

# EXECUTIVE SUMMARY

## Report on the 2013 Budget of the Autonomous Community of Andalusia

The Gender Impact Assessment Report is one of the documents presented every year as an appendix to the Budget Law of the Autonomous Community of Andalusia. The report on the 2013 budget is the ninth in a series that began with the 2005 budget and therefore demonstrates the Andalusian government's continuing commitment to equality between women and men.

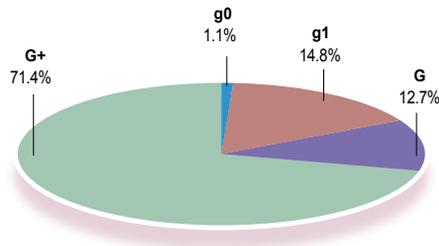
Over the course of this decade, the Government of Andalusia has developed a systematic strategy for making gender equality a key focus of public spending. Thanks to the legal budgetary framework adopted and a structure that facilitates coordinated government action, equality between the sexes now forms part of an economic model based on the constitutional values of justice and equality.

The consolidated budget of the Autonomous Community of Andalusia for 2013 is 30.71 billion euros, which represents a 4.1% decline in relation to 2012. However, the budgetary programmes with the greatest capacity and responsibility for contributing to gender equality in other words, the G+ programmes have a greater weight in the overall structure of the 2013 budget than was the case in the 2012 budget, affecting 71.4% of the budget funds.<sup>1</sup>

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<sup>1</sup> Excluding the debt, the local share of national revenue, the Andalusian agricultural guarantee fund and the local share of Andalusian tax revenue.

Structure of the 2013 Budget of the Autonomous Community of Andalusia according to the G+ Scale



This relative increase reflects the Andalusian government's pledge to maintain its social policies as a tool of redistribution and a vehicle for promoting equality between citizens.

Faced with the economic crisis, the Government of Andalusia remains as committed as ever to steering public policy towards gender equality as a strategic investment in medium and long-term development. The economic crisis must not be allowed to halt gender equality actions or reverse any of the goals achieved. In fact, public administrations have a responsibility to identify and analyse the possible erosion of social, economic and personal conditions and the different ways in which this affects women and men. The publication of this Gender Impact Assessment Report on the 2013 Budget of the Autonomous Community of Andalusia contributes to that process.

Furthermore, as reflected in the Global Gender Gap Report 2012 published by the World Economic Forum, the countries with the highest levels of economic and social development also have the highest levels of gender equality. Women potentially represent half of a country's labour force, and since growth requires everyone to be economically active it naturally follows that development cannot be sustained if men and women are not equal. Given that nearly 60% of the university population are women, excluding increasingly skilled human resources is extremely inefficient.

The structure of the Gender Impact Assessment Report on the 2013 Budget repeats the format of previous years.

## ACHIEVEMENTS

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The chapter on Achievements describes the initiatives which, promoted by the Regional Ministry of Finance and Public Administration and the Gender Impact Commission, have been undertaken in every department of the Andalusian government to improve gender equality through budget policies.

The work undertaken by the Government of Andalusia for nearly a decade has allowed the region to be in a position to carry out a gender impact analysis of the budget in critical and strategic moments. Throughout 2012 we have deepened in the reorganization and improvement of various key phases of the budget process, specifically, those related to the development of the budget documentation for the integration of the gender perspective framed in the context of the economic reality and the fiscal consolidation.

One particularly important aspect of the gender strategy in 2012 is the creation of specific gender budgeting technical groups, which have raised awareness about the gender impact of the economic crisis in order to adjust planning to the reality of men and women. Thanks to this new streamlining procedure, meetings have been held with the budget sections that have the largest number of G+ budget programmes, given that these have both the greatest potential and the greatest gender impact. These meetings have also been attended by representatives of the Gender Impact Commission and the Gender Equality Unit, while the overall group has been coordinated by the *follow-up, evaluation and budgetary policy* department of the Directorate-General for Budget.

The gender budgeting technical groups have focused on preserving the measures contemplated in the measures of the Priority Map for Equality drawn up by the Directorate-General for Budget. This map includes those significant measures whose reduction or disappearance would lead to severe setbacks in terms of equality between women and men due to their repercussions in strategic, life-changing areas such as employment, training, welfare, co-responsibility, the life-work balance and a balanced presence of men and women in positions of power and responsibility.

The strategic definition of gender mainstreaming in the budget of the Autonomous Community, must be directly linked to the economic crisis and the fiscal consolidation process that exist today. Therefore, there are several lines of strategic action that arises in the gender budgeting for the current legislature.

In a context of important laws and reforms in the financing of public administrations, gender analysis of tax reforms acquires great relevance. In this sense, we propose the definition and implementation of a methodology for analysing the revenue that improves the integration of the gender perspective in the budget of the Autonomous Community of Andalusia. We will also continue to deepen the analysis of public expenditure from a gender perspective, including the monitoring of the results achieved by the budget programs in this field, by analysing and improving the gender budget indicators. Continuity will be given to the training plan in gender and budgeting and to the internationalisation strategy of the Andalusian experience of gender budgeting by attending key international forums on gender equality and public budgeting.

Meanwhile, a significant measure in terms of international dissemination has been the translation into English of the Gender Impact Assessment Report for the 2012 Budget. The English version of the report is now one of the gender budgeting documents available for consultation on the UN Women Gender Responsive Budgeting website ([www.gender-budgets.org](http://www.gender-budgets.org)).

Another event with national and international repercussions was the presentation of a paper entitled "Gender Budgeting and Governmental Changes: Analysis of Initiatives in Spain" at the Gender Budgeting: Developments in Practice and Methods section of the 2012 annual conference of the International Association for Feminist Economics held in Barcelona from 27 to 29 June. And in the national arena, the Regional Ministry of Finance and Public Administration contributed to the fourth edition of the Gender and Public Policy course held in July 2012 at the International Universidad del Mar, the summer course section of the University of Murcia.

With regard to publicising the experience via the social networks, a series of short videos on the G+ Programme were produced in 2012 to highlight a selection of the research and training projects undertaken by the Government of Andalusia's executive centres. The videos were published on the YouTube channel of the Regional Ministry of Finance and Public Administration and can be viewed with subtitles in Spanish and English. The Andalusian government has also continued to post information on economics, public policy and gender on Facebook, Twitter and its blog.

During the last quarter of 2012 papers were prepared on the Andalusian gender budgeting strategy for presentation at two international conferences: the International Conference on Gender Responsive Budgeting. *Sharing knowledge, shaping policies and budgets for achieving gender equality*, organised by UN Women in Marrakech, in November 2012; and the gender budgeting conference organised by the Ukrainian Ministry of Finance to be held in 2013 as part of a development initiative funded by the Swedish government aimed at promoting gender responsive budgeting on a regional level in Ukraine.

In short, the gender budgeting strategy of the Autonomous Community of Andalusia has become increasingly consolidated over these last years through a strategy that is planned and adequate to the changing economic context and that puts the focus on the exchange of ideas and best practices in national and international forums.

## REALITY

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The third chapter of the Gender Impact Assessment Report provides an overview of gender equality in Andalusia based on the data facilitated mainly by the Andalusian Institute of Statistics and Cartography. This set of indicators has been drawn up for the regional ministries to analyse the situation in 14 socio-economic areas of their responsibility: native and immigrant population; composition of political, economic and scientific institutions; employment, income and pensions; taxation; business, universities and ICT; education; housing, transport; health; trade and tourism; culture and sport; agriculture and fishing; environment; and social welfare, work-life balance, care of dependents and gender violence.

This analysis identifies the achievements, setbacks and challenges still to be addressed in terms of gender equality in Andalusian society. The most salient aspects identified this year are described below.

**Presence in positions of power and responsibility.** Women occupy 42.5% of the parliamentary seats in the regional legislative assemblies of Spain, which represents an increase of 0.7% in relation to 2011. In the Andalusian parliament, men hold 52.3% of the seats and women 47.7%, compared with 54.1% and 45.9% respectively in 2011.

Women represent 34.8% of all government members in the autonomous communities and cities of Ceuta and Melilla, 2.5 percentage points higher than in 2011. In Andalusia, women represent 41.7% of the executive.

In local government, 20.4% of all mayors in Andalusia are women, which is more than 3 percentage points higher than the national average, and women occupy 36.2% of the government positions in the provincial councils.

In the Government of Andalusia, the presence of women and men is more or less even, with the former occupying 47.8% of the senior positions and the latter 52.2%.

The presence of men and women in senior academic positions is also fairly even: 43.5% of the directors and heads of department at the 11 state universities in Andalusia are women, which represents an increase of 3.5 percentage points in relation to 2011.

In the academic year 2010-2011, the number of women professors in Andalusian universities rose by 1 percentage point to a total 17%. The number of women professors at university colleges experienced a similar increase of 1 percentage point, rising to 32%.

At the 23 research centres in Andalusia that belong to the Spanish National Research Council (CSIC) men continue to dominate the senior positions (women occupy 20% of these posts), although the female presence rose by 3 percentage points in 2011.

The number of women fellows at academies of letters and sciences is still very small (just 7%), although the figure rises to 20% in the case of the multidisciplinary academies comprising sciences and humanities.

Women occupy 35.6% of senior management and coordination positions at the public-sector business agency Radio y Televisión de Andalucía and its subsidiary companies, which represents a decline in relation to the figure for 2011. The number of women in senior positions at Andalusian media organisations has also fallen since 2011, in this case by 0.2 percentage points to an overall 25%.

**Presence in the labour market.** In view of the indicators presented in this section and the objectives set by the European Union in terms of employment rates, as well as considering the studies that link economic growth to the increase of female participation in the labour market, it is essential to continue pushing for the incorporation and the permanenece of men and women in the labour market, taking into account the gender gap still revealed by data.

According to the results of the labour market survey conducted in the second quarter of 2012, women represent 44% of the Andalusian economically active population. This means that they are underrepresented in the labour market because women make up 49.6% of the Andalusian working-age population. However, they are overrepresented in the economically inactive population where they account for 63.1% of the total. Women represent 43.8% of the employed population and 55.4% of the underemployed population. In the unemployed population, men form the majority, representing 54.6% of the total.

The evolution between the second quarter of 2012 and the same period of 2011 shows that the male employment rate in Andalusia has risen by 0.3 percentage points and the female rate by 2 percentage points. In the employed population, both the male and female rates have fallen (6.7% and 1.5% respectively). The economically inactive population has declined in the case of both men (1.7%) and women (5.2%). The year-on-year evolution of unemployment has been more negative for men (17.6%) than for women (13.3%). Of all the new people who have joined the unemployed population, 39.4% are women and 60.6% are men.

The statistics relating to employed people by occupation show that women occupy only one out of four senior positions. Among technical personnel and scientific and intellectual professionals in the fields of health and education, six out of ten members of staff are women. In the case of the health and care services, three out of four are women. The statistics regarding employers show that 27% are women.

The State Taxation Agency figures for 2010 show that the wage gap between men and women was 4,813 euros per year. This is lower than the national average of 5,240 euros. The figure has fallen slightly in both areas.

In the gender breakdown of wage earners by salary level, 54% of those below the minimum wage are women. In the top three salary levels, women represent under 30% and they account for only 13% of those who earn more than 10 times the minimum wage.

The figures relating to contributory pensions show that men received 66% of retirement and invalidity pensions. In relation to non-contributory pensions, women received 71.8% of the total, rising to 84% in the case of welfare benefits and 81.5% of the benefits derived under the Law of Social Integration of the Disabled (LISMI).

**Business activity.** Of all the people who started a business in 2011, 61.6% were men and 38.4% were women. In the cooperative sector, 33% of all associates are women and 67% are men.

**Universities.** In the academic year 2010-2011, women accounted for 54.6% of the students enrolled in the Andalusian publicly funded university system and men accounted for 45.4%, more or less in keeping with the proportions for the previous year. Women represented 60% of the students enrolled on diploma, degree and double degree courses, and just under 30% of the students enrolled on architecture and engineering courses. Of all the students who graduated in 2011, 62% were women and 38% were men.

Women represent 51.9% of the students on doctoral courses, which is 1.4 percentage points higher than the figure for 2010. In relation to theses presented, the figure for men rose by 1 percentage point to 51.7% and was 48.3% for women.

Of all Erasmus grant recipients in academic year 2010-2011, 54.7% were women and 45.3% were men.

**Use of information and communication technologies.** In 2012 the digital gender divide in Andalusia has narrowed. The gender gap in terms of computer consumption and internet usage has fallen to 1.5 percentage points. Furthermore, in the 10-34 age group the percentage of women who had used a computer in the three months prior to the survey was higher than the percentage of men. As with computer consumption, the gender gap in internet usage is inverted according to age among population aged 10 to 34.

**Education.** The number of nursery education centres (for children aged 0 to 3) has risen by 6.2% between academic year 2012-2013 and the previous year. In 2012-2013, there are 1,927 nursery education centres and 98,566 places for children, representing an increase of 5.7% in relation to 2010-2011. Meanwhile, the school attendance rate for infant education is practically 100% and nearly every school at this stage is publicly funded.

Of the total number of schools that have joined the School Day Extension Plan, 91.5% offer extra-curricular activities, 74.4% refectory services and 70.2% early opening. These figures are similar to those for the previous year

With regard to educational results, the ideal year level rate is traditionally always higher for girls than for boys. However, in academic year 2009-2010 the difference in this rate between female and male pupils fell in relation to the previous year across all ages. Meanwhile, the pass rates at the end of the third cycle of primary education, at the end of compulsory secondary education, and at the end of post-compulsory secondary education and advanced vocational programmes at establishments in Andalusia show that girls outperform boys.

In post-compulsory education or bachillerato, girls represented 52.2% of the total enrolments in 2010-2011, although the proportion of male enrolments rose by 1.1 percentage points in relation to the previous year. Of all the pupils enrolled on vocational programmes in Andalusia, 49.6% are girls. Over the last two years, between 2008-2009 and 2010-2011, male pupils have risen by 19% and female pupils by 9%, therefore inverting the gender composition.

In the field of adult education courses, 59.3% of the pupils are women and 40.7% are men. The percentage of female pupils has risen by 10% and that of male pupils by 36% in relation to academic year 2009-2010.

**Housing.** Of all the beneficiaries of the Subsidised Housing and Land Development Plan 2008-2012, men alone represent 39.1%, women alone 27.4%, men and women together 18.8%, and no gender was given in 14.7% of cases. In the municipal registers of government-sponsored housing applicants, men alone or men with other men submitted 32.4% of the applications between 2009 and 2012, women or women with other women submitted 39% and men and women together submitted the remaining 28.6%.

**Transport.** Private transport is the method used by 63.8% of the population; 70.7% of men who use transport on a daily basis choose this method, compared with 50.7% of women. With regard to public transport, 6.8% of the population choose this method, 4.7% of men and 8.9% of women.

**Health.** Life expectancy at birth and at the age of 65 continues to rise for both sexes. Among the five main causes of death for men and women, Alzheimer's disease has become the fifth most frequent cause for women (4.6%). Of all suicide victims, 78.4% are men and 21.6% are women.

In relation to drug consumption, men have higher levels of consumption than women in practically every substance analysed, except for prescription hypnotics and sedatives.

**Agriculture and Fishing.** The figures recorded in the last Agricultural Census (2009) on family workers on farms show that women represent over a third of the people who work on family farms, either as farm bosses or labourers, but in the majority of cases (70%) the farm owners are men.

**Environment.** Women represent 25% of the people employed in the environment sector. This figure shows no variation between 2008 and 2010, although in certain sub-sectors there is a greater degree of parity and in some areas women are even the majority presence.

**Trade and tourism.** Women account for 50.6% of the people employed in the Andalusian trade sector, while men, at 58.8%, are the majority presence in the tourism industry. The report also offers a gender breakdown of all the tourists who visited Andalusia in 2011, showing that 48% of the overall tourists were men and 52% women.

**Culture.** The figures on employment generated by the cultural sector in the Autonomous Community of Andalusia show that men represent 61.9% of all employees, with only slight year-on-year variations. Furthermore, there are significant differences in the distribution of women and men by cultural dimension or sub-sector. In the field of cultural and scientific production, three out of ten people recorded as authors in the Territorial Intellectual Property Register are women, with minor year-on-year variations.

**Care of dependents and life-work balance.** In 2012, of the total rulings regarding care of dependents, 65.5% affected women and 34.5% men. Women represent just over 69% of the beneficiaries of the services rendered via the Individual Care Programme in Andalusia (residential care, day and night centres, home help and telecare services).

In 2011, a total of 57,659 women in Andalusia were granted maternity leave, representing a 2.7% decrease in relation to 2010. With regard to paternity leave, there were 42,051 beneficiaries, down by 3.5% on the figure for 2010.

## REPRESENTATION

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The chapter on Representation analyses the gender breakdown of Government of Andalusia staff according to the different collectives of employees: general administration, state education system, Andalusian health service, non-judicial personnel of the justice system and executive personnel of public agencies.

The instrument used throughout the report to measure parity between the distribution of men and women is the Relative Presence of Men and Women Index (RPMWI). The index values range from 2, where every member of staff is a woman, and 0 where the distribution is made up exclusively of men. Taking the points on the index to the legal threshold for balanced representation, 60% of women would produce an RPMWI value of 1.20 while 60% of men would produce a value of 0.80.

In general terms, the analysis of the entire Government of Andalusia personnel shows that the number of women has increased progressively in every collective. This fact reinforces the increasing feminisation of the Government of Andalusia personnel, reflected in the RPMWI values, which rose from 1.25 in 2011 to 1.27 in 2012. Both values indicate an imbalance due to the overrepresentation of women.

In relation to the previous year, the proportion of female general administration staff has risen, most notably among non-civil service staff and in regional ministries with a high proportion of women, such as the Education Department and the Equality and Social Welfare Department. Age and number of children continue to condition women's access to managerial and senior positions.

Thus, women represent 59.5% (RPMWI value of 1.19) of general administration staff in 2012, compared with 58.2% in 2011. In the senior positions category, the gender distribution is practically even, correcting the imbalance of previous years when there were more men.

The report analyses the evolution of the gender breakdown among teaching staff. In the period analysed, the number of women employed in the publicly funded education system has risen, particularly in the categories of infant and primary education, special education and compensatory education. The overrepresentation of women continues to be more significant in mixed-funding schools than in publicly funded schools. At the other end of the spectrum, however, men are overrepresented among inspectorate staff.

In 2012 women represent 63.4% of the teaching staff in the Andalusian publicly funded education system, which means there is a gender imbalance (RPMWI value of 1.27). The progressive feminisation in infant and primary education, combined with a similar situation in secondary education, is leading to the feminisation of the entire publicly funded education system in Andalusia. However, there is a majority presence of men in three specialist areas: teaching staff in specialist education (RPMWI value of 0.96), teacher-training staff (RPMWI value of 0.93) and inspectorate staff (RPMWI value of 0.45).

Meanwhile, there is near parity (RPMWI value of 0.95) in the gender breakdown of executive teams in infant, primary, secondary and adult education.

With regard to the Andalusian health system (SAS), the study highlights the same salient characteristic as previous years in terms of the gender breakdown of staff: the contrast between the majority presence of women among the statutory personnel of the SAS, especially in basic health care services, such as specialised and primary care, and their relative absence in positions of greater responsibility within the organisation. In this respect, the RPMWI value for SAS personnel is 1.31, which is slightly higher than last year and once again reflects a continuation of the feminisation trend that began in 2009.

In relation to non-judicial staff of the Andalusian justice system, there is a general majority presence of women, mainly due to the overrepresentation of women in the general departments, particularly in tasks of a procedural nature, although the gender breakdown is more balanced in the special departments. This is reflected in the RPMWI value of 1.27, the same as for 2011. As with the other collectives in the Andalusian public administration, age and number of children continue to condition women's access to senior positions.

The chapter concludes with a general analysis of the gender breakdown among the executive personnel of public-sector business agencies, trading companies and related organisations. The RPMWI value for this collective is 0.70, which represents a greater presence of women than in 2011 (RPMWI value of 0.62).

## RESOURCES – RESULTS

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The Resource-Results chapter describes, by budget section, the gender impact, objectives and measures contained in the budget programmes that the Government of Andalusia has approved for 2013 with a view to achieving greater equality between men and women.

The budget for 2013 reflects the Andalusian government's commitment to helping to alleviate the effects of the economic crisis and its refusal to privatise any services. Consequently, the fundamental lines of action are promoting employment, supporting the manufacturing sectors, fighting poverty and inequality by preserving basic public services, and a special focus on education as a guarantee for future growth and a vehicle for promoting equal opportunities.

This year, there is a special emphasis on the synergy between the gender analyses in the context of the economic crisis which the various executive centres have drawn up for their areas of jurisdiction, the objectives that have been set to alleviate any inequalities identified, and the actions that will be carried out to fulfill these goals, monitored and evaluated against specific indicators to measure their contribution to achieving gender equality.

The budget programmes classified as G+ account for 71.4% of the budget, or 16.15 billion euros, which represents a slightly greater relative weight in the budget compared with 2012 (71.3%). However, in absolute terms, the credits for G+ programmes are 9.4% lower than in the 2012 budget, although this is less than the 10.7% reduction experienced by the budget programmes overall.

The credits for budget programmes classified as G, which encompass the horizontal services offered by all the regional ministries including the Gender Equality Units, their training programmes, surveys and research to determine how to introduce the gender perspective across all public policies have risen by 3.4%. These programmes represent 12.7% of all the budgetary programmes.

Promoting employment includes the budget allocation—larger in 2013 than 2012 from the European Social Fund Operational Programme for Andalusia 2007-2013, which is aimed at stimulating employment for women, the life-work balance and the co-responsibility of men and women in the labour, family, domestic and personal domains.

In relation to promoting employment for women, the Regional Ministry of Economy, Innovation, Science and Employment has preserved indefinitely the measures contained in Decree 149/2005 of 14 June and the Order of 21 July 2005 governing incentives for recruitment and prioritising the recruitment and job security of women in particular. It has also preserved the measures contained in the Order of 24 February 2010 establishing the regulatory basis for awarding subsidies for promoting equal opportunities between women and men in the workplace.

Education remains at the heart of budget policy, reflecting Andalusia's commitment to equal opportunities, gender equality and long-term economic growth. The allocation this year represents 32.4% of the total budget for the regional ministries. In 2013 greater weight will be given to the more social aspects of the education policy, and funding for grants has therefore risen by 6.8%. Within this allocation, there will be more funds for both the 6000 Grant and the Second Opportunity Grant. Andalusia will also continue to provide its regional top-up for Erasmus grants and text books will remain free of charge.

Other salient items of public spending are related to the work-life balance, such as the School Day Extension Plan, whose allocation has risen by 11.3%, school transport, which will also have a larger allocation, and nurseries, whose allocation will guarantee 100,000 places.

In the field of ICT, the new MIRA project will address the first and second gender digital divide. Specifically, it will promote a new form of online communication between the government and citizens, encouraging the active involvement of society in general and women in particular and facilitating access to concrete services and platforms designed to advance the information society.

In terms of economic planning, the Government of Andalusia will continue to update the Economic Plans Monitoring and Evaluation System by publishing two annual reports (one with advanced data and one with final data) drawn up by the Gender Inequality Index for Andalusia (INDESGEN).

Regarding entrepreneurship, the government will support business creation and employment via projects mainly promoted or formed by women. To this end, gender equality will be a priority criterion in allocating subsidies to companies in general and social economy businesses in particular.

In relation to social policies, the Regional Ministry of Health and Social Welfare will absorb 44% of the total budget and will experience a smaller reduction of funds than the average. This will allow it to meet the costs derived from the Law on Dependency and the public health service, which will be maintained in full in 2013, including services for immigrants. The social inclusion programme will receive one of the highest budget increases to guarantee social solidarity and the 2% increase corresponding to the regional top-up for state pensions.

With regard to the Family Support Service, in 2013 housing benefits will be granted to the elderly and people with disabilities and reduced mobility, most of whom are women, aimed at financing 70% of the cost of the building works and technical assistance required to adapt homes to the specific needs of these collectives.

Finally, fighting gender violence and encouraging gender equality policies, with a particular emphasis on mainstreaming the gender perspective in all public policies, will receive the same allocations from the 2013 budget as last year, in stark contrast to the central government's policy on equality affairs.

## GENDER-SENSITIVE INDICATORS

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The degree to which the regional ministries meet the objectives and carry out the activities contemplated in the 2013 budget is monitored via the budget indicators included in the programme descriptions.

The 2013 budget contains over 1,700 indicators, of which 859 have been identified by the regional ministries as gender-sensitive: in other words, these 859 indicators will serve to evaluate the degree to which the regional ministries meet the objectives and activities designed to promote gender equality within the scope of their budget programmes. Gender-sensitive indicators make up 44% of the total budget indicators, the same proportion as last year.

The report ends with an analysis of the gender-sensitive indicators of the 2011 budget, the last one completed. The purpose of this analysis is to assess how the gender gaps identified have evolved since the indicators were established and the actions were carried out. The information analysed reveals whether the gender inequalities measured by the indicators have been corrected to the extent anticipated, within the framework of a results-oriented budget.

The full report “Informe de Evaluación de Impacto de Género del Presupuesto de la Comunidad Autónoma de Andalucía para 2013” is available on the website of the Regional Ministry of Finance and Public Administration:

<http://www.juntadeandalucia.es/haciendayadministracionpublica/>

