



Sustainable Finance Framework

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of Framework originally published in 2021

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Sustainable Finance Framework

2024

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Sole Sustainability
Advisor & Structurer: Rabobank

1. Introduction of the Sustainable Finance Framework

BNG Bank N.V. ("BNG") has set up this Sustainable Finance Framework under which sustainability bonds can be issued targeting municipality expenditures and social bonds targeting social housing expenditures. This document concerns a first version update of BNG's Sustainable Finance Framework, originally published in 2021. The framework is aligned with the ICMA Green Bond Principles (GBP), ICMA Social Bond Principles (SBP) and ICMA Sustainability Bond Guidelines (SBG). This version update presents minor adjustments to the Framework (primarily textual adjustments), to address recent developments (e.g., to include target population characteristics). As such, this update does not affect previously issued bonds under this Framework, or loans allocated to these bonds.



2. About BNG

2.1 Overview

BNG is a Dutch promotional lender and has traditionally been the bank for the public domain and the public interest in the Netherlands. The bank is owned by the Dutch central government (50%) and local governments (50%) and has been providing financing to the public sector since 1914, at the most favourable terms possible.

BNG is dedicated to serve the public domain in the Netherlands. The public domain includes:

- central government, provinces, municipalities and water boards;
- organisations that carry out a public service, such as housing associations, healthcare and educational institutions;
- organisations to which the government provides more than half of their share capital and/or organisations which perform activities that are fully guaranteed by the government.

In addition to organisations in the public domain, BNG also finances projects in the energy, environment, mobility and networks sectors, provided they are part of the public domain. The majority of loans provided by the bank (more than 90%) are granted to or guaranteed by government bodies. BNG holds the highest credit ratings from all three major credit rating agencies (Moody's: Aaa; Fitch: AAA; S&P: AAA).¹

BNG's purpose is 'Driven by social impact'. This purpose is leading for all of BNG's activities. Instead of maximising profits, the priority is to maximize the social impact of our activities. BNG has set ambitious targets in its "Road to Impact strategy" with the aim to increase the social impact of the Dutch public sector. The bank engages with its clients to help them to achieve their social objectives and to make their impact measurable. The aim is to ensure that clients see BNG as the go-to partner for funding the resolution of social issues, and that the bank is successful in achieving and demonstrating its mission and strategy.

¹ BNG has been rated AAA by S&P Global Ratings Europe Limited ("S&P"), AAA by Fitch Ratings Ireland Limited ("Fitch") and Aaa by Moody's France SAS ("Moody's").

² See <https://www.bngbank.com/About-BNG-Bank>

³ See <https://www.bngbank.com/Sustainability>

In measuring social impact, the UN Sustainable Development Goals (SDGs) are used as the point of reference.²

2.2 Sustainability strategy

Sustainability and social impact

At BNG, we are driven by the core values of sustainability, reliability and professionalism. At the core of its values, sustainability indicates that BNG's actions are aimed at making social impact, now and in the long term. The bank knows what is going on in society, is focused on solutions and on the relationship with its clients. Since 2021 BNG has started and continued on its Road to Impact Strategy.³ A key goal is to increase the bank's social impact. The starting point for measuring the social impact of our clients is our selection of five SDGs. These SDGs closely match the most important activities that BNG finances, namely:

- SDG 3: Good health and well-being;
- SDG 4: Quality education;
- SDG 7: Affordable and sustainable energy;
- SDG 11: Sustainable cities and communities;
- SDG 13: Climate action.

In 2023 BNG adapted its governance structure and set up the Sustainable Banking Committee (SBC). This puts a next –essential– step by firmly embedding sustainability targets and climate action in our strategy and business processes. The SBC is chaired by the CEO and covers all projects and actions by BNG related to sustainability.

Green ambitions

In 2019, BNG subscribed to the Climate Commitment for the Financial Sector to achieve a reduction of the CO₂ emissions of its loan portfolio in line with the worldwide Paris Climate Agreement. Consistently, BNG has a target that by 2030 the CO₂ emissions of its loan portfolio are 43% lower compared to its 2018 loan portfolio. In 2018, BNG had already decided to exclude all forms of fossil fuel extraction from financing. We may tighten our exclusion policy even further in the future – for instance, if clients' climate performance falls short of the effort required to achieve the CO₂ reduction target. 2019 was the first year in which we more closely analysed the CO₂ emission levels of our credit portfolio. Around the same

time, we joined the Partnership for Carbon Accounting Financials (PCAF), which develops methodologies to calculate CO₂ emissions by financial institutions. PCAF is a financial industry-led initiative that was created in 2015 by Dutch financial institutions and has since gained global traction. According to the PCAF methodology, clients' direct and indirect emissions are attributed to the bank based on a set of comprehensive valuation rules. We annually report on our clients' progress on the assessed indicators and on the reduction of CO₂ emissions associated with the loan portfolio.

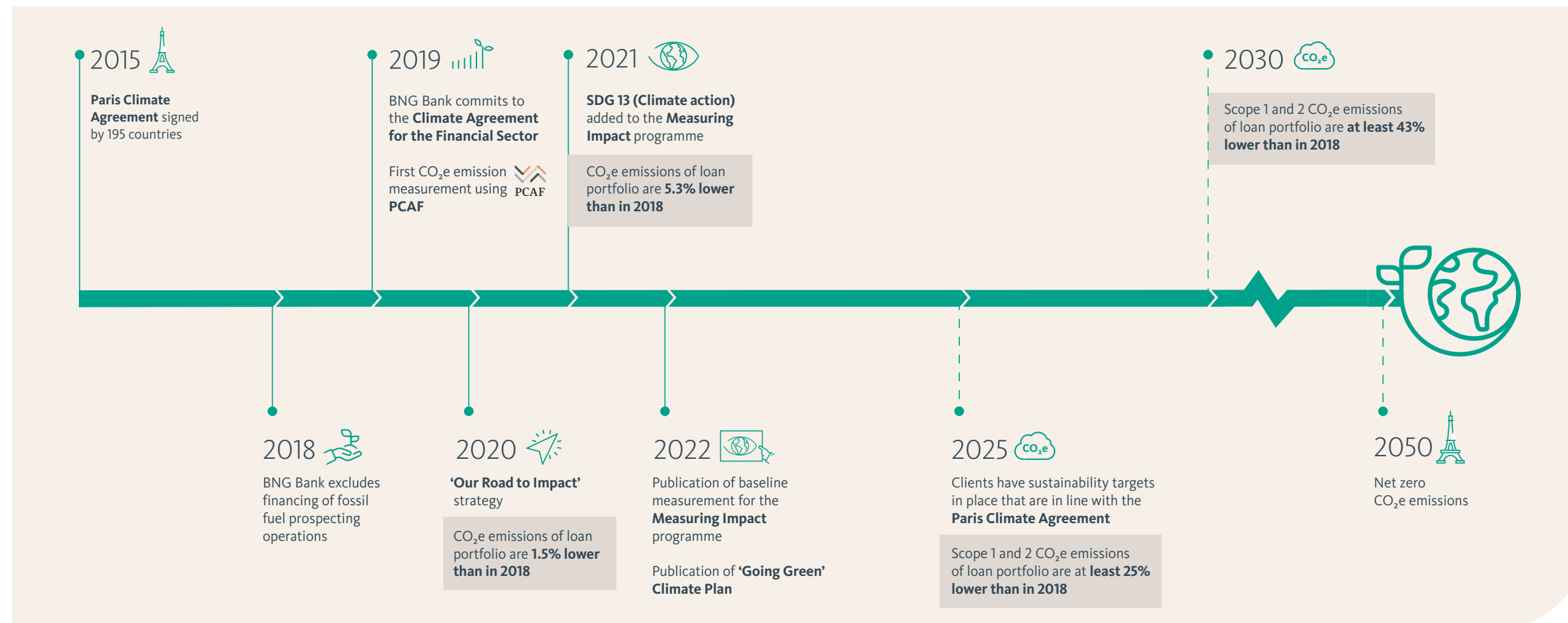


Figure 1. BNG milestones towards net zero emissions

In 2023 BNG published its Climate Plan 'Going Green'. This plan provides an outline of how BNG aims to bring down its own greenhouse gas (GHG) emissions and the emissions associated with its loan portfolio in line with the Paris Agreement. With respect to the loan portfolio emissions, the initial focus is on BNG's four largest client groups: housing associations, municipalities, healthcare and educational institutions. Figure 1 below provides a chronological overview of milestones in the roadmap towards net zero.

In our Climate Plan 'Going Green' we have set clear targets at sector level. For each sector, we describe the actions we expect our clients to take to reduce their GHG emissions and motivate them to create an emissions reduction roadmap, if they have not done so already. If a client has not formulated an action plan by 2025, we will assess a new finance application against this backdrop and assess if the client's prospective investment is in line with the Paris Climate Agreement.

Forward looking

BNG will monitor its own performance and clients' progress towards net zero on an ongoing basis. The advance towards milestones will be monitored on an annual basis, with GHG emissions of the credit portfolio targeted at least 43% lower in 2030 (than the base year 2019) and being at net zero by 2050. Furthermore, BNG takes note of and encourages the developments that enable to set elaborated standards for either social or green projects. As such, we closely follow the development of EU Taxonomy Regulation and the EU Green Bond Standard. BNG participates, for example, in constructive dialogue on the development of such regulations via the European Association of Public Banks of which BNG is a long-standing member. For BNG to align itself increasingly with the EU Taxonomy, a key requirement is the availability of data to prove further alignment with the technical screening criteria set out in the EU Taxonomy Regulation. Municipalities currently are exempt from reporting under the CSRD and the EU taxonomy, and hence do not have such reporting in place. BNG will therefore work together with municipalities to stimulate and gradually unlock the necessary data. In addition, social housing associations have no initial obligation to report under the CSRD. They nevertheless put great emphasis on their sustainable impact and will choose the most appropriate format to report on their achievements in this respect.

3. Core components of the Sustainable Finance Framework

The Sustainable Finance Framework follows the four key pillars of the GBP and SBP:

- Use of Proceeds;
- Process for Project Evaluation and Selection;
- Management of Proceeds; and
- Reporting.

Under this framework, BNG will issue sustainability bonds targeting municipality expenditures and social bonds targeting social housing expenditures.

3.1 Use of Proceeds

For any bond issued under this framework, BNG will explicitly specify whether it concerns a bond for financing to municipalities, or a bond for financing to social housing associations. Hence under this framework proceeds will not be mixed to finance both client groups within one specific bond.

The following two paragraphs provide a description of the eligible use of proceeds for each of the two client groups (municipalities and social housing associations) to be financed under this framework.

3.1.1 Use of Proceeds sustainability bond for municipalities

The eligible use of proceeds for our sustainability bonds, which we issue to provide financing to municipalities, can be described in brief as follows:

- Type of funding: combination of social and green (sustainable);
- Description of eligible proceeds: funding the green and social impact expenditures of Dutch municipalities;
- SBP/GBP category: access to essential services, socioeconomic advancement, employment generation, affordable basic infrastructure, affordable housing, green buildings, environmentally sustainable management of living natural resources and land

- use, pollution prevention and control, sustainable water and wastewater management;
- Contribution to UN Sustainable Development Goals (SDGs).

Expenditure classification and mapping

Given its role as the Dutch public sector bank, BNG finances a significant part of the Dutch municipal budget. This budget is specified in detail per municipality using Classification of Functions of Government (“COFOG”) tasks to display the municipal expense categories. In this classification system, municipal budgets are clustered in 9 divisions (first level) and divided into 55 tasks (second level). The tasks classify government expenditure data using the purpose for which the funds are used.⁴ All tasks are described on the website of the national government, and an overview can be found in the Annex.

BNG has mapped the COFOG tasks to (in parallel) the ICMA green and social categories as well as to the United Nations SDGs. This approach has made it possible to distinguish between the municipality expenditures with a social or green impact and expenditures without a social or green impact. Thus, all COFOG tasks of all municipalities with a positive social or green impact are deemed eligible, and all other COFOG tasks are non-eligible. Following this mapping, BNG annually determines the percentage of the total municipal budget that is eligible as use of proceeds, and the complementing portion which is not. This results in an allocation of proceeds against the percentage per municipality loan that is deemed eligible. As a result, BNG will allocate a nominal amount of granted municipality loans that is larger than the nominal amount of the bond issued to account for the non-eligible portion of each loan.

Please refer to Tables 1 and 2 below for a full overview of all municipal tasks that have been mapped to green or social uses of proceeds.

⁴ The COFOG classification was developed by the Organization for Economic Cooperation and Development (OECD) and is published by the United Nations Statistical Division (UNSD). In the Netherlands, Statistics Netherlands (CBS) produces these COFOG statistics.

table 1

Green use of proceeds

Green UoP category (GBP)	Eligibility criteria/COFOG task	SDG-alignment
Green buildings	0.3 Management of other buildings and grounds	7
	3.2 Physical business infrastructure	7 9
	8.3 Living and building	7
Clean transportation	2.5 Public transport	9 11
Environmentally sustainable management of living natural resources and land use	5.7 Public green areas and (outdoor) recreation	6 11 15
	7.4 Environmental management	3 11 12 15
Sustainable water and wastewater management	7.2 Sewerage	3 6 12 14
Pollution prevention and control	7.3 Waste	11 12

table 2

Social use of proceeds

Green UoP category (GBP)	Eligibility criteria/COFOG task	SDG-alignment
Access to essential services	1.1 Crisis management and fire brigade	11
	4.1 Public primary education	4
	4.2 Educational housing	4 7 9
	4.3 Education policy and student affairs	4 8 13
	5.1 Sports policy and activation	3 11
	5.2 Sports accommodations	7 11
	5.4 Museums	11
	5.5 Cultural heritage	11
	7.1 Public health	3
	8.1 Spatial planning	9 11
	Socioeconomic advancement and empowerment	6.1 Cooperation and citizen participation
6.2 Access and first-line facilities		3 10
6.3 Income plans		1 8 10
6.6 Customized facilities (Wmo)		3 10 11
6.71a-d Wmo (social support)		3 10
6.72a-d Youth care		3 4 10
6.73a-c Youth care		3 8 10
6.74a-c Youth support		3 8 10
6.81a-b Housing/shelters (Wmo)		3 5 10
6.82a-b Youth protection and probation		3 10 16
Employment generation	3.1 Economic development	8 9
	3.3 Business counter and business schemes	8 9
	3.4 Economic promotion	8
	6.4 Guided participation	8 10
	6.5 Labour participation	8 10

Target population

Although most municipal expenditures are targeted towards the general population, some sub-categories of the eligible use of proceeds have a more narrowly defined target population. In this paragraph we highlight a few of these without this overview being limitative. For example, access to essential services categories such as public health target in particular at-risk groups, youth and elderly, while primary education targets youth. Regarding socioeconomic advancement and empowerment, several categories have a specific target population for which the proceeds are principally used. Other examples include customized facilities (WMO), which target people with physical or psychological disabilities or escalated care, which targets people staying in reception and sheltered housing facilities such as women shelters, domestic violence protection or sheltered housing for persons with mental and psychosocial problems. Another sub-category with specific target groups is income plans, which (typically) targets older and partially disabled unemployed employees or former self-employed persons, starting entrepreneurs or low-income households. Labour participation is an example of a subcategory directed largely towards the unemployed population.

3.1.2 Use of Proceeds social bond for housing associations

The eligible use of proceeds for our social bonds, which we issue to provide financing to social housing associations, can be described in brief as follows:

- Type of funding: social;
- Description of eligible proceeds: funding the expenditures of social housing associations under the full guarantee of “Waarborgfonds Sociale Woningbouw” (WSW). For a loan to social housing associations to be eligible for the WSW guarantee, the Use of Proceeds for social housing associations are by law restricted to the list of activities in Table 3 (“Rules of Participation”, available through www.wsw.nl);
- SBP category: affordable housing ;
- Contribution to UN Sustainable Development Goals (SDGs).

Expenditure classification and mapping

In the Netherlands, social housing associations are responsible for an adequate supply of affordable housing. About 75% of all rented homes in the Netherlands are owned by social housing associations, approximately 2.4 million homes. Social housing in the Netherlands is available to lower income households. Housing associations are also responsible for:

- housing older people, people with a disability and those needing assisted housing;
- building and letting social property such as schools and sports facilities;
- appointing caretakers and neighbourhood managers;
- maintaining houses and the immediate surroundings, such as alleyways and parking spaces;
- selling rented properties to tenants and other house seekers.

BNG is market leader in providing loans to Dutch social housing associations.⁵ The vast majority of loans which BNG provides to social housing associations are guaranteed by the Social Housing Guarantee Fund (WSW). The WSW only guarantees loans of which the proceeds are used to finance a set of social services specified by law.⁶ The guarantee from WSW enables housing associations to obtain financing from BNG Bank on favourable terms, at the lowest possible cost. Therefore, the eligible use of the proceeds of BNG social bonds is financing the expenditures of social housing associations under the full guarantee of WSW. The SBP category is affordable housing.

Please refer to Table 3 below for a full overview of social housing activities that have been mapped to social use of proceeds and their contribution to UN Sustainable Development Goals (SDGs).

⁵ BNG's market share of total outstanding loans to Dutch social housing associations was 51% in the period 2020-2022.

⁶ See Rules of Participation WSW, available at www.wsw.nl.

table 3

Social use of proceeds



Social UoP category (SBP)	Eligibility criteria	SDG-alignment
Affordable housing A. Dwellings	01 Housing; 02 Residential care housing; 03 Houseboats with berths; 04 Caravans and –stands; 05 Children’s homes and youth boarding; 06 ‘Skaeve huse’ ⁷ ; 07 Land belonging to the previously described housing.	 
Affordable housing B. Immovable and infrastructural appurtenances of housing under A	08 Greening and play facilities; 09 Small-scale roads and paths; 10 Connection of residential areas to general utilities or infrastructural facilities; 11 Parking facilities belonging to housing (under A); 12 Bicycle parking facilities used for housing (under A); 13 Heat cold storage installations associated with housing (under A); 14 Soil belonging to the appurtenances in the preamble.	 
Affordable housing C. Social real estate	15 Neighbourhood houses; 16 Community centres; 17 Youth centres (without catering permit); 18 Elementary schools; 19 Rooms used for the purpose of social work related to the neighbourhood;	 
Affordable housing D. Immovable and infrastructural appurtenances of housing under C and provisions for liveability	20 Rooms used for the purpose of welfare work related to the neighbourhood; 21 Shelter centres; 22 Care support places within residential care buildings; 23 Centres for youth and family; 24 Rooms for day care disabled/ elderly including healthcare infrastructure; 25 Hospices; 26 Village or neighbourhood libraries; 27 Own office spaces; 28 Safety houses; 29 Soil belonging to the social real estate in the preamble 30 Landscaping; 31 Small-scale roads and paths; 32 Connection to general utilities or infrastructural facilities; 33 Parking facilities belonging to social real estate; 34 Bicycle parking facilities at social real estate; 35 Soil belonging to the appurtenances in the preamble.	

⁷ Skaeve huse is a Danish expression which means “special houses for special people”. It refers to a project in Denmark that has been set up to house people who can no longer be housed through the regular housing system, because of their history as problem- or nuisance tenants.

table 3(continued)

Social use of proceeds

Social UoP category (SBP)	Eligibility criteria	SDG-alignment
Affordable housing E. Social property that the participant already owned on 1 July 2015	36 Vmbo-mbo-schools, vwo-schools, school buildings for special education;	
	37 Combination schools;	
	38 Neighbourhood sports facilities;	
	39 Places for social activities not aimed towards the neighbourhood;	
	40 Places for welfare activities not aimed towards the neighbourhood;	
	41 Support centres for debt repayment and budget management advice for households with financial difficulties;	
	42 multifunctional centres for social services;	
	43 Centres for work (opportunities) and/or promotion of activity in the neighbourhood;	
	44 Spaces for small-scale cultural activities;	
	45 Soil belonging to the appurtenances in the preamble.	

Affordable housing F. Immovable and infrastructural appurtenances of housing under E	46 Landscaping;	
	47 Small-scale roads and paths;	
48 Connection to general utilities or infrastructural facilities;		
49 Parking facilities belonging to social real estate;		
50 Bicycle parking facilities at social real estate;		
51 Soil belonging to the appurtenances in the preamble.		
Affordable housing G. Other	<p>Refinancing of earlier loans with WSW security or of municipal or other Dutch governments.</p> <p>Refinancing of services of general economic interest (DAEB) that the 'Woningwet' dedicates to admitted institutions other than mentioned above. Examples are payment of annual/committed capital to WSW or building up of obligatory liquidity buffers for derivative contracts that are administratively connected to loans used for DAEB. Find the full list here: https://www.wsw.nl/corporaties/over-deelnemerschap/reglement-van-deelneming.</p>	

Target population

Social housing primarily targets lower income households in the Netherlands. Specifically, social housing associations are required to allocate at least 85–92.5%⁸ of their social rental homes towards this primary target population. The remaining 7.5–15% can be allocated by the social housing associations to people outside this primary target population. However, the housing associations are required to give priority to a number of other groups:

- households granted priority by the municipality;
- households with problems regarding health, safety, social factors, force majeure or disasters;
- households that would like to swap homes with each other (with permission of the housing association);
- co-tenants who want to become tenants (with permission of the housing association).

3.2 Project Evaluation and Selection

BNG's main task is providing budget financing to the Dutch public sector. The eligible loans to be considered for the sustainable finance framework are those granted to the two largest client groups, namely municipalities and social housing associations. BNG is responsible for the evaluation and selection of the eligible expenditures in the municipal budget and the eligible expenditures incurred by social housing associations. BNG identifies this eligibility in line with abovementioned Use of Proceeds methodology. The selection of eligible expenditures is done on an annual basis until full allocation of the proceeds is complete.

All BNG's operations are guided by its sustainability policy, which sets out how BNG gives shape to its core value of sustainability. The bank's Executive Committee (ExCo) has installed the Sustainable Banking Committee (SBC), which is joined by two ExCo members, and the sustainability policy is approved in this committee.

The external KPI's relating to sustainability that are included in the bank's annual report are audited by the external auditor. Achievement of the internal KPI's is discussed in quarterly meetings between the Executive Committee and the relevant managers, and on a 6-weekly basis in the SBC.

Do no significant harm

The importance of sustainability at BNG is reflected by our strategy (the "road to impact") and further laid out by the principles of its sustainability policy. This policy addresses the Do No Significant Harm (DNSH) principle in several respects. The DNSH principle entails assessing whether an investment in an economic activity that contributes substantially to an environmental or social objective does not significantly harm any environmental or social objectives. BNG has excluded a number of activities and business practices from lending, even if such financing is permitted by BNG's articles of association. Any relevant scenarios in which the government has set specific policies or provides explicit guarantees will be independently reviewed by the bank (on a case-by-case basis). If a client falls under the specified exclusion criteria at any time during the course of an agreement, the bank will first consult with the client in question to try to find a solution to ensure the client resumes compliance. In the event of repeated breaches of the criteria, the bank will examine ways to terminate the relationship with the client concerned. BNG also reserves the right to reject a loan application on the grounds of sustainability considerations.

⁸ Social housing associations must let homes to households with an income less than twice of minimum wage. Please find the most up-to-date criteria regarding target population for social housing at: <https://www.volkshuisvestingnederland.nl/onderwerpen/daeb/toewijzen-door-woningcorporaties/regels-voor-toewijzen-aan-de-doelgroep>.

BNG expects its (Dutch) clients to comply with the laws and regulations applicable to them and to be able to show proof of such compliance on request. BNG expects them to assess the business partners they work with in order to carry out their own activities for compliance with laws and regulations and with sustainability criteria (supply chain responsibility) and be able to show proof of such an assessment on request. BNG reserves the right to refuse a loan to a client if that client's suppliers do not meet the sustainability criteria.

Furthermore, BNG largely procures its supplies from Dutch suppliers who are subject to Dutch laws and regulations. In the procurement policy, procurement is tailored to actual use and there must be a good balance between environmental, people-related and economic interests. Suppliers are required to meet sustainability performance standards in the areas of working conditions, remuneration and working hours, either through external certification (ISO or EMAS) or through an assessment. The bank's exclusionary provisions apply also to suppliers. At regular intervals, BNG discusses with suppliers their commitments to sustainable behaviour. If BNG notices that the bank's sustainability principles have been breached, it will consult the supplier and attempt to find a satisfactory solution.

If BNG cannot find such a solution, it will stop using that supplier. Given the size of the bank's organization, the amount of expenditure on procurement activities is limited. The bank's procurement policy is published on the BNG website.

Minimum safeguards

The BNG sustainability policy provides minimum safeguards to prevent and mitigate undue harm to people and environment from the activities we undertake. These minimum safeguards include among others:

- BNG is committed to respect human rights at all levels. The BNG Human Rights Policy thereto provides a framework for the bank's activities.
- BNG's clients and financial counterparties are subject to the Client Due Diligence (CDD) policy, which covers integrity risks and human rights aspects. A risk assessment in the field of human rights (countries and sectors) is part of the lending process.
- BNG's clients in the Netherlands perform their acts in compliance with Dutch law and legislation. Specific supervisory oversight may be in place for some client sectors (for example the Housing Association Authority for social housing associations).
- In accordance with the Dutch duty of care requirement, BNG aims to provide straightforward and transparent products that meet the needs of BNG's clients and have manageable risks attached. Considerable attention is given to providing clients with clear and concise information. BNG's lending conditions are set out in fair, extensive and accurate terms and do not contain any hidden onerous conditions (small print).
- The development of new products is subject to a product approval process (PARP) at BNG, which is also used to evaluate existing products periodically. Ensuring the duty of care towards the client, and ensuring that the design of the financial instruments provided to clients do not have an adverse impact on our clients and do not harm market integrity are important components of BNG's PARP.
- BNG's HR policy stipulates clear targets with respect to diversity and inclusion which are reported on in the bank's annual reporting. Furthermore, the policy outlines the code of conduct at BNG, facilitates ongoing learning for employees, as well as that it includes the arrangements for remote working, stimulating a healthy lifestyle, and provisions in relation to collective labour agreements.

3.3 Management of proceeds

The proceeds per bond issuance will be allocated to loans granted to the specified client groups (municipalities or social housing associations), and managed on a portfolio basis. BNG will monitor and track an amount equal to the net proceeds through its internal accounting system and will allocate at least 100% of this amount to the eligible portion of its loans. BNG selects the loans that are granted in the same period as the bond issuance, meaning those loans granted in the same calendar year or half a year before/after the year of issuance. This allows for sufficient time to adequately allocate the proceeds to loans produced in the same time period. BNG matches as closely as possible the duration of the net proceeds and the allocated eligible portion of its loans, and furthermore allocates a larger amount of duration weighted eligible loan portion than the amount of duration weighted proceeds.

Pending the full allocation of proceeds to eligible loans (with allocation taking place each year), BNG will hold and/or invest the balance of net proceeds not yet allocated, at its own discretion. If a loan to which proceeds were previously allocated ceases to be eligible, the proceeds will be re-allocated to different eligible parts if necessary, as soon as reasonably practicable.

BNG ESG bonds can be increased (tapped). With regards to management of proceeds and reporting, a tap is treated like a new issuance. As a result, the allocation procedure described above also applies to increases.

3.4 Reporting

To enable investors to track the allocation of the bonds and the impact made by the proceeds, BNG will annually publish an impact report on the allocation and impact of the sustainability and social bonds issued.

Reporting on the allocation of proceeds will be available to investors in the next calendar year after the date of a bond issuance and annually thereafter. The report will give insight into the total amount of BNG ESG bonds outstanding, the allocatable budget of environmental or social expenditures and the public sector impact achieved.

In order to track the impact of the ESG bonds, annual impact reports will be prepared in cooperation with Het PON & Telos (knowledge centre in the field of sustainable studies and affiliated partner of Tilburg University). Het PON & Telos is very experienced in measuring and monitoring sustainable development for the public sector. For example, on an annual basis, Het PON & Telos publishes the National Monitor Sustainable Municipalities, providing Dutch municipalities with (scientific) insights in their sustainable performance. The knowledge and experience gained with these publications will be used to provide impact analysis for BNG's annual impact reports.

Impact reports are made available until the maturity date of the bonds. The annual impact reports will describe the sustainable development and achievements of municipalities and social housing associations financed by the BNG ESG bonds. The reports will present this on an aggregate (sector) level jointly for the ESG bonds outstanding. For each client group, i.e. municipalities and social housing associations, separate reports will be published. The reports will address performance of the client group on several key indicators per use of proceeds category and per SDG.

In the next table, a few examples are given for the impact monitoring per use of proceeds category. The definitive set of indicators will be presented in the annual impact reports. The impact indicators are based on impact metrics aligned with the "Harmonized Framework for Impact Reporting"⁹ and "Working Towards a Harmonized Framework for Impact Reporting for Social Bonds"¹⁰ by ICMA and are supplemented with additional impact indicators

9 <https://www.icmagroup.org/assets/documents/Sustainable-finance/2023-updates/Handbook-Harmonised-framework-for-impact-reporting-June-2023-220623.pdf>
10 https://www.icmagroup.org/assets/documents/Sustainable-finance/2022-updates/Harmonised-Framework-for-Impact-Reporting-Social-Bonds_June-2022-280622.pdf

Municipalities

- **Access to essential services (SBP):**
 - Increase in life expectancy
 - Number of residents benefitting from healthcare
 - Decreased youth unemployment rate
 - Reduced school dropout rate
 - Number of education facilities and/or initiatives
 - Percentage of population 25–64 who have completed their tertiary education
 - Reduced income inequality/Gini coefficient
 - Increased savings
- **Socioeconomic advancement (SBP):**
 - Beneficiaries of minimum benefits
 - Increased women's safety and security
 - Income wealth ratio
 - Increase in GDP per inhabitant

Additional impact indicators:

 - Percentage of poor households
 - Percentage of people experiencing financial struggle
 - Disposable income
- **Employment generation (SBP):**
 - Number of disabled people employed
 - Jobs created and/or retained
 - Reduced unemployment
- **Clean transportation (GBP):**
 - Reduction of air pollutants: particulate matter (PM), sulphur oxides (SO_x), nitrogen oxides (NO_x), carbon monoxide (CO), and non-methane volatile organic compounds (NMVOCs)
 - Number of clean vehicles deployed (e.g. electric)

Additional impact indicators:

- Distance to public transport (train, bus, tram, metro)
- Perceived bicycle environment

- **Pollution prevention and control (GBP):**

- Waste that is prevented, minimised, reused or recycled before and after the project in % of total waste and/ or in absolute amount in tonnes p.a.
- Annual absolute (gross) amount of waste that is separated and/or collected, and treated (including composted) or disposed of (in tonnes p.a. and in % of total waste)
- Absolute or % reduction in local pollutants

Additional impact indicators:

- Nitrogen concentrations
- Particular matter concentrations



- **Green buildings (GBP):**

- Annual GHG emissions reduced/avoided in tonnes of CO2 equiv. vs local baseline/baseline certification level; and/or
- Number of electric vehicle charging stations as a % of total parking and/or number of bicycle facilities provided

Additional impact indicators:

- Energy use (municipality) buildings

- **Environmentally sustainable management of living natural resources and land use (GBP):**

- Increase in area under integrated pest management (ha and % of acreage farmed)
- Increase in agricultural land set aside for biodiversity conservation (e.g rewilding, conversion of land along field edges to woodland) (ha and % of acreage farmed)

Additional impact indicators:

- Protected natural reserves
- Biodiversity

- **Sustainable water and wastewater management (GBP):**

- Annual absolute (gross) amount of wastewater treated, reused or avoided before and after the project in m³/a and p.e./a and as %
- Number of people with access to clean drinking water (or annual volume of clean drinking water in m³ /a supplied for human consumption) through infrastructure supporting sustainable and efficient water use (where average consumption per person is consistent with internationally recognised standards for sustainable water use)

Additional impact indicators:

- Quality of swimming water
- Water quality (WFD)

Social housing

- **Affordable housing (SBP):**

- Number of dwellings
- Number of individuals/ families benefiting from subsidized housing
- Participation (rate) of tenants
- Rental costs compared to the national/regional rent index
- Average housing price

Additional impact indicators:

- Residential satisfaction
- Match between target population and rental homes



4. External review

BNG's Sustainable Finance Framework has been reviewed by ISS-Corporate, who has issued a Second Party Opinion. The Second Party Opinion will be made publicly available on BNG's website.



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Annex I – COFOG tasks

Below table provides an overview of all COFOG tasks. Please note that the numbering applied follows the implementation of the COFOG numbering in the Netherlands by Statistics Netherlands (CBS). The CBS uses a conversion table with additional metrics related to Dutch municipalities to translate the original COFOG tasks to the Dutch COFOG tasks. For more information please refer to page 156 of the report of Eurostat “Manual on sources and methods for the compilation of COFOG statistics”

(<https://ec.europa.eu/eurostat/documents/3859598/10142242/KS-GQ-19-010-EN-N.pdf/ed64a194-81db-112b-074b-b7a9eb946c32?t=1569418084000>).

COFOG task (English)	Description
0.1 Governance	<p>This task area includes the facilitation of the administrative bodies:</p> <ul style="list-style-type: none"> • council of mayor and council members (wage costs, travel costs and accommodation costs, etc.); • council and council committees (fees, excursions, etc.); • the support of the council, the registry; • regional, national and international administrative cooperation; • local audit office, local ombudsman function, auditing.
0.2 Civil affairs	<p>This task field includes the following civil matters:</p> <ul style="list-style-type: none"> • passports and driving licenses; • population register and civil register; • street naming and cadastral information; • Certificate of Conduct (VOG); • citizenship; • elections, referendums; • Civil affairs fees revenues (economic category benefits: 3.7).
0.3 Management of other buildings and grounds	<p>This task field includes tasks related to real estate that is not in operation and cannot be assigned to a specific policy field:</p> <ul style="list-style-type: none"> • management, rental, maintenance of buildings, land and lands that the municipality (whether or not temporarily) owns and does not operate.

COFOG task (English)

Description

0.4 Overhead

This task field includes the costs of overhead, i.e., all costs associated with the management and support of employees in the primary process:

- managers primary process (hierarchical), with personnel responsibilities, such as conducting performance conversations;
- finances, supervision and control focused on the own organization, including planning and control, accountability and auditing;
- staff and organization and organization and formation advice;
- purchasing (incl. tendering and contract management);
- internal and external communication including design, excluding client communication related to specific tasks
- Legal Affairs;
- administrative affairs: administrative support and policy advice of the mayor and the municipal executive (b&w);
- information provision and automation of PIOFACH systems;
- facility affairs and accommodation (including security);
- documentary information provision (DIV);
- management support primary process.
- charge for municipal archives

0.5 Treasury

This task area includes the activities of the municipality with regard to the treasury function:

- Financing, investments, dividends etc. including dividend utilities;
- Donations and bequests

0.61 Property tax residential real estate

This task field includes real estate tax on the home:

- property taxes;
- valuation of immovable property (houses);
- levy and recovery;
- implementation of property tax (homes);
- objection and appeal.

0.62 Property tax non-residential real estate

This task field includes real estate tax on non-residential properties:

- tax on ownership and use non-residential,
- valuation of immovable property (non-residential);
- levy and recovery;
- implementation of property tax (non-residential);
- objection and appeal.

0.63 Parking tax

The parking tax belongs to this task field:

- levy and recovery;
- revenues from parking facilities;
- proceeds fines.

COFOG task (English)	Description
0.63 Taxes other	<p>This task field includes other municipal taxes, such as:</p> <ul style="list-style-type: none"> • dog tax; • precariousness; • advertising tax; • levy and recovery; • objection and appeal.
0.7 General and other payments from municipal fund	<p>This task area includes benefits from the municipal fund:</p> <ul style="list-style-type: none"> • general allowance; • integration benefits; • decentralization benefits; • Article 12 benefit.
0.8 Other income and expenses	<p>This task field includes:</p> <ul style="list-style-type: none"> • provisional amounts, target cutbacks, budget space, etc. • (estimate) unforeseen expenses.
0.9 Corporation tax (VpB)	<p>In this task field, (the estimate of) the amount payable for corporate tax is posted as an expense. This concerns the (estimated) amount of the corporate tax assessment for the relevant fiscal year / accounting year. This amount is due on account of fiscal profit realized on balance on business activities in the relevant fiscal year after any settlement of fiscal losses from previous budget years. In the annual accounts, too, it will often still concern an estimate of the amount of the assessment, because the final assessment has not yet been received. That is why any difference that may arise between the amount of the final corporate tax assessment received in the budget year for an older budget year and the amount included as an estimate in the annual accounts for that older year is also entered in this task field.</p>
0.10 Changes in reserve	<p>This task field is used to post all additions and withdrawals from the reserves that are related to task fields 0. to 8. (with the exception of task field 0.11).</p>
0.11 Result of the income and expenditure account	<p>This task field is the balance of the income and expense account of all other task fields, including the additions to and withdrawals from reserves on those task fields.</p>
1.1 Crisis management and fire brigade	<p>This task area includes all regular tasks of the fire service and tasks related to limiting and combating disasters and major accidents:</p> <ul style="list-style-type: none"> • firefighting; • preventive measures for physical safety; • disaster relief.

COFOG task (English)

Description

1.2 Public order and safety

This task area includes all municipal tasks in the field of public order and safety:

- supervision and enforcement of public order, BOAs;
- Bibob Act and (administrative) approach to organized crime;
- bureau Halt;
- crime prevention;
- drafting and maintaining APV;
- charge for drinks & catering;
- Weapons and Ammunition Act (formerly Firearms Act);
- policy, supervision and disposal of conventional explosives;
- safe living and living environment;
- removal and storage of cleared household effects;
- anti-discrimination policy;
- death inspection (investigation ordered by the public prosecutor in connection with the possible non-natural cause of death);
- Countering radicalization;
- animal protection.

The following charges of corona measures must be posted to this task field:

- use of BOAs to monitor compliance with anti-corona measures. BOAs must always be booked on this task field, even if they enforce on task fields other than public order.

2.1 Traffic and transportation

This task area includes tasks in the field of land traffic (including pedestrians) and associated dry infrastructure:

- traffic measures: traffic signs, traffic control installations, signage and street furniture for traffic regulation as well as waiting areas for public transport (shelters and taxi stands), public time indication including carillons;
- influencing traffic behaviour with a view to road safety, for example via traffic (circulation) plans, research, information, teaching and examinations outside schools;
- construction, reconstruction and maintenance of the paved public space: roads, squares, cycle paths, footpaths and other surfacing;
- civil engineering structures: inspection, management and maintenance of bridges, tunnels, railway crossings and the like, including infrastructure for airports;
- lighting roads: construction, management and maintenance;
- public charging stations for electric vehicles;
- anti-icing conditions: clearing snow and spreading;
- street cleaning: cleaning and (supervising) keeping the public space clean from sweeping and litter;
- regulating the public space: permits for driveways, laying cables, renting out pitches (land, petrol stations);
- remove traffic obstacles and permits for the temporary placement of objects on public roads.
- charge for exemption Road Traffic Act, cables and pipes, underground construction/excavation work in public spaces, telecommunications;

COFOG task (English)

Description

2.2 Parking

This task area includes the development and management of (individual) parking facilities:

- parking policy: parking zone, exemptions and permits;
- layout and maintenance of open and closed parking facilities;
- income and expenses related to parking facilities (excluding the proceeds from parking tax, see task field 0.63)
- parking meters;
- bicycle storage.
- general parking facilities that can be used by the disabled.

2.3 Recreational ports

This task area includes ports for recreational shipping:

- marina;
- passing harbour;
- bridge fees and lock fees;
- mooring and harbour dues.

2.4 Economic ports and waterways

This task area includes tasks for the benefit of (professional) shipping and the associated infrastructure:

- dredging work;
- sea ports: guiding shipping to and from the port, managing and developing the wet and dry infrastructure;
- inland ports: managing the port area (dry and wet part), carrying out operational tasks;
- through waterways: beaconing, ice prevention, layout and use of the banks through inspection, management, maintenance and replacement of the quayside;
- berths and permits for commercial vessels, berths and berths for commercial shipping;
- flood defence and drainage: management of surface water and prevention of flooding by maintaining the banks of waterways behind dikes to guarantee the stability of the flood defence and pumping excess water from lower areas
- bridge fees and lock fees

2.5 Public transport

This task area includes tasks in the field of public transport and associated (extensive) infrastructural facilities:

- bus, tram and metro;
- taxi transport;
- ferry services;
- facilities and information to support public transport;
- bus station, metro station, multimodal hub;
- public transportation experiments.

3.1 Economic development

This task area includes general policy to strengthen economic activity:

- cluster development and strengthening of sectors, stimulation of (collaborative) projects of research institutions and companies;
- local, regional, supraregional, international partnerships aimed at strengthening the economic structure and innovation;
- collaboration with industry and knowledge and research institutions;
- developing urban and neighbourhood-oriented economic programs.
- Construction of CAI, broadband and optical fibre

COFOG task (English)

Description

3.2 Physical business infrastructure

This task field includes activities aimed at creating physical conditions for all forms of activity:

- land development business parks;
- development and maintenance of business locations and (re) development of business premises;
- restructuring and making business locations more sustainable;
- investments in shopping areas and shopping strips;
- activities for agricultural and horticultural land.

3.3 Business counter and business schemes

This task area includes activities aimed at “putting the municipality on the map”:

- promotional activities aimed at attracting new businesses and new workers;
- attracting other institutions to strengthen the profile of the municipality;
- invest in supra-local, regional, national and international knowledge and economic relations networks;
- promotion tourism;
- fairs and annual fairs;
- commuter tax;
- tourist tax;
- entertainment fees.

3.4 Economic promotion

This task field includes the municipal tasks with regard to public primary education:

- administrative costs for municipalities that are themselves administrators;
- primary public primary education, physical education (including school swimming);
- the rental of, for example, a gym;
- Suitable education

4.1 Public primary education

This task area includes the municipal tasks in the field of educational housing for public and special education:

- new construction, adaptation and extension of existing school buildings;
- the rental of (for example a gym);
- drawing up educational housing program;
- anti-vandalism.

COFOG task (English)

Description

4.2 Educational housing

This task area includes local educational policy and student facilities:

- educational support: support teachers and management;
- administrative costs for municipalities governing public secondary education them-selves;
- expenditure on special education (including physical education and school swim-ming for special education students);
- arrears policy;
- coordination to school together, appropriate education;
- adult education;
- playgroups;
- student care and student guidance;
- student transport (including student transport for public education students);
- stimulating school participation: compulsory education and preventing early school leaving.

4.3 Education policy and student affairs

This task area includes local educational policy and student facilities:

- educational support: support teachers and management;
- administrative costs for municipalities governing public secondary education themselves;
- expenditure on special education (including physical education and school swimming for special education students);
- arrears policy;
- coordination to school together, appropriate education;
- adult education;
- playgroups;
- student care and student guidance;
- student transport (including student transport for public education students);
- stimulating school participation: compulsory education and preventing early school leaving.

5.1 Sports policy and activation

This task area includes non-physical measures to stimulate professional and amateur sports:

- stimulating (amateur and professional) top sport;
- support and encourage recreational sports;
- supporting organizations involved in sports;
- sports in the neighbourhood and combination functions.

COFOG task (English)

Description

5.2 Sports accommodations

All accommodations for sports activities belong to this task field:

- sports halls, swimming pools, skating halls, etc.;
- (green and artificial) fields, sites and buildings, including facilities and technical provisions;
- playgrounds in the neighbourhood.

The following charges of corona measures must be posted to this task field:

- Charges for extra subsidy for sports accommodations that have lost income due to the measures against corona. These expenses must be recognized in the usual category. This usually means reporting on expense category 4.3.6 Income transfers - other governments or expense category 4.3.8 Income transfers - other institutions and persons.
- Remission of rent for sports facilities that have lost income must be accounted for as negative income in category 3.6 Renting.

5.3 Culture presentation, culture production and cultural participation

This task area includes activities to promote visual arts, music, dance and theatre:

- subsidizing stages for music, dance and theatre;
- subsidize companies for music, dance and theatre;
- accommodations for visual art;
- grants for visual artists and projects;
- art purchases, including works of art in public space;
- subsidizing cultural expressions in the field of film and video;
- artistic and cultural education, promotion of an educational offer;
- cultural events including commemorations;
- umbrella bodies for the practice of art.

5.4 Museums

The following burdens of corona measures belong to this task field:

- Charges for additional subsidies for cultural venues that have lost income due to the measures against corona. These expenses must be recognized in the usual category. This usually means reporting on expense category 4.3.6 Income transfers - other governments or expense category 4.3.8 Income transfers - other institutions and persons.
- Remission of rent for cultural venues that have lost income must be accounted for as negative benefit in category 3.6 Rent.

This task field includes activities aimed at the acquisition, preservation, scientific research and presentation of art and culture:

- museums, exhibitions;
- archaeology, local history;
- historical archives.

The following burdens of corona measures belong to this task field:

- Charges for extra subsidy for museums that have lost income due to the measures against corona. These expenses must be recognized in the usual category. This usually means reporting on expense category 4.3.6 Income transfers - other governments or expense category 4.3.8 Income transfers - other institutions and persons.
- Remission of rent for museums that have lost income must be accounted for as negative income on category 3.6 Renting.

COFOG task (English)

Description

5.5 Cultural heritage

This task area includes tasks aimed at preserving and making cultural heritage accessible to the public:

- historical buildings, protected city and village views and other objects with historical value in the public space;
- subsidy, management, maintenance, supervision and maintenance of cultural heritage;
- making cultural-historical values visible (digitally)

5.6 Media

This task area includes the care for physical and electronic culture carriers:

- libraries, art library, video library;
- local press, local broadcaster;
- local information provision (for example by means of ICT);
- umbrella bodies.

5.7 Public green areas and (outdoor) recreation

This task area includes public green, nature and recreation:

- nature protection, maintenance of forest, heathland and other nature areas;
- construction and maintenance of public green spaces, including the installation and maintenance of works of art in the public space;
- construction and maintenance of public water: ponds and small waterways, including cleaning ditches, maintenance of embankments and paving;
- construction and maintenance of play facilities, recreational facilities;
- hobby clubs and allotment associations.

6.1 Cooperation and citizen participation

This task area includes general facilities (for which no individual decision from the municipality is required) aimed at participation:

- support participatory citizen initiatives, support volunteers and informal care;
- social and cultural work, General Social Work (AMW), neighbourhood development;
- prevention (e.g., combating loneliness, prevention in the field of mental health care);
- neighbourhood and club houses;
- LGBT policy;
- collective additional transport;
- accessibility of facilities (inclusion);
- childcare: supervision and enforcement of the quality of childcare and play-groups;
- expenditures of applying for and providing childcare allowance for Social Medical Indication;
- activities following the Integration Act;
- emergency shelter for refugees;
- foreigners.

COFOG task (English)

Description

The following costs of corona measures must be booked in this task field:

- Charges for extra subsidy for neighbourhood and club houses that have lost in-come due to the measures against corona. These expenses must be recognized in the usual category. This usually means reporting on expense category 4.3.6 Income transfers- other governments or expense category 4.3.8 Income transfers - other institutions and persons.
- Remission of rent for neighbourhood and club houses that have lost income must be recognized as negative income on category 3.6 Rent.
- Charges in the event of extra childcare for vital professions or extra use of the childcare and out-of-school care scheme for single parents.

6.2 Access and first-line facilities

This task area includes all counter facilities aimed at identifying their own strength and guiding them to the correct form of individual support (customized facilities and services):

- information;
- advice;
- client support;
- access to 1st and 2nd line facilities;
- support for affected parents in the childcare benefits affair
- prevention;
- early detection;
- Walk-in function GGZ;
- General practitioner support for youth;
- Approach to 'Safe Home', approach domestic violence, and approach child abuse: access tasks and referrals;
- Support carried out by a JGZ (youth healthcare) provider on commissioned by a municipality;
- All activities in the preventive judicial framework carried out by the neighbourhood team, a provider or a certified institution, such as advice, case management, crisis intervention, or investigations of care notifications, as well as support to closed youth care and product codes iJw 49 preventive judicial framework.

6.3 Income plans

This task field includes all income and social assistance provisions:

income provisions and wage cost subsidies under the Participation Act;

- income provisions and wage cost subsidies under the Participation Act;
- medical and other advice in connection with assistance;
- IOAW (Income Provisions Act for Older and Partially Disabled Unemployed Employees);
- IOAZ (Income Provisions Act for Older and Partially Disabled Former Self-employed Persons);
- living costs from the Self-Employed Assistance Decree (Bbz 2004);
- living costs for starting entrepreneurs from Bbz 2004;
- government social security schemes such as one-off benefits for minima;
- debt assistance;
- municipal poverty policy: special assistance, remission of municipal taxes and levies, discounts on museums, sports clubs, etc., additional costs for work in the event of a disability or chronic illness, etc.

COFOG task (English)

Description

6.4 Guided participation

This task area includes provisions to promote social participation that are not aimed at advancement to employment:

- work sheltered;
- existing work relationships sheltered employment, existing Wsw and supervised employment relationships.
- Work-related daytime activities

6.5 Labour participation

This task area includes all labour-oriented participation and reintegration facilities:

- reintegration tools, including Work First, trial placement, participation placements, volunteer work / social activation, secondment jobs, training, dual pathways;
- Recognition of Acquired Competences (EVC), support in starting your own business, certain forms of temporary wage cost subsidies (insofar as used as a reintegration tool);
- incentives, including Income Release, Incentive Premiums, Volunteer Allowance Release, Expense Allowances, No-Risk Policy;
- facilities, including Job coach, guidance. Work facilities such as: workplace adjustments, transport facilities, sign language interpreter, Braille rules, adapted wheelchair, etc.;
- wage valuation;
- civic integration (WI) Dutch course;
- provisions for the preparation of an independent existence as a starting entrepreneur and for guiding starting entrepreneurs from the Decree on assistance for the self-employed (Bbz).

6.6 Customized facilities (WMO)

This task field includes material facilities and transport and residential services for independent functioning (WMO) for people with physical disabilities that are provided on the basis of a decision:

The following iWmo product codes must be booked on this task field:

- 05 Residential services;
- 08 Transport services, with the exception of 08L01 to 08L07, which belong under 6.71c - Daytime activities (Wmo);
- 11 Wheelchairs;
- 12 Transport facilities;
- 13 Residential facilities;
- 14 Other resources.

Furthermore, this task field includes:

- home automation (home automation);
- home modifications;
- tools;
- other facilities for the disabled;
- personal contributions for the facilities and services booked in this task area, insofar as they are not covered by the subscription fee;
- financial compensation (such as a PGB) to persons with a physical, psychological or psychosocial disability and the related additional costs for the subjects in this task field;
- Disabled parking card (incl. Fees).

COFOG task (English)

Description

6.71 a-d Wmo

- 6.71a – Household help (Wmo)
- 6.71b – Guidance (Wmo)
- 6.71c – Daytime activities (Wmo)
- 6.71d – Other customized arrangements (Wmo)

The following iWmo product codes must be booked on this task field:

- 01 Household help;
- 02 Guidance;
- 03 Personal care;
- 04 Short-term stay;
- 06 Other support aimed at the individual or household/family;
- 08L01 to 08L07;
- 07 Daytime activities;
- 09 Other group-oriented support;
- 10 Other customized arrangements, only if these cannot be assigned to task fields 6.71a, 6.71b, 6.71c, 6.81a or 6.81b;
- 88 Generic assignment, only if it cannot be assigned to task fields 6.71a, 6.71b, 6.71c, 6.81a or 6.81b.

Furthermore, this task field includes:

- personal contributions that fall under the subscription fee, even when they relate to facilities and services that are booked in other task areas;
- financial compensation (such as a PGB) to persons with a physical, psychological or psychosocial disability and the related additional costs for the subjects in this task field must be booked in this task field.

This task field includes the following PGB 2.0 activities:

- household help;
- guidance;
- personal care;

6.72 a-d Youth care

- 6.72a – Youth care guidance
Guidance is aimed at practicing and structuring daily skills, this can be done for single and multiple problems and from any discipline. Care concerns support with Activities of Daily Living (ADL).
- 6.72b – Youth care treatment
- 6.72c – Youth care daytime activities
- 6.72d – Youth care without stay, other

The following iJw product codes must be booked on this task field:

- 40 Personal care;

COFOG task (English)

Description

- 43 Youth care accommodation (including treatment) insofar as it is aimed at (part-time) residence/lodging;
- 44 Youth care accommodation (excluding treatment) insofar as it is aimed at (part-time) residence/lodging;
- 45 Ambulatory youth care, where it concerns treatment;
- 41 Day treatment;
- 42 Transport services;
- 45 Ambulatory youth care, where it concerns daytime activities or daytime activities.
- 50 Customized youth care arrangements, only if this cannot be allocated by the municipalities to task areas 6.72a, 6.72b or 6.72c.

Furthermore, this task field includes:

- temporary accommodation with a guesthouse character to relieve the burden on the informal caregiver and respite care.

This task field includes the following PGB 2.0 activities:

- Guidance group;
- Individual guidance;
- Overnight care;
- Personal care

6.73 a-c Youth care

6.73a – Foster care

Form of youth care in which a young person is (temporarily) admitted to a foster family and where the foster child, foster parents and own parents are supervised by a foster care provider.

6.73b – Family oriented

6.73c – Youth care with stay other

Youth care where the young person stays at the accommodation of the youth care provider, often in a group with other young people. In fact, this concerns all forms of residence that do not fall under one of the task areas 6.73a and 6.73b. This also includes assisted living and room training

The following iJw product codes must be booked on this task field:

- 43 Youth care with stay (including treatment) insofar as it concerns code 11 from the Youth Policy Information Protocol: foster care;
- 44 Youth care with stay (excluding treatment) insofar as it concerns code 11 from the Youth Policy Information Protocol: foster care.
- 43 Youth care with residence (including treatment) insofar as it concerns code 12 from the Youth Policy Information Protocol: family-oriented;
- 44 Youth care with residence (excluding treatment) insofar as it concerns code 12 from the Youth Policy Information Protocol: family-oriented.
- 43 Youth care with stay (including treatment) insofar as it concerns code 14 from the Information protocol policy information youth: stay with a youth care provider other than the above;
- 44 Youth care with stay (excluding treatment) insofar as it concerns code 14 from the Information protocol policy information youth: stay with a youth care provider other than the above;

COFOG task (English)

Description

Furthermore, this task field includes:

- all allowances paid to providers such as residential care, observation and MFC

6.74 a-c Youth support

6.74a – Youth treatment GGZ without residence

Treatment in the context of youth-GGZ and paediatrics. A GGZ treatment has a clearly curative character and therefore differs from guidance and care. This could include general or specialist treatment by GGZ providers.

6.74b – Youth care crisis/LTA/GGZ-stay

This concerns youth care that is provided at home or with a provider due to a crisis situation, all youth care that falls under the National Transition Arrangement (LTA), and GGZ intervention that involves in-take.

6.74c – Closed placement

Youth care where the young person stays with a youth care provider on the basis of a closed youth care authorization or a BOPZ authorization (Special Admission to Psychiatric Hospitals Act, up to and including 2019), or Wvvggz authorization (Compulsory Mental Health Care Act, with effect from 2020).

The following iJw product codes must be booked on this task field:

- 51 General Basic GGZ;
- 53 Paediatrics;
- 54001 Youth-ggz treatment regular / generalist;
- 54002 Youth-ggz treatment specialist;
- 54004 Youth-ggz diagnosis;
- 46 Crisis youth care;
- 54 Youth-GGZ treatment with in-take;
- 55 Youth-GGZ treatment with in-take.
- 43 Youth care with accommodation (including treatment) insofar as it concerns code 13 from the Youth Policy Information Protocol: closed placement.

Furthermore, this task field includes:

- treatment of severe dyslexia, insofar as it does not fall under educational care.
- Youth care-plus (closed youth care).

COFOG task (English)

Description

6.81 a-b Housing/shelters (WMO)

6.81a – Protected housing (WMO)
6.81b – Social and women’s shelters (WMO)

The following iWMO product codes must be booked on this task field:

- 15 Sheltered housing;
- 10 Customized arrangements if it concerns intramural or mental health care living.
- 06 Shelter;
- 17 Emergency care;
- 18 Other sheltered housing and shelter.

Furthermore, this task field includes:

- daytime activities for people staying in sheltered housing;
- charges relating to the ‘Protected Home’ package, which is an implementation variant of sheltered housing;
- women’s shelter;
- social care for clients with multiple problems, including addiction;
- daytime activities for people staying in social shelters;
- care provided in the context of the Compulsory Mental Healthcare Act and the Care and Coercion Act.

6.82 a-b Youth protection and probation

6.82a – Youth protection
6.82b – Youth probation is a combination of guidance and control for young people from the age of 12 who have been in contact with the police or school attendance officer before their 18th birthday and have received a report.

The following iJw product codes must be booked on this task field:

- 48 Youth Protection (child protection measures OTS and Guardianship)
- 47 Youth probation

7.1 Public health

This task area includes measures to protect the health of the population as a whole, of specific risk groups, of the young and of the elderly:

- monitoring the health situation;
- implementation of prevention programs, early identification of specific disorders and health-threatening factors;
- implementation of health promotion programs and measures against health threats;
- combating infectious diseases and offering vaccinations;
- providing information, advice and guidance;
- providing prenatal education to expectant parents;
- monitoring health aspects in administrative decisions;
- promoting medical environmental care;
- promoting technical hygiene care;
- promoting psychosocial assistance during disasters;
- Centres for Youth and Family;
- ambulance and patient transport.

COFOG task (English)

Description

7.2 Sewerage

- This task area includes the municipal tasks with regard to wastewater and water management:
- collection and processing of waste and rainwater;
 - collection and transport of household and company wastewater;
 - prevention of groundwater problems, including through discharge of excess groundwater;
 - sewage treatment;
 - combating pollution of surface water;
 - benefits of sewerage charges via categories 2.2.1 (for non-residential) and 2.2.2 (for residential);
 - costs of the levy and collection of the sewerage levy.

7.3 Waste

- This task area includes the collection and processing of industrial and household waste:
- waste separation and recycling;
 - garbage disposal and disposal;
 - landfill and processing;
 - income from waste tax and cleaning rights (via category 3.7);
 - costs of levying and collecting the waste tax;

7.4 Environmental management

- This task area includes municipal tasks to protect the environment, including:
- the protection and remediation of the quality of the soil and the atmosphere;
 - the control of noise nuisance;
 - protection against radiation and the like;
 - relocation of environmentally harmful companies;
 - pest control (e.g., oak processionary caterpillar)
 - RUD, Regional Implementation Services.

7.5 Cemeteries and crematoriums

- This task area includes municipal tasks in the field of funeral services:
- cemeteries and crematoriums;
 - autopsy (establishing that the person concerned has died);
 - benefits from cemetery rights (via economic category 3.7);
 - income from lump sum burial rights (via economic category 4.4.8).

The following charges of corona measures must be recorded under this task field:

- extra burdens for funerals due to COVID-19, for example for the provision of streaming services or because of extra hygiene measures.

8.1 Spatial planning

- This task area includes tasks under the Spatial Planning Act:
- preparing to establish structure plans and visions;
 - BGT (Key Register Large-Scale Topography);
 - preparing and establishing the municipal environmental vision;

COFOG task (English)

Description

- preparing and establishing area-specific programs;
- preparing and establishing the environmental plan;
- CAI, broadband and fibre optic installation;
- preparing and establishing zoning plans;
- facilitating land policy (passive land policy). The municipality itself does not pursue an active land policy; it leaves this to private developers. Costs incurred by the municipality in the context of this facilitating land policy must be recovered from the private developers. This concerns costs for, among other things: drawing up a zoning plan, facilities in the public space and the construction of utilities.
- When such costs are incurred in the context of facilitating land policy, these costs are booked to 8.1 and transferred to the balance sheet via a contra entry (see the memorandum Facilitating land policy of the BBV Committee). preparation for Environmental Act, for example (capital) charges Digital System Environmental Act (DSO)
- (fees) environmental permit extra-plan environmental plan activity;

8.2 Land development (non-industrial estate)

This task area includes activities in the field of municipal building land development:

- land acquisition, preparation for building and housing;
- above-urban facilities for the building ground complexes;
- financing (interest allocation) and administration of building land developments;
- sale of ready-to-build land;
- where appropriate, rendering harmless and disposing of explosives.

8.3 Living and building

This task area includes area development, housing stock and housing facilities:

- (fees) environmental permit;
- fees permit Housing Act
- building supervision;
- basic registration of addresses and buildings (BAG);
- housing construction and home improvement, renovation;
- living space distribution, dwelling division permit, residence permit;
- urban renewal: area-oriented approach to housing stock, living environment and facilities
- subsidy for homeowners to make their own home more sustainable;
- buyout scheme for high-voltage connections.

BNG

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