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'I/A' ITEM NOTE

From:	General Secretariat of the Council
To:	Permanent Representatives Committee/Council
No. prev. doc.:	10230/26
Subject:	Draft Council conclusions on ECA's Special Report No 15/2026 entitled "Cohesion policy support for youth employment - The EU is on the job, but ensuring lasting employment for young people still needs work" - Approval

1. On 4 June 2026, the General Secretariat of the Council received the Special Report No 15/2026 "Cohesion policy support for youth employment – The EU is on the job, but ensuring lasting employment for young people still needs work".
2. Pursuant to the rules laid down in the Council conclusions on improving the examination of special reports drawn up by the Court of Auditors¹, the Permanent Representatives Committee, at its meeting on 17 June 2026, instructed the Working Party on Structural Measures and Outermost Regions to examine this report according to the rules laid down in the above-mentioned conclusions.

¹ Doc. 7515/00 FIN 127 + COR 1.

3. The Court of Auditors presented the report at the meeting of the Working Party on Structural Measures and Outermost Regions of 22 June 2026.
 4. Draft Council conclusions proposed by the Presidency were examined at the meetings of the Working Party on Structural Measures and Outermost Regions of 7 July 2026² and 7 September 2026³, and an agreement was reached on 8 September 2026. Delegations agreed to the draft Council conclusions as set out in the Annex hereto.
 5. The Permanent Representatives Committee is therefore invited to recommend to the Council to approve, as an "A" item at a forthcoming meeting, the Council conclusions as set out in the Annex to this note.
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² WK 9565/2026 INIT.

³ WK 9565/2026 REV 1.

DRAFT COUNCIL CONCLUSIONS

on the Special Report No 15/2026 by the European Court of Auditors:

“Cohesion policy support for youth employment – The EU is on the job, but ensuring lasting employment for young people still needs work”

THE COUNCIL OF THE EUROPEAN UNION:

1. WELCOMES the Special Report No 15/2026 by the European Court of Auditors (hereafter referred to as “the Court”) and the replies of the European Commission (hereafter referred to as “the Commission”) to the Report;
2. NOTES that, while employment is primarily a Member State responsibility, since 2014, around €25 billion of cohesion policy funding has been allocated specifically to preventing and tackling youth unemployment and inactivity, notably through the European Social Fund (ESF), the Youth Employment Initiative (YEI) and the Recovery Assistance for Cohesion and the Territories of Europe (REACT-EU) top-up for the period 2014-2020, as well as the European Social Fund Plus (ESF+) and the Just Transition Fund (JTF) for 2021-2027;
3. TAKES NOTE that despite a steady decline overall since 2013, youth unemployment rates remain high in many Member States;
4. NOTES that the Court’s audit assessed how the Commission supported Member States to improve the employment situation of young people, and how it monitored the results, as well as whether EU-funded measures facilitated the sustainable integration of young people into the labour market, including the most vulnerable groups;

5. WELCOMES that the Court found that the Commission made appropriate use of the tools at its disposal to support Member States in their efforts to address youth unemployment between 2013 and 2024 and that it provided a strategic framework to assist Member States in combating youth unemployment through the Youth Guarantee and the European Semester, along with corresponding EU funding;
6. TAKES NOTE of the other findings of the Report, in particular that:
- increased pressure to use the funding from ESF+ and JTF towards the end of the programming period could lead to it being used less effectively,
 - the indicator framework of the ESF+ provides little information on the longer-term results of EU financial support to youth employment, and that the Commission has not analysed the impact of the different types of support for youth employment designed and implemented by Member States,
 - hiring incentives can be useful, but their impact and sustainability depend on their design and on their designated purpose,
 - job coaching and support for vocational training facilitate the integration of young people into the labour market,
 - although the overall number of young people not in employment, education or training (NEETs) has fallen, the composition of the NEET population in the EU has changed significantly, and now consists predominantly of inactive young people, who are more difficult to reach;
7. WELCOMES the Commission's acceptance in full of the recommendations of the Court. This includes enhancing the monitoring and evaluation of Cohesion Policy funding supporting youth employment, the commitment to work closely with Member States to improve their measures of support for youth employment, to promote the knowledge and exchange of best practices for creating effective hiring incentives for young people, and for identifying and reaching out to inactive young people, without adding administrative burden;

8. STRESSES the need for specific attention to be given to disadvantaged areas, such as those referred to in Article 174 and Article 349 of the TFEU, to support youth employment.
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