

Summary

The budget is one of the areas of the Mexican Government that has experienced the greatest reforms in recent years. The administrations of both Ernesto Zedillo and Vicente Fox have implemented reforms affecting budget management, created various up-dated systems for data classification and information, modified year after year regulations governing public spending, and made significant efforts to improve the degree of transparency of the whole budget process as a whole. However, as in the paradox that recurs in Lampedusa's *Il Gattopardo*: things change in order to remain the same, because budget rigidity and incomplete information remain the main characteristics of the policy implementation of the public administration in Mexico. This paper presents a general overview of the budget process in Mexico, as well as a critical analysis of recent developments. It offers generalized, yet adequate, knowledge of the budget process, including the implementation phase. We underline the need for increasing transparency in public spending as a tool to increase efficiency and accountability in the budget process, and in order to facilitate the creation of more honest and effective government institutions.