



German Council for  
**SUSTAINABLE**  
Development

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# Local **SUSTAINABILITY** Reporting Framework

in collaboration with



| BertelsmannStiftung



with its



funded by

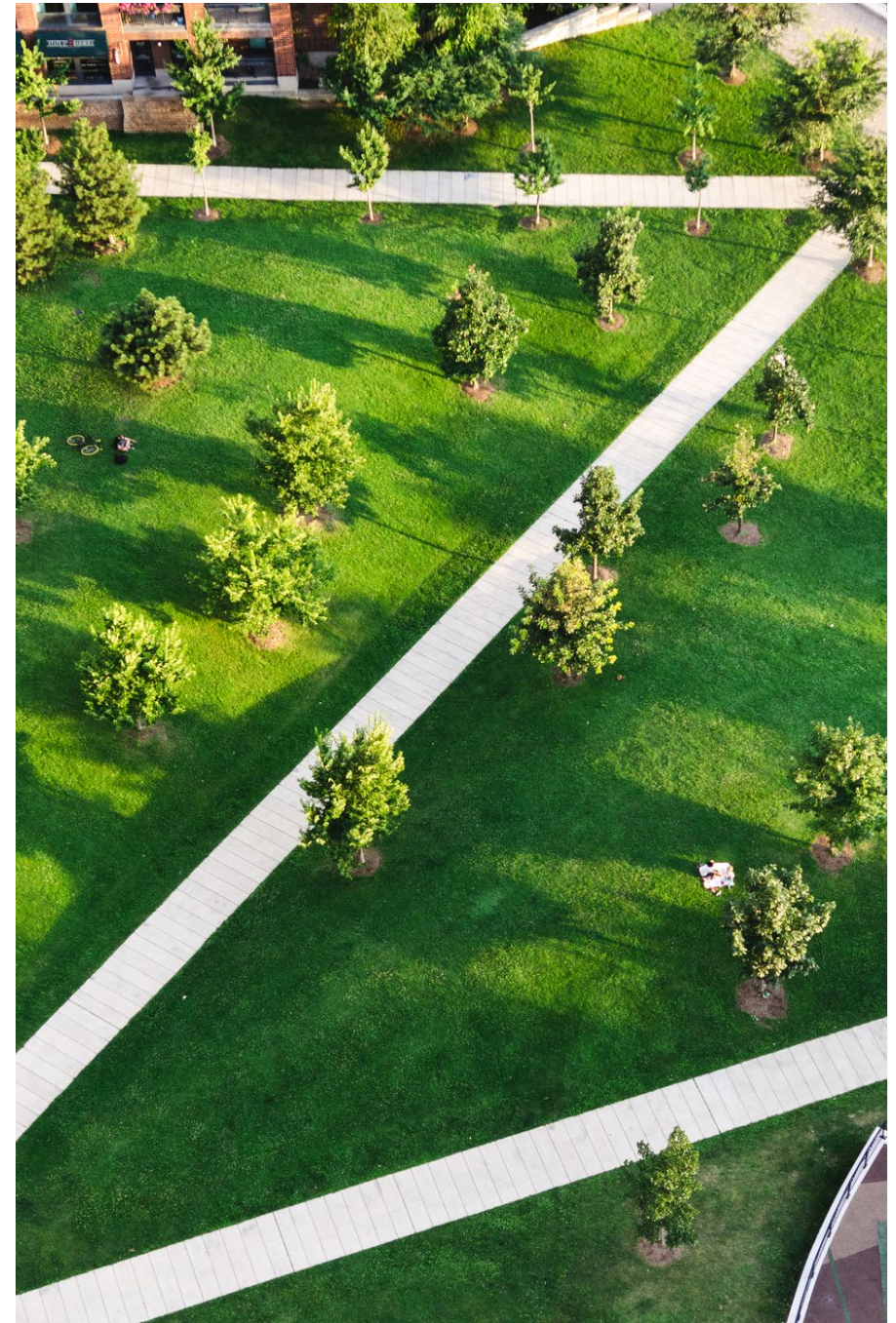


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# Contents

Foreword	4
Partners' statements on the BNK	6
Abbreviations	10
<b>1</b> At a glance: What makes the new BNK stand out?	13
<b>2</b> Orientation: How do I use this manual?	17
<b>3</b> Local sustainability reports: Why report and for whom?	21
<b>4</b> A Germany-wide reporting framework: What is the BNK for?	27
<b>5</b> Modules of the new BNK: What to report and how	31
<b>5.1</b> Basics of reporting using the BNK	32
<b>5.2</b> Aspects	38
<b>5.3</b> Core Indicators	60
<b>5.4</b> Recommended Indicators	65
<b>5.5</b> Checklist	70
<b>5.6</b> Digitally assisted reporting	72
<b>6</b> Reporting across the 'municipal enterprise': How do the ESRS help?	73
<b>7</b> Flexible reporting: What alternative structuring options are available?	85
<b>7.1</b> Assigning Aspects to alternative orientation frameworks	86
<b>7.2</b> Transition table BNK 1.0 to BNK 2.0	101
<b>8</b> The BNK Core Indicators in brief	109
Glossary	131
Impressum	142



# Foreword

Since March 2021, over 30 local authorities throughout Germany have been road-testing the Local Sustainability Reporting Framework (BNK) to help them present their **sustainability activities in a transparent and structured way**. This has led to important **learning and negotiation processes** in politics and administration, which play their part in delivering a successful local transition. This in turn boosts the trust of citizens. We, the German Council for Sustainable Development, are therefore delighted to present the new, refined **version of the BNK**. It is intended as a useful tool to make local sustainable development measurable and thus easier to manage.

Thanks to the valuable feedback from the piloting of the beta version and extensive collaboration with our project partners, we are proud to offer in the **BNK 2.0** a reporting standard that gives even more consideration to the **diverse requirements and ever-changing developments in the realm of sustainability** – at least that is our hope.

The EU continues to make strides with its sustainable finance policies. As such, banks and other actors in the financial markets are already required to disclose information on the environmental and climate implications, not to mention the social risks, of their investments. But unlike with municipal corporations, many of which will soon be obliged to report directly or indirectly by the regulatory requirements at the EU level, **reporting for local authorities** remains **voluntary**.

With the BNK 2.0, we are relying on tried-and-tested practice while at the same time laying the groundwork for **simpler, more adaptable and integrated local sustainability reporting**. With its **62 Aspects** and a **compact set of 19 Core Indicators**, the BNK substantiates the concept of sustainability for the local government level. A number of sustainability issues have become more prominent in recent years, with topics such as biodiversity and the circular economy, but also digitalisation and innovation, taking up more space in the reporting framework. While the established structure of the BNK remains, it will prove noticeably **more flexible** to work with moving forward.

It is the contents of the report that are paramount here, not the order in which they appear. Furthermore, version 2.0 of the BNK is more accommodating of the **variety of local approaches** – whether the report is used as a form of “stock-take” or perhaps for monitoring a local sustainability strategy. Local contributions, such as to the 17 global Sustainable Development Goals (SDGs), the German Sustainable Development Strategy (DNS) or the New Leipzig Charter, can be made transparent more quickly.

Our sincere thanks must go to the **local government representatives** who – with commendable support from the Service Agency Communities in One World (SKEW) and **funding from the Federal Ministry for Economic Cooperation and Development (BMZ)** – gamely joined the BNK pilot programme and subsequently engaged in the participation process on its refinement. We are also grateful for the excellent cooperation with the German Institute of Urban Affairs and the Bertelsmann Foundation as well as support from other project partners, namely the municipal umbrella organisations, the Sustainability Network North Rhine-Westphalia e.V. (LAG 21 NRW) and the Municipal Association for Administration Management KGSt, who also contributed to the further development of the BNK.

We would like to wish all local authorities **much success** using the updated BNK and we look forward to the many and varied reports and processes of reflection that will no doubt be initiated by the sustainability reporting to come.



*Reiner Hoffmann*

Reiner Hoffmann

Chair of the German Council  
for Sustainable Development (RNE)



*Gunda Röstel*

Gunda Röstel

Deputy Chair of the German Council  
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*Katja Dörner*

Katja Dörner

Mayor of the Federal City of Bonn,  
Vice President of the Association  
of German Cities,  
Member of the German Council  
for Sustainable Development (RNE)



# Partners' statements on the BNK



Niels Albers

Division Manager of the Service Agency  
Communities in One World  
of Engagement Global

“The BNK 2.0 continues to offer municipalities a reporting structure that sets out the key sustainability topics they are facing – such as global responsibility. At the same time, the more flexible format satisfies the wish expressed by many local authorities in our facilitation work to be able to account for local priorities and capacities.”



Dr. André Berghegger

Chief Executive of the German Association  
of Towns and Municipalities (DStGB)

“The update of the Local Sustainability Reporting Framework is a very welcome step forward. For smaller municipalities in particular, the BNK 2.0 with its flexible design now means they can show viable ways to achieve local sustainability goals with limited financial and personnel resources and display the results.”



Helmut Dedy

Executive Director of the Association  
of German Cities (DST)

“Local sustainability management is gaining in importance in many towns and cities. So making sustainable development measurable and at the same time having an instrument that offers enough flexibility is crucial for them. The refined Local Sustainability Reporting Framework offers precisely that.”



Dr. Klaus Effing

Head of the KGSt – Municipal Association  
for Administration Management

“The Local Sustainability Reporting Framework offers local governments a standardised and comparable basis for sustainability reporting and, from the KGSt’s point of view, is a key component for KPI-based, impact-oriented management.”

# Partners' statements on the BNK



**Prof. Dr. Hans-Günter Henneke**

Chief Executive  
of the German County Association (DLT)

“The Local Sustainability Reporting Framework makes it easier for counties to record progress in their sustainable development activities. More sophisticated reporting should always have a practice-oriented focus that sets workable minimum standards and ensures the counties are not overwhelmed by their reporting obligations from the outset.”



**Prof. Dr. Carsten Kühl**

Director of Research and Managing  
Director of the German Institute  
of Urban Affairs (Difu)

“The expectations placed on local authorities regarding comparable sustainability reporting are growing. With the BNK 2.0 they can now take a standardised and compatible inventory of their diverse contributions to a sustainable transition. Difu is proud to have supported the updating process of the BNK.”



**Dr. Klaus Reuter**

Managing Director of the state working  
group Agenda 21 NRW (LAG21) and Consortium  
Manager of RENN.west

“Along with a strategy and sustainability budgeting, sustainability reports are a key instrument of local sustainability management. With its obligatory aspects and indicators as well as the comply-or-explain principle, the BNK helps municipalities demonstrate transparently to local stakeholders how effectively they have implemented their goals and measures.”



**Dr. Kirsten Witte**

Director of the Bertelsmann  
Foundation's Center for Sustainable  
Communities

“The BNK 2.0 is a flexible standard for local sustainability reporting: on the one hand, it enables local authorities to adjust their reporting to local policy fields, while on the other, it provides a set of mandatory aspects and indicators that guarantee the reports are high-quality and can be compared between municipalities.”

# Abbreviations

ALG	Unemployment benefit	KPI	Key Performance Indicator
AR	Application Requirement (under the ESRS)	KSM	Municipal management model
ATKIS	Official German topographic-cartographic information system	kW	Kilowatt
BBSR	Federal Institute for Research on Building, Urban Affairs and Spatial Development	LBM-DE	Digital land coverage model for Germany
BMZ	Federal Ministry for Economic Cooperation and Development	MWh	Megawatt hour
BNK	Local Sustainability Reporting Framework	NLC	New Leipzig Charter
CSRD	Corporate Sustainability Reporting Directive (of the EU)	NUA	New Urban Agenda
DAC	Development Assistance Committee of the OECD	PM	Particulate matter
DLM	Digital Landscape Model Base	RNE	German Council for Sustainable Development
DNK	German Sustainability Code	SBM	Sustainability Business Model
DNS	German Sustainable Development Strategy	SDGs	Sustainable Development Goals (global, defined by the UN)
EMAS	Eco-Management and Audit Scheme	SGB	German Social Security Code
ESD	Education for sustainable development	SKEW	Service Agency Communities in One World
ESRS	European Sustainability Reporting Standards	SvB	Workers subject to social security contributions
EU	European Union	UN	United Nations
GHG	Greenhouse gas	VLR	Voluntary Local Review
GNK	Globally sustainable communities (programme by SKEW)	VNR	Voluntary National Review
GRI	Global Reporting Initiative (develops guidelines for creating sustainability reports, primarily for companies)		
HLPF	High-Level Political Forum (on Sustainable Development; a United Nations body)		
IMK	Interior Ministers' Conference		
KGSt	Municipal Association for Administration Management		





1

At a glance:  
What makes the new  
BNK stand out?

# 1 At a glance: What makes the new BNK stand out?

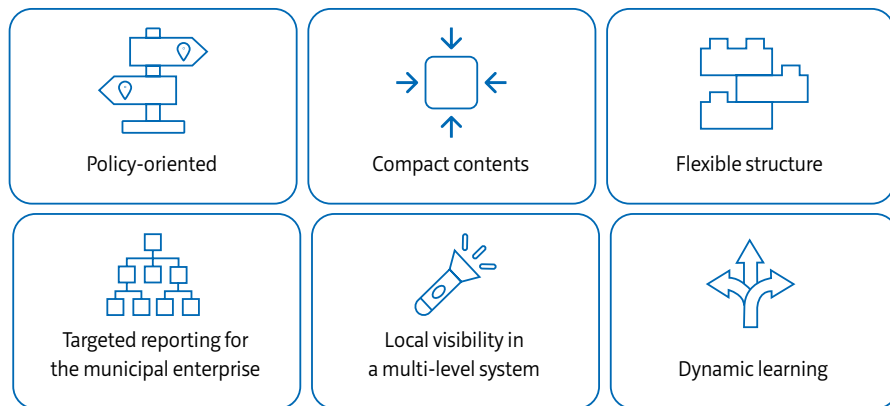





Figure 1: USPs of the BNK


 **The new BNK gives policy-oriented guidance:** The reporting framework defines content-based requirements for a comprehensive municipal sustainability report. From governance and participation to climate action and the circular economy, all the way through to health and global responsibility: users can rest assured that the BNK covers the essential contents of current German and international sustainability policy that are relevant to them, is based on a holistic understanding of sustainability and is widely adaptable. Local authorities can add their own contents.

 **The new BNK is compact:** With a mandatory set of 62 Aspects and 19 Core Indicators, the scope of the compulsory reporting content has been significantly streamlined in the new version compared with the pilot version from 2021. This makes the BNK easier for both large and small municipalities to use.

 **The new BNK is flexible:** Whether it is used by first-timers to take stock or by experienced municipalities to monitor existing local sustainability strategies, the reporting framework allows for flexible arrangement of the mandatory report content. So, as well as the standard BNK structure, users can also choose to sort their content as they see fit or to assign content to selected relevant frameworks relating to sustainable community development.

 **The new BNK integrates the sustainability contribution of municipal corporations to the wider ‘municipal enterprise’ as a whole in a systematic and targeted way:** The reporting framework acts as an integrated sustainability management system to facilitate reporting in connection with the municipal corporations and participating interests. Without redundancies or duplicate reporting, the local authority can use its BNK-based sustainability report to examine its strategic steering effect on the ‘municipal enterprise’ and how it can use this for local sustainable development.

 **The new BNK boosts the visibility of local government:** The reporting framework strengthens the vertical integration of sustainability policy at different state levels. This means that in the future, a sustainability report based on the BNK can also display local contributions, for example to the 17 global Sustainable Development Goals (SDGs), the German Sustainable Development Strategy or the New Leipzig Charter. These and other frames of reference were already instrumental in deriving the BNK Aspects.

 **The new BNK enables dynamic learning:** The comply-or-explain principle means anyone can use the framework – whether they are a first-timer or a seasoned user. If a local authority cannot provide information about a requested Aspect or Indicator or does not yet have any progress to show, they can briefly give reasons for this instead. Then progress can potentially already be identified in future report updates. This approach promotes transparency and boosts understanding of sustainability as a dynamic process. The cross-departmental drafting of the report creates new structures in the public administration, which ideally also become established over the long term.



62 Aspects, structured into

Management criteria

- 1 Framework conditions of the transition
- 2 Strategy, goals and policy fields
- 3 Monitoring and evaluation
- 4 Communication, participation and cooperation
- 5 Organisation and personnel
- 6 Procurement and awarding
- 7 Budget and finances
- 8 Digitalisation, innovation and research

Policy fields

- 9 Climate action and climate change adaptation
- 10 Circular economy
- 11 Biodiversity and environmental protection
- 12 Sustainable land use and spatial development
- 13 Housing and sustainable neighbourhoods
- 14 Sustainable mobility
- 15 Social justice and future-proof society
- 16 Education and culture
- 17 Health
- 18 Decent work and sustainable economy
- 19 Global cooperation and One World

19 Core Indicators  
(mandatory)

41 Recommended Indicators  
(optional)

Figure 2: The reporting framework at a glance

# 2

## Orientation: How do I use this manual?

## 2 Orientation: How do I use this manual?



This manual to the Local Sustainability Reporting Framework (BNK) provides basic instructions for using the framework. It gives a compact overview of which content is mandatory in a sustainability report based on the BNK, explains the BNK's purpose, structure, contents and functions and outlines current and future support offerings for working with the framework.

Background information on the BNK and a more in-depth look at the process of its updating can be found in the documentation of the revision process of the Local Sustainability Reporting Framework.

### Roadmap of the chapters in this guide

- 3 [Chapter 3](#) “Local sustainability reports: Why report and for whom?” (p. 21) introduces the functions of municipal sustainability reports within the scope of integrated sustainability management in the community and outlines which target groups a report can address.
  - 4 [Chapter 4](#) “A Germany-wide reporting framework: What is the BNK for?” (p. 27) explains the added value and potential of the BNK as a nationwide framework for local sustainability reporting.
  - 5 [Chapter 5](#) “Modules of the new BNK: What to report and how” (p. 31) provides a compact overview of the contents and rules of the new BNK and details the specific requirements of a BNK-compliant sustainability report.
  - 6 [Chapter 6](#) “Reporting across the ‘municipal enterprise’: How do the ESRS help?” (p. 73) tackles where to find relevant sustainability information in the numerous sustainability reports of municipal corporations that will soon be available thanks to the EU-wide reporting obligations.
  - 7 [Chapter 7](#) “Flexible reporting: What alternative structuring options are available?” (p. 85) sets out how the contents of the BNK can be allocated to the structure of other relevant frameworks and why these alternative structuring options are offered. Plus, a compatibility table provides a compact overview of how the beta version of the BNK differs from the new BNK 2.0.
  - 8 [Chapter 8](#) “The BNK Core Indicators in brief” (p. 109) contains brief info profiles of the 19 BNK Core Indicators, including their origin, validity and availability.
- [The Glossary](#) (p. 131) explains key terms relating to the BNK.



# 3

## Local sustainability reports: Why report and for whom?



### 3 Local sustainability reports: Why report and for whom?



Creating transparency, measuring progress, showing achievements, revealing where readjustments are needed and identifying gaps – judiciously employed, a local sustainability report can go a long way towards advancing sustainable development in the community.

#### Functions

Sustainability reporting is not an end in itself, but rather a building block in a much greater and multi-faceted process in local government. This is why the reporting framework is based on the concept that every local authority can and should produce a sustainability report, especially when they are just starting out in this process. Sustainability reporting is one of several instruments that make up a local authority's integrated sustainability management system. Others include a sustainability strategy, a budget geared towards sustainable

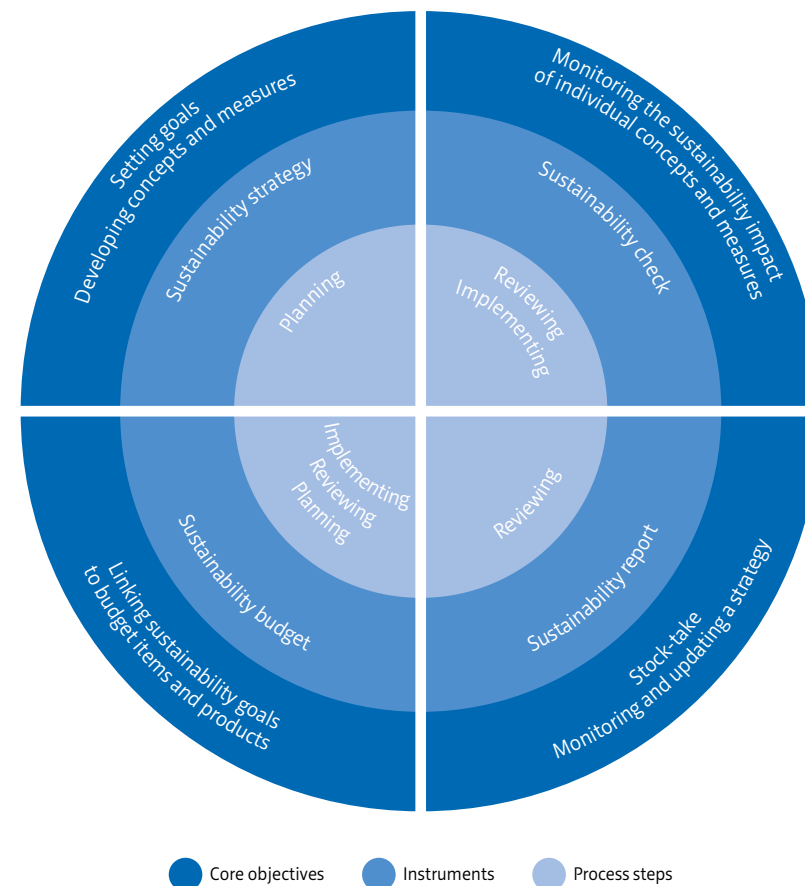


Figure 3: Sustainability reports as part of an integrated local sustainability management system

development goals or a systematic assessment of the sustainability impact of local-policy activities (“sustainability check”).

Sustainability reports can act as an initial “stock-take” as a local authority embarks on its sustainability journey. They are designed to bring together all activities relevant to sustainability and the current status of sustainable development and publish them transparently. If the authority already has a

Cf. KGSt (ed.) (2023): “Kommunales Nachhaltigkeitsmanagement” [Municipal Sustainability Management], p. 23

sustainability strategy, then a sustainability report tailored to it can serve as a monitoring and evaluation tool. With the aid of qualitative and quantitative information, the report illustrates the status quo, possibly relative to the local authority's own goals, and the transparency it offers helps to steer progress. Thanks to the integrated disclosure of progress and gaps in different topic areas, users can work out where action is needed and set new priorities, while mechanisms can be triggered when targets are missed.

The reporting process depends on communication and interconnection within the municipal administration. If a cross-departmental committee is set up to support the process, this also facilitates collaboration and exchange between those whose work areas need to be looked at together anyway for sustainable development to succeed. A process controller, such as a municipal sustainability manager, can act as a focal point, build bridges and drive and consolidate the process. All in all, the cross-departmental and cross-stakeholder work on a sustainability report should give everyone involved an overview of the key policy fields and areas of need and thus also ignite a communal learning process.

If the reporting is consolidated and integrated in the further processes of sustainability management, trends can be identified and specifically readjusted. In practice, report cycles of between one and four years should be observed.

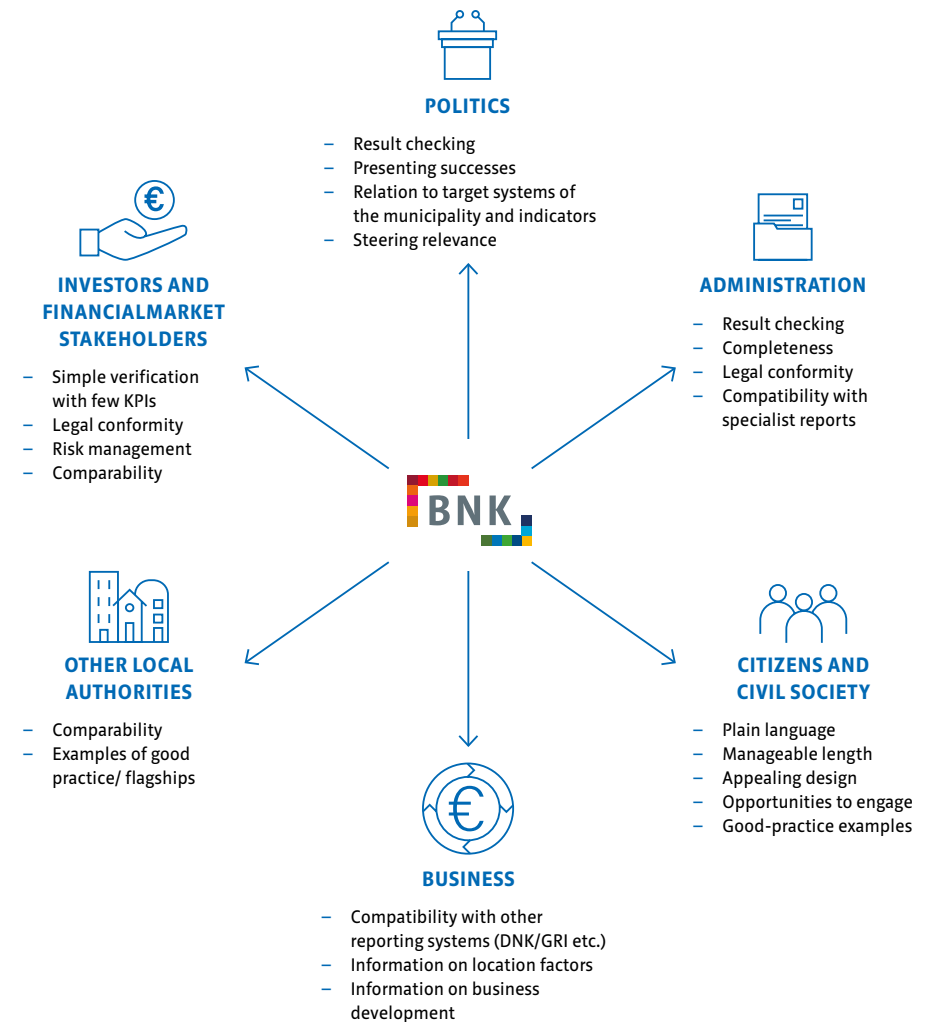


Figure 4: Possible target groups of a BNK-based sustainability report

## Target groups

The contents of a sustainability report can be prepared and communicated for various target groups. In so doing, it is important to take into account the specific needs of different stakeholders. These are explained in the following figure and brief example:

Some local authorities offer their sustainability report in different formats, the city of Freiburg being a prime example: a handy report with images, sample projects and practical examples as well as opportunities for engagement addresses the citizens of Freiburg. Another, more detailed report is more closely tailored to the needs of the municipal council and aims to make it easier for local policy-makers to set the political course for sustainable urban development.

### Function and target group? You decide!

While the BNK defines which topics the municipalities must at least report on, it does not dictate how and in what form this should be done. The structuring and creative preparation of the contents are freely selectable and additional content can be provided. The BNK merely offers recommendations on this, not mandatory requirements.

Expected to launch in mid-2025, the Bertelsmann Foundation's online Portal for Sustainable Communities will allow users to create digital local sustainability profiles based on the BNK and integrate them into the website of their reporting municipality.

# 4

## A Germany-wide reporting framework: What is the BNK for?



## 4 A Germany-wide reporting framework: What is the BNK for?

In 2021, the German Council for Sustainable Development (RNE) published the first draft of the Local Sustainability Reporting Framework (BNK). Its aim is to support local governments in making their progress on sustainable development in the community measurable and thus easier to manage. The BNK should help to anchor sustainability across departments in local administrative dealings and manage it efficiently. Since it was published, it has been piloted in over 30 local authorities with funding from the Federal Ministry for Economic Cooperation and Development (BMZ), also as part of the “Globally sustainable communities” programme of the Service Agency Communities in One World (SKEW). The present version is the result of a further development process that was completed in 2024 in collaboration with the German Institute of Urban Affairs (Difu), the Bertelsmann Foundation and SKEW, and supported by the municipal umbrella organisations, the Sustainability Network North Rhine-Westphalia e.V. (LAG 21 NRW) and the Municipal Association for Administration Management KGSt.

### Core themes and levers for sustainability

If local authorities use the Local Sustainability Reporting Framework for their sustainability reporting, they will find content-based guidance in all phases of their development process. The core content themes of the BNK follow a holistic understanding of sustainability and always factor in the local reach and sphere of action. Alongside this, management topics that span all the action points are highly relevant in the BNK, which also prioritises the establishment of an effective governance and participation structure as well as a comprehensive management system. By the same token, it addresses levers, i.e. cross-sectional areas with particular impact potential for the transition, such as finances or digitalisation. As such, the BNK offers not only helpful orientation in relation to relevant policy fields, but also suitable structures for anchoring sustainability in the community long-term. This applies to newcomers who are systematically

tackling the subject of sustainability for the first time, but also to those who have already established their own reporting systems and are looking for ideas for developing them further.

### Inter-municipal exchange and comparability

Because the reports are based on a fixed set of Aspects and Indicators, this opens up the lines of communication between the various communities using the BNK. They can selectively share suggestions on measures or objectives in specific topic areas, swap experiences or, if they wish, compare reports, either on certain points or in their entirety. The ability to compare reports creates points of contact and encourages inter-municipal exchange.

### Transparency promotes trust

If a local authority decides to publish the status of its sustainable development on the basis of a recognised reporting standard, the report invariably becomes more credible. Using a framework like the BNK creates trust, access and points of reference to the topic of sustainability for citizens, local businesses and researchers, and not least also within the municipal administration and across all political parties. Complying with standards clearly shows that you do not shy away from mandatory requirements and transparency. Last but not least, the BNK with its holistic content-based approach seeks to explicitly encourage users to also disclose gaps, conflicting goals and areas that require further development.

### Cross-departmental networking

Compiling a report on the cross-cutting issue of sustainability not only promotes contact with other offices and departments; working together on a report also makes it easier to understand and respect the concerns of the neighbouring department. And networking across departments in turn tends

to counteract the silo mentality and path dependencies.

### Holistic reporting across the 'municipal enterprise'

The reporting framework facilitates reporting across the wider 'municipal enterprise' in the interests of an integrated system of sustainability management – without creating redundancies with sustainability reports of the municipal corporations, such as via the German Sustainability Code (DNK). With the help of the reporting framework, the local authority can reflect on its strategic steering effect on its own corporations and participating interests and potentially use it for the purpose of sustainable development. This compatibility of the BNK with corporate sustainability reporting creates orientation, brings potential synergies to light and avoids duplicate reporting.

### Vertical integration of sustainability policy

Another goal of the reporting framework is to help coordinate sustainability policy at different political levels. The BNK Aspects that relate to the policy fields were deliberately developed in consideration of, among other things, the Sustainable Development Goals (SDGs) as well as the New Urban Agenda, the New Leipzig Charter, the European Sustainability Reporting Standards (ESRS) and not least the German Sustainable Development Strategy. Local governments make an important contribution to the achievement of sustainability goals at higher political levels and should also be visible in this context. So a municipal sustainability report can also have an impact in the international context, for example in the form of a Voluntary Local Review (VLR) submitted to the United Nations (UN).

As at 2024, more than 170 cities worldwide have produced a VLR, thus also doing their bit for the international visibility of local sustainability achievements.

# 5

## Modules of the new BNK: What to report and how

## 5.1 Basics of reporting using the BNK

In the following, the content modules and other requirements of sustainability reporting with the BNK are outlined in brief, with more detail in the subsequent sections.

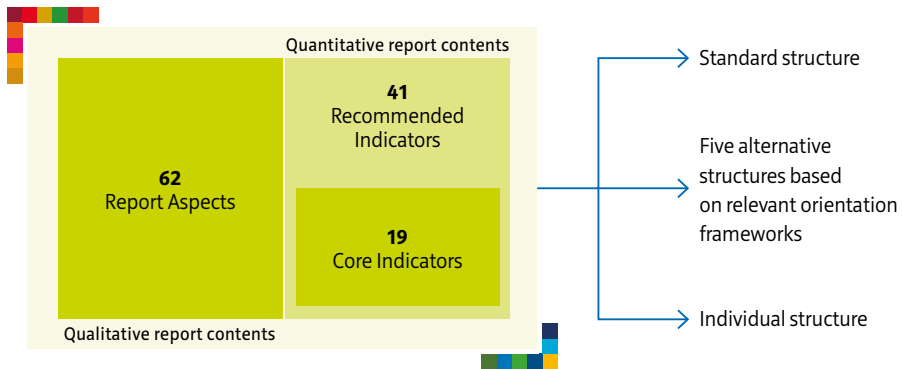


Figure 5: Contents and structuring options of a BNK-based sustainability report

### Qualitative information: Aspects

The BNK defines a set of so-called Aspects, according to which content on sustainable development in the community is to be reported. The information required is qualitative. If possible and meaningful, users should report for each Aspect on

- goals,
- strategies/concepts,
- measures and
- results

in the respective topic areas outlined. The BNK encompasses 62 Aspects in total, which can – but do not have to – be allocated to the standard structure consisting of eight management criteria and eleven policy fields to provide a better overview.

### Management criteria

- 1 Framework conditions of the transition
- 2 Strategy, goals and policy fields
- 3 Monitoring and evaluation
- 4 Communication, participation and cooperation
- 5 Organisation and personnel
- 6 Procurement and awarding
- 7 Budget and finances
- 8 Digitalisation, innovation and research

### Policy fields

- 9 Climate action and climate change adaptation
- 10 Circular economy
- 11 Biodiversity and environmental protection
- 12 Sustainable land use and spatial development
- 13 Housing and sustainable neighbourhoods
- 14 Sustainable mobility
- 15 Social justice and future-proof society
- 16 Education and culture
- 17 Health
- 18 Decent work and sustainable economy
- 19 Global cooperation and One World

Figure 6: BNK standard structure at a glance

For a complete overview of all Aspects including a brief description, see section 5.1.



## Quantitative information: Indicators





In addition to the qualitative information required in the Aspects, the BNK asks for data on 19 Core Indicators, which feed on the set of SDG Indicators for Municipalities ([www.sdg-portal.de](http://www.sdg-portal.de)). Furthermore, it is recommended to supplement the content reported in the Aspects, if possible and meaningful, with data on self-selected or Recommended Indicators. The BNK offers – likewise from the set of SDG Indicators – recommendations for 41 Indicators.

To enhance the steering effect of the sustainability report, users are advised, alongside the Core Indicators, to integrate in particular Indicators that are relevant to goals for the respective Aspects. Recommended Indicators can thereby be replaced by self-selected Indicators. For detailed information on the Core Indicators, the Recommended Indicators and how they were derived, see [section 5 c](#)).

## Flexible structuring options: add-ons possible

It is the contents of the report that are paramount, not where they appear or in which order. The BNK does provide a template structure, which offers helpful orientation for novice municipalities in particular and makes the reports easier to compare; but users can instead structure their report content as they see fit or proportionately allocate it to five alternative structures offered, namely those of the Sustainable Development Goals, the German Sustainable Development Strategy, the KGSt model for municipal sustainability management, the dimensions of the New Leipzig Charter and the IMK Product Framework plan. Moving forward, this function will also be digitally supported via the Portal for Sustainable Communities. Additional content may be added. The customised structuring allows the report on an existing sustainability strategy to be arranged in line with the BNK. Corresponding icons are available to indicate the mandatory BNK Aspects in the report.

### Example BNK Aspects as icons

- Aspect  Special features of the municipality
- Aspect  Promotion of sustainability engagement
- Aspect  Green and public spaces
- Aspect  Integration in the labour market

## The comply-or-explain principle

Local authorities are essentially required to report on all Aspects and Core Indicators (comply), or explain why this is not possible or meaningful. There can be all kinds of reasons why a piece of information is not reported, for example if a topic mentioned in an Aspect has not (yet) been tackled by the municipality or is not within its sphere of influence, if data for a particular Indicator is not (yet) available or a topic is not relevant for the municipality due to unalterable framework conditions. Assessing the relevance of an Aspect or a Core Indicator for the sustainable development of a municipality differently from the BNK, on the other hand, is not a permitted explanation. Municipalities should not be afraid to use the explain option to transparently describe the state of play, because transparent reporting is key to the credibility of the report.

## Process orientation

Regular reporting allows users to demonstrate the process of evolving into a sustainable community. In line with such a process-oriented approach, it also makes sense to report transparently on challenges and gaps, as this is the only way to establish a culture of shared learning. This way, the comply-or-explain principle fosters the ongoing development of the community. So the local sustainability reporting framework can also be used if a municipality has nothing to report on an Aspect as yet and may still need to collect data on relevant Indicators. Such information allows further steps and measures to be derived. Furthermore, the prompt to report on concepts, strategies and goals serves to define development pathways, usefully link the reporting with an integrated sustainability strategy or potentially develop one if none exists.

## ‘Municipal enterprise’: Integrating municipal corporations

To distinguish from a very wide, comprehensive notion of the municipality, which also includes, for example, companies based there, civil society groups or institutions, the BNK relates specifically to the sphere of local politics and administration. Owner-operator and associate companies (municipal corporations, for short) play a central role for local sustainable development. This being the case, the BNK seeks to promote strategic integration of the municipal corporations into the local development process towards sustainability. Which of the sometimes numerous companies and participating interests are key to this development and should therefore be factored into the further report must be decided by the municipalities themselves. This is specifically explained in Aspect 2.3. You will also find more detail in section 5 b).

## Additional content

Users will also be able to add extra, self-selected content (Aspects, Indicators, references to good-practice examples, etc.) in future. The mandatory Aspects and Indicators will thus become the distinguishing and mandatory element of the reporting framework and also guarantee the comparability of BNK-based reports moving forward.



## Summary

What makes a sustainability report BNK-compliant:

- Information is reported on all 62 Aspects and 19 BNK Core Indicators.
- In the case of a customised structure, the icons provided are used to indicate full integration of all BNK aspects.
- The comply-or-explain principle applies to all mandatory report contents.
- In Aspect 2.3, the municipality defines which municipal corporations and participating interests are to be included in the sustainability report.

Municipalities are free to choose the structure and style of their report.

Provided a sustainability report is BNK-compliant, it can be labelled with the BNK logo. This can be obtained directly from the RNE, among other places. BNK-based sustainability reports can also be linked on the RNE website. To do this, please send a request to the contact address provided on the [project web page](#).

## 5.2 Aspects

The Aspects of the BNK each relate to one aspect of a sustainability topic. Each Aspect clearly describes what information the municipality must provide on the topic in its sustainability report.

### In depth: Methodical approach to selecting the Aspects

#### Management-related Aspects

Good management is essential for good sustainability policy. As such, processes, structures and instruments of sustainability governance are still afforded a central role in the reporting framework. The revision of the management-based Aspects focused on **reducing complexity**, which involved checking the existing set of Aspects in the BNK pilot version for redundancies and, where possible, consolidating or reducing them.

To identify gaps in the content, the contents were aligned with:

- the **KGSt model for municipal sustainability management**, which is based on the general municipal management model (KSM) of the KGSt and has been adjusted to the special challenges of sustainable development in the community, and
- the levers defined in the **German Sustainable Development Strategy (DNS)** to support the transition.

This alignment resulted, for example, in the addition of the Aspects on support for volunteering and community engagement and on research for sustainability.

Users are now prompted at the start of the reporting process to set out the **distinct framework conditions of the transition in their municipality** and describe which fundamental levers and topic areas can be identified from these. Another adjustment involves identifying the key relevant municipal corporations and participating interests for the municipal sustainability report.

The process described resulted in a set of **21 management related Aspects**, which can be allocated to eight thematic clusters (management criteria). Focus on the topics of digitalisation, research, innovation and anti-corruption has been extended in this edition.

#### Policy-related Aspects

The Aspects of the BNK pilot version were thoroughly revised, with the aim of updating the action-point-based Aspects, aligning them with the main existing frameworks in the realm of sustainable (urban) development and simultaneously consolidating them.

In the process, six **frameworks were identified** as especially relevant for sustainable development in towns, counties and municipalities and as systematically adding potential further or different content or perspectives to the BNK.

These are:

- the **Sustainable Development Goals (SDGs)**,
- the **New Leipzig Charter (NLC)**,
- the **New Urban Agenda (NUA)**,
- the **German Sustainable Development Strategy (DNS)**,
- the **European Sustainability Reporting Standards (ESRS)** and
- the **IMK product framework**.

Within these frameworks, content aspects were identified which simultaneously relate to sustainable development, the local level and the situation in Germany as a whole. Then in several steps, overlaps between the orientation frameworks were identified, redundant content removed and Aspects simplified and combined, ultimately consolidating the number of Aspects to be reported on in the BNK.

The result is a **set of 41 policy-related Aspects**, which can be allocated to a total of **11 policy fields**. Focus on the topics of biodiversity and environmental protection, the circular economy, land and spatial development, and culture has been extended in this edition.

A longer version of the methodological derivation of the Aspects to be reported on in the BNK can be found in the document **“Process Documentation”**.



### Special Aspects: Aspects 1.1 & 1.2 – Framework conditions of the transition

Every local authority is different. Depending on whether it is a county-free city, a county or a county municipality, its own reach can vary, as can the structures within which it provides public services. Underlying ecological conditions (soil composition, climate or location in a basin) impact the local situation just as much as underlying economic conditions (the number of high-performing companies in the region, the pool of skilled labour or the level of tax revenue) or the social setup (age structure or the housing market situation). That’s why a BNK-based sustainability report should begin by describing the local backdrop. With this in mind, the individual framework conditions of local authorities for achieving sustainability goals can be put in the right context in Aspect 1.1.

The central levers, i.e. the cross-sectional areas with particular impact potential for the sustainable transition, and challenges should be identified in Aspect 1.2. Does the municipality have especially favourable conditions? Does it have long-standing prior experiences with levers and instruments in the field of sustainable development? Or is there something that limits its ability to manage these?

## 1 FRAMEWORK CONDITIONS OF THE TRANSITION

### ASPECT 1.1

#### SPECIAL FEATURES OF THE MUNICIPALITY

Describe the structural characteristics and special features of the municipality that influence the topic areas of sustainability.

### ASPECT 1.2

#### TRANSITION LEVERS AND CHALLENGES

Describe the transformational levers with particular impact potential for the transition in your municipality. These can be, for example, cross-sectional areas like management structures, digitalisation or finances. Explain what special challenges arise from these levers for the future development towards sustainability in your community, and give reasons for them.







### Special Aspects: Aspect 2.3

In a BNK-based sustainability report, **Aspect 2.3: Strategic integration of municipal corporations** invites you to think carefully about which municipal corporations and associate companies are of particular relevance for the municipality's central topic areas of sustainable development and should thus be included at the appropriate point in the report.

The municipality itself therefore deduces the point (or rather, the Aspects) at which the municipal corporations and associate companies should be considered.

#### ASPECT 2.3

##### STRATEGIC INTEGRATION OF MUNICIPAL CORPORATIONS

Choose which municipal corporations are especially relevant for implementing sustainability measures in the key policy fields. Indicate in which of the named companies the municipality (politics and administration) has a significant influence on the sustainability-relevant Aspects of service provision.

Assess the municipality's influence on linking the type of service provision with its strategic goals. Also address the role of the companies' management, if any, here. Consider the selected companies at the relevant point in the further reporting process and explain in each case how the sustainability-related activities of the municipality and its owner-operator and associate companies are intertwined.

Sustainability-related information from municipal corporations and participating interests that falls under the scope of the Corporate Sustainability Reporting Directive (CSRD) will be much more extensive in future, as they will be obliged to publish a yearly sustainability report based on the European Sustainability Reporting Standards (ESRS) in their annual report.

To tap into this potential for the municipalities, the BNK acts as a roadmap for them. This guide signposts at what point in municipal corporations' sustainability reports information can be found that could be of relevance for the municipality and its own sustainability report. To this end, chapter 6 provides an overview which references ESRS data points in the respective BNK Aspects and thus also contents of the companies' sustainability reports.

## Overview: All Aspects at a glance

### Management criteria

#### 1 FRAMEWORK CONDITIONS OF THE TRANSITION

##### ASPECT 1.1

###### SPECIAL FEATURES OF THE MUNICIPALITY

Describe the structural characteristics and special features of the municipality that influence the topic areas of sustainability.

##### ASPECT 1.2

###### TRANSITION LEVERS AND CHALLENGES

Describe the transformational levers with special impact potential for the transition in your municipality. These can be, for example, cross-sectional areas like management structures, digitalisation or finances. Describe what special challenges arise from these levers for the future development towards sustainability in your community, and give reasons for them

#### 2 STRATEGY, GOALS AND POLICY FIELDS

##### ASPECT 2.1

###### SUSTAINABILITY STRATEGY

Tell us whether your municipality pursues an independent sustainability strategy or whether sustainability is integrated into an overarching strategy. If neither is yet the case, state by when you are intending to develop a sustainability strategy and how the process is to be structured.

##### ASPECT 2.2

###### SUSTAINABILITY GOALS AND KEY POLICY FIELDS

Explain which overriding medium- and long-term goals your municipality has set on the topic of sustainability and what understanding of sustainability underlies them. Then state which key policy fields are defined by the sustainability strategy or, if there are none, in which policy fields your municipality already implement sustainability measures. In addition, explain to what extent your sustainability strategy relates to overriding sustainability strategies at other state levels. Also describe any links to other overarching sustainability-relevant standards or objectives.

##### ASPECT 2.3

###### STRATEGIC INTEGRATION OF MUNICIPAL CORPORATIONS

Choose which municipal corporations and associated companies are especially relevant for implementing sustainability measures in the key policy fields. Indicate in which of the named companies the municipality (politics and administration) has a significant influence on sustainability-relevant Aspects of service provision.

Assess the municipality's influence on linking the type of service provision with its strategic goals. Also address the role of the companies' management, if any, here. Consider the selected companies at the relevant point in the further reporting process and explain in each case how the sustainability-related activities of the municipality and its owner-operator and associate companies are intertwined.

#### 3 MONITORING AND EVALUATION

##### ASPECT 3.1

###### REPORTING, MONITORING AND EVALUATION

Explain how you use sustainability reporting as an instrument of sustainability management. Also tell us whether sustainability monitoring is in place and which information (e.g. process-related progress or KPIs) about the municipality's sustainable development is used in the regular internal planning and control or for political decisions. Describe the process that is triggered if goals were not achieved or are likely to be missed. Also explain whether and, if so, how the strategy as well as the monitoring and reporting are evaluated.

##### ASPECT 3.2

###### SUSTAINABILITY CHECK

Tell us whether and, if so, how the instrument of a "sustainability check" is applied in your municipality to assess the sustainability of a municipal proposal in the design or planning phase. Also address existing checks on partial aspects of sustainability (e.g. climate checks).

## 4 COMMUNICATION, PARTICIPATION AND COOPERATION

### ASPECT 4.1 SUSTAINABILITY COMMUNICATION

Describe how you structure the communication on sustainability topics in the municipality. Explain the goals of your sustainability communication and describe how you reach different target groups, which communication channels and formats you use and which methods you use for result checking.

### ASPECT 4.2 DIALOGUE AND PARTICIPATION

Describe how you structure the dialogue with societal stakeholders on sustainability topics. Also explain how the results of this feed into the ongoing development of your sustainability strategy and into the implementation of sustainability-related measures. State the key aspects that were incorporated from the participation on sustainability topics.

1 Recommended Indicator: Informal public participation

### ASPECT 4.3 COOPERATION WITH STAKEHOLDERS FROM BUSINESS AND CIVIL SOCIETY

Describe how you support civil-society stakeholders, the local economy, initiatives and projects, and how you work with them to drive the transition to a sustainable municipality.

### ASPECT 4.4 SUPPORT FOR SUSTAINABILITY ENGAGEMENT

Describe how you promote and support civic engagement and volunteering for sustainability. Also explain how you support intermediate structures like networks, local engagement alliances or volunteering agencies and how these gear their work to sustainable development in the community.

## 5 ORGANISATION AND PERSONNEL

### ASPECT 5.1 WORK STRUCTURES FOR SUSTAINABILITY

Tell us which bodies (e.g. committees, advisory boards, steering groups) are especially relevant for the implementation of your sustainability strategy and sustainability-related measures. Expand on working structures in administration, politics and with local civil society. Also explain who is responsible for sustainability topics in the municipal administration (leadership and operative implementation).

### ASPECT 5.2 PERSONNEL AND HR DEVELOPMENT FOR SUSTAINABILITY

Explain the personnel concept and staff resources allocated to managing sustainability in the municipal administration. Tell us how staff (including managers) are trained or upskilled on sustainability topics and how the subject of sustainability is incorporated into human resources development.

### ASPECT 5.3 RULES AND PROCESSES IN THE MUNICIPAL ADMINISTRATION

Explain how the subject of sustainability is integrated into administrative activities via rules and processes.

## 6 PROCUREMENT AND AWARDING

### ASPECT 6.1 SUSTAINABILITY IN PROCUREMENT AND AWARDING

Tell us how aspects of sustainability, including fair trade criteria, are factored into the procurement and awarding of contracts.

1 Recommended Indicator: Sustainable procurement processes: Number of sustainable procurement processes as a proportion of all procurement processes.

### ASPECT 6.2 TRANSITION LEVERS AND CHALLENGES

Explain how the municipality's anti-corruption policy tackles and prevents corruption.

1 Recommended Indicator: Anti-corruption index

## 7 BUDGET AND FINANCES

### ASPECT 7.1

#### SUSTAINABILITY IN THE BUDGET

Explain how sustainability processes are linked to the financial planning; also, to what extent sustainability goals are factored into the impact-oriented budget. Tell us how the municipality's medium- and long-term financial performance is secured.

**1** Recommended Indicators<sup>2</sup>: Financial resource balance; Liquidity loans; Tax revenue

### ASPECT 7.2

#### SUSTAINABLE FINANCING INSTRUMENTS

Indicate which sustainable financing instruments (e.g. green bonds) are used. Also describe the process for ensuring that the municipality's financial investments (e.g. in regard to pension provisions) are aligned with sustainability (e.g. criteria for exclusion, best in class).

## 8 DIGITALISATION, INNOVATION AND RESEARCH

### ASPECT 8.1

#### DIGITALISATION AND SUSTAINABILITY

Describe how you utilise the possibilities offered by digitalisation in the municipality for sustainable development. Also explain how you take any negative effects of digitalisation on sustainability into account (e.g. on the topic of energy and resource consumption) and how you organise digitalisation processes sustainably.

**1** Recommended Indicator: Broadband provision – private households

### ASPECT 8.2

#### SUSTAINABILITY INNOVATIONS IN THE ADMINISTRATION

Describe how you foster innovations for sustainability in the municipal administration.

<sup>2</sup> For an overview of the municipality's financial performance, it is recommended to report on all three Indicators together.

### ASPECT 8.3

#### RESEARCH FOR SUSTAINABILITY

Describe how you use the lever "research for sustainability" locally and how the municipality participates in, say, research projects to strengthen technological and social innovations for sustainability

## Policy fields

### 9 CLIMATE ACTION AND CLIMATE CHANGE ADAPTATION

#### ASPECT 9.1

##### STRATEGIC CLIMATE ACTION AND RENEWABLE ENERGIES

Tell us about climate action in the community, including the promotion of renewable energies and the increasing of energy efficiency, and state the overriding climate protection goals.

**K** Core Indicator: Energy from renewable sources

**1** Recommended Indicator: Greenhouse gas emissions – total

#### ASPECT 9.2

##### CLIMATE ACTION IN SPATIAL PLANNING

Tell us how aspects of climate action, like the energy infrastructure, are integrated into spatial planning and development, especially into the land development plan, the urban land-use planning and urban development contracts.

**1** Recommended Indicator: Charging station infrastructure; Completed residential buildings with renewable heating energy.

#### ASPECT 9.3

##### CLIMATE ACTION IN THE MUNICIPAL ADMINISTRATION AND FACILITIES

Tell us about climate action in the public administration and municipal facilities, especially in relation to the building stock.

**1** Recommended Indicator: Greenhouse gas emissions – municipal facilities



**ASPECT 9.4**

**STRATEGIC CLIMATE CHANGE ADAPTATION**

Tell us about climate change adaptation in the municipality and how aspects of it are integrated into the land development plan, the urban land-use planning and urban development contracts, to boost the community's resilience. Expand on the safeguarding of green and open spaces in residential areas (in the sense of dual brownfield development) as well as the linking of habitat networks.

- 1 Recommended Indicator: Urban tree areas

**ASPECT 9.5**

**CLIMATE CHANGE ADAPTATION IN THE MUNICIPAL ADMINISTRATION AND FACILITIES**

Tell us about climate change adaptation in the public administration and municipal facilities, especially in relation to the building stock.

- 1 Recommended Indicator: Rate of energy-related building renovations (in the administration).

**10 CIRCULAR ECONOMY**

**ASPECT 10.1**

**STRATEGIC CIRCULAR ECONOMY**

Tell us how you promote the circular economy in the municipality, especially in terms of the building sector. Also describe how you raise awareness of the use of circular products and the avoidance of waste in the community.

- K **Core Indicator: Waste volume**

**ASPECT 10.2**

**CIRCULAR ECONOMY IN THE MUNICIPAL ADMINISTRATION AND FACILITIES**

Tell us also about the circular economy and how you are reducing resource consumption in the public administration and municipal facilities.

**ASPECT 10.3**

**SUSTAINABLE WASTE MANAGEMENT**

Tell us about the recycling and reuse of municipal and commercial waste, including how you deal with chemicals in waste in an environmentally sustainable way in order to protect the air, water, land and health.

- 1 Recommended Indicator: Recycling rate

**11 BIODIVERSITY AND ENVIRONMENTAL PROTECTION**

**ASPECT 11.1**

**BIODIVERSITY PRESERVATION**

Tell us how you guarantee protection of biodiversity, including how you deal with invasive plant and animal species.

- 1 Recommended Indicator: Biodiversity of birds

**ASPECT 11.2**

**CONSERVATION AND RESTORATION OF ECOSYSTEMS**

Tell us about your protection and restoration of woodlands, bodies of water and other ecosystems requiring protection that are classified as local biodiversity hotspots and which provide important ecosystem services. Also expand on your cooperation with other local authorities in the region.

- K **Core Indicator: Landscape quality**
- 1 Recommended Indicator: Nature conservation areas

**ASPECT 11.3**

**ENVIRONMENTAL PROTECTION**

Tell us how you keep the environmental pollution of land, water and air to a minimum.

- K **Core Indicator: Air pollution**
- 1 Recommended Indicators: Burden of urban settlements in flood zones; Quality of flowing waters

## 12 SUSTAINABLE LAND USE AND SPATIAL DEVELOPMENT

### ASPECT 12.1 SUSTAINABLE SETTLEMENT DEVELOPMENT

Tell us how you promote a compact, polycentric and interconnected settlement structure as well as multifunctionality and mixed-use development.

**K Core Indicator: Land consumption**

**I Recommended Indicators:** Land-use intensity; Proportionate land consumption

### ASPECT 12.2 GREEN AND PUBLIC SPACES

Tell us how you guarantee equitable access to and sustainable use of green spaces and other significant public spaces.

**K Core Indicator: Local recreation spaces**

### ASPECT 12.3 SUSTAINABLE AGRICULTURE AND FORESTRY

Tell us how you sustainably structure the use of land for agriculture and forestry.

**K Core Indicator: Nitrogen excess in agriculture**

### ASPECT 12.4 SUSTAINABLE REGIONAL DEVELOPMENT

Tell us how you support an active structural and regional policy that promotes interaction and connectivity between urban and rural areas, and which curbs migration away from many regions and the pressure on the built-up areas with their manifold consequences, also for sustainable development

**I Recommended Indicator:** "Mobility in the suburban context" index.

## 13 HOUSING AND SUSTAINABLE NEIGHBOURHOODS

### ASPECT 13.1 ACCESS TO HOUSING

Tell us how you create and maintain enough affordable housing for everyone in the community. In particular, explain how you reduce homelessness and provide accessible housing.

**K Core Indicator: Homelessness**

**I Recommended Indicator:** Rents

### ASPECT 13.2 AVOIDANCE OF SEGREGATION

Describe how you avoid social segregation in the community.

### ASPECT 13.3 SUSTAINABLE NEIGHBOURHOODS

Tell us how you design sustainable neighbourhoods, including how citizens can get involved in local decisions. Explain which aspects of sustainability (e.g. accessibility by public transport, sustainable consumption patterns, inclusion) are taken into account when designing places for leisure and social contact (e.g. local recreation spaces or local town centres). Also describe how you tackle loneliness.

**I Recommended Indicators:** Local public transport – provision of local stops; Basic services close to home – supermarket

### ASPECT 13.4 SUSTAINABLE BASIC SERVICES

Explain how the municipality integrates key aspects of sustainability into basic services in order to facilitate sustainable lifestyles and consumption (e.g. green electricity as standard from the local energy providers, permits for weekly markets to supply regionally produced food).

## 14 SUSTAINABLE MOBILITY

### ASPECT 14.1

#### ACCESS TO SUSTAINABLE AND SAFE MOBILITY

Tell us about the equal access to affordable and sustainable transport systems for all. Explain how you guarantee accessibility in your local public transport and how you promote road safety in the community.

**Core Indicator: Traffic accident victims**

### ASPECT 14.2

#### SUSTAINABLE MOBILITY AND MODAL SPLIT

Tell us how you are reducing the volume of traffic (increasing the share of non-motorised and public transport in the modal split) and the transport performance ("compact city"). Also explain how you support local framework conditions for e-mobility (e.g. charging points) and describe joint initiatives with surrounding municipalities.

**Core Indicator: Car density**

### ASPECT 14.3

#### SUSTAINABLE MOBILITY IN THE MUNICIPAL ADMINISTRATION AND FACILITIES

Tell us about sustainable mobility behaviour in the public administration and municipal facilities, including sustainable modernisation of the vehicle fleet.

**Recommended Indicator: Electric cars (in the administration)**

## 15 SOCIAL JUSTICE AND FUTURE-PROOF SOCIETY

### ASPECT 15.1

#### SUPPORT FOR DISADVANTAGED POPULATION GROUPS

Tell us how you selectively support disadvantaged sections of the population, also covering inclusion. Also explain how access to information and communication technologies is enabled for all citizens in the community.

**Core Indicator: SGB II/SGB XII [German Social Security Code] rate**

**Recommended Indicator: Working poor receiving top-up benefit**

### ASPECT 15.2

#### GENDER EQUITY

Tell us how you counteract forms of discrimination and abuse against women and girls and how you ensure equal opportunities in work.

**Core Indicator: Ratio of female to male employment rates**

**Recommended Indicator: Share of women on the city, municipal or county council**

### ASPECT 15.3

#### FAMILY- AND CHILD-FRIENDLY STRUCTURES

Tell us how you support local framework conditions for family- and child-friendly structures and offerings, especially daycare centres. Also expand on the subjects of poverty prevention and child, youth and family services.

**Core Indicator: Childcare (under 3s)**

### ASPECT 15.4

#### INCLUSION OF OLDER PEOPLE

Tell us how you support the inclusion of older people in the social life of the community against the backdrop of the current demographic change.

### ASPECT 15.5

#### MIGRATION AND DIVERSITY

Tell us about your accommodation of refugees, their integration and how you promote equal opportunities and diversity.

**Core Indicator: Employment rate – foreigners**

**Recommended Indicators: School dropout rate – foreigners; Naturalisation**

**ASPECT 15.6**

**ENVIRONMENTAL JUSTICE**

Tell us how you reduce environmental pollution that impacts health (e.g. noise or air pollution) in socially disadvantaged neighbourhoods or areas and how you enable access to health-promoting environmental resources for all.

- 1 Recommended Indicator: Noise exposure

**ASPECT 15.7**

**ACCESS TO ADMINISTRATIVE SERVICES**

Tell us how you make administrative services accessible to all citizens, regardless of age, disability or migrant background. Also explain how you ensure that all citizens can take part in democratic processes.

- 1 Recommended Indicator: Participation in local elections

**16 EDUCATION AND CULTURE**

**ASPECT 16.1**

**ACCESS TO EDUCATION**

Tell us about your provision of equitable and lifelong access to high-quality and inclusive education for all citizens.

- K **Core Indicator: Basic services close to home – primary school**
- 1 Recommended Indicator: School dropout rate

**ASPECT 16.2**

**EDUCATION AND CULTURE FOR SUSTAINABLE DEVELOPMENT**

Tell us how you support education for sustainable development (ESD) as well as sustainability management in all schools, universities and other educational and cultural institutions in the community.

- 1 Recommended Indicator: Sustainable schools

**ASPECT 16.3**

**PROMOTION OF CULTURE**

Tell us how you foster and support cultural creatives, businesses, associations and institutions in the community.

**17 HEALTH**

**ASPECT 17.1**

**ACCESS TO HEALTHCARE**

Tell us how you guarantee basic services close to homes through hospitals and other healthcare facilities, such as outpatient health centres or family doctor practices. Also explain how you guarantee the operability of these services even in crisis situations.

- K **Core Indicator: Basic services close to home – family doctor**
- 1 Recommended Indicators: Basic services close to home – hospital; Basic services close to home – pharmacy

**ASPECT 17.2**

**CARE AND SUPPORT**

Tell us how you guarantee need-based care and support, especially for older people and those with disabilities.

- 1 Recommended Indicator: Care home places

**ASPECT 17.3**

**HEALTH PROMOTION**

Tell us how you promote healthy lives for all your citizens, especially with preventative approaches to physical and mental health, healthy eating as well as teaching on sexuality and reproduction in educational institutions and lessons. Also describe workplace health promotion in the community.

- K **Core Indicator: Premature death rate**



## 18 DECENT WORK AND SUSTAINABLE ECONOMY

### ASPECT 18.1

#### SUSTAINABLE ECONOMY AND INNOVATION

Tell us about the strategic orientation of your business development in relation to sustainable development, especially the promotion of sustainability management systems in companies, establishing local and regional production as well as an innovation-friendly environment, e.g. for healthcare or eco-innovations.

- 1 Recommended Indicator: Business locations with eco- or sustainability certificates

### ASPECT 18.2

#### STARTUP SUPPORT

Tell us how you support the founding or location of innovative, sustainability-oriented businesses in the community.

- 1 Recommended Indicator: Business startups

### ASPECT 18.3

#### INTEGRATION IN THE LABOUR MARKET

Tell us how you guarantee equitable inclusion in the labour market, focusing in particular on support for young people, families and people with disabilities.

- K **Core Indicator: Employment rate – 15–64-year-olds**
- 1 Recommended Indicators: Employment rate – 55–64-year-olds; Long-term unemployed rate

### ASPECT 18.4

#### PROMOTION OF EMPLOYMENT IN THE MUNICIPAL ADMINISTRATION AND FACILITIES

Tell us how you boost the employability of all workers in the public administration and municipal facilities, especially in relation to digitalisation and dealing with the challenges of current demographic change.

## 19 GLOBAL COOPERATION AND ONE WORLD

### ASPECT 19.1

#### LOCAL PARTNERSHIPS FOR GLOBAL JUSTICE

Tell us about your partnerships with local stakeholders, organisations or institutions to support global justice and fair trade.

- 1 Recommended Indicator: Development-policy projects

### ASPECT 19.2

#### MUNICIPAL COOPERATION ON DEVELOPMENT

Tell us how you work with municipalities from other countries in the interests of global responsibility to advance sustainable development both there and here. Explain how you work with or support municipalities from countries in the Global South (as listed by the Development Assistance Committee (DAC)) for this purpose.

- K **Core Indicator: Projects with partners in countries in the Global South**

## 5.3 Core Indicators

### Why Core Indicators?

Indicators in municipal sustainability reporting allow you to measure the status quo, progress in a particular area or a benchmark.<sup>3</sup>

The system of Indicators reduces the complex reality to a few key “factors”, which are central to the diagnosis and structuring of the reality. In the new BNK the Indicators substantiate the qualitative aspects of the report. This allows, for example, the derivation of pathways for achieving objectives as well as – bearing in mind the individual context – comparisons between municipalities and with other political levels (e.g. the Land (federal state) average).

So, to reduce the required time and effort compared with the BNK pilot version and to guarantee comparability with a few central KPIs (Key Performance Indicators) for municipal sustainability, the new BNK only requires reporting on a manageable number of mandatory Indicators – the so-called Core Indicators. These – or rather the topics they represent – should explicitly not be seen as the last word in local sustainability, as their selection was heavily influenced by the availability of data pertaining to them.

### Methodical approach to choosing the BNK Core Indicators

As was already the case in the pilot version, the BNK Core Indicators are based on the “SDG Indicators for Municipalities”, an ever-evolving catalogue of sustainability indicators devised in 2017. Thanks to a diverse consortium of authors, a methodical translation of the global SDGs for municipalities in Germany and a participatory development process, the SDG Indicators for Municipalities have become established as the standard reference for municipal sustainability indicators (see [www.agenda2030vorort.de](http://www.agenda2030vorort.de)).

<sup>3</sup> Benchmarking means being guided by a specific KPI, such as the best in a particular group. In the context of local sustainability, this could mean, for example, comparing oneself with the Land average or the municipality with the best values.


In choosing the Indicators, the aim was to identify at least one for each policy field and allocate it to a relevant Aspect of the report. With the task of deriving a compact set of effective Indicators for the BNK Aspects, the 118 SDG Indicators for Municipalities, especially the 69 so-called Type I Indicators with central data availability, were examined and selected on the basis of three main quality criteria:

- **Validity:** The BNK Core Indicator accurately depicts the BNK Aspect associated with it in terms of content, either in its entirety or at least in some of its sub-aspects.
- **Data availability:** The data pertaining to the BNK Core Indicator is available to the majority of municipalities in Germany, preferably from centralised sources of official statistics.
- **Municipal relevance:** The BNK Core Indicator measures effects that can be influenced as directly as possible with measures from the municipal remit or whose political relevance is growing. This is based on a close understanding of local autonomy, which can include mandatory and voluntary tasks in both large and small municipalities.

The result was a set of **19 BNK Core Indicators**, which meet the above-mentioned criteria and were validated in a peer review process with municipalities and organisations from the local sustainability landscape. In consultation with the project partners, the extra Core Indicator “Projects with partners in countries in the Global South” was added, so that policy field 19 would also have an appropriate Core Indicator assigned.

Detailed explanations of how an Indicator was chosen as a BNK Core Indicator can be found in the respective “info profiles” in [Chapter 8](#).

## Overview of the 19 BNK Core Indicators

ASPECT NO.	NAME OF ASSOCIATED ASPECT	 CORE INDICATOR
9.1	Strategic climate action and renewable energies	Energy from renewable sources
10.1	Strategic circular economy	Waste volume
11.2	Conservation and restoration of ecosystems	Landscape quality
11.3	Environmental protection	Air pollution
12.1	Sustainable settlement development	Land consumption
12.2	Green and public spaces	Local recreation spaces
12.3	Sustainable agriculture and forestry	Nitrogen excess in agriculture
13.1	Access to housing	Homelessness
14.1	Access to sustainable and safe mobility	Traffic accident victims
14.2	Sustainable mobility and modal split	Car density
15.1	Support for disadvantaged population groups	SGB II/XII rate
15.2	Gender equity	Ratio of female to male employment rates
15.3	Family- and child-friendly structures	Childcare (under 3s)
15.5	Migration and diversity	Employment rate – foreigners

16.1	Access to education	Basic services close to home – primary school
17.1	Access to healthcare	Basic services close to home – family doctor
17.3	Health promotion	Premature death rate
18.3	Integration in the labour market	Employment rate – 15–64-year-olds
19.2	Municipal cooperation on development	Projects with partners in countries in the Global South

## Reporting on Indicators

Indicators represent snapshots and, presented in time series, also trends, which enable informed political decisions. Alongside this information and communication function, they also support the monitoring of political strategies and measures.

BNK users are therefore recommended to not simply enter pure data, but also to

- explain the Indicator values clearly and understandably for the readers,
- arrange them in terms of sustainable development and
- present them in relation to a goal set by the municipality as well as to the Land or national average.

One way of doing this is to use symbols or a traffic light system to illustrate the trend development of annual values. Revealing this trajectory has both pros and cons.

To avoid the detriment of a potential misinterpretation and prevent misunderstandings, with a complex subject matter it is best to provide an explanation of the trend development with the qualitative statement on the




respective Aspect. This could describe conflicting goals or special events that are important for evaluating the trajectory. To ensure that the explanation is actually read in this case, a flag can be added to the arrow symbol.

Pros	Cons
The purely numerical values of the Indicators are supplemented with an evaluation of their contribution to sustainable development. This enhances the content quality of the report and increases its informative value.	It may not be possible to illustrate the assessment of the trend adequately using a traffic light system, as it requires explanation. If the explanation is not read, this can lead to misinterpretations.
Readers can quickly and easily identify whether the development of the Indicator over the timeframe in question is positive, unchanged or negative in terms of sustainability.	The assessment only relates to three selected annual values and may therefore deviate from a long-term trend.

## Illustrating the trend development

Using the trend arrows shown to assess the trend development in terms of sustainability is not a requirement of the BNK. Whether a trend development is reported or not is up to the municipalities themselves.

It should be noted that a falling Indicator value can also represent a positive trend in sustainability terms and vice versa. You are therefore advised to explain any symbols you use in detail.

-  **Green up arrow:** positive trend towards sustainability
-  **Yellow horizontal arrow:** no or very little change (0-10% relative change)
-  **Red down arrow:** negative trend away from sustainability

## 5.4 Recommended Indicators

The BNK also includes other Indicators, which were only assessed as suitable with some limitations but can still give valuable orientation in demonstrating local sustainability engagement. These are called Recommended Indicators and are likewise assigned to specific Aspects.

Detailed info profiles of the Recommended Indicators can be found in the 4th edition of the SDG Indicators for Municipalities, available at [www.agenda2030vorort.de](http://www.agenda2030vorort.de).

ASPECT	RECOMMENDED INDICATORS
<b>ASPECT</b> <span style="background-color: yellow;">4</span> . <span style="background-color: yellow;">2</span> DIALOGUE AND PARTICIPATION	<b>Informal public participation:</b> Number of informal participation processes per 1,000 residents
<b>ASPECT</b> <span style="background-color: yellow;">6</span> . <span style="background-color: yellow;">1</span> SUSTAINABILITY IN PROCUREMENT AND AWARDING	<b>Sustainable procurement process:</b> Number of sustainable procurement processes as a proportion of all procurement processes
<b>ASPECT</b> <span style="background-color: yellow;">6</span> . <span style="background-color: yellow;">2</span> TACKLING AND PREVENTING CORRUPTION	<b>Anti-corruption index:</b> Aggregate index of dichotomous variables, based on a standardised questionnaire on local measures to prevent corruption



<p><b>ASPECT 7.1</b></p> <p>SUSTAINABILITY IN THE BUDGET<sup>4</sup></p>	<p><b>Financial resource balance:</b> Budget excess or deficit per resident</p> <p><b>Liquidity loans:</b> Liquidity/cash loans in the core budget per resident</p> <p><b>Tax revenue:</b> Tax revenue per resident</p>
<p><b>ASPECT 8.1</b></p> <p>DIGITALISATION AND SUSTAINABILITY</p>	<p><b>Broadband provision – private households:</b> Number of households that can use a bandwidth of 100 Mbit/s as a proportion of all households</p>
<p><b>ASPECT 9.1</b></p> <p>STRATEGIC CLIMATE ACTION AND RENEWABLE ENERGIES</p>	<p><b>Greenhouse gas emissions – total:</b> Greenhouse gas emissions of the whole municipality per resident</p>
<p><b>ASPECT 9.2</b></p> <p>CLIMATE ACTION IN SPATIAL PLANNING</p>	<p><b>Charging station infrastructure:</b> Number of public normal and fast charging points of 3.7 kW or higher per resident</p> <p><b>Completed residential buildings with renewable heating energy:</b> Number of completed residential buildings with renewable heating energy as a proportion of all completed residential buildings</p>
<p><b>ASPECT 9.3</b></p> <p>CLIMATE ACTION IN THE MUNICIPAL ADMINISTRATION AND FACILITIES</p>	<p><b>Greenhouse gas emissions – municipal facilities:</b> Greenhouse gas emissions of municipal facilities per resident</p>
<p><b>ASPECT 9.4</b></p> <p>STRATEGIC CLIMATE CHANGE ADAPTATION</p>	<p><b>Urban tree areas:</b> Extent of tree rows or groups covering 500 m<sup>2</sup> or more with a minimum width of 10 m on "artificial" surfaces as a proportion of the total area</p>
<p><b>ASPECT 9.5</b></p> <p>CLIMATE CHANGE ADAPTATION IN THE MUNICIPAL ADMINISTRATION AND FACILITIES</p>	<p><b>Rate of energy-related building renovations (in the administration):</b> Number of buildings renovated for energy reasons as a proportion of all buildings</p>

<sup>4</sup> For an overview of the municipality's financial performance, it is recommended to report on all three Indicators together.

<p><b>ASPECT 10.3</b></p> <p>SUSTAINABLE WASTE MANAGEMENT</p>	<p><b>Recycling rate:</b> Amount of material-recycled municipal waste as a proportion of the overall municipal waste</p>
<p><b>ASPECT 11.1</b></p> <p>BIODIVERSITY PRESERVATION</p>	<p><b>Biodiversity of birds:</b> Actual value of the index for the population of bird species, measured against the target value of said index</p>
<p><b>ASPECT 11.2</b></p> <p>CONSERVATION AND RESTORATION OF ECOSYSTEMS</p>	<p><b>Nature conservation areas:</b> Extent of nature conservation areas with a high protection status (Natura 2000 areas, nature reserves and national parks) as a proportion of the total area</p>
<p><b>ASPECT 11.3</b></p> <p>ENVIRONMENTAL PROTECTION</p>	<p><b>Burden of urban settlements in flood zones:</b> Extent of built-up settlement and traffic area in the officially designated flood zone as a proportion of the area of the designated flood zone in the area unit</p> <p><b>Quality of flowing waters:</b> Extent of flowing waters (length) with an ecological rating of "very good" and "good" as a proportion of the total flowing waters (length) in the area unit</p>
<p><b>ASPECT 12.1</b></p> <p>SUSTAINABLE SETTLEMENT DEVELOPMENT</p>	<p><b>Land-use intensity:</b> Settlement and traffic area per resident</p> <p><b>Proportionate land consumption:</b> Extent of settlement and traffic area as a proportion of the total area</p>
<p><b>ASPECT 12.4</b></p> <p>SUSTAINABLE REGIONAL DEVELOPMENT</p>	<p><b>"Mobility in the suburban context" index:</b> Aggregate index of dichotomous variables, based on a standardised questionnaire on mobility in the suburban context</p>
<p><b>ASPECT 13.1</b></p> <p>ACCESS TO HOUSING</p>	<p><b>Rents:</b> Average basic rent per m<sup>2</sup></p>

<p><b>ASPECT 13.3</b></p> <p>SUSTAINABLE NEIGHBOURHOODS</p>	<p><b>Local public transport – provision of local stops:</b> Proportion of residents who live no more than 1 km as the crow flies to the nearest public transport stop with at least 10 departures per day</p> <p><b>Basic services close to home – supermarket:</b> Resident-weighted distance as the crow flies in m to the nearest supermarket</p>
<p><b>ASPECT 14.3</b></p> <p>SUSTAINABLE MOBILITY IN THE MUNICIPAL ADMINISTRATION AND FACILITIES</p>	<p><b>Electric cars (in the administration):</b> Number of authorised electric cars (excluding hybrids) as a proportion of all authorised cars</p>
<p><b>ASPECT 15.1</b></p> <p>SUPPORT FOR DISADVANTAGED POPULATION GROUPS</p>	<p><b>Working poor receiving top-up benefit:</b> Number of working people in receipt of unemployment benefit (ALG II) as a proportion of all benefit recipients who are fit for work</p>
<p><b>ASPECT 15.2</b></p> <p>GENDER EQUITY</p>	<p><b>Share of women on the city, municipal or county council:</b> Number of women with mandates on the city, municipal or county council as a proportion of all mandates on the city council</p>
<p><b>ASPECT 15.5</b></p> <p>MIGRATION AND DIVERSITY</p>	<p><b>School dropout rate – foreigners:</b> Number of school dropouts who are foreigners as a proportion of the total dropout rate</p> <p><b>Naturalisations:</b> Number of residents who were naturalised in the respective year as a proportion of all foreign residents</p>
<p><b>ASPECT 15.6</b></p> <p>ENVIRONMENTAL JUSTICE</p>	<p><b>Noise exposure:</b> Number of residents in neighbourhoods plagued by traffic noise as a proportion of the total population</p>
<p><b>ASPECT 15.7</b></p> <p>ACCESS TO ADMINISTRATIVE SERVICES</p>	<p><b>Participation in local elections:</b> Share of actual voters among those eligible to vote in the municipality</p>

<p><b>ASPECT 16.1</b></p> <p>ACCESS TO EDUCATION</p>	<p><b>School dropout rate:</b> Number of school-leavers without a school-leaving certificate as a proportion of all school-leavers</p>
<p><b>ASPECT 16.2</b></p> <p>EDUCATION AND CULTURE FOR SUSTAINABLE DEVELOPMENT</p>	<p><b>Sustainable schools:</b> Number of schools in the municipality that have been awarded a sustainability certificate as a proportion of all schools in the municipality</p>
<p><b>ASPECT 17.1</b></p> <p>ACCESS TO HEALTHCARE</p>	<p><b>Basic services close to home – hospital:</b> Resident-weighted driving time in minutes by car to the nearest hospital with basic care</p> <p><b>Basic services close to home – pharmacy:</b> Resident-weighted distance as the crow flies in m to the nearest pharmacy</p>
<p><b>ASPECT 17.2</b></p> <p>CARE AND SUPPORT</p>	<p><b>Care home places:</b> Number of residential places available in care homes per 1,000 residents aged 65 and above</p>
<p><b>ASPECT 18.1</b></p> <p>SUSTAINABLE ECONOMY AND INNOVATION</p>	<p><b>Business locations with eco- or sustainability certificates:</b> Number of business locations with eco- or sustainability certificates as a proportion of all business locations</p>
<p><b>ASPECT 18.2</b></p> <p>STARTUP SUPPORT</p>	<p><b>Business startups:</b> Number of newly established business enterprises per 1,000 residents</p>
<p><b>ASPECT 18.3</b></p> <p>INTEGRATION IN THE LABOUR MARKET</p>	<p><b>Employment rate – 55–64-year-olds:</b> Number of 55-to-64-year-old employees subject to social insurance contributions in the community as a proportion of all 55-to-64-year old residents</p> <p><b>Long-term unemployment rate:</b> Number of long-term unemployed as a proportion of the labour force</p>
<p><b>ASPECT 19.1</b></p> <p>LOCAL PARTNERSHIPS FOR GLOBAL JUSTICE</p>	<p><b>Development-policy projects:</b> Number of development-policy projects in which the municipality participated in the reporting year per 1,000 residents</p>

## 5.5 Checklist

Aspects, Core Indicators, ESRS references, trend arrows – does it all sound too complicated? Don't worry! The following checklist will show you how best to tackle the individual mandatory Aspects.

### Provide navigation

 If you can and it makes sense, report in the topic area of each Aspect on:

- Goals: What sustainability goals have you set for this Aspect?
- Strategies and concepts: Which strategies and concepts are you using to achieve these goals?
- Measures: What measures have you specifically implemented?
- Results: What impacts did the measures have and what results did you achieve – or not – with a view to the goals set?

### Include municipal corporations and associate companies

Depending on the result of your analysis in Aspect 2.3: “Strategic integration of municipal corporations”, report on the extent to which relevant municipal corporations and associate companies are involved in pertinent strategies and concepts, support the implementation of measures and can themselves show results in the topic area.

### Selectively incorporate Indicators

Use the Indicators to expand on the qualitative statements by also reporting, where it makes sense, on goals, strategies and concepts as well as measures and results. Use the trend arrows and comparisons with other municipalities or the Land or national average, where you consider it useful. Not all Aspects can be supplemented with suitable Indicators. This applies in particular to the Aspects assigned to the management criteria 1, 2, 3 and 5, which relate to overarching topics of the structural anchoring of sustainability and for the most part cannot be substantiated by means of an Indicator.

### Define the scope of the report

The reporting framework sets out clear requirements as regards content. But the communities that use it decide for themselves how extensively they can report on each Aspect. You have complied with the BNK on an Aspect when you have reported on all required contents of that Aspect.



## 5.6 Digitally assisted reporting

From mid-2025 the Portal for Sustainable Communities will make it possible to create a BNK-compliant sustainability report in a customised local sustainability profile. In this context, the portal will offer digital templates of the different structural variants for the mandatory reporting Aspects. The digital platform is in the process of being built, but as soon as it is ready it will be accessible from here and from the project website of the German Council for Sustainable Development.

# 6

## Reporting across the 'municipal enterprise': How do the ESRS help?



## 6 Reporting across the ‘municipal enterprise’: How do the ESRS help?

In providing local public services, municipal corporations and participating interests find themselves at the heart of the sustainable transition. With the EU **Corporate Sustainability Reporting Directive (CSRD)** broadening sustainability reporting requirements, many owner-operated and associate municipal companies now find themselves included in the scope of the directive. Accordingly, as part of their wider management reporting, many of these corporations will in future be required to publish an annual sustainability report in accordance with the **European Sustainability Reporting Standards (ESRS)**.

The following references selected Aspects of **related ESRS data points**, and therefore also the content of corporate sustainability reports, to help local governments utilise this comprehensive information on the sustainability of owner-operated companies and their participating interests. As such, the BNK can be used as an **‘ESRS guide’ for local authorities**, highlighting where to find potentially relevant information for both the municipality itself as well as its own sustainability report in the sustainability reports of municipal corporations moving forward.

It is worth mentioning here that, in addition to general mandatory disclosures, the ESRS also stipulate the **disclosure of information with a materiality clause**. Companies must only report the latter where the topics in question have been classified as material for the company in an earlier materiality analysis. It therefore follows that not all municipal corporations will report on such data. Furthermore, not all municipal corporations will fall within the scope of the CSRD.

### Information on CSRD-compliant sustainability reporting



In Germany, the **CSRD** requires selected companies to publish an annual **ESRS**-compliant sustainability report as part of their wider management reporting. Whether and from when companies are subject to these reporting requirements depends, among other factors, on firm size.

For example, companies with a net turnover of at least €50 million, net assets of at least €25 million and/or more than 250 employees (they must meet two of the three criteria) are required to publish their first report in 2026 (for the reporting period 2025), while large capital-market-oriented companies must do so as early as 2025 (for the 2024 reporting period). The **materiality clause** represents a core principle of the directive: in addition to general mandatory disclosures, companies are required to report on environmental, social and governance topics only where these topics have already been classified as material for the company in an earlier materiality analysis.

**Please note: The materiality principle means the content of company reports may vary. As such, individual ESRS data points referred to in this guide may not be included in the sustainability reports of all municipal corporations.**

Local authorities are free to choose how to structure and present their reports but should be supported in taking the content of CSRD reports from owner-operated and associate municipal enterprises into account in their own municipal sustainability reports. Instead of simply adopting data points, reports should contextualise the information to create added value for the municipal

sustainability report. To this end, a first stage evaluated Aspects according to where it makes sense to include owner-operated and associate municipal companies. For these Aspects, thematic links to ESRS data points were then analysed and identified. The selection considered only information where local authorities could exert a strategic influence and which could represent challenges, progress or levers for transformation in the municipality.

Please note: The analysis focused on municipal corporations providing public services (energy supply, waste disposal and recycling, water and wastewater management, public transport, public housing; see also the explanation of Aspect 2.3 in [section 5.2](#)).

## Instructions for using the ESRS guide



### General information

It falls to local authorities to decide whether to use the ESRS references. The references aid in utilising already available information from owner-operated and associate municipal companies. Where local authorities do wish to use information from these companies' CSRD reports, it is vital they observe contextualisation in doing so. As such, local government reports should include not only pure data reports (avoidance of duplicate reporting), but also how these relate to local goals, action points and progress as well as challenges. In addition, regular communication with owner-operated and associate municipal companies is recommended (see Aspect 2.3).

### Why should local authorities use the references?

When it comes to sustainability, owner-operated and associate municipal companies play a major role in local activities. It follows, therefore, that they are integrated into the municipal sustainability report at appropriate points. The references indicate to the municipality both where inclusion could be useful as well as which content from the sustainability reports of owner-operated and associate municipal companies could be integrated. This in turn enables local authorities to take on existing information and minimises red tape.

### How do local authorities use the references?

Start by using Aspect 2.3 to determine which owner-operated and associate municipal companies should be included in your report. Provided these companies publish CSRD-compliant sustainability reports, these will be available in future as a digital document online as part of their management reporting.

From here, it should be straightforward to identify the content using the codes included in the references (e.g. Disclosure Requirement SBM-1 40e: Strategy, business model and value chain).

You can then determine whether the respective information is relevant for your municipal sustainability report and should be reported.

**BNK ASPECT****RELEVANT DISCLOSURE REQUIREMENTS ACCORDING TO THE ESRS<sup>5</sup>****ASPECT 2.3****STRATEGIC INTEGRATION OF MUNICIPAL CORPORATIONS****ESRS 2: General disclosures**

Disclosure Requirement BP-1: General basis for preparation of the sustainability statement

- 5b) Scope of consolidation
  - 5c) Upstream and downstream value chain coverage
- Disclosure Requirement GOV-2: Information provided to and sustainability matters addressed by the undertaking's administrative, management and supervisory bodies
- 26b) how the administrative, management and supervisory bodies consider impacts, risks and opportunities when overseeing the undertaking's strategy, its decisions on major transactions, and its risk management process
  - 26c) a list of the material impacts, risks and opportunities
- Disclosure Requirement SBM-1: Strategy, business model and value chain
- 40e) its sustainability-related goals in terms of significant groups of products and services, customer categories, geographical areas and relationships with stakeholders
  - 40g) the elements of the undertaking's strategy that relate to or impact sustainability matters, including the main challenges ahead, critical solutions or projects to be put in place, when relevant for sustainability reporting

**ASPECT 3.1****REPORTING, MONITORING AND EVALUATION****ESRS 2: General disclosures**

Minimum Disclosure Requirement MDR-A: Actions and resources in relation to material sustainability matters

- 68a) the list of key actions taken in the reporting year and planned for the future, their expected outcomes and, where relevant, how their implementation contributes to the achievement of policy objectives and targets
- Minimum Disclosure Requirement MDR-T: Tracking effectiveness of policies and actions through targets
- 79a) whether and how the undertaking tracks the effectiveness of its actions to address material impacts, risks and opportunities, including the metrics it uses to do so
  - 79c) the overall progress towards the adopted targets over time
  - 79e) whether and how stakeholders have been involved in target setting for each material sustainability matter

**ASPECT 9.1****STRATEGIC CLIMATE ACTION AND RENEWABLE ENERGIES****ESRS E1 Climate change**

Disclosure Requirement E1-1: Transition plan for climate change mitigation

- 16a) an explanation of how the undertaking's targets are compatible with limiting global warming to 1.5°C in line with the Paris Agreement
- 16b) an explanation of the decarbonisation levers identified, and key actions planned
- 16j) an explanation of the undertaking's progress in implementing the transition plan
- 34b) GHG emission reduction targets shall be disclosed for Scope 1, 2, and 3 GHG emissions

**ASPECT 9.3****CLIMATE CHANGE ADAPTATION IN THE MUNICIPAL ADMINISTRATION AND FACILITIES****ESRS E1 Climate change**

Disclosure Requirement E1-5: Energy consumption and mix

- 37a) total energy consumption from renewable sources (in MWh)
  - 37b) total energy consumption from nuclear sources (in MWh)
- Disclosure Requirement E1-6: Gross Scopes 1, 2, 3 and Total GHG emissions in metric tonnes of carbon dioxide equivalent
- 44a) gross Scope 1GHG emissions (direct)
  - 44b) gross Scope 2 GHG emissions (indirect)
  - 44c) gross Scope 3 GHG emissions (upstream and downstream)
  - 44d) total GHG emissions

<sup>5</sup> These are the original formulations from the English version of the ESRS. The formulations have been adapted in places for smoother reading.

<p><b>ASPECT 10.1</b></p> <p>STRATEGIC CIRCULAR ECONOMY</p>	<p><b>ESRS E5: Resource use and circular economy</b> Disclosure</p> <p>Requirement E5-2: Actions and resources related to resource use and circular economy, for:</p> <ul style="list-style-type: none"> <li>- 17a) higher levels of resource efficiency in use of technical and biological materials and water, particularly in relation to critical raw materials and rare earths as listed in the Raw Materials Information System</li> <li>- 17b) higher rates of use of secondary raw materials (recyclates)</li> <li>- 17c) actions taken to prevent waste generation in the undertaking's upstream and downstream value chain</li> <li>- 17d) optimisation of waste management in line with the waste hierarchy</li> </ul>	<p><b>ASPECT 11.1</b></p> <p>BIODIVERSITY PRESERVATION</p>	<p><b>ESRS E4 Biodiversity and ecosystems</b></p> <p>Disclosure Requirement SBM-3: Material impacts, risks and opportunities and their interaction with strategy and business model</p> <ul style="list-style-type: none"> <li>- 16a) activities negatively affecting biodiversity sensitive areas (sites under its operational control)</li> <li>- 16b) material negative impacts with regard to land degradation, desertification or soil sealing</li> <li>- 16c) operations that affect threatened species</li> </ul>
<p><b>ASPECT 10.2</b></p> <p>CLIMATE CHANGE ADAPTATION IN THE MUNICIPAL ADMINISTRATION AND FACILITIES</p>	<p><b>ESRS E5: Resource use and circular economy</b></p> <p>Disclosure Requirement ESRS E5-4: Resource inflows</p> <ul style="list-style-type: none"> <li>- 28) A description of its resource inflows of products (including packaging) and materials (specifying critical raw materials and rare earths), water and property, plant and equipment used in the undertaking's own operations and along its upstream value chain.</li> </ul>	<p><b>ASPECT 11.2</b></p> <p>CONSERVATION AND RESTORATION OF ECOSYSTEMS</p>	<p>Disclosure Requirement E4-3: Actions and resources related to biodiversity and ecosystems</p> <ul style="list-style-type: none"> <li>- 28a) how the undertaking has applied the mitigation hierarchy with regard to its actions (avoidance, minimisation, restoration/rehabilitation, and compensation or offsets)</li> <li>- 28b) whether the undertaking used biodiversity offsets in its action plans</li> </ul>
<p><b>ASPECT 10.3</b></p> <p>CLIMATE CHANGE ADAPTATION IN THE MUNICIPAL ADMINISTRATION AND FACILITIES</p>	<p><b>ESRS E5: Resource use and circular economy</b></p> <p>Disclosure Requirement ESRS E5-5: Resource outflows</p> <ul style="list-style-type: none"> <li>- 37b) the total amount by weight diverted from disposal, with a breakdown between hazardous waste and non-hazardous waste and a breakdown by the following recovery operation types: <ul style="list-style-type: none"> <li>- preparation for reuse</li> <li>- recycling</li> <li>- other recovery operations</li> </ul> </li> <li>- 37c) the amount by weight directed to disposal by waste treatment type and the total amount summing all three types, with a breakdown between hazardous waste and non-hazardous waste. The waste treatment types to be disclosed are: <ul style="list-style-type: none"> <li>- incineration</li> <li>- landfill</li> <li>- other disposal operations</li> </ul> </li> <li>- 37d) the total amount and percentage of non-recycled waste</li> </ul>	<p><b>ASPECT 11.3</b></p> <p>ENVIRONMENTAL PROTECTION</p>	<p><b>ESRS E2: Pollution</b></p> <p>Disclosure Requirement E2-2: Actions and resources related to pollution</p> <ul style="list-style-type: none"> <li>- 19) In addition to ESRS 2 MDR-A, the undertaking may specify to which layer in the following mitigation hierarchy an action and resources can be allocated: <ul style="list-style-type: none"> <li>- a) avoid pollution</li> <li>- b) reduce pollution</li> <li>- c) restore, regenerate and transform ecosystems</li> </ul> </li> </ul> <p>Disclosure Requirement E2-4: Pollution of air, water and soil</p> <ul style="list-style-type: none"> <li>- 26) The undertaking shall disclose the emissions generated by the undertaking as well as the microplastics generated or used by the undertaking.</li> </ul>



**ASPECT 12.3****SUSTAINABLE AGRICULTURE AND FORESTRY****ESRS E4: Biodiversity and ecosystems**

Disclosure Requirement E4-4: Targets related to biodiversity and ecosystems

- AR26) Measurable targets related to biodiversity and ecosystems may be expressed as:
  - size and location of all habitat areas protected or restored, whether directly or indirectly controlled by the undertaking, and whether the success of the restoration measure was or is approved by independent external professionals
  - recreated surfaces (environments in which management initiatives are implemented so as to create a habitat on a site where it did not exist initially)
  - number or percentage of projects/sites whose ecological integrity was improved (e.g. installation of fish passes, wildlife corridors)

Disclosure Requirement E4-5: Impact metrics related to biodiversity and ecosystems change

- AR34) The undertaking may disclose in units of area (e.g. m<sup>2</sup> or ha) on land use under the usage guidance provided by the Eco-Management and Audit Scheme (EMAS): (82).
  - total land use
  - total sealed area
  - total nature-oriented area on site
  - total nature-oriented area off site

**ASPECT 15.1****SUPPORT FOR DISADVANTAGED POPULATION GROUPS****ESRS S1: Own workforce**

Disclosure Requirement S1-11: Social protection

- 72) The undertaking shall disclose whether its employees are covered by social protection against loss of income due to major life events, and, if not, the countries where this is not the case.

Disclosure Requirement S1-12: Persons with disabilities

- 77) The undertaking shall disclose the percentage of its own employees with disabilities.

**ESRS S4: Consumers and end-users**

Disclosure Requirement S4-2: Processes for engaging with consumers and end-users about impacts

- 18) The undertaking shall explain its general processes for engaging with consumers and end-users and their representatives about actual and potential material impacts on them.

**ASPECT 15.3****FAMILY- AND CHILD-FRIENDLY STRUCTURES****ESRS S1: Own workforce**

Disclosure Requirement S1-15: Work-life balance metrics

- 91a) the percentage of employees entitled to take family-related leave
- 91b) the percentage of entitled employees who took family-related leave, and a breakdown by gender

**ASPECT 18.4****PROMOTION OF EMPLOYMENT IN THE MUNICIPAL ADMINISTRATION AND FACILITIES****ESRS S1: Own workforce**

Disclosure Requirement S1-13: Training and skills development metrics

- 81a) the percentage of employees who participated in regular performance and career development reviews; such information shall be broken down by gender
- 81b) the average number of training hours per employee and by gender

Disclosure Requirement S1-14: Health and safety metrics

- 88) the percentage of people in its own workforce who are covered by the undertaking's health and safety management system based on legal requirements and/or recognised standards or guidelines
  - b) the number of fatalities as a result of work-related injuries and work-related ill health
  - c) the number and rate of recordable work-related accidents
  - d) with regard to the undertaking's employees, the number of cases of recordable work-related ill health, subject to legal restrictions on the collection of data – e) with regard to the undertaking's employees, the number of days lost to work-related injuries and fatalities from work-related accidents, work-related ill health and fatalities from ill health



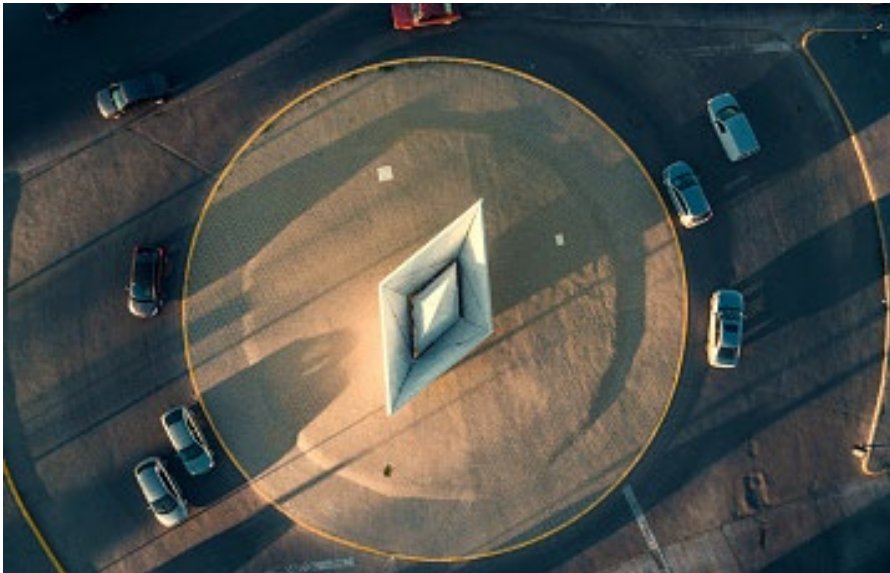
# 7

Flexible reporting:  
What alternative  
structuring options  
are available?

## 7.1 Assigning Aspects to alternative orientation frameworks

In addition to following the standard BNK template, local authorities can also choose to structure their BNK-compliant sustainability report by assigning its content to the structures of a number of national and international frameworks from the fields of sustainability, urban development and municipal management. The following tables show how to assign the Aspects for each framework. The BNK standard structure is the only template that allows local authorities to assign all the Aspects. All other structures shown correspond to only some of the BNK Aspects, meaning that a local authority must choose how to structure the remaining Aspects themselves to ensure a BNK-compliant sustainability report.

Furthermore, not all frameworks provide an equally appropriate structure for a public sustainability report, as the information is interpreted in different contexts or for different purposes in each circumstance. These are explained in the following:



### – 2030 Agenda/Sustainable Development Goals (SDGs)

In 2015, the international community set itself 17 Sustainable Development Goals (SDGs) as part of the 2030 Agenda in an effort to achieve economically, socially and environmentally sustainable development by 2030. As such, the Agenda is the leading global document, and driving force, for sustainable development policy. The Agenda builds on five guiding principles: People, Planet, Prosperity, Peace and Partnership ('5 Ps'). The annual High-Level Political Forums (HLPF) provide a platform for nation states to regularly report on their progress towards achieving the global sustainability goals in so-called Voluntary National Reviews (VNRs). Now, local authorities are also increasingly submitting sustainability reports to the UN in the form of Voluntary Local Reviews (VLRs). Multiple German local authorities have already created a VLR using, among other things, the beta version of the Local Sustainability Reporting Framework. VLRs are widely structured according to the SDGs, but as there are no mandatory requirements local authorities retain a certain degree of freedom in how they choose to design their reports for the UN. To ensure a BNK-compliant report, they must also include the management-based Aspects 1.1–8.2, in particular.

### – German Sustainable Development Strategy

The German National Sustainable Development Strategy (DNS) is the federal government's overarching strategy for managing sustainable development in Germany. Intended as a strategy for implementing the 2030 Agenda at the national level, it underscores the need for ambitious progress, particularly in key transition areas. More specifically, the Strategy names six transformation areas: Human well-being and capabilities; Social justice, Energy transition and climate action, Circular economy, Sustainable building and the transformation of transportation, Sustainable agricultural and food systems and Pollutant-free environment. The federal government also draws on a range of strategic instruments and procedures. In the DNS, it sets out five levers, or cross-cutting areas, for implementing the 2030 Agenda: Governance; Social mobilisation and participation; Funding; Research, innovation and digitalisation as well as International



responsibility and cooperation. The DNS was last revised in 2021, with an updated version due for publication in 2024.

- **New Leipzig Charter**

Adopted in 2020, the New Leipzig Charter (NLC) follows on from the 2009 Leipzig Charter and provides a strategic framework for integrated and sustainable urban development in the European Union geared towards the common good. The Charter guides the National Urban Development Policy in Germany and lays the groundwork for future-oriented transformation in urban areas and specifies guiding objectives for just, green and productive cities that consistently focus both on the common good as well as on their responsibility towards climate action and environmental justice. The proposed structure supports local authorities hoping to align their sustainability strategy with the NLC.

- **KGSt management model**








2024 saw the Municipal Association for Administration Management KGSt present a procedural model for the effective management and organisation of sustainability in local government. The model is intended as a guide for developing and implementing integrated sustainability management and is based on the KGSt's Local Management Model (KSM). It sets out processes and structures that help manage sustainable development locally, with four central instruments of local sustainability management presented in detail: sustainability strategy, sustainability check, sustainability report and sustainability budget. The model also addresses organisational culture and leadership as well as topics including communication, participation and cooperation. Among the things it does not cover, however, are the policy-related Aspects.





- **IMK product framework**

The IMK product framework is a recommendation to the German Länder (federal states) adopted by the German Conference of Interior Ministers (IMK) in 2003 for structuring the local product frameworks that organise the municipal budget. Based on this recommendation, the individual Länder have adopted their own product frameworks. The product framework is divided into three levels: main product areas, product areas and product groups. Local authorities wishing to link their sustainability report to an impact-focused budget may find it particularly useful to structure their report around the IMK product framework. This option should primarily be used for event-related communication within local administration and local political entities.









## SDG assignment – BNK Aspects

SDG	SDG TARGETS (not limited to the SDG to the left)	BNK ASPECT
 1 NO POVERTY	SDG 1.3, 9.c, 10.2	15.1 Support for disadvantaged population groups
	SDG 1.5, 11.1	15.6 Environmental justice
 2 ZERO HUNGER	SDG 2.4, 15.2	12.3 Sustainable agriculture and forestry
 3 GOOD HEALTH AND WELL-BEING	SDG 1.5, 3.8, 3.9, 11.5, 11.b	17.1 Access to healthcare
	SDG 3.8	17.2 Care and support
	SDG 3.5, 3.7, 8.8	17.3 Health promotion
 4 QUALITY EDUCATION	SDG 4.2, 4.3	16.1 Access to education
	SDG 12.8, 13.3	16.2 Education and culture for sustainable development
 5 GENDER EQUALITY	SDG 5.1, 5.5	15.2 Gender equity
	SDG 3.7, 5.4	15.3 Family- and child-friendly structures
 6 CLEAN WATER AND SANITATION	No single main BNK Aspect was assigned to this SDG, but its content is relevant for a number of BNK Aspects.	
 7 AFFORDABLE AND CLEAN ENERGY	SDG 13.2, 7.2, 7.3	9.1 Strategic climate action and renewable energies
	SDG 8.9	16.3 Access to healthcare

 8 DECENT WORK AND ECONOMIC GROWTH	SDG 8.1, 8.3, 9.5, 9.b	18.1 Sustainable economy and innovation
	SDG 8.6	18.3 Integration in the labour market
	SDG 8.5, 8.6	18.4 Promotion of employment in the municipal administration and facilities
 9 INDUSTRY, INNOVATION AND INFRASTRUCTURE	SDG 9.5	18.2 Startup support
 10 REDUCED INEQUALITIES	SDG 10.2	15.4 Inclusion of older people
	SDG 1.3, 8.5, 10.7	15.5 Migration and diversity
	SDG 10.4, 16.7	15.7 Access to administrative services
 11 SUSTAINABLE CITIES AND COMMUNITIES	SDG 11.3	12.1 Sustainable settlement development
	SDG 11.7	12.2 Green and public spaces
	SDG 11.a	12.4 Sustainable regional development
	SDG 11.1	13.1 Access to housing
	SDG 11.3	13.2 Avoidance of segregation
	SDG 11.3	13.3 Sustainable neighbourhoods
	SDG 11.1	13.4 Sustainable basic services
	SDG 9.1, 11.2	14.1 Access to sustainable and safe mobility
SDG 11.2	14.2 Sustainable mobility and modal split	
SDG 11.2	14.3 Sustainable mobility in the municipal administration and facilities	



	SDG 8.4, 9.4, 11.b, 12.2, 12.4, 12.5, 12.8	<b>10.1</b> Strategic circular economy
	SDG 8.4, 9.4, 11.b, 12.2, 12.4, 12.5, 12.8	<b>10.2</b> Circular economy in the municipal administration and facilities
	SDG 12.4, 12.5.	<b>10.3</b> Sustainable waste management
	SDG 13.2, 11.7	<b>9.2</b> Climate action in spatial planning
	SDG 13.2, 7.a	<b>9.3</b> Climate action in the municipal administration and facilities
	SDG 13.1, 11.3	<b>9.4</b> Strategic climate change adaptation
	SDG 13.1, 11.b	<b>9.5</b> Climate change adaptation in the municipal administration and facilities
	No single main BNK Aspect was assigned to this SDG.	
	SDG 15.5, 15.9, 14.c	<b>11.1</b> Biodiversity preservation
	SDG 15.1, 15.9	<b>11.2</b> Conservation and restoration of ecosystems
	SDG 3.9, 11.6, 12.4, 12.8	<b>11.3</b> Environmental protection
	No single main BNK Aspect was assigned to this SDG.	
	SDG 12.a	<b>19.1</b> Local partnerships for global justice
	SDG 12.a, 12.b, 13.b, 15.b, 17.3	<b>19.2</b> Municipal cooperation on development

## DNS assignment – BNK Aspects

DNS	BNK	
LEVER	ASPECTS	
Governance	<b>1.1</b> Reporting, monitoring and evaluation	
	<b>1.2</b> Transition levers and challenges	
	<b>2.1</b> Sustainability strategy	
	<b>2.2</b> Sustainability goals and key policy fields	
	<b>2.3</b> Strategic integration of municipal corporations	
	<b>3.1</b> Reporting, monitoring and evaluation	
	<b>3.2</b> Sustainability check	
	<b>5.1</b> Work structures for sustainability	
	<b>5.2</b> Personnel and HR development for sustainability	
	<b>5.3</b> Rules and processes in the municipal administration	
	<b>6.1</b> Sustainability in procurement and awarding	
	<b>6.2</b> Tackling and preventing corruption	
	Social mobilisation and participation	<b>4.1</b> Sustainability communication
		<b>4.2</b> Dialogue and participation
<b>4.3</b> Cooperation with stakeholders from business and civil society		
<b>4.4</b> Support for sustainability engagement		

Funding	<ul style="list-style-type: none"> <li>7.1 Sustainability in the budget</li> <li>7.2 Sustainable financing instruments</li> </ul>
Research, innovation and digitalisation	<ul style="list-style-type: none"> <li>8.1 Digitalisation and sustainability</li> <li>8.2 Sustainability innovations in the administration</li> <li>8.3 Research for sustainability</li> </ul>
International responsibility and cooperation	<ul style="list-style-type: none"> <li>19.1 Local partnerships for global justice</li> <li>19.2 Municipal cooperation on development</li> </ul>
<b>DNS</b>	<b>BNK</b>
<b>TRANSFORMATIONS AREAS</b>	<b>ASPECTS</b>
Human well-being and capabilities; social justice	<ul style="list-style-type: none"> <li>13.2 Avoidance of segregation</li> <li>15.1 Support for disadvantaged population groups</li> <li>15.2 Gender equity</li> <li>15.3 Family- and child-friendly structures</li> <li>15.4 Inclusion of older people</li> <li>15.5 Migration and diversity</li> <li>15.6 Environmental justice</li> <li>15.7 Access to administrative services</li> <li>17.1 Access to education</li> <li>17.2 Care and support</li> <li>17.3 Health promotion</li> <li>18.1 Sustainable economy and innovation</li> </ul>

Energy transition and climate action	<ul style="list-style-type: none"> <li>9.1 Strategic climate action and renewable energies</li> <li>9.3 Climate action in the municipal administration and facilities</li> </ul>
Circular economy	<ul style="list-style-type: none"> <li>10.1 Strategic circular economy</li> <li>10.2 Circular economy in the municipal administration and facilities</li> <li>10.3 Sustainable waste management</li> </ul>
Sustainable building and the transformation of transportation	<ul style="list-style-type: none"> <li>9.2 Climate action in spatial planning</li> <li>9.4 Strategic climate change adaptation</li> <li>9.5 Climate change adaptation in the municipal administration and facilities</li> <li>12.1 Sustainable settlement development</li> <li>12.2 Green and public spaces</li> <li>12.4 Sustainable regional development</li> <li>13.1 Access to housing</li> <li>13.3 Sustainable neighbourhoods</li> <li>14.1 Access to sustainable and safe mobility</li> <li>14.2 Sustainable mobility and modal split</li> <li>14.3 Sustainable mobility in the municipal administration and facilities</li> </ul>
Sustainable agricultural and food systems	<ul style="list-style-type: none"> <li>12.3 Sustainable agriculture and forestry</li> <li>13.4 Sustainable basic services</li> </ul>
Pollutant-free environment	<ul style="list-style-type: none"> <li>11.3 Environmental protection</li> </ul>

## BNK x KGSt management model

KGST MANAGEMENT MODEL DIMENSIONS	BNK ASPECT
Leadership	5.2 Personnel and HR development for sustainability
Organisational culture	8.2 Sustainability innovations in the administration
Instruments	2.1 Sustainability strategy
	3.1 Reporting, monitoring and evaluation
	3.2 Sustainability check
	7.1 Sustainability in the budget
	7.2 Sustainable financing instruments
Processes	2.2 Sustainability goals and key policy fields
	5.3 Rules and processes in the municipal administration
	6.1 Sustainability in procurement and awarding
	6.2 Tackling and preventing corruption
Structures	2.3 Strategic integration of municipal corporations
	5.1 Work structures for sustainability
Communication	4.1 Sustainability communication
Participation	4.2 Dialogue and participation
Cooperation	4.3 Cooperation with stakeholders from business and civil society
	4.4 Support for sustainability engagement
	8.3 Research for sustainability

## New Leipzig Charter assignment x BNK Aspects

NEW LEIPZIG CHARTER DIMENSION	BNK ASPECT
The green city	9.1 Strategic climate action and renewable energies
	9.2 Climate action in spatial planning
	9.3 Climate action in the municipal administration and facilities
	9.4 Strategic climate change adaptation
	9.5 Climate change adaptation in the municipal administration and facilities
	10.1 Strategic circular economy
	10.2 Circular economy in the municipal administration and facilities
	10.3 Sustainable waste management
	11.1 Biodiversity preservation
	11.2 Conservation and restoration of ecosystems
	11.3 Environmental protection
	12.1 Sustainable settlement development
	12.2 Green and public spaces
	12.3 Sustainable agriculture and forestry
	14.1 Access to sustainable and safe mobility
	14.2 Sustainable mobility and modal split
	14.3 Sustainable mobility in the municipal administration and facilities

The just city

- 13.1 Access to housing
- 13.2 Avoidance of segregation
- 13.4 Sustainable basic services
- 15.1 Support for disadvantaged population groups
- 15.3 Family- and child-friendly structures
- 15.6 Environmental justice
- 15.7 Access to administrative services
- 16.1 Access to education
- 17.1 Access to healthcare

The productive city

- 16.3 Promotion of culture
- 18.1 Sustainable economy and innovation
- 18.3 Integration in the labour market
- 18.4 Promotion of employment in the municipal administration and facilities

## MK product framework assignment x BNK Aspects

The IMK product framework comprises a total of six main product areas, which in turn are divided into different product areas and subsequently into product groups. The following lists only those product areas or product groups which can be assigned a BNK Aspect. It does not provide a complete overview of the IMK product framework and covers only a small number of the BNK Aspects.

IMK PRODUCT FRAMEWORK		BNK ASPECT
Structured as		
<b>Main product areas</b>		
Product areas		
Product groups		
<b>Main product area 2 Schools and Culture</b>		
25–29 Culture and science		16.3 Promotion of culture
<b>Main product area 3 Social and Youth</b>		
31–35 Social support	315 Social services	17.2 Care and support
36 Child, youth and family aid across the board		15.3 Family- and child-friendly structures
<b>Main product area 4 Health and Sport</b>		
41 Healthcare services	411 Hospitals	17.1 Access to healthcare
	412 Healthcare organisations	17.1 Access to healthcare
	414 Public health measures	17.3 Health promotion
<b>Main product area 5 Environment design</b>		

51 Spatial planning and development	511 Spatial planning and development measures	9.2 Climate action in spatial planning
53 Utilities and waste disposal	531 Electricity supply	9.4 Strategic climate change adaptation
	536 Provision of technical IT and telecommunication infrastructure	15.1 Support for disadvantaged population groups
	537 Waste management	10.3 Sustainable waste management
	538 Sewage disposal	11.3 Environmental protection
54 Transportation areas and facilities; public transport		14.2 Sustainable mobility and modal split
55 Nature and landscape conservation	551 Public green spaces/landscaping	12.3 Sustainable agriculture and forestry
	555 Agriculture and forestry	12.3 Sustainable agriculture and forestry
57 Economy and tourism	571 Economic promotion	18.1 Sustainable economy and innovation

## 7.2 Transition table BNK 1.0 to BNK 2.0

The following table shows which BNK Aspects were dropped, integrated into other aspects, adapted or added as part of the BNK's development

BNK 1.0	BNK 2.0
MANAGEMENT CRITERIA (BNK 1.0.)	
<b>1 STRATEGY</b>	
Aspect 1.1 Municipal sustainability strategy	2.1 Sustainability strategy
Aspect 1.2 Key policy fields	2.2 Sustainability goals and policy fields
Aspect 1.3 Sustainability in owner-operated and associate companies	2.3 Strategic integration of municipal corporations
Aspect 1.4 Local sustainability strategies in the wider sustainability goal context (Land, federal government, UN)	2.1 Sustainability strategy
<b>2 FOCUS AREAS</b>	
Aspect 2.1 Special features of the administration and municipality	1.1 Special features of the municipality
Aspect 2.2 Municipality-specific transition levers and challenges	1.2 Transition levers and challenges
Aspect 2.3 Links to the sustainability strategy	1.2 Transition levers and challenges



### 3 TARGETS AND EVALUATION

Aspect 3.1 Medium- and long-term local sustainability goals	2.2 Sustainability goals and key policy fields
Aspect 3.2 Sustainability goals in the target agreements with owner-operated and associate companies	Partially included in 2.3 Strategic integration of municipal corporations
Aspect 3.3 Sustainability monitoring	3.1 Reporting, monitoring and evaluation
Aspect 3.4 Management mechanisms where targets are not met	3.1 Reporting, monitoring and evaluation

### 4 PUBLIC PARTICIPATION

Aspect 4.1 Sustainability dialogue processes	4.2 Dialogue and participation
Aspect 4.2 Local stakeholder key contributions and demands	4.2 Dialogue and participation
Aspect 4.3 Support for and collaboration with civil society stakeholders	4.3 Cooperation with stakeholders from business and civil society

### 5 RESPONSIBILITY

Aspect 5.1 Relevant committees for implementing sustainability measures	5.1 Work structures for sustainability
Aspect 5.2 Responsibilities within the administration	5.1 Work structures for sustainability

### 6 SUSTAINABLE ADMINISTRATION

Aspect 6.1 Sustainability in administrative governance through rules, processes and instruments	5.3 Rules and processes in the municipal administration 3.2 Sustainability check
Aspect 6.2 Sustainability in HR development	5.2 Personnel and HR development for sustainability
Aspect 6.3 Personnel and financial resources for sustainability	5.2 Personnel and HR development for sustainability
Aspect 6.4 Sustainability in HR management	dropped

### 7 AWARDING AND PROCUREMENT

Aspect 7.1 Sustainability in procurement	6.1 Sustainability in procurement and awarding
Aspect 7.2 Sustainability in awarding	6.1 Sustainability in procurement and awarding

### 8 FINANCES

Aspect 8.1 Sustainability goals in budgeting	7.1 Sustainability in the budget
Aspect 8.2 Sustainability goals in outcome-based budgeting	7.1 Sustainability in the budget
Aspect 8.3 Debt-prevention measures	7.1 Sustainability in the budget
Aspect 8.4 Sustainable financial investment strategies	7.2 Sustainable financing instruments
Aspect 8.5 Sustainable financing instruments	7.2 Sustainable financing instruments

## 9 INNOVATION FOR SUSTAINABILITY

Aspect 9.1 Fostering innovation in local government	8 . 2 Sustainability innovations in the administration
Aspect 9.2 External collaboration on innovative sustainability solutions	dropped
Aspect 9.3 Promoting innovation drivers	8 . 1 Digitalisation and sustainability

POLICY FIELDS (BNK 1.0)

## 10 CLIMATE ACTION AND ENERGY

Aspect 10.1 Local climate action: guiding principles – goals – concepts	9 . 1 Strategic climate action and renewable energies
Aspect 10.2 Climate action in the administration and owner-operated and associate companies	9 . 3 Climate action in the municipal administration and facilities
Aspect 10.3 Embedding climate action in spatial planning and development	9 . 4 Strategic climate change adaptation

## 11 RESOURCE CONSERVATION AND CLIMATE CHANGE MITIGATION

Aspect 11.1 Biodiversity protection	11 . 1 Biodiversity preservation
Aspect 11.2 Sustainable agriculture and forestry	12 . 2 Green and public spaces (partially integrated) 12 . 3 Sustainable agriculture and forestry
Aspect 11.3 Biodiversity loss risks	11 . 2 Conservation and restoration of ecosystems
Aspect 11.4 Sustainable utilities and waste disposal	10 . 1 Strategic circular economy 10 . 2 Circular economy in the municipal administration and facilities
Aspect 11.5 Resource consumption reduction in the administration and owner-operated and associate companies	10 . 1 Strategic circular economy 10 . 2 Circular economy in the municipal administration and facilities 10 . 3 Sustainable waste management

Aspect 11.6 Reducing the environmental impact on soil, water and air

11 . 3 Environmental protection

Aspect 11.7 Pollution and climate change risks

11 . 3 Environmental protection

Aspect 11.8 Local climate change mitigation

9 . 2 Climate action in spatial planning  
12 . 1 Sustainable settlement development (partially integrated)

Aspect 11.9 Climate change mitigation in the administration and owner-operated and associate companies

9 . 5 Climate change adaptation in the municipal administration and facilities

## 12 SUSTAINABLE MOBILITY

Aspect 12.1 Local sustainable mobility	14 . 1 Access to sustainable and safe mobility 14 . 2 Sustainable mobility and modal split
Aspect 12.2 Sustainable mobility in the administration and owner-operated and associate companies	14 . 3 Sustainable mobility in the municipal administration and facilities
Aspect 12.3 Current traffic risks	dropped

## 13 LIFELONG LEARNING

Aspect 13.1 Local lifelong learning	16 . 1 Access to education
Aspect 13.2 Education for Sustainable Development (ESD) in locally-funded educational institutions	16 . 2 Education and culture for sustainable development
Aspect 13.3 Sustainability partnerships with other educational institutions	Partially integrated into 16 . 2 Education and culture for sustainable development
Aspect 13.4 Employability promotion for employees in the administration and owner-operated and associate companies	18 . 4 Promotion of employment in the municipal administration and facilities

Aspect 13.5 Promotion of culture	16.3 Promotion of culture
Aspect 13.6 Everyday sustainable culture	16.2 Education and culture for sustainable development

#### 14 SOCIAL JUSTICE AND FUTURE-PROOF SOCIETY

Aspect 14.1 Anti-discrimination, violence prevention and equal opportunities	15.2 Gender equity
Aspect 14.2 Support for disadvantaged population groups	15.1 Support for disadvantaged population groups
Aspect 14.3 Shaping demographic change	15.4 Inclusion of older people
Aspect 14.4 Inclusive public services and democracy promotion	15.7 Access to administrative services
Aspect 14.5 Care and integration of refugees and homeless people	15.5 Migration and diversity 18.3 Integration in the labour market (partially integrated)
Aspect 14.6 Prevention of poverty for children, young people and older people	Integrated into 15.3 Family- and child-friendly structures
Aspect 14.7 Support for social engagement	Partially integrated into 4.4 Support for sustainability engagement
Aspect 14.8 Local government resilience	Resilience is strengthened across the board by integrating resilience topics into other sustainability issues in the Aspects, for example in the following selected examples: 9 Climate action and climate change adaptation 13.3 Sustainable neighbourhoods 13.4 Sustainable basic services 15.1 Support for disadvantaged population groups

#### 15 HOUSING AND SUSTAINABLE NEIGHBOURHOODS

Aspect 15.1 Affordable housing	13.1 Access to housing
Aspect 15.2 Sustainable neighbourhood development	13.3 Sustainable neighbourhoods
Aspect 15.3 Participation in neighbourhood development	13.3 Sustainable neighbourhoods
Aspect 15.4 Noise control	15.6 Environmental justice
Aspect 15.5 Spaces for recreation and social contact	Partially integrated into 13.3 Sustainable neighbourhoods 13.4 Sustainable basic services
Aspect 15.6 Avoidance of social segregation	13.2 Avoidance of segregation

#### 16 DECENT WORK AND SUSTAINABLE ECONOMIC ACTIVITY

Aspect 16.1 Family- and child-friendly structures and offers	15.3 Family- and child-friendly structures
Aspect 16.2 Work-life balance in the administration and owner-operated and associate companies	15.5 Migration and diversity
Aspect 16.3 Diversity and equal opportunities in the municipal administration	Partially integrated into 18.4 Promotion of employment in the municipal administration and facilities
Aspect 16.4 Sustainable economy in local government	18.1 Sustainable economy and innovation and partially integrated into 10.1 Strategic circular economy
Aspect 16.5 Sustainability-focused startup support and business development	18.2 Startup support

## 17 SUSTAINABLE CONSUMPTION AND HEALTHY LIVING

Aspect 17.1 Sustainable basic services	13.4 Sustainable basic services
Aspect 17.2 Sustainable tourism	dropped
Aspect 17.3 Guaranteeing high-quality healthcare	17.1 Access to healthcare
Aspect 17.4 Employee health promotion in the administration and owner-operated and associate companies	17.3 Health promotion
Aspect 17.5 Citizen health risks	Partially integrated into 1.1 Special features in the municipality and 17.1 Access to healthcare
Aspect 17.6 Care and support	17.2 Care and support

## 18 GLOBAL RESPONSIBILITY AND ONE WORLD

Aspect 18.1 Regional and national sustainability partnerships	Partially integrated into 4.3 Cooperation with stakeholders from business and civil society
Aspect 18.2 Local partnerships for global justice	19.1 Local partnerships for global justice
Aspect 18.3 Municipal cooperation on development	19.2 Municipal cooperation on development
<b>Conclusion and outlook</b>	dropped
<b>NEW TO BNK 2.0 WITH NO EQUIVALENT IN BNK 1.0</b>	4.1 Sustainability communication 6.2 Tackling and preventing corruption 8.3 Research for sustainability 12.4 Sustainable regional development

# 8

## The BNK Core Indicators in brief

## 8 The BNK Core Indicators in brief

Listed below are brief profiles with the key information on the 19 BNK Core Indicators. This includes, among other things, a detailed definition, the source of the Indicator and the statement that can be drawn from it. In addition, an explanation is also provided as to why the Indicator was chosen as a BNK Core Indicator. The selection was made using the following criteria:

- Unit
- Validity
- Data availability

These Indicators must be included for a sustainability report to comply with the BNK. The comply-or-explain principle applies here. For more detailed profiles, please see the 4th edition of the SDG Indicators for Municipalities, available at [www.agenda2030vorort.de](http://www.agenda2030vorort.de).

### TO THE BNK CORE INDICATOR

- Energy from renewable sources
- Waste volume
- Landscape quality
- Air pollution
- Land consumption
- Local recreation spaces
- Nitrogen excess in agriculture
- Homelessness
- Traffic accident victims
- Car density
- SGB II/XII rate
- Ratio of female to male employment rates
- Childcare (under 3s)
- Employment rate – foreigners
- Basic services close to home – primary school
- Basic services close to home – family doctor
- Premature death rate
- Employment rate – 15–64-year-olds
- Projects with partners in countries in the Global South

BNK CORE INDICATOR	Energy from renewable sources
BNK policy field	Climate action and climate change adaptation
BNK Aspect	9.1 Strategic climate action and renewable energies
Definition	Net nominal capacity of renewable electricity installed from biomass, solar, water and wind energy in kW per resident
Calculation	(Net nominal capacity of renewable electricity installed from biomass, solar, water and wind energy) / (number of residents)
Unit	kW per resident
Relevance to local government	As the competent planning and approval body, local authorities are key drivers for the expansion of renewable energy at the local level. Furthermore, they also have a central role to play in the energy transition as initiators, landowners, property owners, plant operators, energy suppliers and investors.
Validity	In highlighting the progress of the energy transition, a central pillar of strategic climate action, this Indicator represents an essential part of the BNK Aspect.
Statement	Renewable energy sources with a total net nominal capacity of x kilowatt hours per resident have been installed.
Data availability	The Market Master Data Register Ordinance provides for the reporting of new installations. Interested parties can retrieve the data centrally for the federal territory, which can be calculated for all municipal levels.
Data source	Federal Network Agency: Market Master Data Register



BNK CORE INDICATOR	Waste volume
BNK policy field	Circular economy
BNK Aspect	10.1 Strategic circular economy
Definition	Volume of household waste (excl. old electrical equipment) in tonnes per inhabitant
Calculation	(Volume of household waste (excl. old electrical equipment)) / (number of inhabitants)
Unit	tonnes per inhabitant
Relevance to local government	Organising waste disposal falls to the local authority, which makes local government an important influence on implementing the circular economy: they can raise awareness of the circular economy and conserve resources even beyond disposal and their legal remit.
Validity	Avoiding waste is a central pillar of the circular economy and therefore reflects the BNK Aspect very well. However, the actual volume of waste disposed only allows for limited conclusions on the successful avoidance of waste generation.
Statement	The volume of household waste disposed of is x tonnes per inhabitant.
Data availability	Data is collected annually and can be accessed centrally for counties and county-free cities.
Data source	Statistics offices of the Länder: Survey of public waste disposal and census

BNK CORE INDICATOR	Landscape quality
BNK policy field	Biodiversity and environmental protection
BNK Aspect	11.2 Conservation and restoration of ecosystems
Definition	The total of all human interventions in an ecosystem (hemeroby index)
Calculation	Area-weighted mean of the hemeroby degrees 1 "ahemerobic" (non-disturbed landscapes) to 7 "metahemerobic" (artificial/totally disturbed landscapes) per territorial unit
Unit	Hemeroby degrees 1 (non-disturbed landscapes) to 7 (totally disturbed landscapes)
Relevance to local government	Hemeroby measures land quality and describes the self-regulatory capacity of ecosystems based on the current site potential, over which local authorities exert significant influence.
Validity	Land uses and covers relevant for ecosystem preservation are assigned to a degree on the hemeroby index, a 7-degree ordinal scaled classification. Unlike the concept of naturalness, which refers to reconstructed vegetation that existed before human settlement, hemeroby is based on the potential natural vegetation (PNV) that would emerge in the absence of human intervention. As such, it represents the core of the BNK Aspect.
Statement	The level of human intervention in the local ecosystem measures at degree x of the hemeroby index.
Data availability	The data is available centrally for all municipal levels and is regularly updated.
Data source	ATKIS base DLM, Federal Agency for Cartography and Geodesy (BKG): LBM-DE, Federal Agency for Nature Conservation: potential natural vegetation

BNK CORE INDICATOR	Air pollution
BNK policy field	Biodiversity and environmental protection
BNK Aspect	11.3 Environmental protection
Definition	Annual mean particulate matter (PM2.5) per area unit
Calculation	Annual mean particulate matter (PM2.5) per area unit
Unit	µg/m <sup>3</sup>
Relevance to local government	Emissions are caused by traffic, energy production, industrial processes, agriculture and a number of other activities where local authorities can exert considerable influence with their planning and approval procedures.
Validity	Exceeding defined limit values can have a negative impact or even cause damage to human health and ecosystems, making this Indicator a key part of the BNK Aspect of environmental protection. However, the Indicator is aggregated over time and space, which makes it impossible to make statements on temporary and micro-local hotspots of air pollution.
Statement	The average concentration of particulate matter (PM2.5) in the air is x µg/m <sup>3</sup>
Data availability	The data is modelled annually and calculated for all municipal levels.
Data source	German Environment Agency: Air pollution in Germany

BNK CORE INDICATOR	Land consumption
BNK policy field	Sustainable land use and spatial development
BNK Aspect	12.1 Sustainable settlement development
Definition	Change in the settlement and transport area compared to the previous year based on the total area
Calculation	(Change in the settlement and transport area compared to the previous year) / (total area) * 100
Unit	%
Relevance to local government	The Indicator of land consumption allows conclusions to be drawn about how settlements and cities are developing, namely with regard to their expansion and growth. That said, possible statements about land quality, i.e. the extent to which urbanisation or the decrease in settlement and transport areas is inclusive or sustainable, are limited. In addition, it is worth noting that undesirable development often arise from false economic incentives, which local authorities as part of the federal system are powerless to change on their own.
Validity	Land conservation is at the heart of sustainable settlement development, although this Indicator is unable to cover sub-aspects such as mixed use and multifunctionality. As such, the indicator reflects the BNK Aspect, albeit with limitations.
Statement	Compared to the previous year, the settlement and transport area has increased/decreased by x percent.
Data availability	The data is provided annually for all municipal levels and is based on official statistics.
Data source	Statistics offices of the Länder

<b>BNK CORE INDICATOR</b>	<b>Local recreation spaces</b>
BNK policy field	Sustainable land use and spatial development
BNK Aspect	12.2 Green and public spaces
Definition	Recreational area per inhabitant
Calculation	(Recreational area) / (number of inhabitants)
Unit	m <sup>2</sup> per resident
Relevance to local government	Recreational areas include undeveloped spaces that are primarily used for sports and recreation or to showcase flora or fauna. Such areas include green spaces, parks, allotments, sports grounds and camping sites – all spaces that are designated by the local authorities. Recreational areas play an important social, environmental and economic role.
Validity	This Indicator reflects the provision of green spaces and recreational areas by the local authority but does not provide any information on whether the spaces provided are safe and inclusive or how accessible they are for residents.
Statement	x m <sup>2</sup> of recreational space is available per resident.
Data availability	Data is collected annually and can be accessed centrally for counties and county-free cities
Data source	Statistics offices of the Länder

<b>BNK CORE INDICATOR</b>	<b>Nitrogen excess in agriculture</b>
BNK policy field	Sustainable land use and spatial development
BNK Aspect	12.3 Sustainable agriculture and forestry
Definition	Three-year moving average of nitrogen surplus in agricultural land
Calculation	(Nitrogen surplus in three-year moving average) / (agricultural land)
Unit	kg/hectare of agricultural land
Relevance to local government	Local authorities share links with agriculture in a number of different ways, affording them the corresponding scope for action, not least when it comes to leasing land, agricultural owner-operated municipal enterprises and partnerships. Furthermore, support for regional green marketing, public relations and educational work as well as targeted measures on green spaces, farmland, field margins and waterways can all limit excess nitrogen.
Validity	This Indicator represents an essential part of the BNK Aspect and, with unsustainable agriculture resulting in nitrogen deposition, also addresses a pressing transregional environmental concern.
Statement	The average nitrogen surplus is x kg per hectare of agricultural land.
Data availability	Data is provided annually for county-free cities and counties, with a three-year moving average given for each year.
Data source	German Environment Agency/University of Gießen: Stickstoff-Flächenbilanz Deutschland

<b>BNK CORE INDICATOR</b>	<b>Homelessness</b>
BNK policy field	Housing and sustainable neighbourhoods
BNK Aspect	13.1 Access to housing
Definition	Proportion of accommodated homeless residents of the total population
Calculation	$(\text{Number of accommodated homeless residents}) / (\text{number of residents}) * 100$
Unit	%
Relevance to local government	Police and public order laws in the Länder stipulate that municipalities must accommodate people who are involuntarily homeless. However, the law does not provide for any further requirements regarding where or what kind of accommodation. As such, local policy fields look very different. For example, local authorities can house people in 'normal living spaces' (housing) or in shared dormitories in collective accommodation.
Validity	Homelessness is considered the worst consequence of the lack of access to affordable and inclusive housing. While it is not possible to draw any conclusions about the many people who have found accommodation with friends or are living on the street, this Indicator paints a good picture of the emergency situation, thereby providing information on local housing.
Statement	The local authority has accommodated x percent of the population due to homelessness, e.g. in temporary overnight facilities, emergency shelters or shared living quarters.

Data availability	Following the decision by the German federal government to introduce official national statistics on homelessness the data will be available annually for a specific date from 2022 onwards. Counties and county-free cities report data.
Data source	Federal Statistical Office: Statistics of homeless people accommodated Statistics offices of the Länder: Census

<b>BNK CORE INDICATOR</b>	<b>Traffic accident victims</b>
BNK policy field	Sustainable mobility
BNK Aspect	14.1 Access to sustainable and safe mobility
Definition	Number of persons injured or killed in road traffic accidents per 1,000 residents
Calculation	$(\text{number of persons injured or killed in road traffic accidents}) / (\text{number of residents}) * 1,000$
Unit	Casualties per 1,000 residents
Relevance to local government	It falls to local government to design public spaces, redistribute transport areas, set speed limits and promote the multimodal mobility of its residents. As such, local authorities exert a high degree of influence on local mobility management, although it could be higher still.
Validity	As the majority of transport-related casualties are caused by road traffic accidents, this Indicator provides information not just on road safety but also on access to sustainable transport systems and reflects one part of the BNK Aspect
Statement	Road traffic accidents see x persons per 1,000 residents injured or killed.
Data availability	The data is provided annually for all municipal levels and is based on official statistics.
Data source	Statistics offices of the Länder

<b>BNK CORE INDICATOR</b>	<b>Car density</b>
BNK policy field	Sustainable mobility
BNK Aspect	14.2 Sustainable mobility and modal split
Definition	Number of cars per 1,000 residents
Calculation	$(\text{number of passenger cars}) / (\text{number of residents}) * 1,000$
Unit	number per 1,000 residents
Relevance to local government	The number of registered passenger cars has been rising continuously for years now. This is seriously exacerbating the problem of how public space should be allocated in both rural and urban areas and runs counter to efforts to improve the sustainability and above all accessibility of transport systems. The response to high car densities from both policymakers and the administration has been to expand the infrastructure, which in turn has been shown to lead to even higher infrastructure usage.
Validity	This Indicator gives information on the exigency of motorised private transport in the local authority area and therefore on the modal split but it does not record the actual use of cars locally.
Statement	The car density is x passenger cars per 1,000 residents.
Data availability	The data is provided annually for all municipal levels and is based on official statistics.
Data source	Federal Motor Transport Authority: Motor vehicle statistics; Statistics offices of the Länder: Census

<b>BNK CORE INDICATOR</b>	<b>SGB II/XII rate</b>
BNK policy field	Social justice and future-proof society
BNK Aspect	15.1 Support for disadvantaged population groups
Definition	Proportion of the total population entitled to receive benefits under SGB II or SGB XII
Calculation	$(\text{number of people entitled to benefits under SGB II} + \text{number of people entitled to benefits under SGB XII}) / (\text{number of residents}) * 100$
Unit	%
Relevance to local government	The SGB II/XII rate is a valuable source of information on the number of persons receiving support in the form of minimum social security benefits and who are at risk of being affected by poverty in the long term. Local authorities are inadequately equipped to tackle poverty at its root cause in their areas of responsibility but they are nonetheless confronted with the consequences of poverty and are able to influence the lived realities of socio-economically disadvantaged people. This is particularly true across housing, residential environment/public space, mobility and the social impact of poverty.
Validity	This Indicator highlights the need for assistance at the local level among disadvantaged population groups. It does not, however, indicate the proportion of those entitled to benefits who actually claim the assistance.
Statement	A proportion of x percent of the population is entitled to social security benefits under SGB II or SGB XII.
Data availability	The data is provided annually for all municipal levels and is based on official statistics.
Data source	Federal Employment Agency: Statistics on persons receiving assistance for living expenses from the federal government and the Länder; Federal Statistical Office: Statistics on persons receiving social security benefits under sections 5 to 9 of SGB XII; statistics offices of the Länder: Census



BNK CORE INDICATOR	Ratio of female to male employment rates
BNK policy field	Social justice and future-proof society
BNK Aspect	15.2 Gender equity
Definition	The ratio of employment rates of women to men
Calculation	$\frac{\text{(number of women in employment and subject to social security contributions at place of residence aged 15–64)}}{\text{(total number of women aged 15–64)}} \div \frac{\text{(number of men in employment and subject to social security contributions at place of residence aged 15–64)}}{\text{(total number of men aged 15–64)}} * 100$
Unit	%
Relevance to local government	This Indicator compares the employment rates of women and men and therefore offers information on the proportional participation of women and men in the labour market. There are a variety of reasons for low employment rates among women, including: voluntary personal choice, the lack of local or state services, the non-recognition of women's labour and a value-based social allocation of gender roles.
Validity	This Indicator is a key representation of an essential part of equal opportunities at work.
Statement	The ratio of rate of women in employment to men in employment is x percent.
Data availability	The data is provided annually for all municipal levels and is based on official statistics.
Data source	Federal Employment Agency; statistics offices of the Länder

BNK CORE INDICATOR	Childcare (under 3s)
BNK policy field	Social justice and future-proof society
BNK Aspect	15.3 Family- and child-friendly structures
Definition	Proportion of children under 3 years of age who are cared for in day-care facilities compared to all children under 3
Calculation	$\frac{\text{(number of children under 3 years of age in day-care facilities)}}{\text{(number of children under 3 years of age)}} * 100$
Unit	%
Relevance to local government	The aim behind expanding childcare as a municipal obligation is to improve children's educational opportunities regardless of their parents' backgrounds, level of education or income. This way, all children who attend day-care facilities should be optimally prepared for primary school.
Validity	This Indicator reflects a core part of the BNK Aspect, although family- and child-friendly structures and services are broader in scope.
Statement	A proportion of x % of children under the age of 3 years are cared for in day-care facilities.
Data availability	Data is collected annually and can be accessed centrally for counties and county-free cities.
Data source	Statistics offices of the Länder

BNK CORE INDICATOR	Employment rate – foreigners
BNK policy field	Social justice and future-proof society
BNK Aspect	15.5 Migration and diversity
Definition	Ratio of employment rate of foreign nationals to employment rate in the total population
Calculation	$(\text{number of foreign nationals in employment and subject to social security contributions at place of residence aged 15–64}) / (\text{number of foreign nationals aged 15–64}) / (\text{number of residents in employment and subject to social security contributions at place of residence aged 15–64}) / (\text{number of residents aged 15–64}) * 100$
Unit	%
Relevance to local government	While local government legal status with regard to integration work is generally rather weak, many local authorities nonetheless have initiatives and programmes in place to promote integration and employment. These include European education passports, integration networks, career guides, language and communication support and so on.
Validity	The employment rate of foreign nationals allows conclusions to be drawn about how foreign nationals are positioned on the German labour market. This in turns allows for conclusions about integration and the promotion of equal opportunities and diversity.
Statement	The ratio of the employment rate of foreign nationals to the employment rate in the total population is x %.
Data availability	Data is collected annually and can be accessed centrally for counties and county-free cities.
Data source	Federal Employment Agency; statistics offices of the Länder

BNK CORE INDICATOR	Basic services close to home – primary school
BNK policy field	Education and culture
BNK Aspect	16.1 Access to education
Definition	Population-weighted linear distance in metres to the nearest primary school
Calculation	Population-weighted linear distance in metres to the nearest primary school
Unit	m
Relevance to local government	As local governments bear responsibility for schools, they are also responsible for the administration involved in ensuring the external framework conditions are in place for schools to operate. They provide school buildings and employ the staff needed for the external operation of the school, not least school caretakers and assistants. While school development planning is largely dependent on national criteria and small-scale population development forecasts, it is nonetheless seen as an important local management tool.
Validity	This Indicator shows access to primary education but does not provide any information about the quality or sustainability of said education. In this respect, it represents only part of the BNK Aspect.
Statement	The population-weighted linear distance to the nearest primary school is x metres.
Data availability	The Indicator is regularly provided centrally for county-free cities and counties by the Federal Institute for Research on Building, Urban Affairs and Spatial Development (BBSR).
Data source	BBSR; school directories of the Länder; statistics offices of the Länder

BNK CORE INDICATOR	Basic services close to home – family doctor
BNK policy field	Health
BNK Aspect	17.1 Access to healthcare
Definition	Population-weighted linear distance in metres to the nearest general practitioner (GP)
Calculation	Population-weighted linear distance in metres to the nearest GP
Unit	m
Relevance to local government	Local authorities and associations of statutory health insurance physicians have a range of programmes, scholarships and funding projects at their disposal to attract medical professionals to work locally. Coordination between local government, the association of statutory health insurance physicians and the medical profession plays a fundamental role in long-term care planning.
Validity	While few local authorities are affected by the provision of hospital care, GP practices are an important infrastructural cornerstone for the majority of local authorities. Vulnerable population groups with limited mobility are particularly dependent on being able to access basic health services close to home. As such, this Indicator is an essential part of the BNK Aspect.
Statement	The population-weighted linear distance to the nearest GP is x metres.
Data availability	The Indicator is regularly provided centrally for county-free cities and counties by the Federal Institute for Research on Building, Urban Affairs and Spatial Development (BBSR).
Data source	BBSR; Adressendiscount; Wer-zu-Wem-Verlag; Infas360; statistics offices of the Länder

BNK CORE INDICATOR	Premature death rate
BNK policy field	Health
BNK Aspect	17.3 Health promotion
Definition	Number of deaths among people under 70 years of age per 1,000 residents
Calculation	$(\text{number of deaths among people under 70 years of age}) / (\text{number of residents}) * 1,000$
Unit	deaths per 1,000 residents
Relevance to local government	In addition to lifestyle and willingness to take up preventive medical check-ups, factors such as career choice and the associated physical strain also play a role in premature mortality. Given the frequency of individual causes of death, premature mortality is also related to structural influences on the healthcare system. Sustainable local governance aims to enable healthy living for all and to reduce premature mortality – among other things, through prevention programmes and measures for road and occupational safety.
Validity	Preventive approaches for physical and mental health have a key role to play in cutting premature mortality rates. However, as mortality stems from a multitude of factors and varies from person to person, the validity of this Indicator is fundamentally limited. That said, it can indicate structural health issues or environmental pollution.
Statement	x residents in every 1,000 under the age of 70 died prematurely.
Data availability	Data is collected annually and can be accessed centrally for counties and county-free cities.
Data source	Statistics offices of the Länder

BNK CORE INDICATOR	Employment rate – 15–64-year-olds
BNK policy field	Decent work and sustainable economic activity
BNK Aspect	18.3 Integration in the labour market
Definition	Proportion of 15- to 64-year-olds in employment and subject to social security contributions at place of residence in relation to all residents of the same age
Calculation	$\frac{\text{(number of people in employment and subject to social security contributions at place of residence aged 15–64)}}{\text{(number of residents aged 15–64)}} * 100$
Unit	%
Relevance to local government	The employment rate indicates the proportion of the working-age population in employment subject to social security contributions. As such, it allows conclusions to be drawn about the social situation of the population. Employment ensures economic and social inclusion and is the basic prerequisite for independent personal life planning and participation in society. Local support for employment is implemented through various programmes and initiatives. To support the integration of people who are disadvantaged on the labour market, municipalities can, for example, offer contracts to companies or employment institutions focused on inclusion.
Validity	This Indicator comprehensively encapsulates the BNK Aspect.
Statement	The proportion of persons registered as employed and subject to social insurance contributions aged 15–64 years compared to the total population of the same age is x %.
Data availability	The data is provided annually for all municipal levels and is based on official statistics.
Data source	Federal Employment Agency

BNK CORE INDICATOR	Projects with partners in countries in the Global South
BNK policy field	Global cooperation and one world
BNK Aspect	19.2 Municipal cooperation on development
Definition	The number of partnerships contained in a specific time and scope with partners in DAC countries per 1,000 residents. For consideration are: <ul style="list-style-type: none"> <li>– the municipality's own projects</li> <li>– projects carried out in cooperation with third parties</li> <li>– municipal projects funded by third parties</li> <li>– projects funded by the municipality and carried out by third parties</li> </ul> <p>which are implemented with partners in DAC countries.</p>
Calculation	$\frac{\text{(number of partnerships within a specific time and scope with partners in DAC countries)}}{\text{(number of residents)}} * 1,000$
Unit	number of projects carried out as part of partnerships in countries of the Global South per 1,000 residents
Relevance to local government	While local government development cooperation is considered voluntary, the diverse expectations of the global commitment of cities, counties and regions are high. German local authorities are sought-after partners worldwide when it comes to sharing knowledge and experience. As a result, many local authorities are involved in local development policy, providing humanitarian aid, supporting fair trade or cooperating with state implementing organisations. They receive a great deal of recognition for this from different political levels.
Validity	This Indicator reflects active local engagement in the area of global responsibility, supplementing the descriptive BNK Aspect with a quantitative statement that, for example, enables the formulation of specific targets. It does not provide any information on the scope or depth of any respective projects and is relativised by the number of residents. Accordingly, the local authority's actual leeway in terms of financing and HR is not shown.

# Glossary

Statement	The local authority carries out x projects per 1,000 residents with partners in countries of the Global South (DAC countries).
Data availability	There are no central official statistics for this Indicator. Local governments can report projects with partners in countries of the Global South on a voluntary basis in the so-called 'Database of Municipal Partnerships', which was set up by the municipal umbrella organisations and the German section of the Council of European Municipalities and Regions (CEMR).
Data source	For further information on how data is collected and calculated in your local authority, please see the following publication: Knipperts, J. et al. (2020). SDG Indicators for Municipalities: Indicators for Mapping Sustainable Development Goals of the United Nations in German Municipalities. (Bertelsmann Foundation, Engagement Global, ed. Municipal Association for Administration Management) Gütersloh: Bertelsmann Stiftung





# Glossary

The municipal **administration** refers to the public administrative system of cities, municipalities and counties and is the lowest level in structure of the German state. As regulatory oversight falls to the Länder, the role of local government in Germany is two-fold: on the one hand, local authorities are mandated to manage some matters of self-government themselves ([municipality](#)), while on the other they are intended to carry out the will of national or Land law, for example across the areas of social security, help for young people and building or nature conservation law. By and large, the municipal administration is organised into a series of offices, each responsible for a different area of governance. Municipal ordinances set out the framework and structure of the municipal administration and are defined by the Länder.

With the **2030 Agenda**, the international community set itself [17 Sustainable Development Goals](#) (SDGs) in 2015 within the framework of the United Nations in an effort to achieve economic, social and environmental sustainable development at global level by 2030. The Agenda is a roadmap for the future that seeks to enable people the world over to lead dignified lives while sustainably preserving the very natural foundations of life. The [German Sustainable Development Strategy](#) is Germany's plan for how to implement the 2030 Agenda. (Agenda 2030 – bundesregierung.de)

**Aspect:** The qualitative content of the BNK, which sets out what local authorities should cover in their sustainability reports, is divided into 62 Aspects. Each BNK Aspect is assigned a number, a title and a description. For a complete overview of all the BNK Aspects, please see [section 3 b](#).

**Comply-or-explain principle:** The so-called comply-or-explain principle applies to the Local Sustainability Reporting Framework (BNK), as in the [DNK](#). Accordingly, local authorities must either report on data and facts on the respective content (comply) or give a reason as to why they are unable to make

any specific statements (explain). Most reports will include information both where they have complied and where they have explained, which in turn creates transparency regarding the current progress of sustainability efforts in the reporting local authority. In the context of the BNK, the comply-or-explain principle applies to all [Aspects](#) as well as to the [Core Indicators](#).

A **Core Indicator** is a measured value that must be reported in a sustainability report in order for it to comply with the BNK. It is intended both to illustrate, evaluate and monitor progress and performance in a specific area and, above all, to create transparency and comparability. The Core Indicators are taken from the 4th edition of [SDG Indicators for Municipalities](#) and were selected on the basis of data availability, how well it fits with the content of the associated [Aspect](#) and consideration of the local influence on the Indicator.

The **Corporate Sustainability Reporting Directive (CSRD)** was adopted by the EU in 2023. It sets out which organisations must report on sustainability and how said reporting should take place. In addition to the directive itself, detailed requirements for reporting content have also been developed and are described in the European Sustainability Reporting Standards ([ESRS](#)). Organisations required to prepare sustainability reports based on the CSRD moving forward will disclose information on the basis of the ESRS. Estimates suggest that as many as 15,000 undertakings in Germany will gradually be required to report over the next few years, including many municipal corporations. In future, organisations will be able to meet the requirements of the CSRD through the [DNK \(CSRD – German Sustainability Code\)](#)

The **European Sustainability Reporting Standards (ESRS)** comprise a set of rules that define the requirements for corporate sustainability reporting. They were developed as part of the [CSRD](#) in an effort to improve both the transparency and the comparability of organisationally reported sustainability. The ESRS cover topics including the environment, social issues and corporate governance and are designed to support organisations in preparing

comprehensive and consistent reports. Set 1 of the ESRS, published in 2024, totals more than 1,000 data points. ([European Sustainability Reporting Standards – German Sustainability Code](#))

The **German Sustainability Code (DNK)** is a transparency standard aimed at companies and organisations that describes sustainability performance, broken down into criteria and a selection of quantifiable performance indicators, in a transparent and comparable format, namely the DNK declaration of conformity. Using the DNK, it is possible to assess how companies anchor sustainability in their core business. Opportunities and risks become apparent and can be proactively managed. Many municipal corporations also use the DNK. By 2025, the German Sustainability Code will be adapted to meet the new European reporting requirements ([CSRD](#)). ([www.deutscher-nachhaltigkeitskodex.de](http://www.deutscher-nachhaltigkeitskodex.de))

The **German Sustainable Development Strategy (DNS)** is the primary framework for implementing the [2030 Agenda](#) in Germany and is in the process of being updated (2024). It comprises specific goals and indicators to ensure progress can be measured and aims to combine economic, environmental and social developments to promote broader sustainable development, despite numerous conflicting goals between these differing objectives. All federal government departments bear a responsibility for implementing the DNS and their progress is regularly reviewed. ([German Sustainable Development Strategy | Federal Government](#))

The **Globally Sustainable Communities (GNK)** programme sees the Service Agency Communities in One World (SKEW) from Engagement Global support local authorities in a number of the German Länder. This is funded by the German Federal Ministry for Economic Cooperation and Development. Accordingly, SKEW and its partners offer advice on developing local [sustainability strategies](#) or preparing BNK-compliant sustainability reports. As part of the GNK, several German Länder piloted sustainability reports using the beta version of the BNK. The largest number of local authorities involved was in

North Rhine-Westphalia with support from the Sustainability Network North Rhine-Westphalia e.V. (LAG 21 NRW). ([Globally Sustainable Communities – SKEW](#))

The **IMK Product Framework** is a recommendation for a local product framework in double-entry accounting and extended cameralistics adopted by the German Conference of Interior Ministers (IMK) in 2003. The individual Länder have largely modelled their respective Land-specific product frameworks on the IMK recommendation, and the majority of [municipal](#) budgets therefore present the local authority's activities and services in the form of products based on the IMK product framework.

The **Local Sustainability Reporting Framework (BNK)** is a standard for [sustainability reporting](#). It is a structured system designed to support local authorities in documenting, communicating and advancing their sustainability performance. The BNK 2.0 comprises 62 Aspects (optionally assigned to eight [management criteria](#) and [eleven policy fields](#)) as well as 19 Core Indicators and 41 additionally recommended Indicators which make it possible to map progress towards sustainable local governance across the board.

The eight BNK **management criteria** comprise [Aspects](#) that relate to the strategic and structural embedding of sustainability within the local authority, with a focus on instruments of governance. The management criteria are designed to be cross-sectional and therefore apply across all [policy fields](#).

The German Association for Public Services defines a **municipal corporation** as a commercial company that is wholly or partially owned by a local authority and provides public services. It acts on the basis of a political mandate and exists to fulfil public tasks. Municipal corporations can operate across a number of sectors and, for instance, provide core services, public utilities or public mobility.

**‘Municipal enterprise’:** It is not only the municipality, city or county itself that provides public utilities; these are also outsourced to both public and private municipal companies ([municipal corporations](#)). The term ‘municipal enterprise’ (also ‘city enterprise’) refers to the concerted implementation, management and distribution of tasks and services. This is also significant for the management of sustainable development at the local level. In many [local authorities](#), municipal interest management shoulders the task of correlating and managing financial targets alongside the public obligations of municipal economic activities.

A **municipal facility** is widely understood as an organisational unit maintained by a [local authority](#). It is integrated into the administrative apparatus of local governance and fulfils municipal obligations. Municipal facilities are usually responsible for public utilities, i.e. core services provided to residents, such as schools, libraries, swimming pools and social services, as well as infrastructure in areas like water/wastewater, roads and waste disposal. They aim to provide non-profit services to residents and are not geared towards turning a profit.

A **municipality** is a local authority with a constitutional guarantee of self-government for a specific geographic zone which also bears general responsibility for all local public services. The authority plays a wide range of roles, for example across public order, public transport or social services. Depending on context and with regard to the [BNK Aspects](#), the terms ‘municipality’, or ‘local authority’, can also be understood to mean political and administrative management by local politics and the [administration](#).

Adopted by EU ministers in Leipzig in 2020, the **New Leipzig Charter (NLC)** fundamentally guides sustainable, integrated and transformative urban development within the European Union. It specifies guiding objectives for just, green and productive cities that focus as a matter of course both on the common good as well as on their responsibility towards climate action and environmental justice. Its particular focus is on the transformative power of cities.

[New Leipzig Charter \(bund.de\)](#)

The **New Urban Agenda (NUA)** is a global agreement adopted at the UN conference Habitat III in Quito, Ecuador, in 2016. For governments at the national, regional and local levels as well as relevant advocacy groups, the agenda is intended as an instrument for the promotion of sustainable urban development, serving as a model for integrated urban development for inclusive, safe, resilient, sustainable and climate-friendly cities. It does not, however, include any mandatory or binding measures or targets. [Habitat III | UN-Habitat \(unhabitat.org\)](#)

The eleven **policy fields** set out in the BNK include [Aspects](#) relating to sectoral issues (e.g. climate action, mobility or health) and therefore address specific areas of municipal sustainable development.

A municipal **sustainability budget** is a tool for integrated sustainability management and aims to achieve management for impact. Its purpose is to align and distribute financial resources in keeping with sustainability goals. This makes the sustainability budget a key instrument for connecting sustainability processes and financial planning – and to good end. Many municipal budgets are structured around the [IMK Product Framework](#).

A **sustainability check** is a sustainability evaluation tool used in integrated sustainability management to assess projects, programmes, strategies or resolutions. It considers environmental, economic and social criteria to ensure measures are viable and environmentally friendly in the long term.

**Sustainable development:** The German Council for Sustainable Development defines the term as follows: “Sustainable development means affording the environment the same weight as social or economic factors. To operate sustainably, then, means to operate in a way that bequeaths our children and grandchildren an intact ecological, social and economic structure. You cannot have one without the others”. ([www.nachhaltigkeitsrat.de/nachhaltige-entwicklung](#))

Integrated municipal **sustainability management** ensures the systematic incorporation of sustainability goals in the municipal administration's structures and processes. This way, sustainability is integrated across a range of sectors and offices and taken into account as a guiding principle in planning and development processes, and ensuring that monitoring and controlling systems are in place to verify that sustainability targets are in fact being reached. The sustainability strategy, the sustainability budget, the sustainability check and the sustainability report are all tools in the local sustainability management toolkit. (municipal sustainability management – LAG 21 NRW)

**Sustainability reporting** is a tool of integrated sustainability management. Sustainability reports can lay the groundwork to develop a sustainability strategy (take stock) or to monitor and evaluate an existing strategy.

A municipal **sustainability strategy** is a tool used in integrated sustainability management that draws together environmental, economic and social approaches, sets out sustainable development goals, milestones and instruments at local level, as well as measures for achieving these goals, and enables integrative management across specialisms and different offices within the local authority.

At the heart of the 2030 Agenda are the 17 **Sustainable Development Goals (SDGs)** and their 169 sub-goals. These were adopted in September 2015 in New York and are essentially designed to end poverty and hunger, combat inequalities, strengthen individual self-determination, achieve gender equity, ensure a good and healthy life for all, promote universal prosperity and shape sustainable lifestyles the world over, all while respecting the Earth's planetary boundaries, combatting climate change, conserving and using natural resources sustainably, protecting human rights, ensuring peace, good governance and access to justice, and building a global partnership. The goals equally prioritise social, environmental and economic sustainability and apply to all countries worldwide, whether industrialised, emerging or developing. They also underscore our joint responsibility for the world in which we live.

The Sustainable Development goals are also relevant at local level: OECD figures highlight the importance of local authority contributions in 65% of the Goals. (17ziele.de)

**SDG Indicators for Municipalities (Type 1/Type 2)** are metrics for monitoring progress towards achieving the SDGs at local level. Since 2015, suitable indicators have been developed and, where possible, provided to measure the role of German local authorities in achieving the global Sustainable Development Goals (SDGs/2030 Agenda). The fourth edition of the SDG Indicators is to be published in late 2024. 'Type 1 Indicators' refer to Indicators that are both valid and widely available. 'Type 2 Indicators' are those that, while (entirely) valid, are not widely available. In the context of the BNK, only Type 1 Indicators were chosen. (SDG Indicators for Municipalities – Bertelsmann Stiftung)

The Bertelsmann Foundation's **SDG Portal** hosts indicators, action points and indicator reports on the implementation of the Sustainable Development Goals (SDGs) in local authorities. Now, the SGD Portal is to be further developed into a portal for sustainable municipalities that offers the option to create BNK-compliant sustainability reports. (sdg-portal.de)

The **taxonomy** is an EU-wide system for classifying sustainable economic activities designed to guide investors and mobilise capital for the socio-environmental restructuring of both energy production and the economy. The EU Taxonomy Regulation considers economic activity taxonomy-aligned where it makes a notable contribution to at least one of the six environmental objectives without running counter to the others (Do No Significant Harm – DNSH). In addition, economic activities must also meet a number of minimum requirements, e.g. with regard to social and human rights. The six climate and environmental objectives set out in the taxonomy are: (1) climate change mitigation, (2) climate change adaptation, (3) the sustainable use and protection of water and marine resources, (4) the transition to a circular economy, (5) pollution prevention and control and (6) the protection and restoration of biodiversity and ecosystems. Given the investments needed for climate change

mitigation and adaptation, some stakeholders expect both local authorities and municipal corporations to be subject to reporting requirements in the medium term. Indeed, financial market players such as banks that are currently subject to the taxonomy are already making initial sustainability enquiries with local governments. As such, the BNK harnesses a manageable number of [Core Indicators](#) as key performance indicators (KPIs) to be able to furnish the banks with an overview of local sustainability progress in case of doubt. The BNK covers the six environmental objectives in the Aspects of policy fields 9–12. ([Sustainable Finance Taxonomy – Federal Ministry for Economic Affairs and Climate Protection](#))

**Transition levers:** [Local authorities](#) can draw on a range of core starting points to transition towards greater sustainable development. Changing these starting points can catalyse a knock-on effect that promotes further changes towards sustainability. As such, transition levers are activities or action points that exert a direct impact on these core starting points.

Cities can choose to generate **Voluntary Local Reviews (VLR)**, voluntary reports at the international level addressed to the UN High-level Political Forum on Sustainable Development (HLPF) that detail their strategies and how they are implementing the [SDGs](#) locally. VLRs are relatively free in design and can be prepared on the basis of the BNK. It is recommended to structure a VLR on the [SDGs](#). ([SDG Localization and the Voluntary Local Reviews | Department of Economic and Social Affairs](#))



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