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COMMISSION DELEGATED REGULATION (EU) .../...

of XXX

**supplementing Regulation (EU) 2021/241 of the European Parliament and of the
Council establishing the Recovery and Resilience Facility by defining a methodology for
reporting social expenditure**

ANNEX

Methodology for reporting on social expenditure, including on children and the youth, and on gender equality

1. The Commission shall assign each measure with a primary social dimension to exclusively one of the following nine social policy areas:

Nine policy areas within the four main social categories
Social category: Employment and skills
1. Adult learning, including continuous vocational education and training; recognition and validation of skills
2. Employment support and job creation, including hiring and job transition incentives and support for self-employment
3. Modernisation of labour market institutions, including infrastructure, employment services and forecasting of skills and labour inspectorates; employment protection and organisation; social dialogue and wage setting mechanisms; adaptation of workplaces
Social category: Education and childcare
4. Early childhood education and care: accessibility, affordability, quality and inclusiveness, including digitalisation and infrastructure
5. General, vocational and higher education: accessibility, affordability, quality and inclusiveness, including digitalisation and infrastructure
Social category: Health and long-term care
6. Healthcare: resilience, sustainability, adequacy, availability, accessibility, affordability and quality, including digitalisation and infrastructure
7. Long-term care: resilience, sustainability, adequacy, availability, accessibility, affordability and quality, including digitalisation and infrastructure
Social category: Social policies
8. Social housing and other social infrastructure
9. Social protection, including social services and integration of vulnerable groups

2. For each measure of a social nature that includes a focus on **children and the youth**, the Commission shall attribute a flag allowing for the specific reporting of expenditure under the Facility on children and the youth.

3. For each measure of a social nature that includes a focus on **gender equality**, the Commission shall attribute a flag allowing for the specific reporting of expenditure under the Facility on gender equality.