Introduction

My PhD project aims at studying the transformations of public governance in Belgium through a sociological perspective on selected public policy instruments in the field of public finance.

Research objectives and methodology

In spite of the transversality of budgetary issues in public policy and the considerable political interests at stake, public finance analysis remains underexplored by social scientists.

By emphasizing the technical and social properties of selected public finance tools as well as their structuring political effects, I intend to study (1) the changing balance of power between levels of government in Belgium and (2) the constitutive features of regional political spaces.

In order to achieve these goals, in-depth case studies combining various qualitative methods such as extensive documentary analysis and semi-structured interviews with key informants (especially senior civil servants) are conducted.

First case study: the implementation of ESA standards in Wallonia and Flanders

Since the signature of the Maastricht treaty, public deficit and public debt have acquired a central role in public finance. As many other indicators, they are both defined in a national accounting framework, the European System of national Accounts (ESA). Eurostat, the European statistical watchdog, has then been given the responsibility of interpreting ESA.

Its surveillance power significantly increased in the aftermath of the 2009 Greek statistical crisis. Consequently, a wide range of expensive investment projects implemented in the two largest Belgian regions (Wallonia and Flanders) were reclassified as public expenditures. This resulted in increasing deficits.

Through this case study, I address the following questions:

- What is the rationale behind these indicators?
- How do they affect regional budgetary practices?
- What are the statistical definitions of concepts such as “general government” and “public-private partnership” and how did they evolve through time?
- Through what process did Eurostat succeed in imposing its views on regional actors? How did the media report the news?

Next steps

- Comparison of Walloon and Flemish administrative spaces, practices of decentralization and off-balance-sheet financing methods
- Publication of a book on national accounting in Belgium
- Second case study: the regionalization of individual income tax

Multi-level governance in Belgium