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NOTE

From: General Secretariat of the Council
To: Delegations

Subject: European Court of Auditors' Special Report 20/2020: "Combating child poverty – Better targeting of Commission support required"
- Draft Council Conclusions

1. On 29 September 2020, the European Court of Auditors published Special Report No 20/2020 entitled "Combating child poverty – Better targeting of Commission support required"¹.
2. Under the rules laid down in the Council conclusions on improving the examination of special reports drawn up by the Court of Auditors², the Permanent Representatives Committee instructed the Working Party on Social Questions on 7 October 2020, to examine the report in accordance with those rules.
3. With a view to the meeting of the Social Questions Working Party on 5 November 2020, delegations will find attached a set of draft Council conclusions on the above subject, as prepared by the Presidency.

¹ This special report is available in 23 EU languages on the Court's website:
<http://eca.europa.eu>.

² Doc. 7515/00 FIN 127 + COR 1.

European Court of Auditors' Special Report "Combating child poverty – Better targeting of Commission support required"

Draft Council Conclusions

The Council of the European Union

1. HAS RECEIVED an informative Special Report by the European Court of Auditors (ECA) titled "Combating child poverty – Better targeting of Commission support required"³;
2. RECOGNISES that combating child poverty remains a serious and pressing issue, with the most recent EUROSTAT data from 2019 showing that almost one out of four children continues to be at risk of poverty or social exclusion and that children are at a greater risk of poverty or social exclusion than the rest of the population within the EU⁴;
ACKNOWLEDGES that the ECA Special Report does not make any statements on a possible COVID-related development of the situation;
3. NOTES that while the fight against child poverty falls primarily within the Member State's competence, the Commission plays a pivotal role in supporting Member States' efforts to alleviate child poverty, and that the ECA focused in its report on the latter;
4. RECALLS principle 11 of the European Pillar of Social Rights mentioning children's rights to affordable early childhood education and care of good quality as well as the right to protection from poverty;

³ https://www.eca.europa.eu/Lists/ECADocuments/SR20_20/SR_child_poverty_EN.pdf

⁴ https://ec.europa.eu/eurostat/statistics-explained/index.php/Children_at_risk_of_poverty_or_social_exclusion#Children_growing_up_in_poverty_and_social_exclusion

5. ACKNOWLEDGES in this context the efforts undertaken by the Commission with its Recommendation of 20 February 2013 – Investing in children: breaking the cycle of disadvantage and with the European Pillar of Social Rights;
6. TAKES NOTE that the ECA invites the Commission to take into account in the design and future implementation of its upcoming European Child Guarantee policy initiative the findings and recommendations of the ECA Special Report;
7. RECOGNISES the potential of the EU funds, especially the European Structural and Investment Funds (ESIF), in addressing the issue of child poverty;
8. NOTES the four concluding recommendations by the ECA:
 - (1) The Commission should include actions and objectives to tackle child poverty in its action plan for the European Pillar of Social Rights;
 - (2) The Commission should have clear internal guidance for identifying situations that could lead to a potential country-specific recommendation (CSRs) directly relating to child poverty as part of their analysis within the European Semester process;
 - (3) The Commission should ensure that 2021-2027 Partnership Agreements (PAs) and Programmes provide adequate consideration of child poverty. In particular, the Commission should ensure that where funding is earmarked for tackling child poverty directly, that this is clearly reflected in the intervention logic of the PAs and Programmes;
 - (4) The Commission should ensure that sufficient and reliable information on the measures and funding required to have a positive impact on the level of child poverty in the EU has been collated and analysed for developing a European Child Guarantee;

9. TAKES NOTE of the Commission's announcement that while there will be no need to propose CSRs in 2021 to those Member States that will have submitted their national recovery and resilience plans, the Commission will nevertheless propose recommendations on the budgetary situation of the Member States in 2021 as envisaged under the Stability and Growth Pact, and that reform implementation will continue to be monitored based on previous years' CSRs;
10. CALLS on the Commission, in light of the recommendations of the Special Report, to include actions and objectives to tackle child poverty in its future initiatives;
11. Further, CALLS on the Commission to ensure the necessary steps and sufficient information gathering have been completed for the preparation of the upcoming European Child Guarantee policy initiative;
12. CALLS on the Commission to continue its knowledge sharing through technical and mutual learning seminars and provide guidance on how to establish a link with the ESI Funds, such as through the European Platform for Investing in Children (EPIC) in facilitating mutual learning and best practices;
13. CALLS on the Social Protection Committee (SPC), to continue – in the framework of its Treaty-based task of monitoring the social situation and the development of social protection policies in the Member States and the Union – its work on poverty and on the "at risk of poverty or social exclusion" (AROPE) indicators and, whenever relevant, the new "child-specific material deprivation indicator".