Objective. To analyze the financial flows in the drug dependency programs in México City, their financial source, and the way how funding monies are spent. Material and methods. A discrete number of institutions devoted to drug dependency control in Mexico City was selected. Analysis of financial flows was carried out using the National Health Accounts methods. Questionnaires to quantify resources were applied to health service managers and users. In addition to collection of financial flow data, we calculated the expenditures per user for each institution. For the period 1990-1993, expenditures were estimated from financial budgets allocated to each program in 1990, at constant values to eliminate the effects of inflation. Results. Financial sources identified were: the federal budget allocation (50-90%), user fees (10-20%), and non-governmental organization contributions (15-80%). Conclusions. Even though budgets in participant institutions have increased in the last four years, they are still inadequate to cover the large demand of services. It is important to identify new ways to increase the availability of resources as well as to ensure their efficient use. Continuing financial analysis of these programs will allow the assessment of changes to guide optimal financial decision making.

Keywords
Key words: financing, health/substance dependence; Mexico