

### *Abstract*

The transformation of the budget process, systematically searching for specific results, have been considered by several countries, including Mexico, as a substantive piece of an integral reform of public administration. However, the road have not been easy. Several experiences around the world in countries which have implemented this kind of budgetary reforms are, now, revaluing and re-evaluating their results.

The substantive objective of this document is to generate a substantive discussion, from an organizational point of view, about the budgetary reform recently started in Mexico. We studied some experiences of other countries, concretely, New Zealand, United Kingdom and Australia, enhancing problems and dilemmas, which the reforms in these countries are facing. Problems that, due to the level of development of Mexico are not observable, but they have a good probability of appearing in the next future. It searches to underline the lessons and dilemmas that the reform itself is generating and that it synthesizes in three elements of analysis: 1) the role of the expenditures-control agencies; 2) the autonomization of the governmental organizations; and 3) the specific points of uncertainty that the reforms generate in the governmental dynamic. With all this, it seeks interesting lessons more than definitive conclusions.