

Error-free implementation of the projects funded by the Administrative Capacity Operational Program

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Abstract: *Optimizing public administration is the main thing that can lead to smart, inclusive growth. The primary objective of the Administrative Capacity Operational Program is to help the people who work on public policies get the tools they need to do their jobs. This includes people who work for the government, non-profit groups, and social partners, as well as people who work at accredited universities and research centers. Keeping an eye on the progress of projects funded by the Administrative Capacity Operational Program (POCA) is critical to making the public administration modern and able to help the economy and society grow. This helps meet the goals of the Europe 2020 Strategy. This research aims to find effective tools that will help POCA funds be better used by reducing the number of projects that don't go as planned. The research is based on the idea that better monitoring of irregularities and better instructions for how to do projects will lead to more funds being used. Analyzing the main results and types of mistakes found in the verifications done by the Managing Authority (MA) POCA is done with the data found after verification /controls/audits on POCA Beneficiaries' refund applications for the closed accounting years 2017-2018, 2018-19, 2019-2020, and 2020-2021, respectively. Data from the study shows that the corrective actions of the MA POCA, which aimed to eliminate or reduce the causes of the main errors found in the implementation of projects funded by POCA, did not lead to a decrease in the number of irregularities because of their unpredictability. However, the Authority's actions kept the percentage of irregularities low because of the actions it took.*

Keywords: irregularities, monitoring, European funds, public policies

JEL: D73, G23

DOI: 10.24818/amp/2022.38-08

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Introduction

Romania has tried to make sure that the law and the institutions are in place to make sure that a strong decision-making process can be used. There are still a lot of things that need to be improved, such as the ability of public administration to write and fundamentally change public policy documents and draft regulations, the ability to coordinate with other institutions and the unclear monitoring and evaluation of policies that have been implemented, and ad-hoc decisions. This means that the number of policy proposals the ministry comes up with is down a lot in recent years, which makes it less effective at making decisions and also leaves a big hole in legislation. Since that's what POCA is all about, the goal is to improve administrative management and strengthen institutions so that they can meet the country's most important development needs. To make sure that the financing of projects in this field goes smoothly and quickly, a monitoring system has been set up and the actions taken by the POCA beneficiaries have been managed. However, it isn't always possible to find problems with a project before it's too late (Džupka & Horváth, 2021)

Errors in projects funded by the Operational Program Administrative Capacity (POCA) were mostly found through administrative checks by the Managing Authority, 100% checks on expenses claimed by beneficiaries in reimbursement/payment requests, and checks on public procurement procedures. Before expenses are reimbursed to beneficiaries or partners and before they are reported to the European Commission, administrative checks are done. They are done in two separate stages:

There are checklists for each request for reimbursement, based on the type of procedure and the type of beneficiary or contracting authority at the time the procedure was started. These checklists are used to make sure that the administrative verification of procurement procedures (public and private) is done on each request. Administrative procurement checks look at everything that goes into the process of getting a contract, from how the work is going to be done to whether there are new documents. Also, to make sure that there aren't any conflicts of interest in the procurement process, documents from the successful bidders about their conflicts of interest are checked against a checklist that was agreed on at the national level.

The technical-financial verification of the beneficiaries' reimbursement requests is done, based on specific checklists, to make sure that the projects they want to do are eligible and that they meet the goals they set out. Based on on-the-spot checks, if necessary.

During these checks, irregularities can be found when expenses are reimbursed to beneficiaries or partners. In these cases, suspicions of irregularities are drawn up and sent to the right control or investigation structures for verification, according to GEO 66/2011. In addition to administrative checks, errors were also identified as a result of:

- on-the-spot checks covering expenditure included in payment applications sent to the European Commission during the accounting year. On-the-spot (planned) audits are carried out to ensure that the supply of funded products and services is verified and that all expenditure declared by the beneficiaries has been paid and that it is by applicable law, the operational program, and the conditions for the award. of contributions for the operations financed. On-the-spot checks are planned following the analysis of projects for which reimbursement requests have been submitted, taking into account the completion date of projects, the share of amounts requested for reimbursement about the total eligible value of projects, and the geographical location of projects.
- audit assignments, performed by the Audit Authority:
- operations - missions the general objectives of which are to obtain reasonable assurance about the correctness, legality, and regularity of expenditure declared to the European Commission for POCA in an accounting year.
- system - missions whose general objectives are to obtain a reasonable assurance that the management and control system set up for the operational program works effectively to prevent errors and irregularities and that, if they occur, the system is effective in detecting and correcting them.
- the tasks of the Certification and Payment Authority for the examination of the verifications performed by the MA POCA on the declared expenses.
- the whistle-blowing system, is a system by which authority is informed of a potential irregularity through a notification, signed or anonymous, of potential irregularities in the conduct of funding ("sounding the alarm").

An important part of getting an effective control mechanism is getting a single approach from institutions with expertise in the fields you want to keep an eye on.

1. Literature review

In a recent review of the literature, it was discovered that administrative capacity has been used as a fundamental idea on an irregular basis yet consistently over time. Even though definitions vary according to the circumstances under supervision, they all share a common core in that they characterize capacity as an intrinsic capacity of public administration systems (Addison, 2009). Administrative capacity is required for policy success and political prevention (Virglerova et al., 2020). With limited empirical data and an emphasis on wealthy nations, it is difficult to assess how such capability should be assessed and produced, particularly in developing countries. Reviewing administrative capacity frameworks, indices, and reforms, this study makes recommendations for improving administrative capacity theory and practice. All parties should be aware that capacity building is an ongoing activity requiring assessment and measurement of organizational-operational components, including motivation (Androniceanu, A-M, et al., 2022). Arrangements that enable cooperation

and collaboration while retaining sufficient control and oversight are examples of such components (El-Taliawi & Van Der Wal, 2019; Bencsik et al., 2019).

Modern administration, incl. customs play an important role in the development of every country (e.g. Shpak et al., 2020). Therefore, the countries in Central and Eastern Europe that want to join the EU could start to become more European if the EU rules them. One should also add that in Romania, as in other European countries, a big role is played by EU funds, and given this fact, effective consulting services represent a key factor in maximizing the chances to identify and absorb them for various entities which are eligible for financing, both public and private (Darie et al., 2019). Recent research says that the current enlargement has led to a new way of governing that is marked by asymmetry, conditionality, and digitalization (Androniceanu et al., 2022; Androniceanu & Georgescu, 2022; Androniceanu & Georgescu, 2021). In the last few years, the focus of governance of enlargement has been on building administrative capacity, or "institution building," which is the creation of the institutions needed to adopt and implement the *acquis Communautaire*. This study looks at horizontal administrative reform and tries to figure out what makes EU efforts to improve institutions work or not. The results of the research show that the lack of common EU rules and regulations and different internal preferences about administrative reform lead to different levels of success in building administrative institutions (Dimitrova, 2002).

Analysis of the public sector isn't always simple, but it is necessary (Halaskova et al., 2021; Mazzanti et al. 2020; Pegulescu & Androniceanu, 2019; Toleikiene & Jukneviene, 2019)). It enables the transparency ensuring in societal relations, social justice assessment and maintenance (Mishchuk et al., 2019), finance security increase due to the positive changes in public finance management (Shkolnyk et al., 2020), high quality of public services for business and local communities (Kostiukevych et al., 2020). In Romania, the legislature creates the public service. It can do this by law or delegate it to local governments. The dissolution of public services is done based on normative acts made by the bodies that made the services, following the symmetry principle in judicial acts. These define the organization, who is responsible for what, and how services are subordinated. The staff includes both government and private employees. They are specialized to meet the needs of each service. Each public institution has its standards for recruiting and discharging managers. Romania has a lot of hierarchical subordination, both locally and nationally. Because higher-level professionals assist the lower-level bodies. Public financial management ensures that money is available to pay for supplies and staff. This can be done at the state or municipal level, depending on the service's needs (Matei & Camelia, 2015).

Since 2007, the Romanian public administration and its administrative capability have improved significantly. Administrative capacity development involves structural and operational reforms that allow governments to better policy formulation and execution. Understanding the types of interventions under the

Operational Program Administrative Capacity Development 2007-2013, as well as the changing economic, social, and environmental conditions in Romania and Europe, was a difficult task (Dobrotă & Vasilca, 2014). The Regional Operational Program has had the biggest impact on how EU funds have been used in the country. In general, the main results of this program have been to improve urban and social infrastructure, which in turn has led to things like a lower unemployment rate or a more attractive place to live in (Beciu & Lădaru G. R, 2020; Mura et al., 2020; Mura et al., 2021).

Modern civilization has new forms of government. It's a mix of fresh concerns and the government's determination to reform. These new governing models are "appropriate" answers. Recent studies examined these new forms of government's administrative capability. They found that the JEP Triangle may give a three-dimensional approach to administrative capacity. Modernist, postmodernist, and super modern thought might all be discussed in the triangle (Nelissen, 2002). Administrative capability is required for policy success and political prevention. To further the theory and practice of creating administrative capacity, some research has evaluated administrative capacity frameworks, indices, and reforms with an emphasis on the organizational-operational dimension. So, scientists and practitioners should be aware that capacity building is an ongoing process requiring specialized assessment and measurement of organizational-operational components (Gaile et al., 2020). Complementing administrative autonomy and power enhancements are systems that foster cooperation and collaboration while maintaining proper control and oversight (El-Taliawi & Van Der Wal, 2019).

Effective governance requires administrative capacity (Ardielli, 2020). While the outcomes of administrative capacity are clear, no one is certain how to build, assess, or preserve administrative capacity. Developing administrative capacity entails disaggregating it and examining each component separately to determine their impact on the system's collective capability (Jreisat, 2012; Al Maani et al., 2020, Sidak et al., 2021).

2. Research methodology

The study is based on mixed research, both quantitative and qualitative, based on the analysis of data available at the AM POCA level about the identified irregularities. Thus, statistical data on the value of cases of irregularities/quarter/category of irregularities are processed and the actions taken to reduce cases are identified and analyzed. In this regard, the errors/irregularities identified in the projects implemented by POCA were analyzed and classified according to the following types of errors, according to the classification provided by the EGESIF 15-0008-05 Guide: a) regarding public procurement; b) relating to ineligible expenditure, other than that arising from the breach of public procurement rules, of which: expenses related to the audit trail; inconsistency with the missing or incorrect supporting documents/calculation errors; VAT or other ineligible taxes; ineligible partner; other

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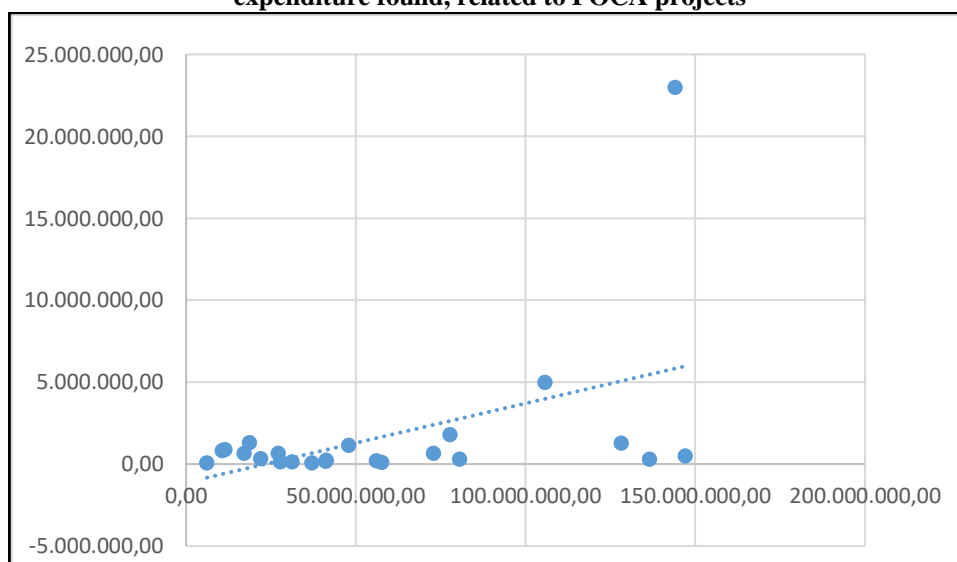
ineligible expenses (for example: on the salaries of the management team/experts, related to internal and external travel, expenses outside the budget of the financing contract, or the economic contracts performed). Also, to determine a model of the links that are established between pairs of numerical data we used the Excel tool, the Regression component (from Tools> Data Analysis), on the 2 data series identified for the period III quarter 2016-I quarter 2022, namely (information obtained from MA POCA based on Law no. 544/2001 on free access to information of public interest):

- Data series of the EU payment indicator made by the MA to the beneficiaries of POCA projects.

- The data set of the EU expenditure indicator was found to be ineligible by the MA in the POCA projects.

The data thus obtained were processed to be able to make a comparison/analysis between the 2 indicators and to establish the association between them with the help of simple linear regression. To summarize how the changes in Y (the amount of EU expenditure found to be ineligible by the MA in POCA projects) are associated with the changes in X (the amount of EU payments made by the MA to beneficiaries of POCA projects), the mathematical method used is " the smallest squares "(Legendre, 1806). Applied in our case, the association between X and Y is represented by a line drawn between the points of the scatter plot (point cloud) in Figure 1.

Figure 1. Diagram of the spread of the 2 indicators, EU payments and EU ineligible expenditure found, related to POCA projects



Source: based on data from AM POCA and the Law No. 544/2001 on free access to information of public interest

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The line thus estimated (trend) is "best" in the sense that it expresses the most central path between points: the line for which the sum of the squares of the distances (vertically) between the points and the line is minimal. The usefulness of the regression line is that it serves as a basis for predicting the values of Y (the amount of EU expenditure found to be ineligible by MA in POCA projects) associated with the values of X (the amount of EU payments made by MA to beneficiaries of the POCA projects). The output of the regression function is represented in Table 1. Given that the confidence interval (0.0061; 0.0905) does not include the value 0, we can say that the relationship between the 2 indicators is statistically valid. We also reach the same conclusion when we analyze the P-value, whose value of 2.70% is less than 5%.

Table 1. The output of the simple linear regression function of the 2 indicators, EU payments and EU ineligible expenditure found, related to POCA projects

SUMMARY OUTPUT								
<i>Regression Statistics</i>								
Multiple R	0,460532399							
R Square	0,212090091							
Adjusted R Square	0,174570571							
Standard Error	4313858,095							
Observations	23							
<i>ANOVA</i>								
	<i>df</i>	<i>SS</i>	<i>MS</i>	<i>F</i>	<i>Significance F</i>			
Regression	1	1,05195E+14	1,05E+14	5,652793	0,027005957			
Residual	21	3,90797E+14	1,86E+13					
Total	22	4,95992E+14						
	<i>Coefficients</i>	<i>Standard Error</i>	<i>t Stat</i>	<i>P-value</i>	<i>Lower 95%</i>	<i>Upper 95%</i>	<i>Lower 95,0%</i>	<i>Upper 95,0%</i>
Intercept	-1.125.066,59	1.491.419,29	-0,75	0,46	-4.226.642,80	1.976.509,63	-4.226.642,80	1.976.509,63
X Variable 1	0,0483	0,0203	2,3776	0,0270	0,0061	0,0905	0,0061	0,0905

Source: based on data from EUROSTAT and INS websites.

The equation of the linear regression function is as follows: $y = mx + b$, where y is the dependent variable, and x - the independent (controllable) variable. In our case, the simple regression equation can be written $Y = 0.0483 * X - 1,125,066.59$, all coefficients being statistically significant, where Y represents the value of EU expenditures found to be ineligible by the MA in the POCA and X projects represents the value of EU payments made by MAs to beneficiaries of POCA projects. Given the value of the correlation coefficient (multiple Rs), namely 0.4605, the 2 coefficients have a relatively close and direct correlation (closer to +1 than -1).

3. Research results and discussions

From the analysis of historical data previously established, it was established that between the value of EU expenditures found ineligible by MA in POCA projects and the value of EU payments made by MA to beneficiaries of POCA projects there is a statistically significant link, between the 2 coefficients there is a relatively close

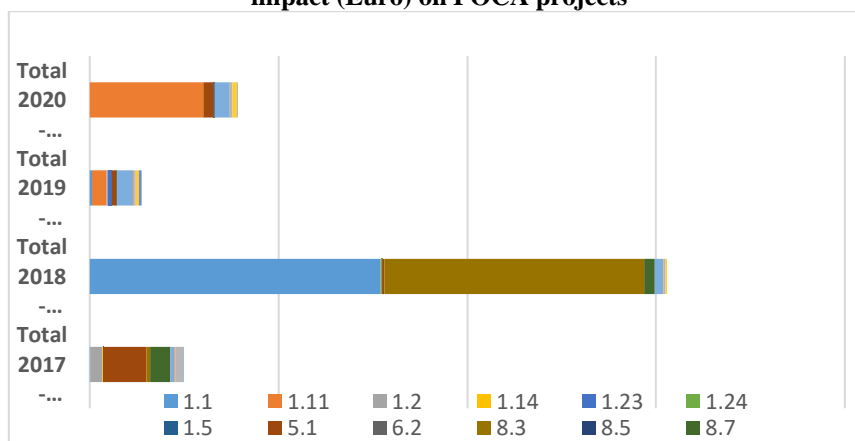
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correlation. and direct. With the reimbursement of expenses to the beneficiaries and, in this respect, the increase in the absorption of EU funds, the cases of identified irregularities have also multiplied (this has been demonstrated before). The corrective actions of MA POCA, during the years 2017-2021 aimed at eliminating/reducing the causes of the main errors detected in the implementation of projects financed by POCA, namely by:

- creating and constantly updating the POCA Beneficiary's Guide with useful information on funding rules, as well as avoiding the occurrence of irregularities in the implementation of projects
- applicant's guides for clearly and explicitly written project calls
- updating and publishing on the official website of the POCA the list containing examples of irregularities, deviations, and indicators of fraud, including errors identified in the way of planning and conducting procurement procedures
- the permanent connection with the project beneficiaries, both through the project officers and through the various means of communication made available by the MA to them
- contributing to the harmonization of the national legal framework with Community legal provisions and EGESIF guidelines on the use of grants
- updating and publishing on the website www.poca.ro the list containing frequent errors made based on the analysis of the main results and the types of errors detected as a result of the checks performed at the level of MA POCA
- the permanent updating of the official website of POCA regarding the applicable Community and national legislation.

However, there is no downward trend (Figure 2) in cases of irregularities according to the data available at the level of the Managing Authority:

Figure 2. Evolution of error types by closed accounting years and their financial impact (Euro) on POCA projects



Source: based on data from AM POCA and the Law No. 544/2001 on free access to information of public interest

According to the information gathered, a significant number of irregularities are discovered following audit missions, which are conducted almost immediately after the Authority has made payments to the recipients of the funds. Even though the financier takes steps to reduce the likelihood of irregularities occurring, there are instances in which the approach to the issue varies depending on the supervisory authority in question. Furthermore, many of the irregularities are unintentional and unpredictable as a result of the varying applications of the procedures and rules that are currently in effect. So, the idea that monitoring irregularities and improving project implementation instructions will lead to more funds being used isn't true, but that doesn't mean the POCA Managing Authority doesn't need to keep working to reduce errors through the actions in the study.

4. Conclusions

There are many ways to cut down on irregularities in the way projects funded by non-reimbursable funds are carried out. These include providing ongoing help to beneficiaries, improving working procedures both at the level of the Managing Authority, and avoiding winding down procedures. Also, important ways to cut down on irregularities are to keep an eye on the progress of projects and risks, as well as to come up with a unified way to verify and control.

How to reduce irregularities: The managing authority should always help projects be done easily and correctly, but this can't eliminate the risk of irregularities because of its ex-post responsibilities. To make sure that existing laws are properly enforced, the person who benefits from them has to do their job. So, the study shows that there isn't a single or universally valid way to cut down on irregularities in project implementation. Instead, the level of training and experience of project management teams plays a big part in this. and the ability to understand and follow the law.

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