Structural funds, implementation of the budget. special reports 6/1999, 7/1999, 3/2000, 7/2000, Court of Auditors

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PURPOSE : to present the Court of Auditor's special report 3/2000 concerning to measures to assist the employment of young persons. CONTENT : the purpose of this audit was to examine and assess the management by the Commission and selected Member States of measures under the European Social Fund (ESF) to assist young persons in preparation for and obtaining employment and of measures under the European Agriculture Guidance and Guarantee Fund, Guidance Section (EAGGF-Guidance), to assist young farmers setting up in business. The Youthstart strand of the Community Initiative (CI) has also been audited. The Court's audit highlighted a number of weaknesses. There were insufficient clear objectives including target groups and performance indicators. There is also a lack of synergy between the Funds and as well as between the national measures. In the Member States, there is no coordinated management of projects where a single project manager has projects under different objectives, therefore efficiency is reduced and the risk of double claims is increased. The Commission has not ensured sufficient integration of efforts between the directorates general reponsible for the Funds. The operational programmes stemming from the Community Support Framework 1989-1993 (CSF 1) have still not been closed. For the CSF 2 (1994-1999), there continue to be cases where national co-financing for ESF funded actions is delayed. Numerous other irregularites have been discovered such as errors in expense declarations, too high a level of general costs declared by the project managers, discrepencies in the application of the YouthStart Programme. In this regard, the Court points out the weak rate of achievement of projects. It is otherwise impossible to evaluate the efficiency of the transnationality (which is one of the main reasons for having a Community Initiative) of the programme. Consequently, the Court recommends that the Commission and the Member States improve the targeting of resources allocated to the ESF for young people, making proof of a greater efficiency in the final evaluation of projects and ensuring that the level of general costs declared by the project managers are justified. The Court requests yet again for the simplification of the applicable structures and administrative procedures.