

PA-ABB 935

LAN = 60107

REVIEW OF PUBLIC HEALTH FINANCING
IN ECUADOR
[ENGLISH VERSION]

A Report Prepared By PRITECH Consultants:

ROBERT MOORE
FERNANDO PROANO
EMMA CARMELA SANCHEZ
MARIA CONSTANTE LEON

During The Period:
MAY - JUNE, 1988

TECHNOLOGIES FOR PRIMARY HEALTH CARE (PRITECH) PROJECT

Supported By The:

U.S. Agency For International Development
Contract No: AID/DPE-5969-Z-00-7064-00
Project No: 936-5969

AUTHORIZATION:
AID/S&T/HEA: 10/18/88
ASSGN. NO: HSS 003-EC

REPORT OUTLINE

I. SUMMARY DESCRIPTION OF THE SCOPE OF WORK (include changes made to initial SOW).

- a) Provide a descriptive review of MOPH budgeting and financial process at the national, provincial and hospital region levels.
- b) Provide an analysis of MOPH expenditures for the years 1985-1987 and provide budget trend information for the period 1978-1987.
- c) Determine recurrent cost implications of current infrastructure. The original task was modified by the USAID project manager to delete analysis requirement relating to future costs which will be determined in a future review.

II. PURPOSE(S) OF THE PROJECT

To provide a review and analysis of public health financing which will assist USAID in the design of a new Child Survival/Maternal and Child Health project. In addition, the review will increase USAID's overall knowledge relating to the operation of the MOPH financial system at the national, provincial and hospital levels.

III. METHODOLOGY

- a) Collection and analysis of budget and expenditure data for all levels of operation. Documentation for review was received from the MOPH, MOF and two provincial areas visited.
- b) Interviews with MOPH national, regional and provincial management personnel and observation of the financial management procedures being carried out.
- c) Discussions with MOPH planning officials, MOF budget officials and with others at PAHO and IBRD.
- d) Review of SUNY Cost Study, IBRD 1986 Sectoral Analysis and MSH report on Family Planning Management Training.

IV. SUMMARY OF OBSERVATIONS AND FINDINGS

- a) The organizational structure of the health sector is very complex. Within the MOPH there are many national directorates, a regional office, 20 provincial health directorates and more than 1300 hospitals, health centers and posts. There are also many decentralized entities that are connected to the MOPH.
- b) The most serious problem encountered was the lack of consolidation of all budgetary and accounting information in one place within the MOPH. Only part of the financial information is reflected in the accounting records.
- c) The accounting system does not generate sufficient information for decision making.
- d) The budget is not a very useful instrument for controlling and evaluating technical and financial progress.
- e) Personnel compensation costs consume most of the budget resources.

V. CONCLUSIONS AND RECOMMENDATIONS

Provincial budget execution percentages are consistently high. The General Budget execution percentages are lower due to such reasons as (1) budget cuts, (2) GOE liquidity problems, and (3) implementation problems.

The MOPH financial system functions fairly well considering the highly bureaucratic and legalistic systems and controls that have been imposed by higher GOE authorities.

VI. PRIMARY RECOMMENDATIONS

While no primary recommendations have been made, the team fully supports the current actions being taken by the MOPH Financial Directorate to improve the management of all financial resources.

TABLE OF CONTENTS

	<u>PAGE</u>
I. EXECUTIVE SUMMARY	1
II. BACKGROUND	4
III. DESCRIPTION OF THE MINISTRY OF PUBLIC HEALTH FINANCIAL SYSTEM BY LEVELS	6
1. Central Level	
2. Regional Level	
3. Provincial and Hospital Levels	
IV. ANALYSIS OF THE MINISTRY OF PUBLIC HEALTH BUDGETS	21
1. Budget and Expenditure Account Terminology	
2. Budgets and Expenditures for the Period 1985-1987	
3. Budget Trends for the Period 1978-1987	
V. MISCELLANEOUS TOPICS	33
VI. CONCLUSIONS AND RECOMMENDATIONS	35
EXHIBITS:	
Structural Organizational Chart of the Financial Directorate - MOPH	
Structural Organizational Chart of the MOPH	
Structural Organizational Chart of the Health Subsecretariat in Zone II	
Draft Structural Organizational Chart of the Provincial Health Directorates	
Draft Structural Organizational Chart of the Hospital Guayaquil	
Statements of the MOPH General Budget Activity for 1985, 1986 and 1987	
Consolidated Statements of Provincial Special Budget Activity for 1985, 1986 and 1987	
Statements of Individual Provincial Special Budget Activity for 1985, 1986 and 1987	
Chart of Health Establishments by type as of 1987	
Chart of MOPH Personnel by Specialty as of January 1987	
List of Persons Interviewed	

11

I. EXECUTIVE SUMMARY

The principal purpose of this review has been to provide an analysis of public health financing in Ecuador to assist USAID/Ecuador in the design of a new Child Survival/Maternal and Child Health project in the near future. In addition, the information contained in this report will increase USAID's overall knowledge on the operation of the Ministry of Public Health (MOPH) financial system at the national, regional, provincial and hospital levels.

In more specific terms, the team has been requested to provide a descriptive review of the MOPH's budgetary and financial process at the various operating levels; an analysis of MOPH expenditures for the period 1985-1987; and analysis of the GOE and MOPH budget trends for the ten year period 1978-1987; and determine the recurrent cost implications of the current infrastructure. The last task was modified by the USAID project manager to delete the analysis requirement relating to future costs because this will be the subject of a subsequent review.

The methodology employed by the team included the collection and analysis of budget and expenditure data for all levels of operation. Documentation for review was received from the MOPH Central Level, the Ministry of Finance (MOF) and the two provincial areas of Guayas and Pichincha which were visited. Interviews were held with MOPH national, regional and provincial executive officials and management personnel. Discussions were also held with PAHO and IBRD personnel.

The first part of the report contains a description of the MOPH organizational structure and the financial system in use at all levels of operation. The General Budget and the Special Budgets formulation and execution phases are explained for the

various levels. The funds flow process is explained in detail, and finally a description of the accounting system and procedures employed at the various levels is presented.

The second part of the report contains an analysis of the MOPH budgets and expenditures for the period 1985-1987. Budget and expenditure account terminology is explained to assist the reader in understanding the financial statements presented. The three financial statements included in the report are:

- . Financial Statement Covering the MOPH General Budget Activity for 1985, 1986 and 1987.

- . Consolidated Statement of Budget Activity for the 20 Provincial Special Budgets for 1985, 1986 and 1987.

- . Financial Statement Covering Individual Provincial Special Budget Activity for 1985, 1986 and 1987.

Comments are presented on budget execution by operating levels. Extensive use of percentages has been made. In those instances of relatively low percentage of budget execution, additional comments are provided to help put the low performance in better perspective. Included in the report is a ten year budget trend analysis (1978-1987) for the GOE Central Government and the MOPH. Budget figures are presented in current as well as in constant prices to take into consideration the effects of inflation.

Another section of the report covers such topics as:

- . Plans to expand the Financial Directorate at the Central Level.

- . Plans for Installation of a Cost Accounting System at the Hospital Level.

- . Plans for Issuance of a Manual on Internal Operating Procedures.

- . Use of Computers in the MOPH.

The report concludes by indicating some of the problem areas that came to the attention of the team such as:

- . The lack of consolidation of budgetary and accounting information in one place within the Central Level of the MOPH. The recorded information is incomplete in some instances.

- . The accounting system does not generate sufficient periodic information and reports to be useful for decision making.

- . The budget is not very useful as an instrument for controlling and evaluating financial progress. No budget evaluations are made.

- . Personnel compensation expenditures consume most of the provincial budgetary resources, leaving very little for other activities.

II. BACKGROUND

The principal purpose of this review is to provide an analysis of public health financing in Ecuador which will assist USAID/Ecuador in the design of a new Child Survival/Maternal and Child Health project in the near future. In addition, the review will increase USAID's overall knowledge on the operation of the Ministry of Public Health (MOPH) financial system at the national, regional, provincial and hospital levels.

In more specific terms, the team has been requested to provide a descriptive review of the MOPH budgetary and financial process at the various operating levels; an analysis of MOPH expenditures for the period 1985-1987; an analysis of the GOE and MOPH budget trends for the ten year period 1978-1987; and determine the recurrent cost implications of the current infrastructure. The last task was modified by the USAID project manager to delete the analysis requirement relating to future costs because this will be the subject of a subsequent review. The scope of the current review did not include an analysis of the financial system employed by the Ecuadorian Social Security Institute (I.E.S.S.) or the Ecuadorian Institute for Sanitation Works (I.E.O.S.).

The methodology employed by the team included the collection and analysis of budget and expenditure data for all levels of operation. Documentation for review was received from the MOPH central level, Ministry of Finance (MOF) and the two provincial areas of Guayas and Pichincha which were visited. Interviews were held with certain MOPH national, regional and provincial budgeting and accounting management personnel, and observation was made of the financial management procedures employed. Also, discussions were held with MOPH planning officials, MOF budget and statistical officials and others at PAHO and IBRD, to broaden the team's understanding of the MOPH's

current and proposed plans for regionalization of health services. A complete listing of all persons interviewed appears in the Exhibits section. Finally, a review of the Suny Cost Study, IBRD's Sectoral Analysis in 1986 and the Management Sciences for Health report on Family Planning Management Training was made to complement the team's knowledge of other recent relevant studies.

III.

DESCRIPTION OF THE MINISTRY OF PUBLIC HEALTH
FINANCIAL SYSTEM BY LEVELS

1. CENTRAL LEVEL
STRUCTURE

The MOPH central level includes all the directorates, divisions and national departments that are found within the following levels: political-executive policy, advisors, administrative and technical/normative.

POLITICAL-EXECUTIVE LEVEL

This level directs, orients and develops the policies and strategies of action in the health sector and is composed of the Minister's office, Subsecretariat of Health of Zone I and Subsecretariat of Environmental Protection and Sanitation Works.

ADVISORY LEVEL

This level provides advice to the various MOPH offices and includes the Planning Directorate, Legal Advisor, Internal Audit, Planning of the National Development Security, Information, International Relations, Social Communication and Public Relations.

Within this level are found the following advisory organizations and committees such as:

National Health Council
National Technical Council
PAHO/WHO Ecuador
National Health Emergency Committee
International Commission for Generic Medicines

ADMINISTRATIVE SUPPORT LEVEL

This level is in charge of the administration of human, material, financial and economic resources necessary for the operations of the Ministry and is composed of:

The Financial Directorate
Human Resources Directorate
Directorate for Operations, Maintenance and General Services

TECHNICAL/NORMATIVE LEVEL FOR HEALTH SERVICES

The General Health Directorate is found at this level and has the following subordinate Directorates:

National Technical/Normative Directorate
National Directorate for Development and Protection of Health
National Directorate for Epidemiological Control and Surveillance
National Directorate for Health Services
Directorate for Oral Health
National Directorate for Sanitation Control
National Institute for Nutritional and Social Research
Training Institute

CENTRAL LEVEL FINANCIAL SYSTEM

The Financial Directorate is within the administrative support level of the MOPH, and is responsible for the functions appearing in the Ministerial Resolution No. 1578 of December 9, 1986 and published in the Official Register No. 588, dated December 19, 1986.

For the accomplishment of these functions the Financial Directorate is organized as indicated in the Structural Organizational Chart appearing in the Exhibits section.

This structure permits a clear definition of the budgetary and accounting functions assigned to the Financial Directorate.

BUDGETARY PROCEDURES

The National Budget Division of the MOPH Financial Directorate is in charge of the programming, formulation and evaluation of the General Budget of the Ministry as well as for the Special Budgets, such as for the Provincial Health Directorates and for the Specialized Institutes (SNEM-Izquieta Perez).

DESCRIPTION OF THE PROGRAMMING, FORMULATION AND APPROVAL OF THE BUDGET

The procedures for programming, formulation and approval of the MOPH General Budget and the Special Budgets are explained below.

MOPH GENERAL BUDGET

The programming for the annual budget is initiated by the National Budget Division. It requests from all the National Directorates, Technical as well as Administrative, and the Specialized Institutes, all the related information for their on-going programs and projects, as well as for those activities that will be implemented in the near future. This information is required to be submitted to the National Budget Division by the end of March.

At the same time the MOF sends to The MOPH and to all other Ministries General Policy Guidelines for Projecting Expenditures for the following budgetary period. It also submits forms and instructions for the preparation of the budget proforma.

MOF establishes a final date for the submission of the budget proforma. This date may vary according to the planned activities for the preparation of the Central Government Proforma Budget, but will not be later than the end of May.

Once the National Budget Division of the MOPH receives all the requested documentation from the National Directorates, National Programs and Projects and Specialized Institutes, it prepares the MOPH proforma budget, which is prepared in detail and by budgetary expense category. The special budget for IEOS includes only global figures, and the special budgets for the Provincial Health Directorates include only the amount of funds to be transferred by the Central Government to the Provinces. The MOPH General Budget Proforma is approved by the Minister and sent to the MOF for further action.

In the meantime the MOF has prepared a pre-proforma for all of the Ministries and other Governmental Entities taking into account the budgetary execution of prior years. These pre-proformas are used to adjust the proformas sent by the different Ministries and Entities. This enables the MOF to prepare a consolidated national budget proforma.

In accordance with article 1 of the law for Economical Regulations and Control of Public Expenditures, the Executive Branch of Government submits the National Budget Proforma to the National Congress by the 30th of September. The National Congress must approve this budget document by the first of January of each year. Once the National General Budget is published in the Official Register, the MOPH establishes the Initial Allotment. It subsequently requests a monthly quota for each one of its programs and activities in order to start the budget execution process.

MOPH SPECIAL BUDGETS

Within the MOPH General Budget are included transfer estimates for several Special Programs which are called Special Budgets. The procedures for their approval are different from those for the General Budget of the Ministry. The Provincial Health Budgets are approved by the MOF, and the budgets for SNEM, Izquieta Perez and IEOS are approved by the National Congress.

The MOPH Budget Division requests from the Provinces and from SNEM and Izquieta Perez Institute, a budget proforma covering their projected expenditures and estimates of receipts (if they have any) for the following budget period. This information must be submitted by October 30th of each year.

These proformas must include all the activities by province as well as the activities carried out by Specialized Institutes.

Based on the proformas received the MOPH Budget Division prepares the final budget proformas of projected Expenditures and Receipts for each Provincial Health Directorate as well as proformas for SNEM and Izquieta Pérez. They are sent to the MOF for review and approval. The final date for submission of these budgets is the 30th of December of each year. In the case of the Special Budget for IEOS the MOPH simply receives and transmits the proforma directly to the MOF.

The seven Provincial Health Directorates that depend administratively on the Health Subsecretariat of zone II send their budget proformas to the Subsecretariat for revision and further transmission to the MOPH central level. The team was informed that this last procedure was not complied with for the 1988 budgets.

The Special Budgets for the 20 Health Provincial Directorates are approved by Ministerial Resolution of the Budget Subsecretariat of the MOF. In the case of the budgets for SNEM, IEOS and Izquieta Pérez Institute they are approved by the National Congress.

The final date for approval of these budgets is March 31 of each year. However, in general this date has not been met by the MOF nor by the Congress.

BUDGET MODIFICATIONS

All requests for budget adjustments for the MOPH programs and activities, Provincial Health Directorates, SNEM and Izquieta Pérez budgets are analyzed and processed by the MOPH

Budget Division to the Budget Subsecretariat of MOF for its approval. These budget adjustments are regulated by the General Budget Regulations included in the Central Government General Budget, and are permitted only once a year.

ACCOUNTING PROCEDURES

The National Accounting Division, the Treasury Department and the Inventories and Fixed Assets Department are responsible for all procedures and accounting and financial records relating to the budget execution of the MOPH Central Level. Double entry accounting systems are maintained in accordance with standards and procedures established by the Ecuadorian Controller General.

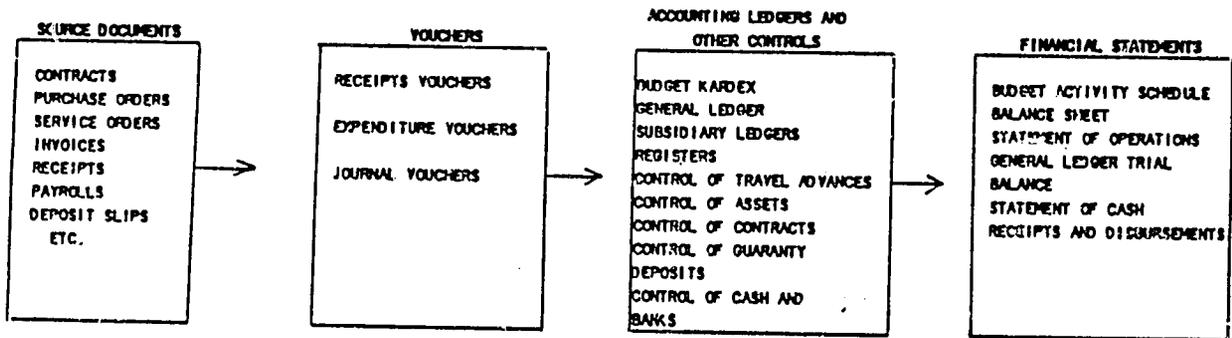
DESCRIPTION OF THE ACCOUNTING AND FINANCIAL PROCEDURES

The accounting procedures start with the recording and control of budgetary execution. On the budget kardex are recorded all activity for each of the budgetary expenditure subaccounts for each program, subprogram and activity carried out at the MOPH central level. By means of the kardex the Accounting Division records all allotments authorized, credit transfers made, commitments, expenditures and balances for each of the budgetary expense subaccounts. The Accounting System requires the use of receipts vouchers, expenditure vouchers and journal vouchers which serve as a basis for recording the financial information in the accounting ledgers and other records.

Within the Accounting Division there is a section in charge of preaudit or operational audit which permits a more precise control of expenditures and their legality.

The following chart depicts the documentation flow within the various levels of the MOPH.

MINISTRY OF PUBLIC HEALTH
FLOW OF BUDGETARY AND ACCOUNTING INFORMATION
AT THE CENTRAL LEVEL, PROVINCIAL DIRECTORATES AND NATIONAL AND CENTRAL HOSPITAL LEVELS



Of the four quarterly financial statements prepared by the Central Level, one copy of each is sent to the Controller General. A copy of the Budgetary Liquidation is sent to the CONADE.

Its worth pointing out that the Financial Statements cover only Central Level activity. At the end of each year a Consolidated Budget Liquidation Statement is prepared for all levels, but in many cases with incomplete data.

FUNDS FLOW

The MOPH Central Level uses the GOE General Treasury Bank Account. After the budget is approved the Accounting Division prepares the "Allotment Requests" which are broken down into the fixed expenditures category (personnel compensation, rents, contracts, etc) and into the variable expenditures category (procurement or fixed assets and supplies and materials). These "Allotment Requests" are supported by all required justifications. The "Requests for Allotments " are sent to the Budget Subsecretariat of MOF who either authorizes, rejects or reduces the requests and returns them to the MOPH. Once the amounts of authorized expenditures are approved the MOPH prepares the "Requests for Disbursements" which are sent to the Treasury Subsecretariat of the MOF for further action.

Based on the "Requests for Disbursements" received, and the Central Bank's availability of funds, the MOF National Treasury authorizes the Central Bank to transfer the approved funds to the GOE General Treasury Bank account. After this transaction has been completed the MOPH can prepare checks for payments.

Requests for "Allotments" and "Disbursements" are prepared on a monthly basis by the central level of the MOPH for all programs appearing in the General Budget, including those for the Provincial Health Directorates and the Specialized Institutes. These requests are based on a one twelfth of the annual allotment for each of the programs.

2. REGIONAL LEVEL

A Subsecretariat of Health of zone II is included within the MOPH organizational structure. This Subsecretariat, located in the city of Guayaquil, was created in 1982 for the purpose of coordinating the health activities of the following provinces: Guayas, Manabí, Los Ríos, El Oro, Loja, Zamora and Galápagos.

This Subsecretariat functions in a manner similar to that of the Technical/Normative Level of the MOPH Central Level. It also has a Zonal Financial Directorate for the control of the financial activities of the Subsecretariat. (See Organizational Chart appearing in the Exhibits Section).

REGIONAL FINANCIAL ACTIVITIES

The Zonal Financial Directorate is in charge of carrying out all the budgetary, accounting and financial activities for the Zone II Subsecretariat and has four departments as follows: Accounting, Treasury, Budget, Inventories and Fixed Assets.

SYSTEM DESCRIPTION

The financial system is very similar to the one found at Central Level, especially as relates to accounting matters. Vouchers covering receipts, expenditures and journal entries are used for the preparation of the financial statements. These financial statements are sent quarterly to the Controller General and to the MOPH Division of Accounting for their information.

The Zonal Financial Directorate prepares only the budget proforma for the Subsecretariat of Zone II within the dates prescribed by the Central Level.

The provinces only depend administratively and not financially on the Subsecretariat. However, the Subsecretariat assists the Provincial Health Directorates in preparing their budget proformas.

For budget execution and funds flow purposes the Subsecretariat receives the monthly quota of its annual allotment based on prior processing at the Central Level of the MOPH.

The Health Subsecretariat of Zone II receives the monthly budget liquidations from the provinces under its control. It analyzes and forwards them to the Central Level for its information. These documents are not consolidated at the regional level.

3. PROVINCIAL AND HOSPITAL LEVEL

Health Provincial Directorates as a group are in charge of executing the health programs in each of the provinces and work through the following executing units: provincial hospitals, cantonal hospitals, health centers, subcenters and health posts.

The organic structure of a Provincial Directorate varies according to the number of executing units under its control. This makes its administration more or less complex. (See Draft of Structural Organizational Chart for Provincial Directorates in the Exhibits Section).

The size of a Provincial Directorate has an impact on its financial system as well as on the financial systems of each of the executing units, whether they be Specialized Hospitals, Cantonal Hospitals, or Provincial Hospitals.

PROVINCIAL FINANCIAL ACTIVITIES

Each of the Provincial Directorates has two principal activities:

1. General Administration
2. Individual Health Care

Within the latter activity are found all the hospital units that have their own financial systems. Because of the size of the Health Centers and Subcenters, no elaborate financial system is required for them. They are supported financially and logistically by the Provincial General Administration.

GENERAL ADMINISTRATION

Each Provincial Health Directorate has a Financial Department which contains sections for accounting, budget, Treasury and Inventory and Fixed Assets. The Financial Department is in charge of the budget preparation and execution, as well as for the maintenance of the accounting records and the preparation of financial statements for the General Administration and for the Health Centers, Subcenters and Posts.

The Provincial Financial Department supervises the financial management activities of the different executing units. It also advises all executing units in the preparation of their respective proforma budgets and, when received, sends them to the MOPH Central Level Budget Division.

FUNDS FLOW WITHIN THE GENERAL ADMINISTRATION

The Provincial Health Directorate receives monthly from the MOF through the Central Bank its monthly allotment quota which takes into consideration the revenues generated by the Provincial Directorate that have been deposited in the Central Bank. The process of obtaining the funds is initiated by the Central Level Accounting Division with the preparation and processing of the respective "Requests for Allotments" and "Disbursements."

The General Provincial Administration receives the monthly allotment quota for each of the Executing Units and subsequently transfers the funds to their respective bank accounts. It also turns over to the Health Centers and Subcenters their monthly quota in the form of a rotating fund. The General Provincial Administration also prepares the payrolls for its personnel, those working in the Health Centers and Subcenters and for the personnel of the Rural Medical Plan.

INDIVIDUAL HEALTH CARE

Included here are all the executing units (provincial and cantonal hospitals) whose financial systems vary according to their size, number of beds, specialty, location, etc. Every Hospital (See Exhibit Section) has an Administration Department which has an Accounting Department. However, it may not have all sections such as Budget, Treasury, etc. but all accounting and budgetary activities are carried out, such as recording of receipts, expenditures and journal vouchers and the preparation of financial statements in accordance with the Governmental Accounting Regulations. It also maintains budgetary kardex and prepares the corresponding budgetary liquidations. The same forms are in use as found in other levels of the Ministry. It is not a common practice to perform prior/operational audits before the commitment of funds.

FUNDS FLOW

Due to their inherent characteristics the Hospitals need much agility in the management of the funds assigned to them by the Central Government, as well as for those funds collected from the sale of medicines, health certificates etc.

They are the only Executing Units that do not use the GOE General Treasury Account. They have their own operating bank account which permits them to use immediately the revenues generated without having to request authorization for their use. They receive from the Provincial Health Directorate their monthly allotment quota which is deposited into their operating bank account.

NOTE: The approval of the Special Budgets for the Provincial Health Directorates is generally delayed. This means that the Provincial Health Directorates must operate under a continuing resolution based upon the prior year's operating level which causes many problems including budgetary overdrafts.

IV. Analysis of the Ministry of Public Health Budgets

1. Budget and Expenditure Account Terminology

Budgets are prepared and expenditures are reported to higher levels in accordance with the MOF's Expenditure Classification Decree by category of costs. There are ten groups of expenditures with numerous subaccounts. The following is a breakdown of the groups and subaccounts most likely to be used by the MOPH:

<u>PERSONNEL</u> <u>COMPENSATION</u>	<u>SERVICES</u>	<u>SUPPLIES</u> <u>AND MATERIALS</u>
(23 Subaccounts)	(41 Subaccounts)	(21 Subaccounts)
Employee salaries	Travel and per diem	Office supplies
Worker salaries	Utilities	Teaching materials
Merit pay	Transportation	Printing materials
Seniority pay	Warehousing	Cleaning materials
13th month salary	Communications	Publications
14th month salary	Postage	Uniforms
15th month salary	Advertising	Hospital linens
Christmas pay	Printing	Medicines
Representation	Port charges	Dental materials
Cost of Living	Insurance	Fuel and lubricant

<u>PERSONNEL</u> <u>COMPENSATION</u>	<u>SERVICES</u>	<u>SUPPLIES</u> <u>AND MATERIALS</u>
Compensation for personal risk, isolation, etc.	Repairs and Maintenance Contracting of Professional Services	

<u>FURNITURE AND EQUIPMENT</u>	<u>REAL ESTATE</u>	<u>CONSTRUCTION/ OTHER INVESTMENTS</u>
(26 Subaccounts) Office Furniture and Equipment Books Laboratory Equipment Medical Equipment Communication Equip. Data processing equip. Vehicles Machinery and tools Spare parts	(8 Subaccounts) Land Buildings	Maintenance of Capital works Various Construc- tion projects

<u>INTERNAL/ EXTERNAL DEBT</u>	<u>FUNDS TRANSFERS</u>	<u>UNFORESEEN</u>
(9 Subaccounts) Various types of domestic and ex- ternal debt	(33 Subaccounts) Social Security contributions International quotas International agree- ments Other public organi- zations Private organizations	(9 Subaccounts) Deposits Guarantees Unbudgeted Items

<u>INTERNAL/ EXTERNAL DEBT</u>	<u>FUNDS TRANSFERS</u>	<u>UNFORESEEN</u>
	Food for hospital patients Employee subsidies	

GLOBAL

APPROPRIATIONS

Training of personnel
Rural Medical Plan
Rural Dental Plan
Post-Graduate Scholar-
ships
Epidemiological Control
Collective labor agree-
ments
Hospital patient records

In addition, the MOF requires that all budgets submitted to them be annotated to indicate the fixed and variable elements. Fixed costs are considered to be those priority expenditures that must be funded such as salaries and fringe benefits. Variable costs are those items that will be funded if sufficient funds are available. Moreover, the MOF requires the budgets and subsequent reports to be annotated to indicate the recurrent and capital expenditures. The following groups are exclusively recurrent expenditures: Personnel Compensation, Services and Supplies and Materials. Capital expenditures include Furniture and Equipment, Real Estate and Construction/Other Investments. The other expenditure groups such as Funds Transfers and Global Appropriations must be analyzed to determine the recurrent and capital expenditure components.

2. BUDGETS AND EXPENDITURES FOR THE PERIOD 1985-1987

This section of the report covers the financial statements developed by the team covering the three year period 1985-1987. These statements appear in the Exhibits section of this report and include the following:

. Statement covering the MOPH General Budget Activity for 1985, 1986 and 1987

Consolidated Statement of Budget Activity for the
20 Provincial Special Budgets for 1985, 1986 and 1987.

Individual Provincial Budget Activity for each
Provincial Special Budget for 1985, 1986 and 1987.

BUDGETS AND EXPENDITURES FOR 1985

The reader's attention is directed to the financial statements for 1985 appearing in the Exhibits section, and specifically to the statement first listed above. The MOPH's programs and subprograms appear in vertical order. Of course, there are annual variations in some of the programs and subprograms, depending on the current health policies. There are budget and expenditure columns running horizontally. The expenditure groups were explained previously. However, a little explanation is in order for certain of the budget columnar headings. The Initial Allotment represents the annual initial budget amount established in accordance with the consolidated public sector budget approved by the Congress for each program, subprogram and activity at each MOPH operating level. In other words, amounts are established by the MOF for each central level activity, for the regional subsecretariat in Zone II, for each province, for each hospital operating unit and for the grouping of centers, subcenters, and posts at each province. The Cumulative Allotments column represents the cumulative budget amounts approved by the MOF during the year. The monetary difference between the two columns represents budgetary increases or decreases that were approved by the MOF during the year. The Expenditures column represents expenditures reported on the accrual basis, i.e., payments made plus amounts to be paid. The Unused Allotments represents the difference between Cumulative Allotments and Expenditures.

The budget and expenditure activity of the provinces appears under Program III. Most programs enjoyed relatively high percentages of budget execution. However, there were certain exceptions such as Program I, Activity 2 and Programs IV, V and VII. It is important to note that the 1985 proforma budget was developed by the previous administration which left office in August 1984. As is frequently the case, the new administration did not look too favorably on the budget developed by the previous administration. Moreover, the new administration acted very cautiously in implementing the budget and even made several significant changes in the budget in 1985. For example, Program VII did not appear in the original budget but was added during the year as a high priority program. Unfortunately, insufficient time apparently remained to execute fully the program.

With respect to Program V, the team was informed that a decision was made at high GOE levels for the Central Bank to transfer the funds directly to I.E.O.S. which administers the Fund for Improvement of the Environment (FONASA). Therefore, the funds did not pass through the MOPH. The team visited I.E.O.S. to find out more information concerning the operation of FONASA. The legal basis for the formation of FONASA was Decree No. 842 published in the Official Register No. 209 dated June 19, 1985. Decree No. 1951 published in the Official Register No. 458 dated June 16, 1986 modified certain aspects of its operations. The budgetary resources for FONASA are derived from earmarked oil revenues received by Ecuador. Below is a breakdown of budgetary resources and expenditures for 1985, 1986 and 1987 from the official records of I.E.O.S. in thousands of sucres:

	<u>1985</u>	<u>1986</u>	<u>1987</u>
Initial budget allotment	<u>4,699,250</u>	<u>3,011,673</u>	<u>8,214,044</u>
Cumulative budget allotments	4,296,668	2,979,330	7,726,988
Expenditures	<u>1,434,018</u>	<u>768,000</u>	<u>3,952,334</u>
Unused budget allotments	<u>2,862,650</u>	<u>2,211,330</u>	<u>3,774,654</u>

The procedure for requesting funds is for I.E.O.S. to submit to MOF a request for funds, supported by a full justification. The MOF subsequently authorizes the Central Bank to transfer the funds requested directly to I.E.O.S.

The expenditure rates for 1985 and 1986 were small in relation to funds available. This was due to the fact that, (1) FONASA was only recently established in 1985 and (2) much needed to be done to carry out studies for future construction projects. In 1987 the expenditure rate increased significantly as a result of entering actively into the construction phase of operations.

The low percentage of execution for Program IV represented the policy views of the new administration. It is interesting to note that the percentage of execution for most programs increased in 1986 and 1987 after the new administration had a chance to prepare budgets more in line with its policies. Finally, a useful statistic on the percentage of provincial expenditures versus total MOPH expenditures is revealed here. Programs III, IV and VII benefitted directly the provinces and represented 67 percent of total MOPH expenditures for the year.

The next statement to be reviewed is the Consolidated Statement of Budget Activity for the 20 Provincial Special Budgets for 1985. This statement summarizes the budget and expenditure activity for the 20 provinces. The team has also provided a three way breakdown, grouping the data by General

Direction, Hospitals and Centers, Subcenters and Posts. This breakdown provides important clues on the destination of budgetary resources. For example, of the total provincial expenditures, 23 percent was for General Direction, 64 percent was for Hospital operations and 13 percent was for operation of the Centers, Subcenters and Posts. The financial statement also presents a detailed listing of the sub-account expenditures for the Transfers and Global Appropriations.

The next statement to be reviewed is the Individual Provincial Budget Activity for the Special Budgets. Budget and expenditure data is presented for each province, using the three-way breakout. It is important to note that certain personnel compensation costs also appear within the transfers and Global Appropriations columns. The result of this is to raise the percentage of true personnel compensation costs to approximately 70 to 80 percent of total provincial expenditures. Obviously, this leaves very little budgetary resources for other activities.

The provinces generate income during the year from various sources such as: (1) sales of medicines, (2) health examinations, (3) sanitary inspections, (4) local taxes, (5) fines, (6) licensing, etc. These revenues, except certain medicine sales, are retained in the provinces and are available for programming within budgets approved by the MOPH central level and the MOF. The team was informed that these revenues, on average, amount to approximately 10 percent of total funds available to the provinces. However, some provinces, for example Guayas, generate as much as 20 percent in revenues. Of course, the balance of about 90 percent represents budgetary transfers from the central government through the budgetary process. Finally, this financial statement also shows the recurrent and capital expenditures.

BUDGETS AND EXPENDITURES FOR 1986

The statement covering the MOPH General Budget Activity for 1986 will be reviewed first. Programs I, II, III, and VII enjoyed a high percentage of budget execution. The combined Programs IV and V demonstrated a low percentage of budget execution. The team visited the executing unit for these two programs which is called Generic Medicines. This unit was formed in 1985 as a result of Executive Decree 787 of May 20, 1985, published in the Official Register No. 193 on May 27, 1985. The unit purchases and distributes the medicines for the Generic Medicines and Free Child Medicine programs. Its budgetary characteristics are those of the special budgets. The sources of its funding come from budgetary transfers directly from the MOF and the generation of miscellaneous income. In 1985 and 1986 it was attached to the Ministry of Industry. In May 1987 it was transferred to the MOPH. In 1985 and 1986 the team was informed that the percentage of execution was low because much time was spent in requesting proposals and awarding procurement contracts for medicines. In 1987 execution was also low due to internal problems in the contracting for medicines which resulted in the suspension of procurement activity. In 1988 it was decided that the MOPH would do the programming for all medicines and the Generic Medicines unit would limit itself to the contracting function. In 1986, it made medicine purchases for the two programs as follows:

Generic Medicines	Sucres 350.977.093
Free Child Medicines	<u>310.919.491</u>
TOTAL	<u><u>661.896.584</u></u>

In order to complete the picture on medicines procurement in 1986, the following purchases were made by the provinces:

Carchi	Sucres	4.297.982
Imbabura		11.413.477
Pichincha		111.884.912
Cotopaxi		12.063.396
Tungurahua		13.612.667
Bolivar		7.125.488
Chimborazo		11.439.582
Canar		19.133.625
Azuay		27.764.294
Loja		14.831.371
Esmeraldas		12.438.236
Manabi		20.754.043
Guayas		71.871.363
Los Rios		14.863.509
El Oro		15.965.488
Napo		8.249.605
Pastaza		2.564.757
Morona Santiago		5.298.884
Zamora-Chinchi		3.680.671
Galapagos		<u>2.009.306</u>
TOTAL		<u><u>391.262.356</u></u>

Comments on the low budget execution for program VI (FONASA) were made previously. Finally, of the total MOPH general budget expenditures 77.82 percent was for the direct benefit of the provinces.

The next statement to be reviewed is the Consolidated Statement of Budget Activity for the 20 Provincial Special Budgets for 1986. Overall budget execution reached 91.38 percent for the year. Of the total provincial expenditures 21.19 percent was for General Direction, 65.66 percent for Hospital operations and 13.15 percent for the operation of Health Centers, Subcenters and Posts. In summary, there was very little change in percentages between 1985 and 1986.

The final statement to be reviewed for 1986 is the Individual Provincial Budget Activity for the Special Budgets. While overall budget execution reached 91.38 percent for the year, there was a substantial difference in percentage of execution among the provinces. For example, nine provinces had budget execution in excess of 90 percent, ten provinces between 80 and 90 percent execution, and one, Galápagos, with a budget execution of only 76.18 percent. In the case of Galápagos, the team assumes the relatively low percentage of execution was due to its distant location and the fact that many procurement actions must take place in the large Ecuadorian cities. In general, the best budget execution percentages were found in the sierra region.

BUDGETS AND EXPENDITURES FOR 1987

The statement covering the MOPH General Budget Activity for 1987 will be reviewed first. Programs I, II, III, and IV enjoyed a high percentage of budget execution. The reasons for the lackluster performance of program V (FONASA) were commented on previously. Program VI presents mixed results. The National Program for Free Child Medicine and Generic Medicines only demonstrated a 16 percent budget execution rate because of the suspension of procurement activities which were commented on previously. The other activities such as Construction and Equipment of Health Centers, Works of Provincial Interest and Transfers to Local Governments were affected in greater or lesser degree by: (1) budget cuts by the MOF due to GOE liquidity problems, (2) lack of adequate programming, and (3) the fact that all are capital projects and are considered as variable costs and subject to budget cuts. Of the total MOPH expenditures the team calculates that 75.23 percent are in direct benefit to the provinces. Of course, this does not take into consideration the indirect benefits of other expenditures.

The next statement to be reviewed for 1987 is the Individual Provincial Budget Activity for the Special Budgets. Unfortunately, the team was not able to get the 1987 financial information from the Province of Canar and had to use estimates from the prior year with small increases in budgeted and expended amounts. This should not materially affect the outcome. All other financial data is based on the official records of the provinces. Virtually, all provinces had increased percentages of budget execution for the year. This is reflected in the relatively high overall percentage of execution of 97.46 percent.

3. BUDGET TRENDS FOR THE PERIOD 1978-1987

The chart below demonstrates the total central government budget allotments for the ten year period 1978-1987, as well as the MOPH's cumulative budget allotments for the same period.

The MOPH's share of the total central government budget has varied annually from 6.2 percent to 8.0 percent in current terms. In constant terms, after consideration of inflationary effects, the MOPH's share of the total budget has been positive. The team could have used various inflation indicators to develop the constant percentages; however, the MOF Director of Statistical Services recommended using the Gross National Product deflator as the most appropriate inflation indicator.

<u>YEAR</u>	<u>CENTRAL GOVERN-</u> <u>MENT - CUMU-</u> <u>LATIVE BUDGET</u>	<u>CON-</u> <u>STANTS</u>	<u>YEAR</u>	<u>MINISTRY OF PUBLIC</u> <u>HEALTH</u> <u>CUMULATIVE BUDGET</u>	<u>CON-</u> <u>STANTS</u>	<u>CURRENT</u> <u>PERCENTAGE</u> <u>OF TOTAL</u> <u>BUDGET</u>
	<u>ALLOTMENTS</u>	<u>1980=100</u>		<u>ALLOTMENTS</u>	<u>1980=100</u>	
	(in sucres millions)			(in sucres millions)		(%)
1978	26.225	-	1978	1.840	-	7.0
1979	28.450	-	1979	2.171	-	7.6
1980	49.829	100	1980	3.098	100	6.2
1981	61.364	108	1981	4.828	135	7.8
1982	71.715	106	1982	5.511	131	7.6
1983	82.060	89	1983	6.580	113	8.0
1984	124.021	95	1984	9.372	116	7.5
1985	194.918	114	1985	15.231	144	7.8
1986	242.804	119	1986	17.655	139	7.3
1987	372.296	-*	1987	30.709	-*	8.25

Source: Ministry of Finance, Statistical Bulletin No. 3
Central Bank 1987 Annual Report - Page 22 Exhibit 5 (Gross National Product)

* The inflation factor for 1987 was not available.

V. MISCELLANEOUS TOPICS

1. Plans to Expand the Financial Directorate at the Central Level.

The Financial Directorate at the Central Level has plans to add a new division of Financial Analysis soon which will be staffed with approximately six analysts. The team's review indicates an urgent need for this service, as more fully explained in the following section. Therefore, the team fully supports this initiative.

2. Plans for Installation of a Cost Accounting System at the Hospital Level.

The team was informed that there are no cost accounting systems installed in the hospitals. MOPH officials have little knowledge on the actual costs, for example, of performing a medical consultation or of performing a surgical procedure. Unit costs are not available. This problem was discussed with the Chief Accountant of the Financial Directorate, who advised the team of current efforts by the Ecuadorian Controller General to develop a single cost accounting system that will be used throughout the public sector. The system is supposed to be flexible enough for adaptation to different types of activities. The system is expected to be ready for installation in 1989 by the MOPH. However, it remains to be seen if the cost system will meet the MOPH's need and if it can be installed by them.

3. Plans for Issuance of a Manual of Internal Operating Procedures.

The Financial Directorate at the Central Level has developed a draft manual covering many standards and operating

procedures relating to budgeting and accounting functions at all levels of the MOPH. In addition, the manual covers standards and procedures for procurement, receipt and distribution of goods, payments, control of deposits and ceilings on procurement and payments authorizations. Unfortunately, this draft manual has been under review by the Planning Directorate's Organizations and Methods unit for more than one year. Apparently, they do not have sufficient technically trained personnel to review the manual. The team encountered numerous instances of poor administration that could possibly be corrected if such a manual were made available.

4. Use of Computers in the MOPH.

The team saw only a few personal computers in use at the MOPH. Central Level payrolls are prepared outside the MOPH using leased computer facilities. The Financial Directorate of the Pichincha province has a few personal computers but they are used only for control of salary payments. Currently, no other accounting applications are being performed by the personal computers. The team believes more programs should be computerized. However, there is a real shortage of financial resources for the purchase of computers and development of appropriate software. In addition, the team was informed that all computerized information systems must be approved by the President's Office.

5. Average Free Market Exchange Rates for U.S. Dollar Checks.

Below is a listing of average free market exchange rates for U.S. dollar checks between 1979 and 1987. These rates may be used to determine the dollar equivalents of the sucres figures which appear in this report.

SUCRES PER U.S. DOLLAR

SUCRES PER U.S. DOLLAR

1979	27.61
1980	27.78
1981	30.76
1982	49.81
1983	83.47

1984	96.09
1985	116.29
1986	148.51
1987	218.70

SOURCE: Central Bank

6. Additional Report Exhibits

A chart of Health Establishments by Province as of 1987 appears in the Exhibits section of the report. In addition, there is included a chart of MOPH Personnel by Specialty as of January 1987.

VI. CONCLUSIONS AND RECOMMENDATIONS

The organizational structure of the health sector is very complex. Within the MOPH there are core units such as the various national directorates, a regional office in Guayaquil, 20 provincial offices and more than 1,300 hospitals and health centers and posts. In addition, there are entities and organizations such as the Ecuadorian Institute for Sanitation Works (I.E.O.S.), Malaria Eradication (S.N.E.M.) and the Generic Medicines program which are decentralized and depend less on the MOPH. The budgetary and accounting requirements for all these organizations vary to some degree.

The most serious problem encountered is the lack of consolidation of budgetary and accounting information in one place within the Central Level of the MOPH. Only part of the

information is reflected in the official records of the Financial Directorate. For example, only budgetary transfers of funds to the provinces are recorded and appear simply as resource transfers. The final expenditure breakdown for these transfers is not shown. In addition, provincial miscellaneous revenues (ingresos propios) which are generated and amount on average to 10 percent of total resources are not reflected in the Central Level accounting records. The same is true for decentralized entities. For example, if one needs to know the amount and breakdown of budgetary receipts and expenditures for a decentralized entity, one must go to the decentralized entity to get the information. In the case of the Malaria Eradication Program, this means a trip to its headquarters in Guayaquil. This information is not available at the MOPH Central Level. The team discussed this problem with the Chief Accountant of the Financial Directorate who readily admitted the inadequacies of the current financial system. He did state that the Financial Directorate will start consolidating the financial information for all executing units starting in 1988.

The accounting system does not generate periodic information and reports that are useful for decision making. It simply complies with the governmental systems requirements established by the Organic Law of Financial Administration and Control. The team found that the budget and accounting records are in compliance with the aforementioned legal requirements. As in most countries, the Ecuadorian Controller General reviews the MOPH's financial operations. A real fear of the Controller General's oversight power was detected at the Central Level and in the Provinces. Officials do not wish to have their actions criticized by the Controller General; therefore, they are very cautious in making management decisions.

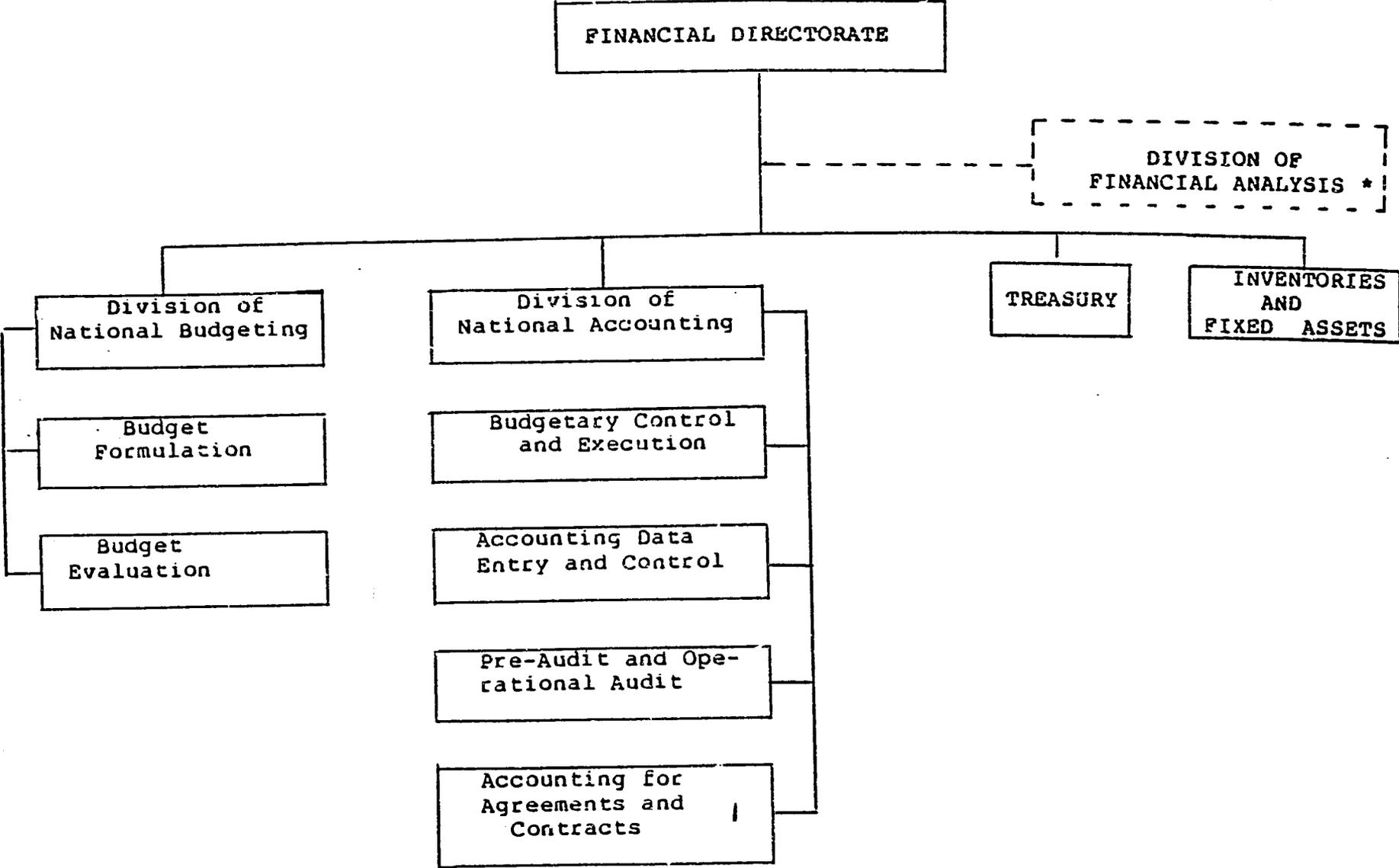
The budget is not very useful as an instrument for controlling and evaluating financial progress. Virtually no

budget evaluation is made. No comparison is made of the technical execution of programs and activities with the rate of financial expenditure. No cost effectiveness studies are made. Programming needs much improvement.

The costs associated with personnel compensation consume most of the provincial budgetary resources and leave very little for other activities. This is also true but to a lesser degree for the Central Level. However, for all levels, travel funds are extremely scarce; therefore, supervision visits by the Central Level to the provinces are very limited.

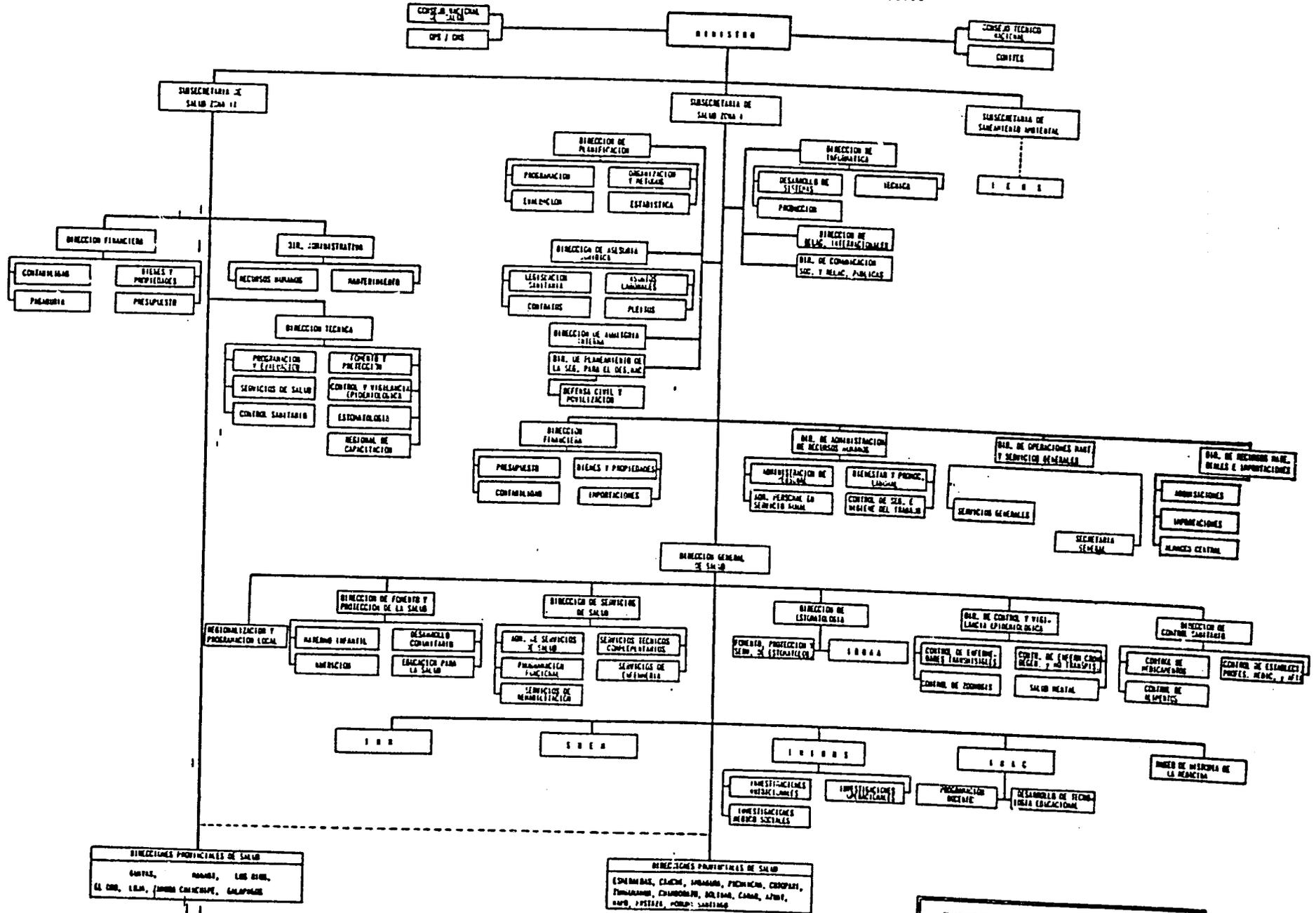
During the team's visit to the Guayas Province, it was impressed with the poor state of repair of many health establishments and the very limited budget resources being allocated to the health centers.

MINISTRY OF PUBLIC HEALTH
ORGANIZATIONAL CHART OF THE FINANCIAL DIRECTORATE
AT THE CENTRAL LEVEL



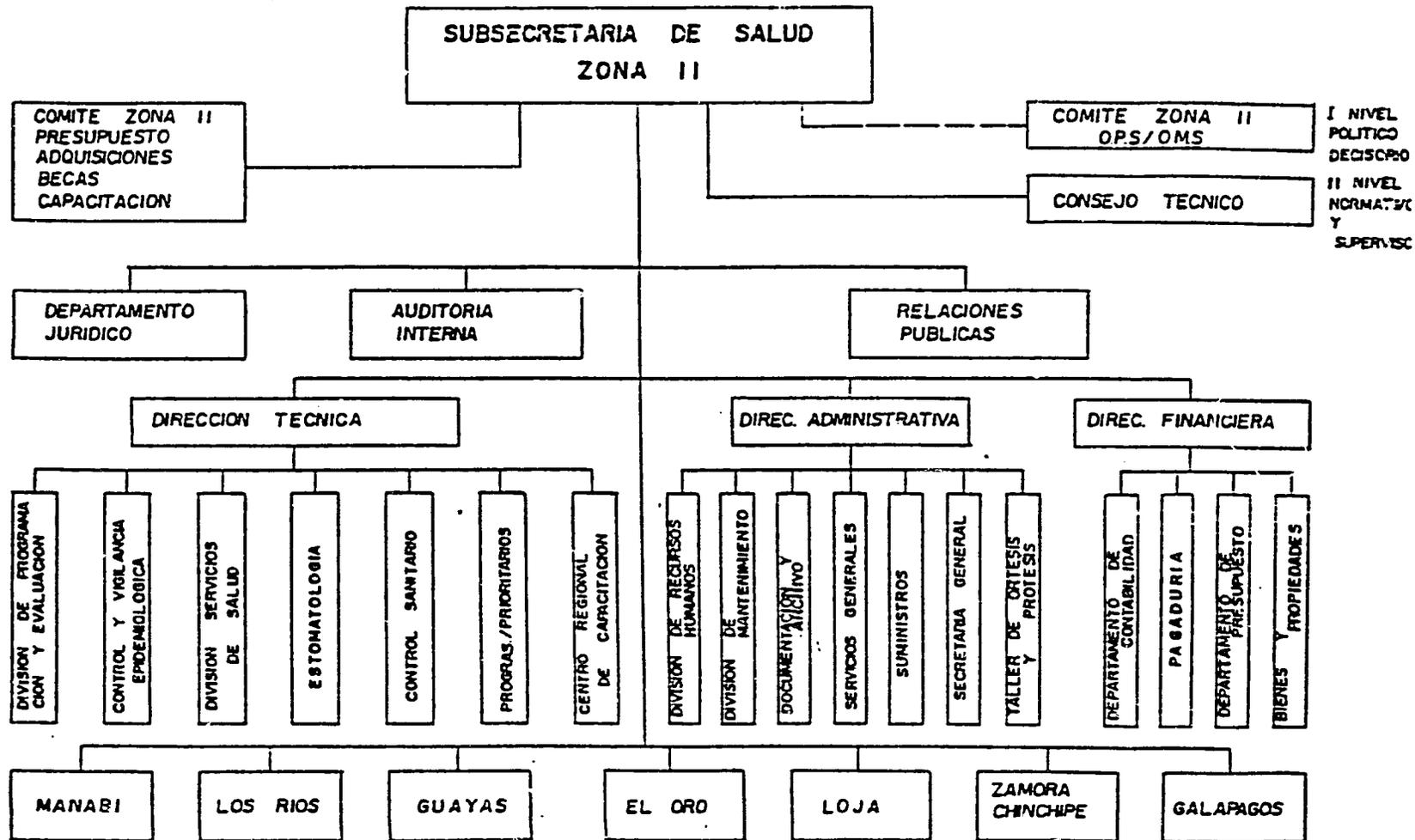
*In process of creation.

ORGANIGRAMA ESTRUCTURAL DEL MINISTERIO DE SALUD PUBLICA



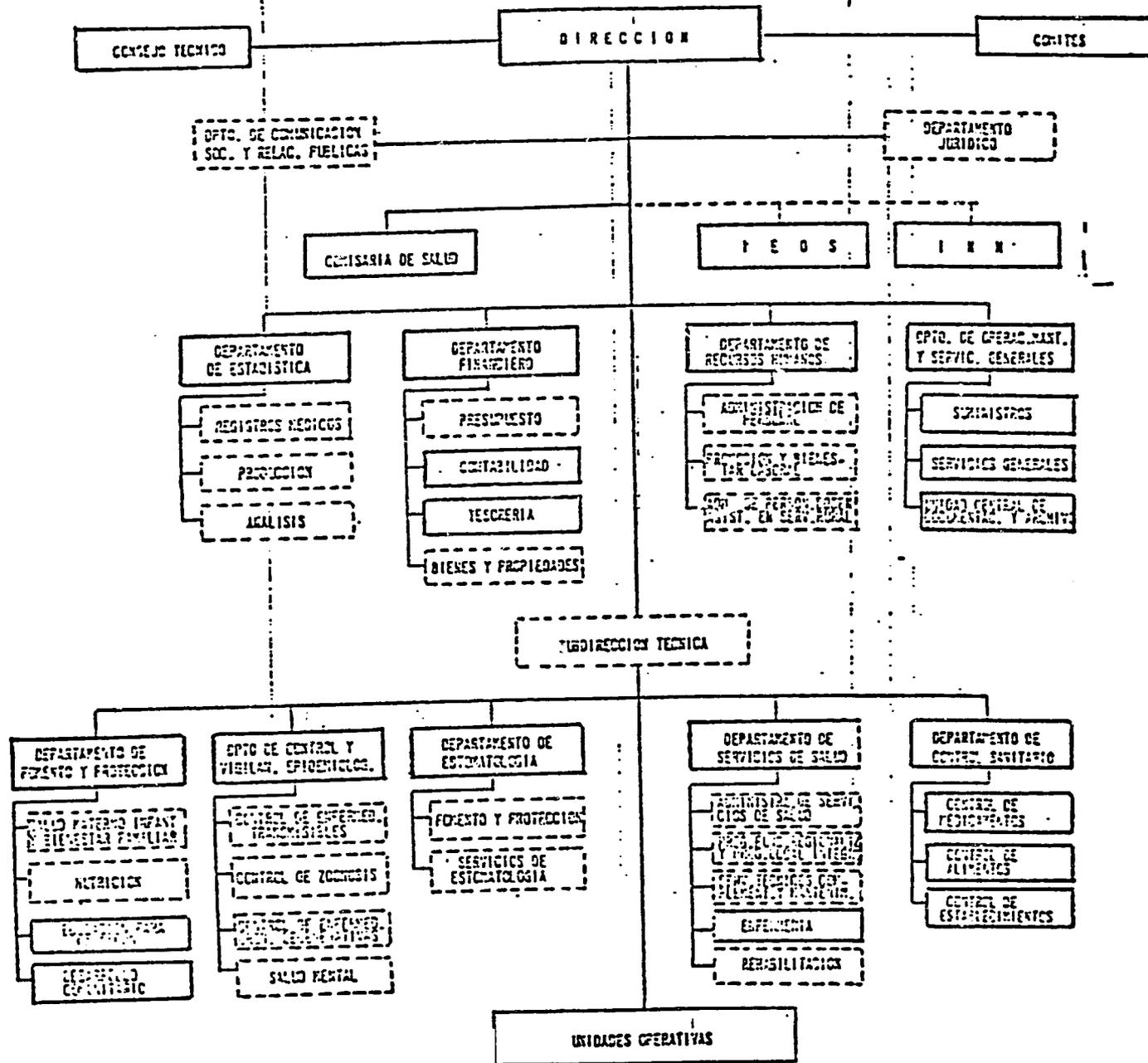
ELABORADO POR: DIVISION DE ORGANIZACION Y METODOS
 FECHA: ORGANIGRAMA ESTRUCTURAL DEL MINISTERIO DE SALUD PUBLICA
 OFICINA GENERAL DE SALUD NACIONAL TO DE PUNA
 ABRIL DE 1970

60



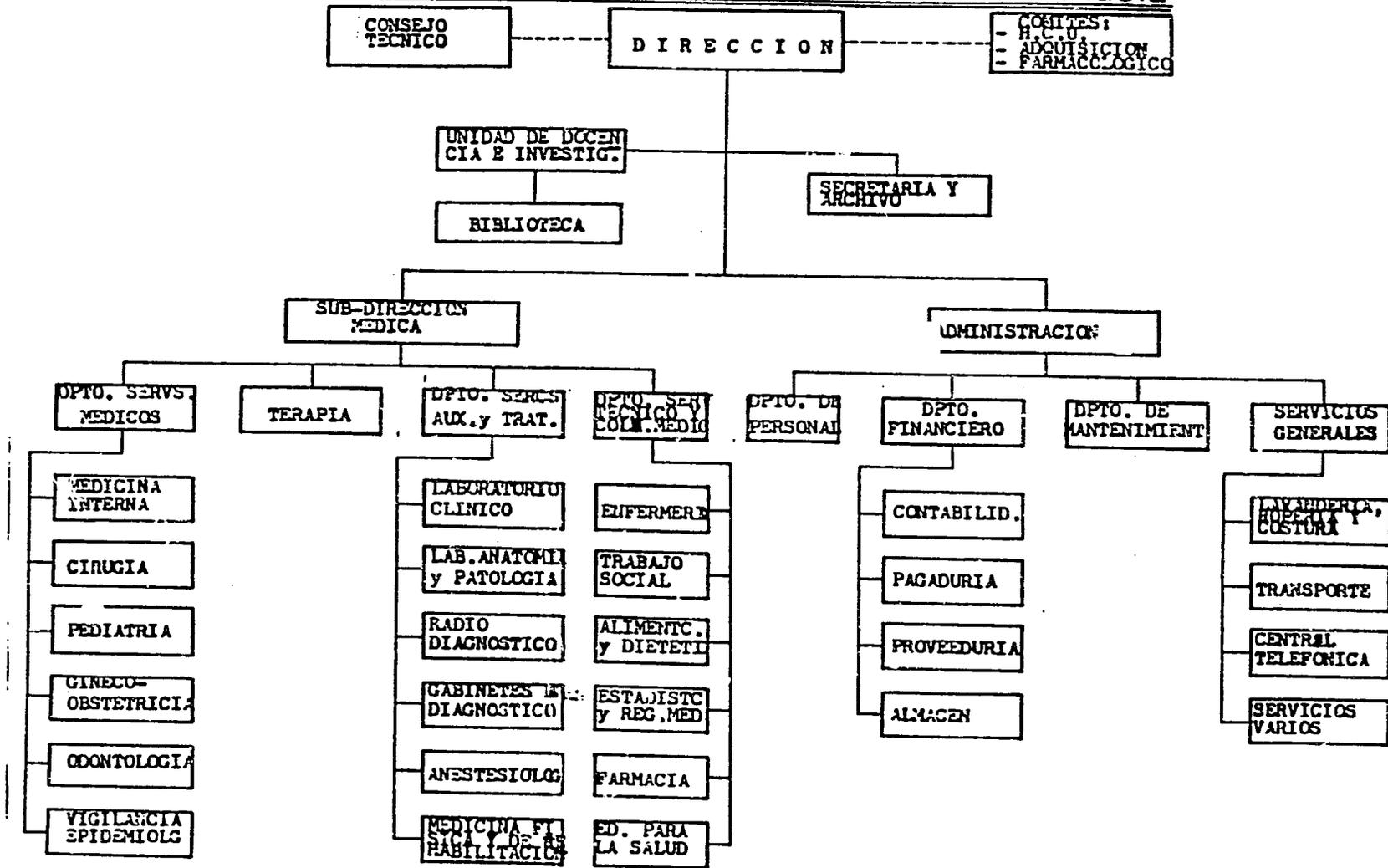
10

ORGANIGRAMA ESTRUCTURAL DE LA DIRECCION PROVINCIAL DE: SALUD DE CAJAR



11

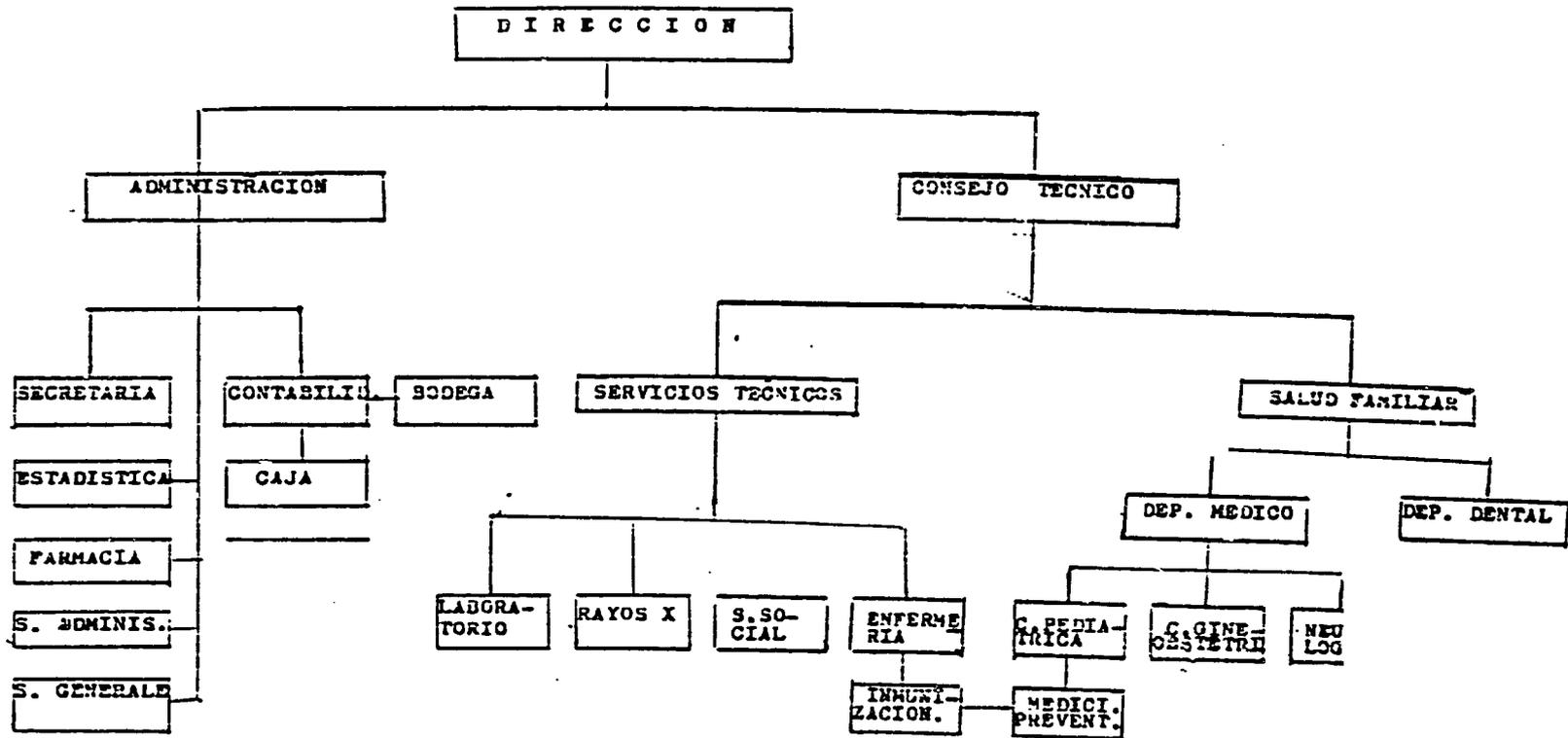
ORGANIGRAMA ESTRUCTURAL HOSP. "GUAYAQUIL"



- 7 -

42

CENTRO DE SALUD N° 1



LIST OF PERSONS INTERVIEWED

MINISTRY OF PUBLIC HEALTH

CENTRAL LEVEL

<u>NAME</u>	<u>POSITION</u>
Dr. Oswaldo Egas	Planning Director
Lcd. Alfredo Altamirano	Administrative Director
Lcd. Nelson Coronel	Budget Division Chief
Mr. Gonzalo Molina	General Accountant
Ms. Nancy Calderon	Accounting Dept. Chief
Eco. Susana Cobo	Budget Evaluation Chief
Eco. Victor Mora	Coordinator Financial Analyst PREMMI

PROVINCIAL HEALTH DIRECTORATE OF PICHINCHA

Dr. Rafael Monge	Provincial Director
Mr. Marcelo Vivanco	Financial Director
Mr. Rene Chavez	General Accountant

HEALTH SUBSECRETARIAT OF ZONE II

Dr. Bosco Mendoza	Subsecretary
Mr. Abel Gilbert	Administrative Director
Mrs. Lucy Tapia	Financial Director
Eng. Maria Nunez	Financial Analyst

PROVINCIAL HEALTH DIRECTOR OF GUAYAS

Mr. Ricardo Ramos	Financial Director
Mrs. Lucia Barriga	Accountant of Health Center 2
Mrs. Teresa Rodriguez	Cashier Assistant, Health Center 2
Dr. Jose Ricaurte	Health Center 2 Director
Mrs. Elsa Rodriguez	Accounting Chief, Hospital Guayaquil
Mrs. Luis Navarro	Marginal Subcenter 7 Director

MEDICINES AND SUPPLIES STATE CENTER

<u>NAME</u>	<u>POSITION</u>
Lic. Jaime Gomez de la Torre	Deputy Financial Director

NATIONAL INSTITUTE FOR SANITATION WORKS

Eco. Marco Ortega	Financial Director
-------------------	--------------------

MINISTRY OF FINANCE

BUDGET SUBSECRETARIAT

Lic. Carlos Valverde	Budget Analyst
Mr. Alonso Avila	Fiscal Statistics Chief
Mr. Carlos Izurieta	Fiscal Statistics Director
Mr. Jorge Cueva	Statistician

OTHERS

Ms. Ilona Szemzo	World Bank team member
Mr. Carlos S. Arevalo	OPS/OMS Ecuador
Mr. Edgardo Torres	OPS/OMS

MINISTRY OF PUBLIC HEALTH
GENERAL BUDGET ACTIVITY IN 1982
(IN THOUSANDS OF SOURES)

PROGRAM	BUDGET				EXPENDITURES										
	INITIAL ALLOTMENT	CUMULATIVE ALLOTMENTS	EXPENDITURES	UNUSED ALLOTMENTS	PERCENTAGE OF EXECUTION	PERSONNEL COMPENSATION	SERVICES	SUPPLIES AND MATERIALS	FURNITURE AND EQUIPMENT	CONSTRUCTION AND OTHER INVESTMENTS	INTERNAL DEBT	FUNDS TRANSFERS	UNFORESEEN	GLOBAL APPROPRIATIONS	TOTAL EXPENDITURES
I. Higher Direction and General Administration	102.422	416.298	213.831	202.427	31.375	130.630	42.320	9.125	4.731	1.713	-	16.164	-	5.140	213.831
Central Activities-Higher Direction and General Adm.	152.035	297.091	174.644	122.447	36.79	102.836	36.320	5.186	1.637	163	-	13.436	-	9.036	174.644
Activity 2 - Regional Adm. of Health Services	33.397	116.167	36.187	79.980	32.89	24.782	3.000	3.929	3.094	1.930	-	2.728	-	104	36.187
II. Technical Normative Health Services	181.978	196.289	162.930	34.759	82.47	74.624	21.432	95.504	3.139	45	-	6.315	-	471	162.930
Subprogram 1. Emergency Health Attention	106.255	103.498	85.946	17.552	83.05	21.222	17.728	36.833	3.121	45	-	2.997	-	-	85.946
Subprogram 2. Health Technical Norms	22.607	22.267	18.501	4.766	79.52	15.138	332	950	-	-	-	1.610	-	471	18.501
Subprogram 3. Epidemiological Control and Surveillance	36.409	44.202	34.978	6.224	79.14	13.499	2.850	17.056	18	-	-	1.995	-	-	34.978
Subprogram 4. Sanitary Control	13.910	14.166	12.809	1.357	90.42	10.874	285	475	-	-	-	1.175	-	-	12.809
Subprogram 5. Nutritional and Social Research	11.297	12.156	11.296	1.860	81.87	5.891	237	190	-	-	-	978	-	-	11.296
III. Provincial Administration of Health Services	6.402.096	8'982.954	7.717.004	865.950	89.92	4.258.063	214.564	1.122.123	235.395	92.874	325	784.616	95	1,002.949	7.717.004
IV. Investment in Health Establishments	341.000	308.844	120.388	182.456	36.98	-	-	-	45.434	74.954	-	-	-	-	120.388
V. Fund for the Improvement of the Environment	4.078.000	2.761.000	-	2.761.000	-	-	-	-	-	-	-	-	-	-	-
VI. Budgetary Credits and Global Appropriations	2.494.066	3.775.812	3.581.902	191.910	94.97	-	-	-	-	-	-	2.657.705	-	924.197	3.581.902
Quotas and Agreements	82.253	106.069	101.303	4.766	95.51	-	-	-	-	-	-	101.303	-	-	101.303
Participating Health Entities	31.125	44.345	44.311	34	99.83	-	-	-	-	-	-	44.311	-	-	44.311
Public Organizations (I.E.C.S.)	1,930.150	2,205.282	2,054.886	150.396	93.18	-	-	-	-	-	-	2,054.886	-	-	2,054.886
Autonomous Entities	158.121	447.005	447.005	-	100.00	-	-	-	-	-	-	-	-	447.005	447.005
Religious Missions and Private Organizations	167.821	456.205	457.205	1.000	95.79	-	-	-	-	-	-	457.205	-	-	457.205
Global Appropriations	306.596	512.906	477.192	35.714	93.04	-	-	-	-	-	-	-	-	477.192	477.192
VII. National Program of Free Child Medicines and Basic Medicines for Social Use	-	310.000	152.500	156.500	46.36	-	-	-	-	-	-	152.500	-	-	152.500
Total Health Sector	15.894.182	16.330.757	11.950.195	4.400.602	73.095	4.463.325	276.316	1.192.752	288.699	169.386	325	3.620.300	95	1,936.757	11.950.195
REQUIREMENT EXPENDITURES						4.463.325	276.316	1.192.752				3.620.300	95	1,936.757	11.491.545
CAPITAL EXPENDITURES						-	-	-	288.699	169.386	325	-	-	-	456.610
TOTAL						4.463.325	276.316	1.192.752	288.699	169.386	325	3.620.300	95	1,936.757	11.950.195
PERCENTAGE OF TOTAL EXPENDITURES						37.335	2.335	9.055	2.425	1.425	-	30.295	-	16.215	100.005

SOURCE - Ministry of Public Health
- Ministry of Finance

MINISTRY OF PUBLIC HEALTH
 CONSOLIDATED PROVINCIAL SPECIAL BUDGETS ACTIVITIES
 IN 1985 (SUARES IN THOUSANDS)

PROVINCES	BUDGET					EXPENDITURES									
	INITIAL ALLOTMENT	CUMULATIVE ALLOTMENTS	EXPENDITURES	UNUSED ALLOTMENTS	PERCENTAGE OF EXECUTION	PERSONNEL COMPENSATION	SERVICES	SUPPLIES AND MATERIALS	FURNITURE AND EQUIPMENT	CONSTRUCTION AND OTHER INVESTMENTS	INTERNAL DEBT	FUNDS TRANSFERS	UNFORESEEN	GLOBAL APPROPRIATIONS	TOTAL OF EXPENDITURES
20 PROVINCES															
GENERAL DIRECTION	2.100.989	2.121.452	1.794.962	326.490	84.61%	566.643	49.902	41.069	31.149	22.991	-	118.374	5	964.829	1.794.962
HOSPITALS	5.242.785	5.362.608	4.902.339	460.269	91.42%	2.970.281	140.376	957.643	172.491	95.711	325	574.623	82	30.807	4.902.339
CENTERS SUBCENTERS AND POSTS	1.059.322	1.098.494	1.019.703	78.791	97.85%	721.139	24.286	129.411	31.755	14.172	-	91.619	8	7.313	1.019.703
TOTAL	8.403.096	8.582.554	7.717.004	865.550	89.92%	4.258.063	214.564	1.128.123	235.395	92.874	325	784.616	95	1.002.949	7.717.004
RECURRENT EXPENDITURES						4.258.063	214.564	1.128.123	-	-		784.616	95	1.002.949	7.388.410
CAPITAL EXPENDITURES						4.258.063	214.564	1.128.123	235.395	92.874	325	-	-	-	328.594
TOTAL						4.258.063	214.564	1.128.123	235.395	92.874	325	784.616	95	1.002.949	7.717.004
BREAKDOWN OF TRANSFERS															
1. EMPLOYEE FRINGE BENEFITS															
2. FOOD FOR HOSPITALIZED PATIENTS															
3. TRANSFER TO OTHER ORGANIZATIONS (RED CROSS, RELIGIOUS MISSIONS, ETC.)															
4. OTHER															
TOTAL															
534.068															
195.089															
38.859															
784.616															
BREAKDOWN OF GLOBAL APPROPRIATIONS															
1. TRAINING OF PERSONNEL															
2. RURAL MEDICAL PLAN															
3. RURAL DENTAL PLAN															
4. POST-GRADUATE SCHOLARSHIPS															
5. EPIDEMIOLOGICAL CONTROL, INCLUDING ANTI-RABIES AND ANTI-TUBERCULOSIS															
6. COLLECTIVE LABOR RECORDS															
7. HOSPITAL PATIENT CONTRACT															
8. OTHER															
TOTAL															
2.477															
425.545															
142.876															
197.605															
61.108															
144.010															
26.844															
2.484															
1.002.949															

57

MINISTRY OF PUBLIC HEALTH
PROVINCIAL SPECIAL HEALTH ACTIVITY IN 1985
(IN THOUSANDS OF DOLLARS)

	B U D G E T				PERCENTAGE OF EXECU- TION (%)	E X P E N D I T U R E S									
	INITIAL ALLOTMENT	CUMULATIVE ALLOTMENTS	EXPENDITURES	UNUSED ALLOTMENTS		PERSONNEL COMPENSATION	SERVICES	SUPPLIES AND MATERIALS	FURNITURE AND EQUIPMENT	CONSTRUCTION/ OTHER INVESTMENTS	INTERNAL DEBT	FUNDS TRANSFERS	UNFORESEEN	GLOBAL APPROPRIATIONS	TOTAL EXPENDITURES
CAROLI	152.489	193.822	136.392	17.470	88.63	71.392	3.832	19.225	4.719	2.769	-	13.399	4	21.091	136.392
GENERAL DIRECTION	47.341	44.218	39.253	4.965	88.78	12.761	841	1.526	917	200	-	2.430	-	20.378	39.253
HOSPITALS	75.978	76.682	64.574	10.108	86.82	38.900	2.391	12.549	3.113	648	-	8.987	4	402	66.374
CENTERS, SUBCENTERS AND POSTS	29.170	32.922	30.529	2.397	92.72	19.691	640	5.191	689	1.901	-	2.362	-	71	30.529
IMBABURA	238.885	341.564	219.216	22.348	90.75	111.106	5.733	29.029	4.913	5.015	-	24.390	7	39.823	219.216
GENERAL DIRECTION	80.711	78.038	61.089	16.949	78.29	13.131	1.205	1.181	1.741	3.587	-	2.594	-	37.650	61.089
HOSPITALS	109.606	112.183	109.336	2.809	97.90	67.491	2.999	20.368	2.614	542	-	14.233	2	891	109.336
CENTERS, SUBCENTERS AND POSTS	48.568	51.341	48.771	2.590	94.96	30.464	1.533	7.260	958	906	-	7.563	5	482	48.771
PICHINCHA	2,011.186	2,073.225	1,950.003	123.221	94.06	1,037.381	90.743	376.208	7,329	19.691	325	223.170	6	191.950	1,950.003
GENERAL DIRECTION	299.191	341.036	281.312	60.043	82.40	93.456	7.359	6.107	1,397	741	-	27.814	-	141.138	281.312
HOSPITALS	1,332.383	1,547.181	1,500.830	46.351	97.01	833.274	40,069	339,022	6,140	18,149	325	182,178	6	9,447	1,500.830
CENTERS, SUBCENTERS AND POSTS	179.612	184.986	168.161	16.825	90.91	130.631	3.315	15.078	3,772	801	-	13,178	-	1,369	168.161
COTACACHI	239.898	239.308	218.810	23.498	90.19	117.771	5.279	31.827	3.156	2.425	-	21.920	2	33.450	218.810
GENERAL DIRECTION	75.183	77.594	62.612	14.983	80.70	21.136	1.332	2.082	488	994	-	4,029	-	32.751	62.612
HOSPITALS	118.445	118.771	111.131	7.639	93.57	70,088	2,866	20,278	1,646	1,531	-	14,101	2	621	111.131
CENTERS, SUBCENTERS AND POSTS	42.070	42.943	42.067	876	97.96	26.547	881	9,469	1,022	500	-	3,790	-	98	42.067
TUNGURAMBA	302.081	304.863	269.336	35.327	88.42	136.184	4.634	38.393	7.157	1.639	-	31.144	4	30.379	269.336
GENERAL DIRECTION	68.359	67.309	50.365	16.744	73.13	15.878	833	967	367	194	-	2,921	1	29.386	50.365
HOSPITALS	189.558	192.046	176.548	15.498	91.83	108,276	3,123	32,840	6,104	1,221	-	23,935	3	846	176.548
CENTERS, SUBCENTERS AND POSTS	44.154	45.510	42.623	2.887	93.66	32.032	658	4,588	686	224	-	4,288	-	147	42.623
BOLIVAR	173.378	189.932	156.191	13.741	91.92	80.032	3.144	18.416	7.269	4.524	-	14.840	-	27.966	156.191
GENERAL DIRECTION	56.383	54.212	45.162	9.090	83.31	12.612	608	971	1,375	210	-	2,534	-	28.851	45.162
HOSPITALS	78.032	75.358	71.081	4.277	94.33	42,922	1,576	11,259	4,015	2,414	-	8,737	-	519	71.081
CENTERS, SUBCENTERS AND POSTS	38.963	40.362	39.948	414	98.98	24,898	960	6,146	1,879	1,900	-	3,569	-	996	39.948
CHIMBORAZO	342.698	346.747	320.568	26.179	92.43	180.918	5.042	35.149	14,399	2.219	-	35.875	4	46.161	320.568
GENERAL DIRECTION	102.711	104.335	89.420	15.126	83.34	32.793	1,281	1,370	1,849	1,011	-	5,886	-	45,039	89.420
HOSPITALS	206.914	209.091	199.995	9.096	93.66	124,177	4,187	30,878	11,967	1,176	-	26,367	3	1,030	199.995
CENTERS, SUBCENTERS AND POSTS	33.073	33.101	31.144	1,957	94.09	23,948	365	2,701	583	32	-	3,422	1	82	31.144
CAMA	239.787	242.931	230.026	12.923	94.84	126.092	5.752	36.334	6.277	1.718	-	20.203	5	33.686	230.026
GENERAL DIRECTION	66.459	64.978	56.387	8.591	86.78	18,391	1,274	1,232	1,369	900	-	3,037	2	32,162	56.387
HOSPITALS	131.907	132.052	128.968	3,084	97.67	81,550	3,896	26,103	2,979	372	-	13,475	2	591	128.968
CENTERS, SUBCENTERS AND POSTS	41.421	45.521	44.673	848	98.14	26,111	562	8,979	1,929	447	-	3,691	1	933	44.673
AZUAY	553.677	594.986	487.888	67.098	87.91	292.690	10.109	66.622	4.913	3.754	-	34.487	2	35.309	487.888
GENERAL DIRECTION	126.883	121.915	97.669	24.046	80.28	34,217	1,131	1,284	1,138	164	-	6,391	-	33,344	97.669
HOSPITALS	373.575	376.783	339.168	37.615	90.62	222,513	8,018	57,951	3,394	3,580	-	42,030	2	1,680	339.168
CENTERS, SUBCENTERS AND POSTS	53.219	56.288	50.851	5,437	90.34	35,960	960	7,387	383	10	-	6,086	-	85	50.851

MINISTRY OF PUBLIC HEALTH
 PROVINCIAL SPECIAL BUDGET ACTIVITY IN 1985
 (IN THOUSANDS OF DOLLARS)

	BUDGET				EXPENDITURES										
	INITIAL ALLOTMENT	CUMULATIVE ALLOTMENTS	EXPENDITURES	UNUSED ALLOTMENTS	PERCENTAGE OF EXECUTION (%)	PERSONNEL COMPENSATION	SERVICES	SUPPLIES AND MATERIALS	FURNITURE AND EQUIPMENT	CONSTRUCTION/ OTHER INVESTMENTS	INTERNAL DEBT	FUNDS TRANSFERS	UNFORESSEEN	GLOBAL APPROPRIATIONS	TOTAL EXPENDITURES
LOJA	467,093	459,692	403,415	56,277	87.77	236,896	8,209	49,064	16,821	4,436	-	39,133	2	48,832	403,415
GENERAL DIRECTION	120,444	120,649	86,276	34,373	73.99	26,015	1,863	2,263	1,213	2,844	-	5,480	-	47,480	86,276
HOSPITALS	283,166	274,228	256,832	17,376	93.47	166,115	5,436	41,659	13,161	1,141	-	28,015	2	1,123	256,832
CENTERS, SUBCENTERS AND POSTS	63,441	64,795	57,287	7,468	86.47	42,766	810	5,142	2,447	471	-	5,630	-	221	57,287
EMERALDAS	288,814	285,493	202,226	7,267	87.48	147,362	9,274	47,860	6,952	4,825	-	29,724	41	36,198	202,226
GENERAL DIRECTION	74,319	71,334	63,917	7,819	89.64	17,004	2,400	2,892	2,953	773	-	2,604	-	34,891	63,917
HOSPITALS	177,926	186,338	183,472	1,915,134	102.85	108,063	5,905	38,416	3,575	3,222	-	24,051	41	1,196	183,472
CENTERS, SUBCENTERS AND POSTS	36,969	37,819	33,237	4,582	87.89	22,295	959	3,552	424	857	-	3,069	-	71	33,237
MANABI	650,735	650,864	573,102	77,762	88.06	323,791	16,347	75,487	7,075	10,330	-	51,005	-	88,687	573,102
GENERAL DIRECTION	195,652	185,079	156,443	28,636	74.53	50,902	3,120	2,756	600	7,058	-	3,597	-	87,320	156,443
HOSPITALS	346,062	351,095	315,234	35,861	85.60	197,143	11,352	60,612	5,476	2,607	-	36,133	-	1,911	315,234
CENTERS, SUBCENTERS AND POSTS	109,001	114,730	101,425	13,305	88.41	75,746	2,075	12,119	909	865	-	6,275	-	1,456	101,425
LOS RIOS	286,123	289,328	263,888	25,440	91.21	139,095	8,242	40,348	5,245	1,478	-	28,586	2	40,432	263,888
GENERAL DIRECTION	76,171	77,050	64,640	12,402	83.91	16,385	2,460	1,841	1,185	243	-	3,411	-	35,123	64,640
HOSPITALS	189,469	193,948	181,645	12,303	83.64	112,061	8,094	34,249	4,222	1,209	-	23,963	2	1,263	181,645
CENTERS, SUBCENTERS AND POSTS	17,483	18,330	17,595	735	95.95	10,589	728	4,258	338	26	-	1,610	-	46	17,595
QUITAS	1,504,182	1,621,264	1,408,075	212,189	86.85	817,031	52,348	162,937	25,279	15,271	-	130,473	6	191,230	1,408,075
GENERAL DIRECTION	382,039	392,932	382,376	10,556	95.61	142,999	14,571	8,946	2,951	2,358	-	32,735	-	164,818	382,376
HOSPITALS	907,611	1,015,536	828,115	187,421	81.55	321,867	31,164	145,442	24,043	12,572	-	86,878	6	6,043	828,115
CENTERS, SUBCENTERS AND POSTS	204,532	202,796	197,584	5,212	96.01	134,065	7,613	14,549	2,385	841	-	17,852	-	369	197,584
C. ORO	456,067	441,220	376,781	71,439	84.07	206,688	8,918	44,507	18,260	7,616	-	31,183	7	56,300	376,781
GENERAL DIRECTION	102,343	102,398	87,757	14,639	81.72	20,153	1,449	1,695	1,388	615	-	4,606	-	57,646	87,757
HOSPITALS	311,576	295,662	245,829	49,833	82.37	162,336	6,896	37,672	14,300	3,593	-	23,678	7	1,387	245,829
CENTERS, SUBCENTERS AND POSTS	41,148	41,162	35,195	1,867	95.23	24,199	573	4,840	2,872	3,444	-	2,901	-	267	35,195
NAPO	124,815	122,719	89,708	29,011	77.36	40,463	3,298	14,079	2,183	591	-	9,300	5	25,125	89,708
GENERAL DIRECTION	54,880	54,227	42,004	14,823	73.92	6,363	1,498	1,306	464	132	-	3,094	1	24,547	42,004
HOSPITALS	56,511	47,368	35,032	12,336	73.63	21,722	1,591	6,413	1,268	329	-	2,377	2	310	35,032
CENTERS, SUBCENTERS AND POSTS	15,324	15,324	18,672	652	96.63	9,883	470	6,359	451	150	-	1,009	2	268	18,672
PASTAZA	84,580	83,469	75,458	8,011	86.41	32,694	1,863	8,065	8,033	1,351	-	5,241	-	17,131	75,458
GENERAL DIRECTION	36,149	33,098	30,322	2,776	91.62	6,876	874	724	1,005	400	-	1,878	-	14,367	30,322
HOSPITALS	23,093	23,117	21,624	1,493	82.55	14,562	919	3,083	953	231	-	2,184	-	72	21,624
CENTERS, SUBCENTERS AND POSTS	22,338	27,254	22,512	3,742	86.27	10,256	550	4,256	6,075	700	-	1,179	-	496	22,512
HORDA-SANTIAGO	118,322	116,305	99,617	16,688	87.73	44,845	2,686	11,034	6,268	278	-	7,576	-	26,950	99,617
GENERAL DIRECTION	46,454	47,465	34,795	6,672	81.73	7,149	1,262	657	2,131	8	-	1,619	-	25,967	34,795
HOSPITALS	55,031	54,368	47,845	6,423	86.17	30,095	1,048	7,841	2,514	247	-	5,261	-	839	47,845
CENTERS, SUBCENTERS AND POSTS	14,037	14,472	12,979	1,493	89.69	7,601	376	2,536	1,623	23	-	696	-	124	12,979

2/2

MINISTRY OF PUBLIC HEALTH
 PROVINCIAL SPECIAL BUDGET ACTIVITY IN 1985
 (IN THOUSANDS OF DOLLARS)

	BUDGET				EXPENDITURES										
	INITIAL ALLOTMENT	CUMULATIVE ALLOTMENTS	EXPENDITURES	UNUSED ALLOTMENTS	PERCENTAGE OF EXECUTION (%)	PERSONNEL COMPENSATION	SERVICES	SUPPLIES AND MATERIALS	FURNITURE AND EQUIPMENT	CONSTRUCTION/ OTHER INVESTMENTS	INTERNAL DEBT	FUNDS TRANSFERS	UNFORESEEN	GLOBAL APPROPRIATIONS	TOTAL EXPENDITURE
ZAMOR-CHINCHIPE	119,056	120,959	106,988	13,971	89.47	53,881	2,477	11,771	7,167	1,075	-	6,709	-	21,907	106,988
GENERAL DIRECTION	42,285	43,296	34,386	6,909	84.07	9,968	820	620	1,339	376	-	1,963	-	21,310	34,386
HOSPITALS	61,344	61,336	56,459	4,887	92.02	33,408	1,428	9,573	3,423	475	-	5,661	-	491	56,459
CENTERS, SUBCENTERS AND POSTS	15,447	16,287	14,133	2,154	86.77	8,505	229	1,578	2,405	224	-	1,085	-	106	14,133
GALAPAGOS	55,770	52,404	46,155	6,249	82.08	20,867	2,092	5,966	3,777	1,119	-	-	-	6,056	46,155
GENERAL DIRECTION	26,932	25,427	22,051	3,376	76.86	6,035	1,200	428	1,007	600	-	4,053	-	2,281	22,051
HOSPITALS	20,966	21,403	20,781	622	97.10	11,996	693	4,175	1,366	450	-	1,743	-	143	20,781
CENTERS, SUBCENTERS AND POSTS	5,332	5,574	5,323	251	92.50	2,836	199	1,363	424	69	-	352	-	80	5,323
TOTAL	8,403,096	8,362,934	7,717,004	645,930	89.925	4,256,063	214,964	1,128,123	235,395	92,875	325	784,616	95	1,002,949	7,717,004
RECURRENT EXPENDITURES						4,256,063	214,964	1,128,123	-	-	-	784,616	95	1,002,949	7,388,410
CAPITAL EXPENDITURES						-	-	-	235,395	92,875	325	-	-	-	328,594
TOTAL						4,256,063	214,964	1,128,123	235,395	92,875	325	784,616	95	1,002,949	7,717,004
PERCENTAGE OF TOTAL EXPEND.						50.185	2.785	14.615	3.256	1.205	05	10.175	-	13.015	100.005

50

MINISTRY OF PUBLIC HEALTH
GENERAL BUDGET ACTIVITY IN 1986
(ISSUES IN THOUSANDS)

PROGRAM	B U D G E T				PERCENTAGE OF EXE- CUTION	E X P E N D I T U R E S									
	INITIAL ALLOTMENT	CUMULATIVE ALLOTMENTS	EXPEN- DITURES	UNUSED ALLOTMENTS		PERSONNEL COMPENSATION	SERVICES	SUPPLIES AND MATERIALS	FURNITURE & EQUIPMENT	CONSTRUCTION/ OTHER INVESTMENTS	REAL ESTATE PURCHASE	TRANSFERS	UNFORE- SEEN	GLOBAL APPROPRIATIONS	TOTAL EXPENDITURES
					(%)										
I. Higher Direction and General Administration	228,810	374,648	361,095	13,554	94.38	201,628	72,258	24,616	11,299	1,814	-	40,351	-	9,148	361,095
Activity 1 - Higher Direction and General Administration	183,384	299,456	289,384	10,172	96.50	158,672	62,797	17,811	4,514	315	-	26,570	-	8,679	289,384
Activity 2 - Regional Administration of Health Services	45,424	75,195	71,811	3,382	95.50	42,956	9,461	6,805	6,785	1,499	-	3,781	-	543	71,811
II. Technical/Normative Health Services	274,199	301,978	278,456	23,522	92.71	106,331	45,575	110,083	6,442	-	-	9,782	-	234	278,456
Subprogram 1 - Development and Protection	156,278	172,425	159,062	13,363	92.24	36,834	39,451	73,834	5,561	-	-	3,367	-	16	159,062
Subprogram 2 - Medical Attention	19,153	26,240	24,301	1,939	92.60	21,251	286	748	-	-	-	1,838	-	78	24,301
Subprogram 3 - Epidemiological Control and Surveillance	78,827	61,756	58,587	3,169	94.86	18,649	3,724	34,329	-	-	-	1,794	-	91	58,587
Subprogram 4 - Sanitation Control	22,907	19,728	18,697	1,031	91.52	16,278	369	95	-	-	-	1,352	-	-	18,697
Subprogram 5 - Nutritional and Social Research	17,054	21,829	18,409	3,420	84.33	13,319	1,745	1,077	881	-	-	1,358	-	49	18,409
III. Provincial Administration of Health Services and National Appropriation	10,528,039	11,492,168	10,307,531	984,637	91.43	5,798,371	282,150	1,431,046	519,274	137,474	11,149	1,022,309	948	1,304,820	10,507,541
Provincial Administration of Health Services	10,156,039	11,234,421	10,266,738	967,683	91.38	5,798,371	282,150	1,428,938	519,374	109,628	-	1,022,309	948	1,304,820	10,266,738
National Appropriation	350,000	257,747	240,803	16,944	93.13	-	-	2,108	199,700	27,846	11,149	-	-	-	240,803
IV. Free Child Medicine and	2,778,000	2,753,000	802,413	1,930,587	29.26	12,200	50,737	670,676	40,742	900	-	27,158	-	-	802,413
V. Basic Social Medicines															
VI. FONASA	3,312,000	2,979,330	768,000	2,211,330	23.77	-	-	-	-	768,000	-	-	-	-	768,000
VII. Budgetary Credits and Transfers to Entities	3,023,419	2,968,501	2,803,004	165,497	94.42	-	-	-	-	-	-	2,803,004	-	-	2,803,004
Quotas and Agreements	79,411	83,864	81,415	2,449	97.08	-	-	-	-	-	-	81,415	-	-	81,415
Transfers to Participating Health Entities	80,345	83,272	76,669	6,603	92.07	-	-	-	-	-	-	76,669	-	-	76,669
Transfers to Incorporated Entities	2,384,142	2,600,932	2,448,262	152,670	94.13	-	-	-	-	-	-	2,448,262	-	-	2,448,262
Transfers to Autonomous Entities	158,121	154,959	154,959	-	100.00	-	-	-	-	-	-	154,959	-	-	154,959
Transfers to Missions and Private Organizations	11,200	41,976	40,416	1,560	96.28	-	-	-	-	-	-	40,416	-	-	40,416
Global Appropriations	310,000	3,498	1,283	2,215	35.67	-	-	-	-	-	-	1,283	-	-	1,283
HEALTH SECTOR TOTAL	20,144,467	20,649,626	19,920,909	5,329,117	74.44	6,118,530	450,700	2,236,421	577,737	908,188	11,149	3,902,614	948	1,314,202	19,320,909
RECURRENT EXPENDITURES						6,118,530	450,700	2,236,421	-	-	-	3,902,614	948	1,314,202	14,025,419
CAPITAL EXPENDITURES						-	-	-	577,737	908,188	11,149	-	-	-	1,497,004
TOTAL															15,320,909
TOTAL EXPENDITURES PERCENTAGE						30.42%	2.9%	14.40%	3.72%	5.45%	0.07%	25.14%	-	8.50%	100.0%

Sources: Ministry of Finance
Ministry of Public Health

MINISTRY OF PUBLIC HEALTH
CONSOLIDATED PROVINCIAL SPECIAL BUDGETS ACTIVITY IN 1984
(FIGURES IN THOUSANDS)

20 PROVINCES	B U D G E T					E X P E N D I T U R E S								
	INITIAL ALLOTMENTS	CUMULATIVE ALLOTMENTS	EXPEN-DITURES	UNUSED ALLOTMENTS	PERCENTAGE OF EXE-CUTION	PERSONNEL-COMPENSATION	SERVICES	SUPPLIES & MATERIALS	FURNITURE & EQUIPMENT	CONSTRUCTION AND OTHER INVESTMENTS	TRANSFERS	UNEMPLOYED	GLOBAL APPROPRIATIONS	TOTAL EXPENDITURES
GENERAL DIRECTION	2,300,867	2,448,277	2,176,030	272,247	88.86%	749,522	65,017	53,818	92,833	20,179	161,833	2	1,072,804	2,176,030
HOSPITALS	6,612,374	7,323,190	6,741,185	582,005	92.05%	4,128,311	186,010	1,212,323	222,345	65,225	744,822	843	181,207	6,741,186
CENTERS SUBCENTERS AND POSTS	1,284,778	1,462,954	1,349,523	113,431	92.25%	920,538	31,123	162,797	44,396	24,224	115,632	3	50,809	1,349,522
TOTAL	10,198,019	11,234,421	10,266,738	967,683	91.38%	5,798,371	282,150	1,428,938	319,574	109,628	1,022,309	948	1,304,820	10,266,738
RECURRENT EXPENDITURES						5,798,371	282,150	1,428,938	—	—	1,022,309	948	1,304,820	8,837,936
CAPITAL EXPENDITURES						—	—	—	319,574	109,628	—	—	—	428,202
TOTAL						5,798,371	282,150	1,428,938	319,574	109,628	1,022,309	948	1,304,820	10,266,738
PERCENTAGE OF TOTAL EXPENDITURES						94.31%	2.75%	15.83%	3.09%	1.07%	9.96%	0.01%	12.72%	100.00%
						BREAKDOWN OF TRANSFERS								
						1. EMPLOYEE FRINGE BENEFITS								
						2. FOOD FOR HOSPITALIZED PATIENTS								
						3. TRANSFER TO OTHER ORGANIZATIONS (RED CROSS, RELIGIOUS MISSIONS, ETC.)								
						4. OTHERS								
						TOTAL								
						531,360								
						251,226								
						64,836								
						23,065								
						1,022,309								
						BREAKDOWN OF GLOBAL APPROPRIATIONS								
						1. TRAINING OF PERSONNEL								
						2. RURAL MEDICAL PLAN								
						3. RURAL DENTAL PLAN								
						4. POST-GRADUATE SCHOLARSHIPS								
						5. EPIDEMIOLOGICAL CONTROL								
						6. COLLECTIVE LABOR CONTRACT								
						7. HOSPITAL PATIENT RECORDS								
						8. OTHERS								
						TOTAL								
						5,319								
						531,360								
						157,502								
						271,496								
						85,273								
						202,839								
						43,806								
						3,225								
						1,304,820								

MINISTRY OF PUBLIC HEALTH
PROVINCIAL SPECIAL BUDGETS ACTIVITY IN 1986
(FIGURES IN THOUSANDS)

	B U D G E T S					E X P E N D I T U R E S								
	INITIAL ALLOTMENT	CUMULATIVE ALLOTMENTS	EXPEN-DITURES	UNUSED ALLOT-MENTS	PERCENTAGE OF EXECU-TION	PERSONNEL COMPENSATION	SERVICES	SUPPLIES & MATERIALS	FURNITURE & EQUIPL.	CONSTRUCTION OTHER INVESTMENTS	FUND TRANSFERS	UNFORESEEN	GLOBAL APPROPRIATIONS	TOTAL EXPENDITURES
					(%)									
CARCHI	178,230	197,934	191,099	6,835	96.33	98,334	5,134	21,782	14,649	4,743	18,204	3	28,223	191,099
GENERAL DIRECTION	51,000	53,023	50,248	2,777	94.78	17,743	1,050	1,697	1,798	400	3,840	-	23,719	50,248
HOSPITALS	88,126	98,768	94,964	3,804	96.14	52,334	3,087	14,174	12,008	1,343	10,874	3	1,141	94,964
CENTERS, SUBCENTERS AND POSTS	39,104	46,141	45,887	254	99.44	28,279	998	3,914	843	3,000	3,492	-	3,363	45,887
IMBABURA	271,267	307,900	292,862	15,038	95.11	143,323	6,189	33,420	9,752	10,967	32,243	8	54,748	292,862
GENERAL DIRECTION	75,263	89,511	83,964	5,545	93.80	17,338	1,405	1,333	5,249	7,001	3,854	2	47,363	83,964
HOSPITALS	132,934	167,722	160,731	6,971	95.84	95,793	3,534	27,037	2,484	1,213	24,398	6	5,084	160,731
CENTERS, SUBCENTERS AND POSTS	42,726	50,667	48,145	2,522	95.02	30,204	1,250	7,028	1,019	2,753	3,791	-	2,101	48,145
PICHINCHA	2,393,699	2,588,283	2,540,158	48,125	96.14	1,414,346	63,901	444,670	72,198	27,694	286,339	834	227,878	2,540,158
GENERAL DIRECTION	352,926	374,246	353,568	20,678	94.47	120,634	10,231	8,869	4,658	2,160	36,342	-	170,474	353,568
HOSPITALS	1,827,379	1,973,113	1,952,317	20,796	96.94	1,119,928	50,720	412,984	64,103	24,341	229,623	634	49,382	1,952,317
CENTERS, SUBCENTERS AND POSTS	213,494	240,924	234,273	6,651	97.23	173,784	4,950	22,817	3,437	993	20,372	-	7,920	234,273
COTACACHI	270,913	319,910	290,941	28,969	90.94	147,336	7,335	37,966	22,405	3,217	26,470	-	43,611	290,941
GENERAL DIRECTION	78,897	87,463	84,447	3,016	96.39	28,048	1,919	2,236	6,839	693	3,142	-	39,529	84,447
HOSPITALS	142,449	174,322	149,480	24,842	83.74	83,647	4,648	23,731	14,400	943	14,728	-	3,342	149,480
CENTERS, SUBCENTERS AND POSTS	49,567	58,125	57,014	1,111	96.08	33,621	948	11,979	1,146	1,579	4,800	-	2,740	57,014
TUNGURAHUA	367,678	392,610	382,393	10,215	97.44	212,712	5,619	50,050	13,466	7,895	41,964	1	50,906	382,393
GENERAL DIRECTION	71,213	73,019	71,741	1,274	96.23	22,930	1,304	1,351	1,089	474	4,438	-	40,176	71,741
HOSPITALS	231,392	249,901	244,383	5,518	97.79	148,966	3,413	41,948	1,495	1,909	32,183	1	7,466	244,383
CENTERS, SUBCENTERS AND POSTS	62,873	69,694	66,471	3,223	95.37	40,816	902	6,731	3,922	3,472	5,343	-	3,264	66,471
BOLIVAR	193,461	208,399	196,211	12,188	94.19	103,740	3,586	24,169	9,478	7,348	18,960	2	33,879	196,211
GENERAL DIRECTION	56,437	60,633	53,083	7,550	90.84	17,284	730	1,059	3,451	330	3,633	-	28,368	53,083
HOSPITALS	87,896	95,998	91,169	4,829	94.94	53,101	1,880	13,364	3,329	1,398	10,374	2	3,121	91,169
CENTERS, SUBCENTERS AND POSTS	46,928	51,766	49,957	1,809	94.50	31,343	976	7,546	2,498	600	4,953	-	2,440	49,957
CHIMBORAZO	402,933	432,299	397,279	34,930	87.85	226,781	7,009	48,183	13,063	4,366	43,114	3	52,776	397,279
GENERAL DIRECTION	106,287	126,402	102,193	24,209	80.84	39,648	1,884	1,996	7,633	2,282	7,091	-	41,657	102,193
HOSPITALS	254,256	277,965	235,359	22,306	91.97	158,634	4,548	42,081	7,010	1,639	32,326	3	9,297	235,359
CENTERS, SUBCENTERS AND POSTS	42,390	47,942	39,527	8,415	92.44	28,499	577	4,088	430	463	3,697	-	1,822	39,527
CAHAR	286,708	319,303	313,787	5,516	98.27	146,323	8,593	48,607	13,221	2,276	28,137	-	44,427	313,787
GENERAL DIRECTION	73,902	72,976	71,834	1,140	96.43	23,142	2,398	1,642	2,289	430	4,343	-	37,370	71,834
HOSPITALS	162,187	178,488	175,082	3,406	98.09	104,430	5,297	34,474	4,967	512	18,860	-	4,531	175,082
CENTERS, SUBCENTERS AND POSTS	52,619	67,839	66,669	970	98.37	36,863	898	12,491	7,963	1,314	4,732	-	2,596	66,669
AZUAY	663,226	715,144	596,949	118,195	83.47	348,614	12,922	82,703	6,448	2,276	59,787	-	64,196	596,949
GENERAL DIRECTION	150,701	133,987	109,115	46,872	69.95	43,093	1,733	1,821	413	147	7,467	-	32,420	109,115
HOSPITALS	446,653	487,388	427,823	59,665	87.76	280,229	10,002	74,798	5,704	2,093	49,866	-	9,229	427,823
CENTERS, SUBCENTERS AND POSTS	65,870	71,569	59,911	11,658	83.71	43,282	1,167	6,084	329	36	6,454	-	2,547	59,911

MINISTRY OF PUBLIC HEALTH
PROVINCIAL SPECIAL BUDGETS ACTIVITY IN 1986
(FIGURES IN THOUSANDS)

	B U D G E T S					E X P E N D I T U R E S									
	INITIAL ALLOTMENT	CUMULATIVE ALLOTMENTS	EXPEN-DITURES	UNISED ALLOF-MENTS	PERCENTAGE OF EXECU-TION	PERSONNEL COMPENSATION	SERVICES	SUPPLIES & MATERIALS	FURNITURE & EQUIP	CONSTRUCTION OTHER INVESTMENTS	FUND TRANSFERS	UNFORESEEN	GLOBAL APPROPRIATIONS	TOTAL EXPENDITURES	
LOJA	515.772	586.680	530.457	56.223	90.41	326.647	9.501	56.067	8.404	3.564	50.532	1	73.722	530.457	
GENERAL DIRECTION	122.440	132.923	120.500	12.423	90.63	42.716	3.029	2.539	1.314	686	8.433	-	61.582	120.500	
HOSPITALS	318.308	346.768	325.846	40.922	88.84	222.822	5.666	46.837	5.791	2.326	34.054	1	8.419	325.846	
CENTERS, SUBCENTERS AND POSTS	74.524	86.989	84.111	2.878	96.69	63.109	808	6.671	1.109	572	8.043	-	3.721	84.111	
ESMERALDAS	343.459	382.459	341.727	40.728	89.35	182.835	13.146	53.042	14.046	6.568	27.249	61	42.681	341.727	
GENERAL DIRECTION	84.319	74.930	71.677	3.253	95.66	20.894	2.916	3.797	4.210	286	4.401	-	35.172	71.677	
HOSPITALS	215.068	253.443	228.683	28.760	88.74	136.987	9.092	43.314	7.030	3.791	19.348	90	5.063	228.683	
CENTERS, SUBCENTERS AND POSTS	44.068	52.082	43.367	8.715	83.26	25.054	1.138	7.931	2.806	2.491	3.500	2	2.446	43.367	
MANABI	771.398	813.498	692.504	121.194	89.10	417.085	16.503	79.378	7.323	4.960	67.881	10	99.383	692.504	
GENERAL DIRECTION	196.317	209.074	173.391	35.683	82.93	69.769	4.300	3.478	937	503	1.974	-	84.431	173.391	
HOSPITALS	422.327	458.157	386.513	71.642	84.36	248.494	9.703	62.093	5.939	3.015	43.999	10	11.346	386.513	
CENTERS, SUBCENTERS AND POSTS	132.754	146.267	132.598	13.869	90.33	98.822	2.500	13.809	331	1.442	11.908	-	3.586	132.598	
LOS RIOS	334.363	338.528	349.630	8.908	97.51	183.377	11.706	48.975	8.650	3.985	35.702	3	57.221	349.630	
GENERAL DIRECTION	83.937	85.317	83.331	1.986	97.67	22.686	3.065	2.349	1.174	450	4.700	1	48.898	83.331	
HOSPITALS	228.276	247.376	240.813	6.563	97.34	146.863	7.542	40.522	6.938	3.043	28.638	1	7.042	240.813	
CENTERS, SUBCENTERS AND POSTS	22.150	25.835	25.006	3.99	98.61	13.806	1.099	6.104	536	491	2.153	1	1.281	25.006	
QUAYAS	2.191.419	2.290.927	2.028.047	262.880	96.32	1.199.241	76.960	259.846	56.420	10.606	188.137	16	258.819	2.028.047	
GENERAL DIRECTION	460.573	484.099	444.383	49.714	89.93	179.010	18.192	11.764	4.087	2.241	34.323	-	194.368	444.383	
HOSPITALS	1,392.425	1,314,117	1,333,234	180,883	87.39	826,196	47,337	231,867	50,454	7,988	130,873	16	38,562	1,333,234	
CENTERS, SUBCENTERS AND POSTS	248.419	282.711	250.428	32.283	88.78	194.033	9.431	16.213	1.879	377	22.741	-	5,749	250.428	
EL ORO	517.922	590.037	530.758	59.279	89.95	319.691	11.344	60.336	16.079	2.546	47.059	3	68.790	530.758	
GENERAL DIRECTION	101.467	108.746	96.917	11.829	89.12	28.309	1.836	2.082	1.449	399	6.603	-	56.118	96.917	
HOSPITALS	349.311	425.256	380.684	44.572	89.31	257.629	8.822	51.201	8.999	6.918	36.260	3	10.997	380.684	
CENTERS, SUBCENTERS AND POSTS	47.144	56.033	53.157	2.878	94.86	33.857	664	7.053	5.471	149	3.887	-	2.075	53.157	
IMPO	152.527	217.449	174.482	42.957	80.29	85.982	7.957	29.436	4.329	1.334	15.101	2	30.330	174.482	
GENERAL DIRECTION	58.736	60.705	50.227	10.478	82.73	12.044	2.212	1.809	637	240	5.616	-	27.669	50.227	
HOSPITALS	70.293	131.280	102.849	28.431	78.34	62.832	4.957	20.880	3.199	744	8.130	2	1,805	102.849	
CENTERS, SUBCENTERS AND POSTS	23.498	25.464	21.416	4.048	84.10	11.106	788	6.647	293	390	1.355	-	896	21.416	
PASTAZA	104.323	110.637	95.157	15.520	89.97	43.023	3.209	10.984	6.230	667	6.804	-	24.141	95.157	
GENERAL DIRECTION	46.024	47.411	40.229	7.182	84.85	11.341	1.189	1.410	465	237	2.839	-	22.529	40.229	
HOSPITALS	29.544	31.762	26.725	5.037	84.14	18.166	896	3.852	762	-	2.536	-	513	26.725	
CENTERS, SUBCENTERS AND POSTS	28.955	31.464	28.183	3.301	89.31	13.316	1.204	5.722	4.983	430	1.429	-	1,099	28.183	
HORDANA-SANTIAGO	141.062	158.909	137.335	21.174	86.64	62.698	5.503	19.621	7.181	604	11.156	-	34.573	137.335	
GENERAL DIRECTION	53.262	62.028	49.610	12.418	79.98	9.740	2.800	1.118	1,852	27	2.389	-	31.680	49.610	
HOSPITALS	69.171	76.070	69.964	6.486	91.47	43.480	2.268	10.366	3,112	377	7.222	-	2,360	69.964	
CENTERS, SUBCENTERS AND POSTS	18.629	20.811	18.141	2.270	88.87	9.478	435	3.937	2,217	-	1,549	-	525	18.141	

MINISTRY OF PUBLIC HEALTH
PROVINCIAL SPECIAL BUDGETS ACTIVITY IN 1966
(FIGURES IN THOUSANDS)

	B U D G E T S					E X P E N D I T U R E S								
	INITIAL ALLOTMENT	CUMULATIVE ALLOTMENTS	EXPEN-DITURES	UNUSED ALLOT-MENTS	PERCENTAGE OF EXECU-TION	PERSONNEL COMPENSATION	SERVICES	SUPPLIES & MATERIALS	FURNITURE & EQUIP	CONSTRUCTION OTHER INVESTMENTS	FUND TRANSFERS	UNFORESSEEN	GLOBAL APPROPRIATIONS	TOTAL EXPENDITURES
ZAMORA-CHICHUPE	145.940	155.626	152.848	22.777	85.36	87.477	3.394	13.984	10.618	1.948	12.451	-	22.977	152.848
GENERAL DIRECTION	45.992	47.997	41.760	6.237	87.00	12.794	1.442	821	2.474	774	3.122	-	20.253	41.760
HOSPITALS	79.145	83.260	72.776	12.484	83.39	44.872	1.779	10.210	5.452	450	7.786	-	2.226	72.776
CENTERS, SUBCENTERS AND POSTS	20.803	22.369	18.313	4.056	81.85	9.811	173	2.893	2.692	724	1.543	-	518	18.313
SALAPAGO	60.045	68.143	51.931	16.232	76.18	26.072	2.358	5.734	1.589	2.143	4.426	1	9.389	51.931
GENERAL DIRECTION	26.136	31.787	21.803	9.984	84.99	8.050	1.341	910	385	399	2.478	-	8.659	21.803
HOSPITALS	25.952	27.934	23.848	4.086	89.37	14.859	798	4.047	983	779	1.840	1	523	23.848
CENTERS, SUBCENTERS AND POSTS	8.257	8.442	6.280	2.162	74.39	3.183	219	1.157	221	985	288	-	727	6.280
TOTALS	10,198,059	11,254,421	10,266,738	957,683	91.365	5,798,371	282,150	1,428,938	319,574	109,628	1,022,309	948	1,304,820	10,266,738
RECURRENT EXPENDITURES						5,798,371	282,150	1,428,938	-	-	1,022,309	948	1,304,820	9,837,536
CAPITAL EXPENDITURES									319,574	109,628	-	-	-	429,202
TOTAL						5,798,371	282,150	1,428,938	319,574	109,628	1,022,309	948	1,304,820	10,266,738
PERCENTAGE OF TOTAL EXPENDITURES						56.915	2.795	13.935	3.095	1.075	9.946	0.015	12.725	100.005

SOURCE: MINISTRY OF PUBLIC HEALTH
MINISTRY OF FINANCE

MINISTRY OF PUBLIC HEALTH
GENERAL BUDGET ACTIVITY IN 1987
(FIGURES IN THOUSANDS)

PROGRAM	B U D G E T					EXPENDITURES									
	INITIAL ALLOTMENT	CUMULATIVE ALLOTMENTS	EXPEN-DITURES	UNUSED ALLOTMENTS	PERCENT. OF EXECUTION (%)	PERSONNEL COMPEN-SATION	SERVICES	SUPPLIES & MATERIALS	FURNITURE & EQUIP.	CONSTRUCTION/ OTHER INVESTMENTS	TRANSFERS	REAL ESTATE PURCHASE	UNFOR-SEEN	GLOBAL APPROPRIATIONS	TOTAL EXPENDITURES
I. Central Activity - Higher Direction and General Administration	230.334	371.783	364.709	7.080	98	223.660	65.848	13.332	29.046	346	20.147	-	306	19.800	364.769
II. Common Activity - Regional Administration of Health Service	63.629	139.367	133.410	2.157	98	63.141	11.737	7.162	23.363	20.931	4.706	-	-	368	133.410
III. Technical/Nonrevenue Health Services	283.693	300.319	290.306	9.813	97	169.739	45.033	36.370	5.782	1.000	12.368	-	-	218	290.306
1 Subprogram 1 - Development and Protection															
2 Subprogram 2 - Medical Attention	134.830	135.270	131.406	3.864	98	52.867	23.726	44.361	3.286	1.000	4.063	-	-	104	131.406
3 Subprogram 3 - Epidemiological Control and Surveillance	26.833	23.729	24.790	1.133	94	19.092	2.992	1.150	180	-	1.746	-	-	36	24.790
4 Subprogram 4 - Sanitation and Control	78.807	31.371	49.318	2.333	95	31.874	6.809	7.188	730	-	2.321	-	-	46	49.318
5 Subprogram 5 - Nutritional and Social Research	22.464	21.061	20.822	238	99	18.409	2.371	640	100	-	1.302	-	-	36	20.822
6 Subprogram 6 - Oral Health Directorates	20.739	26.523	25.870	653	98	19.222	3.117	1.752	200	-	1.353	-	-	36	25.870
7 Subprogram 7 - National Training Institute	-	23.199	23.241	910	96	16.342	1.129	388	1.236	-	938	-	-	8	23.241
IV. Provincial Administration of Health Services and National Appropriation	-	16.906	16.333	433	98	11.929	2.089	891	-	-	443	-	-	1	16.333
1. Provincial Administration of Health Services	17.233.318	19.314.809	19.103.907	410.702	97	8.033.489	445.739	1.998.448	427.175	148.983	1,345.863	8.499	114	1,725.027	19,103,907
2. National Appropriation	15.484.918	15.287.181	14,879,281	367,900	97	6,803,489	414,739	1,998,448	290,270	124,228	1,342,966	-	114	1,725,027	14,899,281
V. National Fund for Improvement of Environment	1,791,000	227,428	204,626	22,802	90	-	31,000	-	136,903	24,363	2,887	9,499	-	-	204,626
VI. Budgetary Credits and Transfers to Entities	8,214,044	7,726,988	3,932,334	3,774,834	31	-	-	-	-	3,932,334	-	-	-	-	3,932,334
1. Studies	8,413,033	10,450,804	6,888,674	3,962,130	66	30,770	43,437	303,713	73,169	113,152	6,322,423	-	-	-	6,888,674
2. Construction and equipment of Health Centers	4,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3. Quotas and Agreements	104,360	91,770	39,323	36,247	61	-	-	-	-	-	-	-	-	-	-
4. National Program of Free Chile Medicine and Generic Medicines	112,033	129,449	123,999	3,450	98	-	-	-	16,100	38,423	-	-	-	-	39,523
5. Transfers to participating health entities	3,370,000	2,770,000	444,610	2,325,390	16	30,770	41,211	303,713	12,982	631	99,303	-	-	-	444,610
6. Transfers to incorporee entities	103,340	108,031	92,697	15,334	86	-	-	-	-	-	92,697	-	-	-	92,697
7. Transfers to local Governments	3,428,300	3,423,872	4,963,429	458,443	92	-	-	-	-	-	4,963,429	-	-	-	4,963,429
8. Transfers to Autonomous Entities	433,120	437,680	300,768	136,912	69	-	-	-	-	-	300,768	-	-	-	300,768
9. Transfers to Religious Missions and Private Organizations	148,000	148,000	142,400	5,600	97	-	-	-	-	-	142,400	-	-	-	142,400
10. Global Appropriations	33,300	69,086	36,200	10,886	85	-	-	-	-	-	36,200	-	-	-	36,200
11. Construction of health establishments (I.E.O.S.)	-	4,400	4,400	-	100	-	-	-	-	-	4,400	-	-	-	4,400
12. Works for Provincial Interest	9,600	169,784	110,679	39,107	66	-	-	-	-	-	110,679	-	-	-	110,679
TOTAL RECURRENT EXPENDITURES	622,600	1,098,730	567,969	310,761	34	-	2,228	-	-	-	4,400	-	-	-	4,400
TOTAL RECURRENT EXPENDITURES	26,442,471	34,500,672	26,733,936	7,764,336	77	9,290,795	611,794	2,379,043	556,337	4,236,336	7,805,317	9,499	620	1,741,413	26,733,936
RECURRENT EXPENDITURES						9,290,795	611,794	2,379,043	-	-	7,805,317	-	620	1,741,413	21,929,184
CAPITAL EXPENDITURES						-	-	-	556,337	4,236,336	-	9,499	-	-	4,804,332
TOTAL EXPENDITURES						9,290,795	611,794	2,379,043	556,337	4,236,336	7,805,317	9,499	620	1,741,413	26,733,936
PERCENTAGE OF EXPENDITURES						25.006	2.008	9.05	2.08	16.08	30.08	-	-	6.08	100.08

SOURCE: Ministry of Finance
Ministry of Public Health

56

MINISTRY OF PUBLIC HEALTH
 CONSOLIDATED PROVINCIAL BUDGETS ACTIVITY IN 1967
 (DOLLARS IN THOUSANDS)

20 PROVINCES	B U D G E T					E X P E N D I T U R E S								GLOBAL APPROPRIATION	TOTAL EXPENDITURES
	INITIAL ALLOTMENT	CUMULATIVE ALLOTMENTS	UNPAID EXPENDITURES	UNPAID ALLOTMENTS	EXECUTION PERCENTAGE (\$)	PERSONNEL COMPENSATION	SERVICES	SUPPLIES AND MATERIALS	FURNITURE & EQUIPMENT	CONSTRUCTION AND OTHER INVESTMENTS	TRANSFERS	UNPAID			
GENERAL DIRECTION	4,309,993	3,897,049	3,734,349	162,700	99.82	1,636,719	85,178	79,685	40,279	22,264	216,261	30	1,637,924	3,734,349	
HOSPITALS	1,333,317	9,904,362	9,328,369	179,997	98.14	9,687,460	385,311	1,687,367	203,754	79,279	1,141,180	77	63,993	9,328,369	
CENTERS, SUBCENTERS AND HEALTH POSTS	841,648	1,805,774	1,836,971	49,203	97.29	1,279,310	44,250	235,396	46,233	22,685	185,925	7	23,148	1,836,971	
TOTAL	6,884,958	15,297,181	14,899,781	387,900	97.46	8,803,489	414,739	1,998,448	290,270	124,228	1,542,966	114	1,725,027	14,899,781	
RECURRENT EXPENDITURES						8,803,489	414,739	1,998,448			1,542,966	114	1,725,027	14,484,783	
CAPITAL EXPENDITURES									290,270	124,228				414,998	
TOTAL						8,803,489	414,739	1,998,448	290,270	124,228	1,542,966	114	1,725,027	14,899,781	
BREAKDOWN OF TRANSFERS															
1. EMPLOYEE FRINGE BENEFITS												954,893			
2. FOOD FOR HOSPITALIZED PATIENTS												326,813			
3. TRANSFER TO OTHER ORGANIZATIONS (RED CROSS, RELIGIOUS MISSIONS, ETC.)												87,401			
4. COMMISSARY COMPENSATIONS												148,679			
5. OTHER												29,180			
TOTAL												1,542,966			
BREAKDOWN OF GLOBAL APPROPRIATIONS															
1. TRAINING OF PERSONNEL													9,004		
2. RURAL MEDICAL PLAN													836,275		
3. RURAL DENTAL PLAN													233,848		
4. POST-GRADUATE SCHOLARSHIPS													413,246		
5. EPIDEMIOLOGICAL CONTROL													193,248		
6. COLLECTIVE LABOR CONTRACT													24,171		
7. HOSPITAL PATIENT RECORDS													52,873		
8. OTHERS													6,395		
TOTAL													1,725,027		

SOURCE: MINISTRY OF FINANCE
 MINISTRY OF PUBLIC HEALTH

MINISTRY OF PUBLIC HEALTH
PROVINCIAL SPECIAL BUDGETS ACTIVITY IN 1987
(FIGURES IN THOUSANDS)

	B U D G E T				PERCENTAGE OF EXECU- TION	EXP E N D I T U R E S								
	INITIAL ALLOTMENT	CUMULATIVE ALLOTMENTS	EXPEN- DITURES	UNUSED ALLOT- MENTS		PERSONNEL COMPENSATION	SERVICES	SUPPLIES & MATERIALS	FURNITURE & EQUIPM.	CONSTRUCTION OTHER INVESTMENTS	PAID TRANSFERS	UNFOUNDED	GLOBAL APPROPRIATIONS	TOTAL EXPENDITURES
CARONI	294,624	285,498	251,647	13,851	94.79	145,477	4,410	29,873	4,741	2,740	25,010	1	37,795	251,647
GENERAL DIRECTION	78,323	85,960	75,795	9,165	89.34	32,088	1,300	2,082	598	391	4,477	-	35,559	76,795
HOSPITALS	117,375	119,344	116,212	3,132	97.32	73,080	3,911	19,759	2,945	849	19,286	1	743	116,213
CENTERS, SUBCENTERS AND POSTS	99,226	99,994	59,640	1,254	97.75	40,309	1,209	7,936	1,198	1,000	5,344	-	1,193	58,638
IMBABURA	441,010	466,484	451,979	14,505	96.89	248,973	11,683	57,133	10,907	5,945	48,685	4	68,627	451,979
GENERAL DIRECTION	114,500	123,722	118,887	4,835	96.10	39,087	3,376	1,612	1,941	2,582	4,566	2	63,721	118,887
HOSPITALS	259,710	275,368	270,796	4,572	96.34	170,029	6,974	43,489	7,550	2,942	37,998	2	1,842	270,796
CENTERS, SUBCENTERS AND POSTS	66,800	67,394	62,296	5,098	92.44	39,859	1,333	12,052	1,416	451	6,121	-	1,064	62,296
PICHINCHA	3,368,080	3,369,473	3,321,854	47,623	98.67	2,063,759	101,472	576,552	57,016	25,899	408,390	32	290,774	3,321,854
GENERAL DIRECTION	562,000	708,653	673,543	35,088	95.32	317,078	9,889	11,374	6,159	2,411	49,532	32	277,080	673,543
HOSPITALS	2,483,332	2,529,368	2,524,974	4,394	99.83	1,912,913	85,152	525,195	42,211	20,186	327,684	-	11,591	2,524,974
CENTERS, SUBCENTERS AND POSTS	322,548	333,456	323,315	10,141	96.96	233,768	6,961	39,783	8,646	3,300	29,134	-	2,103	323,315
COTOPAXI	384,059	404,218	394,913	9,303	97.70	216,519	9,403	56,458	9,226	4,304	79,653	-	59,352	394,913
GENERAL DIRECTION	121,307	127,835	123,228	4,607	96.40	52,028	2,193	3,385	960	702	6,486	-	57,482	123,228
HOSPITALS	196,059	206,663	200,736	5,927	97.14	121,376	5,841	38,090	6,456	1,902	25,934	-	1,148	200,737
CENTERS, SUBCENTERS AND POSTS	66,693	69,720	70,951	(-1,231)	101.77	43,117	1,369	14,983	1,810	1,700	7,249	-	722	70,950
TUNGURAHUA	508,685	528,502	509,489	19,013	96.41	300,732	7,059	67,793	6,297	4,783	56,153	3	66,689	509,489
GENERAL DIRECTION	115,898	132,060	123,060	9,000	93.19	51,464	1,332	1,332	243	241	5,267	-	62,977	123,060
HOSPITALS	313,817	316,894	310,395	6,499	97.95	196,150	4,607	58,358	3,953	2,528	42,708	3	2,087	310,399
CENTERS, SUBCENTERS AND POSTS	79,172	79,548	76,024	3,524	95.50	53,114	1,120	7,903	2,101	1,994	8,177	-	1,625	76,024
BOLIVAR	257,572	272,121	284,887	7,234	97.35	147,837	4,579	30,389	7,999	1,869	28,035	5	43,504	284,887
GENERAL DIRECTION	74,710	86,936	83,130	3,806	90.84	33,074	920	1,340	819	250	4,487	1	42,239	83,130
HOSPITALS	116,468	129,404	117,631	2,773	97.70	73,728	2,659	19,850	3,482	600	16,213	3	896	117,631
CENTERS, SUBCENTERS AND POSTS	66,194	64,781	64,126	659	96.99	41,033	1,000	9,399	3,498	999	7,333	1	859	64,126
CHIMBORAZO	553,044	576,506	562,234	14,272	97.53	330,106	8,780	67,192	11,039	3,477	68,257	2	73,401	562,234
GENERAL DIRECTION	152,773	172,338	168,711	3,627	97.90	78,069	2,536	3,231	4,125	673	10,008	-	70,069	168,711
HOSPITALS	343,772	347,184	336,736	10,448	97.46	212,169	5,525	58,524	6,227	2,204	51,935	2	2,590	336,736
CENTERS, SUBCENTERS AND POSTS	56,499	56,984	54,787	1,797	96.83	39,868	699	3,637	687	600	6,314	-	982	54,787
CANAR	411,409	452,950	438,478	14,472	96.89	229,209	11,918	65,619	21,159	3,191	38,856	-	68,530	438,478
GENERAL DIRECTION	113,625	116,340	112,676	3,664	96.85	36,292	3,718	2,992	3,606	676	7,098	-	58,694	112,676
HOSPITALS	223,225	240,144	235,149	4,995	97.08	141,708	6,895	45,697	6,528	899	25,186	-	6,342	235,049
CENTERS, SUBCENTERS AND POSTS	74,559	96,066	92,653	3,413	96.44	51,209	1,205	17,326	11,025	1,816	6,578	-	3,494	92,653
AZUAY	881,380	916,632	895,215	21,417	97.67	551,120	21,893	122,853	10,576	7,908	91,583	3	88,749	895,215
GENERAL DIRECTION	197,396	225,570	204,535	19,035	91.57	103,794	2,570	2,932	1,939	2,500	9,930	-	81,280	204,535
HOSPITALS	593,362	600,504	604,679	(-4,175)	100.7	387,836	17,488	111,611	7,547	5,190	70,904	3	4,100	604,679
CENTERS, SUBCENTERS AND POSTS	90,722	90,558	86,001	4,557	92.76	59,490	1,835	8,720	1,040	298	11,149	-	1,369	86,001

MINISTRY OF PUBLIC HEALTH
PROVINCIAL SPECIAL BUDGETS ACTIVITY IN 1987
(FIGURES IN THOUSANDS)

	B U D G E T S					E X P E N D I T U R E S								
	INITIAL ALLOTMENT	CUMULATIVE ALLOTMENTS	EXPENDITURES	UNUSED ALLOTMENTS	PERCENTAGE OF EXECUTION	PERSONNEL COMPENSATION	SERVICES	SUPPLIES & MATERIALS	FURNITURE & EQUIP	CONSTRUCTION OTHER INVESTMENTS	FUND TRANSFERS	UNFORE SEEN	GLOBAL APPROPRIATIONS	TOTAL EXPENDITURES
LOJA	1,771,841	832,186	794,053	38,133	95.42	514,340	17,442	88,798	10,626	5,793	78,522	-	78,522	794,053
GENERAL DIRECTION	1,174,611	205,055	186,108	18,949	91.73	91,985	3,418	3,518	1,950	489	11,582	-	11,582	188,108
HOSPITALS	478,592	909,949	492,192	17,377	96.58	334,928	12,910	75,969	6,894	4,799	54,497	-	54,497	492,192
CENTERS, SUBCENTERS AND POSTS	118,638	117,562	115,753	3,807	96.76	87,627	1,114	8,313	1,782	905	12,643	-	12,643	115,753
ESMERALDAS	477,640	495,799	500,050	(14,261)	102.87	284,878	15,879	82,547	11,192	9,233	43,636	49	43,685	510,050
GENERAL DIRECTION	124,813	138,646	138,646	-	97.48	91,752	6,160	7,508	833	833	6,696	-	6,696	138,646
HOSPITALS	289,728	292,218	303,983	(11,765)	104.02	189,419	8,436	81,437	7,765	5,740	30,563	49	30,612	303,983
CENTERS, SUBCENTERS AND POSTS	63,101	64,935	70,908	(5,983)	109.21	43,657	1,233	15,582	1,363	3,040	6,397	1	6,398	70,908
IMBABU	1,129,274	1,182,402	1,148,395	34,007	97.12	672,643	29,271	137,059	29,450	6,921	123,679	-	123,679	1,148,395
GENERAL DIRECTION	280,485	333,133	328,843	4,290	98.71	152,492	6,399	4,721	1,931	850	7,118	-	7,118	328,843
HOSPITALS	640,849	642,615	633,070	9,545	99.34	382,827	19,342	112,572	21,868	4,698	64,478	-	64,478	633,070
CENTERS, SUBCENTERS AND POSTS	188,440	186,654	186,480	174	99.90	137,304	3,530	19,764	1,651	1,373	21,083	-	21,083	186,480
LOS RIOS	478,283	483,816	453,761	29,955	73.82	243,693	15,417	62,855	5,373	4,743	48,457	2	48,459	453,761
GENERAL DIRECTION	132,689	133,259	110,735	22,524	83.08	30,590	3,617	2,936	1,204	421	5,433	-	5,433	110,735
HOSPITALS	313,264	318,027	316,096	1,931	99.39	196,172	10,138	56,309	7,633	3,798	39,798	2	39,799	316,096
CENTERS, SUBCENTERS AND POSTS	32,330	32,330	26,930	5,400	83.29	16,931	1,662	3,610	934	526	3,226	-	3,226	26,930
QUITAS	2,875,000	3,080,008	3,044,316	35,722	98.83	1,916,950	107,165	347,833	56,343	15,915	290,602	12	290,614	3,044,316
GENERAL DIRECTION	612,000	792,341	786,737	5,604	99.50	404,025	22,415	18,700	6,998	1,367	44,019	-	44,019	786,737
HOSPITALS	1,903,000	1,921,734	1,897,008	24,726	98.71	1,234,985	69,990	304,374	47,993	13,246	211,078	12	211,090	1,897,008
CENTERS, SUBCENTERS AND POSTS	360,000	366,113	360,571	5,542	98.48	277,940	15,178	26,559	1,774	1,301	35,505	-	35,505	360,571
EL ORO	783,325	817,132	757,484	59,648	97.69	480,875	14,158	85,602	11,167	5,805	75,994	-	75,994	757,484
GENERAL DIRECTION	133,306	184,212	173,925	10,287	94.41	75,132	2,999	3,008	1,385	991	9,281	-	9,281	173,925
HOSPITALS	541,401	543,548	516,580	26,968	91.66	359,119	10,392	73,696	8,341	4,477	56,166	-	56,166	516,580
CENTERS, SUBCENTERS AND POSTS	68,618	69,392	2,413	66.32	46,004	767	8,868	1,438	137	137	8,545	-	8,545	66,879
NAPO	297,208	307,312	289,723	17,589	94.27	152,330	10,119	47,181	5,686	2,414	29,798	1	29,799	289,723
GENERAL DIRECTION	76,131	88,444	85,515	2,929	96.68	27,242	3,079	2,365	700	602	7,599	-	7,599	85,515
HOSPITALS	189,129	185,975	173,198	12,760	93.13	109,971	6,241	34,964	4,046	1,212	15,880	1	15,881	173,198
CENTERS, SUBCENTERS AND POSTS	31,948	32,893	31,012	1,880	94.23	16,017	799	9,852	940	600	2,319	-	2,319	31,012
PASTAZA	133,849	141,103	133,434	7,669	94.56	65,223	4,373	14,040	2,657	-	-	-	-	133,434
GENERAL DIRECTION	58,667	65,561	62,132	3,429	94.77	20,728	1,830	1,496	476	1,643	10,223	-	10,223	62,132
HOSPITALS	39,497	39,547	38,069	1,478	96.26	25,252	1,209	5,875	1,004	100	3,520	-	3,520	38,069
CENTERS, SUBCENTERS AND POSTS	35,685	35,975	33,213	2,762	92.32	19,243	1,734	6,669	1,168	543	4,037	-	4,037	33,213
WAPONA-SANTIAGO	203,318	209,878	199,513	10,365	95.09	97,790	8,223	22,857	7,616	-	-	-	-	199,513
GENERAL DIRECTION	70,237	73,039	73,643	(641)	100.84	21,198	3,563	1,217	1,084	1,482	16,829	-	16,829	73,643
HOSPITALS	110,188	112,664	102,184	10,503	90.48	65,621	3,780	16,577	4,759	5	3,440	-	3,440	102,184
CENTERS, SUBCENTERS AND POSTS	22,893	24,283	25,709	574	97.63	12,971	880	5,063	1,793	1,354	10,945	-	10,945	25,709
										123	2,444	-	2,567	

MINISTRY OF PUBLIC HEALTH
PROVINCIAL SPECIAL BUDGETS ACTIVITY IN 1987
(FIGURES IN THOUSANDS)

	B U D G E T S					E X P E N D I T U R E S								
	INITIAL ALLOTMENT	CUMULATIVE ALLOTMENTS	EXPEN- DITURES	UNUSED ALLOT- MENTS	PERCENTAGE OF EXECU- TION	PERSONNEL COMPENSATION	SERVICES	SUPPLIES & MATERIALS	FURNITURE & EQUIP	CONSTRUCTION OTHER INVESTMENTS	FUND TRANSFERS	UNFORESSEEN	GLOBAL APPROPRIATIONS	TOTAL EXPENDITURES
					(%)									
ZAMORA-CHINCHIPE	192.287	201.281	198.050	9.231	97.40	101.506	9.783	26.671	8.004	5.667	18.749	-	29.670	196.090
GENERAL DIRECTION	60.965	66.720	64.748	1.972	97.04	24.612	2.104	1.612	1.899	2.344	3.836	-	28.343	60.965
HOSPITALS	103.583	104.688	104.331	2.137	97.99	62.549	3.404	19.133	4.317	1.900	12.341	-	918	104.331
CENTERS, SUBCENTERS AND POSTS	27.739	27.873	28.971	1.122	95.97	14.345	278	3.926	1.792	1.423	2.572	-	419	26.791
GALAPAGOS	82.130	84.288	81.804	2.484	97.05	39.397	3.464	8.827	3.236	3.155	7.375	-	14.250	81.804
GENERAL DIRECTION	39.313	39.311	38.193	1.118	97.19	13.967	2.190	736	600	3.736	3.092	-	13.913	38.193
HOSPITALS	34.970	35.323	34.149	1.174	96.67	20.328	1.080	3.832	2.037	920	3.359	-	193	34.149
CENTERS, SUBCENTERS AND POSTS	9.847	9.654	9.462	192	98.01	4.902	234	2.259	599	499	724	-	145	9.462
TOTALS	15,484,918	15,287,181	14,899,281	387,900	97.46	8,803,489	414,739	1,998,648	290,270	124,228	1,342,966	114	1,729,027	14,899,281
RECURRENT EXPENDITURES						8,803,489	414,739	1,998,648	-	-	1,342,966	114	1,729,027	14,484,783
CAPITAL EXPENDITURES						-	-	-	290,270	124,228	-	-	-	414,498
TOTAL						8,803,489	414,739	1,998,648	290,270	124,228	1,342,966	114	1,729,027	14,899,281
PERCENTAGE OF TOTAL EXPENDITURES						29.106	2.786	13.415	1.946	0.826	10.395	-	11.596	100

*** The data for the Province of Caceres are estimates because the information did not arrive timely.

SOURCE: MINISTRY OF PUBLIC HEALTH
MINISTRY OF FINANCE

MINISTRY OF PUBLIC HEALTH
TOTAL PERSONNEL BY SPECIALITY
AS OF JANUARY, 1967

PROVINCES	MEDICAL DOCTORS	MEDICAL RESIDENTS	NURSES	DENTISTS	OBSTETRI- CIANS	AD- JUTARY NURSES	DENTAL ASSIST- ANTS	AUXILIARY PHARMA- CISTS	AUXILIARY TECHNI- CIANS	NUTRITIO- NISTS	TECHNICAL PERSONNEL	ADMINIS- TRATION PERSONNEL	SERVICE PERSONNEL	SANITARY INSPECTORS	MEDICAL TECHNOLO- GISTS	PHARMACEUTICAL TECHNICIANS	SOCIAL WORKERS	HEALTH EDUCATORS	PSYCHO- LOGISTS	TOTAL
CANOH	20	7	6	5	3	87	14	8	6	-	21	39	99	10	2	1	2	2	-	297
IMBABURA	28	11	12	7	4	148	17	9	17	-	16	41	113	19	1	4	2	3	-	432
PICHINCHA	382	202	327	47	35	1284	65	68	190	9	144	439	1,128	79	87	16	41	16	21	4,376
COTACACHI	34	12	11	7	7	160	19	11	14	-	25	32	114	27	-	1	5	3	-	301
TUNGURAHUA	44	18	41	6	6	233	14	10	17	1	18	57	142	19	4	3	2	2	-	657
BOLIVAR	25	10	8	6	2	107	20	10	8	-	14	34	66	16	3	-	2	2	-	335
CHIMBORAZO	41	20	17	9	5	260	25	18	17	2	57	69	167	32	4	3	3	2	1	750
CAHAR	32	19	28	6	4	175	15	11	9	2	20	60	94	15	9	3	4	3	-	529
AZUAY	101	38	90	11	3	341	33	24	20	2	99	145	260	47	37	3	12	3	-	1,184
LOJA	75	41	98	13	2	368	21	11	25	3	71	117	184	37	11	2	9	4	-	1,048
ESMERALDAS	47	26	17	6	2	207	10	11	12	2	14	73	143	19	8	2	2	2	-	605
NAHARI	121	36	62	20	6	445	28	32	36	2	63	148	302	52	13	5	7	13	-	1,225
LOS RIOS	42	18	14	8	9	198	19	14	19	-	19	64	128	32	3	4	4	3	-	600
QUITAS	395	177	230	57	32	1064	65	84	79	8	177	434	948	131	106	29	22	9	8	4,153
EL ORO	83	32	10	11	3	406	8	21	26	2	41	119	218	41	29	4	9	3	-	1,074
NAPO	12	13	4	3	1	71	4	7	3	-	6	22	38	9	3	-	1	1	-	199
PASTAZA	14	3	3	2	3	40	8	3	2	-	2	16	15	7	1	-	2	2	-	125
NORONA SANTIAGO	16	13	2	4	-	66	9	4	3	-	4	16	27	6	2	-	1	1	-	174
ZAHORA CHICHUPE	18	8	3	3	1	89	4	5	4	-	3	22	41	11	-	-	1	1	-	186
SALAPAGOS	6	-	3	3	-	16	3	4	4	-	1	10	17	3	1	-	1	1	-	75
SUB-TOTAL	1566	704	1008	236	130	5763	399	363	311	33	777	1,978	4,204	614	318	76	122	76	30	18,914
CENTRAL LINE S.E.C.R. (National Education)	87	2	17	21	2	7	5	-	17	3	28	284	104	3	4	11	6	17	4	675
IZQUIETA NINAS (American Institute)	16	-	-	-	-	-	-	-	46	-	602	63	85	313	-	1	-	1	-	1,129
	237	-	-	-	-	3	-	-	191	-	43	131	281	-	13	-	2	-	-	861
TOTAL	1,906	706	1,025	257	132	5,775	408	363	725	38	1,500	2,458	4,676	632	335	86	132	87	34	21,979

NOTE: DOES NOT INCLUDE PERSONNEL OF I.C.O.S.

SOURCE: MINISTRY OF PUBLIC HEALTH, PLANNING DIRECTORATE

MINISTRY OF PUBLIC HEALTH
HEALTH ESTABLISHMENTS IN 1987

<u>PROVINCES</u>	<u>HIGHLY SPECIALIZED HOSPITALS</u>	<u>PROVINCE HOSPITALS</u>	<u>CANTONAL HOSPITALS</u>	<u>HEALTH CENTERS</u>	<u>HEALTH SUB- CENTERS</u>	<u>HEALTH POSTS</u>	<u>DISPEN- SARIES</u>	<u>TOTAL ESTABLISH- MENTS</u>
GARCHI		1	2	1	28	1		33
IMBABURA		1	3	1	36	10		51
PICHINCHA	7	2	6	12	96	9	1	133
COTOPAXI		1	3	2	36	11		53
TUNGURAHUA		1	3	3	40	18		65
BOLIVAR		1	2	2	25	4		34
CHIMBORAZO	1	1	4	1	52	16		75
CANAR		1	1	4	45	11		62
AZUAY	2	1	5	3	63	-		74
LOJA		1	7	3	39	46	2	98
ESMERALDAS	1	1	5	1	47	30		85
MANABI		1	8	6	99	3		117
LOS RIOS		1	5	-	32	11		49
GUAYAS	2	1	14	21	83	-	3	126
EL ORO		1	6	1	73	2	2	85
NAPO		1	5	-	20	19	3	48
PASTAZA		1	1	1	16	17	1	37
MORONA SANTIAGO		1	5	1	24	18		49
ZAMORA CHINCHIPE		1	2	-	13	7		23
GALAPAGOS		1	1	-	3	3		8
	15	21	88	63	870	236	12	1,305

SOURCE: MINISTRY OF PUBLIC HEALTH, DIVISION NACIONAL DE ESTADISTICA.

NOTE: THE NUMBER OF ESTABLISHMENTS IS SUBJECT TO REVISION.

8506P

127