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Symbolic or transformative? An assessment of gender equality spending in Mexico

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Abstract

This article analyzes the evolution and distribution of gender-labeled public spending in Mexico through Annex 13 of the Federal Expenditure Budget from 2008 to 2024. The underlying problem lies in the disconnection between the increasing allocation of resources for gender equality and their limited impact on transforming structural inequalities. The general objective is to assess the extent to which Annex 13 resources have been directed toward programs with transformative potential for achieving substantive gender equality. Methodologically, the study applies a documentary and descriptive analysis using official sources, including approved and modified budgets, public accounts, and technical reports. The findings reveal a high concentration of funds in welfare-oriented programs, particularly in Branch 20 (Welfare), and underfunding of strategic initiatives in health, education, and gender-based violence prevention. The study concludes that, in its current form, budget labeling does not guarantee structural change toward gender equality, and normative and operational reforms are needed to enhance its effectiveness.

Keywords: gender budget; public finance; gender-responsive budgeting; gender equality.

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¿Simbólico o transformador? Una evaluación del gasto en igualdad de género en México

Resumen

Este artículo analiza la evolución y distribución del gasto público, etiquetado con enfoque de género, en México, a través del Anexo 13 del Presupuesto de Egresos de la Federación, entre 2008 y 2024. El problema central radica en la desconexión entre el creciente volumen de recursos asignados a la igualdad de género y su impacto limitado en la transformación de las desigualdades estructurales. El objetivo general es evaluar en qué medida los recursos del Anexo 13 se han destinado a programas con potencial transformador para alcanzar la igualdad sustantiva entre mujeres y hombres. Metodológicamente, el estudio aplica un análisis documental y descriptivo basado en fuentes oficiales, incluyendo presupuestos aprobados y modificados, cuentas públicas e informes técnicos. Los hallazgos revelan una alta concentración de recursos en programas asistenciales, particularmente en el Ramo 20 (Bienestar), y una subfinanciación de iniciativas estratégicas en salud, educación y prevención de la violencia de género. El estudio concluye que, en su forma actual, la etiquetación presupuestaria no garantiza una transformación estructural hacia la igualdad de género, por lo que se requieren reformas normativas y operativas para aumentar su efectividad.

Palabras clave: presupuesto de género; finanzas públicas; presupuesto con perspectiva de género; igualdad de género.

1. Introduction

Since the beginning of 21st century, various countries have incorporated a gender perspective into their budgetary processes as a strategy to reduce structural inequalities between women and men. In Mexico, this initiative was institutionalized in 2008 with the creation of Annex 13 of the Federal Expenditure Budget, which groups together budgetary programs that report on actions aimed at promoting gender equality. This annex represents a pioneering effort in Latin America to earmark public resources for a strategic social objective, aligned with international commitments such

as CEDAW and the Belém do Pará Convention (ONU Mujeres, 2020).

However, the problem in practice remains: the increase in the budget allocated to Annex 13 has not necessarily translated into substantive progress in transforming gender inequalities in the country. Most resources are concentrated in assistance or universal programs, such as pensions or scholarships, without clear evidence that these initiatives contribute to changing traditional gender roles or fostering women's economic autonomy. This situation raises questions about the effectiveness of labeled budgeting as a tool for structural change.

While there is extensive literature

on gender and public finance, from a knowledge perspective, from a normative or legal standpoint, empirical evidence remains scarce. There is a lack of critical evaluations on how gender-labeled resources are distributed and executed, what types of programs are prioritized, and whether these programs genuinely contribute to substantive gender equality. In addition, most studies focus on isolated fiscal years and fail to provide a long-term view of systemic trends.

This study is justified by the need to provide empirical evidence on the trends and characteristics of gender-labeled spending in Mexico over more than a decade. It seeks to identify patterns of concentration, institutional priorities, and contradictions between declared objectives and actual budget allocations.

The general objective of this research is to analyze the evolution and distribution of the gender-labeled budget in Annex 13 of the Federal Expenditure Budget from 2008 to 2024, with particular emphasis on the administrative branches receiving the largest allocations, and to evaluate the coherence of these programs with the principles of gender equality.

Methodologically, this is a documentary and descriptive study that combines quantitative analysis of official budget series with a qualitative review of the objectives and actions of programs included in Annex 13. The data sources include approved and modified budgets, public accounts, and reports from the Centro de Estudios para el Adelanto de las Mujeres y la Equidad de Género (CEAMEG).

The theoretical approach is based on the concept of gender-responsive budgeting, which argues that public spending should be guided not only by economic efficiency but also by

equity as an intrinsic value (Rubin & Bartle, 2021; Galizzi *et al.*, 2021, Tofan, 2021). Gender-responsive budgeting involves analyzing budget programs from a gender perspective, prioritizing budget design based on identified gaps in gender equality (Panday & Chowdhury, 2021). This approach holds that public budgets should be assessed according to their capacity to transform the structures that reproduce inequality (Rubin & Bartle, 2021; Tytarchuk, 2020), rather than focusing solely on compensatory or welfare-based actions. The lack of a legal framework and clear budgetary guidelines can make it difficult to implement this approach effectively (Petroia & Zadnipru, 2024).

This approach helps to embed legislation in a gender-sensitive economic framework and ensure that inclusive resources are provided (Veitch, 2022).

2. Institutional framework of labeled budgeting in Mexico

To understand the trends in gender-labeled public spending in Mexico, it is necessary to contextualize two key components of the federal budgetary structure: the cross-cutting annexes and the administrative branches. Annexes are complementary instruments within the Federal Expenditure Budget that group together budgetary programs aligned with national strategic and cross-cutting priorities, such as gender equality, child protection, indigenous peoples, climate change, or human rights. These annexes disaggregate the budget by thematic focus, allowing for improved monitoring, tracking, and evaluation. In this context, Annex 13 includes the programs and actions that report contributions to gender equality between women and

men. Since its inclusion in 2008, it has enabled the identification of which parts of the federal budget are explicitly oriented toward closing gender gaps.

On the other hand, administrative branches (also referred to as “budget chapters” or *ramos administrativos*) are categories in the federal budget that correspond to specific government entities, responsible for executing public spending. Each branch has a unique identifying number and generally represents a federal ministry or decentralized agency. For instance, Branch 20 corresponds to the *Secretaría del Bienestar*, Branch 11 to the *Secretaría de Educación*, and Branch 12 to the *Secretaría de Salud*. These entities are responsible for designing, managing, and executing the programs included in Annex 13.

Therefore, the analysis of gender-labeled spending must not only consider the total amount allocated to Annex 13 but also identify which administrative branches concentrate the resources, what types of programs are prioritized, and how well these align with the principles of substantive gender equality. This institutional lens is essential for assessing whether the labeling mechanism fulfills a transformative role or remains a symbolic allocation with limited real impact.

3. Evolution of annex 13: 2008–2024

Since its introduction in 2008, Annex 13 has experienced consistent growth in both the number of included budgetary programs and the total allocated resources. This annex is the main mechanism through which the Mexican government earmarks resources from a gender perspective,

making it possible to track the portion of the federal budget explicitly aimed at promoting gender equality.

Annex 13 has grown significantly in scope and funding. In 2008, the approved budget was 7,024.8 million pesos; by 2020, it had reached 103,517.8 million pesos. Subsequently, the executed budget continued rising: in 2021 it reached 132,652.1 million pesos; in 2022, 232,684.7 million pesos; and in 2023, 343,632.0 million pesos. For 2024, the approved budget amounts to 419,434.1 million pesos, representing an estimated 6.5% of total programmable spending (*Transparencia Presupuestaria*, 2024). While this growth may suggest increased institutional commitment, much of the funding is concentrated in universal programs lacking transformative design. Execution levels generally follow approved budgets, but discrepancies exist. The Graph 1 shows the trends in executed budgets from 2008 to 2024.

The sustained increase in Annex 13 could be seen as progress toward the institutionalization of gender equality in public finance. However, this upward trend must be analyzed cautiously, as increased budgetary allocation does not automatically translate into greater impact in reducing structural gender gaps (World Bank, 2019). In fact, as will be discussed in the following sections, a significant portion of these resources is concentrated in social assistance programs that lack a transformative approach.

To better understand this evolution, it is helpful to examine both the absolute increase in approved resources and their relative weight within the overall federal budget. Additionally, comparing approved versus executed expenditures reveals potential execution challenges or reallocations during the budgetary cycle.

As shown in Table 1 and Graph 1, the budget for Annex 13 exhibits a steep upward trend, especially from 2019 onwards, doubling its value, compared to the previous year, and reaching its peak

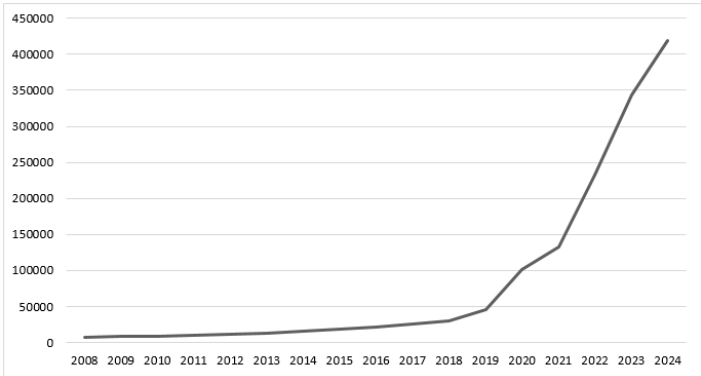
in 2020 with more than 103 billion pesos. However, this significant increase does not translate directly into a broader range of programs or a clearly transformative gender equality strategy.

Table 1
Amount of Executed Budget of Annex13 (Million MXN)

Year	Executed Budget (million MXN)
2008	6950
2009	8000
2010	9000
2011	10200
2012	11800
2013	13500
2014	15800
2015	18000
2016	22000
2017	26000
2018	30000
2019	45000
2020	101709
2021	132652
2022	232684
2023	343632
2024	419434

Source: Own elaboration with information from *SHCP* (2008-2024).

Graph1
Annex 13: Executed Budget (Million MXN)



Source: Own elaboration with information from *SHCP* (2008-2024).

The executed budget also follows an upward trend, although it shows slight differences from the approved amounts, likely due to budget reallocations or under-spending by implementing agencies. While the gap is generally small, it highlights potential issues with budget execution and institutional capacity.

Overall, the expenditure pattern reveals a growing concentration of resources in a small number of programs, mainly within Branch 20 (Welfare), which will be analyzed in the following section. This raises important questions about the actual alignment of public spending with the principles of substantive gender equality.

4. Concentration of Spending by Administrative Branches

One of the main findings in the analysis of Annex 13 is the significant concentration of resources in a small number of administrative branches, particularly in Branch 20 (Welfare). This concentration has grown notably over the study period, reducing the relative share of other sectors such as education and health, which are also essential for closing structural gender gaps.

Since 2008, Branch 20 has been the main recipient of gender-labeled resources. In that year, it absorbed 36.2% of the total Annex 13 budget; by 2019, increased to 62.9% (Delgadillo & Trejo, 2019), and in 2020, it accounted for 49% of the total. This budgetary expansion is largely explained by the rapid growth of the Pension Program for the Well-being of Older Adults, which alone accounted

for 38% of total labeled spending in 2020 (Delgadillo & Trejo, 2020).

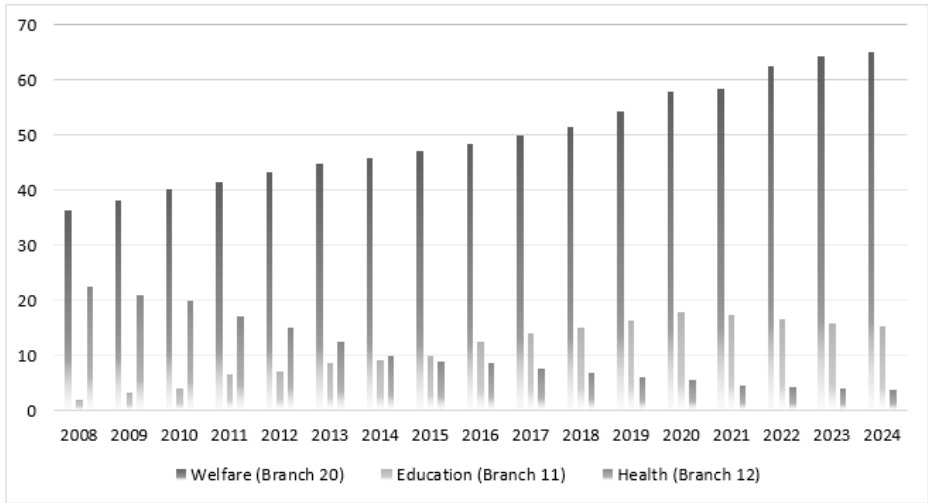
Although this program serves a predominantly female population—due to the feminization of poverty in old age—its design does not include explicit objectives aimed at addressing gender inequality. It operates under a universalist and welfare-based approach, limiting its structural impact on gender roles.

Branch 11 (public education) has shown fluctuating participation. In 2008, it accounted for just 2% of Annex 13, but by 2020 it had grown to 18%, mainly due to the inclusion of universal scholarships such as *Benito Juárez* and Youth Writing the Future. However, these programs lack sex-disaggregated allocation criteria or gender-specific impact indicators.

Branch 12 (Health) played a significant role between 2008 and 2013 (Chargoy, 2011; Chavéz, 2012; Granados *et al.*, 2008; Granados & Rodríguez, 2009; Medina *et al.* 2010; Granados, 2013), thanks to programs such as maternal, sexual, and reproductive health. However, its relative share has steadily declined. In 2020, it represented only 5% of the total, despite including programs specifically addressing women's needs, such as prenatal care, cervical cancer prevention, and sexual health.

This pattern suggests that, while gender-labeled spending has increased in absolute terms, its actual orientation does not prioritize transformative programs but instead reinforces welfare-based actions. The following graph 2 illustrates the trend in concentration by administrative branch.

Graph 2
Share of Annex 13 Budget by branches



Source: Own elaboration with information from SHCP (2008-2024).

5. Evaluation of the Impact on Substantive Gender Equality

Gender-responsive budgeting, as expressed through Annex 13, is conceived as a public policy tool aimed at reducing structural inequalities between women and men. However, an analysis of the programs receiving most resources reveals a disconnection between budgetary magnitude and transformative potential.

On one hand, there is a dominance of assistentialist or universal programs—such as pensions for older adults, educational scholarships, and cash transfers—that, while beneficial to women in vulnerable situations, are not designed to address the underlying causes of gender inequality. Most of these programs lack specific objectives related to women’s economic autonomy,

equitable access to services, or redistribution of care responsibilities.

In contrast, programs with a transformative approach—such as those focused on reproductive health, gender-based violence prevention, or institutional strengthening with a gender lens—constitute a much smaller share of total spending and show slower budgetary growth over time.

Moreover, upon reviewing program technical sheets and operational guidelines, it becomes evident that many programs lack gender-sensitive indicators, which hampers the ability to assess their real impact on substantive equality. Although 418 indicators were reported in Annex 13 in 2020, only a fraction explicitly refer to sex-disaggregated outcomes, autonomy, or the transformation of gender roles.

This imbalance demonstrates that

the current budget labeling mechanism does not guarantee alignment between allocated resources and transformative objectives. The expansion of Annex 13 has been largely driven by mass transfer programs rather than strategic actions to address structural inequalities.

Finally, several institutional limitations are observed, such as insufficient monitoring of outcomes, weak intersectoral coordination, and the absence of binding mechanisms to prioritize high-impact gender equality programs.

More than a decade after its creation, Annex 13 has become an institutional benchmark in Mexico's gender-responsive budgeting policy. Its existence has made it possible to highlight resource allocations to programs that, in principle, contribute to gender equality and have encouraged various federal agencies to incorporate gender considerations into their budget planning.

Among its main contributions are:

- The establishment of a formal mechanism for tracking public spending from a gender perspective, which is unique in Latin America, considering its technical sophistication.
- The strengthening of the institutional framework, by requiring coordination between the Secretaría de Hacienda y Crédito Público (SHCP), Instituto Nacional para las Mujeres (INMUJERES), and the CEAMEG, in defining inclusion criteria.
- The promotion of a culture of evaluation and reporting on gender equality-related goals.

However, the empirical analysis conducted in this study reveals substantial limitations of the labeling mechanism as an effective tool for

social transformation. First, there is no binding regulatory framework that mandates the allocation of resources to high-impact, transformative programs; inclusion in Annex 13 depends more on administrative criteria than on impact assessments.

Second, the bias toward welfare-based programs and the disproportionate growth of universal transfers, such as pensions, have diluted the original purpose of the annex. This has resulted in a more symbolic than strategic allocation, weakening its capacity to address the structural causes of inequality.

In addition, institutional follow-up mechanisms remain weak: CEAMEG reports are mainly descriptive and lack comparative analyses or assessments of program effectiveness; indicators are not always measurable or relevant from a gender perspective; and there are no practical consequences for failing to meet gender impact goals.

Finally, Annex 13 operates in isolation from other public policy tools, such as national planning, sectoral strategies, or performance evaluation systems, limiting its integration into the full cycle of public management.

7. Conclusions

The analysis of gender-labeled expenditures in Annex 13 of Mexico's Federal Expenditure Budget from 2008 to 2024 reveals sustained budgetary growth and institutional consolidation of the gender perspective in public finance. However, this quantitative progress has not been accompanied by a qualitative transformation in the orientation or impact of public spending on substantive gender equality.

Throughout the period under review, resources have been concentrated in

administrative branches such as Welfare, where universal and welfare-oriented programs prevail—programs that are not specifically designed to address structural gender inequalities. This pattern reflects a limited interpretation of gender-responsive budgeting, which is more focused on visibility than on transformative effectiveness.

In addition, the analysis highlights methodological and operational weaknesses in the selection, monitoring, and evaluation of programs included in Annex 13. The absence of impact indicators, weak integration with development planning, and lack of binding accountability mechanisms all hinder its potential to shape public policy in a systemic way.

Despite these limitations, Annex 13 remains a valuable opportunity to move toward a truly transformative budgeting model. To achieve this, it is necessary to:

- Establish clear normative criteria for the inclusion of programs in Annex 13, based on their potential impact on gender equality.
- Progressively redirect resources toward strategic programs that promote women's economic autonomy, shared responsibility in caregiving, and the elimination of structural violence.
- Strengthen monitoring and evaluation systems, ensuring the relevance and quality of gender-sensitive indicators.
- Integrate gender-labeled budgeting into broader planning instruments, such as results-based budgeting and institutional performance evaluation frameworks.

Through these actions public spending can move from symbolic visibility toward genuine structural transformation of gender inequality in Mexico.

The findings presented throughout this study have important implications for public policy, particularly regarding how gender equality objectives are operationalized within the Mexican budget system. As gender-responsive budgeting becomes more institutionalized, there is a pressing need to transition from symbolic resource labeling to truly transformative programming. This implies not only increasing allocations to gender equality goals but also rethinking the criteria used to include programs in Annex 13.

Achieving significant progress requires a redefinition of the inclusion criteria for Annex 13, with a strong emphasis on programs that yield measurable, structural impacts. This should include programs that promote women's economic autonomy, reduce unpaid care work, or address gender-based violence. Moreover, public agencies must be held accountable for the gender impact of their budgets. This requires strengthening monitoring systems and linking budget execution to performance evaluations and gender-sensitive indicators.

Additionally, there is a need to integrate Annex 13 more coherently with broader planning and policy tools, such as the National Development Plan, sectoral strategies, and evaluation frameworks like Results-Based Budgeting. Without such integration, Annex 13 runs the risk of operating in isolation and becoming a compliance tool rather than a strategic mechanism.

Future research should also explore the intersectionality of gender with other axes of inequality, such as ethnicity, age, or geographic location. The disaggregation of labeled spending along these lines would allow for more inclusive and equitable budgeting practices that respond to the diverse

realities of women in Mexico. Ultimately, gender-responsive budgeting must move beyond symbolic commitments and become a central pillar in achieving social justice and sustainable development.

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