

GENDER IMPACT REPORT ON THE 2024 BUDGET OF THE AUTONOMOUS REGION OF ANDALUSIA

EXECUTIVE SUMMARY

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BACKGROUND

Budgets are a fundamental tool to improve gender equality in all its dimensions. Budget allocations are crucial to achieving this goal but, if not carefully designed, can unintentionally increase inequality between women and men. When implemented effectively, gender budgeting can ensure that budget decision-making contributes to transformative change that will bring social and economic gains.

The Junta de Andalucía implements a budget and gender strategy that comprehensively covers its entire Administration and is anchored in a solid regulatory corpus. This regulatory advance begins with the publication of Law 18/2003, of December 29, which approves fiscal and administrative measures of the Andalusian Autonomous Community. Through this Law, the creation of the Gender Impact Commission on Budgets is promoted, and the publication of the Gender Impact Assessment Report of the Budget of the Autonomous Community of Andalusia.

Subsequently, Law 12/2007, of November 26, for the promotion of gender equality in Andalusia, was published, later modified by Law 9/2018, of October 8, which will be the regulatory reference to guide the integration of gender equality in Andalusian public policies. Article 8 on gender focus in the budget will endorse what is established in Law 18/2003, and will expand the obligations of the Government of Andalusia with respect to the integration of gender equality in the Andalusian Budget.

The Budget Preparation Order of the Autonomous Community of Andalusia annually establishes the budgeting criteria and instructions for preparing the budget. This year, the Order of May 25, 2023, which lays down rules for the preparation of the Budget of the Government of Andalusia for the year 2024, takes into account all the regulations mentioned when defining the criteria and guidelines for the preparation of the Andalusian Budget. Specifically, in article 5, instructions are issued to the ministries, administrative agencies, special regime agencies, public business agencies, consortia and instrumental entities, for the preparation of the Gender Impact Report of the Budget.

As a new feature, the Order for the preparation of the 2024 Budget includes for the first time the classification of programs in the different budget sections according to their gender impact. The G+ Program is the budget methodology with a gender perspective specific to the Andalusian Administration. This aims to classify budget programs according to a scale designed for this purpose, the G+ Scale, based on their relevance and relevance to help eliminate obstacles that prevent effective equality between women and men. It also allows for a temporal analysis of the credits associated with the most important budget programs and policies from a gender perspective.

Finally, this Gender Impact Assessment Report of the 2024 Budget of the Autonomous Community of Andalusia is issued by the Gender Impact Commission on Budgets, in compliance with the provisions of article 2. a) regarding its functions, contained in Decree 20/2010, of February 2, which regulates the Gender Impact Commission on the Budgets of the Autonomous Community of Andalusia.

¹ Synthesis of the Gender Impact Assessment Report of the Budget of the Autonomous Community of Andalusia for 2024, approved by the Gender Impact Commission on Budgets on October 27, 2023. For a complete reading of it, consult: <https://juntadeandalucia.es/sites/default/files/inline-files/2023/10/informe.pdf>

Application of the gender budgeting strategy in the Regional Government of Andalusia 2022-2023

The Andalusian Gender Budgeting (GB) strategy seeks to incorporate the gender perspective in the budget cycle, involving all the agents involved in the budget process, decision-makers and budget managers and planning teams, to whom it informs about the need to include the gender dimension in the budget and provides training to use the tools designed to prepare a gender-sensitive expense budget. With this, it is possible to integrate the gender dimension in all stages of the budget cycle, managing to permeate all areas of regional public policy without being restricted to the traditional areas of equality for women.

The application of the different work areas of the Gender Budgeting strategy has continued to advance in the 2022-2023 period. With the aim of reinforcing the identification or diagnosis phase of public policies within the budget cycle, the GB strategy has launched a methodology of working presentations within the Gender Impact Commission on Budgets, aimed at improving the statistical indicators on socioeconomic information in Andalusia in which it is necessary to continue advancing. Throughout the 2022 financial year, the work on the two presentations in the areas of Employment and Culture was completed. And during 2023, the Commission has identified and approved the implementation of working papers in two other socio-economic areas in which it is essential to advance, the Digitalization policy and the Environmental policy. These works will foreseeably be carried out during the 2024 financial year.

Within the scope of the Gender Budgeting Audits and the Gender Budgeting Audit Plan (APG) 2023, approved by the Gender Impact on Budgets Commission on December 19, 2022, three new audits have been carried out. They correspond to three programs qualified with the maximum category (G+) on the GB scale: the 61K-Coordination of European Funds program, managed by the Ministry of Economy, Finance and European Funds; the 42F-Compensatory Education program, of the Ministry of Educational Development and Vocational Training; and the 14B-Administration of Justice program of the Ministry of Justice, Local Administration and Public Service. The audit reports corresponding to programs 42F-Compensatory Education and 14B-Administration of Justice were presented to the Gender Impact Commission on Budgets, on September 19, 2023. The report of the budget program 61K-Coordination of European Funds was in the final review phase, at the date of preparation of the Gender Impact Assessment Report.

In 2023, work continues on GB training and awareness-raising for the staff of the Administration of the Junta de Andalucía. In this way, on May 23, 2023, the Gender Impact Commission on the Budgets of the Autonomous Community of Andalusia approved the 2023 GB Training Plan. With respect to awareness-raising, the aforementioned Commission, in its meeting of May 9, 2022, approved the GB Awareness Plan for the 2022-2026 annuities, given the level of stability achieved in the dissemination and communication of the budget and gender strategy.

Regarding awareness-raising actions, the International Conference on Economics and Public Budget for equal opportunities between women and men was held in a mixed format (in-person and online), on December 14, 2022, under the title “New challenges and opportunities for gender equality in the era of post-pandemic digitalization.” The meeting allowed to focus the debate between administrations, international organizations and different agents on gender gaps in the access, use, ownership and design of digital technologies, which affects the opportunities of women in the labor market, including entrepreneurship and innovation; and on the extent to which gender budgeting can improve the allocation of resources and actions to correct these inequalities within the framework of the priorities established by European financing. The event had a participation of 145 people (74.4% women and 25.6% men).

On the other hand, Andalusia participated in the seventh meeting of the Budget and Gender Network of the countries of the Organization for Economic Cooperation and Development (OECD), which took place on June 14 and 15, 2023. The objective of the meeting was to present and debate the latest advances in this area, and highlight the need to consolidate the practice of budgeting with a gender perspective, in parallel with innovation in implementation and monitoring tools.

Andalusia's gender budgeting experience continued to be a reference during 2023 for other institutions and organizations, such as the Administration of Jordan and UN Women. On June 13 and 14, 2023, the Junta de Andalucía hosted a Study Tour organized by this said Agency, aimed at allowing representatives of the General Budget Department of the Ministry of Finance of Jordan to learn about the consolidated methodology of gender integration in the Andalusian Budget .

For its part, the gender budgeting experience of the Andalusian Administration has once again been included as an inspiring practice in several international publications. The European Union published the study “Gender Budgeting practices: concepts and evidence”², which describes the G+ Program of the Junta de Andalucía. A research on budgeting with a gender perspective in the government of Victoria (Australia)³ was also published³, in which the gender budgeting strategy developed by the Government of Andalusia since 2003 is presented as an example.

In short, the Andalusian practice of Gender Budgeting continues to be a fundamental reference for numerous initiatives at the national and international level.

Methodology of the Report

The Gender Impact Assessment Report of the 2024 Budget is prepared following the procedure stipulated in article 35 of the consolidated text of the General Law of Public Finance of the Government of Andalusia, and in the already mentioned article 5 on the preparation process and processing of the preliminary draft Budget and deadlines, established in the Order of May 25, 2023, which establishes rules for the preparation of the Budget of the Junta de Andalucía for the year 2024.

The General Directorate of Budgets carries out important coordination work with the different ministries represented in the Gender Impact Commission on the Budget. The ministries receive and review the reports prepared by each management center or instrumental entity, and send them to the coordinating management center in the Ministry of Economy, Finance and European Funds. The different chapters of the Report present a summary of the main data on the situation of gender equality in Andalusia in areas such as power and representation, employment, the business sector, education or culture; followed by a diagnosis of social and economic areas in thirteen areas of reality considered relevant to equality between women and men; an analysis of the differentiated presence of women and men in the different groups of personnel who work at the service of the Junta de Andalucía; a quantitative and qualitative assessment of the gender impact of the resources allocated in the 2024 Budget of the Autonomous Community of Andalusia; and a synthesis of the impact evaluation that connects the diagnosis of the main gender gaps with the actions and resources planned by the management centers within the framework of the most relevant budget programs for gender equality.

² Bova , E., and Jerosh , J. (2022). Gender Budgeting Practices: Concepts & Evidence. Discussion Paper 165. June 2022. Publications Office of the European Union. https://commission.europa.eu/system/files/2022-06/dp165_en_gender_budgeting.pdf

³ Parliament of Victoria (2022). Inquiry into Gender Responsive Budgeting. https://new.parliament.vic.gov.au/4a7cb4/contentassets/2a0e7ec5a2ef425e8b980f7c370bafbf/paec_59-13_inquiry_into_gender_responsive_budgeting.pdf

A summary of the chapters of the Gender Impact Assessment Report of Budget 2024 is presented below.

REALITY

The Reality chapter presents a snapshot of the situation of gender gaps in the Andalusian reality, and the analysis of the indicators of the main socioeconomic areas ⁴of Andalusia relevant from the point of view of equality between women and men and budget planning public with a gender perspective.

Altogether, this edition includes a total of 164 statistical indicators. The most significant information about the evolution towards achieving equality between women and men in Andalusia is summarized below.

In the area of **Population and immigration**, it is observed that the population had grown by 0.8% in Andalusia as of January 1, 2023, to a greater extent than the previous year (0.3%), being the Autonomous Community that concentrates the largest volume of population, 17.8% of the total of Spain, with 8,577,627 people (50.8% women and 49.2% men). The evolution of the Andalusian population by age is characterized by the increase in older people and a decrease in younger people, that is, the pace of increasing aging continues. The increase in the 65 or older age group is higher in men (21.6%) than in women (18.9%), which indicates an increase in life expectancy among the former.

In the area of **Power and Representation**, the Autonomous Community of Andalusia has registered a balanced representation of female parliamentarians (55) in 2022, thus reaching a 50.5% female presence. The annual evolution was an increase of five women parliamentarians, with an equal decrease in men (50 and 59 respectively in 2021). The analysis of the decade shows in 2012 a presence of 47.7% of female parliamentarians compared to 52.3% of male parliamentarians, that is, balanced representation in the Parliament of Andalusia. In 2022 the situation has changed towards a distribution with a greater number of women.

At the local level, according to data from July 2022, the 785 Andalusian municipalities are governed by 190 female mayors (24.2%) and 595 male mayors (75.8%). In a decade there has been an advance of 4.2 percentage points in terms of female participation, given that in 2012 20% of Andalusian municipalities were governed by women (154) and 80% by men (617). For its part, in 2022, 7 of the 8 presidencies of provincial councils in Andalusia will be occupied by men; the presidency of the Huelva Provincial Council is the only one headed by a woman.

During 2022, the presence of women and men in the executive bodies of political parties, unions and business organizations in Andalusia has experienced slight progress towards balance. If in 2021 37.2% of the executive positions of the aforementioned organizations were occupied by women (143) and 62.8% by men (241), in 2022 38.9% (102) have been occupied by women and 61.1%, by men (160). However, the results for 2022 are less favorable than those achieved a decade ago, since in 2012 the female presence was 40.6% and the male presence was 59.4%.

The composition of the staff of the Superior Court of Justice of Andalusia is not within the margins of balance. In 2023, of the 87 people that make up it, 32.2% are women (28) and 67.8% men (59), although in 2012 the proportion of women was 29.8% women and 70,2% of men, with the proportion of women having increased by 2.4 percentage points in the decade.

⁴ The statistical data have been updated with the information available as of April 30, 2023, in order to facilitate the management centers and all the actors involved in the work of construction, review and analysis of the indicators. As a consequence, some indicators already published in the Gender Impact Assessment Report of Budget 2023 are included again, the update of which was not available on the aforementioned date.

The situation of women who hold professorships at university in Andalusia is slowly improving. In the 2021/2022 academic year of the 2,656 chairs, women occupy 24.7% (657) while men occupy 75.3% (1,999 men). This means that the proportion of female university professors has increased by 6.3 percentage points compared to the 2011/2012 academic year, when it reached 18.4%.

Analyzing the single-person governing bodies of Andalusian universities, in 2023, 45.4% of their members are women (59) and 54.6% are men (71), so the presence of the former has increased among in 2013 and 2023 by 4.8 percentage points, since the distribution at the beginning of the period was 40.6% women and 59.4% men. However, these data represent a decline compared to 2021, when the female presence was 48.8% (62 women and 65 men).

Among media management positions, in 2022, there were 28.7% women (52) and 71.3% men (129), which represents a slight increase towards balance of 1.8 percentage points compared to 2021 (26.9% women and 73.1% men) and an improvement throughout the decade, since women represented 24.9% of the total in 2012.

In the field of **Education**, the evolution of the offer of educational services is favoring the personal, work and family conciliation of women and men in Andalusia. The complementary services of morning classrooms, school cafeterias and extracurricular activities, offered by educational centers covered by the Plan for opening educational centers during extended hours, stand out for their relevance to this. In the 2022/2023 academic year, the centers covered by the aforementioned Plan that present one or more of these services are 2,286. Although the comparison in absolute numbers with the 2012/2013 academic year shows a decrease in 99 centers, differences can be seen depending on the service offered, such as the increase in centers that offer dining service (from 61.3% in the 2012 academic year/ 2013, to 67.4% in the 2022/2023 academic year) and of centers that offer morning classes (70.8% offered it in the 2012/2013 academic year and 74.2% ten academic years later).

Regarding the students of the first cycle of Early Childhood Education, in the 2021/2022 academic year in Andalusia, the number of students enrolled was 102,811, 14.4% more than in the 2020/2021 academic year, which had 89,850 male and female students. This increase has meant returning to enrollment figures close to those found in the 2019/2020 academic year (105,067 people). Regarding the second cycle of Early Childhood Education (3 to 5 years old), the data show that in the 2011/2012 and 2021/2022 academic years, a school enrollment rate in all age groups is close to 100% of the population.

There is also an improvement in suitability rates, since the existing gap is narrowing, although without breaking the trend of previous years. Specifically, the differences in academic results between male and female students go from 2.5 percentage points at eight years old, to 9.8 points at fifteen years old, in both cases in favor of female students during the 2009/2010 academic year, and they shorten to 2.2 points at eight years old and to 9.2 points at 15 years old, in the 2019/2020 academic year.

In the area of **Employment**, in Andalusia the average male employment rate (52.5%) is higher than the female employment rate (39.5%) in 2022, although significant differences are observed according to age, type of household, educational level, nationality or disability. If sex is crossed with the age variable, it is observed that among women, the highest employment rate occurs between 30 and 44 years of age (67.3%), and that the most intense gender gap, always with greater employment rate among men occurs in the age group between 45 and 54 years, with a 20.9 point difference. For all ages, this gap increases compared to 2012.

Regarding unemployment, the female rate in 2022 in Andalusia stands at 22.6% and the male rate at 15.9%. In the period 2012-2022, the gender gap in the unemployment rate has increased 4.6 points, although in both sexes this rate is much lower at the end of the period. For its part, in the period 2014-2022, the young

population (between 16 and 34 years old) that neither works nor is studying has decreased considerably in Andalusia: it drops 11.9 points among men and 13.2 among women observing a greater proportion of young women in this situation (18.9% women and 16.3% men).

Underemployment in Andalusia is estimated at 13.5% of employed women, and 6.9% of men. It is higher among the young population, especially among women, with a rate of 21.1% compared to 12.9% for men. On the other hand, although always higher for women, it is lower at high educational levels: in basic education the rate is 18.5% and 9.7% for those with higher education, compared to percentages for those same levels educational, 7.6% and 5.6% in men. Regarding underemployment by type of household, in Andalusia in 2022, the highest rate is that registered by women living in single-parent households (15.8%).

One of the basic indicators of occupational segregation is the percentage of women in management positions, since it shows the magnitude of the vertical discrimination or glass ceiling⁵ that women face in the labor market. In 2022, women represent 36.1% of management personnel in the services sector in Andalusia and 38.7% in Spain. Progress in the last decade has been limited, with an increase of 2.7 percentage points in Andalusia. For their part, 47.8% of those who work in occupations that require high and medium qualifications are women. In self-employment, despite the distance between women and men being reduced, they only represented 34.7% of those affiliated with RETA in 2022, and they are only 31.9% of the total number of employers.

Especially significant is the gender gap of people employed part-time caring for dependent people; in 2022, 10.5% of women employed part-time were for this reason compared to only 1.1% of men. Regarding people inactive due to care responsibilities, in Andalusia in 2022 nine out of ten were women. And in a within-sex analysis, this reason for inactivity affected 6.6% of inactive women compared to only 1% of men in that situation. These data illustrate the overload of women's care work.

Considering the most common type of pensions, while men are the majority among those who receive retirement and permanent disability pensions, women are the majority in widowhood pensions. In 2022 in Andalusia, the largest pensions, retirement pensions, are received by 61% of men, and widowhood pensions, by 91.2% of women compared to 8.8% of men.

In the area of **Taxes**, in the personal income tax (IRPF), the number of declarations presented in 2022 in the Autonomous Community of Andalusia corresponding to the 2021 IRPF campaign, which amounted to 3,916,659, presents balance By sex, 54.9% belonged to male taxpayers (2,151,600 declarations) and 45.1% to women (1,765,059 declarations). In other modalities, the balance is lost, in the joint married and joint single-parent modalities (18.67% of the total declarations), the percentage of female taxpayers as first filers was 14.8% and 74.4%, respectively.

In the field of **Business**, the constitution of labor companies in Andalusia has been decreasing progressively in the last ten years. However, the Andalusian Autonomous Community in 2022 will be the fourth community in number of newly created labor companies, so that of a total of 211 labor companies registered at the national level, 14 are Andalusian. The representation of women in the new labor companies registered in 2022 remains outside the margins of balance: of the 410 capitalist and worker members for whom data disaggregated by sex is available, only 34.9% are women.

On the other hand, the **social economy** in Andalusia is a leading sector, with the Autonomous Community being the one that creates the most social economy companies and generates the most jobs. In Spain in 2022, almost one in three newly established cooperatives is Andalusian, representing 29.3% of the national total. In 2022, 456 new cooperative societies were formed made up of 1,546 people, which represents an

⁵ Invisible barriers of discrimination that prevent women from reaching positions of responsibility and decision-making regardless of their training or merits.

increase in jobs of 67% compared to 2012. The distribution by sex in these is balanced, with 40.7% women (629) and 59.3% men (917). Compared to 2012, there has been an increase of 2.8 percentage points in the proportion of female participation in newly established cooperatives.

Regarding **Universities**, the examination of the sex composition of the university students enrolled in Degree studies in Andalusian universities in the 2021/2022 academic year, shows that of a total of 203,707, the number of women enrolled is greater (56.5%) than men (43.5%), presenting a distribution within the margins of balance. However, by branches of knowledge, in Sciences the number of women is the lowest, reaching 8,595 (7.5% of the total female). Over the decade, the gender gap has been reduced by only 1.9 percentage points, maintaining an unbalanced distribution by sex. The branch of Social and Legal Sciences is the one that shows the highest enrollment of women, reaching the figure of 59,889 (52.1% of the total number of women) and also of men (36,951; 41.7% of the total of these). In the rest of the branches, a male majority is observed, outside the margins of balance, in Engineering and Architecture, and a female majority, in Arts and Humanities and Health Sciences.

In the **ICT field**, in 2022 in Andalusia, a balance is observed in the use of the internet in the last twelve months, with a total of 5,996,999 people, of which 50.2% are women and 49.8% men. This represents an increase of 38.9% compared to the people who used this service in 2012. On the other hand, during 2022 a high percentage of widespread use of this Network will continue in Andalusia to interact with administrations and public services, which occurs practically equally (female use is 83.6% and male use is 83.3%).

In the area of **Health**, life expectancy at birth is a key indicator to characterize the living conditions, health, education and other social and economic dimensions of the population. In Andalusia in 2021 it was 78.8 years for men and 84.2 for women, with a difference of 5.4 years between both sexes. This difference in favor of women is maintained in life expectancy at 65, which in Andalusia in 2021 is 21.6 years for women and 18 for men (difference of 3.6 years).

Premature mortality sensitive to prevention and health care shows anticipated mortality due to health problems that could be potentially avoidable. In 2021, 9,167 premature deaths occurred in Andalusia due to causes sensitive to prevention (76% in men and 24% in women) and 5,610 due to causes sensitive to health care (56% in men and 44% in women). The lower rates of potentially avoidable mortality in women than in men may be related in part to the adoption of healthier lifestyles, including self-care; In fact, the difference between the sexes is greater in mortality sensitive to prevention than in mortality sensitive to health care.

Mental health illnesses in diagnosed patients have a significant gender bias. In 2022, anxiety and mood disorders are the largest number of disorders related to mental health treated in consultation (1,500,820 in absolute terms), representing 306,054 more people compared to 2015. In total, 69% correspond to women, compared to 31% of men. In practically all age groups, the number of women who suffer from them is double that of men, even tripling it in the case of women aged 65 and over.

Regarding mortality due to suicide, in Spain in 2021 there were a total of 4,003 deaths due to this cause, of which 21.2% occurred in Andalusia (849), with 77.9% corresponding to men (661) and 22.1% to women (188). The standardized mortality rate from suicide in Andalusia in 2021 per 100,000 people was 16.2 in men and 4.2 in women, with a rate ratio between sexes of 3.9.

In the area of **Social welfare, work-life balance, dependency and gender based violence**, data on non-professional caregivers who care for people in a situation of dependency is relevant. This indicator once

again confirms the inequality between women and men in terms of care tasks, carried out mostly by women. In 2022 the number of non-professional caregivers in Andalusia is 78,251, of whom 12,995 are men and 65,256 women.

In relation to the services and economic benefits granted to people in a situation of dependency in Andalusia, as of June 30, 2022, there are 370,165 beneficiaries, of which 63.2% are women and 36.8% men. This feminization is maintained compared to previous years.

In the field of **gender violence**, a total of 32,745 women victims of gender violence were registered in Andalusia in 2021, a figure that represents 20.6% of the total number of women victims of gender violence in Spain, where they registered a total of 159,352. For its part, in the Autonomous Community of Andalusia, a total of 33,956 complaints of gender violence, that is, there were 40.1 complaints per 10,000 inhabitants and 79 complaints per 10,000 women.

In 2022, women killed due to gender violence in Andalusia increase compared to the previous year, reaching the figure of 11 (9 in 2021), which represents 22.5% of the total fatalities due to gender violence nationwide national (49). Since 2004, the year in which 19 women were murdered in Andalusia and 72 in Spain, the situation has evolved unevenly although it has been trending towards a decline.

The current personal and non-transferable benefits for birth care and child care, granted in 2022, remain similar in volume to those of the previous year, both for those granted to the first parent (usually mother) and the second parent (usually father). Those granted to fathers continue to outnumber those granted to mothers. A decade ago, in 2012, it was maternity benefits that numerically exceeded paternity benefits, although the modification of these benefits means that they are not fully comparable.

Agriculture, Fishing, Livestock and Forestry sector in 2022, there were 241.9 thousand people employed in Andalusia, according to data from the INE Active Population Survey. Of that figure, 75.7% were men (183.1 thousand), so the gender gap has increased during the decade (26.6% women and 73.4% men in 2012). In all professional categories, a distribution by sex outside the margins of balance is observed. The greatest masculinization occurs in the category of salaried people (76.9% of men); this is followed by the categories of employers, businesswomen without employees or independent workers, in which men make up 72.3%. Finally, among members of cooperatives, family help and other situations, men represent 69.6%.

Regarding the **Environmental Area** in Andalusia, the *Ecobarometer* analyzes the perception of citizens about the environmental situation. Its 2022 edition shows that the degree of concern for the environment is greater in women (83.3%) than in men (76.2%) and this concern increases as the educational level and qualification of the population. 73.4% of women do not believe that the ecological crisis has been exaggerated, compared to 67.1% of men. For their part, more than 80% of both women (86.2%) and men (81.6%) think that it is important to intervene against climate change.

In the **Tourism sector**, the distribution by sex of the total number of tourists visiting Andalusia in 2021 shows a situation close to parity, with a slightly higher proportion of women (51.1% women and 48.9% men). The employment data in the tourism sector provided by the Andalusian Tourism Analysis and Statistics System (SAETA), puts the number of people employed in the tourism sector in Andalusia in 2021 at 355,800, of which 45.4% are women (161,400) and 54.6% men (194,400). This situation improves the distribution found in 2011 (42.2% women and 57.8% men). The greatest masculinization by branch of

activity is found in the branches of transportation and other tourist activities (14.4% and 19.3% employment respectively) compared to women (3.3% and 14.6%).

In the area of the **Commercial Sector**, in Andalusia, in 2022 the number of employed people amounts to 477,014. In relation to 2012, a notable increase of 6.2% can be seen, that is, 27,982 more employed people. The professional situation of salaried people is the one that has the greatest weight in this sector, reaching 76.3% in 2022, with a greater proportion of women in this situation, 53.1%, compared to 46.9% of men. Regarding self-employment formulas, employers will account for 6.7% of total employment in the commercial sector in 2022, and they are mostly men, 57.6%.

In the field of **Culture**, it is observed that inequalities persist between men and women in almost all sectors. Regarding cultural employment, the proportion between employed women and men has remained stable throughout the decade (2010-2020), with values close to 60% for men and 40% for women. By sectors, there is only a majority of women in cultural education (63.7%) and cultural heritage, archives and libraries (58.7%). The greatest masculinization is observed in performing arts, visual arts and architecture, where women represent percentages of 33.8%, 25.9% and 24.2% respectively.

Regarding the authorship of the works, in 2021, the people who requested said registration amounted to a total of 6,331, of which 36.5% (2,313) were women and 63.5% were men (4,018).). During the last decade (2011-2021), an increase of 6.3 percentage points is observed in female authorships.

For its part, regarding the average household expenditure on cultural goods and services, there are differences in expenditure depending on whether the breadwinner of the family is a man or a woman, with cultural expenditure being higher when it is a man. In households supported by women, the average expenditure in 2011 was 570.5 euros and 438.5 euros in 2021. When the breadwinner is a man, the average expenditure is 779.3 euros in 2011 and 542.8 euros in 2021. Therefore, the difference in cultural expenditure was 209 euros in 2011, decreasing to 104 euros in 2021.

Regarding the indicator on temporary exhibitions that takes into account the individual exhibitions of the Andalusian Center for Contemporary Art (CAAC) of Seville, the Center for Contemporary Creation of Andalusia of Córdoba (C3A), the Andalusian Center of Photography and the Andalusian Agency of Institutions Cultural-INICIARTE, shows that the authorship of the exhibitions is within the margins of gender balance, with 55.3% male authorship and 44.7% female authorship, in 2021.

Sports area shows an imbalance in federated sports licenses in Andalusia, since 81.9% are male licenses and 18.1% are female licenses in 2021. Likewise, the sex composition of performance athletes reveals a majority male representation. As a whole, of the two performance ratios in Andalusia, accounting for athletes, technical-coaching people and judge-referee people, there are 38.2% women and 61.8% men in 2021. Regarding By 2020, female participation (39%) decreases slightly.

REPRESENTATION

The Representation chapter analyzes the presence by sex of the staff of the General Administration of the Government of Andalusia, the Andalusian Public Educational System, the Andalusian Health Service, the non-judicial staff of the Administration of Justice and the staff of the instrumental entities of the Andalusian public sector not subject to the VI Labor Personnel Agreement of the Junta de Andalucía. This analysis is relevant because, although the Andalusian public administration is characterized by using

access, promotion and selection systems based on the principles of equality, merit, capacity and publicity, as in any other social field, gender roles and stereotypes continue to be reproduced, which generates biases and gaps in the presence of personnel according to sex.

The personnel of the instrumental entities and consortia of the Andalusian public sector not subject to the VI Labor Personnel Agreement of the Administration of the Junta de Andalucía is studied exhaustively and from an evolutionary perspective. This is the first time that this group has been analyzed in depth, taking into consideration the evolution of representation between 2017 and 2023, as well as the characteristics of the remuneration obtained during 2022.

Personnel of the General Administration of the Regional Government of Andalusia

In February 2023, the total number of personnel serving the General Administration of the Junta de Andalucía (IPRHM⁶=1.28) continues to become more feminized, widening the imbalance compared to January of the previous year (IPRHM=1.27). Senior staff maintain a balanced representation (IPRHM=0.85) in September 2023, although the male presence from the previous year is accentuated (IPRHM=0.90). For its part, civil servants maintain the representative balance of 2022 (IPRHM=1.13), and labor personnel increase the female overrepresentation (IPRHM=1.42) from the previous year (IPRHM=1.40). Temporality is a very relevant characteristic when studying the quality of public employment and in which gender gaps are observed. As of February 2023, temporary employment is 0.9 points higher than in January 2022, affecting almost a quarter of the staff (24.5%). It is also more pronounced among women (29%) than among men (16.7%), increasing the gender gap to 12.3 points, 1.6 points more than in 2022. Temporary employment is especially high among staff employment, reaching 40.1% of women and 28.1% of men in this group.

In the Andalusian Administration, the permanence of horizontal segregation by sectorial areas is observed and in 2023 there are Ministries with a large female overrepresentation, such as the Ministries of Educational Development and Vocational Training (IPRHM=1.57); Social Inclusion, Youth, Families and Equality (IPRHM=1.48); Health and Consumption (IPRHM=1.27); Economy, Treasury and European Funds (IPRHM=1.24); o Employment, Business and Self-Employment and Justice, Local Administration and Public Service (both with IPRHM=1.23). On the contrary, the Ministry of Sustainability, Environment and Blue Economy (IPRHM=0.71) or the Ministry of Agriculture, Fisheries, Water and Rural Development (IPRHM=0.79), continue to have a majority presence of men and not achieve balanced representations.

By groups and levels, the presence of women and men is practically equal in subgroup A1 (IPRHM=0.99), which includes the highest level positions, with greater responsibility and remuneration, and where greater training merits are required. However, vertical segregation occurs with the progressive increase in the presence of women as the subgroup descends, showing greater imbalance, especially in group E (IPRHM=1.64). Likewise, the presence of women and men at levels 27-30 of the administrative career remains within balance (IPRHM=0.94), but far from the representation of all civil servants (IPRHM=1.13).

⁶ The index responds to the formula $IPRHM = [(M/H) / (M+H)] + 1$, where M is the total number of women and H the total number of men. Parity corresponds to an IPRHM value equal to 1, while 60% of men would have a value of 0.80 and 60% of women would have a value of 1.20. Index values between 0 and 0.80 correspond to a situation of imbalance due to the majority of men; between 0.80 and 1, with a majority of men but within the limits of balanced representation; between 1 and 1.20, they would reflect a majority of women but within balance; and finally, values between 1.20 and 2 represent imbalance due to the majority of women.

Personnel of the Public Educational System of Andalusia

As of January 1, 2023, the feminization of the teaching staff worsens (IPRHM=1.32) compared to the previous year (IPRHM=1.31). The greatest presence of women occurs in public centers (IPRHM=1.32), where they represent 65% of the total teaching staff; while, in the concerted ones, the imbalance of 2022 is maintained (IPRHM=1.31). As in the previous year, only Secondary Education, Special Regime Education and Teacher Training maintain balanced representation, while in the rest of the levels and types of education, women are largely in the majority, especially in Special Education (IPRHM=1.75), Compensatory Education (IPRHM=1.64) and Early Childhood and Primary Education (IPRHM=1.53). However, male overrepresentation remains in the Educational Inspection (IPRHM=0.72), which is the group with the greatest responsibilities and the highest remuneration. The majority presence of women among the teaching staff will be maintained over time or even become more pronounced, as the gender gap among younger teaching staff becomes more pronounced.

In the Andalusian Public Education System as a whole, temporary employment reaches 23.2% of teaching staff (23.3% in 2022), being 3.1 points higher among men (25.2%) than among women (22.1%).

As of January 1, 2023, the progressive incorporation of women in the management teams and in management positions of the Andalusian Public Education System in recent years is consolidated. The presence of women (IPRHM=1.17) increases, therefore, in relation to the previous year (IPRHM=1.15), although it is still lower than in the system as a whole (IPRHM=1.32). This increase occurs in publicly owned centers (IPRHM=1.17) compared to 2022 (IPRHM=1.15); while in subsidized education (IPRHM=1.08) the relative presence of women in management teams is reduced (IPRHM=1.09 in 2022).

Personnel of the Public Health Service of Andalusia (SAS)

The statutory staff of the SAS increases, as of January 1, 2023, the overrepresentation of women (IPRHM=1.40) from the previous year (IPRHM=1.39), being the most feminized group in the Andalusian Administration, although in a proportion lower than the European average. The presence of women is largely the majority among staff aged 35 to 54 (IPRHM=1.45). The overrepresentation of women occurs in all professional groups, except in subgroup A1, where a representative balance is observed (IPRHM=1.11) and where male and female doctors are the largest group (64.3%) with a representation (IPRHM=1.10) that marks the values of the set.

In 2023, the gender gap will worsen according to the levels of the administrative career, as the presence of women at lower levels and that of men at higher levels increases. Thus, while in January 2023 women represent 75.3% of staff up to level 22 (IPRHM=1.51), their presence is reduced to 53% at levels 23 to 29 (IPRHM=1.04), which are the ones with the greatest balance. However, at higher levels (from 27 to 29) there is greater vertical segregation, since women only represent 33.2% (IPRH=0.66), increasing in 2023 the male overrepresentation of the previous year (IPRHM=0.69).

Basic positions are the most numerous in the workforce, representing 89.6% of the total, and are the most feminized group (IPRHM=1.42) since they include groups characterized by a large female overrepresentation such as nursing staff (IPRHM=1.54) and auxiliary nursing care personnel (IPRHM=1.86). The presence of women in training positions (IPRHM=1.33) is more pronounced than in 2022 (IPRHM=1.32), due to the increase in the presence of women among MIR personnel (IPRHM=1.29). Intermediate positions reach equal representation (IPRHM=1), very similar to that of the previous year (IPRHM=0.99); and the presence of women among management positions also slightly increases (IPRHM=0.88) in relation to 2022 (IPRHM=0.87).

Non-legal personnel of the Andalusian Justice System

In February 2023, the progressive feminization of non-judicial personnel in recent years continues, as the overrepresentation of women (IPRHM=1.36) from the previous year (IPRHM=1.35) is accentuated. Career civil servants, who are the majority, representing 84.7% of the total, increase the feminization (IPRHM=1.32) of the previous year (IPRHM=1.31). However, female overrepresentation is even more significant among interim civil servant staff (IPRHM=1.54) and reinforcement staff (IPRHM=1.59). In 2023, temporary employment affects 15.3% of all non-judicial personnel, with a gender gap of 6.9 points (compared to 6.7 points the previous year), since it affects 17.5% of women compared to 10.6% of men.

The General Bodies of the Administration of Justice constitute 97.8% of the total non-judicial personnel, so their feminization (IPRHM=1.36) conditions the representation of the group. In the Forensic Corps there is also a greater female presence (IPRHM=1.22), although with a less pronounced imbalance than the previous year (IPRHM=1.24) and in the non-judicial staff as a whole. Among the management positions of this special body there is a representation close to parity (IPRHM=0.97) with a greater presence of women than the previous year (IPRHM=0.91).

Personnel of the instrumental bodies of the Andalusian public sector not subject to the VI Workforce Agreement of the Regional Government of Andalusia

As of January 1, 2023, the representation of all the instrumental entities and consortia of the Andalusian public sector is within the margins of balanced representation (IPRHM=0.95), somewhat further from parity than the comparable figure in 2017 (IPRHM=0.91). In the period, the relative presence of women among the staff of public business agencies increases (IPRHM=0.74) in relation to 2017 (IPRHM=0.69). On the other hand, neither commercial companies (IPRHM=0.72), with highly masculinized workforces, nor foundations (IPRHM=1.41), nor special regime agencies (IPRHM=1.22), characterized by over-representation female, have significantly advanced in the period towards more balanced representations (IPRHM=0.71, 1.39 and 1.21 in 2017 respectively). The consortia, for their part, maintain in 2023 (IPRHM=0.93) the representative balance that was already observed in 2017 (IPRHM=0.90).

In the period, the greater presence of women among middle management personnel stands out (IPRHM=0.97) in relation to 2017 (IPRHM=0.80); while in 2023 (IPRHM=0.52) the masculinization of the personnel of the non-senior management teams of 2017 (IPRHM=0.62) is accentuated. Among the personnel of government bodies (IPRHM=0.65), the male overrepresentation of 2017 decreases slightly (IPRHM=0.64); while among top management positions (IPRHM=0.53) the wide imbalance of 2017 is reduced (IPRHM=0.48).

Temporary employment has increased 5.4 points during the period, since in 2017 it affected 24.2% of the total staff of instrumental entities and consortia and in 2023, 29.6%. In both years, temporality is more pronounced among women than among men, the gap also widening in the period.

The gender pay gap of all the instrumental entities and consortia of the Andalusian public sector amounts to 8.3% in 2022. There are, however, notable differences depending on the type of entity and the characteristics of its representation. The most masculinized entities, such as commercial companies (IPRHM=0.72) and public business agencies (IPRHM=0.74), have a less pronounced gender pay difference (1.4% and 1.8% respectively) than the entities with a greater female presence. Thus, the special regime agencies (IPRHM=1.22) increase the remuneration difference to 5.6%; while consortia (IPRHM=0.93) and foundations (IPRHM=1.41) present wider salary gaps, with 12.3% and 13.6% respectively.

The implementation of equality plans is spreading among the instrumental entities and consortia of the Andalusian public sector, since in 2023, 42.4% of all entities had a current plan.

RESOURCES-RESULTS

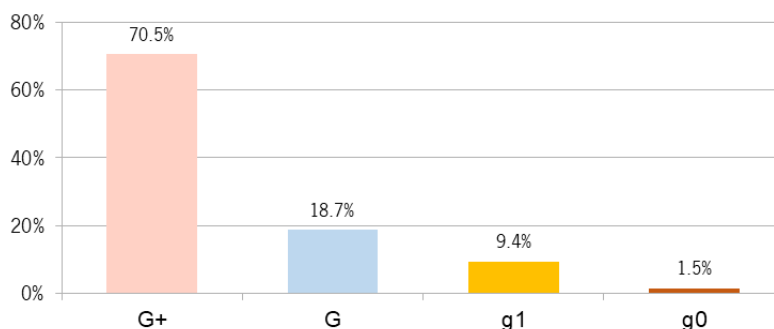
The consolidated budget of the Autonomous Community of Andalusia for the year 2024 amounts to 46,753.2 million euros, which represents an increase of 2.5% compared to the previous budget.

The public budget is a key transversal tool of a government's action due to its ability to effectively distribute public resources to all bodies and entities, its ability to organize the priorities of a government, as well as to promote annual reflection on the most necessary political objectives. The integration of the gender perspective in the public budget also makes it possible for this principle to be placed at the center of the planning of public policy actions as well as expenses and income, guaranteeing budgetary resources in specific reduction and closure actions of the gaps between women and men.

The G+ Scale orders and groups budget programs, first of all, according to their gender relevance, that is, whether or not they affect people. Programs that affect people are in turn analyzed according to their gender relevance, established based on the following criteria: 1) gender transformative power, depending on whether the program has powers to act, and if it is relevant in relation to equality between women and men; 2) impact capacity, that is, the number of people who are affected by the program; 3) functional relevance, in that the program has powers to act as a “lever of change” in gender equality; and finally, 4) if it has effects on the management of personnel in the work centers of the Junta de Andalucía. As a result of the weighting of these criteria, the programs are classified into four categories: G+, G, g1 and g0⁷.

In Budget 2024, the programs of maximum relevance for gender equality, G+, represent 70.5% of the total credit of Budget 2024, which means in absolute terms, 26,272.6 million euros. The G programs that have a medium-high relevance in terms of gender equality represent 18.7% of the Budget, which is equivalent to 6,970.2 million euros. Lastly, the g1 programs, of low relevance, represent 9.4% of the budget amount, that is, 3,490.6 million euros.

Chart 1. Structure of the 2024 Budget of the Autonomous Region of Andalusia according to G+ Scale



The year-on-year analysis of planned spending shows an increase of 6.7% in budget credits for programs with maximum relevance for gender equality, which translates into 1,642.6 million more for 2024. On the contrary, the credits assigned to G programs, they decrease in the same proportion (6.7%), which is equivalent to 501.9 million less in this type of programs. In programs with less gender relevance, g1, an increase of 15.8% is observed, with 476 million euros more compared to 2023. Finally, the g0 programs,

⁷ The categories express the following scale: G+ are programs of high relevance for gender equality; G programs are of medium relevance; g1 programs imply low relevance; and g0 programs, those that are considered not to affect people, and therefore of no relevance to contributing to gender equality.

those that are not relevant to gender, show a budget increase of 172.6%, which translates into 343.6 million euros.

Table 1. Evolution of budgetary programmes according to G+ Scale

G+ Classification	2024			Variation 2024/2023	Variation 2024 - 2023
	Number of programmes	Initial credit	%		
G+	57	26,272,609,513	70.5%	6.7%	1,642,565,902
G	61	6,970,236,820	18.7%	-6.7%	-501,867,640
g1	30	3,490,596,407	9.4%	15.8%	475,996,495
g0	7	542,638,332	1.5%	172.6%	343,564,562
TOTAL	155	37,276,081,072	100%	5.6%	1,960,259,319

Initial credit debited to the debt service, FAGA, PIE, section 35.00 and Institutions.

BUDGET INDICATORS BY POLICY

The number of budget indicators in the Budget of the Government of Andalusia for 2024 totals 5,209, of which 2,141 are indicators linked to gender equality, 6.5% more than in the 2023 budget (2,010 indicators).

The budgetary indicators relevant to gender in the Budget are classified according to whether they are indicators that specifically measure aspects of equality between men and women (G1) or disaggregated by sex (G2). Both categories are not exclusive, since a disaggregated indicator may also have been designed to measure some objective or action aimed at gender equality.

The departments with the greatest number of indicators relevant to gender are those related to social spending. The Ministry of Social Inclusion, Youth, Families and Equality stands out in this sense, with 419 indicators, 19.6% of the total. They are followed by Health and Consumption, with 358 indicators (16.7% of the total) and Educational Development and Vocational Training, with 329 indicators (15.4% of the total). The remaining ministries have percentages of indicators of the total below 10%, with the fewest indicators relevant to gender being those of Industry, Energy and Mines (22 indicators, 1%), Sustainability, Environment and Blue Economy (28 indicators, 1.3%) and University, Research and Innovation (50 indicators, 2.3%). In last place is the budget section of the Audiovisual Council of Andalusia (2 indicators, 0.1%).

Expenditure policies reveal a similar result, with the highest concentration of indicators related to gender equality in social policies. The one with the greatest number of indicators is the Conciliation, Equality and Families policy, with 23.6% of the total, followed by Health (14.7%), Administration and Management of the Government of Andalusia and its Institutions (13.5%), and educational policy, which accounts for 10.1% of the total.

EVALUATION OF THE GENDER IMPACT OF THE DRAFT BUDGET LAW FOR 2024

Gender budgeting is a powerful tool to focus attention on the gender equality dimension of the budget policy cycle. It uses a methodology and instruments capable of identifying, measuring and analyzing reality at the ideal time in each budget phase (preparation, execution and evaluation), identifying the gender gaps towards which the objectives of public policies need to be oriented. This makes it possible to have the necessary information at the right time to carry out an assessment of the gender impact of the Draft Budget Law.

There are two fundamental factors in the gender impact evaluation: the diagnosis that facilitates the identification of gender gaps and the specification of the budgetary resources available for specific measures aimed at reducing and/or overcoming said gaps and ultimately to achieve greater gender equality, complying with current regulations on equality between women and men and eradication of gender violence. This exercise contributes to coherence and efficiency in the management of public resources, as well as accountability to citizens.

For the 2024 Budget, the budget planning of the set of budget sections corresponding to ministries, administrative agencies, special regimes, public businesses and consortia, counts in their entirety, that is, 100%, of the G+ and G programs, with at least one strategic objective aimed at promoting gender equality, and also with an operational objective of gender equality. For their part, the instrumental entities indicated in Annex VII of the Order of May 25 also have 100% compliance regarding the inclusion of a gender objective⁸.

It is also notable that for the 2024 budget year, the number of budget programs that have defined an operational objective against gender violence in their budget planning has also increased, reaching a total of thirty-three budget programs belonging to seventeen sections budgetary measures, which are joined by the six programs that also plan a strategic objective against gender violence.

The Budget Preparation Order considers key to follow up on the recommendations made within the framework of the Budget and Gender Audit Plan that affected twelve programs whose audit reports were approved by the Gender Impact Commission of the budgets during the years 2020, 2021 and 2022. Of these twelve audited programs, seven have been carried out during the 2023 budget actions that respond to the recommendations made and have planned actions to develop in 2024, while five programs have not advanced with the same intensity, and must continue working to comply with the recommendations.

Below are the main resources of the 2024 gender perspective budget, which prioritizes well-being, focusing on the areas of health, education and social services.

The **Health Policy** increases by 2.9% with a higher allocation of 403.6 million euros compared to last year and reaching a total amount of 14,091.8 million euros, mostly dedicated to health care. Among the funded measures, continuous and postgraduate training in gender and the eradication of gender violence for healthcare and research personnel stands out. Specifically, the Cancer Strategy in Andalusia has increased its funding since its publication in 2021, going from 14.9 to 19.1 in 2023. As a result, more than 387,000 women have participated in breast cancer screening from January to October 2023, foreseeing its increase in 2024.

⁸ Of the seven entities in the aforementioned annex, finally one, the Andalusian Public Foundation for the Management of Health Research of Seville (FISEVI), is considered outside the Andalusian Public Sector, as a consequence of the agreements and decisions adopted, between the phases of preparation of the draft Preliminary Project and the 2024 Budget Project, so the calculation has been carried out on six entities.

Also the **Educational Policy**, another great pillar of well-being, increases its allocation by 4.2%, exceeding 9,863 million euros. Preschool and primary education, **and secondary and vocational training** absorb two thirds of the resources, which are invested in promoting a change of mentality free of gender stereotypes. The promotion of gender equality from school in early education has a positive impact on the prevention of situations of sexist discrimination and gender violence. The programs focus on coeducation, including the visibility of women in history and co-responsibility. For its part, as in the previous Budget, **compensatory education** credits are increased again by 22.4% to reach 506 million euros, with a direct impact on the reduction of the dropout rate and the leveling of rates of suitability, in which male students show a worse position than female students.

The **Sports policy** carried out by the Andalusian Social Services and Dependency Agency (ASSDA) also increases by 12.7% for the 2024 Budget, highlighting sports promotion activities, to which 16.8 million are allocated euros, aimed at promoting sports practice in women, promoting high-level or performance athletes and coaches in Andalusia, promoting women's participation in competitions and preventing gender violence in them.

Also, investment in infrastructure and sports centers increased its credits by 16.8%, reaching almost 40 million euros. The design of these must take into account the different utilities and needs of women and men in aspects such as their location, the security of their access, guaranteeing spaces free of violence.

In **Research, development and innovation**, and particularly in educational innovation, more than 11.6 million euros are allocated to scientific-educational programs and activities that overcome gender stereotypes. Thus, "They inspire STEAM" program spreads female references in the areas of science and technology to reach the imagination of young people in specific areas, such as space research and astrophysics.

Digitalization occupies a prominent place among the priorities of the Andalusian Government for the 2024 Budget. The budget allocation of the Digital Agency of Andalusia increases by 27.7% compared to the previous year, reaching an initial credit of 379.3 million euros (increase of 82.2 million euros), with which training actions will be developed to improve the digital skills of citizens and the employability of women, including those who live in rural areas, through the ICT (Woman Digital program, *Andalucía Vuela* project).

Social services policy and care for dependency reaches a total endowment of more than 2,228.7 million euros, and 11.5% has been allocated for the execution of the actions carried out by the Andalusian Social Services and Dependency Agency (ASSDA) more spending than estimated in the 2023 forecasts. With these resources, actions are carried out in the field of active aging, care for dependency and disability, and the Addictions Plan.

The State Pact against **Gender based Violence** brings together various departments of the Junta de Andalucía that must protect the population from gender violence. In the field of education, the measures and actions aimed at preventing gender violence stand out through calls for the granting of aid to projects in preschool and primary schools.

In the Administration of **Justice**, whose credits increased by 9.4% reaching 646.8 million euros, actions are being promoted to reinforce the Comprehensive Assessment Units of Gender Violence of the Institutes of Legal Medicine and Forensic Sciences of Andalusia, where comprehensive assessment reports on gender violence are prepared for Courts and Tribunals; and also, the actions to reinforce the Violence against Women Courts, to improve the victim's experience during the judicial procedure, through increasingly specialized and personalized attention, in courtrooms. Gesell and videoconference, streamlining judicial procedures and highlighting free legal advice and guidance prior to the judicial process and legal assistance to victims.

In the **Health** field, also previously analyzed, the Andalusian Health Service has chosen to finance, using its 320.5 million euros for health, continuing and postgraduate training, which represents an increase of 11.9% compared to the previous year, carrying out training activities to address the detection and attention to gender violence, financed under the State Pact against Gender Violence. Health care, which has 11 billion euros available by 2024, has also planned to pay special attention to gender violence, increasing the training of health personnel, creating active interdisciplinary commissions against gender violence, and implementing early detection in the Primary Care centers of the Andalusian Health Service. Another innovative initiative in the field of Andalusian health centers is the accreditation of centers committed to combating gender violence.

In parallel to the priority of eradicating violence against women, there is the priority of **transversal gender equality policies**, which is reflected in the increase of almost one million euros, exceeding 25 million euros for actions promoted by the institutional mechanism for the coordination of gender policies, the Andalusian Women's Institute (IAM). In this sense, in addition to the coordination and advisory tasks of the Equality and Gender Unit of the IAM, a wide variety of actions are carried out, among which it is worth highlighting: gender training for the Equality Units of the Ministries of the Government of Andalusia and Universities; the implementation of coeducation in Andalusian educational centers through curricular materials and resources for coeducation; the development of the *EQUIPA* program, to advise companies on equality plans and prevention of sexual and gender-based harassment; training on equality between women and men in collective bargaining; the development of the Andalusian Network of Conciliation Entities; and positive actions in entrepreneurship. Likewise, the continuation of some measures stands out, such as: the annual call for the "Andalusian Brand of Excellence in Equality" recognition; subsidies for women's associations and federations; the actions of the Andalusian Council for Women's Participation; the commemorative events on the occasion of March 8, International Women's Day; the *Meridiana* awards; subsidies to Local Corporations to co-finance the Municipal Women's Information Centers (CMIM); the maintenance of the information and care area for women of the Provincial Women's Care Centers; the telephone service for women (line 900 200 999); the services of the *María Zambrano* documentation center; and the Non-sexist Advertising Observatory.

The **employment and self-employment policy** has 1,145.5 million, increasing 15.8% in relation to the previous budget. Particularly noteworthy is the emphasis given to active employment policies, which has an increase of 23.7% with 335.3 million euros, to employment training, which has 287 million euros, and also to the item of intermediation and career guidance, which increased by 20.6%, with a planned expenditure of 387.9 million. These policies promote gender equality through incentives aimed at the permanent hiring of women, promote the reconciliation of personal, work and family life of workers and the hiring of women victims of gender violence; employment training on masculinized fields specifically aimed at women; employment training aimed at victims of gender violence; and Teaching content on gender equality in training and awareness-raising actions aimed at unemployed and employed workers. Financial support for entrepreneurship has increased by 89.3% compared to last year, exceeding 103 million euros, and including financial aid for entrepreneurship initiatives promoted by women.

The **Tourism** sector has gone from an allocation of 10.3 to 45.1 million euros and includes gender equality criteria in actions to support entities, assessing that they have an equality plan and a staff structure balanced by gender, with special attention to management teams and decision making.

Impact assessment

In the light of everything stated above, the Gender Budgeting Impact Commission rules that the 2024 Draft Budget Law of the Autonomous Region of Andalusia contains budgetary actions that are aimed at

correcting the detected gender inequalities and meet to the mandates of legislation currently in force in terms of equality between women and men, and therefore are expected to have a POSITIVE IMPACT in reducing such inequalities.