender equality.

On the other hand, we also see a negative of stable development for a number of SDGs:

SDG 2: Zero hunger, SDG 10: Reduced Inequalities, SDG 11: Sustainable Cities and Communities, SDG 15: Life on land and SDG 4: Quality Education.

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1 Introduction

1.1 The role of municipalities

As of March 2022, the Netherlands counts 344 municipalities, varying amongst other characteristics, in size, population, landscape and history. As one of three layers of our public administration (House of Thorbecke), they are closest to the day-to-day lives of Dutch inhabitants. Their municipalities main responsibility is policy directly related to their inhabitants.[1] The municipal board decides over public greenery, social housing, several forms of healthcare (mental healthcare amongst others), the construction of (public) buildings and infrastructure. In addition to the implementation of their own policy, municipalities are responsible for implementing national policies, as well as enforcing public order and safety, maintaining social services and employment opportunities, promoting economic prosperity and good healthcare (healthcare at home, care for the elderly etc.). In short, municipalities are for a large part responsible for the day-to-day business of the Dutch inhabitants, and hence play a crucial and important role in the well-being and liveability of the Netherlands.

1.2 Contemporary challenges for Dutch municipalities

The Netherlands is currently (2022) coping with a 'polycrisis'[2]. A situation in which several complex challenges are coming together; what is referred to as a perfect storm. Those challenges include a transition towards sustainable energy, paired with rising energy prices to the geopolitical movements, an asylum crisis, also a result of ongoing geopolitical tensions, both in Europe as internationally. Furthermore, there is a shortage of affordable housing, resulting in a housing market that is increasingly geared towards the higher social classes, increasing the already growing gap between the 'haves' and 'have-nots'[3] . On top of that, the Netherlands are coping with extreme weather patterns; very dry summers and wet winters, resulting heat and drought related issues like heat stress. The societal debate on these challenges also faces its own challenges due an increasingly polarized society and a hardening debate.

That means that municipalities are currently dealing with ways to provide adequate shelter for people who are seeking asylum, whilst making sure that inhabitants are still able to pay their energy bills and parallel transitioning towards sustainable energy solutions etc. Simultaneously, they are searching for available space to build affordable housing, competing with the search for suitable areas for sustainable energy and natural area expansion, whilst being responsible for the financial distribution of national allowances. In short: there are no shortages of challenges for the local Dutch public administration.

[1] Rijksoverheid. 2022. Voluntary National Review on the Sustainable Development Goals. Ministerie van Buitenlandse zaken. Den Haag.
[2] Rotman, J. (2022). Er zijn zware jaren in aantocht, dus moet de overheid hard ingrijpen. Trouw.
[3] Hoff, S., Vrooman, C., Iedema, J., Boelhouwer, J., & Kullberg, J. (2021). Verschil in Nederland 2014-2020; Zes sociale klassen en hun visies op samenleving en politiek.

1.3 The role of municipalities in climate policy

Municipalities play a crucial role in the implementation of the Dutch climate accord. Based on the accord, municipalities got a substantial number of tasks on top over their normal responsibilities. Those tasks include (not exhaustive): drawing up a regional energy strategy with other municipalities, supporting agricultural businesses, supporting sustainable transportation and develop plans accordingly, tackle food waste, increase the natural area in municipalities etc. In total, the Board of Public Administration (Raad voor Openbaar Bestuur (ROB)[4] noted that the intensified tasks in the accord would require about 14-17 extra fte per municipality. Note that, if accounting for municipality size, that means about 86-100 for G4-municipalities, 39-43 for G40, 17-19 for average sized municipalities and 8-9 for smaller ones. On top of this, municipalities cope with additional material costs, mainly for research, according to the ROB.[5] This poses challenges, in terms of capacity and financial means of municipalities, in ensuring that their responsibilities regarding the climate accord are upheld.

1.4 A newly developed framework

In this report, het PON & Telos presents a newly developed framework to measure the sustainable development of municipalities along the Sustainable Development Goals of the UN.

1.4.1 Sustainable development

Sustainable development of municipalities used to be measured using the PON & Telos-method, based on the in 1987 published report 'Our Common Future' by the Brundtland Commission and the World Commission on Environment and Development. In that report, sustainable development is defined as follows: '*Sustainable development is development that meets the needs of the present without compromising the ability of future generations to meet their own needs.*' The PON & Telos adopted that approach, and distinguished three requirements that needed to be met:

- There must be simultaneous improvement in the economic, ecological and socio-cultural capitals. Improvement of one capital must not occur at the expense of one or both other capitals.
- The development must be capable of being maintained for future generations: problems must not be passed on to the future.
- The development must also be capable of being maintained at a global level, in other words: there must be no passing on of problems to other areas. Our development must not occur at the expense of those in other regions or other countries.

By adopting this integral approach, PON & Telos explicitly choose to take a broad perspective on sustainable development. The concept has both a strategic dimension (the longer term), and a normative dimension (responsibility for various tiers of government, geographical scales and future generations).

[4] Felix, A. E. (2020). Uitvoeringskosten van het Klimaatakkoord voor decentrale overheden in 2022-2030. GR142/eindrapport.(Dutch).
[5] Ibid.

1.4.2 Sustainable Development Goals

As of today, there are several ways to measure and define sustainable development. One that has been gathering international attention and is being used by a variety of institutions, are the Sustainable Development Goals SDGs. The SDGs are based on decades of work by countries and the United Nations (UN) and prominently became part of the sustainability agenda in 2030. The 2030 Agenda for Sustainable Development, adopted by all United Nations Member States in 2015, provides a shared blueprint for peace and prosperity for people and the planet, now and into the future. At its heart are the 17 Sustainable Development Goals (SDGs), which are an urgent call for action by all countries - developed and developing - in a global partnership. They recognize that ending poverty and other deprivations must go together with strategies that improve health and education, reduce inequality, and spur economic growth – all while tackling climate change and working to preserve our oceans and forests.

The SDGs were also adopted by the Association for Dutch Municipalities (Vereniging voor Nederlandse Gemeenten (VNG), who are actively urging Dutch Municipalities (in their Gemeenten4GlobalGoals campaign) to adopt the SDGs in their local agenda's, believing that "local governments are key agents in the new development agenda. Especially Goal 11 […] occupies a central position within the everyday practices of municipalities. However, all of the goals are – to a certain extent- local goals, which means that local governments can contribute to each and every one of them."[6]

It is in this light that BNG bank asked PON & Telos to develop a method for measuring the sustainable development of Dutch municipalities along the SDGs.

1.5 Set-up of this report

In the next chapters, the outcome of the study is presented. In chapter 2 we will take an in-depth look at the SDGs and its goals, targets and indicators. In chapter 3 we will discuss the operationalization. The results of the analysis are presented in chapter 4. Chapter 5 contains the results of the Use of Proceeds categories, followed by an overview of the COFOG-analysis outcomes in chapter 6. Finally, a concise conclusion will be drawn in chapter 7.

[6] VNG. (n.d.). Sustainable development goals. Retrieved October 26, 2022, from https://www.vng-international.nl/sustainable-development-goals

2 Sustainable Development Goals

2.1 About the SDGs

The SDGs have a rich history. Starting in June 1992, 178 countries adapted the so-called Agenda 21, consisting of a comprehensive plan of action to build a global partnership for sustainable development. In the same year, The Commission on Sustainable Development (CSD) was created to ensure effective follow-up of UNCED, to monitor and report on implementation of the agreements at the local, national, regional and international levels. Marking the millennium, Member States adopted the Millennium Development Goals in 2000, consisting of 8 specific goals to reduce poverty. Some years later, after reaffirming the countries commitment to poverty eradication and environmental protection, Member States decided on the development of a global set of sustainable goals in 2012. The first presentation and adaptation of the 17 SDGs found place in 2015. Today, the Division for Sustainable Development Goals (DSDG) in the United Nations Department of Economic and Social Affairs (UNDESA) provides substantive support and capacity-building for the SDGs and their related thematic issues, including water, energy, climate, oceans, urbanization, transport, science and technology. In order to make the 2030 Agenda a reality, broad ownership of the SDGs must translate into a strong commitment by all stakeholders to implement the global goals.[7] Below, we will briefly discuss each goal.

[7] United Nations. (n.d.). The 17 goals | sustainable development. United Nations. Available at: https://SDG's.un.org/goals (Accessed: October 26, 2022).

2.2 Goals, targets and indicators

1. No poverty

SDG 1 is aimed at reducing poverty in all its forms. Meaning poverty in financial terms, as well as the impact of poverty on human lives. In 2020, 3% of the Dutch people lived in a household with an income below the low-income threshold. Although the number of households living below the poverty line has been decreasing of the past few years, the number of homeless people is rising. The Netherlands might, generally speaking, be a prosperous country, not all sections of the society benefit for that prosperity equally.

The indicators used to measure this are: Household capital, Government assistance, Disposable income, Poor households, Long term debts, Health insurance defaulters, Children in poverty.

2. End hunger, achieve food security and improved nutrition and promote sustainable agriculture

Undernourishment in the Netherlands is most prominent among the elderly. In a 2014 report, Kok and Scholte[8] estimated that one in 5 elderly living in nursing homes is undernourished. As a country with a very high cattle density and intensive agricultural practices, the Netherlands have large task at hand towards sustainable forms of agriculture. The National Review on the Sustainable Development Goals shows that circular agriculture is closely linked to the restoration of nature and biodiversity (SDGs 14 and 15) and ensuring a health food system for all (SDGs 2, 3 and 12). Although the Netherlands generally scores well on this goal, organic production is still small compared to other European countries. The main challenge is nitrogen deposition in the environment, directly leading to a poor score on SDG 15.[9]

The indicators used to measure this are: Biological agriculture, Distance to daily groceries and provisions and Unhealthy food suppliers.

3. Good health and well-being

Compared to other countries, the Dutch healthcare is well organised. The overall perceived health of Dutch inhabitants above 18 is quite high (roughly 79%). Looking at SDG 3 from a wider perspective, the National review notes that there are three challenges the Netherlands are facing. Health inequality between people with high and low socioeconomic status. The increase in mental health problems due to the pandemic; roughly 63%[10] of the Dutch inhabitants above 12 not feeling psychologically unwell. The last challenge is posed by new forms of diseases due to climate change. The Netherlands is also coping with challenges around suitable and affordable housing.

[8] Kok, L., & Scholte, R. (2014). Ondervoeding onderschat: De kosten van ondervoeding en het rendement van medische voeding. SEO-rapport, (2014-11).
[9] Rijksoverheid. 2022. Voluntary National Review on the Sustainable Development Goals. Ministerie van Buitenlandse zaken. Den Haag.
[10] RIVM. (n.d.). Kwartaalonderzoek Jongeren. RIVM. Retrieved October 28, 2022, from https://www.rivm.nl/gezondheidsonderzoek-covid-19/kwartaalonderzoek-jongeren

The indicators used to measure this are: Chronical illness, Life expectancy, Perceived health, Suicides, Mental healthcare costs, Loneliness, Quality of hospitals, Waiting list nursery homes, Exercise-friendly environment, Youth care, Overweight, Drugs, Substance use, Insufficient exercise and Mental healthcare costs.

4. Ensure inclusive and equitable quality of education and promote lifelong learning opportunities for all

Sufficient education is important for people of all ages, in all stages of life. Ranging from primary education to lifelong learning programs. Education ensures that people have the proper skills to functions in knowledge intensive society.[11] In the Netherlands, the overall satisfaction of primary and secondary school is high and the number of students who leave school has been declining over the past years (from 8,5% in 2013 to 7,2% in 2022). However, we might do well on lifelong learning internationally, but not all inhabitants of the Netherlands can benefit from the possibilities. Some parts of society are left behind.[12] This especially accounts for the beforementioned 'have-nots'.

The indicators used to measure this are: Satisfaction with elementary school, Satisfaction with secondary education, Graduation without delay, Early school leavers, Education level, Distance to elementary school, Distance to secondary school and Distance to vocational college.

5. Achieve gender equality and empower all women and girls

There are some high scores on SDG 5, but there is still a way to go on achieving equality for women and girls. We still see a noticeable difference in favour of men on economic independence, as well as the pay differential between women and men. We all see a noticeable difference in representation in public administration.

The indicators used to measure this are: Gender inequality in violent crimes, Gender inequality in property crimes, Gender inequality among councillors, Gender inequality among mayors / aldermen, Gender inequality in labour participation, Gender inequality in income, Gender inequality in life expectancy, Gender inequality in self-reliance and Gender inequality in mental health costs.

6. Ensure availability and sustainable management of water and sanitation for all

Although the quality of and the accessibility to water is generally well maintained, the Netherlands is coping with severe drought and water quality issues. The once wet delta has become increasingly dry due to the way the Netherlands regulate water, resulting in drinking water companies warning for supply shortages in the near future. Water quality has been slightly improving, but as the National Review notes, it will be a tough task to meet the EU requirements.

[11] SDG Nederland. (2022). DE 17 SDGs. SDG Nederland. Retrieved October 26, 2022, from https://www.sdgnederland.nl/de-17-sdgs/

[12] Rijksoverheid. 2022. Voluntary National Review on the Sustainable Development Goals. Ministerie van Buitenlandse zaken. Den Haag.

There are no sufficient indicators to measure this goal so there is no impact measurement in the total analysis for this goal.

7. Ensure access to affordable, reliable, sustainable and modern energy for all

To reduce the dependence on fossil fuels, innovation and usage of new technologies regarding sustainable energy is an important step. The current (2022) geopolitical tensions and war in Ukraine have made the need for action even more urgent. We have seen a steady increase in the amount of renewable energy, but affordability is becoming a concern. Many households are currently coping with high energy bills and the energy poverty is increasing. We have seen an increase in households that pay 10% (or more) of their income on energy bills in 2022.

The indicators used to measure this are: High energy quote, High energy burden, Gas consumption households, Electricity consumption households, Gas consumption industry, Electricity consumption industry, Wind energy, Solar energy, Renewable energy, Energy label and Energy label utility buildings.

8. Promote sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all

Economic growth is only sustainable when accounted for the sustainable and responsible use of materials, capital and employment and when profit and income is equally divided between civilians and companies. Equally divided shares, as mentioned earlier, is rising challenge for the Netherlands and the pandemic has only exacerbated the divide between haves and have-nots.[13][14]

The indicators used to measure this are: Unemployment rate, Labour force potential, Demographic pressure, Employment opportunities, Empty offices, Empty stores, Potential business parks, Deprecated business parks and Gross regional product.

9. Build resilient infrastructure, promote inclusive and sustainable industrialization and foster innovation

The physical infrastructure in the Netherlands is highly developed. Mobility and infrastructure enable people to move around, for example to and from work, to transport goods, keep in touch with each other and pursue activities in their leisure time. However, this all has detrimental effects on society and the environment: people get stuck in traffic jams, road safety decreases and pressure on the environment increases. The Netherlands is not doing well on infrastructure and transport. Especially the pressure on the environment and the already busy roads is high and the transition towards electric transport relatively low

[13] Bavel, B. van. (2021). Door de coronacrisis Wordt de Kloof tussen arm en Rijk Weer groter. Universiteit Utrecht. Retrieved October 28, 2022, from https://www.uu.nl/in-de-media/door-de-coronacrisis-wordt-de-kloof-tussen-arm-en-rijk-weer-groter

[14] Hoff, S., Vrooman, C., Iedema, J., Boelhouwer, J., & Kullberg, J. (2021). Verschil in Nederland 2014-2020; Zes sociale klassen en hun visies op samenleving en politiek.

(roughly 2% in 7 years). The outbreak of coronavirus and the subsequent measures had a clear impact on mobility in 2020 and 2021.

The indicators used to measure this are: Privately owned electric vehicles, Fossil free vehicles, Charging stations, Perceived bicycle environment, Distance to public transport (bus, tram, metro), Distance to train station, Distance to main road, Traffic jams, Accessibility business parks, Employment in high and medium tech sector, Starting companies and Fiberglass connection.

10. Reduce inequality within and among countries

This goal is aimed at the inequality between countries, but is also aimed at the social cohesion within countries that is detrimental to the functioning of society. It is important that everyone has equal opportunities to take part in and make use of the social infrastructure.[15] Reducing inequality is also crucial to ensure fair transitions in the challenging the Netherlands are facing. The trust in the (national) government is however historically low and in recent years, people have been spending less time with family and friends and/or doing less voluntary work.[16] And where income inequality is a challenge for the Netherlands, wealth inequality is especially unequally divided.

The indicators used to measure this are: Gini index, Income inequality based on lineage And Income inequality self-employed vs. salaried employment.

11. Make cities and human settlements inclusive, safe, resilient and sustainable

Affordable housing is one of the aspects on which people choose where to live and a dynamic housing market is important to starters and movers. The Netherlands is however coping with a shortage in affordable housing. Due to the shortage, houses might be built on places that prove to be unfit for the longer term.[17] Inclusiveness is a challenge the Netherlands faces throughout the SDGs.

The indicators used to measure this are: Satisfaction with local shops, Satisfaction with home, Satisfaction with living conditions, Noise hindrance by neighbours, Noise hindrance by roads, Affordable rental housing, Affordable owned-housing, Shortages in housing, Empty homes, Participation in association, Volunteers, Social relations, Family-life satisfaction, Trust in others and Social cohesion.

12. Ensure sustainable consumption and production patterns

Producing and consuming sustainably, whilst accounting for the preciousness of raw materials is key to lower the pressure on our environment and limit our dependence on those raw materials. The Netherlands aims to be a fully circular economy by 2050 to prevent the depletion of raw materials and energy supply security risks. The Netherlands is doing relatively well on the separation of waste, and the ability to recycle. The amount of waste,

[15] SDG Nederland. (2022). DE 17 SDG's. SDG Nederland. Retrieved October 26, 2022, from https://www.sdgnederland.nl/de-17-sdgs/
[16] Rijksoverheid. 2022. Voluntary National Review on the Sustainable Development Goals. Ministerie van Buitenlandse zaken. Den Haag.
[17] Ibid.

however, is still high and has increased over the last year, to 560 kg per inhabitant, of which just over two thirds (69%) is recycled.

The indicators used to measure this are: Total amount of waste, Dangerous waste, Plastic waste, Paper/cardboard waste, Compostable waste and Separation percentage.

13. Take urgent action to combat climate change and its impacts

The last few years have been especially ardent in terms of climate change, in which the Netherlands experienced both one of the worst flooding in the last 25 years, as well as the longest period of severe drought in 100 years. Furthermore, the Netherlands are combating severe amounts of nitrogen precipitation which locked the country down; preventing (amongst other things) the completion and development of housing. This goal is aimed at adapting and mitigating the effects of climate changing and ensure a safe and healthy place for humans and nature.

The indicators used to measure this are: Surface hardening, Heat stress, Floods, Water hindrance, Green roofs , CO_2 emissions, Nitrogen emissions, Particulate matter emissions, Methane emissions, Ammonia emissions, Nitrogen concentration, Ozone concentration and Particulate matter concentration.

14. Conserve and sustainably use the oceans, seas and marine resources for sustainable development

In-land water quality is a major challenge for the Netherlands. Currently, there is only roughly 2% of all the in-land waters that are complying with the EU-standards as mentioned in the Water Framework Directive. Especially pollution, land degradation and effects of climate change are detrimental to the quality of water ways and the ecosystems they support. Smalls steps are being made with for instance the river basin project ('Ruimte voor de Rivier').[18]

The indicators used to measure this are: Fish stock, Macro fauna, Water flora, Physio-chemical quality, Other toxic substances, Presence of priority substances, Subsidence and Quality swimming water.

15. Protect, restore and promote sustainable use of terrestrial ecosystems, sustainably manage forests, combat desertification, and halt and reverse land degradation and halt biodiversity loss

Aimed at restoring, protecting and sustainably maintaining the life on the land, goal 15 encompasses the restoration of ecosystems and biodiversity to strengthen the resilience of society against demographic pressure, intensified land use and climate change. Land use is a challenging factor for the Netherlands, as the space is scarce, the population is growing and there is need for an increase in the amount of natural area.

The indicators used to measure this are: Amenity value of the landscape, Biodiversity, Red list species, Area of public greenery and Area of public trees.

[18] Ministerie van Infrastructuur en Waterstaat. (2022). Ruimte voor de Rivieren. Rijkswaterstaat. Retrieved October 28, 2022, from https://www.rijkswaterstaat.nl/water/waterbeheer/bescherming-tegen-het-water/maatregelen-om-overstromingen-te-voorkomen/ruimte-voor-de-rivieren

16. Promote peaceful and inclusive societies for sustainable development, provide access to justice for all and build effective, accountable and inclusive institutions at all levels

Trust in institutions, that take responsibility and are transparent are detrimental to a prosperous society. Both feelings of distrust and unsafety can have a major impact on society. There is an historically low trust in politics (39%) and one third of society expresses some feelings of unsafety.

The indicators used to measure this are: Violent crimes, Sexual violence, Property crimes, Vandalism, Feeling unsafe, Victims, Child abuse, Youth criminals, Political active, Trust in politics, Turnout local elections and Trust in institutions.

17. Strengthen the means of implementation and revitalize the Global Partnership for Sustainable Development

The last goal is aimed at the cooperation on international level and ensure international accountability on the sustainability agenda. Due to the different nature of this goal, there is no impact measurement on a local level.

3 Operationalisation

In 2018, Our World in Data published their SDG tracker on the Sustainable Development Goals. The tracker provides a way to track global, regional and national progress across the 17 Goals, 169 Targets, and 232 Indicators of the SDGs. However, data availability dictates some of the measurability of the goals. Data availability is one of the most, if not the most impeding aspect of monitoring impact.

Het PON & Telos carefully selected the indicators to measure the impact along the SDGs but is also hampered by the availability of data. Not everything is measured and not everything that is measured is measured well. Keeping that into account, het PON & Telos comprised a set of indicators to measure the Sustainable Development Goals based on a long tradition of, and experience with sustainable development indicators and expert judgement. The choice for indicators is influenced by three basic principles:

- The indicator must be linked to an SDG financed by the BNG Municipality Bond issued under the Sustainable Finance Framework
- The indicator must be closely linked to the municipal tasks or spheres of influence
- The data used must be of high quality, and from a reliable source

3.1 Sustainable development from an SDG perspective

The Sustainable Development Goals are not a new way of thinking about sustainable development. It builds upon a long tradition of inciting change through sustainable ways, which could be traced back to 1972, at the UN Conference on the Human environment and the Earth Summit in 1992 through the Millennium Declaration of 2000 and the UN Conference on Sustainable Development in 2012. Wat *is* different, is that the SDGs focus on transformation, and that requires intentional change based on societal agreement and factual understanding, to achieve outcomes at the required scale (UN,2019).

Although the framework of the SDGs can be traced back to several other objectives agreed upon by the UN, and a tradition of thinking about sustainable development, the SDG brings a new framework and provides an indivisible and universal whole. A framework with goals and targets, with explicit interaction among them. The focus on interaction is highly influenced by our current understanding of the Earth as a closely linked human-environment system (UN, 2019). Gains in human wellbeing, both in the past as in the present, almost always come at an expense of the Earth's resources. Ranging from land degradation to the release of waste in the air.

The framework also recognizes that our rising (overall) prosperity is not equally divided. Some people are experiencing high(er) standards of living, whilst others are not even living at our own defined minimum standards. The aggregated environmental costs, however, are born by all. Hence, sustainable development is securing wellbeing for humans in ways that are safe within the boundaries of the Earth's system, but is also about being a just

development. According to the UN:

"*Ultimately then, sustainable development should be pursued in the spirit of finding pathways that enable a good life for all, leaving no one behind, while safeguarding the environment for future generations and ensuring planetary justice.*"

3.2 Norms used for the indicators and aggregation to the goal score

In order to transform individual indicator scores into a uniform system of sustainability scores, Het PON & Telos has developed an approach using sustainability norms for each indicator by which ranges of sustainability goal achievement are defined. The system specifies minimum and maximum values and three intermediate categories indicated by colour codes (red, orange, green and gold). This classification is shown below in figure 1. Determining the target values is a part of the method that is intended to generate a lot of discussion. In order to determine these target values, we use legislation, policy documents, comparisons over time, comparisons with other regions and the results of social discussions.

Once goal achievement scores of indicators have been derived, these are aggregated by giving them equal weight to goal scores. Table 1 provides an example.

Figure 1 Example of norms indicators

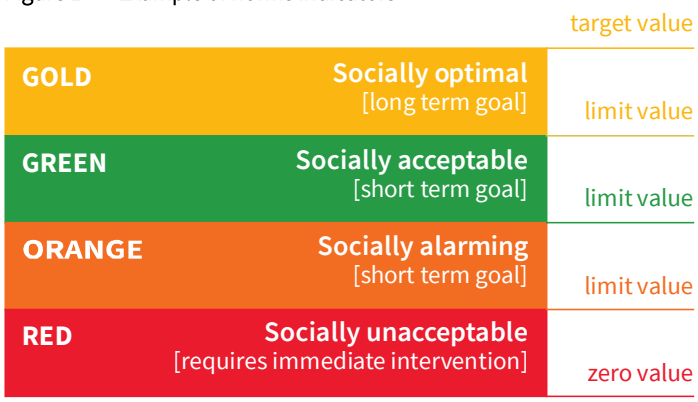
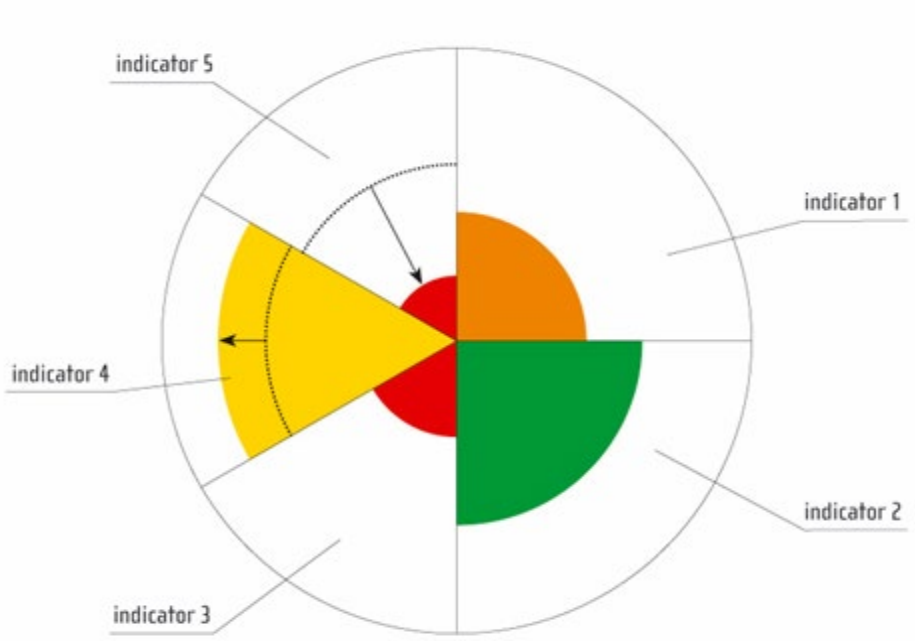


Table 1 Example of weighting indicators when requirements are of equal importance

		weighting in %	angle
SDG X	Indicator 1	50.00	180
	Indicator 2	50.00	180
SDG Y	Indicator 3	33.33	120
	Indicator 4	33.33	120
	Indicator 5	33.33	120

The weighting of indicators can be seen from the vertex of the angle of the sector each occupies in the pie charts. Figure 2 below shows an example, in this example the indicators are weighted differently (indicators 1 and 2 are more important than indicators 3, 4 and 5). In the method we used to calculate the results, all indicators within each SDG are weighted equally.
The arc length of the pie chart sector shows the measured situation. The greater the arc length, the better the score. The dotted line represents the situation at the time of the previous measurement. An outward-facing arrow indicates an improvement, an inward-facing arrow indicates a deterioration. For measuring the current situation, the most recently available data for each indicator has been used. Where possible, we use a trend of T-8 years. The sum of the indicators within a particular goal subsequently determines the score of the goal.

Figure 2 Example of a pie chart



An overview of the indicators used is given in Annex B.

3.3 Typologies of municipalities

The framework provides classes for the municipalities which can be used to assess municipalities.

Table 2 Distribution of municipality sizes in the Netherlands

Municipality size (number of inhabitants)	Total number of municipalities in the Netherlands
Small: Less than 25,000	72 (21%)
Average: 25,000 - 50,000	182 (53%)
Large: 50,000 - 100,000	58 (17%)
Largest: More than 100,000	32 (9%)

Table 3 Typologies of the municipalities based on characteristics

Characteristic	Typology	Definition
Demographics	Growing municipality	Growth of inhabitants by >5% between 2012-2022
	Shrinking municipality	Decrease in inhabitants by >2% between 2012-2022
Housing stock	New Town	>35% of housing built after 1990
	Historic municipality	Housing stock before 1905 >8% + 1 or more monumental cityscapes
Employment opportunities	Employment municipality	Employment function >100 + number of jobs >14.000
	Living municipality	Employment function <60
Land use	Green municipality	Forest and natural area >30%
	Agricultural municipality	Agricultural ground >75%
Other	Centre municipality	Municipality with more than 15% of the inhabitants of the COROP region & a score of over >50 on services
	Previous industrial municipality	Over 53% of the labour force was employed in an industrial job in 1960
	Touristic municipality	Over 10% of the companies is aimed at tourism or over 14% of the labour force is working in the tourism industry

4 Results SDGs

In this chapter, we will examine the scores of the municipalities on the SDGs. We will do that by first looking at the overall scores of 2022 in figure 3. Secondly, the scores will be examined over time in figure 4.

4.1 Overall score on the SDGs

Examining the overall scores, we see that the highest scoring goal is SDG 5, 'Achieve gender equality and empower all women and girls', with a score of roughly 70 out of 100. The lowest scoring goal is SDG 7, 'Ensure access to affordable, reliable, sustainable and modern energy for all', with a score of roughly 40 out of 100. Not surprisingly however, as the Netherlands have been coping with affordable energy for some time and have only recently caught up on sustainable and modern energy production. On most of the goals however, municipalities do not score higher dan 50 out of 100. Only SDGs 4, 5, 8, 12 and 16 scoring (somewhat) higher.

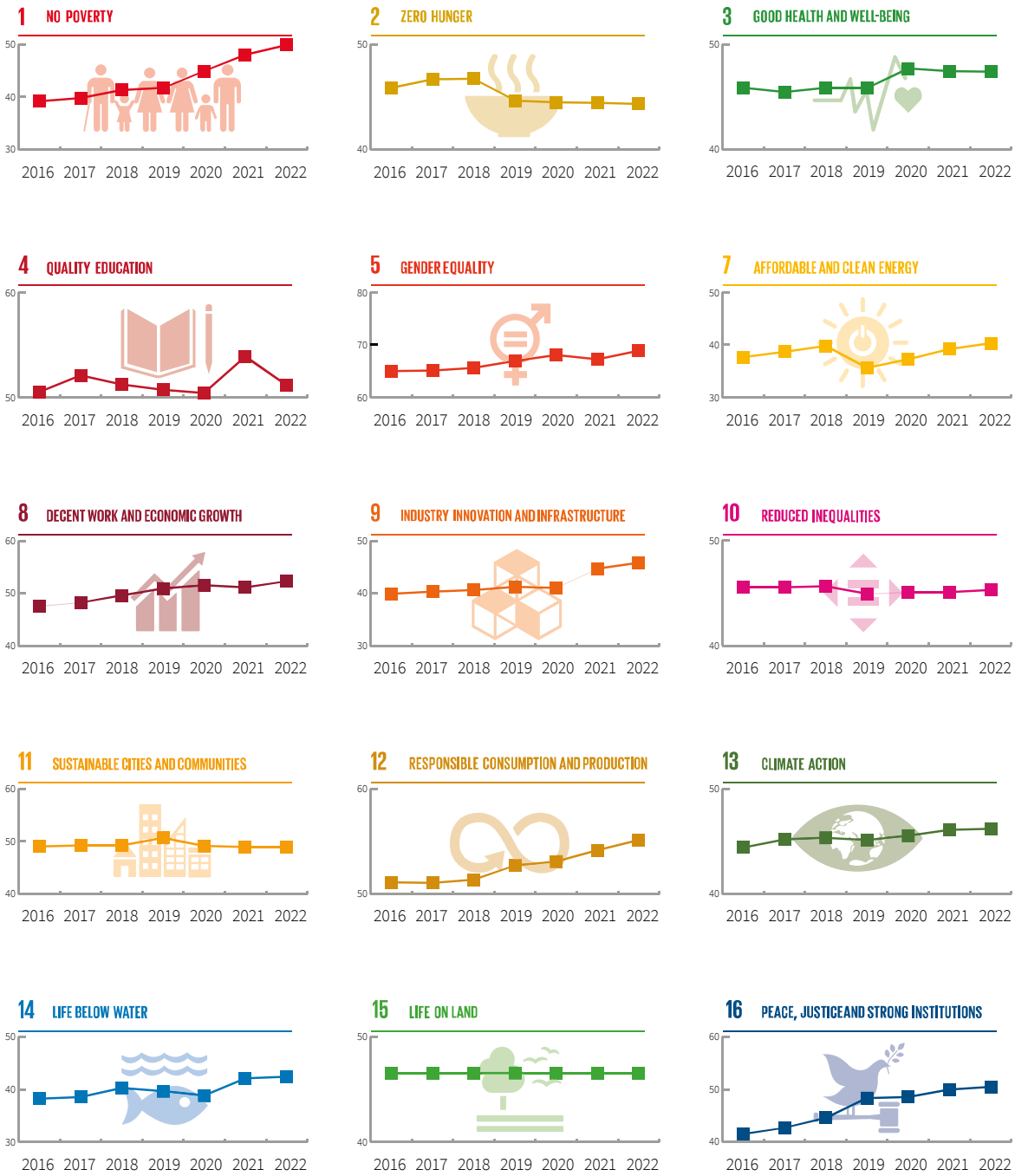
Hence, although the scores on some goals are promising, looking at the overall scores on the goals by municipalities, it is clear that there are quite some challenges left towards meeting the standards of sustainability as mentioned in the SDGs.

Figure 3. SDG scores of the average of the municipalities

4.2 SDGs over time

Looking at the development of the scores over time, most of the SDGs have had a positive development since 2016. Two of them have seen an increase of 8-10 percent points (SDG 16 and SDG 1). The timeline also shows that most of the development took place in the last 4 years (since 2018). Except for SDG 2, 10, 11 and 15, all of the SDGs positively developed over the last 7 years, with the majority of the development in the last 4 years. SDG 11 and 15 have been (quite) stable and SDG 2 and 10 decreased slightly.

Figure 4. Development in time of the SDG scores



4.3 Typologies

Below, we will examine the different typologies as mentioned in table 3. We distinguish between qualitative and quantitative classification. The quantitative being the size of the municipalities and the qualitative being the different characteristics with their accompanying typologies. We will first examine the size of the municipalities in table 4 and continue with an examination of the characteristics in subsequent tables.

4.3.1 Municipal size

Looking at the development of the SDG scores on the different typologies, it is visible that SDG 1, 9 and 16 have had the strongest positive development between 2017 and 2022. Those goals increased with at least 5 percent points. Although there are some goals that have slightly decreased (depending on municipal size: SDGs 2, 4, 10 and 11), none of the scores decreased strongly (over 5 percent points). The table also shows some differences between municipal sizes. Very small municipalities have a better overall score on the SDGs, which slightly decreases with municipal size. The biggest differences are found within SDG 1, 5, 6, 7, 8, 9 and 16. Especially SDG 1 show a major difference between the municipal size, with the very small municipalities scoring the highest and the largest municipalities scoring the lowest. The score decreases with the increase in municipal size. In SDGs 5 through 9, we observe the opposite. The largest municipalities score the highest on these goals, with the score decreasing with the decrease in municipal size. Within SDG 16, we again see a similar trend as in SDG 1, with the highest scores in the very small municipalities and the lowest in the biggest. The scores on the sizes hence, show that there are clear differences between the size of the municipalities and the SDG they do best (or worst) on.

Table 4 Scores of the different municipal sizes

	Small		Average		Large		Largest	
	2017	2022	2017	2022	2017	2022	2017	2022
SDG 1	47,0	57,0	41,4	52,0	33,5	43,1	26,2	34,4
SDG 2	45,3	43,4	47,3	44,9	45,6	42,7	49,4	46,2
SDG 3	47,8	49,9	45,5	47,3	43,4	46,1	43,5	44,7
SDG 4	51,7	51,1	51,6	50,3	52,7	51,5	54,8	54,5
SDG 5	63,0	67,2	64,3	68,3	66,8	70,4	71,3	75,3
SDG 7	36,7	37,9	38,3	39,8	40,0	42,1	43,4	46,1
SDG 8	45,6	48,7	47,9	51,9	49,1	54,0	54,0	59,3
SDG 9	37,1	43,4	40,2	45,6	41,3	46,9	46,5	51,5
SDG 10	46,3	45,5	44,3	44,0	46,9	47,3	48,4	49,0
SDG 11	49,5	48,3	50,0	50,0	48,5	48,6	45,7	44,6
SDG 12	52,8	56,7	51,3	56,1	49,6	52,9	48,0	50,2
SDG 13	46,4	47,3	45,8	46,8	43,5	44,6	42,0	43,6
SDG 14	38,4	41,1	40,2	43,8	34,9	39,6	36,3	42,5
SDG 15	49,6	49,6	45,2	45,2	45,7	45,7	49,9	49,9
SDG 16	47,0	54,2	44,1	51,8	38,0	46,6	33,9	42,2

4.3.2 Demographics

Within the demographics of municipalities, we distinguish between growing and shrinking municipalities. Similar to trends we observed earlier, but depending on the typology, SDG 1, 8, 9, 14 and 16 have increased with over 5 percent points. Shrinking municipalities cope with a variety of societal challenges and it is hence not a surprise that overall, growing municipalities score better on the SDGs. Looking at the differences, it is visible that especially on SDG 1 and SDG 3, growing municipalities do better.

Table 5 Total scores of municipalities based on demographics

	Growing municipalities		Shrinking municipalities	
	2017	**2022**	**2017**	**2022**
SDG 1	43,0	53,4	32,7	40,7
SDG 2	48,0	46,0	40,8	39,6
SDG 3	48,0	50,1	35,5	39,2
SDG 4	55,0	54,1	48,9	47,7
SDG 5	66,3	70,0	63,7	66,8
SDG 7	40,4	42,0	36,1	38,2
SDG 8	51,0	54,1	43,0	48,4
SDG 9	41,1	47,2	39,4	44,1
SDG 10	47,1	47,3	47,3	45,6
SDG 11	48,1	47,0	46,8	47,9
SDG 12	51,3	55,4	52,3	56,7
SDG 13	44,4	45,5	46,7	48,1
SDG 14	36,5	42,4	40,9	45,3
SDG 15	47,0	47,0	47,4	47,4
SDG 16	43,5	51,3	40,1	47,2

4.3.3 Housing stock

Within this typology, it is visible that historic municipalities have seen an overall larger increase in scores than the newer municipalities. Looking at the overall scores however, we see that new municipalities generally score somewhat better. A similar trend in strong growing SDGs is visible, with an increase in score (depending on typology) over 5 percent points for SDGs 1, 5, 9 12 and 16. The biggest difference between the typologies is within SDG 1, on which newer municipalities amply score better than historic municipalities. In contrast however, historic municipalities score amply better on SDG 15.

Table 6 Total scores of municipalities based on housing stock

	New Town		Historic municipality	
	2017	2022	2017	2022
SDG 1	44,0	56,1	37,0	45,9
SDG 2	50,4	47,5	45,9	43,4
SDG 3	49,9	51,8	44,9	47,5
SDG 4	55,4	54,2	50,4	50,3
SDG 5	67,1	70,2	65,5	71,3
SDG 7	43,4	44,6	37,6	39,5
SDG 8	51,9	55,0	48,3	52,0
SDG 9	42,9	48,7	37,7	43,4
SDG 10	47,7	48,1	46,2	45,0
SDG 11	48,4	47,6	49,6	50,0
SDG 12	51,2	56,7	50,6	55,4
SDG 13	44,2	45,4	47,3	48,2
SDG 14	35,7	40,7	34,4	37,7
SDG 15	39,4	39,4	49,1	49,1
SDG 16	43,3	51,5	44,2	52,0

4.3.4 Employment opportunities

The overall scores on this characteristics are fairly similar, although there are differences between the typologies on which SDG they do well on. Employment municipalities do well on the more economic SDGs, 8 and 9, and have seen a strong increase of over 5 percent points within those goals. Albeit having seen a strong increase in SDG 1 and 16, employment municipalities do no score particularly well on those. Living municipalities on the other hand, do better in SDGs 1 and 16. There is especially a difference visible between the typologies within SDG 1. Overall, the differences between the typologies are typology based, meaning that the employment municipalities score better on the growth, education, employment and economic related goals, whereas living municipalities do better on the SDGs concerning inhabitants living conditions.

Table 7 Total scores of municipalities based on employment opportunities

	Employment municipality		Living municipality	
	2017	**2022**	**2017**	**2022**
SDG 1	42,0	51,8	30,0	39,3
SDG 2	45,7	43,8	46,6	44,2
SDG 3	45,1	47,5	42,8	44,7
SDG 4	52,7	52,1	54,0	53,1
SDG 5	64,5	67,2	67,9	71,7
SDG 7	38,2	39,1	41,5	44,1
SDG 8	43,0	47,7	53,7	59,0
SDG 9	38,6	43,2	44,4	50,0
SDG 10	48,9	47,6	45,5	45,6
SDG 11	47,3	46,5	48,3	47,9
SDG 12	51,0	55,1	49,3	53,1
SDG 13	48,0	49,2	41,2	42,7
SDG 14	39,0	42,9	41,1	44,2
SDG 15	50,2	50,2	47,1	47,1
SDG 16	43,3	50,8	36,3	44,3

4.3.5 Land use

There are two SDGs that immediately stand out when looking at the typologies of the way municipalities use their land. Green municipalities, do amply better on SDGs 14 and 15, who's focus is the protection of the environment. This might not be very surprising, but the differences are large and agricultural municipalities score especially poorly on SDG 15. Looking at the other goals, the differences are not that great, with only SDG 16 scoring over 5 percent points better in favor of the agricultural municipalities. Hence, the overall scores on the SDGs are fairly similar. `

Table 8 Total scores of municipalities based on land use

	Agricultural municipality		Green municipality	
	2017	2022	2017	2022
SDG 1	46,5	57,2	42,9	53,9
SDG 2	47,7	44,6	46,1	43,7
SDG 3	47,5	49,7	46,0	48,1
SDG 4	49,8	48,4	52,8	52,0
SDG 5	63,3	67,0	65,9	69,3
SDG 7	36,5	38,3	37,1	38,2
SDG 8	47,4	50,8	45,5	50,3
SDG 9	37,2	43,1	41,4	46,5
SDG 10	42,0	41,9	43,9	43,3
SDG 11	51,2	52,3	49,9	48,4
SDG 12	53,6	59,6	53,9	56,9
SDG 13	46,3	46,7	48,3	49,8
SDG 14	38,1	42,3	46,5	53,2
SDG 15	37,6	37,6	59,7	59,7
SDG 16	50,0	57,5	44,1	52,5

4.3.6 Other types of municipalities

Looking at the last typologies, we see little difference between the three. They have a very similar overall score on the SDGs, with no real SDGs standing out. Industry and touristic municipalities do however score better on SDG 1 than centrum municipalities. However, centrum municipalities do slightly better on SDGs 5 through 9. Touristic municipalities on the other hand, score slightly better on SDG 15. The differences do however, not necessarily line up with the respective typologies of the municipalities. Generally speaking, we would expect SDG 1 to do slightly worse in previous industrial municipalities, since the often contemporary absence of the previous large industrial areas leaves a trace. From municipalities that classify as 'centrum municipality' we would expect high scores on facilities and the employment related SDGs. Also, these municipalities are expected to score somewhat higher across the board, since they are often larger municipalities, with a lot of activity. That expectation is however, not observed.

Table 9 Total scores of municipalities based on centrum, touristic and industrial typologies

	Centrum municipality		Touristic municipality		Previous industrial municipality	
	2017	2022	2017	2022	2017	2022
SDG 1	29,7	38,3	36,3	44,8	36,1	45,5
SDG 2	47,3	44,5	42,0	40,0	44,3	42,4
SDG 3	43,3	44,4	43,2	45,9	42,0	44,5
SDG 4	53,1	52,3	50,7	50,4	52,3	51,4
SDG 5	68,8	72,2	64,7	69,3	63,4	67,2
SDG 7	40,7	42,8	36,0	38,0	38,2	40,3
SDG 8	49,5	55,1	45,5	50,1	45,8	51,2
SDG 9	44,7	49,6	39,2	44,4	42,3	47,3
SDG 10	45,9	46,5	47,7	46,5	46,5	46,7
SDG 11	48,8	47,7	47,5	47,3	48,7	48,4
SDG 12	48,8	51,8	49,5	52,3	50,2	55,1
SDG 13	43,2	44,5	47,5	48,6	44,1	45,7
SDG 14	37,3	41,7	37,5	40,8	42,0	44,6
SDG 15	48,8	48,8	54,1	54,1	46,9	46,9
SDG 16	36,9	44,1	40,4	47,7	39,5	47,0

5 Use of Proceeds

In this chapter, an examination of the results of the sustainability score of the Use of Proceeds categories will be discussed. The results will be presented for each of the eight categories that are discerned in the Framework for the BNG Bank Sustainability Bond, see table 10 below.

Table 10. Municipal COFOG tasks and their accompanying SDG based on a framework by the BNG

SBP or GBP UoP category	Eligible COFOG tasks	SDG alignment
Access to essential services	• 1.1 Crisis management and fire brigade • 1.2 Public order and safety • 4.1 Public primary education • 4.2 Educational housing • 4.3 Education policy and student affairs • 5.2 Sports accommodations • 5.4 Museums • 5.5 Cultural heritage • 6.72 Customized services 18- • 7.1 Public health • 8.1 Spatial planning	
Socioeconomic advancement	• 0.2 Civil affairs • 6.1 Cooperation and citizen participation • 6.2 Neighborhood teams • 6.3 Income plans • 6.6 Customized facilities (WMO) • 6.71 Customized services 18+ • 6.81 Escalated care 18+ • 6.82 Escalated care 18-	
Employment generation	• 3.1 Economic development • 3.3 Business counter and business schemes • 3.4 Economic promotion • 6.4 Guided participation • 6.5 Labor participation	
Affordable basic infrastructure	• 2.5 Public transport	
Green buildings	• 0.3 Management of other buildings and grounds • 3.2 Physical business infrastructure • 8.3 Living and building	
Environmentally sustainable management of living natural resources and land use	• 5.7 Public green areas and (outdoor) recreation • 7.4 Environmental management	
Pollution prevention and control	• 7.3 Waste	
Sustainable water and wastewater management	• 7.2 Sewerage	

5.1 General performance of municipalities applying Use of Proceeds categories

Table 11, which is shown below, gives a summary of the results of the Use of Proceeds category scores from 2017-2022. It shows the general trend, which is an improvement of the overall score with 0.2-11.3 percentage points. Especially 'Employment generation' has developed in a positive way, with an increase of 11 percent points over 5 years, despite a small decrease in 2020-2021.
'Green buildings' and 'Environmentally sustainable management of living natural resources and land use' have stayed somewhat behind, with only small progress over the past 5 years. The other categories have developed steadily over 5 years, but have seen no real development from 2021-2022, except for 'Socioeconomic advancement', 'Employment generation' and 'Affordable basic infrastructure', which show the largest annual improvement from 2021-2022 compared to the preceding years in that category.

Table 11. Sustainability performance applying Use of proceeds categories

Use of Proceeds category	2017	2018	2019	2020	2021	2022
Access to essential services	45,8	46,0	46,5	47,7	48,0	47,7
Socioeconomic advancement	45,6	46,5	48,9	48,1	48,9	50,8
Employment generation	44,1	48,2	52,7	54,8	51,6	55,4
Affordable basic infrastructure	39,0	39,4	38,6	39,2	42,6	44,2
Green buildings	28,4	28,5	28,5	28,6	28,6	28,6
Environmentally sustainable management of living natural resources and land use	45,4	45,4	45,4	46,4	46,4	46,0
Pollution prevention and control	48,9	50,2	50,4	51,8	54,5	53,9
Sustainable water and wastewater management	30,8	33,0	32,3	31,2	35,5	35,7

An overview of the indicators used is given in Annex C.

6 COFOG

Not all goals are equally applicable to municipalities, or even not applicable at all. To match the Sustainable Development Goals to the framework with which the BNG bank finances the total Dutch municipal budget, the 53 municipal tasks as identified by OECD Classification of Functions of Government (COFOG) were mapped to the 17 SDGs. Following that, all COFOG tasks that are mapped to SDGs where categorized by using the Green Bond Principles (GBP) and the Social Bond Principles (SBP). Lastly, each COFOG code is identified with the main SDG. This resulted in a measurable table of core municipal tasks and their accompanying SDGs (see table 10 above).

In 2019-2020 Het PON & Telos performed a study which presented an overview of the municipal spending related the method described above. In this report an update of the most recent available budget year (2022) is presented. The results are shown in table 12.

Table 12. Summary overview of the share of eligible activities in municipal budgets 2017 – 2022

Year	Percentage SDG-related municipal spending
2017	**66,4**
2018	**66,5**
2019	**67,3**
2020	**67,5**
2021	**68,2**
2022	**68,4**

Conclusion

The links between Use of Proceeds categories, COFOG task fields and SDGs are unambiguous, recognizable for third parties, practically manageable and easy to use with regard to municipal budget figures. The calculations and analyses that were performed show stable, explainable results that develop steadily over time. We see a very small improvement on SDG-related municipal spending when we compare 2021 to 2022.

7 Conclusion

In the previous chapters, we have discussed the SDGs in all its forms. Furthermore we have presented the background of the analysis, describing the indicators of each SDG. In the latter chapters we showed the total scores of the municipalities on the SDGs, showed the sustainability performance using the Use of Proceeds categories and have shown the budget allocation related to the SDGs.

The examination of the scores reveals an unequivocal image; there are still quite some challenges left to meet the sustainability standards of the Sustainable Development Goals as mentioned by the United Nations. The total score of municipalities in the Netherlands is generally not higher dan 50 out of 100. Especially concerning in this regard, is that SDG 7 has the lowest scoring, whilst the Netherlands (and the EU for that matter) have tremendous challenges regarding energy accessibility and affordability ahead. The scores slightly hint at an emphasis on economic growth over biosphere and societal stability/growth, with the economic related SDGs being amongst the highest scoring. This is to some extent more visible when looking at the Use of Proceeds categories.

We see a small increase in the share of eligible activities in the municipal budget. In the years before we saw a somewhat higher growth in percentages.

Annex A – References & sources

Sources of data on indicators

Indicator values for the municipalities have been retrieved from several sources, which are listed in Table 13.

Table 13. All sources used to obtain indicator values the SDGs

Capital	Sources
SDG 2-6-7-12-13-14-15	Centraal Bureau voor de Statistiek, EP-online (RVO), CBS microdata, Emissieregistratie, RIVM, Grootschalige Concentratiekaarten Nederland, Risicokaart, Pointer KRO-NCRV, Klimaatmonitor, SkyGeo en NCG (Nederlands centrum voor geodesie en geo-informatica), EEA, Risicokaart, Bluelabel, Informatiehuis Water, Atlas Natuurlijk Kapitaal, Nationale Databank Flora en Fauna, Klimaateffectatlas, READAR.
SDG 8-9-10	Centraal Bureau voor de Statistiek, CBS microdata, OVapi, Fietsersbond, Rijkswaterstaat, Ecomovement, RVO, IBIS, Kamer van Koophandel, Stratix, LISA, klimaatmonitor.
SDG 1-3-4-5-11-16	Centraal Bureau voor de Statistiek, CBS microdata, Aedes, GGD, WoON, SWAP, RIVM, Elsevier, Zorgverzekeraars Nederland, DUO, Scholenopdekaart.nl, dataportaal van de Politie, scholenopdekaart.nl, Nederlandse Vereniging voor Raadsleden, ABF research Primos, stichting Halt via waarstaatjegemeente.nl, Raad voor de Kinderbescherming, Databank Verkiezingsuitslagen.

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Annex B – Overview of SDG-indicators

SDG	Indicator
1	Household capital
1	Government assistance
1	Disposable income
1	Poor households
1	Long term debts
1	Defaulters
1	Children in poverty
2	Biological agriculture
2	Distance to daily groceries and provisions
2	Unhealthy food suppliers
3	Chronical illness
3	Life expectancy
3	Perceived health
3	Suicides
3	Mental healthcare costs
3	Loneliness
3	Quality hospitals
3	Waiting list nursery homes
3	Exercise-friendly environment
3	Youth care
3	Overweight
3	Drugs
3	Substance use
3	Insufficient exercise
4	Satisfaction with elementary school
4	Satisfaction with secondary education
4	Graduation without delay
4	Early school leavers
4	Education level
4	Distance to elementary school
4	Distance to secondary school
4	Distance to vocational college
5	Gender inequality life expectancy
5	Gender inequality in violent crimes
5	Gender inequality in property crimes
5	Gender inequality among councillors
5	Gender inequality among mayors / aldermen
5	Gender inequality in income
5	Gender inequality in labour participation
5	Gender inequality in self-reliance

5	Gender inequality in mental health costs
7	High energy quote
7	High energy burden
7	Gas consumption households
7	Electricity consumption households
7	Gas consumption industry
7	Electricity consumption industry
7	Wind energy
7	Solar energy
7	Renewable energy
7	Energy label
7	Energy label utility buildings
8	Unemployment rate
8	Labour force potential
8	Demographic pressure
8	Employment opportunities
8	Empty offices
8	Empty stores
8	Potential business parks
8	Deprecated business parks
8	Gross regional product
9	Privately owned electric vehicles
9	Fossil free vehicles
9	Charging stations
9	Perceived bicycle environment
9	Distance to public transport (bus, tram, metro)
9	Distance to train station
9	Distance to main road
9	Traffic jams
9	Accessibility business parks
9	Employment in high and medium tech sector
9	Starting companies
9	Fiberglass connection
10	Gini index
10	Income inequality based on lineage
10	Income inequality self-employed vs. salaried employment
11	Satisfaction with local shops
11	Satisfaction with home
11	Satisfaction with living conditions
11	Noise hindrance by neighbours
11	Noise hindrance by roads
11	Affordable rental housing
11	Affordable owned-housing
11	Shortages in housing
11	Empty homes

11	Participation in association
11	Volunteers
11	Social relations
11	Family-life satisfaction
11	Trust in others
11	Social cohesion
12	Total amount of waste
12	Dangerous waste
12	Plastics waste
12	Paper/cardboard waste
12	Compostable waste
12	Separation percentage
13	Surface hardening
13	Heat stress
13	Floods
13	Water hindrance
13	Green roofs
13	CO2 emissions
13	Nitrogen emissions
13	Particulate matter emissions
13	Methane emissions
13	Ammonia emissions
13	Nitrogen concentration
13	Ozone concentration
13	Particulate matter concentration
14	Fish stock
14	Macro fauna
14	Water flora
14	Physio-chemical quality
14	Other toxic substances
14	Presence of priority substances
14	Subsidence
14	Quality swimming water
15	Amenity value of the landscape
15	Biodiversity
15	Red list species
15	Area of public greenery
15	Area of public trees
16	Violent crimes
16	Sexual violence
16	Property crimes
16	Vandalism
16	Feeling unsafe
16	Victims
16	Child abuse

16	Youth criminals
16	Political active
16	Trust in politics
16	Turnout local elections
16	Trust in institutions

Annex C – Overview of indicators related to Use of Proceeds categories

Use of Proceeds-category	Indicator
Access to essential services	Alcohol
	Overweight
	Smoking
	Life expectancy
	Suicides
	Chronical illness
	General practitioners
	Distance to nearest hospital
	Quality hospital
	Mental healthcare costs
	Insufficient exercise
	Drugs
	Exercise-friendly environment
	Perceived health
	Early school leavers
	Education level
	Distance to primary school
	Distance to secondary school
	Youth unemployment
	Graduation without delay
	Highly educated
	Performing arts
	Museums
	National monuments
	Local monuments
	Cityscapes
	Cultural landscape
	Employment creative sector
	Festivals
Socioeconomic advancement	Social contacts
	Participation in associations
	Volunteering
	Informal care
	Trust in others
	Social cohesion
	Youth criminals

	Violent crimes
	Victims
	Trust in institutions
	Feeling unsafe
	Turnout local elections
	Trust in institutions
	Property crimes
	Vandalism
	Child abuse
	Gini index
	Loneliness
	Household capital
	Government assistance
	Disposable income
	Poor households
	Children in poverty
	Gender inequality in income
Employment generation	Gross regional product
	Unemployment rate
	Labour force potential
	Employment opportunities
	Youth unemployment rate
	Employment in high and medium tech sector
Affordable basic infrastructure	Distance to train station
	Distance to main road
	Fossil free vehicles
	Traffic safety
	Charging stations
	Fiberglass connection
	Traffic jams
	Perceived bicycle environment
	Starters
	Terminations
	Fossil free vehicles companies
	Distance to public transport (bus, tram, metro)
	Energy quote
	Renewable energy
	Wind energy
	Solar energy
	Gas consumption households
	Electricity consumption households
	Energy label
	Gas consumption industry

	Electricity consumption industry
Green buildings	Green roofs
	Surface hardening
Environmentally sustainable management of living natural resources and land use	Area of public trees
	Amenity value of the landscape
	Area of public greenery
	Phosphorus
	Nitrogen
	Biodiversity
	Red list species
Pollution prevention and control	Total amount of household waste
	Fine residual waste
	Separation percentage fine residual waste
	Particulate matter concentration
	Nitrogen concentration
	Ozone concentration
Sustainable water and wastewater management	Quality swimming water
	Fish stock
	Macro fauna
	Water flora
	Physio-chemical quality
	Other toxic substances
	Presence of priority substances

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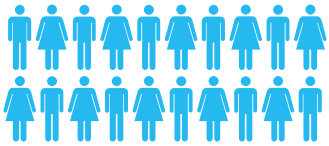
OPGERICHT IN
1947

GEVESTIGD IN
TILBURG

KENNISONDERNEMING
STICHTING ZONDER WINSTOOGMERK

AANTAL MEDEWERKERS

30



INTENSIEVE SAMENWERKINGEN
MET UNIVERSEITEN EN ANDERE KENNISINSTELLINGEN

SPECIFIEKE THEMA'S

- VEERKRACHT
- RUIMTE EN ENERGIE
- OMGEVING
- ARBEID
- CULTUUR
- ERFGOED
- MIGRATIE
- PARTICIPATIE
- JEUGD
- STURING

ONZE OPDRACHTGEVERS

- PROVINCIES
- GEMEENTEN
- ZORG- EN WELZIJNSINSTELLINGEN
- FONDSEN

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Over Het PON & Telos

Maatschappelijke besluitvorming verbeteren

Wij zijn een sociale kennisonderneming in het hart van de samenleving. We beschouwen het als onze opdracht om maatschappelijke besluitvorming te verbeteren. Dat doen we door wetenschappelijke kennis met kennis van de praktijk te verbinden. We zijn van data, feiten en cijfers, maar geven die altijd een gezicht. Waarbij iedere stem telt. Voorkeuren en meningen halen we op, onderzoeken we, analyseren we en duiden we. Met prikkelende aanpakken en innovatieve methoden. Daarbij zijn we altijd gericht op duurzaamheid: de harmonieuze verbinding tussen sociale, ecologische en economische doelstellingen. Zo dragen we bij aan de kwaliteit van samenleven, nu en in de toekomst.

Met een multidisciplinair en creatief team van bijna 30 adviseurs en onderzoekers werken we vooral voor lokale en regionale overheden in Nederland (met een sterke kennispositie in Noord-Brabant), maar ook voor corporaties, banken, zorg- en welzijnsinstellingen, fondsen en maatschappelijke organisaties. We werken daarbij intensief samen met universiteiten en andere kennisinstellingen en zijn officieel partner van Tilburg University. Met onze kennis en inzichten adviseren we beleidsmakers en bestuurders. Zodat ze afgewogen keuzes kunnen maken. Zodat ze bestuurlijk kunnen vernieuwen. En zodat ze een positieve impuls kunnen geven aan de samenleving van morgen.

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