

The French Community of Belgium... ... a social issuer by nature.

Allocation & impact reporting Social bonds issued in 2021

Communauté française de Belgique
Debt Agency | Direction générale du Budget et des Finances

JULY 2022



After being one of the first European SSA issuer to ask for an external ESG review by Vigeo Eiris and to launch a first “social” public issue linked to this rating in 2011, the Debt Agency of the French Community of Belgium published a Social Framework in June 2021.

Considering that the nature of the CFB’s competences are inherently social, the Social Framework was the logical next step for the CFB to align with the best market-practices and to officially illustrate and confirm those competences and their clear link to the UN Sustainable Development Goals (SDGs). It also shows the continued ESG-aligned initiatives of the CFB. The competences encompass education, culture, sports and social inclusion. Following a selection process, ISS ESG was chosen to provide a Second Party Opinion (SPO) in relation to the Social Framework.

After the publication of the Framework, a successful inaugural € 500 million Social Benchmark was issued in June. With 84% of the investors subscribed to at least one ESG scoring criteria and a book order of €1.4 billion, the launch was a success and underlined the strong interest of the ESG market in the CFB. Three Social Private Placements followed that year leading the total of social issuances to € 630 million.

The proceeds have been allocated in regards to the CFB’s competences such as education, which shows a long-term commitment to improve quality of education but also affordable access to essential services. Each of the expenditures are linked to several UN SDG’s and discussed more in details in this report. The present report will also introduce the allocation to the different projects and their resulting social impacts. An independent external auditor has also verified the correct allocation of the proceeds and the reporting commitment.

I am glad to be able to share with you this report, the fruit of my teams' work in order to materialize our long-term commitment towards a more sustainable society within our competences.

The Minister of Budget and Finance
Frédéric Daerden

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●●● CFB, a social issuer among the european SSA's



Communauté française de Belgique (“CFB”) is an **entity of the Belgian Federal State** and has its own constitutionally protected powers as well as both legislative and executive institutions.

CFB benefits from an **explicit support mechanism from the Belgian Federal State on its institutional revenues** (through the “special finances act” / “Loi spéciale de Financement”).

CFB cannot levy taxes as it has no fiscal power.

CFB has 3 main competences, all oriented towards French-speaking citizens of Belgium.

- ✓ **Education**
- ✓ **Culture**
- ✓ **Sports & certain social matters**



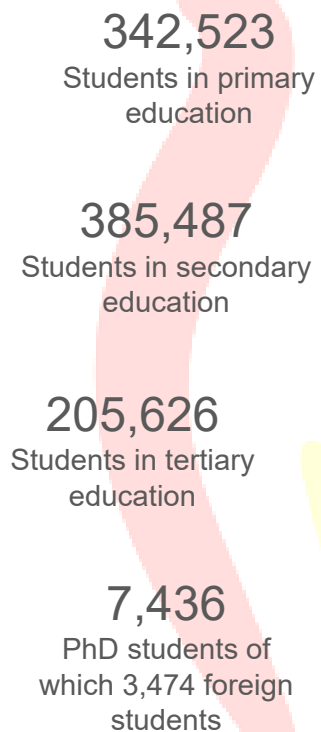
- Flemish Community
- French Community
- German Community
- Brussels: French and Flemish communities exercise their powers

For more legal background, see the annual reports available on our website.

CFB, a social issuer among the european SSA's



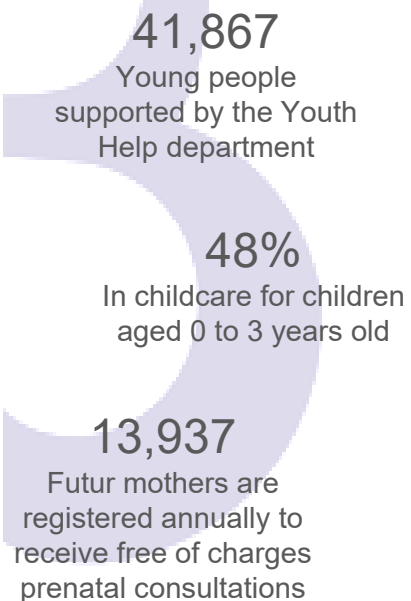
Education



Sports and Culture



Social Affairs



The missions of the CFB (Education, Culture, Sports, Scientific Research...) are clearly linked to the sustainable development of society.

CFB supports french speaking citizens throughout their life journey, as shown by the full range of programmes being offered across all age groups.

The budgeted expenditures are distributed equitably to all potential beneficiaries or target populations

Figures as of 31/12/2021

CFB's policies mainly target children and young people, primarily through education, and deal with major challenges in terms of early childhood care, primary, secondary, and tertiary education as well as youth support programs.

Therefore, **education, research, and training represent around three quarters of CFB's general expenditure budget.**

This includes provisions of financial support for students under the form of non-refundable students grants and student loans to widen access to education, helping 112,300 students in 2021-2022.

The expenditure relating to culture, social affairs and sport essentially consists of grants or subsidies to various institutions entrusted with the implementation of these activities, such as RTBF (the French-speaking public radio and television network) and the child care institution O.N.E. ("Office de la Naissance et de l'Enfance").

Within the domain of sport, it also includes free and nearly-free "Sports pour tous" programs as well as anti-doping initiatives.



- Flemish Community
- French Community
- German Community
- Brussels: French and Flemish communities exercise their powers

●●● Illustration of CFB's action



Schooling of Ukrainian minor refugees



Active in education, social inclusion, and youth help, CFB shares its part in the management of the Ukrainian refugees crisis.

A task force is in place and has coordinated several initiatives:

- Establishment of dedicated psychosocial support
- Educational support
- Specific communication in Ukrainian on [enseignement.be](https://www.enseignement.be)
- Coordination with schools, municipalities, provinces, and the Ukrainian authorities
- Flexibility in the recognition and equivalence of Ukrainian diplomas
- Youth aid for specific support for unaccompanied minors from Ukraine
- Documents contextualizing the Ukrainian conflict and to prevent potential extremism or to decipher information and images related to the war

As of 10/06/2022 **5,053 Ukrainian minors have been schooled** in CFB's schools.

Pacte pour un enseignement d'excellence

Education is the largest single item of CFB expenditures and, in a changing world with new challenges, a major systemic reform is being implemented in this particular sector.

The Pacte pour un enseignement d'excellence is a set of reforms that concerns all aspects of education: the content of the curriculum, the organization of courses, the training of teachers, etc., from kindergarten to the end of secondary school, with the main objective of improving the results of all students and to reduce educational inequalities.

5 major directions:

- Learning content
- New governance
- Evolution of the teaching profession
- Improving vocational education
- Positive school climate, well-being, and school democracy

7 major objectives:

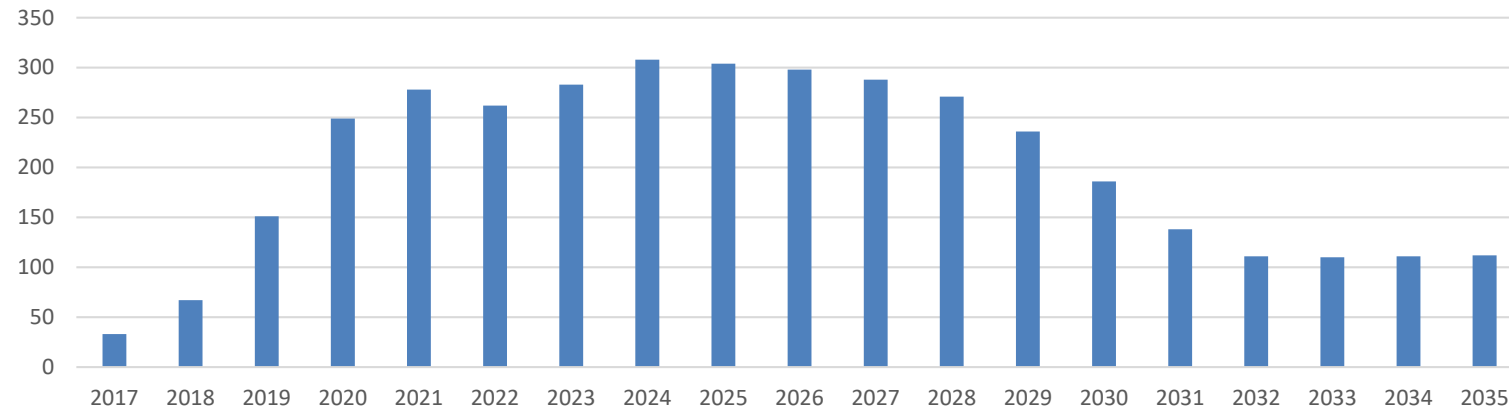
- Significantly improve knowledge, skills and competencies
- Increase the number of young people with graduates of secondary education
- Reduce the differences of academic achievement between the most and the least advantaged students on a socio-economic status viewpoint
- Progressively reduce repetition and dropout
- Reduce schools transfers
- Progressively increase the inclusion of students with special needs in the regular education system
- Increase well-being indices

●●● Illustration of CFB's action



Pacte pour un enseignement d'excellence: long term commitment

- In 2024, more than € 300 million will be dedicated to the Pacte



- Three times more resources dedicated to in-service teacher training
- 3,100 additional Full Time Equivalents (FTE) deployed in schools since 2017
- 12.8 children per FTE in preschool (15.3 before the Pacte)
- € 103 million for the integration and inclusion of children with special needs

••• Illustration of CFB's action



Education in CFB: additional means and special education system

- Additional means for schools calculated with **economic and social index** based on variables (incomes, educational levels, professional activity, unemployment rate, welfare recipient,...) characterising students' household.
- Depending on the needs of the student, CFB has several types of **special education forms focused on inclusion**:
 - Social adaptation education
 - Social and vocational adaptation education for integration in a living context and/or adapted work
 - Vocational adaptation to provide general, social and professional training to make possible integration in workplaces
 - Adaptation of regular education with differentiated teaching

••• Illustration of CFB's action

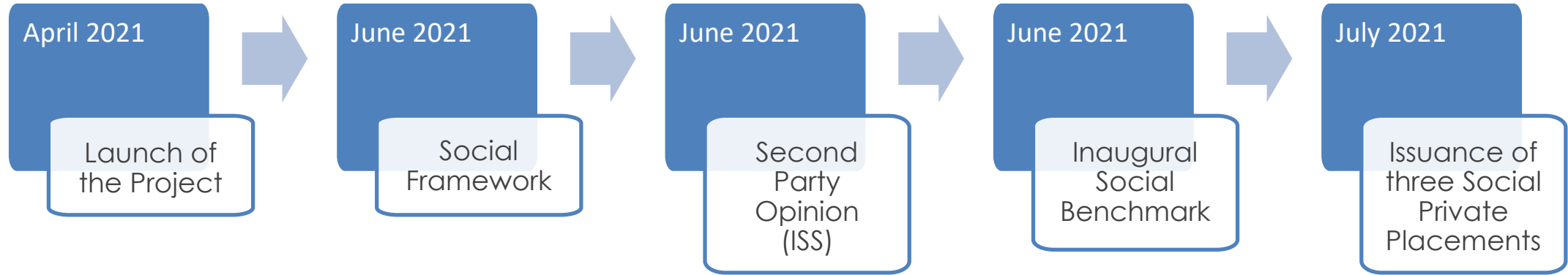


Education in CFB: Inclusive

- New school building “Athénée Royal Victor Hugo” in an area of demographic tension
 - Particular focus on **accessibility** for students with reduced mobility
 - Active and participative pedagogy teaching
 - State-of-the-art environmental friendly and **energy efficiency**



Social Framework and bonds issuances timeline



Wishing to increase the diversification of its investor base and to illustrate CFB's social competences, the Treasury Council requested the Debt Agency to launch a Social Framework by the end of Q2 2021 with the aim to issue an inaugural Social Benchmark.



CFB, a social issuer by nature confirmed by its social framework



The Framework

- The Social Finance Framework sets out how CFB intends to issue **Social Debt Instruments to finance expenditures that have a social impact**
- Social Debt Instruments issued under the Framework will be aligned to the **ICMA Social Bond Principles (2020)** and the **LMA Social Loan Principles (2021)**
- Within this Social Finance Framework, CFB has the possibility to issue a variety of capital market instruments, including **bonds or notes in the public and private placement markets (including Schuldscheine), as well as (Multi) Treasury Notes**

I Use of Proceeds

- **Access to essential services: Education**
- **Affordable Basic Infrastructures: Sport and Culture**
- **Access to essential services: Social Inclusion**
- Maximum **24 months look back period**
- CFB intends to fully allocate the net proceeds of each Social Debt Instrument issued within 12 months of issuance

II Expenditure Evaluation & Selection

- This Framework will be overseen by the **Head of Finance and Budget** who will consult with appropriate subject matter experts within CFB to arrange:
 - **Maintenance** of the Social Finance Framework
 - Addition of Eligible Social Expenditure categories
 - **Review of the Eligible Social Expenditure portfolio**
 - **Exclude** Social Expenditures or investments that no longer comply with the eligibility criteria
 - Generate information required to produce Allocation Report and periodic Impact Reports

III Management of Proceeds

- The net proceeds of the Social Debt Instruments will be **managed within CFB's normal treasury liquidity account**
- At any time during the lifetime of the Social Debt Instrument, the outstanding amount of the Social Debt Instruments will not exceed the value of the identified Eligible Social Expenditures
- The **remaining balance of unallocated proceeds of the Social Debt Instruments will be invested in cash and / or cash equivalent products**

IV Reporting

- **Annually** (for the time on year after the issuance of the first Social Debt Instrument). It will be available in CFB's website.
- **The reporting will include**
 - **Allocation report**
 - **Impact report** (KPI's)
- **Independent external auditor** will verify:
 - The reallocation of net proceeds of the Social Debt instruments to eligible categories
 - The unallocated amount
 - The reporting commitments

CFB, a social issuer by nature confirmed by its social framework



Social Bond Principles ("SBP") Category

Eligibility Criteria

Sustainable Development Goals ("SDG") Targets

| | | |
|---|--|--|
| <p>Access to Essential Services <i>Education</i></p> | <ul style="list-style-type: none"> Investments and expenditures in educational programs and facilities from nursery school to tertiary education Investments and expenditures in adult learning (social advancement), e-learning and artistic learning Measures to improve quality of teaching and teacher employment Construction, maintenance and rehabilitation of public education schools, including child care centres and vocational training centres Acquisition of equipment to ensure a quality education in public schools, including special education and psycho-pedagogical facilities | |
| <p>Affordable Basic Infrastructures <i>Sport and Culture</i></p> | <ul style="list-style-type: none"> Sport activities and public open spaces (incl. parks, fields, centres, swimming halls, bicycle lanes), including sport coaching and teaching Cultural and artistic facilities (incl. libraries, culture and language centres, museums, theatres, multipurpose venues) | |
| <p>Access to Essential Services <i>Social Inclusion</i></p> | <ul style="list-style-type: none"> Activities with a social purpose (but excluding education) including social reintegration programs, youth support programs and ONE (Office de la Naissance et de l'Enfance) | |



Use of Proceeds

- Aligned with those recognized by the **ICMA Social Bond Principles 2020** and **LMA Social Loan Principles 2021**



Project Evaluation / Selection

- Aligned with the market practice



Management of Proceeds

- Aligned with the market practice



Reporting

- Aligned with the market practice



SECOND PARTY OPINION (SPO)

Sustainability Quality of the Issuer and Social Finance Framework

Communauté française de Belgique (CFB)

1 June 2021

VERIFICATION PARAMETERS

| | |
|-------------------------------------|---|
| Type(s) of instruments contemplated | <ul style="list-style-type: none"> • A variety of capital market instruments, including bonds or notes in the public and private placement markets (including Schuldschein¹), as well as (Multi) Treasury Notes |
| Relevant standards | <ul style="list-style-type: none"> • Social Bond Principles (SBPs) administered by the International Capital Market Association (ICMA) and the Social Loan Principles (SLPs) administered by the Loan Market Association (LMA) |
| Scope of verification | <ul style="list-style-type: none"> • CFB's Social Finance Framework • Eligible expenditure categories' selection criteria |
| Lifecycle | <ul style="list-style-type: none"> • Pre-issuance verification |
| Validity | <ul style="list-style-type: none"> • As long as no new expenditure category is added to the framework |

¹ Schuldschein are debt instruments that combine the characteristics of bonds and traditional bank loans. Like bonds, they have a coupon (fixed or variable) and a fixed maturity. Legally, they are bilateral, unregistered, and unlisted loans that are sold directly to institutional investors.

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CFB 2021 social bonds: € 630 million



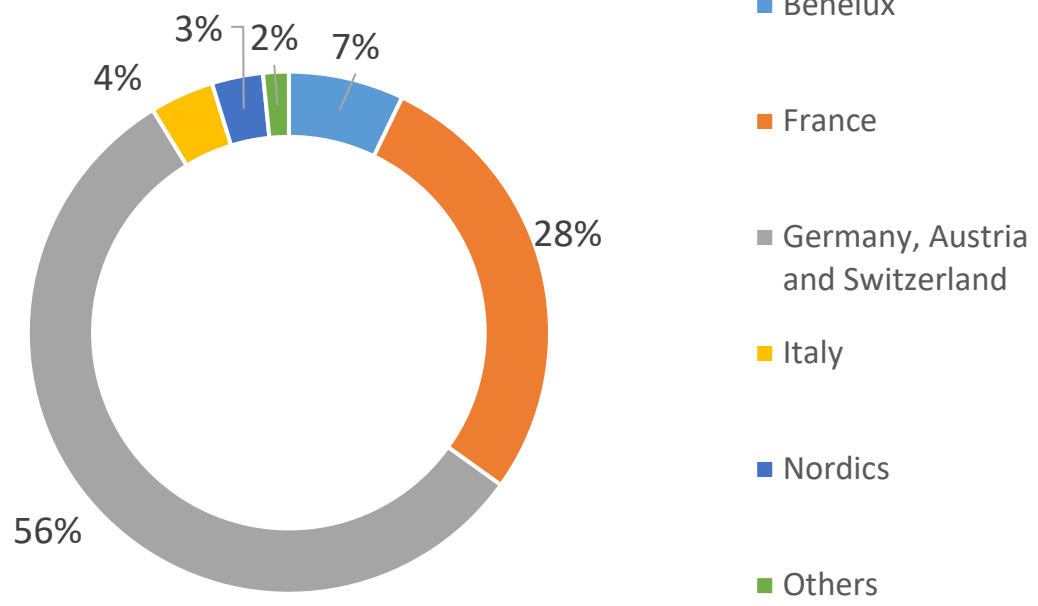
| Pricing Date | Issue Currency | Issue Amount | Maturity Date | Coupon | Market Type | ISIN |
|--------------|----------------|--------------|------------------------------|--------|-------------------|--------------|
| 11-June-2021 | EUR | 500 million | 11-June -2035 | 0.625% | Public | BE0002800812 |
| 19-July-2021 | EUR | 50 million | 19-July-2051 | 1.010% | Private Placement | BE0002817980 |
| 19-July-2021 | EUR | 30 million | 19-July-2061 (puttable note) | 1.040% | Private Placement | BE6329640021 |
| 22-July-2021 | EUR | 50 million | 22-July-2031 | 0.150% | Private Placement | BE6329638975 |

Inaugural social benchmark – Allocation focused on Investor’s ESG commitment

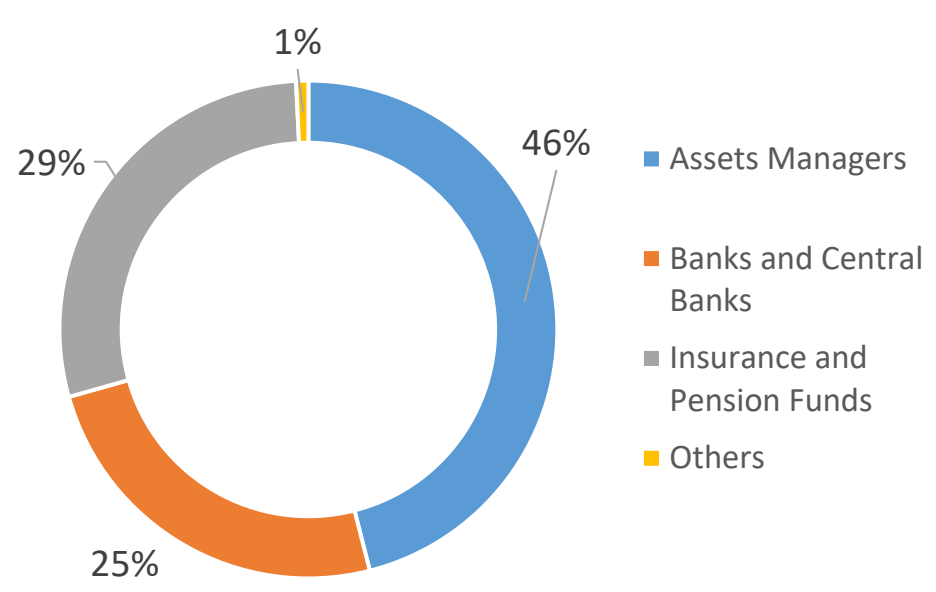
| | |
|-------------------|-----|
| ESG Investors | 84% |
| Non ESG Investors | 16% |

In 2021, 51.18% of the amount issued was under the Social Framework, at the initiative of CFB or following a specific request of investors.

Regional distribution



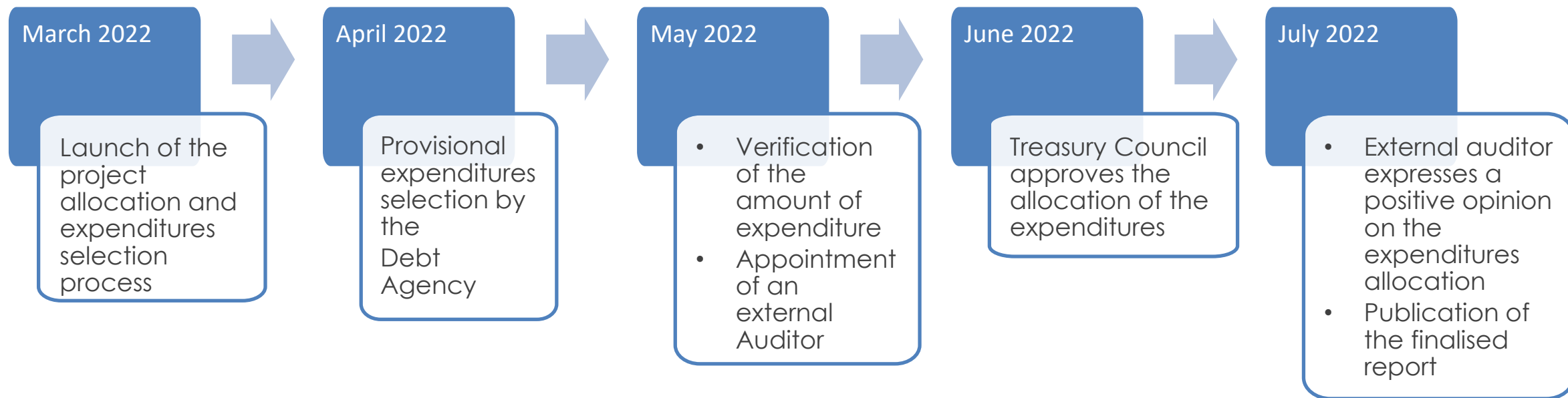
Type of investors



CFB 2021 social bond: allocation of funds raised



Social bonds use of proceeds reporting timeline

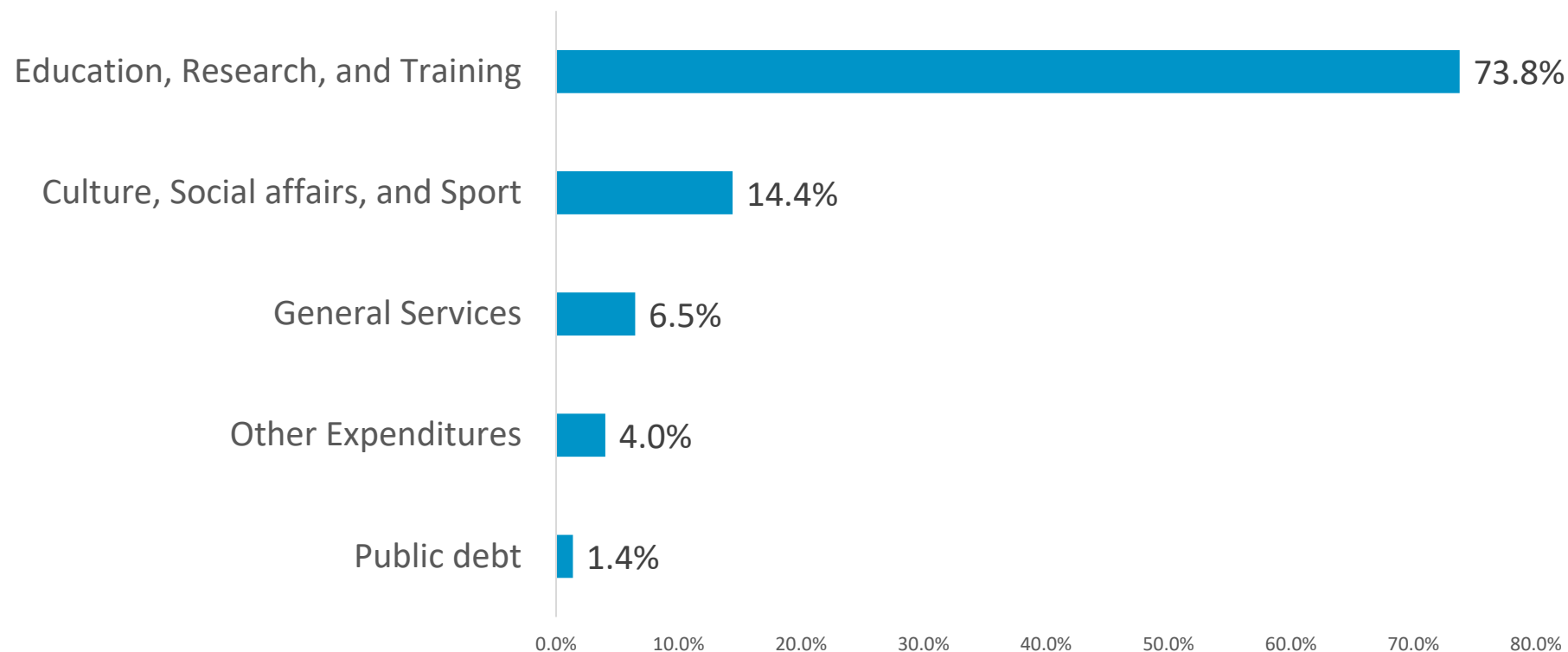


CFB 2021 social bond: allocation of funds raised



Methodology

- CFB Debt Agency analysed every major expenditures of 2021 executed budget. Data used were extracted from the internal budget and accounting system operated in a SAP environment. CFB's budget and accounting are annually audited by the Belgian Court of Audit.
- 2021 expenditures' budget (**11.9 billion**) is split in 5 major chapters:

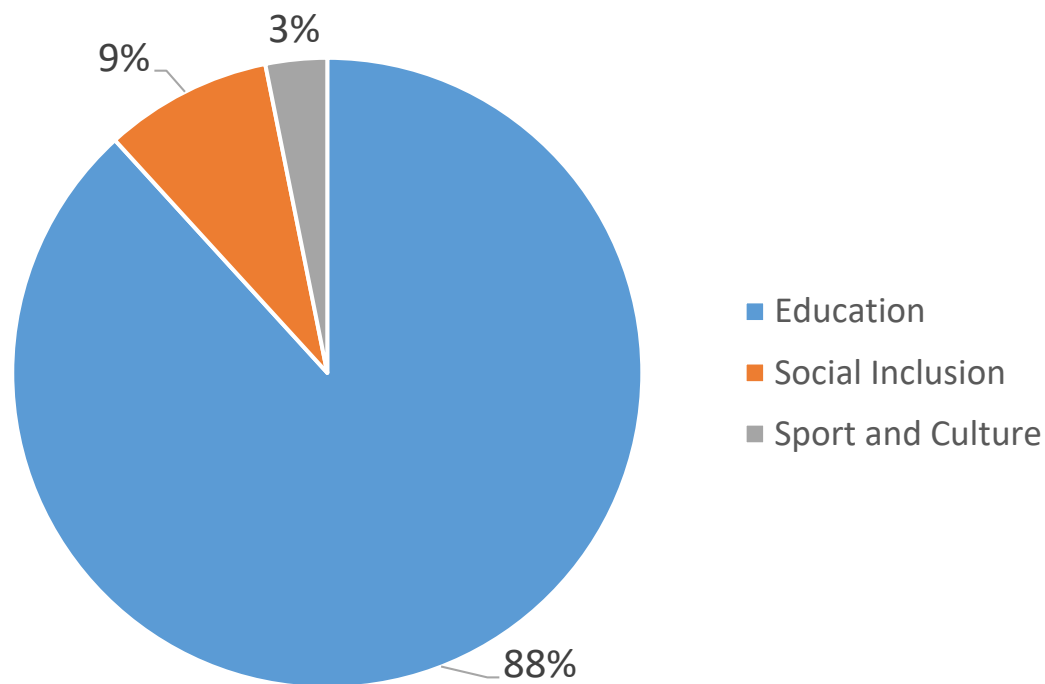


CFB 2021 social bond: allocation of funds raised



Methodology

- Out of € 11.9 billion of expenditures, **€ 9.3 billion** are considered as potential social expenditures by nature and are allocated in 3 aggregates:



Main expenditures that are excluded:

- All spendings related to general services
 - Debt services
 - Transfers to Wallonia and COCOF
 - Infrastructure projects partially financed by EIB and CEB
-

●●● CFB 2021 social bond: allocation of funds raised






Methodology

- Out of € 9.3 billion of potential eligible expenditures, **€ 630 million** needed to be allocated through the prism of the 3 CFB's main social mission and 7 Sustainable Development Goals (SDG) as described in the Framework:
 - Access to essential services: Education
 - **€ 558,617,986.82**
 - SDG 4 (Quality Education), 5 (Gender Equality), and 10(Reduced inequalities),
 - Affordable Basic Infrastructures: Sport and Culture
 - **€ 21,087,741.71**
 - SDG 3 (Good Health and well-being), 10(Reduced inequalities), 11 (Sustainable cities and Communities)
 - Access to essential services: Social Inclusion
 - **€ 51,580,508.30**
 - SDG 1 (No poverty), 10 (Reduced inequalities), 16 (Peace, Justice, and Strong Institution)

CFB 2021 social bond: allocation of funds raised



Access to essential services: Education




| Sustainable Development Goal | Expenditure | Amount |
|---|--|-------------------------|
|    | Psychological, Medical and Social Services | € 222,445,860.36 |
| | Financial grants | € 147,820,184.41 |
| | Special needs education | € 103,890,268.55 |
| | Promotion of education | € 28,293,279.61 |
| | Free education program | € 14,595,614.32 |
| | Differentiated staffing | € 13,702,727.69 |
| | In-service training | € 11,854,990.82 |
| | Technical and vocational education | € 8,857,757.41 |
| | Accessibility accommodations | € 3,400,000.00 |
| | New pupil places | € 3,282,274.63 |
| Special maternity leave grants | € 475,029.02 | |
| | Education | € 558,617,986.82 |



CFB 2021 social bond: allocation of funds raised



Affordable Basic Infrastructures: Sport and Culture




| Sustainable Development Goal | Expenditure | Amount |
|--|------------------------------------|------------------------|
|    | Handisport | € 10,853,417.62 |
| | Support of artistic creation | € 5,432,426.77 |
| | Sport infrastructure and Promotion | € 3,474,469.33 |
| | Equal Opportunities | € 892,847.28 |
| | Anti-doping initiatives | € 434,580.71 |
| | Sport and Culture | € 21,087,741.71 |



CFB 2021 social bond: allocation of funds raised



Access to essential services: Social Inclusion

| Sustainable Development Goal | Expenditure | Amount |
|--|---------------------------|------------------------|
|    | Youth aid | € 34,304,267.48 |
| | Revalidation center | € 10,749,999.99 |
| | Equal Opportunities | € 3,503,407.48 |
| | Citizenship education | € 1,344,744.95 |
| | Adoption assistance | € 1,032,831.58 |
| | Women's rights initiative | € 470,043.98 |
| | Victime assistance | € 175,212.84 |
| | Social Inclusion | € 51,580,508.30 |

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Limited Assurance report of the Independent Auditor to the Debt Agency of the Communauté française de Belgique on the Allocation & impact reporting for social bonds issued in 2021

Introduction

The Debt Agency of the Communauté française de Belgique (“CFB”) (hereafter ‘the Agency’) is submitting its report on the allocation and impact for social bonds issued in 2021 (hereafter “the Report”). We were engaged by the Agency to provide a limited assurance conclusion on the use of proceeds for the 2021 issuances included in sections 5 and 9 of the Report (“the Selected Information”).

Conclusion

Based on our procedures performed and evidence obtained, nothing has come to our attention that causes us to believe that the Selected Information is not prepared, in all material respects, in accordance with the applied criteria of proceeds allocation to Eligible Social Expenditures disclosed in section 2 of the Social Finance Framework published in June 2021 (hereafter ‘the Criteria’).

Basis for our conclusion

We have carried out our limited assurance engagement on the Selected Information in accordance with the International Standard on Assurance Engagements (ISAE) 3000: “Assurance Engagements other than Audits or Reviews of Historical Financial Information”, issued by the International Auditing and Assurance Standards Board. Our responsibilities under this standard are further described in the section ‘Our responsibilities’ of our report. Our conclusion has been formed on the basis of, and is subject to, the matters outlined in this report. We believe that the evidence we have obtained is sufficient and appropriate to provide a basis for our conclusion.

Emphasis of matter

The Report includes a description of the management of the proceeds from the Social Bonds prior to their allocation and of the use of these proceeds after their allocation (page 13). This paragraph is not intended to detract from our conclusion.

Responsibilities of the Committee for the Selected Information

The Committee is responsible for the preparation of the Report and the Selected Information contained herein in accordance with the Criteria. This responsibility includes designing, implementing and maintaining internal control relevant to the preparation of the Report and the Selected

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Information contained herein that is free from material misstatement, whether due to fraud or error. It also includes developing the Criteria, selecting and applying policies, making judgments and estimates that are reasonable in the circumstances and maintaining adequate records in relation to the Report and the Selected Information contained herein.

Our responsibilities

Our responsibility is to carry out a limited assurance engagement and to express a conclusion based on the work performed in relation to the Selected Information. We conducted our engagement in accordance with International Standard on Assurance Engagements (ISAE) 3000, "Assurance Engagements other than Audits or Reviews of Historical Financial Information", issued by the International Auditing and Assurance Standards Board. That Standard requires that we plan and perform the engagement to obtain limited assurance about whether the Selected Information is free from material misstatement.

Procedures performed in an assurance engagement to obtain a limited level of assurance are aimed to determine the plausibility of information and are less extensive than a reasonable assurance engagement. The level of assurance obtained in limited assurance engagements is therefore substantially less than the level of assurance obtained in a reasonable assurance engagement.

Misstatements can arise from fraud or errors and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the decisions of users taken on the basis of the Selected Information. The materiality affects the nature, timing and extent of our review procedures and the evaluation of the effect of identified misstatements on our conclusion.

We apply the International Standard on Quality Control 1 and accordingly maintain a comprehensive system of quality control including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

We have complied with the independence and other ethical requirements of the Code of Ethics for Professional Accountants issued by the International Ethics Standards Board for Accountants, which is founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behaviour.

We have exercised professional judgement and have maintained professional scepticism throughout the review, in accordance with the International Standard on Assurance Engagements (ISAE) 3000, ethical requirements and independence requirements.

Our limited assurance conclusion relates solely to the Selected Information and not to the Report taken as a whole. Also it is not our responsibility to provide any form of assurance on:

- the suitability of the Criteria in relation to the 2021 Social Bond Principles of the International Capital Markets Association which was assessed by ISS ESG in the 'Second Party Opinion' published in June 2021;
- the impact of the allocated proceeds following the Criteria which is assessed on the basis of the Social Finance Framework published in June 2021.

Procedures performed

Our limited assurance engagement on the Selected Information consists of making inquiries, primarily of persons responsible for the preparation of the Selected Information, and applying analytical and other evidence

gathering procedures, as appropriate. These procedures included, among others:

- identifying the context and purpose of the Report, of the Selected Information and of the Criteria;
- identifying areas of the Selected Information where material misstatements, whether due to fraud or error, are likely to arise, designing and performing limited assurance procedures responsive to those areas, and obtaining assurance evidence that is sufficient and appropriate to provide a basis for our conclusion;
- developing an understanding of internal control relevant to the limited assurance engagement in order to design limited assurance procedures that are appropriate in the circumstances, but not for the purpose of expressing a conclusion on the effectiveness of the Agency's internal control;
- interviewing relevant persons responsible for providing the Selected Information, for carrying out internal control procedures on and consolidating the Selected Information;
- performing analytical review procedures to confirm our understanding of evolutions in the Selected Information;
- reviewing relevant internal and external documentation, on a limited test basis, in order to assess the reliability of the Selected Information.

Grez-Doiceau, 25 July 2022

Wilmet & Associés
Réviseurs d'Entreprises

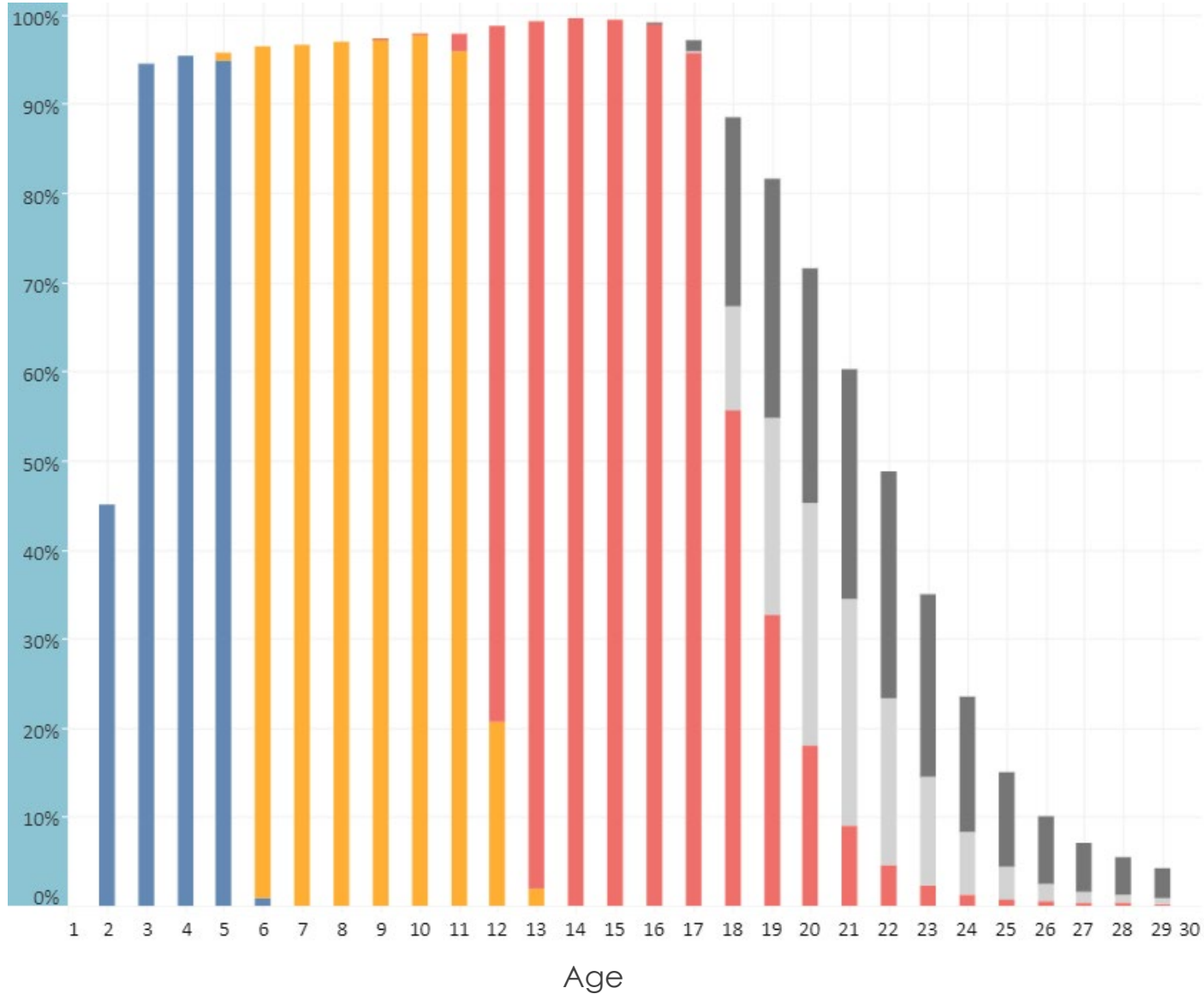
Represented by
Francis WILMET



Impact reporting: Access to essential services



School enrolment rate



- Preschool
- Primary
- Secondary
- Vocational higher education
- University

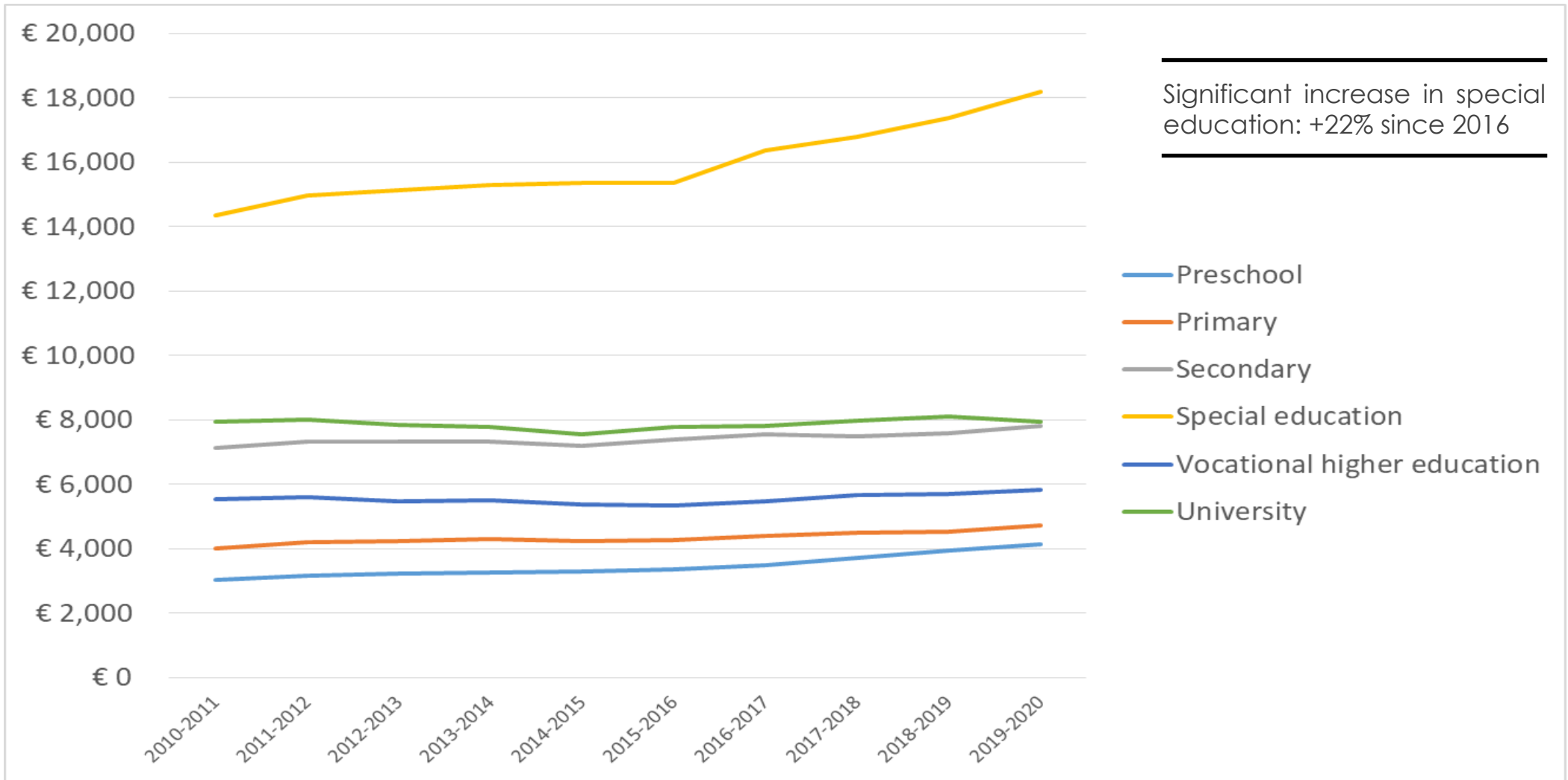
No notable evolution over the last years



Impact reporting: Access to essential services



Average annual cost per student and by education level

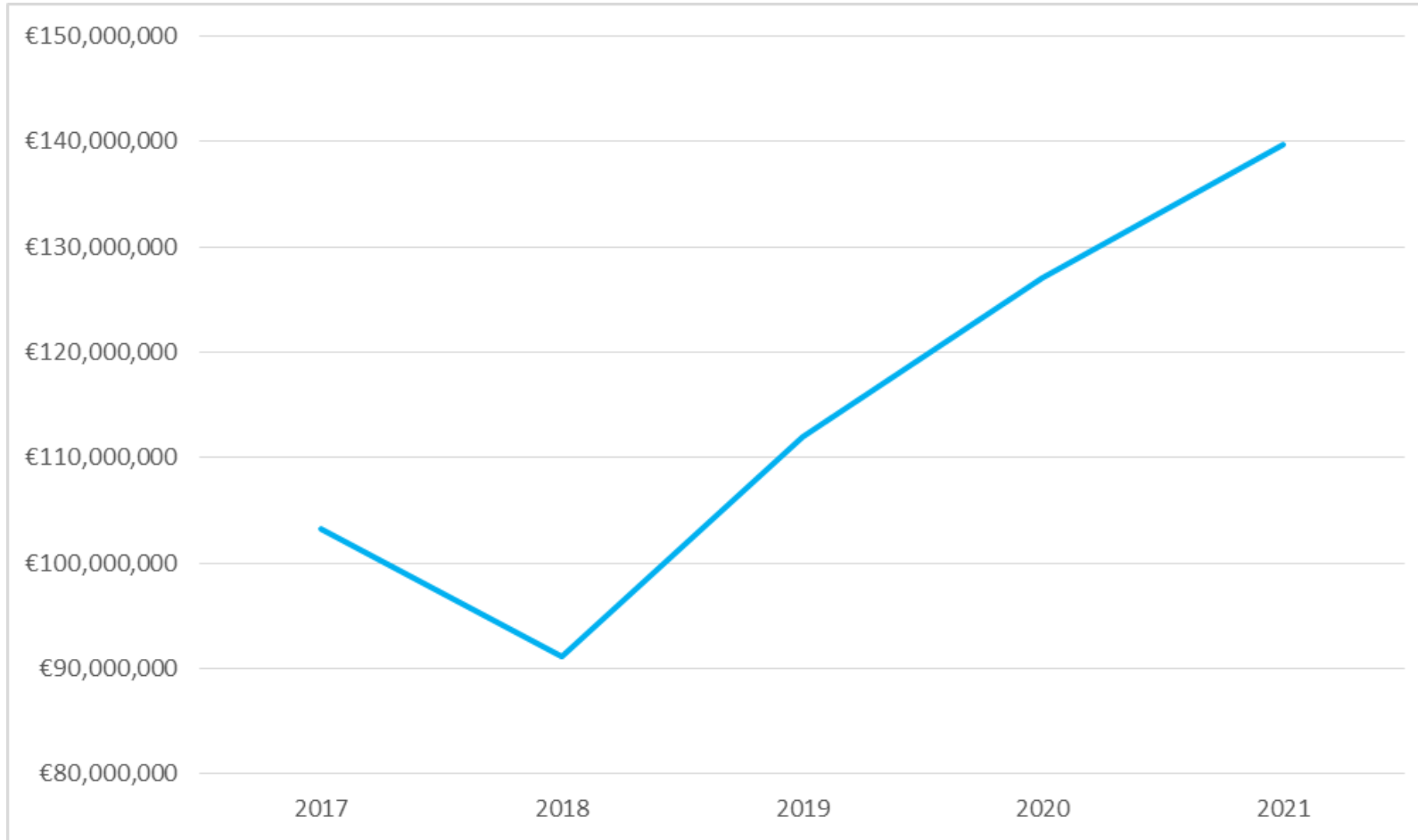




Impact reporting: Access to essential services



Total amount of non-refundable grants in education



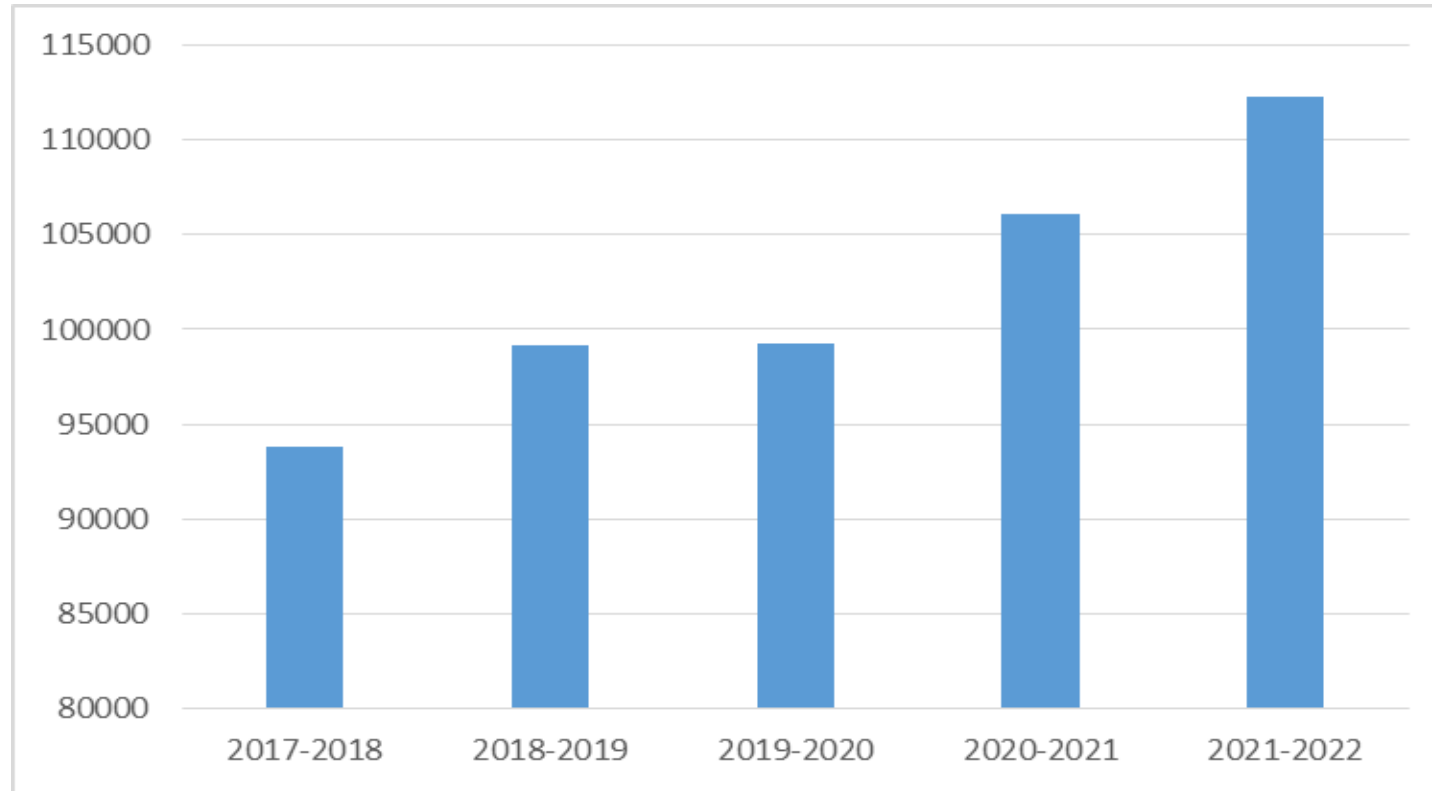
Increase of more than 52% since 2018



Impact reporting: Access to essential services



Number of recipients of non-refundable grants in education



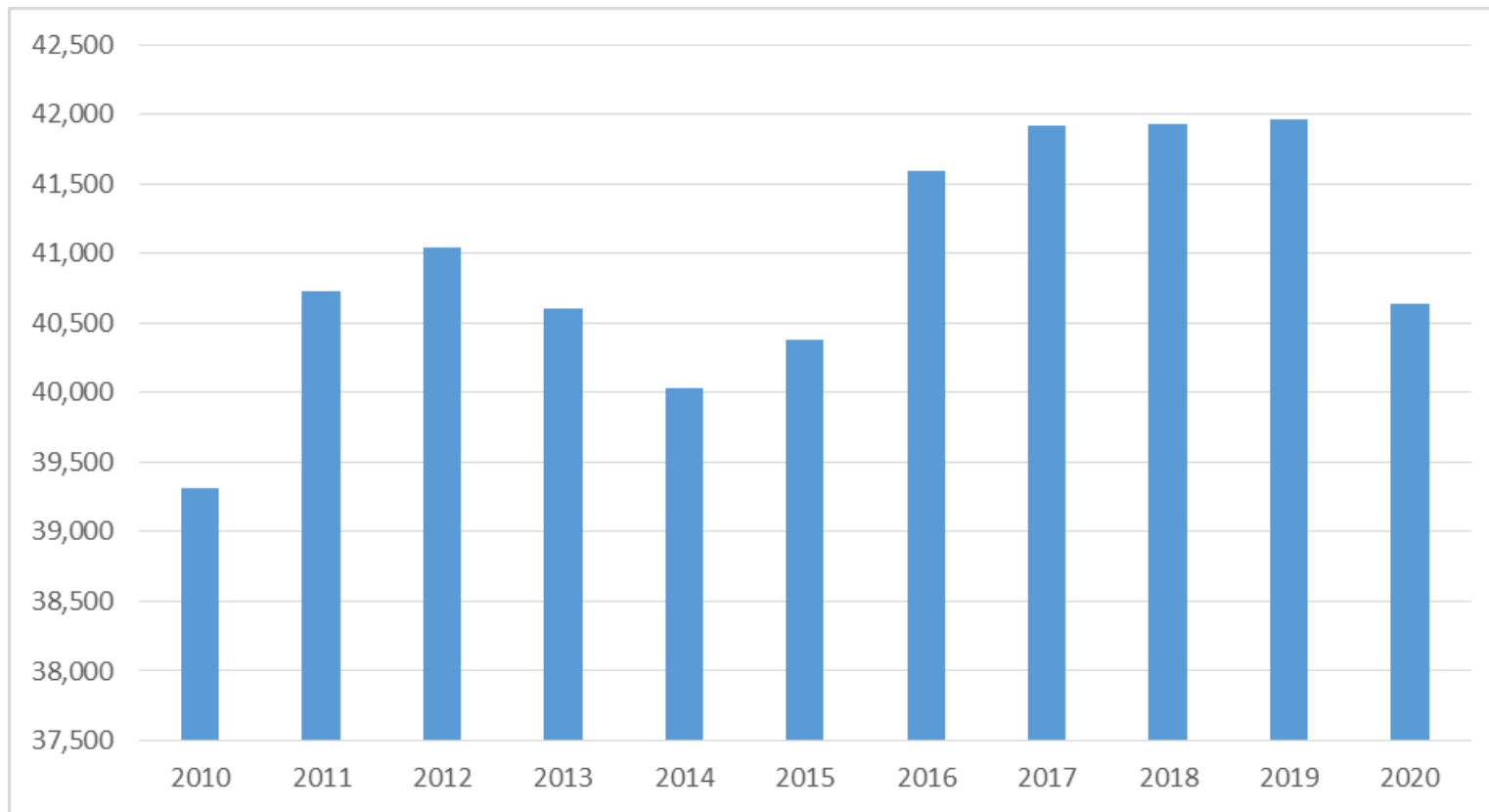
Increase of more than 20,7% since 2017



Impact reporting: Access to essential services



Number of young people in youth support programs



Support for at least one day

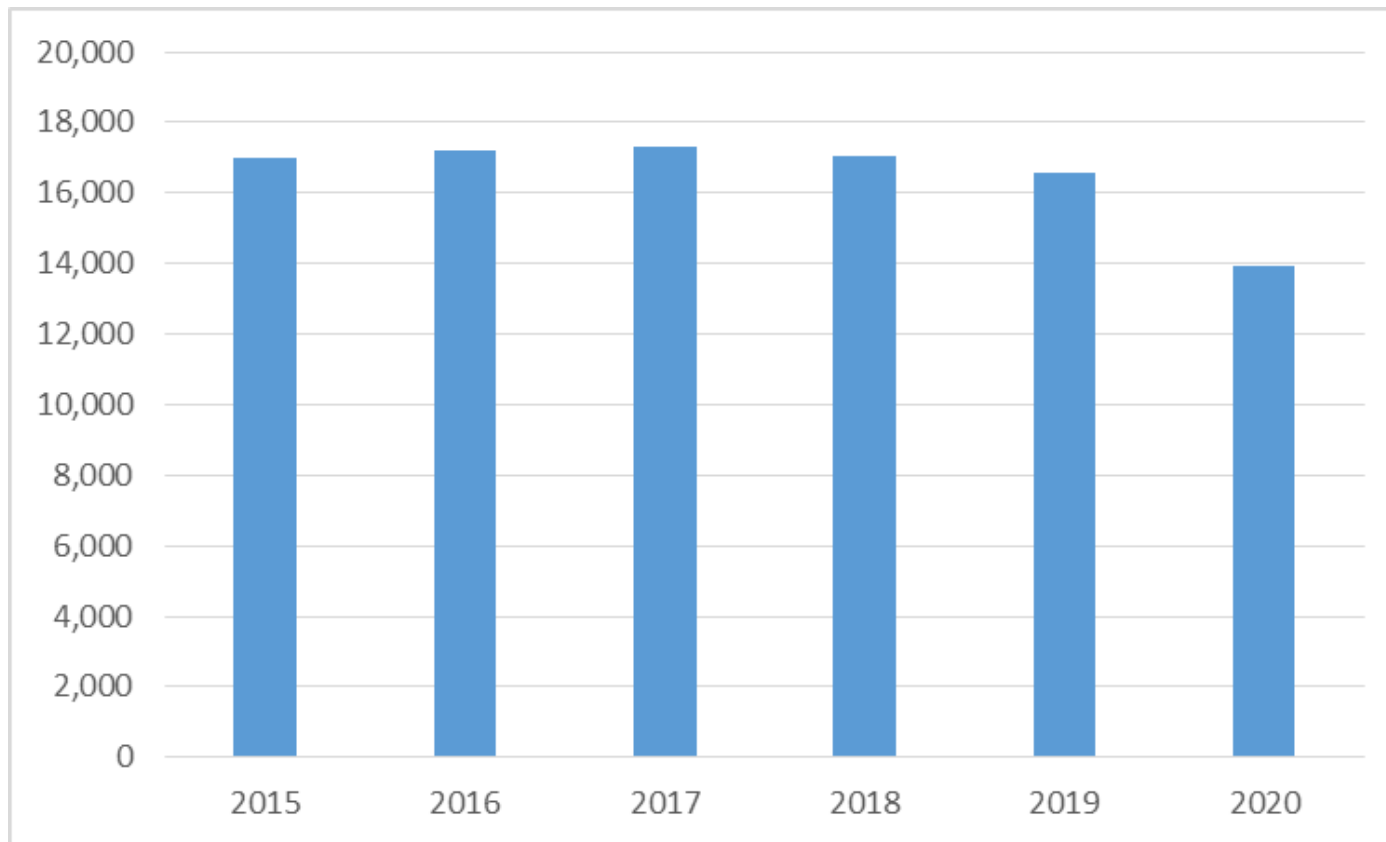
CFB takes in charge young person in situations of neglect and abuse, or have committed an offence.



Impact reporting: Access to essential services



Number of prenatal consultations



Consultation through Birth and Children Office (O.N.E).

O.N.E. competences are:

- Children's policies
- Maternal and child welfare
- Care of child outside the family environment
- Support to parents

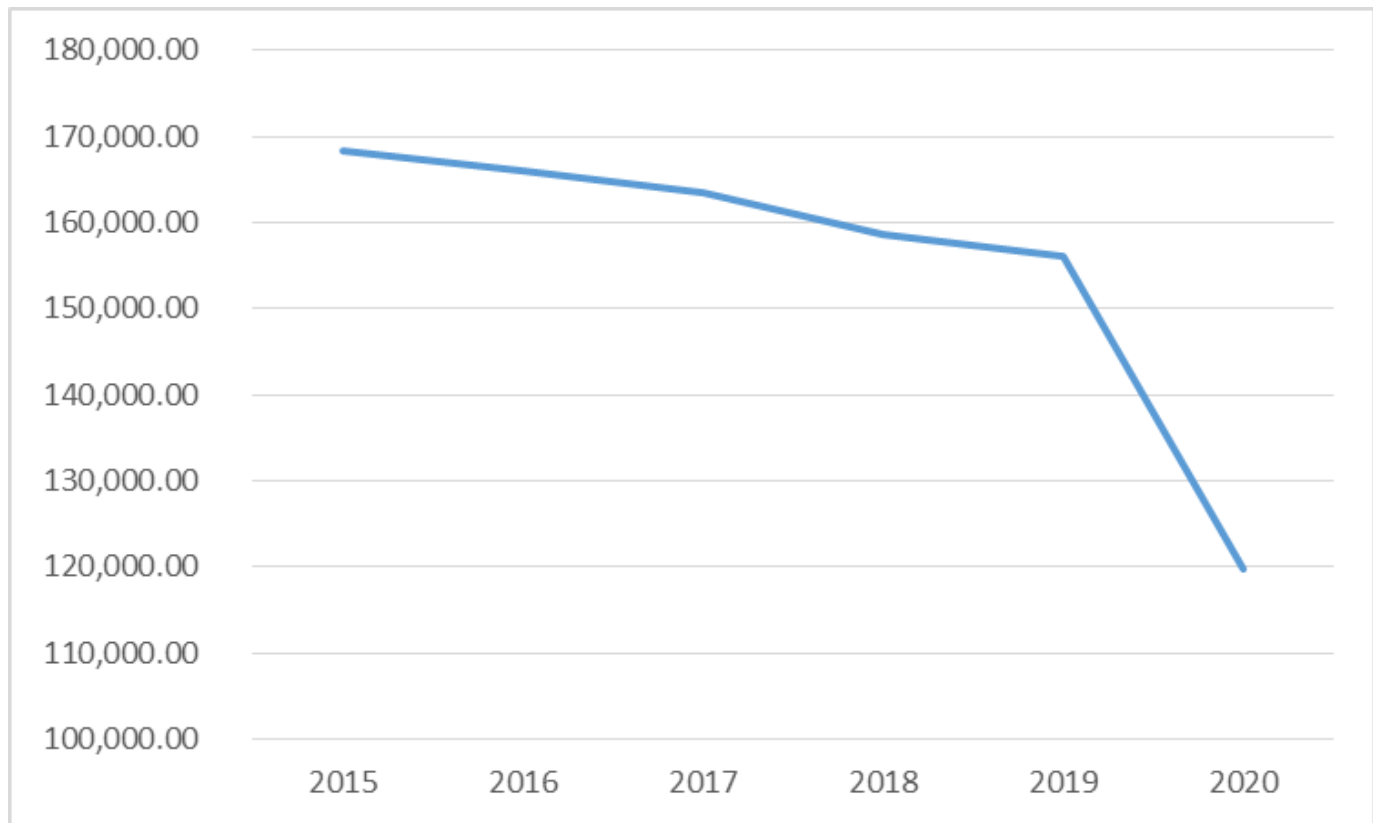
Overall budget of the Office: € 517 million in 2021 (€ 549 million expected in 2022)



Impact reporting: Access to essential services



Number of free follow-up of children between 0 and 6 years old in preventive medicine (O.N.E.)



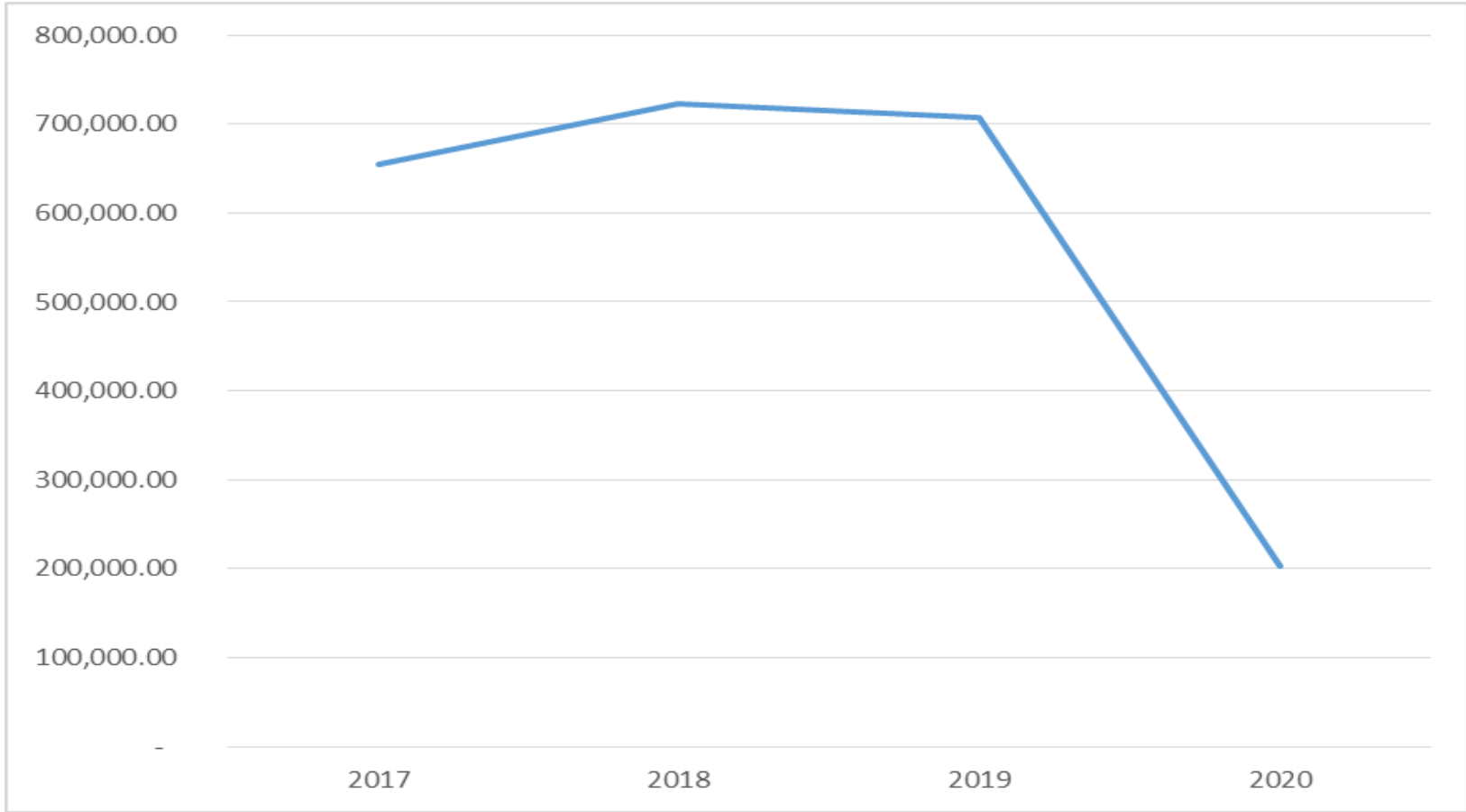
Sanitary restriction due to Covid has significantly impacted year 2020



Impact reporting: Affordable basic infrastructure



Number of recipients of free access sport initiative ("Sports pour tous")



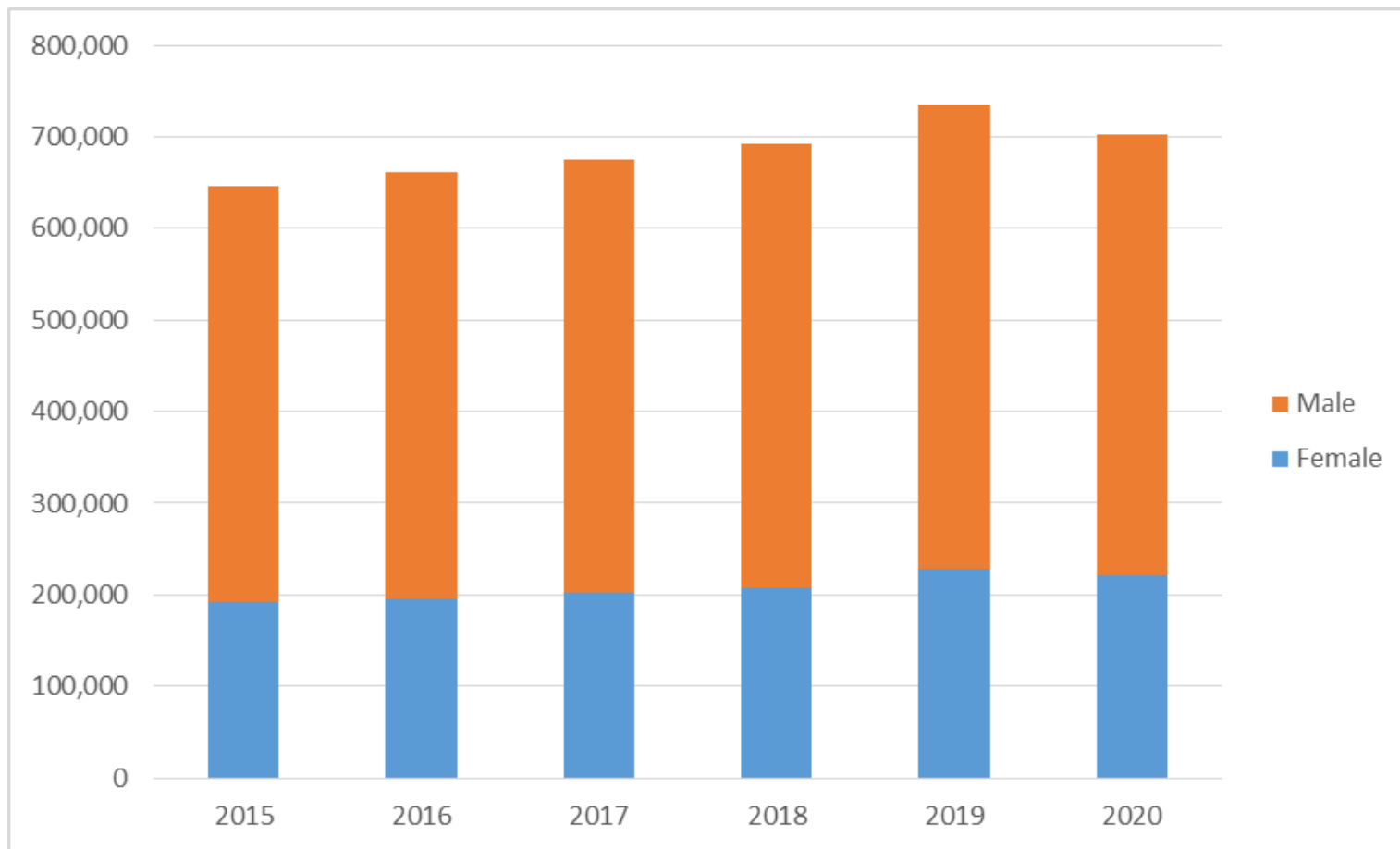
Sanitary restriction due to Covid has significantly impacted year 2020



Impact reporting: Affordable basic infrastructure



Number of affiliates in sport federation



In 2020, 6,978 recognised sport clubs within 61 federations



Bibliography



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- [Youth Support](#)
- [Education grants](#)
- [Belgium.be – French Community](#)
- [Les chiffres clés de la FWB](#)
- [CFB Expenditures Budget](#)
- [CFB Debt Agency](#)
- [CFB Debt Agency Annual report](#)
- [CFB EMTN Programme](#)
- [CFB Social Finance Framework](#) and [Second Party Opinion \(ISS\)](#)
- [ICMA Social Principles](#)
- [LMA Social Principles](#)

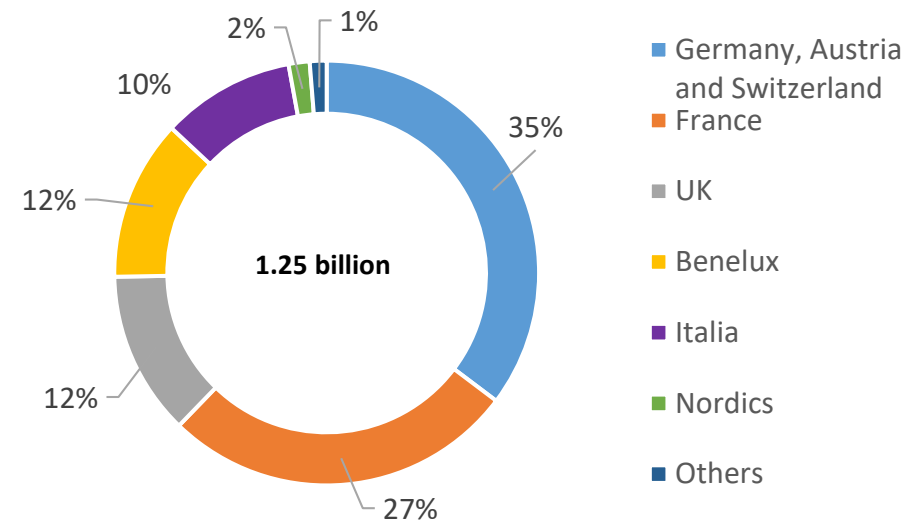
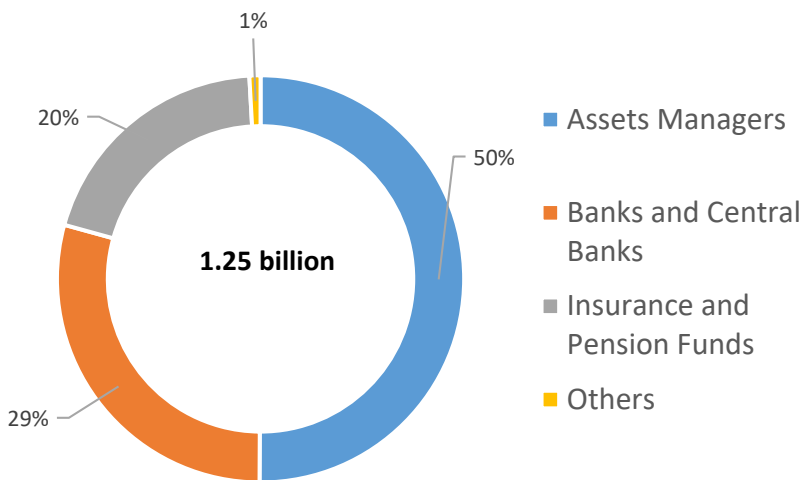


Appendix



Social Bonds portfolio as of 15/07/2022

| Pricing Date | Issue Currency | Issue Amount | Maturity Date | Coupon | Market Type | ISIN |
|---------------|----------------|--------------|------------------------------|--------|-------------------|--------------|
| 11-June-2021 | EUR | 500 million | 11-June -2035 | 0.625% | Public | BE0002800812 |
| 19-July-2021 | EUR | 50 million | 19-July-2051 | 1.010% | Private Placement | BE0002817980 |
| 19-July-2021 | EUR | 30 million | 19-July-2061 (puttable note) | 1.040% | Private Placement | BE6329640021 |
| 22-July-2021 | EUR | 50 million | 22-July-2031 | 0.150% | Private Placement | BE6329638975 |
| 26-April-2022 | EUR | 600 million | 03-May-2032 | 1.625% | Public | BE0002853340 |
| 11-July-2022 | EUR | 20 million | 25-July-2072 (puttable note) | 2.65% | Private Placement | BE6336620958 |





Education

| SDG | Label | Amount | Expenditures |
|----------------------|--|--------------|--|
| Quality Education | Formation en cours de carrière - Niveau meso non affilié | 9,215.20 | In-service training |
| Quality Education | Formation en cours de carrière - Niveau meso libre non confessionnel | 15,514.60 | In-service training |
| Reduced Inequalities | Dépenses de toute nature dans le cadre de la lutte contre l'échec scolaire et de la prévention des problèmes liés à l'assuétude et à la violence dans les écoles | 22,672.86 | Psychological, Medical and Social Services |
| Gender Equality | Traitements, subventions-traitements et charges de personnel diverses, liés aux congés de maternité | 60,241.85 | Special maternity leave grants |
| Quality Education | Formation en cours de carrière - Niveau meso - Enseignement de la Communauté française | 107,735.69 | In-service training |
| Quality Education | Formation établissements - Enseignement secondaire officiel subventionné | 161,413.90 | In-service training |
| Quality Education | Formation en cours de carrière - Niveau macro - Subventions aux écoles et Instituts supérieurs de pédagogie | 167,549.15 | In-service training |
| Reduced Inequalities | Promotion de l'enseignement supérieur inclusif | 200,000.00 | Accessibility accommodations |
| Quality Education | Formation en cours de carrière - Niveau macro - Remplacement des enseignants et encadrement des élèves | 211,175.56 | In-service training |
| Gender Equality | Soutien aux politiques de genre | 212,308.19 | Promotion of education |
| Reduced Inequalities | Subventions en vue de soutenir des actions de formation des adultes | 270,926.78 | Promotion of education |
| Quality Education | Formation réseau - Enseignement secondaire officiel subventionné | 324,000.00 | In-service training |
| Gender Equality | Allocations complémentaires pour compensations de remplacements de congés de maternité | 414,787.17 | Special maternity leave grants |
| Quality Education | Formation réseau - Enseignement secondaire | 438,700.00 | In-service training |
| Reduced Inequalities | Allocation pour la promotion de la réussite en Hautes Ecoles | 571,594.30 | Financial grants |
| Quality Education | Formation établissements - Enseignement secondaire libre subventionné | 572,151.87 | In-service training |
| Quality Education | Formation en cours de carrière - Niveau micro | 736,858.80 | In-service training |
| Quality Education | Formation en cours de carrière - Niveau meso libre subventionné confessionnel | 855,941.10 | In-service training |
| Quality Education | Primes aux enseignants pour formation en cours de carrière | 921,921.35 | In-service training |
| Quality Education | Dotation à l'Agence pour l'évaluation de la qualité dans l'enseignement supérieur organisé ou subventionné par la Communauté française | 1,038,000.00 | Promotion of education |
| Quality Education | Formation en cours de carrière - Niveau meso officiel subventionné | 1,149,053.60 | In-service training |
| Reduced Inequalities | Aménagements pour accessibilité dans le cadre de l'enseignement inclusif | 1,200,000.00 | Accessibility accommodations |
| Quality Education | Rémunérations des agents contractuels subventionnés de l'enseignement de promotion sociale (PMS) | 1,545,709.27 | Psychological, Medical and Social Services |
| Quality Education | Fonds budgétaire pour financer l'équipement de l'enseignement technique et professionnel | 1,549,618.73 | Technical and vocational education |
| Quality Education | Subventions aux services d'accrochage scolaire | 1,664,315.79 | Promotion of education |
| Quality Education | Dépenses de toute nature liées à la revalorisation de l'enseignement technique et professionnel | 1,828,979.69 | Technical and vocational education |
| Reduced Inequalities | Promotion de l'accessibilité à l'enseignement universitaire de premier cycle | 2,000,000.00 | Accessibility accommodations |
| Quality Education | Fonds budgétaire relatif aux dépenses entraînées par des programmes d'actions en relation avec l'enseignement supérieur | 2,209,253.69 | Promotion of education |
| Reduced Inequalities | Allocation d'aide à la démocratisation (hors part complément subsides sociaux) et de promotion de l'accès (compensations droits d'inscription réduits) aux Ecoles supérieures des Arts | 2,411,000.00 | Financial grants |
| Quality Education | Personnel statutaire (PMS) | 3,263,805.57 | Psychological, Medical and Social Services |



Education

| SDG | Label | Amount | Expenditures |
|----------------------|---|---------------|--|
| Quality Education | Fonds budgétaire pour le financement de programmes d'actions ou de formation et de réinsertion professionnelles dans l'enseignement de promotion sociale | 4,834,890.51 | Promotion of education |
| Reduced Inequalities | Dépenses de toute nature pour la mise en oeuvre d'expériences pilotes visant la gratuité de repas scolaires dans une optique d'égalité des chances | 4,969,901.42 | Free education program |
| Reduced Inequalities | Dépenses relatives aux moyens complémentaires alloués aux projets des écoles et implantations bénéficiant de l'encadrement différencié (II) | 5,405,588.66 | Differentiated staffing |
| Quality Education | Dépenses liées à l'équipement de l'enseignement technique et professionnel | 5,479,158.99 | Technical and vocational education |
| Quality Education | Institut de la formation en cours de carrière | 6,183,760.00 | In-service training |
| Reduced Inequalities | Allocations pour aides à la réussite | 7,832,000.00 | Financial grants |
| Reduced Inequalities | Dépenses relatives aux moyens complémentaires alloués aux projets des écoles et implantations bénéficiant de l'encadrement différencié (I) | 8,297,139.03 | Differentiated staffing |
| Reduced Inequalities | Dépenses de toute nature relatives au renforcement de la gratuité scolaire | 9,625,712.90 | Free education program |
| Reduced Inequalities | Allocations complémentaires pour promotion de l'accès aux Hautes Ecoles (compensations droits d'inscription réduits) | 12,945,000.00 | Financial grants |
| Quality Education | Traitements du personnel du Service de soutien et d'accompagnement | 13,687,544.04 | Psychological, Medical and Social Services |
| Quality Education | Fonds budgétaire pour la réalisation de programmes d'actions ou de formation et de réinsertion professionnelles dans l'enseignement obligatoire de plein exercice, ordinaire et spécialisé, et l'enseignement en alternance | 18,063,584.65 | Promotion of education |
| Quality Education | Dotation globale (enseignement spécialisé) | 19,656,118.07 | Special needs education |
| Quality Education | Subventions-traitements du personnel paramédical (enseignement spécialisé) | 22,976,380.43 | Special needs education |
| Quality Education | Subventions forfaitaires (enseignement spécialisé) | 23,994,956.60 | Special needs education |
| Reduced Inequalities | Subventions sociales aux Hautes Ecoles | 24,534,643.11 | Financial grants |
| Reduced Inequalities | Allocations complémentaires pour promotion de l'accès aux Universités (compensations droits d'inscription réduits) | 27,731,000.00 | Financial grants |
| Quality Education | Personnel statutaire paramédical (enseignement spécialisé) | 33,707,022.46 | Special needs education |
| Quality Education | Personnel statutaire (PMS) | 52,098,094.86 | Psychological, Medical and Social Services |
| Quality Education | Subventions-traitements (PMS) | 55,938,205.37 | Psychological, Medical and Social Services |
| Reduced Inequalities | Octroi d'allocations et prêts d'études aux élèves de condition peu aisée | 71,489,987.00 | Financial grants |
| Quality Education | Subventions-traitements (PMS) | 95,889,828.39 | Psychological, Medical and Social Services |
| Quality Education | Rémunérations des agents contractuels subventionnés de l'enseignement spécialisé | 3,555,790.99 | Special needs education |
| Quality Education | Intervention en vue de soutenir des solutions rapides de création de places | 3,282,274.63 | New pupil places |
| Reduced Inequalities | Fonds budgétaire destiné au paiement d'allocations d'études | 304,960.00 | Financial grants |



Sport and Culture

| SDG | Label | Amount | Expenditures |
|------------------------------------|--|---------------|------------------------------------|
| Good health and well-being | Contribution au fonctionnement de l'Agence mondiale antidopage | 64,561.06 | Anti-doping initiatives |
| Good health and well-being | Fonds budgétaire en matière de prévention et de lutte contre le dopage dans le sport | 12,951.37 | Anti-doping initiatives |
| Good health and well-being | Contrôle médico-sportif | 290,077.76 | Anti-doping initiatives |
| Good health and well-being | Dépenses de toute nature relatives à la gestion des centres sportifs | 1,402,671.07 | Sport infrastructure and Promotion |
| Good health and well-being | Promotion du sport | 251,796.43 | Sport infrastructure and Promotion |
| Good health and well-being | Soutien aux manifestations des clubs sportifs - promotion | 799,274.00 | Equal Opportunities |
| Good health and well-being | Soutien aux mesures de promotion de l'éthique et du fair play dans le sport | 85,400.00 | Equal Opportunities |
| Gender Equality | Subvention projet femmes et sports | 8,173.28 | Equal Opportunities |
| Reduced Inequalities | Soutien aux clubs sportifs affiliés à la fédération sportive handisport ou l'association sportive handisport de loisir | 149,223.32 | Handisport |
| Reduced Inequalities | Subventionnement des plans programmes des fédérations sportives reconnues et de la fédération handisport | 10,174,765.16 | Handisport |
| Reduced Inequalities | Subventions de fonctionnement aux associations pour handicapés | 529,429.14 | Handisport |
| Good health and well-being | Subventions forfaitaires d'une association sportive, de fédérations sportives de loisirs et d'associations sportives francophone | 210,170.54 | Sport infrastructure and Promotion |
| Good health and well-being | Subventions de promotion et notoriété des fédérations : sportives, sportives de loisirs et des associations | 172,921.64 | Sport infrastructure and Promotion |
| Good health and well-being | Subventions de l'organisation de modules et de programmes sportifs de promotion et de développement du sport | 1,436,909.65 | Sport infrastructure and Promotion |
| Good health and well-being | Subvention et dotation à la Commission interfédérale disciplinaire en matière de dopage | 66,990.52 | Anti-doping initiatives |
| Sustainable cities and communities | Bourses à la création et à la formation continue et subventions à des prix du théâtre | 12,500.00 | Support of artistic creation |
| Sustainable cities and communities | Bourses à la création, à la recherche ou à la formation continue | 23,405.50 | Support of artistic creation |
| Sustainable cities and communities | Aide à l'édition littéraire | 507,360.50 | Support of artistic creation |
| Sustainable cities and communities | Aide à la promotion, à la diffusion et à la traduction littéraires | 983,686.00 | Support of artistic creation |
| Sustainable cities and communities | Aide à la traduction littéraire | 6,450.00 | Support of artistic creation |
| Sustainable cities and communities | Subvention aux activités liées à la diffusion et la promotion du conte, y compris celles relevant des contrat-programmes | 459,999.99 | Support of artistic creation |
| Sustainable cities and communities | Aides aux projets et bourses liés à la diffusion et la promotion du conte | 191,685.64 | Support of artistic creation |
| Sustainable cities and communities | Aides aux projets ponctuels en Musiques non Classiques | 766,000.00 | Support of artistic creation |
| Sustainable cities and communities | Aides aux projets pluriannuels en Musiques non Classiques | 534,000.00 | Support of artistic creation |
| Sustainable cities and communities | Aide à la création (interprètes, compositeurs, disques), aux organisateurs de concerts, festivals et projets divers | 673,800.00 | Support of artistic creation |
| Sustainable cities and communities | Aide à la création | 523,433.30 | Support of artistic creation |
| Sustainable cities and communities | Aides à la création, la diffusion et la promotion du livre de jeunesse | 319,845.00 | Support of artistic creation |
| Sustainable cities and communities | Aide à la création littéraire | 430,260.84 | Support of artistic creation |
| Sustainable cities and communities | Aide à l'édition littéraire | 507,360.50 | Support of artistic creation |
| Sustainable cities and communities | Aide à la promotion, à la diffusion et à la traduction littéraires | 983,686.00 | Support of artistic creation |
| Sustainable cities and communities | Aide à la traduction littéraire | 6,450.00 | Support of artistic creation |



Social inclusion

| SDG | Label | Amount | Expenditures |
|--|---|---------------|---------------------------|
| Gender Equality | Subventions aux initiatives en matière de lutte contre les violences faites aux femmes | 2,145.00 | Women's rights initiative |
| Gender Equality | Actions diverses dans le domaine du droit des femmes | 15,958.98 | Women's rights initiative |
| Gender Equality | Subventions relatives à la lutte contre les violences faites aux femmes | 361,940.00 | Women's rights initiative |
| Gender Equality | Financement du protocole de collaboration de lutte contre les discriminations | 33,500.00 | Women's rights initiative |
| Gender Equality | Financement de la politique locale d'égalité des femmes et des hommes | 49,000.00 | Women's rights initiative |
| Gender Equality | Subventions dans le domaine des droits des femmes en Communauté française | 7,500.00 | Women's rights initiative |
| Gender Equality | Dotation au fonctionnement du Centre interfédéral pour l'Égalité des chances et la lutte contre le racisme et les discriminations | 292,000.00 | Equal Opportunities |
| No poverty | Subventions allouées dans le cadre d'actions de promotion de la citoyenneté, de la lutte contre la pauvreté, de la réduction des inégalités sociales, du vivre ensemble et des valeurs de la Communauté française, en Fédération Wallonie-Bruxelles et en Francophonie | 1,267,551.27 | Equal Opportunities |
| Reduced Inequalities | Subventions aux organismes oeuvrant dans le domaine de l'adoption | 1,032,831.58 | Adoption assistance |
| Peace, Justice, and strong Institution | Dépenses de toute nature relatives aux actions du service démocratie ou barbarie et aux actions du Conseil de la Transmission de la Mémoire | 88,950.06 | Citizenship education |
| Peace, Justice, and strong Institution | Subventions diverses en lien avec les actions du service Démocratie ou Barbarie (DOB) | 15,372.21 | Citizenship education |
| Peace, Justice, and strong Institution | Dépenses relatives à l'entretien des jeunes confiés aux Institutions publiques de protection de la jeunesse et des jeunes pris en charge par le SAMIO (y compris les frais de correspondances d'action en milieu ouvert), frais de réception et de nourriture des participants aux formations et réunions organisées dans les locaux des IPPJ | 1,542,214.44 | Youth aid |
| Peace, Justice, and strong Institution | Subventions aux services d'accompagnement des protutelles | 1,013,898.14 | Youth aid |
| Peace, Justice, and strong Institution | Subventions aux services agréés pour l'aide juridique de première ligne | 1,222,705.43 | Youth aid |
| Reduced Inequalities | Initiative en matière de lutte contre le racisme | 164,000.00 | Equal Opportunities |
| Reduced Inequalities | Dépenses permanentes pour achats de biens non durables et de services. Actions diverses dans le domaine de l'égalité des chances en Communauté française | 4,242.34 | Equal Opportunities |
| Reduced Inequalities | Subventions pour des projets dans le domaine de l'égalité des chances en Communauté française Wallonie-Bruxelles | 957,253.87 | Equal Opportunities |
| Reduced Inequalities | Initiatives visant la lutte contre toutes formes de discrimination | 818,360.00 | Equal Opportunities |
| Reduced Inequalities | Prise en charge de jeunes incasables | 400,000.00 | Youth aid |
| Reduced Inequalities | Soutien aux services d'hébergement pour les 0-6 ans | 449,803.44 | Youth aid |
| Good health and well-being | Dépenses de toute nature en matière de lutte contre la maltraitance et l'aide aux victimes | 175,212.84 | Victime assistance |
| Good health and well-being | Subventions relatives aux conventions de revalidation des hôpitaux universitaires | 10,749,999.99 | Revalidation center |
| Good health and well-being | Subventions relatives à la diffusion de la convention des droits de l'enfant, à la formation et à l'information et à l'organisation de manifestations, dans le cadre des travaux internationaux | 162,796.72 | Youth aid |

Social inclusion

| SDG | Label | Amount | Expenditures |
|----------------------------|--|--------------|-----------------------|
| Good health and well-being | Subvention au Service "Ecoute-Enfants" de la Communauté française | 224,000.00 | Youth aid |
| Good health and well-being | Subventions pour la prise en charge de jeunes dans les services d'hébergement pour adultes en difficulté en Région wallonne | 305,766.75 | Youth aid |
| Good health and well-being | Subventions pour la prise en charge de jeunes dans les services d'hébergement pour adultes en difficulté en Région bruxelloise | 24,094.81 | Youth aid |
| Good health and well-being | Subventions aux services agréés pour l'aide sociale | 2,912,932.61 | Youth aid |
| Good health and well-being | Subventions aux services agréés pour l'aide psychologique | 3,738,990.80 | Youth aid |
| Good health and well-being | Subventions aux services agréés pour l'aide au lien | 4,411,805.08 | Youth aid |
| Good health and well-being | Subventions aux services agréés pour l'aide à la communication | 1,350,770.56 | Youth aid |
| Good health and well-being | Initiatives sportives en faveur des détenus et des jeunes hébergés en IPPJ | 13,406.85 | Youth aid |
| Quality Education | Subventions aux actions de prévention spécialisée | 431,380.77 | Youth aid |
| Quality Education | Subventions destinées à la réalisation d'actions transversales de l'aide à la jeunesse avec d'autres secteurs | 80,000.00 | Youth aid |
| Quality Education | Subventions aux services d'actions restauratrices et éducatives | 6,854,825.94 | Youth aid |
| Quality Education | Subventions aux Services d'accueil spécialisé de la petite enfance (SASPE) | 70,827.45 | Youth aid |
| Quality Education | Subventions aux Services d'Accrochage Scolaire | 1,257,007.65 | Youth aid |
| Quality Education | Subventions aux services Maisons de l'adolescent | 2,428,447.81 | Youth aid |
| Quality Education | Dépenses relatives à la politique de l'enfance | 1,950.00 | Youth aid |
| Reduced Inequalities | Subventions aux accueillants familiaux non accompagnés d'un service d'accompagnement de l'accueil familial | 5,406,642.23 | Youth aid |
| Quality Education | Subventions aux associations bénéficiant d'une convention dans le cadre du décret du 17 juillet 2003 | 1,240,422.68 | Citizenship education |

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