

**Report to the Federal Parliament:  
the funding and management of the so-called “Maribel social” government plan**

**In its report to the Federal Parliament, the Court examined the functioning of the “Maribel social” government plan that allows to create extra jobs in the non-market sector. The Court found that the funding of this system, as it is presently organised, is not exclusively derived from the “Maribel social” state employers’ contributions and that additional funding is required from the Social Security general revenue. The Court also identified a number of shortcomings in the management and supervision of the funding of this type of jobs.**

Since 1997, the “Maribel social” government plan has been used to fund extra jobs in the non-market sector (health, social action and culture). The proceeds are derived from a levy on employers’ social security contributions of the non-market sector concerned. The financial resources of the “Maribel social” government plan are pooled in a fund created within the National Office of Social Security for the provincial and local level administrations (ONSS-APL/RSZ-PPO) and managed by a Management Board made up of the various stakeholders of the public non-market sector. The Board is in charge of awarding, allocating and paying these extra jobs.

On January 1<sup>st</sup> 2010, the number of jobs funded by the “Maribel social” government plan amounted to 8,822 workers in full-time equivalents, that is an annual amount of 248.6 million euros.

Since 2004, the amount allocated to the “Maribel social” government plan system has not longer been equal to the employers’ contributions to the system, but to an appropriation calculated by the federal Employment department on the basis of statistical data.

The Court noticed that this appropriation calculation results in awarding a higher amount than the total employers’ contributions to the “Maribel social” government plan. This implies that the system is thus also funded by a part of the general revenue of the National Office of Social Security-Global management.

Without much transparency, the resources removed from the Global management during 2004-2008 were allocated to the funding of “Maribel social” public jobs (7 million euros) and the so-called “Projet 600” designed to ensure the training of nurses (57 million euros), that is to say a total sum of 64 million euros.

Concerned that the appropriation could exceed the proceeds, the Court recommended modifying the calculation modalities. If an annual comparison was made between the appropriation and the proceeds derived from the cut in the “Maribel social” government plan contributions, the hypotheses behind the calculation of the future appropriation could be corrected.

As to the approval of the funding of each new job, the Court advised to define, in accordance with the regulations, awarding criteria in line with the goals set by this employment policy.

In order to keep under control the maximum labour cost of the jobs eligible for funding by the “Maribel social” plan, the Court advocated requiring employers to be more specific about their workers’ wage scale when new workers get employed. It would also be advisable for the ONSS-APL/RSZ-PPO to carry out checks during the course of the workers’ career.

Also, the ONSS-APL/RSZ-PPO should set up a control system based on an accurate identification of the workers concerned to ensure a proper payment of the Maribel funds, according to the type of workers and to cap these payments to the amount of the wage cost.

To make sure that the “Maribel social” plan is effectively used for funding additional jobs without replacing the personnel in place by “substitution effect”, the Court thinks that a primary objective of the system should be to monitor the engagement of “Maribel social” workers and ensure these jobs are maintained as long as the funding goes. Furthermore, the Court recommended to organise a specific annual control so as to be certain that the Maribel contributions result, unless otherwise specified, in an equivalent increase in the volume of employment.

Since the funding by the “Maribel social” plan is sometimes not enough to cover total labour costs, employers have no choice but to co-finance the wage costs themselves or seek some additional aid. To avoid risks of duplicate wage funding, the Court suggests that a procedure should be introduced under which employers should have to report any co-financing arrangement. To the same end, the Court thinks that the ONSS-APL/RSZ-PPO should enquire with the National Employment Office (Onem) to know the amount of “unemployment” activation allowances granted to certain “Maribel social” workers.

Finally, in order to allow for an optimal allocation of public resources, the Court advised that the ONSS-APL/RSZ-PPO systematically informs the Community and Regional administrations about the “Maribel social” funds allocated.

The minister of Social Affairs and the Employment minister answered that a batch of measures would be taken on the basis of the Court’s recommendations and aimed at improving the management and supervision of the “Maribel social” government plan.

Besides, the ministers promised to clarify, if necessary, the regulations on the appropriation fixing.