



**SIGMA**

Creating Change Together



A joint initiative of the OECD and the EU,  
principally financed by the EU

## Public Administration: Responding to the COVID-19 Pandemic

*Mapping the EU member states' public administration responses to the COVID-19 pandemic  
(for EU Enlargement and Neighbourhood countries)*

**BELGIUM**

**4 April 2020**

2 Rue André Pascal  
75775 Paris Cedex 16  
France

<mailto:sigmaweb@oecd.org>  
Tel: +33 (0) 1 45 24 82 00

[www.sigmaweb.org](http://www.sigmaweb.org)

This document has been produced with the financial assistance of the European Union (EU). It should not be reported as representing the official views of the EU, the OECD or its member countries, or of partners participating in the SIGMA Programme. The opinions expressed and arguments employed are those of the authors.

This document, as well as any data and any map included herein, are without prejudice to the status of or sovereignty over any territory, to the delimitation of international frontiers and boundaries and to the name of any territory, city or area.

© OECD 2020 – The use of this material, whether digital or print, is governed by the Terms and Conditions to be found on the OECD website page <http://www.oecd.org/termsandconditions>.

## Table of Contents

Centre of Government, policy co-ordination and decision-making process.....	3
1. How is the Government (Council of Ministers) functioning (organisation of virtual meetings, remote sessions etc.)?.....	3
2. How are the crisis management and external communications co-ordinated within the Government? What is the role of the CoG in this? Is there a central strategy/guidance?.....	3
3. Any arrangements (rules, working procedures) which aim to streamline and accelerate the Government decision-making process (as regards deadlines, public consultations, transparency, impact analysis)?.....	4
Public service and human resource management.....	5
1. What arrangements regarding teleworking? What is the share of civil servants teleworking? What is the share of civil servants still coming to the office?.....	5
2. What other flexible working arrangement (part-time work, distribution of working hours over 7 days...)?	6
3. If civil servants cannot telework, how are they paid? .....	6
4. Are civil servants being sent on mandatory annual leave? If not, is use of annual leave recommended? Any other special arrangement on absence management?.....	6
5. Any new, special regulations for working overtime (removing limitations to overtime work e.g. for medical staff)? .....	6
6. Arrangement for paying for extra workload (health care)?.....	7
7. What measures have been introduced to create fiscal space to fund health care, economic measures etc. against COVID-19 (salary cuts, freeze of recruitment, promotions...)?.....	7
Accountability .....	7
1. How did you keep the national Parliament operational? Any simplification of parliamentary procedures?	7
2. How about the Ombudsman (e.g. overseeing the situation in prisons).....	8
3. Does administrative justice work? Have deadlines changed? .....	8
4. Any public debates on respect of principles of good administration (legality, proportionality, predictability) of protective measures?.....	9
Service delivery .....	10
1. Which services are being delivered (all, some, only the essential)?.....	10
2. Are there any modifications done to the obligations of:.....	10
3. Has the crisis initiated any simplifications or enhanced the use of alternative tools:.....	11
Public financial management.....	11
1. Are COVID-19 response measures being introduced within the framework of or with reference to existing fiscal rules (budget deficit or public debt ratio limits etc.).....	11
2. Are the cost of these measures being published? .....	12
3. Have budget users been asked to identify cost-saving measures to partially offset the cost of the response measures? .....	12
4. Are internal controls continuing to operate smoothly (electronic signatures)?.....	12
5. Does each budget user or at least ministry have a risk management strategy that envisaged emergency measures in response to a sudden crisis? How is staff and customer safety balanced against the need to deliver required services?.....	13

# BELGIUM

## **Centre of Government, policy co-ordination and decision-making process**

### **1. How is the Government (Council of Ministers) functioning (organisation of virtual meetings, remote sessions etc.)?**

*Until March 2020, Belgium had a caretaker Government at the federal level. A minority Government was installed on 19 March (see below). For several years, the Council of Ministers has applied “electronic procedure” in case of urgent decision-making. Ministers receive documents via electronic means. Since the beginning of the COVID-19 crisis, the Council of Ministers operates via electronic procedure and organises virtual meetings. Several of the co-ordination crisis meetings (see below) are taking place physically (respecting social distancing regulations).*

### **2. How are the crisis management and external communications co-ordinated within the Government? What is the role of the CoG in this? Is there a central strategy/guidance?**

*As health care is not (only) a federal competence and the different regions are largely autonomous in this area, co-ordination is always a challenge and even more in the case of crisis management. Eight (8) Ministers are responsible on the different levels. General co-ordination normally takes place in the form of inter-ministerial conferences. These conferences, organised twice a year, are non-decision making, but aim to exchange information and co-ordinate policy. On 2 March 2020, an inter-ministerial conference was held on the COVID-19 crisis.*

*Since 12 March 2020, Belgium has moved into the “federal phase of crisis management”, which means health is managed at national level, by the Prime Minister’s Office and the Ministry (called the Federal Public Service – FPS). In this context, the National Security Council takes policy decisions, the various inter-ministerial, interdepartmental and interregional crisis units concretise these decisions. This is co-ordinated by the National Crisis Centre (NCCN).*

#### **➤ Strategic and policy-making bodies for decision-making**

*Since the start of this pandemic, the political authorities have taken decisions based on the recommendations of the health experts in this field.*

- **The National Security Council (NSC)**, which essentially consists of the Prime Minister and the Deputy Prime Ministers, has been extended to include the Ministers-President of the Regions and Communities. This collegiate body takes the policy decisions for managing the crisis.
- **The Federal Co-ordination Committee (COFECO)** is chaired by the NCCN. Management of the medical aspects is specifically co-ordinated by the FPS Public Health (hospital capacity, personal protective equipment, testing, etc.). COFECO is made up of the Chair of the Risk Management Group (RMG, see below) and representatives of the Prime Minister, the Federal Ministers for Home Affairs, Justice, Finance, Foreign Affairs, Public Health, Budget, Mobility, Defence, Employment and Labour, as well as the Ministers-President of the Regions and Communities. The following administrations are also represented: the FPSs Public Health, Mobility, Economy and Defence as well as the regional crisis centres and the federal police. The committee prepares and co-ordinates the implementation of the policy decisions of the NSC at strategic level.

*To implement these strategic and policy decisions, consultations are organised with the Provincial Governors, the Senior Official of Brussels and the Minister-President of the Brussels-Capital Region, so that they in turn can co-ordinate actions at municipal level.*

#### **➤ Consultations between public health actors**

Since January 2020, and the emergence of the COVID-19 pandemic in China, three bodies have come together to ensure that the health situation is monitored:

- The **Risk Assessment Group (RAG)** analyses the risk to the public based on epidemiological and scientific data. The group is chaired by Sciensano (Government Research Institution) and is made up of experts from Sciensano and the health authorities.
- The **Risk Management Group (RMG)** takes measures to protect public health, based on the advice of the RAG. This group is chaired by the FPS Public Health and is made up of representatives of the health authorities, both from the federal state and the federated entities.
- The **Scientific Committee for Coronavirus** assists the health authorities in controlling the coronavirus. The Committee provides scientific advice on the evolution of the virus and helps ensure our country is optimally prepared for the spread of this new pulmonary virus.

Since the start of the federal phase, these bodies have provided advice to an “**Evaluation Unit (CELEVAL)**”. The cell is chaired by the FPS Public Health and is made up of representatives of Sciensano, the committee set up for COVID-19, the Superior Health Council, the administrations responsible for public health at the level of the Regions and Communities, and the FPS Home Affairs and Mobility. It advises the authorities on matters of public health, so they can take decisions to tackle the pandemic.

➤ **Specific cells to prepare and concretise the decisions**

Given the major impact of this pandemic on the entire socio-economic fabric, various crisis units have been put together to implement the crisis management:

- **The Operational Unit**, co-ordinated by the NCCN. This unit facilitates the flow of information between the authorities, ensures that the crisis infrastructures are fully operational, and guarantees that the crisis units will be alerted if necessary.
- **The Socio-economic Unit** is chaired by the FPS Economy and is made up of representatives of the Ministers for the Economy, Employment and Public Health and for SMEs, as well as from the FPS Economy, Employment, and Labour, Mobility, Social Security and from the Government Department (POD) Social Integration. It carries out analyses and provides advice on the socio-economic impact of the measures already taken or that will be taken.
- **The Information Unit** is jointly chaired by the FPS Public Health and the NCCN. It ensures the co-ordination of all local, regional, community and federal authorities so that the crisis communication strategies and actions are coherent. It provides strategic advice to the competent authorities by basing its actions on the identified information needs of the public.
- **The Legal Units** are responsible for drafting the legal texts and providing answers to various legal questions raised in the context of this complex crisis management.
- **The International Unit** facilitates the flow of information at European level between the equivalent crisis management authorities.
- **The Task Force Integrated Police** co-ordinates the actions of the police services. Other units have been activated to answer various, frequently asked questions, and to verify the translations of published texts.

➤ Since Thursday 19 March, the **Economic Risk Management Group (ERMG)** has also been operational to manage the economic and macroeconomic risks associated with the spread of the COVID-19 virus in Belgium (see further below on measures taken for businesses and citizens).

**3. Any arrangements (rules, working procedures) which aim to streamline and accelerate the Government decision-making process (as regards deadlines, public consultations, transparency, impact analysis)?**

Although the Belgian Constitution does not contain an emergency clause – on the contrary, Article 187 explicitly states that no provision of the Constitution can be suspended – Belgian constitutional law provides an instrument called ‘special powers’ legislation (based on Article 105 of the Constitution). These allow unusually wide delegations of legislative powers from the Parliament to

the Government. They even include the power to abolish, complement, amend or replace existing Acts of Parliament.

Special powers legislation has to meet a number of requirements. First, the presence of a “crisis” or “exceptional circumstances” is required. This is largely a political qualification – judicial oversight is deferential. Second, special powers can only be granted for a limited period, ideally a matter of months. Third, the goal and object of the special powers has to be narrowly defined. Fourth, special powers legislation does not allow the Government to violate higher norms (including the Constitution, European law, and federalism). If special powers touch upon matters that are constitutionally reserved for Parliament, the decrees taken in application of those special powers need to be ratified by the Parliament within a specified period of time. Failure to do this means that the decrees are deemed to have never existed. Parliament can subject the granting of special powers to other conditions, such as reporting.

Special powers legislation can be attacked in the Constitutional Court. Special powers decrees taken in application of the legislation can be taken to the Council of State, Administrative Litigation Section (unless they are ratified by the Parliament, in which case the body to turn to is the Constitutional Court).

At the federal level, the process was delayed until 19 March 2020, as the current Federal Government was a caretaker Government with limited powers until then. Although it would have been technically possible to grant special powers to a caretaker Government (it can, in any case, take “urgent” measures), this would have created a strange political situation. On 19 March 2020, a minority Government received the confidence of the Parliament and also of the opposition, with the explicit aim of addressing the COVID-19 crisis. A special powers bill provides a wide range of possibilities to combat the COVID-19 crisis from a public order and healthcare perspective, but it also allows for support measures to companies and families, to safeguard economic continuity and financial stability, to secure the continuity of the courts, and to implement European decisions with regard to the crisis. The right to rule by power of Decree is valid for a maximum of six months and to be evaluated by Parliament after three months. The Government can decide rapidly on measures related to public health, social, economical and security issues without discussion and approval in Parliament. The Government can ignore the advice of the Council of State for some decisions, including public order and healthcare measures.

## **Public service and human resource management**

### **1. What arrangements regarding teleworking? What is the share of civil servants teleworking? What is the share of civil servants still coming to the office?**

Teleworking is generalised. The vast majority of public services is closed (but operational to the extent possible) and the general rule is staff who can do telework work remotely. For those who keep working, the adaptation of working hours is encouraged in order to avoid commuting during rush hours. All meetings, internal and external, are held by video-conferencing, skype, etc. If this is not possible, the meeting will be cancelled/postponed. As regards international relations and networks, all missions to other countries have been cancelled. Meanwhile, most international meetings have been cancelled by the organising country. The national recruitment agency has cancelled all selection and language tests (PC tests, written tests, interviews). The national training centre has cancelled all courses, seminars and other development activities.

Teleworking is compulsory in all non-essential businesses, whatever their size, for all staff members whose function is suitable. For the functions to which teleworking at home cannot apply, companies must take the necessary measures to guarantee compliance with the rules of social distancing, in particular the maintenance of a distance of 1.5 meters between each person. Non-essential businesses unable to comply with the above measures must close.

*These provisions do not apply to companies in crucial sectors and essential services (selected exceptions from the public sector below:*

- Defence and the security and defence industry*
- Civil protection*
- Intelligence and security services*
- Institutions of justice and related professions: courts, the judiciary and penitentiary institutions, youth protection institutions, electronic surveillance, judicial experts, bailiffs, judicial personnel, translators-interpreters, lawyers, with the exception of psycho-medico-social centres for reintegration*
- The Council of State and the administrative courts*
- The Constitutional Court*
- International institutions and diplomatic posts*
- Emergency planning and crisis management services*
- The General Administration of Customs and Excise.*

**2. What other flexible working arrangement (part-time work, distribution of working hours over 7 days...)?**

*Guidelines for civil servants issued by the federal authorities, applicable on 1 April 2020 state “If you are not sick, you should continue to work as usual but:*

- the possibility of teleworking is encouraged with the agreement of your supervisor, when the function allows,*
- staggered work schedules are encouraged to avoid commuting between your home and your workplace during peak hours. This according to the needs of the service and in consultation with the service managers.”*

<https://fedweb.belgium.be/fr/actualites/2020/coronavirus-covid-19-nouvelles-directives-%C3%A0-partir-du-12-mars-2020>

**3. If civil servants cannot telework, how are they paid?**

*People who can't telework are allowed to come to the office, where the necessary measures related to 'social distancing' and health safety are taken into account (see above)*

- It is possible to place some civil servants in the position "activité de service" even if they do not work they obtain "une dispense de service" (exemption from service). This is for functions where missions/tasks are not critical but they cannot work from home. Exemption from service means the agent has permission to be absent during hours of service, with maintenance of all rights.*

**4. Are civil servants being sent on mandatory annual leave? If not, is use of annual leave recommended? Any other special arrangement on absence management?**

*No special arrangements are being introduced at this stage.*

**5. Any new, special regulations for working overtime (removing limitations to overtime work e.g. for medical staff)?**

*No specific (additional) regulations have been introduced. The only measure is childcare. Schools (kindergartens, primary and secondary schools) have not been closed, but all classes were suspended. All pupils stay at home (95%) and receive tasks from their teachers via digital platforms. The reason why schools have not been closed although lessons have been suspended is to ensure day care for*

children whose parents work in medical care, public security and other essential occupations. This means that most children stay at home and most teachers can work from home as well. Universities: all courses are held through distance learning. This measure has been prolonged until the end of the academic year. Doctors and all medical staff in hospitals continue to work, more than ever. General Practitioners handle quite a number of consultations by telephone, advising their patients to either stay at home, go to a medical triage centre, which has been installed for COVID-19, or in the most urgent cases to go to the Emergency hospital.

#### **6. Arrangement for paying for extra workload (health care)?**

On 2 March, the Belgian Government decided to pay a bonus of EUR 1450 to doctors, nurses or pharmacists, on the front line against COVID-19. The Government is expecting 10,000 applications, which would bring the cost to EUR 14.5 million. In addition, a reduction of the personal social security contributions is being discussed (apparently, no final decision has been made on this yet).

A Regional Employment Office in Brussels (Actiris) planned to pay a telework allowance of EUR 20 per month to all agents who now work from home, as a recognition and to offset part of the energy costs at home. The Brussels Government decided not to authorise the granting of a grant for teleworking to all regional staff working at home during the coronavirus crisis and to have the decisions already taken in this sense cancelled within the Brussels administrations. Such compensation does not currently exist in regulatory texts. Beyond the regulatory aspect, there is the symbolic aspect. "The office and the ministry are public institutions which can pay their workers 100% and not have to resort to temporary unemployment for force majeure like so many other sectors. While the various Belgian public entities are trying to find the means necessary to help citizens and businesses, public money should be used for purposes other than a telework allowance

<https://www.lecho.be/dossiers/coronavirus/les-primas-pour-le-teletravail-durant-la-crise-interdites-dans-la-fonction-publique-bruxelloise/10217073.html>).

#### **7. What measures have been introduced to create fiscal space to fund health care, economic measures etc. against COVID-19 (salary cuts, freeze of recruitment, promotions...)?**

At this time no specific measures have been announced in this regard. During and after the financial crisis the effects were also limited. No salary cuts were introduced at that time. Recruitment slowed and clearly, budgets were restricted.

The BOSA (Federal Public Service Policy and Support) has cancelled or postponed, currently until 3 May, all selection and linguistic tests (computer tests, written tests and oral interviews). Applicants who were already registered for a test session which was to take place on the premises of Selor by 3 May inclusive will be unsubscribed and informed individually about this. All on-site training and other events were cancelled, but the offer of on-line training courses increased.

### **Accountability**

#### **1. How did you keep the national Parliament operational? Any simplification of parliamentary procedures?**

On 27 March, the law empowering the King to take measures to combat the spread of COVID-19 (special powers) was adopted. Through this enabling law, Parliament authorises the King to act without going through the conventional legislative procedure in order to respond to the emergency related to the exceptional circumstances of the coronavirus. Overall, the scope of these special powers will be limited to urgent provisions in matters of public health, public order, social provisions, and in the protection of the economy and citizens. (see above)

*The federal Parliament is fully operational, as are the regional Parliaments. Plenary meetings are being held with a limited number of MEP's (chairpersons of the different political parties) to comply with the 'social distancing' regulations. Because of the approval by Parliament of the Government to rule by power of Decree for a limited period, the procedures in Parliament have been substantially impacted.*

*In order to limit the spread of the coronavirus, the Chamber (the House of Representatives) has adopted the following measures:*

- The Chamber continues its activities. Only essential meetings will take place.*
- Chamber buildings are closed outside of meetings. This means that neither Members of Parliament, their political assistants, House staff, nor anyone outside the Chamber can access them.*
- Chamber staff work from home and respect containment measures.*
- During committee meetings or plenary sessions, only persons essential to the progress of the work will be authorised to enter the buildings and halls. A safety distance of 1.50m must be respected at all times.*
- During public meetings, the press is only admitted to the press stands. Interviews by video-conference should be preferred.*
- The Chamber guarantees the publicity of its work via streaming: <http://www.lachambre.be/kvvcr/media5/index.html?language=fr&sid=55U0497>*
- No visitors are allowed in the gallery and the guided tours are suspended for an indeterminate period. All events are cancelled.*

*([https://www.lachambre.be/kvvcr/pdf\\_sections/news/0000011208/mesures\\_de\\_prevention\\_covid\\_19\\_20200324.pdf](https://www.lachambre.be/kvvcr/pdf_sections/news/0000011208/mesures_de_prevention_covid_19_20200324.pdf))*

*The Senate:*

*The scheduled meetings of the Senate Committees and the plenary sessions have been cancelled. The Senate Office may nevertheless decide to organise new meetings. This decision will be made on a case-by-case basis. All visits, conferences and events have been postponed until further notice.*

## **2. How about the Ombudsman (e.g. overseeing the situation in prisons)**

*The (service of the) federal ombudsman is still operational and can be contacted online/ by telephone. On their websites, the various services provide information on how best to contact them and provide answers to frequently asked questions about their jurisdiction. Due to some of the COVID-19 measures such as temporary unemployment, closure of businesses, deferral of taxes, closure of the asylum seekers' registration centre, the federal public services currently have to process an enormous amount of questions and files. As a result, waiting times can increase. Due to the exceptional circumstances, they first deal with the most urgent questions. This may include users need to wait a little longer for an answer. The Ombudsman is calling for understanding of the situation and the raising of "reasonable" complaints via the first line complaints channels of the public service providers. As usual, if no solution or an insufficient one is provided in this manner, users can address the service of the Ombudsman.*

## **3. Does administrative justice work? Have deadlines changed?**

*The Council of the State is still operational and publishes advice. The judicial system continues to function and the Courts continue to sit with a reduced and limited frequency (only two days a week) handling urgent cases. Cases that can be postponed are rescheduled for a later date. Some courts also are testing online sessions with the public prosecutor's office, lawyers and plaintiffs in detention*

who cannot be physically transferred to the courthouse because of the COVID-19 measures. Because of the underdeveloped general digital status of the Judiciary, these experiments remain pilots and are not widespread.

Guidelines for the courts have been issued by the College de Cours et Tribunaux: <https://www.rechtbanken-tribunaux.be/sites/default/files/nieuwsartikels/commu-coronavirus-iv-dirco-fr-20200318.pdf>

The courts are expected to provide minimum service. This implies that court buildings should remain accessible. The following notice should be placed on each court's door: "Due to the containment measures decided by the Government, and taking place on 18 March at noon, you are allowed to enter this door only if you are summoned for a hearing, or to collect or file or your driver's license, or to file a criminal appeal or appeal. However, we remain accessible by e-mail and telephone (indicate the address and the telephone of each jurisdiction) for all other matters. Appeal motions and other procedural documents can be left in the mailbox and will be processed immediately, or exceptionally sent by e-mail, with, for paid procedural documents, proof of prepayment. "

Each corps chief will inform the bar and the bailiffs that any procedural document may be exceptionally sent by e-mail or e-deposit (unilateral requests, call request, quotes etc.). Paid deeds will only be received with proof of prior payment of rights.

Containment implies that

- People who are able to telework are authorised to do so. Most of them are clerks and magistrates as well as a few, rare, other staff members.
- However, it is essential that the chief clerks ensure the presence at the registry of several clerks to ensure signatures and the few hearings that have to be maintained.
- The corps chief will also ensure that one or more judges (depending on the size of the court) is on stand-by if necessary.
- On telework days, the clerks will provide assistance to judges, from a distance, in particular making sure to prepare, on time, the draft judgments drafted by the magistrates, in execution of the measure of recourse to the written procedure.

Staff members, who cannot work at home, are reminded that work remains authorised, provided that the premises guarantee everyone the minimum safety distance. When this distance cannot be guaranteed, staff members must remain confined to their homes, with the authorisation of the chief clerk. The Chief Clerk will therefore ensure a minimum service, in accordance with the principles recalled above and in light the possibility of exemption from service, by providing rotating staff presence and respecting, as far as possible, a fair balance. The objective is that the staff members have as little contact with each other as possible while ensuring continuity of strict minimum service.

Oaths are received in writing (Article 291 of the Judicial Code, applied by analogy to all swearing in).

#### **4. Any public debates on respect of principles of good administration (legality, proportionality, predictability) of protective measures?**

The proportionality of measures (closing of schools, restaurants, cafés, shops etc.) has been subject to debate in the wider public opinion. This was mostly the case at the start of the measures and the initial stages of the crisis. After this stage, measures have been largely accepted and the debate has lessened. The acceptance of the measures has been increased by the strong co-ordination and communication of the National Co-ordination Centre (see above). The evident and sound scientific advice and evidence-base contributes to the support of the measures. In addition, the strict monitoring of the police forces is widely accepted.

The installation of the “new” Government in mid-March, moving from a caretaker Government with limited powers (for over 250 days) towards a minority Government with extended powers to rule by the power of decree was commented to a limited extent, but seemed to be necessary in this context.

More recently, debate about tech surveillance (use and development of apps) tracking/ managing the spread of the virus has begun, and the balance between health and privacy.

## **Service delivery**

### **1. Which services are being delivered (all, some, only the essential)?**

Service delivery continues to a large extent, although users are encouraged to contact public services for essential and urgent issues only. Basic and primary services (waste collection, etc.) are fully operational. Public transport (busses and trains) are still operational but with limited frequency.

Town halls are closed to the general public, but are functioning, can be contacted and appointments can be made for urgent matters. This is also the approach for ministries. They are closed to the general public, services to the public are offered as much as possible online, only emergencies appointment are organised in the office.

### **2. Are there any modifications done to the obligations of:**

#### *i. the administrations towards citizens/businesses (e.g. freezing of deadlines)?*

The emergency law n ° 2020-290 of 23 March 2020 to address the COVID-19 epidemic empowers the Government to take, within three months of its publication, any measure within the domain of the law, in order to specify in particular the modalities of adaptation of administrative (and therefore fiscal) and jurisdictional procedures during the COVID-19 epidemic.

Twenty-five ordinances were taken in application of this law and adopted in the Council of Ministers on 25 March 2020 and published in the Official Journal on 26 March 2020, in particular of Ordinance No. 2020-306 relating to deadlines expired during the health emergency period and the adaptation of procedures during this same period and of Ordinance No. 2020-305 adapting the rules applicable before the courts of administrative order.

Article 2 of ordinance n ° 2020-306 relating to the extension of deadlines expired during the health emergency period and the adaptation of procedures during this same period provides for a general provision providing for a mechanism for postponing legal deadlines in the following terms:

"Any act, remedy, legal action, formality, registration, declaration, notification or publication prescribed by law or regulation under penalty of nullity, sanction, lapsing, foreclosure, prescription, unenforceability, inadmissibility, expiration, compulsory withdrawal, application of a special plan, not having occurred or forfeiture of any right whatsoever and which should have been completed during the period between March 12 and June 24, 2020 will be deemed to have been made in time if it has been completed within a period which cannot exceed, from the end of this period, the legally allowed time to act, within the limit of two months. The same applies to any payment prescribed by law or regulation for the acquisition or retention of a right."

#### *ii. citizens/businesses towards public administration (reporting, payments of taxes, contributions, fees...)?*

### **For Businesses**

*A whole range of measures in support of enterprises have been taken, e.g. additional guarantees, postponement of repaying loans*

- *New options for firms wishing to have recourse to partial employment*
- *Suspension of penalties for suppliers failing to fulfil government contracts*
- *An optional deferral of VAT payment*
- *Social contributions and corporate tax Reduced*
- *Social contributions for self-employed conditional on proving a decrease in revenue due to the outbreak*
- *Cancellation or deferral of social contributions and taxes for the self-employed*
- *Equivalent to unemployment benefits for self-employed who need to cease activities temporarily*

### **For Citizens**

*There are several support measures from the Tax Authorities to give citizens extra flexibility and financial breathing space in this socially and economically difficult period. Also, banks and insurance institutions allow the freezing of repayment of loans. Close to half a million people are on a system of temporary technical unemployment. This means the amount that an employee receives is 70% of the gross wage (with a maximum). This is higher than the usual unemployment benefit. The other advantage of this system is that the benefit is paid as a monthly advanced payment of EUR 1,450. In this way, people may avoid experiencing problems or delays as the unemployment service is confronted with this huge demand.*

### **3. Has the crisis initiated any simplifications or enhanced the use of alternative tools:**

- i. *in the internal procedures of the Government (e.g. acceptance of formal approvals over e-mail)?*

*See above*

- ii. *in the administrative procedures with citizens and businesses (e.g. replacement of handwritten signature with scanned copies or simple exchange of mails)?*

*Case by case analysis is needed as no general guidelines were issued.*

*For example, the procedure for paying temporary unemployment benefits has been simplified as much as possible.*

### **Public financial management**

#### **1. Are COVID-19 response measures being introduced within the framework of or with reference to existing fiscal rules (budget deficit or public debt ratio limits etc.)**

*On 23 March, the Prime Minister presented a comprehensive overview of the measures to Parliament and mentioned the interventions that have already been decided will cost this year's budget EUR 8 billion to EUR 10 billion. That amount is in addition to the existing budget deficit, which was estimated at EUR 13 billion before the corona crisis. This means a deficit of almost 5% of GDP. Most measures are one-offs. These do not normally exacerbate the structural budget deficit, which is separate from the economic trend and one-off measures. The structural deficit was recently estimated at 2.9% or about EUR 14 billion.*

*On 19 March, the Government decided to set up the Economic Risk Management Group (ERMG) in order to analyse and combat the economic consequences. The ERMG is trying to map the economic impact as accurately as possible. That is not easy, because the usual economic indicators are less suitable for this purpose. The National Bank, working with various government institutions and with a great deal of support from organisations representing businesses and workers has therefore developed new measuring instruments. It is too early yet to publish objective figures on the crisis.*

*Nevertheless, the ERMG states that the impact will be severe but expects the effect to be fairly temporary. The economic infrastructure was sound before the crisis and will not be destroyed by the crisis, so it can restart once the pandemic is under control and that becomes possible again.*

*The Economic Risk Management Group has three tasks:*

- To measure the impact of the coronavirus pandemic on businesses, sectors and the financial markets*
- To ensure that businesses and infrastructures which are particularly critical for the country continue to operate (“business continuity”)*
- To propose measures to the Government for combating this crisis and to co-ordinate those measures*

## **2. Are the cost of these measures being published?**

*Several severe measures have been taken over the past weeks to support and save the economy (companies, self-employed to temporarily unemployed people)*

- National Promotional Institution will provide a credit line of EUR 5 million to support SMEs. Through leverage and the intervention of banks, this intervention will mobilise EUR 100 million.*
- On 13 March, EUR 100 million of additional guarantees (on top of the existing EUR 300 million) for companies affected by the coronavirus were announced for new working capital financing.*
- Income replacement for small enterprises/shops of EUR 4000 (full closure) or EUR 2000 (partial closure) per enterprise, temporary unemployment for technical reasons or force majeure for many employees, postponement and reduction of social security contribution. Some support from within certain sectors such as cafes/bars/restaurants: large breweries will charge no rent on own buildings during the crisis. Postponement of payment of road tax and real estate taxes.*

## **3. Have budget users been asked to identify cost-saving measures to partially offset the cost of the response measures?**

*At this time, the exercises are being made to identify cost-savings, although ministries have been pre-occupied with taking the necessary measures in response to the crisis and assure business continuity.*

## **4. Are internal controls continuing to operate smoothly (electronic signatures)?**

*Overall, the arrangements for audit and control are complex. This is partly due to the hybridity of the Belgian public administration, with characteristics of a managerial system (ex post control) and characteristics of a bureaucratic system (with ex ante control).*

*The federal Government has only recently (15/01/2016) decided to introduce a system of internal auditing. The foundation of the federal internal audit service is currently in progress. Since 2010, the federal Government however did have an audit committee. Audit and control mechanisms typically build on each other. The management of the organisation is responsible for organising control. Processes in an organisation need to be organised in such a way that there can be reasonable assurance of correct and purposeful actions. The internal audit checks these processes of control and reports to the audit committee, which in turn advises the board or the functional minister. The*

*external auditors build on the work of the internal audit and are independent of the organisation. This system continues to work as regular.*

**5. Does each budget user or at least ministry have a risk management strategy that envisaged emergency measures in response to a sudden crisis? How is staff and customer safety balanced against the need to deliver required services?**

*Ministries have a general risk management strategy as part of their internal control system. These exercises were also intensified after the Brussels terrorist attacks of 22 March 2015. However, few have foreseen such large-scale calamities and translated this in their risk management plans. Nevertheless, the risk plans and scenarios made to assure business continuity are proving their added value. Needless to say that no, or few, scenarios foresaw a lockdown on such a wide scale, impacting the whole government and all policy areas. This raises a more fundamental concern. Organisations are increasingly confronted with problems that require a cross-border approach. Traditional barriers between units and services often have to be demolished within one government agency. An even greater challenge lies in removing the barriers between institutions. This observation naturally has consequences for risk management in modern government organisations. With regard to achieving their own strategic and operational objectives, as well as in controlling the associated risks, government organisations are increasingly dependent on external organisations. In addition to risk management at organisational level - or "enterprise risk management" - there is also a need for "systemic risk management".*