A parallel between the general conditions of applicability of POSDRU – POCU

Bulzan Ramona Rebeca¹ Roxana Herdelău²

Abstract
When we hear "POCU / POSDRU" we know that there are two funding programs carried out with the support of the European Union and the State Budget; POCU - proposed for implementation in 2014-2020, and POSDRU - implemented in 2007-2013.

Keywords: POCU, competitiveness, grant, structural funds

Introduction
Thus the two funding programs, strictly observe HRD - Human Resources Development Programme 2007-2013 and POCU - Human Capital Development Programme 2014-2020 presents the following fundamental successively Sustainable Development Strategy of the EU economy as a whole taken.
POCU continues in 2014-2020 in human resources development funding being allocated 5 billion Euros³ in the period mentioned above.

1. POSDRU
Objectives and scope of POS activities were established based on the analysis of human resource development. They have been defined in accordance with the following documents:⁴
- the Joint Assessment of Employment Policy Employment (JAP);
- Joint Inclusion Memorandum (JIM);
- National Strategy for Employment 2005-2010;
- Integrated Guidelines for Growth and Jobs;
- Accession Economic Programme 2005;
- short and medium-term strategy on continuous vocational training 2005-2010;
- The National Strategy on social inclusion of young people over 18 who leave the child protection 2006-2008;
- Government Strategy for rromi people 2001;
- The National Strategy of equality between women and men.
- Strategy for decentralization of education (draft under discussion);

¹ Agora University of Oradea, Romania, e-mail: rebeca.bulzan2002@univagora.ro
² Agora University of Oradea, Romania, e-mail: herdelauroxana@yahoo.com
³ According to statistics data on fonduri structurale.ro
The main objective of POS DRU was represented by human capital and increasing competitiveness on the labour market, by providing equal opportunities for lifelong learning and the development of a modern labour market. The specific objectives can be summarized as follows:\(^5\)

- Enhancing education and training of human capital;
- Human resources development in education;
- Promoting entrepreneurial culture;
- Facilitating the young people on the labour market.

**2. POCU**

Human Capital Operational Programme sets out investment priorities, specific objectives and actions taken in the field of human resources, thus continuing investment through the European Social Fund in 2007-2013 and also contributing to the overall objective of the Partnership (2014-2020 AP) - European Structural Funds default and Investment in Romania, namely, to reduce economic and social development disparities between Romania and EU Member States.\(^6\)

*Parallel POSDRU – POCU*

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Priority Axis 1. "Education and training in support of growth and development of knowledge based society" has the general objective: developing routes flexible lifelong learning and increasing access to education and training by providing education initial and modern and quality, including higher education and research.

AP 1 " The initiative jobs for young people " - overall objective: sustainable integration on the labour market of young people, especially those who are unemployed, who are not in education or training, including young

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\(^5\) Idem, accessed in 2nd of November 2016


\(^7\) www.fonfuri-ue.ro Applicant's Guide 2015

\(^8\) www.fonduri-ue.ro/pocu-2014 POCU synthesis
people facing risk of social exclusion and youth from marginalized communities, including the implementation of the guarantee for young people.

Priority Axis 2. "Connecting lifelong learning and labour market" - overall objective: access to education, increasing employability and level of education and training of human resources through an approach of "lifelong" in context of the knowledge society.
AP 2 "Improving the situation of young people NEETs " - sustainable integration on the labour market of young people, especially those who are unemployed, who are not in education or training, including young people who are at risk of exclusion social and youth from marginalized communities, including the implementation of the guarantee for young people.

Priority Axis 3. "Increasing adaptability of workers and enterprises' general objective is to promote entrepreneurial culture, flexibility and adaptability by supporting employment and enterprises competent, trained and adaptable.
PA3 "Jobs for all" - access to employment for people looking for a job and inactive people, including long-term unemployed and people with little prospect of employment, including to the local initiatives of employment and support for labour mobility; self-employment, entrepreneurship and business creation, including some of microenterprises and small and medium innovative enterprises; adaptation to change of workers, enterprises and entrepreneurs; institutional modernization market forces work such as public services and private employment of the workforce and improving satisfaction market forces work by encouraging the mobility of workers and mobility program and through better cooperation between institutions and parties relevant stakeholders; increasing equal access to lifelong learning for all age groups in formal settings, formal and informal, updating knowledge, skills and competences of the workforce and promoting learning pathways flexible, inclusive by targeting and validation of competences acquired.

Priority Axis 4 "Modernisation of Public Employment Service" - overall objective: improve the quality, efficiency and transparency of employment services provided by the Public Employment Service (ANOFM).
PA 4 "Social inclusion and combating poverty" - socio-economic integration of marginalized communities such as the rromi people; promotion of social entrepreneurship and vocational integration in social enterprises and promoting social economy and solidarity to facilitate access to employment; increasing access to affordable, sustainable and high quality, including health care and social services of general interest.

Axis 5 "Promoting active employment measures" has the overall objective to facilitate labour market integration of young unemployed and the long-term unemployed, attracting and retaining more people in employment, including in rural areas and supporting formal employment.
AP 5 „Community-led Local Development (DLRC)” - local development.

Priority Axis 6. "Promoting social inclusion" - overall objective: facilitating access to employment of vulnerable groups and promoting a cohesive and inclusive society to ensure the welfare of all citizens.
AP 6 "Education and skills" - reducing and preventing early school leaving and promoting equal access to preschool, primary and secondary quality learning pathways including formal, non-formal and informal education and vocational reintegration; sustainable integration in the labour market of young people especially those who are unemployed, who are not in education or training, including young people who are at risk of social exclusion and youth from marginalized communities, including the implementation of security for the young; improving the quality and efficiency of tertiary and equivalent and access to them in order to increase participation and attainment levels, especially for disadvantaged groups; increasing equal access to lifelong learning for all age groups in formal settings, formal and informal, updating knowledge, skills and competences of the workforce and promoting flexible learning pathways including through career guidance and validation of competences acquired; increasing relevance labour market education and training systems, facilitating the transition from education to market forces work and
enhancing training and training systems, and their quality, including through mechanisms for anticipation skills, adaptation educational programs and the establishment and development of systems for learning at work, including dual learning systems and apprenticeship programs.

Priority Axis 7 "Technical assistance" aims general support for the implementation of POS DRU and efficient use of the Community financial support and national co-financing.

PA 7 “Technical Assistance” - improving the capacity of AM and OI and POCU to manage and implement efficient and effective operational program; POCU improving beneficiaries’ capacity to effectively and efficiently implement FSE projects; raising awareness of beneficiaries and potential beneficiaries POCU regarding activities that may be subject FSE, promotion and implementation of best practices and initiatives in the FSE.

POSDRU implemented while creating a human resource interdependencies between education and labour market development POCU implements this interdependence focuses on workforce quality through the development of human resources and skills of the labour market.

The parallel between the two funding programs show changes regarding the applicability of their implementation so we emphasize:

POCU - Financial and operational capacity\(^9\)

As a general rule, a legal entity cannot participate in more than 5 projects for each call for proposals, regardless of the applicant or as a partner. Where is identified as participating in more than 5 projects on a request for proposals, all projects identified by the participating legal entity will be rejected. Depending on the type of request for proposals, the applicant's guide specific conditions or amendments may contain exceptions to this rule.

POSDRU - Financial and operational capacity: this condition does not exist.

Following a survey of the business environment and institutional framework, both by the funding authorities and their representatives directly, we found that a significant number of beneficiaries who have implemented projects POSDRU have difficulties in settlement of project expenditure, as effect of late payment applications for reimbursement and / or payment by the competent authority.

The new financing program, POCU attempts by the ministry by funding authorities to regulate matters of a financial nature unwanted (unable to pay or the insolvency or bankruptcy) by capping the deposit up to 5 projects.

POCU - Financial capacity of the partnership

1. Public Institutions
2. Non-governmental organizations (NGOs) older than 1 year
3. Companies (SC) older than 1 year
4. Non-governmental organizations (NGOs) are older than 1 year
5. Companies (SC) are older than 1 year

POSDRU - Financial capacity of the partnership
1. Public Institutions
2. ONG older than 1 year
3. SRL older than 1 year
4. ONG for less than 1 year
5. SRL are older than 1 year

The importance and relevance of this change is bringing added value to the principle of equal opportunities for POSDRU started and continued through this change, enabling the diversification of the types of companies to support the objectives well defined POCU.

\(^9\) Guidelines on accessing funding under POCU 2014-2020, April 2016
POCU - General rules on eligibility

Cash payments will only be used in duly justified circumstances (e.g. subsidies for the target group), only in situations where payments through the banking system or through postal order cannot be carried out. In these particular cases, the Beneficiary shall require the prior consent of the AM/OI POCU responsible. Any cash payment made by the Beneficiary / Partner without prior AM/OI POCU will be deemed ineligible.

POSDRU - General rules on eligibility: this condition does not exist.

Given the accounting policies Romania's alignment with European and they are aimed at eliminating possible cash transactions so that POCU help achieve them by adding the above mentioned amendment.

POCU - Expenses related to outsourced activities

POCU funded projects are not mandatory auditing services and auditing. Where, for implementing the project, the applicant decides to use the services, expenses will be classified as indirect costs.

POSDRU - auditing services and financial auditing

Quality Assurance refund applications submitted during the implementation of the project and the expenditure incurred, are necessary services provided by a chartered accountant/chartered accountant and an independent auditor.

Analyzing goal this change, we can say that has both positive points and less favourable. We consider favourable financial terms that without mandatory outsourcing accounting expertise and financial audit intervenes in budget savings applicant also is in the process of gaining time applications for payment or reimbursement; the fact that an unfavourable accounting expertise and financial audit on the expenditure ensure their authenticity and accuracy, so if that occurred some errors, they could be checked and corrected.

Conclusion

Need for European funding for organizations in Romania focused on human capital development have been, are and will be required to develop both horizontally and vertically to these organizations in this context based on the comparison between the two guides we conclude that the new guide POCU comes with a number of additions and clarifications but not enough detail on the small entrepreneur from Romania.

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1. According to statistics data on fonduri structurale.ro
6. www.fonduri-ue.ro/pocu-2014  POCU synthesis