


The Impact of International Sanctions on the Women's Budget in Iran (2009-2024)

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Abstract

Iran is a country that is currently facing severe sanctions and criticism from international institutions regarding gender equality. One important aspect of measuring gender equality is the allocation of funds for women in annual budget laws, which may be impacted by these sanctions. Therefore, this article aims to explore the relationship between women's budgets and international sanctions. The study focuses on budget laws and international sanctions from 2009 to 2024, divided into two parts. The first part examines the allocation of funds for women in the absence of gender budgeting while also considering factors such as annual inflation. This statement could assist in evaluating the level of gender equality to a certain degree. The second part analyzes the relationship between each section of the women's budget and international sanctions. The findings reveal that despite the challenges posed by sanctions, the government has made significant efforts to maintain gender equality in budget laws.

Keywords: Crude oil export, presidential administration, The vice presidency for women and family affairs, Trend, Gap.

Introduction

Studying the budget is crucial from both theoretical and practical perspectives. This analysis not only helps us understand the fluctuations in the budget but also uncovers the hidden dynamics at play. To ensure greater accuracy, focusing on a specific topic is essential. One area that has garnered significant attention is gender budgeting, which has been implemented in various countries¹ as a means to promote justice. Unfortunately, Iran's budget law has not adopted this approach. However, this does not mean that there are no opportunities to explore women's budgeting. Iran's budget law does include specific provisions related to women, which offer avenues for investigation.

Moreover, it is important to consider international factors that influence budgeting, as domestic considerations often dominate the discussion. In the context of Iran, international sanctions should not be overlooked, as they significantly affect the country's economic landscape. Given Iran's heavy reliance on external trade and financial relations, understanding the impact of sanctions on women's budgeting is crucial. Therefore, the central question of this article is to explore the fluctuations in Iran's women's budget and assess whether sanctions have played a role in these changes. This question is examined by analyzing Iran's budget law from 2009 to 2024.

International sanctions are commonly employed as a tool to influence the policies of governments. These sanctions typically target specific economic sectors² in an attempt to compel a policy change (Eland, 2018). However, doubts persist about their effectiveness in achieving foreign policy and economic objectives (Weiss, 1999: 499-509). For sanctions to be successful, they must effectively block all economic channels of the targeted country, which depends on four main factors, each with its own subsets.

First, the power of the sanctioning country is a critical factor. The success of sanctions often hinges on the support of other actors, as the sanctioning country must possess sufficient economic and political leverage to both pursue and enforce the sanctions. Secondary sanctions are often implemented to gain additional support from other countries.

Second, the power of the sanctioned country also plays a key role in the success of sanctions. A target country with significant

1. In 2022, 23 out of 38 OECD countries have applied this method (OECD, 2023).

2. Additionally, individuals as well as political and social institutions can also be subject to sanctions. However, this article does not address the sanctioning of these entities.

strategic and geopolitical importance may have more leverage to resist sanctions. Moreover, smaller countries with fewer neighbors are typically more vulnerable to sanctions compared to larger countries surrounded by many neighbors.

The foreign policy objectives of the targeted country also influence the effectiveness of sanctions. If the goals of the target country do not conflict with those of other key actors, particularly neighboring states, the imposition of sanctions may be less likely. A shared understanding of political norms, values, and missions reduces the motivation to impose sanctions.

The global distribution of power is another essential factor to consider. In a multipolar or fragile unipolar world, great powers often exploit opportunities to strengthen their bargaining positions. This may include easing sanctions on a country to increase pressure on other powers, which could benefit the sanctioned country in the short term. Conversely, in a unipolar system, where one superpower dominates, weaker states have limited opportunities to resist sanctions (Walt, 2009: 98). The effectiveness of sanctions depends on the level of cooperation with the superpower, and if the country imposing sanctions is a superpower or its ally, it becomes much harder for the target country to escape their effects.

Additionally, in today's interconnected global environment, new opportunities exist that can mitigate the impact of sanctions. Mechanisms such as cryptocurrency, stock markets, swaps, service exports, and tourism provide alternative means for the sanctioned country to engage in international activities. Even if traditional borders are closed, these alternative avenues may remain open, unless specific international arrangements are implemented to block them. However, international regulations mainly target state-managed processes and are less effective in limiting decentralized mechanisms such as cryptocurrencies, which reduce the regulatory role of governments (Oh & Nguyen, 2018: 34).

Time is also a significant factor in the success of sanctions. If sanctions fail to meet their objectives within a short time, their effectiveness may diminish. Maintaining sanctions becomes more difficult for two reasons: it becomes costlier to persuade or coerce other actors to continue the embargo, potentially weakening the sanctioning country's position (Fishman, 2017: 102-110), and the sanctioned country may adapt over time, finding ways to bypass sanctions or develop domestic solutions to mitigate their effects (Aliasghar, 2023: 586-601). This adaptation leads to higher costs for the sanctioning country.

However, it is important to note that the weakening of an embargo also imposes significant costs on the target country, including currency devaluation, reduced product prices, and challenges in conducting international trade. Even if sanctions do not succeed in altering the target country's foreign policy, they still increase the survival costs for the sanctioned country. In conclusion, the effectiveness of international sanctions is influenced by multiple factors, including the power of both the sanctioning and sanctioned countries, foreign policy objectives, the global distribution of power, globalization, and time. Policymakers must carefully consider these factors when implementing sanctions, as they can have far-reaching consequences for both the imposing and targeted nations.

1. Literature Review

Many works have been written about Iranian women, with some providing comprehensive analyses of the situation of women after the 1979 revolution. These authors have examined the historical course of women's issues and interpreted how women have fought for their rights (Keddie, 2000). Other authors have focused on political constraints and social paradoxes (Paidar, 1997; Afshar, 1985; Shojaei et al., 2010A). Some works have also explored the conflict between modernity and politics in relation to women's rights, with some writers tracing this conflict back to the history of colonialism. Colonialism imposed its own values, which have been criticized by postmodernism. This has led to various interpretations of women's rights after the revolution (Osanloo, 2009). The changing interpretation of religion has also created opportunities for women to play a more active role, which has not gone unnoticed by researchers (Ramazani, 1993: 409-428). Additionally, authors have focused on women's movements in the country (Sameh, 2024; Molana et al., 2023; Sadeghi-Boroujerdi, 2023; Tohidi, 2016: 13, 75). However, there is a lack of literature on the issue of women's budgets.

Furthermore, it should be noted that the budget is a subset of economic issues, and there have been numerous studies conducted on women's economics (Avazalipour et al., 2012: 1665-1672; Alaedini et al., 2005: 57-73; Sarban et al., 2014: 494). Government budgeting, on the other hand, is an interdisciplinary subject, and there have been several priceless authored works written on the political economy of women (Moghadam, 2018; Moghadam, 2001: 199-203; Bahramitash, 2003A: 229-241; Bahramitash, 2003B: 229-241). Some authors have

emphasized the impact of politics on women's economy (Bahramitash, 2004: 508-520; Bahramitash, 2003: 16, 551-568; Bahramitash, 2007: 86-109), while others have pointed out the influence of the economy on the political role of women (Shojaei et al., 2010B; Shirazi, 2012: 45-55; Bazoobandi, 2013; Karimi, 2011: 166-190). They said that factors such as new technologies, trade, and social media have also played a role in increasing women's awareness and their role in society, leading to greater freedom and political participation, even in a theocratic government. However, these efforts are not directly related to our topic.

Interestingly, upon reviewing existing studies, we have found only three scientific attempts to study women's budgets in Iran. Rahmatifar, in highlighting the benefits of gender-based budgeting, attempted to study its feasibility based on Iran's public law. Despite the history of gender-based budgeting since 1984 and the efforts of international institutions such as the "International Labor Organization" and the "United Nations Women's Office," this issue is largely ignored even in scientific papers about Iran (Rahmatifar, 2022: 226, 228, 233). In examining this type of budgeting in other countries, the article divides gender-based budgeting into two categories: (1) posterior (gender analysis during the budget preparation) and (2) anterior (gender analysis after budget approval and during the execution process), ultimately concluding that the posterior method is more suitable for Iran (Rahmatifar, 2022: 230, 240). A trace of gender justice can be seen in Article 101 of the law of the "Sixth Five-Year Development Plan," which orders all executive bodies to observe gender justice in their policies, programs, plans, and evaluations. Another law that addresses gender equality is the approval of the "Council of Ministers" regarding the "National Documents of the Development of the Provinces of the Country in 2021" (Rahmatifar, 2022: 242). However, the main obstacle to implementing this type of budgeting is the lack of political will, as elaborated in the text (Rahmatifar, 2022: 242). One of the weaknesses of this article is that it analyzes the security budget in terms of gender equality, despite the fact that women are not employed in relevant institutions and are often negatively impacted by security measures (Rahmatifar, 2022: 225-252). Additionally, the article presents a simplistic interpretation of gender justice in Iran's legal documents and assumes it is compatible with gender-based budgeting. However, the concept of gender justice is not clearly defined in these documents, and gender-based budgeting alone is not enough to achieve gender equality.

While this paper has its strengths, its research question and concerns differ from what we are looking for.

The next two cases were carried out by specialists at the “Parliament Research Center,” who analyzed the annual budget bill in terms of its impact on women. In both cases, budget fluctuations related to women were examined, along with comparisons of budgets in relevant sectors, criticisms of the lack of allocation or allocation of budgets in certain sectors, and suggestions for improvement. There is also implicit criticism of the lack of gender-based budgeting in these reports. Furthermore, the 2022 report highlights criticism of the programs of the “Vice Presidency for Women and Family Affairs” and the lack of a trustee for some of the women's budgets. However, while these two reports analyze the budget bill, the budget law is what must be implemented, and its figures and allocated budgets often differ from the bill. Additionally, while the budget bill provides some details on expenses, the budget law does not. Another criticism is that these reports only compare the current year's budget with the previous year's, rather than conducting a trend-based analysis (Bajlan, 2022.06.01; Rahami & Bajlan, 2023.01.30).

2. Methodology

In this research, we will use a descriptive method to study the budget laws from 2009 to 2024. Our main focus will be on the data related to women, which we will extract and categorize. To make the article more accessible to non-Iranian audiences, we have converted the relevant budgets based on the “reference exchange rate”¹ for each year.

We will then present the data in a graph to illustrate any fluctuations. Our analysis will include both the women's budget in specific sectors and the overall women's budget. Next, we will compare the budgets and their growth in a binary manner. Unlike the previous stage, where we looked at the amount of the budgets, here we will focus on the growth rate. This comparison will be done on three levels: comparing the growth rate of budgets with (1) the annual inflation rate, (2) the country's budget growth rate, and (3) the growth rate of budgets of the main organizations. We will analyze 6 budget rows for the first two comparisons and 4 budget rows for the last comparison. This approach is commonly used in budget reports by the “Islamic Parliament Research Center.”. My

1. It is a collection of annual foreign exchange rates released by the Iranian Central Bank.

experience working at this center has shown that this type of comparison is not only understandable but also essential for legislators as they strive to maintain balance between different sectors in the budget.

In the next step, we will examine the overall women's budget and the budget of relevant sectors in relation to international sanctions. To understand the impact of sanctions, we will use the annual export of crude oil as an indicator, as this sector has been a primary target of the international sanctions system (Van de Graaf, 2013: 146). It is important to note that there is an inverse relationship between crude oil exports and the level of international sanctions. Thus, our hypothesis is that there will be a reverse correlation between international sanctions and the budgets. With the theoretical framework presented in section 2, the analysis of the relationship between sanctions and women's budgets is then conducted.

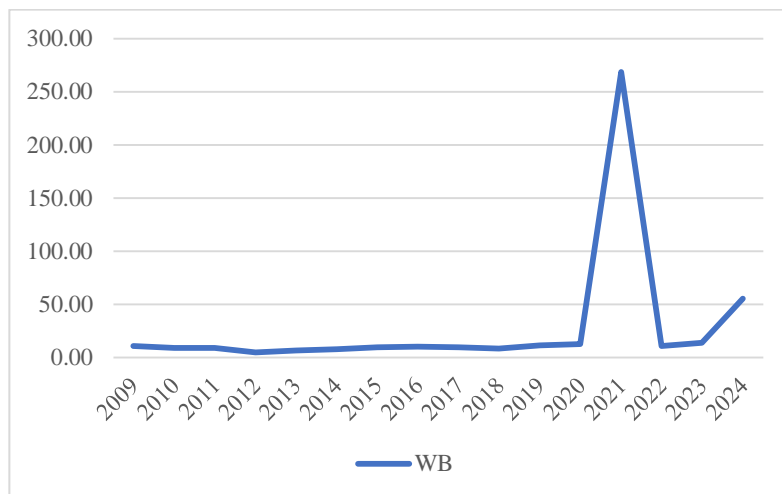
3. Analyzing Data

Before analyzing the data, it is important to consider some general notes. Firstly, we will be focusing on the budget law rather than the budget bill or its allocation. In Iran, the budget allocation has consistently been lower than what is stated in the budget law, particularly when it comes to the subsidy budget. However, there is a lack of reliable data available on the actual budget allocation. Additionally, while the relevant budget and growth rates may have increased significantly in terms of rials, the increase has been minimal or even negative when converted to dollars. It is worth noting that the "reference exchange rate" is the lowest exchange rate used by only a few companies, and the number of these companies has decreased over time. The exchange rate in the open market is much higher than the official exchange rate. For example, in April 2024, the exchange rate was 650,000 Iranian rials per dollar. Unfortunately, Iran's domestic economy is heavily impacted by the fluctuations in the open market exchange rate. While some sectors, such as medicine, used to trade applying official dollars, this has drastically decreased since the presidency of Ebrahim Raisi in 2021. However, due to the significant fluctuations in the free exchange rate, we will be using the "reference exchange rate" as our criteria for analyzing women's budgets.

3-1. Women's Budget

Examining the fluctuations in the women's budget is a commonly

used and straightforward method of analysis. The figure below displays the total women's budget for each year, calculated by adding up all the subcategories.



Source: Adapted from Iran's Budget Laws (2009-2024)

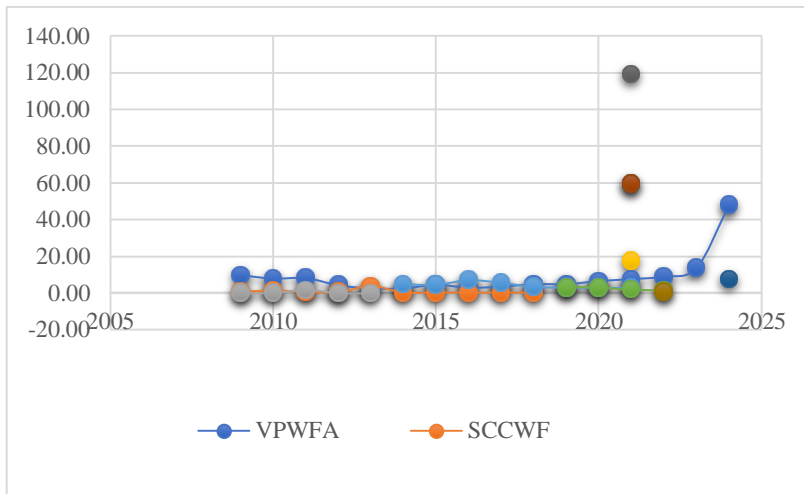
Figure (1): Women's Budget (US Million Dollars)

The average and median budgets for women in the studied years are \$28.79m and \$10.14m, respectively. The lowest budget of \$5.06m was recorded in 2012, while the highest budget of \$268.58m was recorded in 2021, with a slight decrease to \$55.70m in 2024. Overall, there has been a consistent trend in women's budgets, with the exception of a significant increase in 2021. This increase can be attributed to the allocation of funds for the construction of the Urmia Women's Education Center (UWEC) and subsidies. In fact, the UWEC received a budget of \$17.86m, which accounts for 6.7% of the overall women's budget in 2021. Additionally, \$11.9m was allocated for subsidies, which makes up more than 44% of the overall women's budget in 2021. However, if we exclude these two areas, the women's budget for this year would be \$13.17m, still showing an increase compared to the previous year.

3-2. Women's Budget by Sectors

As mentioned in the literature review, there is a lack of gender budgeting in Iran. However, it is important to note that the budget for many sectors may still be allocated to both men and women. Unfortunately, there is limited information available on the specific breakdown of women's share in these sectors. Additionally, there

are certain budget titles that directly target funding for women, allowing for analysis of any fluctuations in this allocation.



Source: Adapted from Iran's Budget Laws (2009-2024)

Figure (2): Women's Budget in Different Sectors (US Million Dollars)

The data for all sectors except VPWFA is incomplete. Only one year of funding is available for UWEC, IKRF-WH, SWOI-WH, MI-SFH, SVW, and HP. For example, UWEC received \$17.86m in 2021, while IKRF-WH and SWOI-WH received \$59.52m in the same year. MI-SFH received 119.05 in 2021, SVW received 0.71 in 2022, and HP received \$7.68m in 2024.

The budget trend for VPWFA has fluctuated significantly, with a mean of \$8.89m and a median of \$5.83m. The lowest budget was in 2013 with \$2.61m, while the highest was in 2024 with \$48.03m.

The data for SCCWF is only available from 2009 to 2018, as the budget line for this sector was deleted in 2019. The average and median budgets for SCCWF are \$0.97m and \$0.53m, respectively. The lowest budget was in 2016 with \$0.35m, while the highest was in 2013 with \$3.98m. The budget trend for SCCWF has also fluctuated significantly.

Similarly, the data for ERW is only available from 2009 to 2013, as the budget line for this sector was deleted in 2014. The average and median budgets for ERW are \$0.46m and \$0.16m, respectively. The lowest budget was in 2013 with \$0.05m, while the highest was in 2011 with \$1.79m. The budget trend for ERW has been mostly downward, except for 2011.

The data for IPMH is only available from 2014 to 2021, as the

budget line for this sector disappeared in 2022. The average and median budgets for IPMH are \$4.37m and \$4.05m, respectively. The lowest budget was in 2020-2021 with \$2.97m, while the highest was in 2016 with \$7.14m. The budget trend for IPMH has mostly been downward, except for 2016.

The data for EFH is available from 2019 to 2022. The average and median budgets are \$2.51m and \$2.56m, respectively. The lowest budget was in 2022 with \$1.71m, while the highest was in 2019-2020 with \$3.21m. After two years of stability, the budget trend for EFH increased and then decreased.

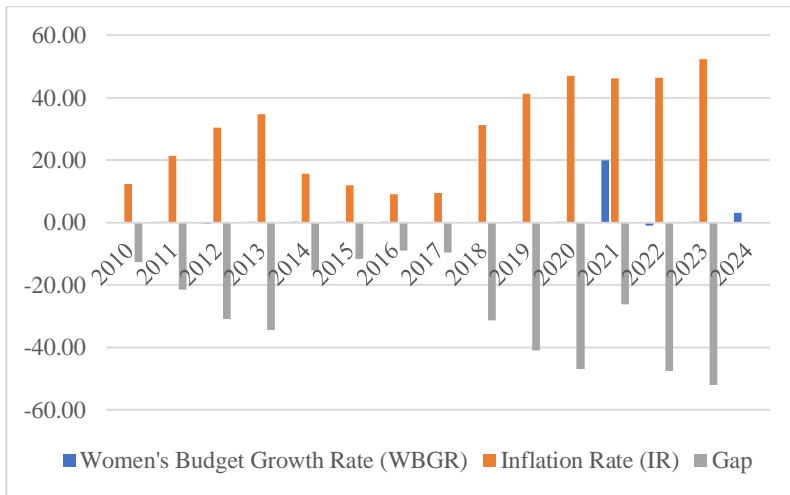
3-3. Women's Budget Growth and Inflation Rate

In this section, we will compare two indices: the growth rate of women's budgets and the annual inflation rate. The growth rate is determined using the following formula:

$$GR = \frac{(B - A)}{A} * 100$$

Note: "GR" stands for Growth Rate, where "B" represents the current budget and "A" represents the budget from the previous year.

Using the formula provided, the growth rate of the women's budget can be calculated as follows.



Source: Adapted from Iran's Budget Laws (2009-2024)

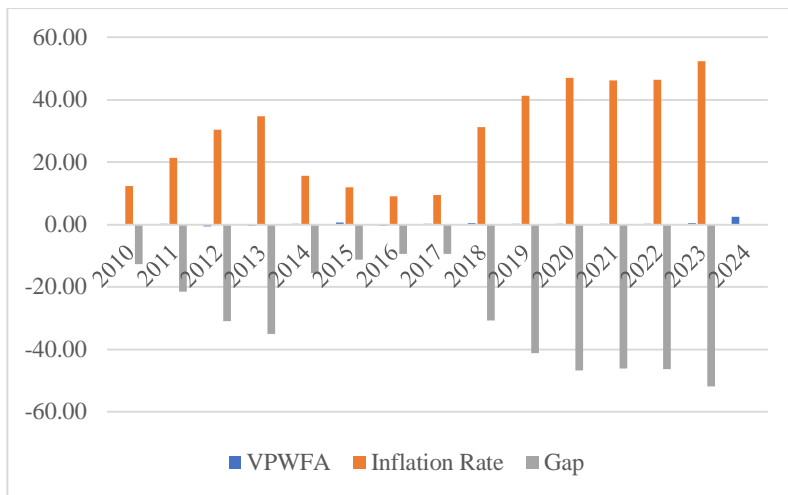
Figure (3): Comparison of Women's Budget Growth with Annual Inflation Rate (%)

The growth rate of women's budgets varied over the years. In 2021, there was a significant growth of 19.92%, while in 2022, there was a decrease of -0.96% compared to the previous year. These were the highest and lowest growth rates, respectively. However, as shown in Figure 4, 2021 was an exception. Looking at the data, we can see that in 2024, there was a growth rate of 3.04%, and in 2012, there was a decrease of -0.45%, making them the highest and lowest growth rates, respectively. The average and median growth rates for women's budgets are 1.41% and 0.11%.

The inflation rate, on the other hand, has followed a sinusoidal pattern. Between 2008 and 2013, it increased, then decreased from 2014 to 2016. From 2017 to 2020, it showed an upward trend, with a slight dip in 2021, followed by another increase in 2022 and 2023. The highest and lowest growth rates were 9% in 2016 and 52.3% in 2023, respectively. The average inflation rate stood at 29.26%, while the median was 30.85%. Additionally, the official inflation rate for 2024 had not been announced as of June 17, 2024. Moreover, it is clear that the inflation rate consistently outpaced the growth rate of women's budgets. By subtracting the growth rate of women's budgets from the inflation rate, we can identify the gap between the two. The smallest gap occurred in 2016, when the women's budget growth rate was 8.91% lower than the annual inflation rate, while the largest gap was in 2023, when the growth rate of women's budgets lagged 52.03% behind inflation.

3-4. VPWFA's Budget Growth and Annual Inflation

VPWFA is a crucial sector in the realm of women's issues, receiving the highest budget allocation and consistently being included in budget laws.



Source: Adapted from Iran's Budget Laws (2009-2024)

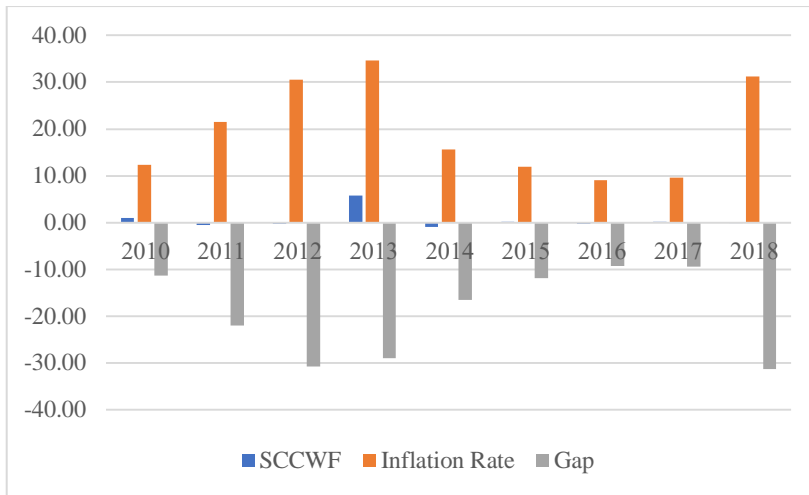
Figure (4): Comparison of VPWFA's Budget Growth with Annual Inflation Rate

For VPWFA, we see significant fluctuations in the growth of the budget rate. In 2024: 2.48%; in 2012: -0.47% growth compared to the previous year, we see the highest and lowest growth, respectively. The average and median growth rates for VPWFA are 0.24% and 0.16%, respectively, indicating a huge difference with many years.

On the other hand, the inflation rate is what is explained in Figure 3. The growth rate of VPWF's budget has consistently been lower than the inflation rate. The smallest difference was in 2016, with a budget growth rate of 9.34% less than the annual inflation rate. The largest gap was in 2023, with a budget growth rate of 51.78% behind the inflation rate.

3-5. SCCWF's Budget Growth and Annual Inflation

After VPWFA, SCCWF used to be the most significant sector focused on women's issues. However, this has since been abolished.



Source: Adapted from Iran's Budget Laws (2009-2024)

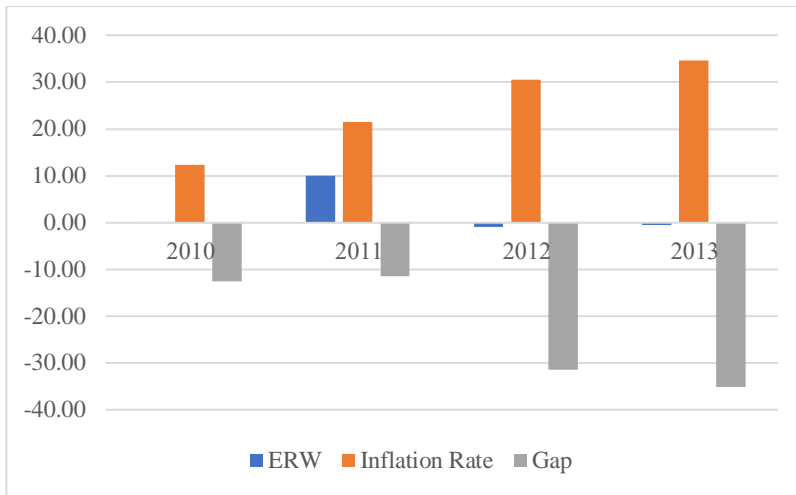
Figure (5): Comparison of SCCWF's Budget Growth with Annual Inflation Rate (%)

The available data for SCCWF, is seen from 2010 to 2018, and after that, this budget line has disappeared. There is a significant amount of fluctuation in the growth of the budget rate. In 2013, there was a growth of 5.73%, while in 2014, there was a decrease of -0.89% compared to the previous year. These are the highest and lowest growth rates, respectively. The average and median growth rates for SCCWF's budget are 0.56% and -0.13%, respectively.

On the other hand, the inflation rate is what explained for Figure 3. It is worth noting that the growth rate for SCCWF is consistently lower than the inflation rate. The best gap was in 2016, with a growth rate of 9.24% less than the annual inflation rate, while the worst gap was in 2018, with a growth rate of 31.33% behind the inflation rate.

3-6. ERW's Budget Growth and Annual Inflation

In the figure below, the growth rates of ERW and the Annual Inflation rate are compared.



Source: Adapted from Iran's Budget Laws (2009-2024)

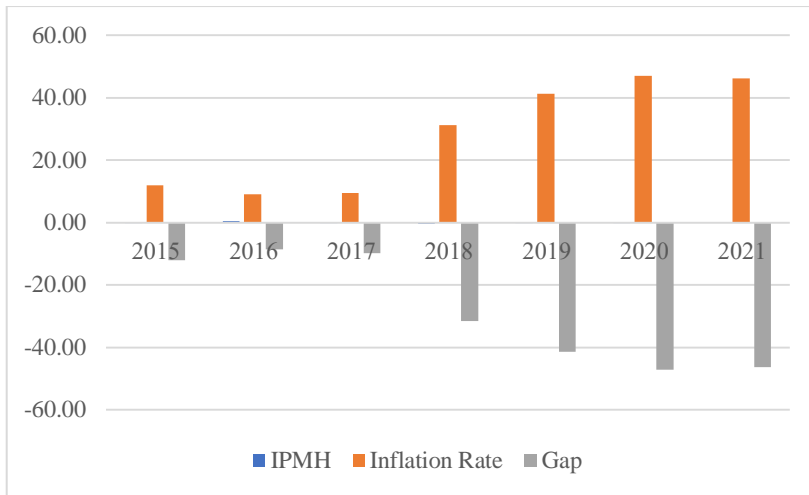
Figure (6): Comparison of ERW's Budget Growth with Annual Inflation Rate (%)

The available data for SCCWF is seen from 2010 to 2018, and after that, this budget line has disappeared. There is a significant amount of fluctuation in the growth of the budget rate. In 2013, there was a growth of 5.73%, while in 2014, there was a decrease of -0.89% compared to the previous year. These are the highest and lowest growth rates, respectively. The average and median growth rates for SCCWF's budget are 0.56% and -0.13%, respectively.

On the other hand, the inflation rate is what is explained for Figure 3. It is worth noting that the growth rate for SCCWF is consistently lower than the inflation rate. The best gap was in 2016, with a growth rate of 9.24% less than the annual inflation rate, while the worst gap was in 2018, with a growth rate of 31.33% behind the inflation rate.

3-7. IPMH's Budget Growth and Annual Inflation

In the figure below, the growth rates of ERW and the annual inflation rate are compared.



Source: Adapted from Iran's Budget Laws (2009-2024)

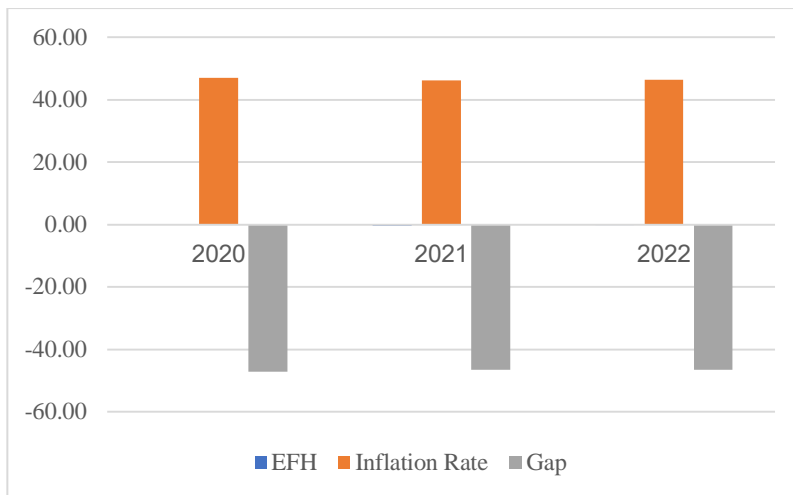
Figure (7): Comparison of IPMH's Budget Growth with Annual Inflation Rate

The available data for IPMH shows a fluctuating growth trend from 2015 to 2021, with the budget line disappearing after 2021. The growth rate for IPMH was 0.54% in 2016 and -0.39% in 2018, representing the highest and lowest growth rates, respectively. The average and median growth rates for IPMH's budget are 0.04% and 0.07%, respectively.

In comparison, the inflation rate has also fluctuated, as shown in Figure 3. However, the growth rate for IPMH's budget has consistently been lower than the inflation rate. The best gap was in 2016, with a difference of 8.46% between the growth rate of IPMH's budget and the inflation rate. The worst gap was in 2020, with a difference of 47.15% between the growth rate of ERW's budget and the inflation rate.

3-8. EFH's Budget Growth and Annual Inflation

In the figure below, the growth rates of EFH and the annual inflation rate are compared.



Source: Adapted from Iran's Budget Laws (2009-2024)

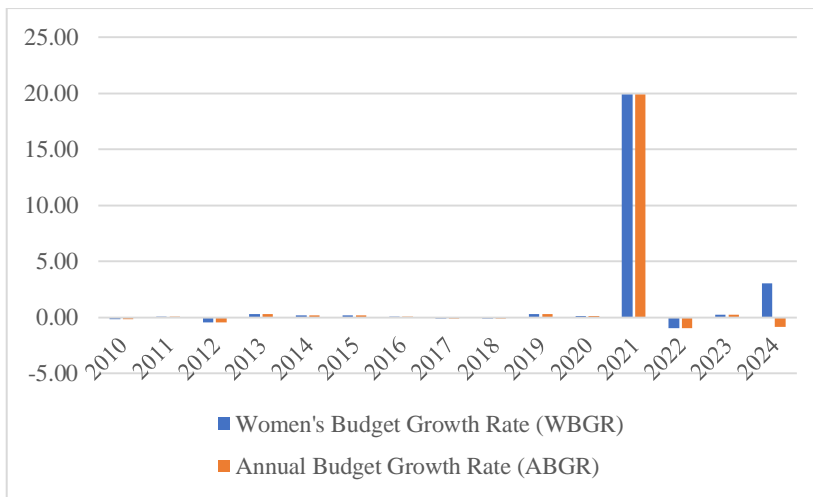
Figure (8): Comparison of EFH's Budget Growth with Annual Inflation Rate

The available data for EFH shows a trend from 2020 to 2022, after which the budget line disappears. The growth trend of EFH follows a sinusoidal pattern, with a 0% growth in 2020 and a -0.41% growth in 2021 compared to the previous year. This represents the highest and lowest growth rates, respectively. The average and median growth rates for EFH's budget are -0.17% and -0.1%, respectively.

In contrast, the inflation rate has fluctuated, as shown in Figure 3. It is worth noting that the growth rate of EFH's budget has consistently been lower than the inflation rate. The best gap can be seen in 2022, with a 46.6% difference between the growth of EFH's budget and the inflation rate. On the other hand, the worst gap is in 2020, with a 47.1% difference between the two rates.

3-9. Women's Budget Growth and Annual Budget Growth

In the figure below, the growth rate of the Women's budget is compared to that of the country's budget.



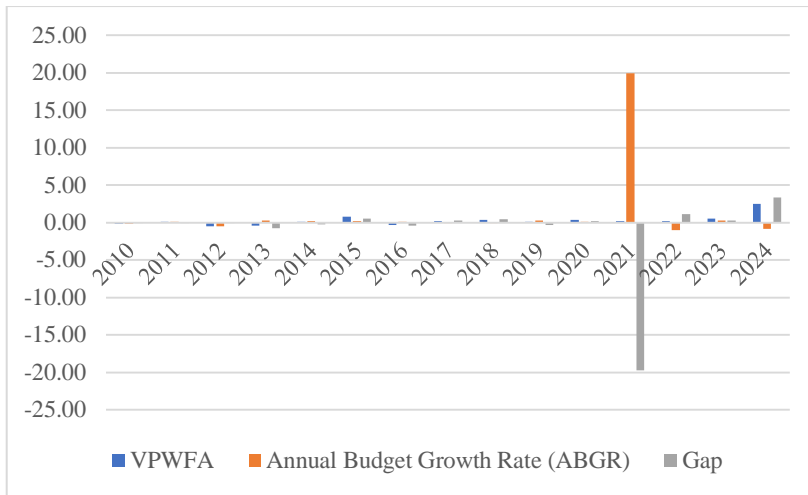
Source: Adapted from Iran's Budget Laws (2009-2024)

Figure (9): Comparison of Women's Budget Growth with the Country's Annual Budget Growth

Interestingly, the growth rate of women's budget and the growth rate of the annual budget are exactly the same, except for 2024. In that year, there was a 3.9% difference, with the WBGR being 3.9% higher than the ABGR. This means that the interpretation of the data for both growth rates is the same, as shown in Figure 5. In other words, except for 2024, the minimum and maximum, average, and median growth rates for WBGR and ABGR are equal, indicating no gap between these two indicators.

3-10. VPWFA's Budget Growth and Annual Budget Growth

In the figure below, the growth rate of VPWFA is compared to the growth rate of the country's budget.



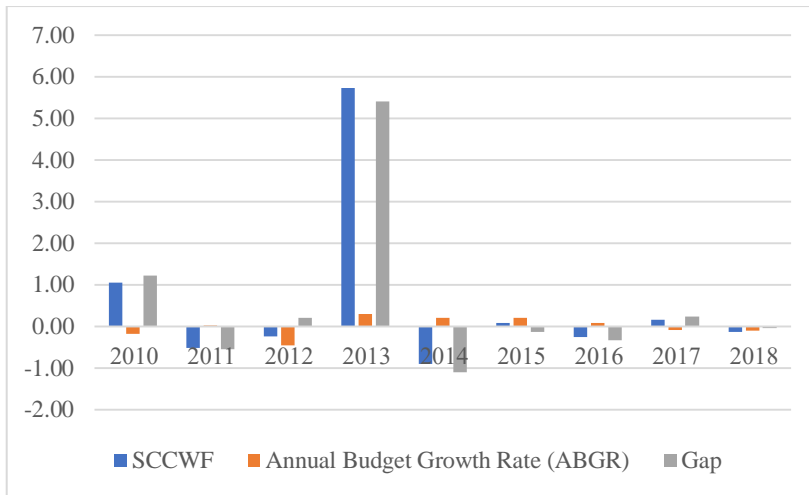
Source: Adapted from Iran's Budget Laws (2009-2024)

Figure (10): Comparison of VPWFA's Budget Growth with the Country's Annual Budget Growth

The growth rate of VPWFA is accurately reflected in Figure 4, while the growth rate of the annual budget is outlined in Figure 9. The best gap between VPWFA and ABGR occurs in 2024, with VPWFA being 3.34% higher. Conversely, the worst gap for VPWFA is in 2021, with a growth rate 19.76% lower than ABGR. However, it should be noted that, with the exception of 2021 as shown in Figure 3, the worst gap occurs in 2013, with VPWFA's growth rate being 0.72% lower than ABGR.

3-11. SCCWF's Budget Growth and Annual Budget Growth

In the figure below, the growth rate of SCCWF is compared to the growth rate of the country's budget.



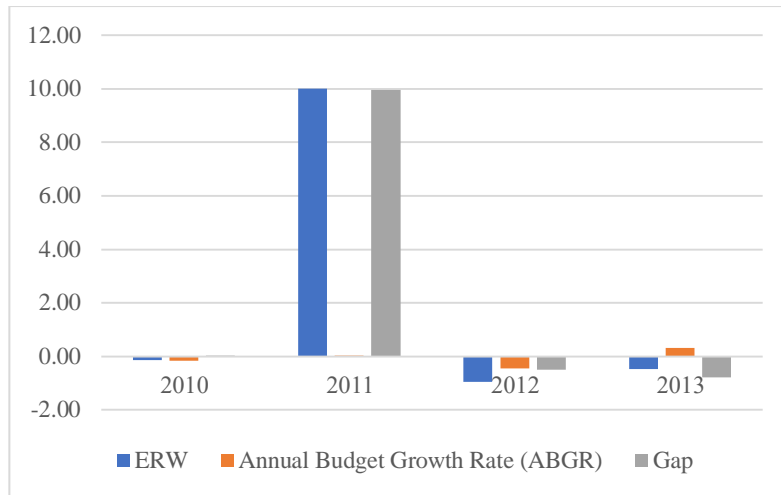
Source: Adapted from Iran's Budget Laws (2009-2024)

Figure (11): Comparison of SCCWF's Budget Growth with the Country's Annual Budget Growth

The growth rate of SCCWF is accurately reflected in Figure 5, while the growth rate of the annual budget is outlined in Figure 9. It is evident that VPWFA's budget growth rate exceeded the ABGR in 2010, 2012, 2013, and 2017, but was lower in other years. The best gap occurred in 2013, with SCCWF's growth rate being 5.42% higher than the ABGR, while the worst gap for VPWFA was in 2014, with a growth rate 1.1% lower than the ABGR.

3-12. ERW's Budget Growth and Annual Budget Growth

In the figure below, the growth rate of ERW is compared to the growth rate of the country's budget.



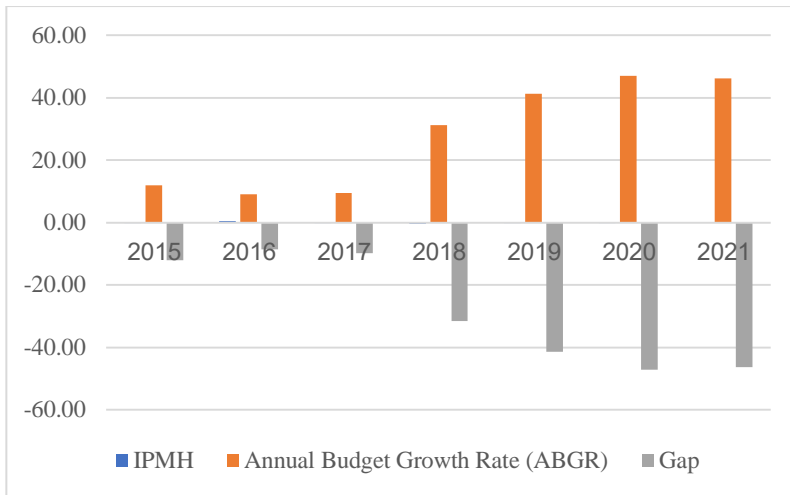
Source: Adapted from Iran's Budget Laws (2009-2024)

Figure (12): Comparison of ERW's Budget Growth with the Country's Annual Budget Growth

The growth rate of ERW is accurately reflected in Figure 6, while the growth rate of the annual budget is outlined in Figure 9. It is evident that, with the exception of 2011, ERW's budget growth rate is consistently lower than the ABGR. In 2011, ERW's growth rate was 9.97% higher than the ABGR, making it the best gap between the two. However, in 2013, ERW's growth rate was 0.78% lower than the ABGR, marking the worst gap between the two.

3-13. IPMH's Budget Growth and Annual Budget Growth

In the figure below, the growth rate of IPMH is compared to the growth rate of the country's budget.



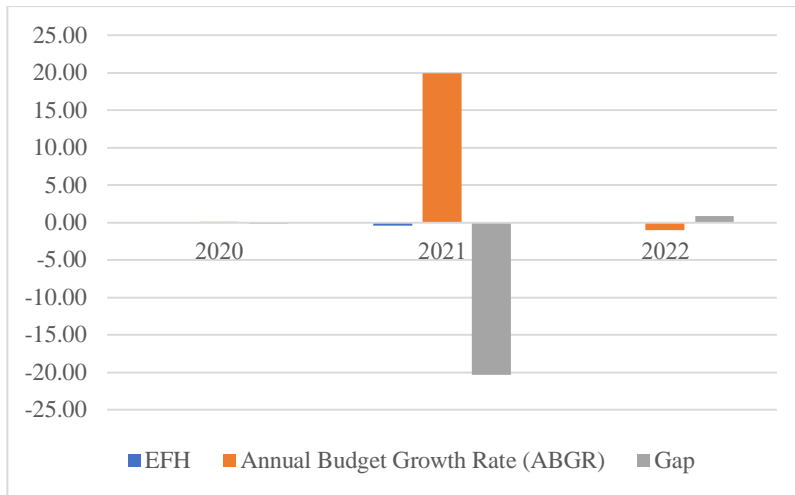
Source: Adapted from Iran's Budget Laws (2009-2024)

Figure (13): Comparison of IPMH's Budget Growth with the Country's Annual Budget Growth

The growth rate of IPMH is clearly illustrated in Figure 7, while the annual budget growth rate is presented in Figure 9. It is apparent that the growth rate of IPMH consistently lags behind the annual budget growth rate (ABGR). The smallest gap is observed in 2016, with IPMH's growth rate being 8.46% lower than the ABGR. Conversely, the largest discrepancy occurs in 2020, with IPMH's growth rate falling significantly 47.15% behind the ABGR.

3-14. EFH's Budget Growth and Annual Budget Growth

In the figure below, the growth rate of EFH is compared to the growth rate of the country's budget.



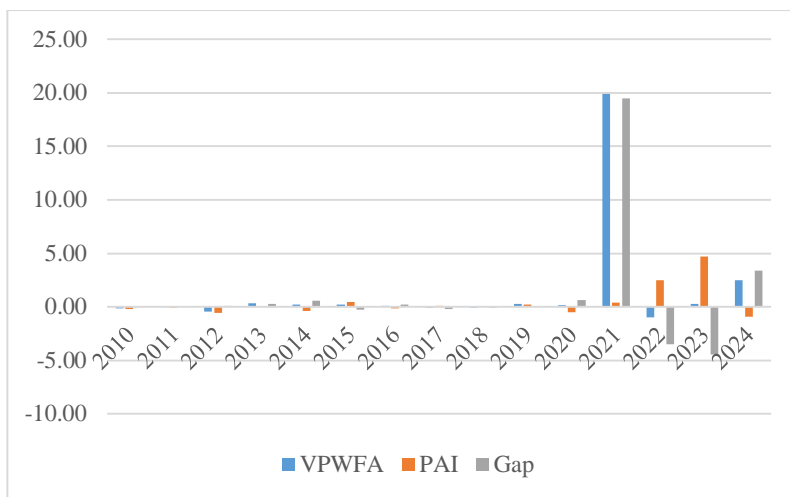
Source: Adapted from Iran's Budget Laws (2009-2024)

Figure (14): Comparison of EFH's Budget Growth with the Country's Annual Budget Growth

The growth rate of EFH is accurately reflected in Figure 8, while the growth rate of the annual budget is outlined in Figure 9. It should be noted that, with the exception of 2022, EFH's budget growth rate consistently falls below the ABGR. In 2022, IPMH's growth rate was 0.86% higher than the ABGR, making it the best gap, while ERW's growth rate in 2021 was 20.33% lower than the ABGR, marking the worst gap.

3-15. VPWFA's Budget Growth and the Budget Growth of Presidential Administration

Beginning in this section, the budget of the women's department is compared to that of the primary organization under which it operates. This primary organization is tasked with overseeing the budget of the women's department. The following figure illustrates a comparison between the growth rate of the women's department's budget and that of the Presidential Administration.



Source: Adapted from Iran's Budget Laws (2009-2024)

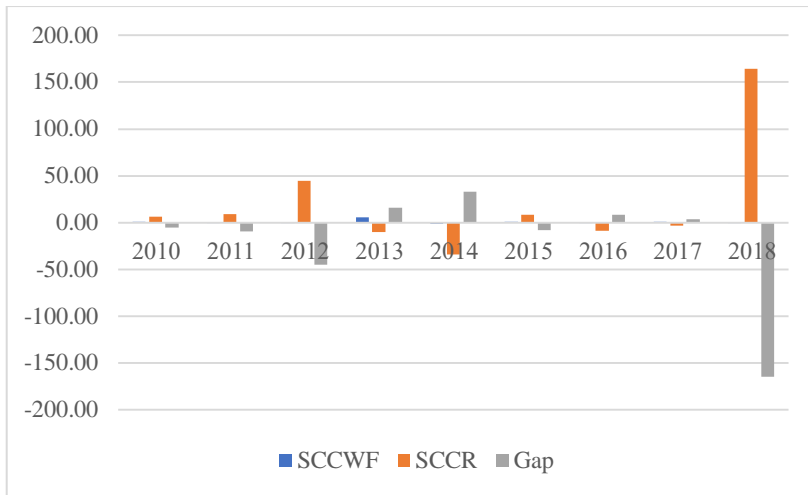
Figure (15): Comparison of the VPWFA Budget Growth and the Presidential Administration's Budget Growth (Main Organization)

The growth rate of VPWFA is exactly as explained in Figure 3. However, the growth rate of PAI shows a bullish trend from 2021, with a zigzag pattern before that and a drop in 2024. It is important to note that VPWF's budget growth rate is consistently lower than PAI's growth rate in 2015, 2017, 2018, 2022, and 2023. However, the trend is reversed in 2021 and 2024. The lowest and highest growth rates for PAI are -0.56% in 2012 and 4.72% in 2023, respectively. The mean and median growth rates for PAI are 0.39% and 0%, respectively.

Additionally, the largest gap between VPWFA and PAI's growth rates is seen in 2021, with VPWFA's growth rate being 19.5% higher. However, as mentioned in Figure 3, this year is an exception. Therefore, the best gap is actually in 2024, with a difference of 3.38%. On the other hand, the worst gap for VPWFA's growth rate is in 2023, with a difference of 4.46% lower than PAI's growth rate.

3-16. SCCWF's Budget Growth and the Supreme Council of the Cultural Revolution

In the figure below, the growth rate of SCCWF is compared to that of the Supreme Council of the Cultural Revolution.



Source: Adapted from Iran's Budget Laws (2009-2024)

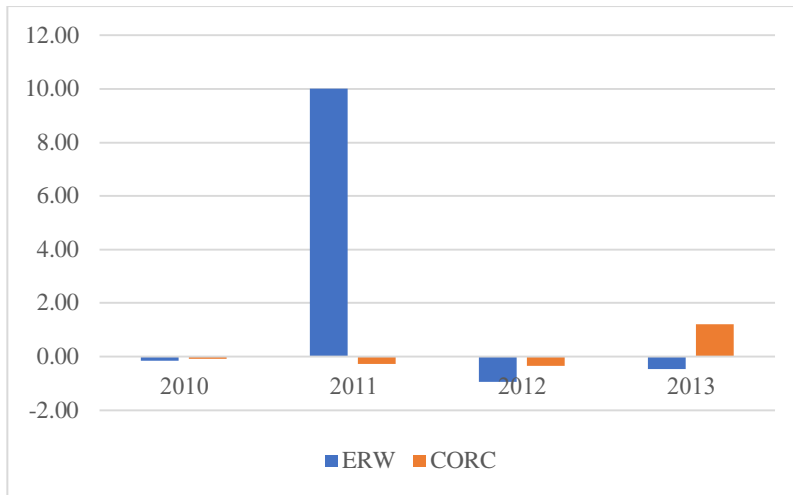
Figure (16): Comparison of Budget Growth: SCCWF vs. Supreme Council of the Cultural Revolution (Primary Organization)

The growth rate of SCCWF is consistent with the information presented in Figure 5. However, the growth rate of SCCR is fluctuating. Specifically, SCCWF's budget growth rate was higher than SCCR's in 2013, 2014, 2016, and 2017, while the opposite was true for other years. The lowest and highest growth rates for SCCR were -33.72% in 2014 and 164.2% in 2018, respectively. The mean and median growth rates for SCCR were 19.6% and 6.38%, respectively.

Additionally, the best gap between SCCWF and SCCR's growth rates was in 2014, when SCCWF's growth rate was 32.82% higher than SCCR's. Conversely, the worst gap in favor of SCCR was in 2018, when its growth rate was 164.33% higher than SCCWF's.

3-17. ERW's Budget Growth and the Central Organization for Rural Cooperatives

In the figure below, the growth rate of ERW is compared to that of the Central Organization for Rural Cooperatives of Iran.



Source: Adapted from Iran's Budget Laws (2009-2024)

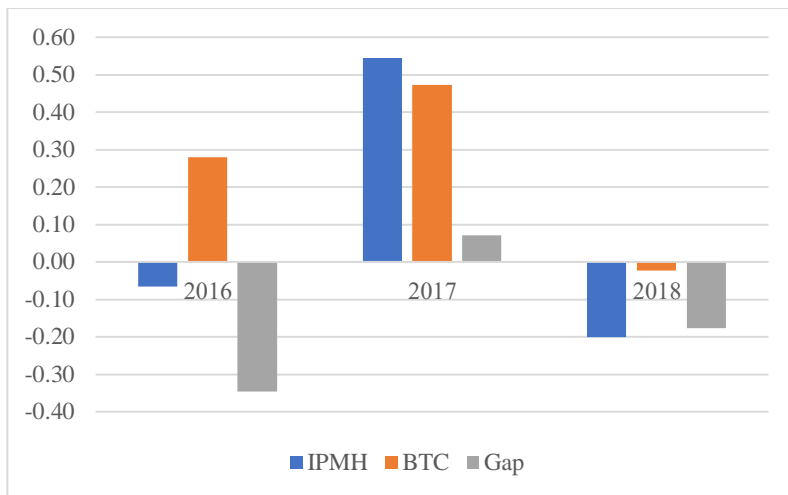
Figure (17): Comparison of ERW Budget Growth with the Budget Growth of the Central Organization for Rural Cooperatives of Iran (Main Organization)

The growth rate of ERW has been consistent with the information presented in Figure 6. However, the growth rate of CORC has fluctuated in the past year. It is evident that, with the exception of 2011, ERW's budget growth rate has been lower than CORC's in other years. The lowest and highest growth rates for CORC were in 2012 with a decrease of 0.34% and in 2013 with an increase of 1.2%. The mean and median growth rates for CORC were 0.13% and -0.18%, respectively.

Additionally, the best gap in growth rates was in 2011, when ERW's growth rate was 10.28% higher than CORC's, while the worst gap was in 2013, when ERW's growth rate was only 1.67% lower than SCCR's growth rate.

3-18. IPMH's Budget Growth and Temporary Cases

The budget law includes a section for temporary budgets outside of normal affairs. Hence, these budgets are temporary. Additionally, many of these funds are directly allocated and do not have a designated main organization. Therefore, BTC is no longer the main organization of IPMH.



Source: Adapted from Iran's Budget Laws (2009-2024)¹

Figure (18): Comparison of IPMH's Budget Growth with the Budget Growth of Temporary Cases

The growth rate of IPMH is exactly as shown in Figure 7. However, while BTC's growth rate increased for two years, it decreased in 2018. It is evident that, except for 2017, IPMH's budget growth rate is consistently lower than BTC's growth rate. The lowest and highest growth rates for BTC were in 2018 (-0.02%) and 2017 (0.47%), respectively. The mean and median growth rates for BTC were 0.24% and 0.28%, respectively.

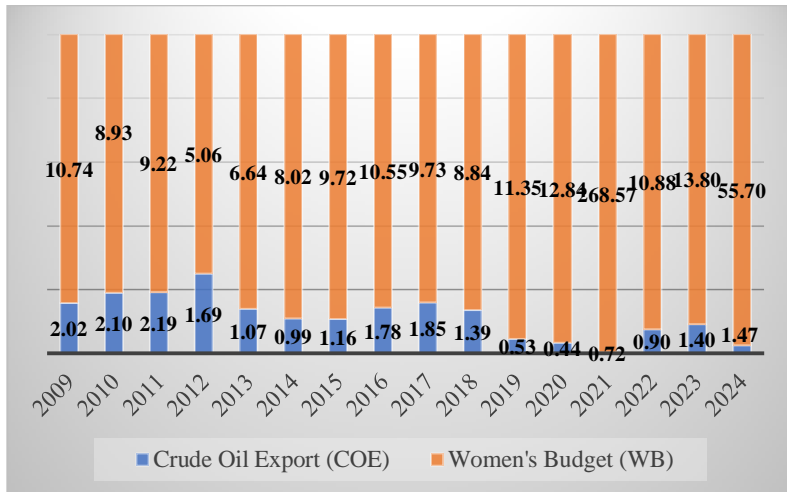
Additionally, the best gap in growth rates was in 2017, when IPMH's growth rate was 0.47% higher than BTC's growth rate. Conversely, the worst gap for IPMH was in 2016, when its growth rate was 0.35% lower than BTC's growth rate.

4. Women's Budget and International Sanctions

The implementation of sanctions can take various forms, including direct or indirect, primary or secondary, and conventional or smart. They can also target individuals, political parties, or entire nations and can be enforced through international, multilateral, or unilateral cooperation. Due to these complexities, it is difficult to accurately track the number and impact of sanctions each year. Additionally, the relationship between sanctions and the overall economy is not always straightforward, as some industries may benefit from sanctions while others may suffer. For example, Iran is a major

1. Note: BTC is not the Main Organization of IPMH.

exporter of crude oil, making it a prime target for sanctions. However, other industries, such as farming, may see an increase in exports due to the decrease in competition from the oil industry. Therefore, it is not always possible to draw a direct correlation between the intensity of sanctions and their impact on the economy. Furthermore, Iran has been known to find alternative ways to sell crude oil (Katzman, 2014; Samadi et al., 2021), making it difficult to obtain accurate data on the actual impact of sanctions. As a result, the most reliable indicator of the severity of sanctions may be the formal data on the country's crude oil exports. In the figure below, we compare the budget for women with the amount of crude oil exports.



Source: Fred Economic Data, Crude Oil Exports for Iran, Islamic Republic of, 2024.8.5: <https://fred.stlouisfed.org/series/IRNNXGOCMBD>; & adapted from Iran's Budget Laws (2009-2024)

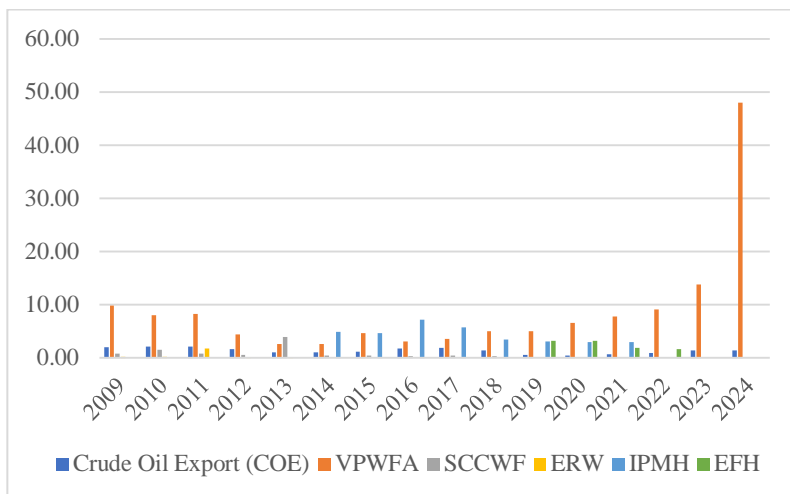
Figure (19): Comparison of Women's Budget (Million Dollars) and Crude Oil Export (Million Barrels Per Day)

Upon first glance, there appears to be no significant relationship between the two indicators when looking at the figure. For example, while COE increased in 2010, 2011, 2012, 2015, 2016, 2017, 2022, and 2023 compared to the previous year, WB decreased, increased, decreased, increased, increased, decreased, decreased, and increased, respectively, compared to the previous year. The only overlap between the two directions can be seen in the years 2011, 2015, 2016, 2018, and 2023, where both indicators showed an increasing trend.

However, upon closer examination, it becomes clear that COE

and sanctions have an inverse relationship. This means that when COE increases, sanctions decrease and vice versa. This can be seen in 2011, 2015, 2016, 2021, 2023, and 2024, where there was a decrease in sanctions and an increase in WB. Similarly, in 2018, with an increase in sanctions, WB decreased. Therefore, in 6 cases where sanctions decreased, WB increased, and in 1 case where sanctions increased, WB decreased.

Nevertheless, there are also instances where there is a direct correlation between sanctions and WB. In the years 2010, 2017, and 2022, both sanctions and WB decreased, and in 2013, 2014, 2019, and 2020, both sanctions and WB increased. This means that in 50% of the cases, there is a direct correlation between sanctions and WB, and in the other 50%, there is an indirect correlation with WB. However, it is important to consider the correlation between sanctions and the relevant sectors.¹



Source: Adapted from Iran's Budget Laws (2009-2024)

Figure (20): Comparison of the Budget of Women's Sectors (Million Dollars) and Crude Oil Export (Million Barrels Per Day)

According to the data presented in the previous figure, there is a clear trend of budget decreases for certain sectors during years when

1. The rise in international sanctions during 2012, 2013, and 2014 can be attributed to the implementation of UN Security Council sanctions. Similarly, the surge in sanctions during 2018, 2019, and 2020 can be linked to the United States' withdrawal from the JCPOA (Joint Comprehensive Plan of Action) and the economic downturn caused by the Covid-19 pandemic. Conversely, the decline in international sanctions during 2015, 2016, and 2017 is likely a result of the JCPOA.

international sanctions were increased. Specifically, the budgets of VPWFA were reduced by 13% in 2012 and 2013, SCCWF by 30% in 2012, 2014, and 2018, ERW by 40% in 2012 and 2013, and IPMH by 37.5% in 2018, 2019, and 2020. On the other hand, when sanctions were reduced, there were budget increases for VPWFA in 6 cases (2011, 2017, 2021, 2022, 2023, and 2024) equal to 40%, and for SCCWF in 3 cases (2010, 2015, and 2017) equal to 30%. This indicates an inverse relationship between sanctions and the budgets of these sectors, with VPWFA showing a 53% decrease, SCCWF a 60% decrease, ERW a 40% decrease, and IPMH a 37.5% decrease. It is worth noting that there is no significant correlation between sanctions and the budget of EF. Therefore, among the various sectors, the only clear correlation between international sanctions and budget changes is seen in VPWFA.¹

Conclusion and Political Recommendations

After reviewing the research background, it is evident that our work is innovative in analyzing the real budget and the relationship between women's budget and international sanctions in Iran. We have obtained significant results in descriptive statistics, including the following:

- 1- Despite the overall increase in the women's budget and its main organization (VPWFA), it has consistently fallen behind the annual inflation rate.
- 2- The budgets of VPMH, SCCWF, ERW, IPMH, and EFH have all been lower than the inflation rate.
- 3- The growth rate of VPWFA's budget has generally been on par with the growth rate of the general budget, with the exception of two years: 2021, when the growth rate was significantly lower, and 2024, when it was higher.
- 4- In 2013, the growth rate of SCCWF was much higher than the general budget, and in 2010, it was higher.
- 5- The growth rate of ERW was only higher than the general budget in 2011.
- 6- The growth rate of IPMH and EFH has consistently been lower than the general budget.
- 7- In 2021, the growth rate of VPWFA was significantly higher than its main organization.
- 8- The growth rate of SCCWF has generally been lower than its main organization, except for 2013. In 2018, the rate was

1. It is mentioned that, as seen in Table 2, the statistical data of each department covers different years.

significantly lower.

- 9- The growth rate of ERW has consistently been lower than its main organization, except for 2011 when it was significantly higher.
- 10- The growth rate of IPMH has been lower than BTC's growth rate in all years except for 2017, when it was significantly higher.
- 11- However, the most significant achievement of the descriptive statistics is that despite a 50% increase in sanctions, the growth rate of the women's budget has remained equal to the growth rate of the general budget, with the exception of 2024. In 2024, the growth rate of the women's budget was significantly higher, indicating that this was a key indicator for the legislator in maintaining gender equality in the budget law. This raises questions about why the legislator has consistently ensured that the growth of the women's budget is never less than the growth of the public budget, even in the face of sanctions.
- 12- Among the various sectors of the women's budget, the only correlation seen with international sanctions is with VPWFA at 60%.

The correlation between Iran's sanctions and the allocation of women's budgets is a complex issue. While only a portion of the women's budget is directly affected by the sanctions, it is important to consider the theoretical framework behind this correlation.

The sanctions imposed on Iran have primarily been by the United States, with other countries also participating. However, the United States' position as the sole superpower is becoming increasingly fragile as other powers such as Russia, China, and Brazil emerge. Iran, with a total area of 8755 kilometers, is a significant country with 2700 kilometers of maritime borders, 1893 kilometers of river borders, and 4162 kilometers of land borders (Rezaee & Keshvardoust, 2013: 2). Its strategic location as a bridge between Asia and Europe, as well as its access to warm waters, makes it a valuable player in global politics. Additionally, Iran holds 13.9% of the world's proven oil reserves as of 2023 (Statista, 2024). In the face of sanctions, Iran has also turned to the use of cryptocurrencies as a means of circumventing them (Tatton, 2018: 7-8). Despite being under embargo since 1979, Iran has managed to localize its technological and economic foundations and become adept at evading the sanctions.

However, as the only current international superpower, the United States holds significant power over Iran's embargo.

Furthermore, Iran's foreign policy goals, such as changing the balance of regional and international power, may discourage other actors from breaking the sanctions. While the sanctions may not have had a major impact on the country's macro policy in funding women, there is evidence of up to 50% solidarity in this area. Additionally, the devaluation of the national currency has indirectly affected women's budgets. As the regulatory role of powers over cryptocurrencies increases, there is a possibility that agreements between countries such as Russia, China, and the United States may make it even more difficult for Iran to circumvent the sanctions.

It is worth mentioning that sanctions have not changed Iran's foreign policy; they have significantly increased the cost of implementation. This could potentially lead to a decrease in Iran's influence. From the perspective of both Iran's regional and international supporters, the value of Iran's services may not be as impressive as its competitors. This is due to the fact that Iran's services are not as competitive or effective as those of its rivals.

To maintain gender equality, it is recommended that gender-based budgeting be prioritized. Furthermore, foreign policy objectives should be more focused and less likely to interfere with the goals of other influential actors. The involvement of official international parties, such as FATF, in financial transactions should also be considered. Finally, in order to thoroughly examine the rationale behind the budgeting discussed in the article, additional research could delve into both domestic and international factors that may have played a role in this decision, aside from sanctions.

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Appendix

Table (1): Names and Abbreviations

Persian Name	English Name	Abbreviation
بودجه زنان	Women's Budget	WB
نهاد ریاست جمهوری ایران	Presidential Administration of Iran	PAI
شورای عالی انقلاب فرهنگی	Supreme Council of the Cultural Revolution	SCCR
سازمان مرکزی تعاون روستایی ایران	Central Organization for Rural Cooperatives of Iran	CORC
اعتبارات ردیف‌های موردی موقت	Budget of Temporary Cases	BTC
مرکز/معاونت امور زنان و خانواده	the Vice Presidency for Women and Family Affairs	VPWFA
شورای فرهنگی، اجتماعی زنان	Social Cultural Council of Women and Family	SCCWF
آموزش زنان روستایی	Education of Rural Women	ERW
دانشگاه علوم پزشکی و خدمات بهداشتی، درمانی ارومیه-مرکز آموزشی زنان ارومیه	Urmia University of Medical Sciences and Health Services, Urmia Women's Education Center	UWEC
حق بیمه زنان خانه‌دار متاهل با اولویت زنان سرپرست خانوار	Insurance Premium for Married Housewives with Priority for Female Heads of Household	IPMH
توانمندسازی زنان سرپرست خانوار	Empowerment of Female Heads of Household	EFH
کمیته امداد امام خمینی (ره) - بابت زنان سرپرست خانوار (اعتبار یارانه‌ای)	Imam Khomeini Relief Foundation- for Women Heads of Households (subsidized credit)	IKRF-WH
سازمان بهزیستی کشور- بابت زنان سرپرست خانوار	State Welfare Organization of Iran- for Women Heads of	SWOI-WH

Persian Name	English Name	Abbreviation
(اعتبار یارانه‌ای)	Households (subsidized credit)	
وزارت کشور – حمایت از زنان سرپرست خانوار و کودکان کار (از طریق حلقه‌های میانی و گروه‌های مردمی) (اعتبار یارانه‌ای)	Ministry of Interior-Supporting Female Heads of Households and Working Children (through middle circles and grassroots groups) (subsidized credit)	MI-SFH
حمایت از زنان و دختران در معرض آسیب برای جلوگیری از ورود به چرخه آسیب	Supporting Vulnerable Women and Girls to Prevent them from Entering the Cycle of Harm	SVW
نرخ رشد بودجه زنان	Women's Budget Growth Rate	WBGR
نرخ رشد بودجه سالیانه	Annual Budget Growth Rate	ABGR
نرخ تورم	Inflation Rate	IR
کمک به برنامه حمایت از خانواده و فرزندآوری و آسیب‌زدایی از زنان و خانواده	Helping the Program to Support the Family and having Children and De-harming Women and Families	HP
صادرات نفت خام	Crude Oil Export	COE
گروه ویژه اقدام مالی	Financial Action Task Force	FATF

Source: Author

Table (2): The rate of each US dollar to Iranian Rial (Reference Exchange Rate)

Year	The price of each US dollar in Rials	Year	The price of each US dollar in Rials	Year	The price of each US dollar in Rials
2009	10441	2015	32442	2021	42000
2010	12260	2016	42000	2022	42000
2011	12260	2017	42000	2023	42000
2012	25511	2018	42000	2024 ¹	390677
2013	28370	2019	42000		
2014	30310	2020	42000		

Source: Central Bank of Islamic Republic of Iran, Reference exchange rate, 2024.07.17: https://www.cbi.ir/exrates/rates_fa.aspx

1. Until the summer, the "reference exchange rate" was set at 42,000 Rials. However, since the beginning of the summer, not only has there been a significant increase in this rate, but it has also fluctuated on a monthly basis. As the budget law was published during the summer, the rate specified in the table is used as the basis for analysis.

