

RESEARCH OUTPUTS / RÉSULTATS DE RECHERCHE

Cahiers de recherche - Série Politique Economique - Cahier n°63 (2013/03): The structure of expenditure of the Regions and Communities in Belgium : A comparison 2002-2011

Scoreneau, Bastien; Schmitz, Valérie; Deschamps, Robert

Publication date:
2013

Document Version
Early version, also known as pre-print

[Link to publication](#)

Citation for published version (HARVARD):

Scoreneau, B, Schmitz, V & Deschamps, R 2013 'Cahiers de recherche - Série Politique Economique - Cahier n°63 (2013/03): The structure of expenditure of the Regions and Communities in Belgium : A comparison 2002-2011'.

General rights

Copyright and moral rights for the publications made accessible in the public portal are retained by the authors and/or other copyright owners and it is a condition of accessing publications that users recognise and abide by the legal requirements associated with these rights.

- Users may download and print one copy of any publication from the public portal for the purpose of private study or research.
- You may not further distribute the material or use it for any profit-making activity or commercial gain
- You may freely distribute the URL identifying the publication in the public portal ?

Take down policy

If you believe that this document breaches copyright please contact us providing details, and we will remove access to the work immediately and investigate your claim.



Cahiers de recherche

Série Politique Économique

N°63 - 2013/03

FUNDP
The University of Namur

Faculty of Economics,
Social Science &
Management

www.fundp.ac.be/facultes/eco

The structure of expenditure of the Regions and Communities in Belgium : A comparison 2002-2011

B. Scorneau, V. Schmitz
et R. Deschamps

Février 2013



Document téléchargeable sur www.fundp.ac.be/cerpe
Contact : cerpe@fundp.ac.be

The structure of expenditure of the Regions and Communities in Belgium : a comparison 2002-2011

Extrait de l'ouvrage « The Return of the Deficit, Public Finance in Belgium over 2000-2010 » édité par E. de Callataÿ et F. Thys-Clément (Leuven University Press, 2012)

Table of content

I	Introduction	3
II	Methodology	3
	II.1 Period	3
	II.2 Region territories & adjustments	3
	II.3 Expenditures categories	4
	II.4 Comparison Method	5
III	Core analysis	5
	III.1 First point : static analysis	5
	III.2 Second point: dynamic analysis	8
IV	Conclusion	10
V	References	11

I Introduction

In the process of federalization of Belgium, Regions and Communities have seen a major enlargement of their competences and responsibilities. Within this broader autonomy, Regions and Communities may allocate their budget as they think best, which can possibly lead to sensible discrepancies between them. Because budgets are the visible expression of political choices, differences in their allocation also pinpoints diverging political priorities.

The aim of this paper is to compare budgetary expenditures of the Regions and Communities for the territories of Wallonia, Brussels and Flanders during the 2002-2011 period and to highlight implicit priorities of the governments. Those priorities are to be analysed in terms of their impact on the economy, employment and sustainable development. The purpose of our contribution, however, is not to study the expenditures' efficiency, but to quantify them in terms of budgets shares.

Budgetary expenditures are classified in five categories: regional, social and cultural, education, debt, administration expenditures. Budgetary expenditures for each territory have to be carefully defined; regarding the Walloon territory, they come from budgets of the Walloon Region and of the French and German Communities. For the territory of Brussels, they come from the budgets of the Brussels-Capital Region, of the French, Flemish and Common Community Commissions, and also from the French and Flemish Communities' budgets. Budgetary expenditures for the Flemish territory come from the Flemish Community's budget. Corrections have to be made for each territory's expenditures in order to neutralize transfers between entities.

II Methodology

II.1 Period

We study the evolution of the structure of expenditures for the period 2002-2011, where 2002 is the first year after the Lambermont reform (2001). This reform of the Belgian federal system is the last one before the reform the current government will have to implement.

For each of these 10 years we have published comparisons from a territorial and from a linguistic points of view. For the Brussels-Capital Region, however, our analysis only starts in 2005.

II.2 Region territories & adjustments

Budgetary expenditures for the Walloon territory or "Wallonia" ("Walloon expenditures") consist of the expenditures of the Walloon Region's budget (except the transfers to the German Community), of the German Community's budget and of a share (defined below) of the French Community's budget (except the transfers to the Walloon Region and the French Community Commission of Brussels).

Budgetary expenditures for the territory of Brussels cover the expenditures of the Brussels-Capital Region's budget (except the transfers to the French, Flemish and Common Community Commissions, as well as transfers to debt management Fund), of the French, Flemish and Common Community Commissions, and of shares (defined below) of the French and of the Flemish Communities.

Budgetary expenditures for the Flemish territory or "Flanders" ("Flemish expenditures") consist of the expenditures of the Flemish Community, except the transfers to the Flemish Community Commission and a share (defined below) of the Flemish community's expenditures.

The corrections for the French and the Flemish Communities' budgets aim to distinguish, on the one hand, budgetary expenditures respectively dedicated to Wallonia and Flanders and, on the other hand, budgetary expenditures dedicated to the French and Flemish-speaking populations in Brussels.

The shares of the French and the Flemish Communities attributed respectively to Wallonia and Flanders are equivalent respectively to the share of the Walloon population in the French Community (80.8% in 2002, 79.5% in 2011) and to the share of the population of Flanders in the Flemish Community (96.8% in 2002, 96.6% in 2011). The remaining shares are attributed to Brussels. Population of each Community in Brussels is computed using the 80-20 key (80% of the Brussels population is French-speaking, 20% is Flemish-speaking).

The spending of the Flemish Community and Flemish Region are presented in the same budget, making it difficult to make a distinction between them. When the distinction is possible, Regional expenditures remain unchanged and Community expenditures are adjusted as described above. The nature of various other expenditures, however, cannot easily be identified, as they seem to belong to both the Community and the Region (this is particularly true for central administration or operating expenditures). Those expenditures may also be related to the Flemish population of Brussels, so we first calculate a "mixed key" to distinguish expenditures of the Flemish territory from expenditures of the Flemish population in Brussels. This key is equal to the average between the Flemish Community's expenditures key (96.6% in 2011) and the implicit Flemish Region's expenditures (100%). We then split the remaining expenditures between the Flemish Region and Community using the average proportions of Region and Community's expenditures in the Flemish budget.

II.3 Expenditures categories

We distinguish five categories of expenditures, determined on the basis of the Entities' competences:

- Regional expenditures, which represent competences that are exerted by the Regions. They include expenditures related to the economy, employment and professional training, natural resources and environment, local administrations, territorial planning and housing policy, equipment and transport.
- Social and cultural expenditures collect competences related to health and social action, culture, sport and tourism.
- Education and Research expenditures gather competences related to fundamental and secondary education, higher education and university, scientific research and other spending in education and research.
- Debt expenditures (interest payments)
- Administration expenditures: this category covers expenditures such as allocation to parliaments and governments, ministers' offices and secretariats. They also comprise short-term provisions used if the macroeconomic environment deteriorates or if expenditures are higher than expected.

Each category contains several sub-categories. Each sub-category is built mostly by aggregating budgets' "activity programs"¹ (the second lowest level in budgets). Sometimes, however, we had to distinguish between "budget articles", the most disaggregated level in the budgets. For more information on the classification we refer the reader to the collections of publications by the CERPE on this comparison exercise.

¹ We use initial budgets, and we focus on non-differentiated appropriations and payment appropriations.

II.4 Comparison Method

We compare budget shares of the three regions (territories) for each expenditure category. The comparison is built on a “comparison ratio” for each expenditure category, which is the share of the expenditures category in the Walloon (Brussels) budget divided by the share of the same expenditures category in the Flemish budget. A ratio greater than 1 indicates that Wallonia (Brussels) spends a higher share of its budget than Flanders. A ratio equal to 1 means that Wallonia (Brussels) spends exactly the same proportion than Flanders while a ratio smaller than 1 implies that Wallonia (Brussels) spends a smaller share of its budget than Flanders.

Those ratios have been computed by the CERPE for each year from 2002 to 2011 for Wallonia, which makes it possible to analyse the evolution of the categories of expenditures we have determined. However, the comparison for Brussels is only available since 2005.

III Core analysis

III.1 First point: static analysis

Results for 2011 are presented in Table 1 and 2. The average ratios for the period 2002-2011 (2005-2011 for Brussels) are presented in the last column. The results for the years 2002-2010 (2005-2010 for Brussels) are not presented here but can be found in the research papers indicated above.

Graph 1 - Comparison of the budgets of Wallonia and Flanders (on a territorial basis)

2011	Expend. on the Flemish territory	Expend. on the Walloon territory	Compar. ratio (2011)	Compar. ratio (2002)	Compar. ratio (avg. 2002-2011)
I. Regional expenditures	8,408,918	5,207,955	1.03	1.16	1.14
A. Economy	1,321,987	976,269	1.23	1.63	1.55
<i>Foreign relations</i>	91,020	100,231	1.83	1.7	1.73
<i>Economic policy and economic expansion</i>	601,303	391,753	1.08	1.55	1.82
<i>Agriculture</i>	119,617	133,416	1.85	2.73	2.53
<i>Energy, technology</i>	78,792	125,965	2.65	1.31	3.03
<i>Research funded by the Region</i>	431,255	224,904	0.87	-	0.72
B. Employment policy and professional training	1,309,943	1,150,359	1.46	1.51	1.57
<i>Employment</i>	1,100,396	854,694	1.29	1.47	1.46
<i>Professional training</i>	209,547	295,665	2.34	1.67	2.10
C. Natural resources and environment	505,459	211,565	0.69	0.67	0.71
D. Local administrations	2,389,092	1,411,206	0.98	1.11	1.06
<i>Municipalities</i>	2,258,097	1,181,153	0.87	1.08	0.90
<i>Provinces</i>	89,312	142,873	2.65	2.58	2.68
<i>Other</i>	41,683	87,180	3.47	0.87	14.54
E. Spatial planning and housing	624,570	397,892	1.06	0.7	1.03
F. Equipment and transport	2,257,867	1,060,663	0.78	1.2	0.98
II. Cultural and social expenditures	4,089,995	1,992,763	0.81	0.69	0.74
A. Health and social work	3,106,002	1,394,049	0.74	0.64	0.70
B. Culture	801,404	452,169	0.94	0.78	0.82
C. Sport et tourism	182,589	146,545	1.33	1.09	1.10
III. Education expenditures	10,029,096	5,580,175	0.92	0.88	0.92
A. Fundamental and secondary	6,532,271	3,888,600	0.99	0.93	0.97
B. Higher education and university	1,474,506	871,939	0.98	0.83	0.91
C. Scientific research	302,138	106,305	0.58	0.71	0.61
D. Other	1,720,182	713,330	0.69	0.73	0.75
IV. Debt expenditures	233,349	418,844	2.98	2.18	3.37
V. Administration expenditures	1,089,262	1,176,360	1.79	1.33	1.16
A. Councils, parliaments, govern. and ministerial offices	116,358	128,509	1.83	1.62	1.93
<i>Councils/parliament allocations</i>	85,316	71,086	1.38	-	1.46
<i>Governments/minist. offices allocations</i>	31,043	57,423	3.07	-	2.92
B. General secretariats	967,663	1,028,310	1.76	1.28	1.16
C. Reserve funds	5,241	19,541	6.19	-	1.73
TOTAL EXPENDITURES	23,850,620*	14,376,096	1.00	1.00	1.00

* Except "Jobkorting" (75 million EUR)

** Comparison ratio = share of expenditures in the Walloon budget / share of expenditures in the Flemish budget

Source: CERPE-University of Namur (2002-2011)

Graph 2 - Comparison of the budgets of Brussels and Flanders (on a territorial basis)

2011	Expend. on the Flemish territory	Expend. on the Brussels territory	Compar. ratio (2011)	Compar. ratio (2005)	Compar. ratio (avg. 2005-2011)
I. Regional expenditures	8,408,918	2,249,078	1.11	1.27	1.21
A. Economy	1,321,987	216,163	0.68	0.63	0.74
<i>Foreign relations</i>	91,020	25,698	1.17	1.21	1.22
<i>Economic policy and economic expansion</i>	601,303	68,225	0.47	0.61	0.78
<i>Agriculture</i>	119,617	760	0.03	0.02	0.02
<i>Energy, technology</i>	78,792	79,297	4.17	5.7	6.19
<i>Research funded by the Region</i>	431,255	42,183	0.41	0.34	0.37
B. Employment policy and professional training	1,309,943	322,168	1.02	1.3	1.07
<i>Employment</i>	1,100,396	274,077	1.03	1.35	1.09
<i>Professional training</i>	209,547	48,091	0.95	1.11	0.97
C. Natural resources and environment	505,459	224,964**	1.84	2.1	1.98
D. Local administrations	2,389,092	456,370	0.79	0.66	0.79
<i>Municipalities</i>	2,258,097	456,008	0.84	0.56	0.70
<i>Provinces</i>	89,312	362	0.02	0	0.01
<i>Other</i>	41,683	0	0	2.36	1.84
E. Spatial planning and housing	624,570	256,089	1.7	1.79	1.82
F. Equipment and transport	2,257,867	773,324	1.42	2.26	1.74
II. Cultural and social expenditures	4,089,995	756,901	0.77	0.73	0.75
A. Health and social work	3,106,002	545,343	0.73	0.69	0.72
B. Culture	801,404	179,991	0.93	0.86	0.87
C. Sport et tourism	182,589	31,567	0.72	0.78	0.74
III. Education expenditures	10,029,096	1,846,082	0.76	0.75	0.77
A. Fundamental and secondary	6,532,271	1,248,583	0.79	0.75	0.77
B. Higher education and university	1,474,506	276,100	0.78	0.68	0.74
C. Scientific research	302,138	38,046	0.52	0.51	0.51
D. Other	1,720,182	283,354	0.68	0.88	0.82
IV. Debt expenditures	233,349	384,686	6.83	4.91	12.19
V. Administration expenditures	1,089,262	517,522	1.97	1.18	1.34
A. Councils, parliaments, govern. and ministerial offices	116,358	83,850	2.99	4.22	4.06
<i>Councils/parliament allocations</i>	85,316	54,050	2.63	2.44	2.61
<i>Governments/minist. offices allocations</i>	31,043	29,800	3.98	7.62	6.93
B. General secretariats	967,663	433,546***	1.86	0.96	1.19
C. Reserve funds	5,241	127	0.1	-	0.16
TOTAL EXPENDITURES	23,850,620*	5,754,269	1.00	1.00	1.00

* Except "Jobkorting" (75 million EUR)

** Including dotation to the regional agency for cleansing "Bruxelles-Propreté" (118.9 million EUR). In other regions, this competence is attributed to local administrations.

*** Including dotation to the fire brigade and emergency medical service "SIAMU" (82.2 million EUR). In other regions, this competence is attributed to local administrations.

Source: CERPE-University of Namur (2005-2011)

In overall, the comparisons between Wallonia and Flanders and between Brussels and Flanders present clear similarities. All five categories of expenditures follow the same pattern when compared in terms of budget shares to Flanders; for regional expenditures, comparison ratios in 2011 are superior to 1 in Wallonia (1.03) and in Brussels (1.11). This means that, compared to Flanders in 2011, the budget share for regional expenditures is higher in Wallonia, and even higher in Brussels. Average comparison coefficients for the period are also superior to 1 in both regions (1.14 for Wallonia, 1.21 for Brussels). On the contrary, budget shares for social-cultural spending and education spending are higher in Flanders than in Wallonia and in Brussels, in 2011 and on average for the period.

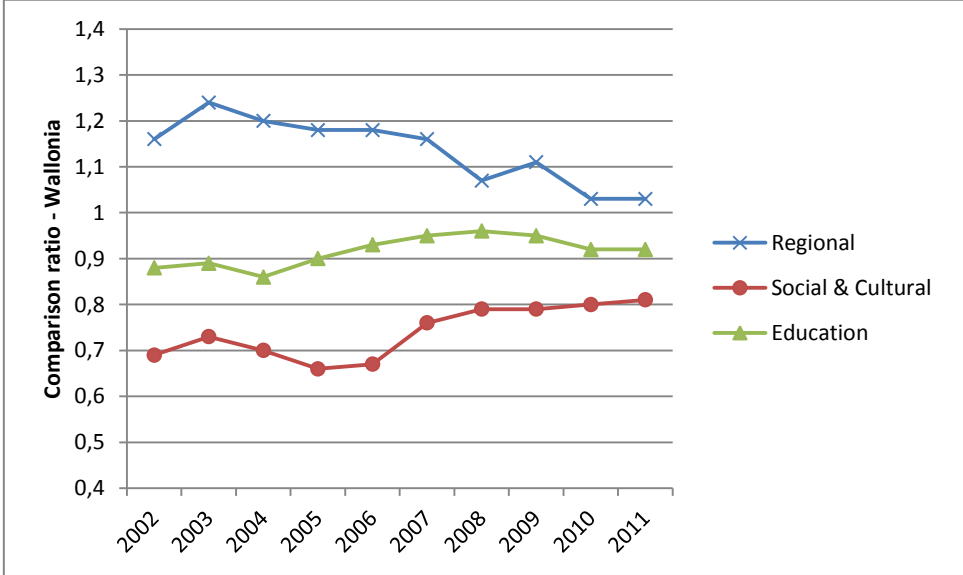
Debt expenditures and administration spending account for a higher budget share in Wallonia and in Brussels than in Flanders. Higher budget shares for debt expenditures are the result of larger public deficits in Wallonia and in Brussels leading to a higher indebtedness levels. Higher budget shares for administration spending are partly the result of more complex institutional frameworks.

Despite the similarities between those two comparisons, one must be careful in its interpretations with regard to the specific status of Brussels-Capital, Region with a smaller territory and a higher population density than Wallonia and Flanders. Budget shares in Brussels thus sometimes reflect these characteristics which imply different policy choices than in the other two Regions. Another feature of this comparison however needs to be stressed: amongst regional expenditures, the budget share for expenditures dedicated to research is significantly smaller in Brussels than in Flanders in 2011 and on average over the period (with an average comparison ration of 0.41). It is smaller than in Wallonia (with an average comparison ratio of 0.87). The same pattern applies for expenditures related to scientific research, with budget shares smaller on average over the period in Brussels (comparison coefficient equals 0.51) and in Wallonia (comp. coeff. equals 0.61) than in Flanders.

Some differences between Wallonia and Flanders should be further noticed amongst regional expenditures; the budget share for expenditures related to energy and technology policies is higher in Wallonia than in Flanders (2.65 in 2011, 3.03 on average over the period) as due to the “Plan Marshall 2.Vert”. On the contrary, expenditures related to natural resources and environment represent a higher share in the Flemish budget (avg. 0.71).

III.2 Second point: dynamic analysis

Graph 1 - Evolution of budget shares of Wallonia relatively to Flanders for regional, social-cultural and education expenditures



Sources: CERPE-University of Namur (2002-2011)

In 2002, budget shares for all categories of expenditures were quite different in Wallonia and in Flanders. With the exception of debt expenditures and administration spending, it nevertheless seems that these differences have diminished during the period. This does not automatically mean that the Walloon spending behaviour converges towards the Flemish one. Indeed, convergence in terms of budget shares can be explained either by an adjustment of both Entities or by one Entity alone.

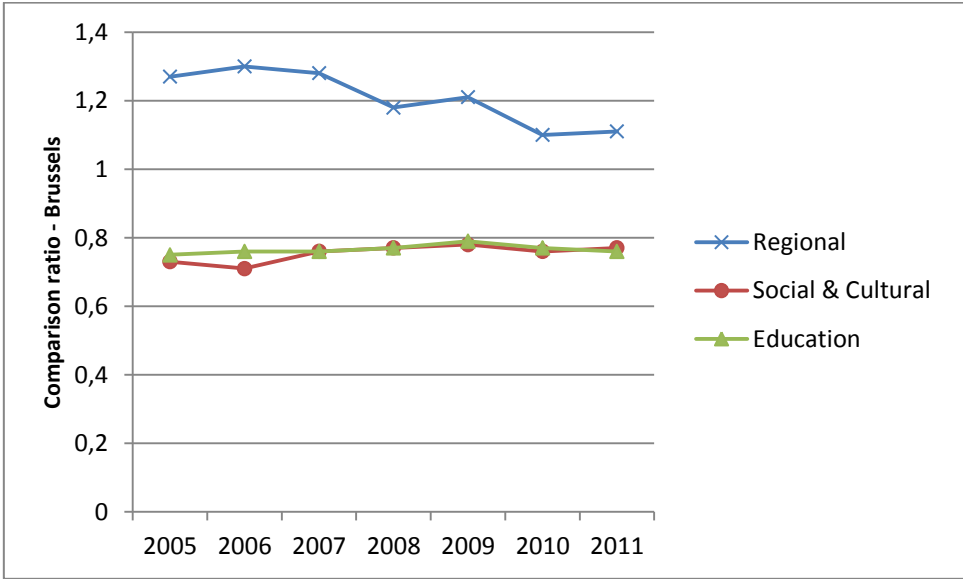
When budget shares are studied separately for Wallonia and Flanders, trends show that the share of regional expenditures remains quite stable in Wallonia between 2002 and 2011 while it increases in Flanders. Inside this category of expenditures, this pattern is less true for the share of expenditures for equipment and transport, which decreases in the Walloon budget (from around 10% in 2002 to 8% in 2011) while it increases in the Flemish budget (from 8% in 2002 to 10% in 2011).

The evolution of the budget shares for social and cultural expenditures in Wallonia and in Flanders are also quite different. While this share steadily increases over the whole period in Wallonia (from 11% in 2002 to 14% 2011), it displays a non-regular trend in Flanders with ups and downs (between 16% and 18%). This results in a comparison ratio increasing over the period (from 0.69 in 2002 to 0.81 in 2011). Within this category, it is worth noticing that the budget share for expenditures related to culture increases regularly in Wallonia (from 2.8% of the budget in 2002 to 3.1% in 2011) while it decreases in Flanders (from 3.9% in 2003 to 3.4% in 2011).

The budget shares for education expenditures in Wallonia and Flanders evolve in a similar way over the whole period, which explains the stability of the comparison ratio over the period. Inside this category of expenditures, however, comparison ratios evolve in opposite directions concerning scientific research (it decreases from 0.71 in 2002 to 0.58 in 2011) and higher education and university (it increases from 0.83 to 0.98). Indeed, while the Walloon budget share for scientific research stays low over the period (around 0.72% on average), it increases in Flanders (from 0.98% in 2002 to 1.27% in 2011). Regarding higher education, the share in the Walloon budget remains constant over the period (around 6%) but it slightly decreases in Flanders (from 7.33% in 2002 to 6.18% in 2011).

The evolution of budget shares for debt expenditures and administration spending is less clear. Although budget shares for debt expenditures are always higher in Wallonia (but greatly vary each year), it is not the case for budget shares for administration spending, sometimes also higher in Flanders.

Graph 2 - Evolution of budget shares of Brussels relatively to Flanders for regional, social-cultural and education expenditures



Sources: CERPE-University of Namur (2002-2011)

The convergence observed in the analysis of the comparison ratios for Wallonia and Flanders can be found for Brussels in the case of regional expenditures. As for Wallonia, this seems mainly the result of an increasing budget share for regional expenditures in Flanders (from 29% in 2005 to 35% in

2011) while this share remains more stable in the Brussels budget (from 37% to 39% between 2005 and 2011).

The comparison ratios for the remaining expenditures presented on the graph (social-cultural and education expenditures) show that the differences in budget shares between Brussels and Flanders remain remarkably constant over the period. This constancy is due to the similar evolution of respective budget shares from 2005 to 2011. Let's however mention that, as for Wallonia, the comparison ratio for scientific research in Brussels stays quite similar over the period (from 0.51 in 2005 to 0.52 in 2011), though smaller on average than in Wallonia.

Finally, budget shares for debt expenditures remain higher in Brussels than in Flanders over the period, as well as budget shares for administrative expenditures.

IV Conclusion

By sorting out budgetary expenditures spent on the territories of Wallonia, Brussels and Flanders, a comparison of the spending behaviours of each region can be drawn.

Leaving aside expenditures related to debt and administrative spending, our analysis focuses on expenditures related to regional competences (economy, employment and professional training, natural resources and environment, local administrations, territorial planning and housing policy, equipment and transport), social and cultural competences, education and scientific research.

Differences between regions in terms of budget shares for those categories may be interpreted as the result of implicit political choices. They should be analysed in the light of objectives such as employment promotion or support of the economic activity. Factors that are known to contribute to these objectives, such as public investment in private enterprises, human capital, in R&D and scientific research, should then get all the attention.

Main results show firstly that budget shares for regional expenditures are higher in Wallonia and in Brussels than in Flanders. This difference tends however to decrease, as this share in the Flemish budget has increased over the period 2002-2011, while shares in the Walloon and Brussels budgets remain stable.

Secondly, budget shares for social and cultural expenditures are smaller in Wallonia and in Brussels than in Flanders. The difference between Wallonia and Flanders however seems to decrease over the years, due to a growing budget share in Wallonia. The budget shares in Flanders and Brussels remain stable.

Finally, the evolutions of budget shares for education spending in the three regions are remarkably similar, though the share is smaller in Wallonia than in Flanders, and even smaller in Brussels. Furthermore, within this category of expenditures, budget shares for scientific research in Brussels and in Wallonia are particularly smaller than in Flanders. Research funded by the Regions also accounts for smaller budget shares in Brussels and in Wallonia than in Flanders.

Our analysis only assesses political priorities in terms of budget shares and does not provide any information concerning spending efficiency. This raises questions which should be analysed further. For instance, with a budget share roughly equivalent for education, the Flemish Community performs

better in international comparisons (PISA studies²) than the French Community. Regarding professional training, Wallonia dedicates a higher budget share than Flanders, but the proportion of poorly qualified unemployed workers remains higher.

V References

CERPE-University of Namur, “Comparaisons interrégionale et intercommunautaire des budgets de dépenses des Entités fédérées”, *Cahiers de recherche du CERPE – Série politique économique*, Faculté des Sciences économiques sociales et de gestion FUNDP, 2002-2011.

Hermans, Schmitz, Scorneau, de Streel, Deschamps, “Comparaisons interrégionale et intercommunautaire des budgets de dépenses 2011 des Entités fédérées”, *Cahiers de recherche du CERPE – Série politique économique*, n°60 2011/09, Faculté des Sciences économiques sociales et de gestion FUNDP, 2011

OECD, “Education at a Glance 2011”, OECD indicators, 2011

² OECD, “Education at a Glance 2011”, OECD indicators, 2011

Cahiers de recherche

Série Politique Economique

2006

N°1 – 2006/1

N. Eyckmans, O. Meunier et M. Mignolet, La déduction des intérêts notionnels et son impact sur le coût du capital.

N°2 – 2006/2

R. Deschamps, Enseignement francophone : Qu'avons-nous fait du refinancement?

N°3 – 2006/3

J. Dubois, C. Janssens, V. Schmitz et R. Deschamps, Les perspectives budgétaires de la Région wallonne de 2006 à 2016.

N°4 – 2006/4

C. Janssens, J. Dubois, V. Schmitz et R. Deschamps, Les perspectives budgétaires de la Région de Bruxelles-Capitale de 2006 à 2016.

N°5 – 2006/5

C. Janssens, J. Dubois, V. Schmitz et R. Deschamps, Les perspectives budgétaires de la Commission communautaire française de 2006 à 2016.

N°6 – 2006/6

V. Schmitz, J. Dubois, C. Janssens et R. Deschamps, Les perspectives budgétaires de la Communauté française de 2006 à 2016.

N°7 – 2006/7

R. Deschamps, Le fédéralisme belge a-t-il de l'avenir.

N°8 – 2006/8

O. Meunier, M. Mignolet et M-E Mulquin, Les transferts interrégionaux en Belgique : discussion du « Manifeste pour une Flandre indépendante ».

N°9 – 2006/9

J. Dubois et R. Deschamps, Comparaisons interrégionale et intercommunautaire des budgets 2006 des entités fédérées.

N°10 – 2006/10

C. Ernaelsteen, M. Mignolet et M-E. Mulquin, Dépenses privées et publiques de recherche et développement : diagnostic et perspectives en vue de l'objectif de Barcelone.

2007

N°11 – 2007/1

O. Meunier, M. Mignolet et M-E. Mulquin, Les transferts interrégionaux en Belgique : une approche historique.

N°12 – 2007/2

O. Meunier et M. Mignolet, Mobilité des bases taxables à l'impôt des sociétés.

N°13 – 2007/3

N. Chaidron, M. Mignolet et M-E. Mulquin, Croissance du secteur industriel entre 1995 et 2004 : une comparaison Wallonie – Flandre.

N°14 – 2007/4

J. Dubois, C. Janssens, V. Schmitz et R. Deschamps, Les perspectives budgétaires de la Région wallonne de 2007 à 2017.

- N°15 – 2007/5
C. Janssens, J. Dubois, V. Schmitz et R. Deschamps, Les perspectives budgétaires de la Région de Bruxelles-Capitale de 2007 à 2017.
- N°16 – 2007/6
V. Schmitz, C. Janssens, J. Dubois et R. Deschamps, Les perspectives budgétaires de la Communauté française de 2007 à 2017.
- N°17 – 2007/7
C. Janssens, J. Dubois, V. Schmitz et R. Deschamps, Les perspectives budgétaires de la Commission communautaire française de 2007 à 2017.
- N°18 – 2007/8
J. Dubois, C. Janssens, V. Schmitz et R. Deschamps, Comparaisons interrégionale et intercommunautaire des budgets de dépenses 2007 des Entités fédérées.
- N°19 – 2007/9
O. Meunier, M. Mignolet et M-E. Mulquin, Les transferts interrégionaux en Belgique.
Extrait de l'ouvrage intitulé « L'espace Wallonie - Bruxelles. Voyage au bout de la Belgique », sous la direction de B. Bayenet, H. Capron et P. Liégeois (De Boeck Université, 2007).
- N°20 – 2007/10
R. Deschamps, Fédéralisme ou scission du pays ; l'enjeu des finances publiques régionales.
Extrait de l'ouvrage intitulé « L'espace Wallonie - Bruxelles. Voyage au bout de la Belgique », sous la direction de B. Bayenet, H. Capron et P. Liégeois (De Boeck Université, 2007).
- N°21 – 2007/11
C. Ernaelsteen, M. Mignolet et M-E. Mulquin, Premières expériences de projections macroéconomiques régionales à l'aide d'une démarche « top-down ».
- 2008**
- N°22 – 2008/1
C. Ernaelsteen, M. Mignolet et M-E. Mulquin, Financement des Régions, clé IPP et démographie.
- N°23 – 2008/2
A. Joskin, N. Chaidron, M. Mignolet et M-E. Mulquin, Salaires et coût du travail : constat émergeant des données sectorielles régionales.
- N°24 – 2008/3
M. Lannoy, M. Mignolet et M-E. Mulquin, Dépenses régionales de R&D : diagnostic et perspectives en vue de l' « objectif de Barcelone ».
- N°25 – 2008/4
S. Collet, G. Weickmans et R. Deschamps, Les politiques d'emploi et de formation en Belgique : estimation du coût des politiques wallonnes et comparaisons interrégionales et intercommunautaires.
- N°26 – 2008/5
N. Chaidron, M. Mignolet et M-E. Mulquin, Les Revenus Régionaux Bruts (RRB) en Belgique : un exercice d'évaluation sur la période 1995 à 2004.
- N°27 – 2008/6
R. Deschamps, La politique de l'emploi et la négociation salariale dans l'Etat fédéral belge.
Ce texte est paru dans l'ouvrage « Réflexions sur le Fédéralisme Social – Gedachten over Sociaal Federalisme », Bea Cantillon ed, ACCO, février 2008.

- N°28 – 2008/7
H. Laurent, O. Meunier et M. Mignolet, Quel instrument choisir pour relancer les investissements dans les régions en retard ?
Ce document a été présenté lors du 17e Congrès des Economistes belges de Langue française (Louvain-la-Neuve, 21 et 22 Novembre 2007).
- N°29 – 2008/8
J. Dubois, C. Janssens, V. Schmitz et R. Deschamps, Les perspectives budgétaires de la Région wallonne de 2008 à 2018.
- N°30 – 2008/9
V. Schmitz, J. Dubois, C. Janssens et R. Deschamps, Les perspectives budgétaires de la Communauté française de 2008 à 2018.
- N°31 – 2008/10
C. Janssens, J. Dubois, V. Schmitz et R. Deschamps, Les perspectives budgétaires de la Région de Bruxelles-Capitale de 2008 à 2018.
- N°32 – 2008/11
C. Janssens, J. Dubois, V. Schmitz et R. Deschamps, Les perspectives budgétaires de la Commission communautaire française de 2008 à 2018.
- N°33 – 2008/12
V. Schmitz et R. Deschamps, Financement et dépenses d'enseignement et de recherche fondamentale en Belgique – Evolutions et comparaisons communautaires.
- N°34 – 2008/13
R. Deschamps, Enseignement francophone. On peut faire mieux, mais comment ?
- N°35 – 2008/14
J. Dubois, C. Janssens, V. Schmitz et R. Deschamps, Comparaisons interrégionale et intercommunautaire des budgets de dépenses 2008 des Entités fédérées
- 2009**
- N°36 – 2009/01
C. Ernaelsteen, M. Mignolet et M-E. Mulquin, La croissance économique du secteur industriel entre 1995 et 2006 : une comparaison Wallonie - Flandre
- N°37 – 2009/02
C. Ernaelsteen, M. Dejardin, La performance macroéconomique wallonne. Quelques points de repères
- N°38 – 2009/03
J. Dubois, C. Janssens, V. Schmitz, A. de Streel et R. Deschamps, Les perspectives budgétaires de la Région wallonne de 2009 à 2019.
- N°39 – 2009/04
V. Schmitz, J. Dubois, C. Janssens, A. de Streel et R. Deschamps, Les perspectives budgétaires de la Communauté française de 2009 à 2019.
- N°40 – 2009/05
C. Janssens, J. Dubois, V. Schmitz, A. de Streel et R. Deschamps, Les perspectives budgétaires de la Région de Bruxelles-Capitale de 2009 à 2019.
- N°41 – 2009/06
C. Janssens, J. Dubois, V. Schmitz, A. de Streel et R. Deschamps, Les perspectives budgétaires de la Commission communautaire française de 2009 à 2019.
- N°42 – 2009/08 (version détaillée)
N. Chaidron, R. Deschamps, J. Dubois, C. Ernaelsteen, M. Mignolet, M-E. Mulquin, V. Schmitz et A. de Streel, Réformer le financement des Entités fédérées : le modèle CERPE.

N°42 – 2009/08 (version succinte)

N. Chaidron, R. Deschamps, J. Dubois, C. Ernaelsteen, M. Mignolet, M-E. Mulquin, V. Schmitz et A. de Streel, Réformer le financement des Entités fédérées : le modèle CERPE.

2010

N°43 – 2010/01

V. Schmitz, E. Hermans, C. Janssens, A. de Streel et R. Deschamps, Comparaisons interrégionale et intercommunautaire des budgets de dépenses 2009 des Entités fédérées

N°44 – 2010/02

R. Deschamps, Proposition pour un Fédéralisme plus performant : Responsabilisation, coordination, coopération.

N°45 – 2010/03

E. Hermans, C. Janssens, V. Schmitz, A. de Streel et R. Deschamps, Les perspectives budgétaires de la Région wallonne de 2010 à 2020.

N°46 – 2010/04

V. Schmitz, E. Hermans, C. Janssens, A. de Streel et R. Deschamps, Les perspectives budgétaires de la Communauté française de 2010 à 2020.

N°47 – 2010/05

C. Janssens, E. Hermans, V. Schmitz, A. de Streel et R. Deschamps, Les perspectives budgétaires de la Région de Bruxelles-Capitale de 2010 à 2020.

N°48 – 2010/06

C. Janssens, E. Hermans, V. Schmitz, A. de Streel et R. Deschamps, Les perspectives budgétaires de la Commission communautaire française de 2010 à 2020.

N°49 – 2010/07

R. Deschamps, Un meilleur enseignement en Communauté française – Nous le pouvons si nous le voulons.

N°50 – 2010/08

P. Pousset, M-E. Mulquin et M. Mignolet, La croissance économique du secteur industriel entre 1995 et 2007 : une comparaison Wallonie – Flandre.

N°51 – 2010/09

E. Hermans, V. Schmitz, C. Janssens, A. de Streel et R. Deschamps, Comparaisons interrégionale et intercommunautaire des budgets de dépenses 2010 des Entités fédérées.

2011

N°52 – 2011/01

C. Janssens, E. Hermans, V. Schmitz, A. de Streel et R. Deschamps, Les Régions disposent d'une large autonomie fiscale : Inventaire des compétences et estimations chiffrées.

N°53 – 2011/02

M. Lannoy, M.-E. Mulquin et M. Mignolet, Transferts interrégionaux et soldes nets à financer régionaux belges : quelques considérations arithmétiques et les réalités 2006-2010.

N°54 – 2011/03

E. Hermans, C. Janssens, V. Schmitz, A. de Streel et R. Deschamps, Les perspectives budgétaires de la Région wallonne de 2011 à 2021.

N°55 – 2011/04

V. Schmitz, E. Hermans, C. Janssens, A. de Streel et R. Deschamps, Les perspectives budgétaires de la Communauté française de 2011 à 2021.

N°56 – 2011/05

C. Janssens, E. Hermans, V. Schmitz, A. de Streel et R. Deschamps, Les perspectives budgétaires de la Région de Bruxelles-Capitale de 2011 à 2021.

N°57 – 2011/06

C. Janssens, E. Hermans, V. Schmitz, A. de Streel et R. Deschamps, Les perspectives budgétaires de la Commission communautaire française de 2011 à 2021.

N°58 – 2011/07

M.-E. Mulquin et K. Senger, Interregional transfers and economic convergence of regions.

N°59 – 2011/08

C. Ernaelsteen, M. Mignolet, M-E. Mulquin et P. Pousset, Les dynamiques de croissance régionale : Flandre et Wallonie font jeu égal. Que cachent ces observations ? - Analyse de la croissance du secteur marchand en Wallonie et en Flandre entre 2003 et 2008.

N°60 – 2011/09

E. Hermans, V. Schmitz, B. Scorneau, A. de Streel et R. Deschamps, Comparaisons interrégionale et intercommunautaire des budgets de dépenses 2011 des Entités fédérées.

2013

N°61 – 2013/01

B. Scorneau, S. Thonet, V. Schmitz et R. Deschamps, Comparaisons interrégionale et intercommunautaire des budgets de dépenses 2012 des Entités fédérées.

N°62 – 2013/02

S. Thonet, V. Schmitz, B. Scorneau et R. Deschamps, B. Scorneau, L'autonomie fiscale des Régions: Inventaire des compétences et estimations chiffrées.

N°63 – 2013/03

B. Scorneau, V. Schmitz et R. Deschamps, The structure of expenditure of the Regions and Communities in Belgium: a comparison 2002-2011 (in « The Return of the Deficit, Public Finance in Belgium over 2000-2010 »)