

Feminist institutional change in rigid settings: the case of Gender Budgeting in Argentina

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1. Introduction

The national budget is often regarded as the technical heart of government, a set of financial instruments through which policies are financed within a national macroeconomic strategy. Yet Public Budgets are far from neutral, rather they are political devices that reflect values, priorities, and power relations. In fact, once formulated and approved, they show a Government's priorities in terms of human rights. In recent decades, feminist scholars and activists exposed the gendered dimensions of budgetary systems through Gender Budgeting (GB). This strategy, first developed in the 1980s, aims at analysing the impacts on gender equality that public spending and revenue collection have, and to reorient fiscal policy toward redistributive and transformative goals.

From its earliest experiences in the 1980s, through its promotion in the Beijing Platform for Action in 1995, GBP has evolved as a key strategy for mainstreaming gender perspectives in fiscal policy. Experiences have multiplied globally, with varying degrees of depth and focus, from the pioneering cases in Australia and South Africa to the most recent initiatives in Latin America, promoted by both multilateral organisations and feminist organisations (Coello Cremades, 2015; Quinn, 2009). Along the way, GBP has been adopted as both a practice and a logic: a practice because it includes specific tools for planning, implementation and monitoring; a logic because it proposes a new way of thinking about the economy from the perspective of gender justice (Steccolini, 2019).

Argentina represents a critical case for understanding the institutional challenges and opportunities of GB. This country has seen the development and strengthening of its feminist movement, embodied by the mass mobilizations of *Ni Una Menos* that started in 2015, which pushed gender equality to the forefront of the public agenda. International organizations, experts and civil social organisations applied pressure by promoting GB as part of good governance, fiscal modernization and as a feminist fiscal justice initiative. The political awakening mobilised organisations, individuals, families and institutions, and led to the creation of regulations covering public resources, labour inequalities and industrial planning, among other areas. Against a backdrop of polarisation and dispute over the country's model, it was after 2015, following a change of government, that economic measures regained importance and came to be analysed from a feminist perspective. Thus, the austerity policies promoted at the national level modeled and intensified public debates about the impacts of economic policies on gender. Greater awareness, though not yet widespread, of these effects promoted discussions on gender-responsive budgeting, bringing together civil society demands and citizen monitoring with desirable international standards in public intervention, gender, and open data. As a result, a specific body of knowledge began to be built on the allocation of public funds and how they could be used to promote a more egalitarian society. In Argentina, this knowledge took different forms, ranging from a demand for financial resources, to the translation of this demand into budgetary techniques by experts in civil society organisations, to the importation of internationally implemented frameworks obtained and adapted from international organisations. The problematisation, encompassed within the broad topic of feminist taxation, gave rise to

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experiences and disputes surrounding the gender perspective in public budgeting (Braunstein, 2022; Larios Campos & Mendez Santaolara, 2024; Young et al., 2011).

It's in this context that gender budgeting was adopted in Argentina in 2018 for formulation of the 2019's Budget Law. What started as a gender tag soon became a much more complex tool that developed its own methodology, training and reports. The greatest growth was generated in coordination with different agencies within the National Public Administration, international agencies and NGO's, not without tensions and negotiation. Despite the enormous progress in the last 4 years, GB implementation has been fragile and highly dependent on the feminist inside the state agencies and the government's political will to sustain this development over time. While Argentina created institutional mechanisms to label expenditures with a gender perspective, these efforts remained largely technical. Rather than reshaping the budgetary system, GB practices were layered on top of existing structures, leaving the core institutional logic untouched. The result has been a reform that raises visibility, enhances institutional change and builds capacity, but struggles to achieve deeper feminist transformation.

The proposed paper examines the institutional conditions that shaped the adoption and implementation of GRB in Argentina between 2018 and 2022. The main question asks: To what extent do formal and informal rules of the budgetary system enable or hinder the feminist transformation of public resource allocation? The overall objective of the study is to identify and characterise the institutional change resulting from the implementation of the GRB in Argentina, analysing its impact on established norms and practices both within the public sector and in interaction with external actors. Subsidiary objectives include reconstructing the process of designing and implementing gender tagging; identifying its key stages and stakeholders; and analysing the political, economic and institutional conditions and factors that influenced its implementation. Drawing on feminist economics and institutionalist theory, it analyzes how formal laws, bureaucratic routines, and informal norms shaped the trajectory of GRB. The paper builds on qualitative research, combining document analysis and interviews with state officials, NGOs, and international actors.

The findings suggest that Argentina's GRB reform represents a case of institutional layering: gender-sensitive practices were added without displacing entrenched budgetary rules. Formal rigidity, technocratic expertise, and masculinized bureaucratic cultures limited transformative potential, while feminist actors inside and outside the state turned to informal strategies to push the agenda forward. It argues that feminist budgeting requires more than technical changes, but rather demands institutional and political will to imagine innovative ways to challenge dominant narratives and transform power relations.

The paper is organized as follows. Section 2 outlines the theoretical framework, combining feminist economics and institutionalism. Section 3 presents the methodology. Section 4 analyzes findings on the Argentine budgetary system. Section 5 examines the process of GRB implementation. The paper concludes with reflections on the limits and possibilities of feminist transformation through budgetary institutions.

2. Theoretical framework and literature review

The theoretical and analytical concepts used in feminist economics, public policy, and institutional analysis are presented below. Next, the background found in the literature is briefly highlighted.

a. Theoretical foundations of the GRB: the politicization of macroeconomic policy

Far from being a mere public management technique, GRB represents both an analytical and political tool that makes it possible to question how fiscal decisions reflect and reproduce existing

gender relations in society. Its transformative potential lies in the ability to challenge the normative frameworks that naturalize inequality, opening spaces for a fairer redistribution of power and resources.

By linking economics and feminism through the lens of public spending and revenue collection, GRB unveils the institutional history on which the budget is built. From its inception, GRB challenged the “strategic silence” of economic policies regarding gender relations (Bakker, 1994). By presenting themselves as neutral, universal, and objective, such policies strategically kept out of sight the impacts they have on specific groups, particularly those subordinated by gender. As the main macroeconomic instrument, traditional budgetary practices follow rigid institutional mandates that are often resistant to change (O’Hagan & Klatzer, 2018). Thus, implementing GRB becomes an uphill task that connects economic policy decisions with gender inequality. In fact, GRB requires political support, the advancement of a gender agenda, and the availability of gender-disaggregated data to be more effective (Coello Cremades, 2015; Rubin & Bartle, 2021). It is interpreted both as a “practice” within a mainstreaming strategy, and as a “logic” that seeks to make inequality visible and promote transformation (Himmelweit, 2002; Steccolini, 2019; Stotsky, 2016). Growing concerns about technocratization and depoliticization arise, since the goal of GRB is to challenge the dominant paradigm by questioning the supposed neutrality of macroeconomic measures and appropriating them for the feminist cause (O’Hagan & Klatzer, 2018). Thus, a strictly technical-bureaucratic implementation risks diluting its feminist ethical motivation (Elomäki & Ylöstalo, 2021). Most global GRB analyses have relied on quantitative tools, which represents a warning signal for feminist objectives (Marx, 2019; Merry, 2016).

A gender perspective in the budget connects the design of public policies with the expenditures and financing methods they require, in order to evaluate the impacts of fiscal policy on a field deeply shaped by gender relations (Elson & Enríquez, 2020). It seeks to critically and feministly approach economic policies and the budgetary process, which has translated into a set of budget management practices (Coello Cremades, 2015; Elson, 2002; Sharp, 2003). This implies asserting that the budget is not neutral and that it has consequences, intentional or not, in terms of gender. It is also a stance on what the budget means: beyond being a technical exercise, it is a political tool (O’Hagan, 2017).

GRB is a strategy for analyzing public budgets in terms of their contribution to gender equality, pursuing three interrelated objectives: integrating the framework of understanding gender inequality into budgets and the policies they finance; promoting accountability for the equality commitments undertaken; and ultimately, promoting the necessary modifications so that budgets are better aligned with those commitments. In theory and in practice, a variety of tools and procedures have been developed to evaluate budgets, including the gender tagging currently applied in Argentina. It is important to note that this practice was influenced by the paradigm of new public management and governance “good practices” characteristic of the 1990s (Sharp, 2003). These initiatives form part of a broader gender mainstreaming strategy that, ideally, seeks to generate profound transformations in how public money is spent (Budlender et al., 2002).

GRB challenges the assumption that economic policies unfold in a field unaffected by gender relations. Traditional practices of formulating and implementing government processes are characterized by rigid institutional mandates that are difficult to modify and scarcely permeable to non-androcentric shifts (O’Hagan & Klatzer, 2018). Within this process, a range of techniques may be deployed that intervene directly in the budget cycle, with their degree of radicalism depending on different factors, including: political support, the advancement of the gender agenda, the specific features of budgetary phases, the participation of civil society, and the availability of gender-disaggregated data, among others (Coello Cremades, 2015; Fernández Erlauer, 2023; Rubin & Bartle, 2021). While the objective is political (since GRB seeks to transform economic policies and traditional economic thought by highlighting their gendered impacts in both paid and unpaid economies) the discursive and technical strategies adopted for

its implementation have been technocratic, contributing to the depoliticization of the tool (Himmelweit, 2002; Stotsky, 2016).

Following Steccolini (2019), the literature shows that definitions of GRB oscillate between two approaches. On the one hand, it is defined as a “practice” within a gender mainstreaming strategy, consisting of a set of tools and techniques that support decision-making processes. On the other hand, it is understood as a “logic” that seeks to make inequality more visible, raise awareness, and achieve transformations. If the dominant paradigm assumes that budget processes are regulated and structured to enable policymakers to manage public resources, GRB challenges this status quo by questioning macroeconomic assumptions (O'Hagan & Klatzer, 2018). In this context, the lack of gender awareness, androcentric logics, and resistance to cultural change are factors that could completely undermine the possibility of implementing GRB. To prevent this defeatist scenario, GRB is often initially implemented through tools adapted to public financial management, overlapping with existing mechanisms.

It is at this crossroads, between gender equality policies and public financial management, that this essay seeks to outline the horizon of what is institutionally possible for Argentina regarding GRB, acknowledging that these tools are inserted into already institutionalized budgetary processes. The central question is to what extent they can (or cannot) foster processes of institutional change conducive to feminist transformation (Elomäki & Ylöstalo, 2021).

b. Towards a study of fiscal institutions from a feminist perspective

This work draws on institutionalism as an approach for studying public policies and social change. The main concepts mobilized from feminist institutionalism are the gender institutional regime, the dimensions of gender operation within institutions, and the types of institutional change from a feminist perspective. These are complemented, in the analytical framework, by contributions from the study of actor networks. As explained earlier, GRB seeks to promote institutional change insofar as it confronts gendered institutions with the set of formal and informal rules that shape the budgetary process. Such changes are essential for anyone seeking to achieve sustainable gender equality policies over time. For this reason, this work focuses on the institutional conditions under which the tool develops. It draws on feminist contributions to the study of institutions in political science, which describe the gendered aspects of norms, rules, and institutional practices, as well as the concomitant effects they have on political outcomes, two of the key insights of the new institutionalisms (Mackay et al., 2010). Formal rules are bureaucratic, legal, legislative, and executive; informal rules are those “in use rather than in form.” In the informal sphere, gender becomes especially relevant, highlighting asymmetries of power and, above all, who decides on the distribution of resources, how decisions are made, and who ultimately benefits. Institutions are gendered when “constructions of masculinity and femininity are interwoven into the daily culture or the logic of political institutions” (Kenny, 2013). As they carry out their daily tasks within institutions, individuals constantly express and enact diverse manifestations of their gender (Acker, 1990). Furthermore, the complexity of gender roles, mediated by ethnic, class, or racial identities, means that actions may carry different meanings and aims for those who perform them. The premise is that institutions are not inherently patriarchal, but masculinized, and it is this masculinity that shapes the valuation of facts, attitudes, and ways of being within organizations. Along these lines, Chappell and Waylen (2013) propose operationalizing gender through rules, procedures, discourses, and practices, allowing it to be understood as a regime. Thus, the operation of gender in institutions occurs in both nominal and substantive ways. The former refers to the gender capture produced by the historical dominance of men in positions of power, which results in minimal change even when women are included and parity is achieved. The latter occurs when there are substantive shifts in the functioning of the gender regime.

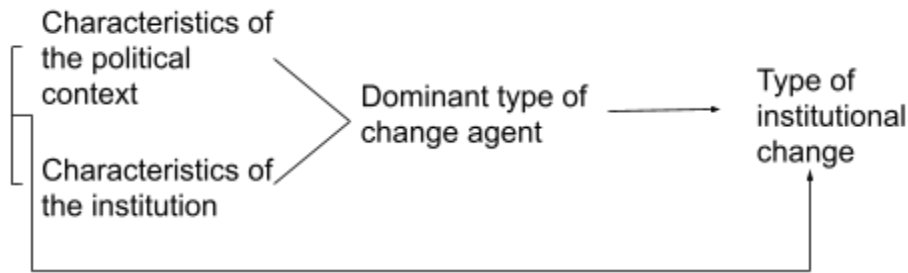
Specifically, historical feminist institutionalism centers its contributions on power and change, attending to proposals for strategic action. In this sense, it clarifies the conditions under which gender norms emerge and identifies moments and spaces in which institutions are more likely to pursue gender equality (Bogaards, 2022; Waylen, 2007). Conceptual contributions such as path dependence help identify sustainable mechanisms toward gender equality. Moreover, incremental change theory accounts for the often contradictory processes and outcomes of gender regimes (Waylen, 2009). For all these reasons, it constitutes an approach aligned with the transformative vocation of feminist activist agendas. Accordingly, this work emphasizes the description of the institutional context in which GRB develops, adopting the perspective of gradual institutional change, which admits the possibility of transformative shifts stemming from small yet significant modifications (Thelen, 2009).

Patriarchal forms present in state functioning represent a relevant institutional axis of this research. The processes through which norms and social routines are constructed are conditioned by beliefs and habitual ways of thinking that stem from pre-existing conceptual frameworks. These processes also require hierarchies of masculine superiority and feminine inferiority, which in turn translate into power inequalities. Gender bias emerges from a set of fixed ideas about these two qualities. Masculinity associated with rationality, autonomy, competitiveness, power, and prudence, and particularly hegemonic masculinity, are embedded in the imaginary of the public servant. Since state practices and conceptions are based on androcentric criteria, a prerequisite for implementing gender equality policies is to transform the cultural foundations of organizational structures (Rodríguez Gustá, 2019). For example, the budget is conceived as being managed by serious, rational, calculating bureaucrats. Gender, as an institution, doesn't transform overnight, which makes the analysis of institutional change a structuring factor of both information collection and its aggregate interpretation in this essay.

Institutions are understood as formal organizations and informal rules that structure the behavior of individuals and actors, materialized in habits, routines, and customs that are contested, stabilized over time, and often endure. Institutions are thus seen as providing coherence and cohesion to human and social action, guiding behavior institutionally, while also allowing sociopolitical, economic, cultural, and actor-based variables to shift and even force institutional change. It's important to emphasize that the interaction between institutions and the power terrain in which they operate is not limited to formal rules: numerous effective informal practices often accompany non-legitimized formal rules. Particularly in Argentina and much of Latin America, informal practices constitute an unwritten institution that can either strengthen or weaken democracy (Acuña & Tommasi, 1999; Levitsky & Murillo, 2013). In any case, they are relevant since "circumventing" formal rules can itself become a strategy for institutional change. Moreover, the interaction between the formal and informal spheres has a gendered dimension that has remained largely absent from current debates (Chappell & Waylen, 2013).

In order to explain how new rules that enable the realization of GRB emerge, and to identify the possible triggers, this research draws on the theory proposed by Mahoney and Thelen (2010), which describes the characteristics of the political context, the institution itself, and the dominant type of change in order to define the form of institutional change (Figure 1).

Figure I: Explanatory framework of the institutional change



Source: adapted from Mahoney and Thelen (2010)

According to this perspective, institutional change occurs when the interpretation and application of established rules open space for modifying the ways in which existing norms are implemented. Shifts in the distribution of power within institutions, along with the prevailing situation of compliance with established rules, give rise to disputes over their interpretation, which may foster new forms of resource and authority distribution, and even lead to the formation of coalitions of actors when institutions disadvantage a group to such an extent. Since institutions are inherently ambiguous and subject to change for cognitive reasons and through shared understandings among actors, it is proposed that institutional change is influenced by the political context and by the characteristics of the institutions themselves, which in turn define the type of change agent and the strategies employed.

c. Literature review

Qualitative techniques are those that make it possible to uncover the gender dimensions within institutions. Case studies of GRB around the world that adopt a qualitative approach are limited, yet revealing. A partial review of the state of the art of this type of research shows that it has been tested at both national and local levels, with documentary analysis and interviews with key actors being the two techniques most frequently used by researchers. The literature review presented here addresses academic works that investigate the role of institutions in the implementation of GRB.

The main debates in the literature on the institutionalization of GRB revolve around three broad spheres. First, the challenges of implementing and consolidating GRB, which concern the barriers and limitations to its effective implementation, such as the weak connection with financing decisions (Ichii & Sharp, 2013), as well as political and institutional challenges that demand continuous commitment and adaptation to volatile contexts, as shown by O'Hagan & Klatzer (2018). Second, a line of research linked to the enabling and hindering factors in the implementation of gender equality policies. This strand of the discussion seeks to identify obstacles and enablers, where structural and processual factors acquire particular relevance. A solid governance framework and high-level leadership commitment are usually facilitators of the process, while high turnover of public officials and the absence of gender-disaggregated statistics are among the main obstacles (Genova et al., 2014; Palmén & Kalpazidou Schmidt, 2019). Finally, a third strand examines the institutional politics of GRB, stressing the importance of focusing on both formal and informal rules to promote institutional change toward gender equality. The following works are situated at the intersection of these three dimensions.

At the national level, Elomäki and Ylöstalo (2021) draw on interviews and documentary analysis to explore the advances and setbacks of implementation in Finland. They examine the strength of gender policies in light of budgetary discipline through policy documents and 24 semi-structured interviews with key actors. They conclude that when GRB is embedded in a broader gender mainstreaming strategy, implementation takes a technocratic approach, with little attention paid to actors and processes of public financial management. Building on the hypothesis that multiple

contextual and mechanistic factors shape governments' decisions to adopt austerity or, alternatively, social protection and equality measures, Puig-Barranchina et al. (2017) conduct an explanatory case study on the implementation of GRB in the region of Andalusia, Spain. This local-level analysis identifies the factors that enabled the continuation of GRB in a context of austerity, including the presence of women in political decision-making positions. Macro-political processes were examined through 17 interviews with key actors, leading to the conclusion that in times of austerity, the presence of a strong left-wing governing party was necessary to sustain gender policies, alongside political commitment and the feasibility of the strategy. Finally, Galizzi et al. (2018) critique the neutrality of budgets and apply qualitative methods to the case of the municipality of Bologna, Italy, which introduced GRB in 2008. The study uses actors' commitment as a framing strategy to investigate participation in the adoption of GRB and highlights how this may promote accountability in the public sphere. It concludes that equality is achieved when decision-making processes are informed by a gender perspective, and that without gender-sensitive policies and budgets, efficiency cannot be reached. Moreover, the interpretation of interviews suggests that the involvement of diverse social actors is a key component of the cultural change promoted.

In Argentina, some studies evaluate the state of GRB, though they are mainly framed as implementation reports, manuals, or prescriptive evaluations (Alonso-Albarran & Curristine, 2021; Magiorano, 2020; Raes et al., 2010). Others provide disaggregated and impact analyses (ACIJ, 2021, 2022; Almeida, 2020; Asociación Civil por la Igualdad y la Justicia (ACIJ), 2019; ELA, 2020) and seek to legitimize the tool and provide resources (D'Alessandro & Prieto, 2020). The "GRB tagging" instrument was the method that institutionalized the gender perspective in Argentina's national budget. While this instrument has been gradually refined, it still faces limitations in evaluating public policies and ensuring dialogue with civil society. Some recommendations include strengthening transparency, improving statistical tools, and fostering inter-ministerial coordination (Fernández Erlauer, 2023).

2. Methodology

Understanding the initial technical, administrative, and political-contextual conditions, as well as identifying the actors involved, their interests, and how these determined the type of institutional change that GRB represented, is methodologically challenging. Building on the theoretical framework already outlined, this study adopts a qualitative approach, analytically complemented by the actor-centered institutionalism framework and feminist institutionalism.

This research relies on a qualitative design, chosen for its capacity to explore and understand complex and contextually situated phenomena, particularly within the praxis of feminist policymaking in the State. The decision to employ a qualitative approach responds to both the research problem, which seeks to assess whether a specific policy promoted institutional change in Argentina's national public sector, and to the theoretical framework that draws from feminist institutionalism and feminist economics. Such an approach allows access to the experiences and perceptions of the actors involved, preserving the richness and specificity of their narratives. It also aligns with the objectives of this research, which do not seek to produce generalizable results but rather to contribute to knowledge in a still developing field (Flick, 2012).

The epistemological positioning of this study is critical and feminist, recognizing that knowledge is not neutral but shaped by the worldviews and values of the researcher. The author's standpoint is feminist and situated, acknowledging these perspectives and making a conscious effort to mitigate their influence during the research process, in order to avoid biases that could distort data interpretation (Corbin & Strauss, 2015; Flick, 2012). This stance also enables reflexivity, ensuring that the analysis remains faithful to participants' experiences, without imposing external or non-relevant categories (Sautu et al., 2005). Semi-structured interviews were selected as they allow flexibility and depth in capturing participants' subjective experiences, while maintaining a

focus on topics relevant to the study. The interview guidelines were designed to address a series of predefined themes, structured around key concepts drawn from the theoretical and analytical framework. In this study, the dimensions and questions sought to capture the complexity of institutional change from the perspective of key actors involved (Knott et al., 2022).

Participant selection initially followed a quota sampling strategy to ensure the inclusion of at least two representatives from each relevant sector (public, NGOs, international organizations, and experts). Subsequently, purposive sampling was applied to expand the sample, and finally a snowball sampling technique was employed to gather additional relevant contacts (Kapiszewski et al., 2015). Although efforts were made to include representatives from the former INAM, their participation was not possible. Interviews were recorded with participants' consent and later transcribed for analysis. During this process, notes and memos were produced to capture key moments or statements that either provided significant insights or contradicted other perspectives (Corbin & Strauss, 2015), which enriched the development of a detailed thematic analysis.

The analysis followed an iterative approach, involving multiple rounds of coding and refinement of categories. Instead of applying a strictly predefined set of codes, new categories were allowed to emerge, reflecting the richness of the interviews. This process was accompanied by continuous reflexivity, ensuring that the political and social values of the researcher were considered but did not dominate the interpretation of the data. The final thematic analysis was conducted using Atlas.ti software, ensuring a close connection between codes and the proposed analytical framework (Knott et al., 2022; Corbin & Strauss, 2015). Data collection techniques aimed to capture institutional complexity and the interactions among key actors involved in the implementation of GRB during the period under study (Figure 2). In line with the analytical framework, semi-structured interviews with key actors constituted the main source of primary data, with participants identified and recruited through the researcher's own professional activity and further expanded through snowball sampling.

Most interviews were conducted virtually, due to the challenges of coordinating schedules. Each session was recorded in audio format and later transcribed using a Python script open source, developed in Google Colab. This automated transcription was subsequently revised manually, ensuring the organization of transcripts according to participants' roles (interviewer/interviewee) and correcting errors stemming from the limits of the technology. The final dataset included 11 interview transcripts, which were systematized and analyzed using Atlas.ti, enabling the creation of filters, codes, and sub-dimensions to streamline interpretation.

The main analytical dimensions focused on actors, institutions and their institutional frameworks, as well as the relationship between institutions and social organization. These were grounded in the theoretical contributions of Acuña & Chudnovsky (2013), Scharpf (1997), Mahoney & Thelen (2010), and Thelen (2009). The interview guidelines were structured into six thematic blocks: personal introduction, professional trajectory, institutional belonging, political context, gender-responsive budgeting policy, and individual agency, together with structural and institutional references related to GRB. A key axis was understanding participants' political motivation, with the aim of capturing their critical stance and perceptions of gender inequality. In total, semi-structured interviews were conducted with 11 members of civil society and experts who, between 2018 and 2022, had engaged with the implementation of GRB. Interviews were carried out between June and July 2023, based on two separate interview guides: one for public officials and another for civil society actors and external experts.

3. National budget: what lies between technical legitimacy and the management of political tension?

The Argentine National Budget as we know it today dates back to the 1990s, when all financial management systems in Latin America were adapted to the new neoliberal principles of public resource management. The process in Argentina began with the enactment of the Financial Management Act, which, with modifications, remains in force to this day, determining, among other things, the entire budgetary process. Budgetary practice as envisaged in the law is masculinised in descriptive and substantive terms, with little or no awareness of gender inequalities and resistance to incorporating them. On the other hand, its principles of rationality and the foundations of its internal and external legitimacy require that it be stripped of political criteria, even though budgetary decisions are essentially political. These dilemmas are presented below for the case of Argentina.

a. Law 24,156 and the establishment of the budgetary system in Argentina

The enactment of Law No. 24,156 in 1992 marked a turning point in the organization of Financial Administration and in the control systems of the National Public Sector (NPS). Inspired by the paradigm of New Public Management, this statute sought to establish the structure, objectives, and tools that would provide efficiency, effectiveness, legality, and economy in the management of public finances, introducing resource management technologies aimed at granting objectivity and legitimacy to state decisions. These principles not only constitute the purposes of the new Financial Administration System but also serve as a cornerstone of both internal and external legitimacy.

The law gave rise to the Financial Administration System (FAS), conceived as a framework composed of various subsystems (budgetary, treasury, accounting, and public credit) that interact with one another and with their environment. Within this framework, an internal environment is recognized, composed of the National Administration, state-owned companies and corporations, public entities, and trust funds, over which the FAS exercises direct control, as well as an external environment, shaped by regulatory, economic, political, and social factors that condition the system's behavior. The SAF, therefore, is conceived as an open system, in constant exchange of information with its context.

The Budgetary System of the National Public Sector (BSNPS) constitutes a central subsystem within this framework. Its purpose is the formulation, execution, and control of the general budget of the National Administration, under the authority of the National Budget Office (NBO), which depends on the Ministry of Finance. The NBO coordinates with the jurisdictions and entities of the NPS, which are responsible for safeguarding coherence between financial programming and public policy guidelines. In this way, the principle of normative centralization entrusted to the Ministry of Finance is articulated with that of operational decentralization, which assigns each jurisdiction responsibility for managing its own budget.

The Argentine budgetary cycle unfolds annually, between January 1 and December 31. It comprises the stages of formulation, approval, execution, control, and evaluation, which are interdependently articulated. The process begins when the Executive Branch sets priorities and estimates revenues and expenditures, a task in which the jurisdictions and entities of the public sector actively participate. The Budget Bill must be submitted to the National Congress each September 15. Once submitted, the Chamber of Deputies opens the legislative debate, followed by the Senate's review, until final approval is reached. During the execution stage, public agencies carry out the planned expenditures, with monitoring and evaluation mechanisms that include quarterly resource requests to regulate execution and the submission of recurrent reports—among them, transversal reports on gender, childhood, and disability—as well as the Investment Account, through which the Executive reports back to Congress.

The law also contemplates exceptional situations: if the budget is not approved before the beginning of the fiscal year, the budget from the previous year remains in force, with adjustments introduced by the Executive Branch. This was the case in 2020, when President Alberto Fernández's government extended the 2019 budget. The regulatory framework is complemented by general provisions and specific regulations, such as Decree No. 1,344/07, which established detailed classifications of revenues and expenditures according to purpose, function, jurisdiction, and economic category. These directives are fundamental to organizing the budgetary process and ensuring its consistency with the rest of the FAS.

In sum, Law 24,156 institutionalized a way of understanding and managing the budget that channels disputes over resources within formal and regulated circuits, while at the same time recognizing the relational nature of budgetary decisions with the political-economic context. The BSNPS does not operate in a vacuum: its design as an open system makes it permeable to external conditions and compels it to process the "data" arising from the regulatory, economic, social, and political context. This flexibility, although generating financial and procedural tensions, enables it to adapt to changing environmental conditions and reaffirms the budget's character as a space where the technical and the political are inevitably intertwined.

b) Perception of the budget by technical bodies and external experts

Understanding how bureaucrats and budget experts relate to budgetary rules, and how they interpret the political essence inherent in the budgetary process, is fundamental to grasping their institutional entrenchment.

The changes brought about by the Financial Administration Law took place during a period marked by concern over corruption and the need to stabilize macroeconomic variables after hyperinflation. The law was driven by public opinion pressure, a political opposition project, and the requirements of the World Bank to generate confidence among foreign investors (Orlansky, 2006). Its main objective was to modernize financial administration, establish stronger internal and external controls in the public sector, and revitalize the role of the public budget as an instrument of allocation, direction, and resource control.

Like any reform, it had to sediment, and to do so it needed to gain legitimacy. By legitimacy it's understood that: "from a sociological perspective, legitimacy means the prevalence of attitudes of trust in the given political system. From a philosophical perspective, on the other hand, the concept of legitimacy is more applicable to cases in which the norms of the regime become problematic and are questioned: the legitimacy of a regime or government depends on the justifiability of its institutional arrangements and political outcomes" (Offe, 1991, p. 265). In the social sciences, this concept is often used to understand the source of social legitimacy of a given institution (for example, democracy). In the case of the budget, the institutional arrangements possess certain characteristics that ensured stability and sustainability since 1992, despite socioeconomic and political fluctuations. Thus, the autonomy of the budget depends directly on legitimacy, that is, on convincing stakeholders that through compliance with the rules and regulations underpinning the financial system, everyone benefits. These processes of legitimation are determined by certain ideological and repressive functions of the political system, as well as by ideological and class factors.

To delve deeper into the implications of the above for everyday praxis, the concept of bureaucracy is revisited. In Olsen's words (2005), bureaucracy is both an expression of cultural values and a form of governing that has intrinsic value, in this case both inside and outside the Ministry of Finance. The term "bureaucracy" has several dimensions. First, as an organizational structure represented by an office (bureau), it is characterized by formalization, hierarchy, specialization, and functional division of labor, operating on the basis of standardized and impersonal rules. The budgetary system has the National Budget Office (NBO) as its governing

body, alongside specialized offices in each jurisdiction, usually under the orbit of the Administrative Secretariat. Second, it entails the presence of a dedicated professional administrative staff with a defined career trajectory, whose salaries are structured according to position and credentials. As will be shown later, this is the case both for the NBO and for the decentralized budget offices of each agency. In general, those who hold technical positions with managerial responsibilities in the budgetary field are employed by the National State and tend to remain in their posts for many years, given the highly specific knowledge and praxis they develop. Finally, bureaucracy is associated with a broad normative and organizational framework, where the government finds its foundation in authority and in the belief in a rational and legitimate political order, with the State having the right to establish and enforce the legal order. This authority is exercised through hierarchical normative relations that range from the relationship between citizens and their representatives to interactions between the administration and the citizenry as the authors of the law. The Financial Administration Law and the annual Budget Law are clear examples of this.

Altogether, it can be argued that the budgetary subsystem adopts a bureaucratic organizational structure that has endured for decades, with rules respected both internally and externally, since they emanate from an institution that maintains its authority. In the words of a then technical budget analyst, the budget follows a mode of operation associated with the rational/legal order, which it maintained over a long period and which continues to endow it with legitimacy.

"Because it is the only anchor that exists, very concrete: there is money for this and there is no money for that. In that sense, it is a very important tool for analysing public policies. What is really being done? Sometimes there is a lot of noise in Argentina around narratives about what a government can or cannot do, but the reality is the national budget. It is a very important tool, but also very rigid in other ways"

Budget analyst at National Budget Office – interview with the author 13/06/2023

Given this scenario, it is worth questioning the requirement for rationality and legitimacy that is presented as necessary. There are three concepts that are articulated to address the conflicts that arise in relation to power, according to what has been analysed up to this section. On the one hand, technique and reason give a claim to objectivity to inherently political activities, such as the distribution of public resources. Then there is the normative order, which tends to increase the efficiency and coordination of activities, while providing predictability in administrative timelines (Sverdrup, 2000). Thus, negotiations take place within a comprehensible and agreed framework. A crucial part of administrative legitimacy is based on the notion that tasks are technical in nature, which makes it easier to conceive of problem solving as an appropriate logical sequence arising from the interpretation of facts and norms. The Director of Budget Evaluation at the NBO at the Ministry of Finance, frames these tensions in terms of the accounting management of the dispute over resources.

"Well, you literally have to coordinate and encompass the entire functioning of the State in one budget. You have severe restrictions and a thousand people making demands. All that does is create frustration, right? I mean, everyone is asking you for something and you can't meet their demands. But anyway... With procedures, regulations, techniques... you can manage the constant budgetary tension."

Director of Budget Assessment – National Budget Office – interview with the author 14/7/2023

"And there's a technical part of the budget, which is to balance the accounts. Of course, but the entire budget process is a political process. Where do you make cuts? That is a political decision. So, it is not a technical process. We say that if you are going to make cuts, you cannot cut gender. There are a lot of issues that are objectively technical, but when a government sits down to draw up its budget, it puts all its political decisions into it."

Bureaucracy plays a central role in the budgetary process, with a formalized organizational structure, professional personnel, and an extensive normative framework. This structure ensures the stability and sustainability of the budgetary process over time. As observed, there is a complex intersection between bureaucracy, technocracy, and politics in budgetary practices. While the budgetary process involves technical aspects, such as balancing accounts, it is also deeply political, reflecting decisions about priorities and resource allocation. Ultimately, the budget is a crucial tool for public management, but its formulation and execution require a delicate balance between technical expertise, political judgment, and legitimacy. Officials operating within this bureaucratic environment demonstrate awareness of these dynamics, and in interviews they emphasized how fundamental they are for ensuring efficiency, transparency, and accountability in the management of public resources. What becomes particularly interesting is to observe how this paradigm institutionally conditions the incorporation of interpretive frameworks that make it evident, as in the case of Gender-Responsive Budgeting (GRB).

c) Informal rules and masculinized bureaucracy

At this point, we are in a position to connect institutions and gender under the concept of gendered institutions. These highlight the ways in which constructions of masculinity and femininity are intertwined in everyday culture and in the logic of political institutions. Kenny (2013) defines this as the inclusion of such constructions in institutional patterns, affecting the way individuals interact with the rules and practices of those institutions (p.37). In this sense, as individuals perform daily tasks within an institution, they express their gender in various ways (Acker, 1990), reflecting gender roles influenced by ethnic, social, and racial factors. It is important to understand that institutions are not inherently patriarchal, but they are marked by dominant masculinity. This masculinity influences how behaviors, attitudes, and actions are valued within the organization. Consequently, incorporating women into traditionally male domains does little to significantly alter the symbols and practices related to the gender order (Hooper, 2001), because there are gendered dimensions operating within them (Witz & Savage, 1991). Gender thus operates nominally (historical male dominance) or substantively (when changes are observed in the functioning gender regime). This gender bias arises from a set of social norms based on accepted ideas of femininity and masculinity, stereotypes that are typically sexualized, with the former assigned to women and the latter to men (Maffía, 2016). Masculinity is associated with qualities such as rationality, autonomy, strength, power, and logic, whereas femininity is associated with passivity, the private sphere, care, emotion, and irrationality. Both masculinity and femininity acquire nuances depending on the particular institutional context, intersecting with other dimensions such as ethnicity, social class, and sexuality.

Following Chappell and Waylen (2013), the gender regime in institutions refers to a set of rules, procedures, values, and discourses in which men feel comfortable while women do not. It allows for attention to the asymmetry of institutional power relations and considers what resources are distributed, how, and by whom. This regime is the product of the traditional male appropriation of institutions, which prescribes and proscribes acceptable forms of masculine and feminine behavior for men and women within institutions. In this way, the skills, knowledge, and temperament considered appropriate to design and maintain state institutions are forged in the image of masculine qualities.

Using the concrete dynamics of GRB implementation in Argentina as an example, the process began with budgetary circulars, and after two years progressed to trainings and greater involvement from the Ministry of Finance. As envisioned, GRB was intended to convene each jurisdiction to conduct an introspective review of its programs to evaluate their design and assess whether they had an impact on gender gaps. Formally, this was carried out through budgetary circulars; informally, through phone calls and meetings with interlocutors. However, the strategy

of embedding the mandate to label programs within circulars proved insufficient to engage budget technicians. If they lack knowledge of inequality, are unfamiliar with gender concepts, and encounter difficulties complying with requirements, other strategies are deployed. Particularly during the second stage of implementation, various methods were employed to persuade superiors and colleagues of GRB's importance. This involved informal strategies such as phone contacts, face-to-face meetings, and political conversations, among others.

In this context, women tend to occupy a disadvantaged position, facing a dual challenge: on the one hand, they are often placed in a position of inferiority simply for being women in a male-dominated professional environment; on the other hand, they are expected to champion gender issues, which are widely stigmatized and may be perceived as less urgent compared to other budgetary agendas. This combination of factors requires women to work even harder to gain recognition and be taken seriously in the design and implementation of GRB.

This reluctance to incorporate a gender perspective not only negatively affects GRB's success but also impacts the daily activities of those promoting it. It entails extraordinary work, which usually falls on those committed to sustaining the policy. Challenges related to the undervaluation of gender topics and the lack of prioritization disproportionately affect women, who face systematic discrimination, being devalued and even disparaged compared to male colleagues. Derogatory remarks and exclusion from key decisions demonstrate the persistence of gender stereotypes entrenched in society and power structures. When the institutional space opened lacks sufficient political support, gender and budget experts bear the burden of constantly demonstrating the value of their work and confronting interlocutors' lack of interest. Furthermore, when gender objectives lack formal channels, the deployment of informal strategies is required, strategies often monopolized by masculinized practices. This scenario makes it clear that the challenge of integrating a gender perspective into budgeting lies not only in technical knowledge but also in resistance to changing structures and practices that perpetuate gender inequality.

The budget is therefore an institution with a low level of discretion due to the rigidity of its rules, while possessing a medium veto power derived from the inherently political component of resource management. As a crucial tool for public management, its formulation and execution require a delicate balance between technical expertise, political judgment, and legitimacy. Officials operating in this bureaucratic environment recognize the importance of this balance to ensure efficiency, transparency, and accountability in public resource management; consequently, radical changes to budgetary procedures are complex and require time to mature. In this sense, the demand for a budget that identifies resource allocation to close gender gaps requires recognition of the relationship between technical and political objectives in budgeting. The type of institutional change will be determined by these characteristics.

4. Favourable conditions: gender institutionality, progressive politics and a contrasting economic agenda

According to O'Hagan's (2018) framework of favorable conditions, the implementation process of GRB typically follows three phases: support and agenda-setting; formal adoption; and implementation. The first phase encompasses the determinants of a "pro-equity" climate, such as formal commitment to incorporating a gender perspective, political opportunities, and economic conditions; the understanding of budgetary processes, and the presence of feminist organizations advocating for the agenda. In the second phase, the importance of institutional arrangements, political will, stakeholder commitment, and the establishment of a formal GRB framework becomes evident.

Reviewing gender commitments in Argentina, it is clear that gender inequalities have been under public scrutiny and problematized for many years. Over recent decades, a process of institutionalizing gender policies has been underway both nationally and provincially. This

process has been integrated with global and regional commitments, such as the 2030 Agenda for Sustainable Development, United Nations Security Council Resolution 1325, the Regional Gender Agenda, and the Montevideo Strategy, among others. Since the return of democracy, the Nation-State has produced a substantial body of regulations that have consolidated the legal framework for promoting gender equality. Additionally, the adoption of strategic plans such as the National Plan for Equal Opportunities and the National Action Plan against Gender-Based Violence has helped generate consistency and enforcement across initiatives promoted by different public spheres. The institutional prioritization of gender issues is also reflected in the creation of the National Institute for Women (INAM) and, later, the Ministry of Women, Genders, and Diversity.

These advances have occurred in a context where feminist and sexual diversity movements have gained unprecedented social, cultural, and political relevance in the country's history. From the return of democracy to the present, Argentine society has witnessed the elevation of gender issues on the agenda, driven both by state coordination and by feminist movement organizations, as well as civil society interventions that have given shape and content to gender inequality problems. The creation of new legislation to support the development of policies and programs forms part of the process of agenda development. From constitutional equality principles, through the ratification of international conventions, to new legislation, one can reconstruct the public recognition in normative terms that lays the foundation for the dissemination of policies and fosters institutional commitment to the issue. The ups and downs in the enactment of Argentine legislation are reflected in the fragmentation and irregular growth of legislation across the country.

However, in the case of GRB, it is not only relevant to examine the evolution of legislation but also how the development of these policies was planned. Plans or programs that encompass the entire administration are public policy instruments that states develop to fulfill their obligations to respect human rights, generating cohesive strategies that incorporate initiatives and provide a framework for coordinated action and monitoring. This differentiates them from the approach to public problems through isolated policies or programs, which, while they may provide for specific monitoring, do not necessarily fall within a broader framework of public strategy. Specifically, national gender plans function as technical-political instruments that open pathways for gender institutionalization, elevate the objective of equality, establish priorities, and promote public policies.

In Argentina, it was only in 2018 that these plans properly began to emerge; previously, women's equality was embedded in plans against discrimination or broader pro-human-rights initiatives. Law 26.485 on Comprehensive Protection to Prevent, Punish, and Eradicate Violence against Women in Interpersonal Relationships establishes the obligation to develop, implement, and monitor a National Action Plan for the Prevention, Assistance, and Eradication of Violence against Women. Consequently, for the periods 2014–2016 and 2017–2019, two public policy documents were developed, followed by the Eradication of Violence Plans for 2020–2022 and 2022–2024. These latter plans were launched after the creation of the Ministry of Women, Genders, and Diversity in 2019, reflecting the institutional prioritization of gender and diversity issues. Finally, the elaboration of the 2021–2023 National Plan for Equality in Diversity was based on a participatory process in collaboration with various civil society actors. It comprises over 200 commitments under the direct responsibility of Ministries and State agencies, with implementation coordinated with the Ministry of Women, Genders, and Diversity. An important point to consider is that the plan emphasizes the need to strengthen evaluation mechanisms and ensure sufficient budgetary resources to carry out these initiatives.

c. Economic and political cycles: context for the emergence of the GRB

Gender equality policies, which promote women's labor market participation, invest in care infrastructure, and prevent and address gender-based violence, require funding. This implies that governments wishing to implement them must allocate a budget for their execution, making them dependent on the prevailing economic conditions. These policies are also crucial to mitigate the effects of economic recessions on the most vulnerable groups, including women, who are disproportionately affected by labor market instability and informality and possess lower financial capacity to navigate such periods. Moreover, if the economic plan prioritizes fiscal balance, the continuity of social, health, education, and care policies may be threatened if this balance is achieved through reductions in public spending. For these reasons, understanding the economic and political context in which GRB was developed is crucial for comprehending policy design decisions and the constraints imposed on the policy. Consequently, this analysis is divided into two stages: first, the period from the enactment of the PIOD until the change of administration on December 10, 2019, which allows for the identification of the factors determining the method that would prevail and the way the policy would be implemented; and second, from the beginning of Alberto Fernández's administration until the departure of Minister of Finance Martín Guzmán in July 2022. Although the concrete method of GRB implementation was program "tagging," the strategies deployed in each period differed, primarily due to each administration's commitment to consolidating GRB. This section moves the focus upstream to relate economic trends as determinants of gender policies in general and GRB in particular.

According to Annesley and Gains (2013), gender equality agendas are more easily promoted during periods of strong economic performance and when framed in economic rather than equality arguments. In their study, they examine the case of the United Kingdom using two statistical indicators of economic conditions (gross domestic product and unemployment) adding a public opinion indicator as a measure of confidence in the economy. The latter is included because the socio-economic environment affects the perceptions of actors operating within political institutions, forming a system of appraisals that informs judgments about the possibilities for political change (Sabatier & Mazmanian, 1980). In Argentina, during the introduction of GRB, neither of the two government periods in which GRB was developed was characterized by "economic prosperity." Nevertheless, the second period is considered to have created more favorable conditions for GRB implementation, as macroeconomic policy did not directly affect gender-responsive fiscal initiatives. This contrasts with 2018 and 2019, when the objective of achieving a "zero deficit" negatively impacted these policies, generating tensions with women's movement sectors advocating for greater and better allocation of resources to combat gender inequality.

A key variable for this period concerns public spending levels and fiscal outcomes. The public sector financial deficit was -8% and -7% for 2016 and 2017, indicating that reducing the deficit or achieving a surplus was not initially a government objective. However, the reduction observed in 2018 (-6%) and 2019 (-5%) reflects a contraction in the primary balance, as fiscal consolidation became a priority. To finance these simultaneous objectives, including capital outflows over two consecutive years due to high nominal interest rates, Argentina entered into a stand-by agreement with the International Monetary Fund (IMF) for \$57.1 billion, the largest in IMF history to that date, though only \$44 billion was ultimately disbursed. The loan came with strict conditions, including fiscal, monetary, and exchange rate targets.

As a consequence of the unsustainability of these policies, the exchange rate jumped 32% in the second quarter of 2018 and then another 29% from August to September, generating the inflationary pressures observed in Figure 2. By December 2018, when the PIOD was presented, cumulative inflation for the year was 48%, and a complex economic scenario was projected for 2019, with annual inflation reaching 54%. The fiscal austerity that characterized 2018 and 2019 negatively affected public policies. According to a survey conducted by Celag (2019), nearly 70%

of respondents reported frustration, anxiety, and anger by the end of 2019 due to inflation. Additionally, 75% expressed fear of losing their jobs, and 77% indicated that the country required a change in economic direction, either toward greater social justice (30%) or toward protecting domestic industry and internal consumption (47%) (Centro Estratégico Latinoamericano de Geopolítica (CELAG), 2019). Consequently, GRB was introduced in an economic environment marked by debt, inflation, and unsustainable public accounts, alongside a negative perception of the outgoing government.

As will be seen, entering a financing program with the IMF became one of the most pressing points of conflict between certain feminist movement sectors and the government (LATFEM, 2018; Ni una menos, 2018), creating a complex context for publicly communicating GRB initiatives. Specifically, advancing GRB conflicted with two aspects of the government's economic policy. First, fiscal objectives aimed at reducing public spending negatively impacted the resources available for gender equality and investment in care services, increasing unpaid domestic and care work and women's economic vulnerability. Civil society perceived this policy as a setback in gender equality, generating resistance from feminist organizations. Second, due to potential erosion of trust in the government's political commitment to gender equality, gender policies promoted during this period risked achieving a subordinate status in the eyes of the public because of perceived contradictions. These contradictions were felt in everyday operations and influenced priority-setting, as evidenced in interviews.

Adding to this is the vitality of the feminist movement. Argentina has a long-standing feminist movement, where feminist groups sought to claim public space to make visible certain practices previously considered private, aiming to improve living conditions and secure rights. In this process, the political conviction that "the personal is political" is reflected in efforts to change deeply held societal beliefs, construct gender-based meanings and symbols, and gradually cultivate audiences who adopt these discourses (Laudano, 2018). The emergence of the mass mobilization cycle following the first Ni Una Menos march constitutes a significant milestone for understanding the intensification and diversification of public engagement with multiple feminist demands, including GRB. This march, which took place on June 3, 2015, emerged from a long trajectory of feminist activism against gender-based violence, leveraging cyberactivism to amplify its voice. The use of digital media, such as social networks, characterized the organization of the first Ni Una Menos, which, by harnessing the power of networks to accelerate social processes, consolidated a highly mediatized feminist escalation that reached even actors without prior political activism experience (Accossatto & Sendra, 2018). The demonstration gathered over 400,000 participants across 120 locations nationwide, including social organizations, political movements, unions, and numerous public figures.

The mobilization cycle included strikes, assemblies, and online actions emphasizing the public significance of gender-based violence and demanding concrete and urgent responses from the state and society. Ríos et al. (2020) draw on Tarrow (1997) to introduce the notion of collective action and mobilization cycles. Collective action underlies social movements and can be brief or persistent, spontaneous or institutionalized, monotone or dramatic. The *Ni Una Menos* case and subsequent events represent a mobilization cycle, conceptually associated with the intensification of conflict and the diffusion of collective actions both socially and geographically. According to the authors, the political opportunity window was facilitated by the government change in December 2015 and the accompanying expansion of political opportunities. This reconfiguration and introduction of new expectations provided an entry point for new collectives seeking to place previously invisible demands on the public agenda. From the first Ni Una Menos demonstration on June 3, 2015, to the onset of the pandemic in 2020, there were "11 demonstrations: 5 under the *#NiUnaMenos* banner (June 3 in 2015, 2016, 2017, June 4, 2018, and June 3, 2019), one International Women's Day (March 8, 2016), a National Women's Strike (October 19, 2016), and 4 International Women's Strikes (March 8 in 2017, 2018, 2019, and 2020)" (Ríos et al., 2020, p. 9).

The movement's massification extended across political parties of all ideological stripes, unions, clubs, women's and human rights organizations, social organizations, artists, and public figures, reflecting both the heterogeneity of the movement and the expansion and legitimacy it acquired. In this context, the demands that initially focused on denouncing femicides, everyday violence, and the absence of public statistics quickly expanded to other areas of public life. Economic demands soon emerged within mobilizations. The generalized sentiment reported in interviews, regardless of institutional affiliation, is that the feminist movement gained visibility and even influenced decision-making. In the words of a lawyer belonging to the feminist movement:

"After Ni Una Menos, there are stronger calls for a national plan to eradicate violence and for a budget to combat femicide, feminicide and sexist practices in different areas. Demanding a budget for this plan, so that the governing body for gender policies has an adequate budget to carry out its tasks. And I think it was easier to channel this demand and get it heard thanks to Ni Una Menos."

Coordinator at the NGO ACIJ - Interview with the author 23/7/2023

Measuring the impact of social movement demands on bureaucratic decision-making, especially in the absence of formal mechanisms, is not possible. However, understanding this impact is necessary to analyze the effectiveness and influence of citizen participation in public policy formulation. Qualitative tools provide a means to recognize the diverse ways in which social movements can affect officials' decisions. Demands may influence the political agenda, policy formulation, resource allocation, and the attitudes and behaviors of government leaders, effects that can be indirect and difficult to quantify. Interviews allow us to approach the perceptions and intentions of those involved in the public sector at the time of these events, both in relation to GRB design and the organized and mobilized feminist movement.

Correlations do not imply causality. Nonetheless, based on the interview analysis, it can be affirmed that those involved in budgetary and bureaucratic spheres began to take the feminist movement's demands into account. This attention subsequently translated into greater commitment to the cause and to specific demands, complementing the simultaneous processes that advanced GRB with civil society impact. Beyond the cause itself, the aspiration to contribute to a historical moment became evident in the decision-making process and reinforced the conviction of those involved in the design and implementation of the policy. In the specific case of GRB, it was initiated and supported by a coalition of feminist actors embedded within institutions. Consequently, changes depended on the presence of "strategic actors" and "facilitators," defined as feminists occupying positions of significant institutional power (Annesley, 2009). While this may represent a gain for feminism, the fact that gender policies rely on such commitment or on personal convictions, while simultaneously requiring traction across different areas or actors for implementation, can also constitute a vulnerability.

5) GRB Implementation phases: from technical to political

The 2018 PIOD mobilized resources to enable the implementation of GRB, whose initial design and implementation phase was led by the NBP and the National Directorate of Fiscal Policy and Revenue (NDFPR). In a highly non-linear, uncoordinated, and overlapping process, three technical aspects stand out during this period, as documented in methodological reports, budget circulars, and quarterly reports once the GRB labeling was implemented. These three resources launched the first phase of GRB, focused on establishing mechanisms to incorporate a novel tool into a practice as systematic and conservative as budget preparation. Subsequently, the period inaugurated by the new administration in 2019 significantly transformed the imprint of gender equality policies, reflected in the prioritization of the gender agenda and its mainstreaming into typically masculinized areas. Breaks, continuities, and changes in technical decisions were identified within a context of strengthened gender agenda by the new administration. The

institutional significance of creating gender units across the Public Administration and increasing the penetration for mainstreaming and adopting complementary strategic policies was emphasized, generating a new stage for GRB with its own dynamics.

The incorporation of GRB in Argentina was initiated between 2018 and 2019 through the Program for Equal Opportunities and Rights (PIOD), promoted by National Institute of Women (NIW), which included it as a key action. This program mobilized resources and paved the way for the first implementation phase, although with high levels of improvisation in design and coordination: *“At first there were no documents, no manuals, no training, these came a bit later. If you want, the cart was a bit ahead of the horse... but it matured afterwards”* (Director of National Budget Evaluation, Cabinet Office, interview 12/7/2023). The prior experience of the Ministry of Finance in quantifying investments in childhood, in collaboration with UNICEF, provided an important precedent that facilitated the methodology for identifying programs with gender impact.

During this stage, three technical milestones were central: the 2019 publication of the first official document “Gender-Responsive Budgeting: A Methodological Proposal”; the 2018 circular from the National Budget Office instructing ministries to identify programs with a gender perspective; and the quarterly reports disseminating the results of this classification. However, the process was marked by institutional fragmentation: uncoordinated initiatives coexisted between NIW-NDPFR, on the one hand, and NBO and Cabinet Office, on the other, linked respectively to PIOD and the Sustainable Development Goals (SDGs). Although these tensions led to overlaps, they also enabled practical agreements: *“If they can publish, we’ll do the methodology. So we divided the functions”* (Director of Fiscal Policy and Revenue, interview 16/6/2023).

The testimonies collected indicate that GRB’s development resulted from both technical trajectories and political constraints. At DNPFI, concern for methodological rigor and efficiency prevailed, while the ONP combined institutional rigidity with an innovative vocation: *“We gradually incorporated, budget by program, budget by results, all transversal themes”* (Director of Budget Evaluation – ONP, interview 14/7/2023). This was complemented by pressure from the feminist movement, which in 2018 occupied public space and pushed institutions *“from below upwards.”* This period culminated with the effective inclusion of the GRB label in programmatic spreadsheets and the publication of transversal gender expenditure reports, consolidating the initial institutional basis of the policy.

The second GRB implementation period (December 2019–June 2022) began with the arrival of Alberto Fernández, in a context where political forces diverged on how to integrate the demands of feminist movements. A key development was the creation of critical institutions: the Ministry of Women, Genders, and Diversity (MMGyD) and the National Directorate of Economy, Equality, and Gender (DNElyG) within the Ministry of Finance, which endowed the policy with greater hierarchy and resources. The Interministerial Program for Gender-Responsive Budgeting (PGRB), promoted by MMGyD, JGM, and Economy, sought to unify methodologies, provide technical assistance, and train officials in gender mainstreaming within budget management. A milestone was the document “Budget 2021: First Budget with Gender and Diversity Perspective” (D’Alessandro et al., 2021), which redefined the methodological approach: moving from the “autonomies” proposed by ECLAC to a “gap-based” approach (covering time and care, labor, income, health, physical and reproductive autonomy, and gender-based violence).

This methodological shift brought tensions and disputes. On one hand, technical expertise in gender was necessary to translate concepts into concrete budgeting systems: *“Conceptually, methodologically, analytically, how do you translate this into a system. This requires... people trained in these topics to build it”* (Budget expert, former advisor MMGyD and BID, interview 11/7/2023). On the other hand, the budget acquired a stronger political significance, becoming a government objective. Naming the 2021 budget as the “First Budget with Gender and Diversity Perspective”—despite prior advances in 2019—generated friction with those involved in the

initial design but served to legitimize the tool in the public agenda. As noted by the former DNElyG Director: “For me, making a budget is not putting a label on a line item... it involves debating ceilings, government objectives, engaging ministers, and redesigning policies” (interview 3/7/2023).

The central focus of this stage was building technical capacity and expanding the policy’s reach. DNElyG prioritized training officials in national and provincial agencies, strengthening the sustainability of the tool even in the face of potential changes in administration: “The life of this will continue with the people who were trained and want to continue, because they already have all the tools” (former National Director of Economy, Equality, and Gender, interview 3/7/2023). The Federal Table for Gender and Budget Policies functioned as a technical-political device to translate the national agenda to the provinces, with support from international organizations providing funding, technical assistance, and legitimacy. Unlike the first period, characterized by fragmentation, this stage consolidated a coordinated strategy, combining political legitimacy, shared methodologies, and territorialization of the gender perspective in fiscal policy.

GRB in Argentina did not follow a classic sequential public policy cycle: diagnosis, design, and implementation occurred almost simultaneously. Three key types of dilemmas emerged from the interviews: formal, discursive, and implementation support.

Formally, the main methodological dilemma was choosing between labeling and budget classification. Labeling was selected because it better fit the programmatic budget structure, allowed transversal reading (gender, childhood, environment), and was more flexible. Although INAM promoted classification, the technical consensus of ONP prevailed. Labeling allowed gradual improvements, such as budget weightings, albeit with critiques regarding methodological transparency. The strategy relied on existing mechanisms: open data, quarterly reports (inspired by childhood programs), and later INAP training. The result was a design respectful of budgetary logic, introducing procedural changes without altering the formal structure.

Discursively, the main conflicts arose between actors and administrative periods. In the first period, tension existed between the urgency of the Women’s Institute to show overall gender spending figures and ONP’s cautious technical approach, preferring to consolidate the methodology before communicating results. In the second period, with DNElyG and a more feminist political context, the dilemma was how to legitimize the policy without linking it exclusively to a government agenda—a risk, as policies associated with political banners may be abandoned during changes in administration. The challenge was thus to reconcile internal legitimacy (where many officials lacked feminist training or commitment) with policy sustainability. The decision was to frame it as part of the SDGs and as a state policy, avoiding presenting it as a “feminist conquest” to ensure continuity across administrations.

In summary, formal decisions allowed for a technically viable GRB, anchored in labeling, while discursive decisions sought legitimacy and sustainability. The balance between technical and political aspects was decisive: without altering the budget structure, a flexible and forward-looking tool was created, though tensions between its feminist imprint and the need to consolidate it as state policy remained.

During the second phase, implementation required moving beyond mere labeling and program analysis: expanding to more ministries and actors demanded a shift from the usual technical procedure toward a political process of engagement and consensus-building. In this regard, the creation of National Directorate of Economy, Equality and Gender within the Ministry of Finance was key. Its role was not only to produce technical inputs but also to grant GRB a more comprehensive and politically ambitious character, mainstreaming the gender perspective in budgetary messaging. This required combining the personal imprint of its leadership with

informal coordination mechanisms to compensate for the absence of already consolidated institutional structures within the Ministry of Finance.

The consolidation of GRB also relied on systematic communication and strategic alliance-building within and beyond the state. DNElyG provided training to legislators, offered technical tools to those defending the budget in Congress, and maintained constant dialogue with budget teams and oversight offices. These processes, more horizontal and informal than structured, responded to the need to align diverse interests behind a common goal: institutionalizing the gender perspective as state policy. Thus, GRB implementation combined technical resources with political and communication strategies, supported by transversal alliances, to provide a more robust and sustainable framework for the policy.

Conclusion

This work showed how the institutionalisation of the Gender-Responsive Budget (GRB) in Argentina unfolded amid tensions between technocratisation and repoliticisation. From its inception, the GRB sought to highlight gender inequalities in an institution as historically rigid and masculinised as the national budget. However, by relying on pre-existing instruments (such as labelling, quarterly reports, and training) its incorporation resulted more in a strategy of institutional overlap than in a radical transformation of resource allocation processes. This consolidated advances in legitimacy and sustainability, but left open questions about its power as a tool for profound feminist change.

The journey also showed that the policy was not linear: in the first stage, compliance with international commitments and technical logic prevailed, while in the second stage, with the creation of new institutions and the arrival of feminist officials in the State, the GRB was given greater hierarchy and political capacity. Social pressure and international cooperation played a decisive role, creating unprecedented spaces for dialogue and negotiation between civil society, state agencies and external organisations. The result was a hybrid tool marked by disputes, but capable of introducing the language of gender equality into a historically impervious environment.

The analyzed GRB experience leads to the conclusion that its most lasting impact lies in the feminist knowledge incorporated within the State and in the growing professionalisation of civil society in budgetary matters. Although these changes do not fundamentally transform the budgetary institution, they generate new capacities and horizons for action that transcend the tool itself. In this sense, the GRB in Argentina is a paradigmatic case of how a feminist policy can coexist with technocratisation, gradually broadening the margins of dispute and paving the way for future attempts at more profound transformation.

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