

NATIONAL FAMILY PLANNING BOARD



ANNUAL REPORT

APRIL 1, 2006 TO MARCH 31, 2007

## **ACKNOWLEDGEMENT**

The Organisation acknowledges with appreciation, the continued high level of commitment and dedication of staff members throughout the year. Their cohesiveness and team oriented approach have made it possible for the organisation to have achieved the objectives of the Corporate Plan.

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GOVERNMENT

The National Family Planning Board was established in 1970 under the Family Planning Act (1970). The Board is a statutory body.

• Formulating policy, and co-ordinating the work of family planning centres

• Leading in the development of family planning programmes  
• Maintaining and co-ordinating national family planning programmes

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### MISSION STATEMENT

NATIONAL FAMILY PLANNING BOARD  
5 SYLVAN AVENUE, KINGSTON 5

The mission of the National Family Planning Board is, to play a leading role in identifying, developing, promoting and co-ordinating national policies and programmes that recognise the rights of the individuals to high quality family planning services appropriate to their reproductive health needs and status, in keeping with Government objectives and the international environment.

BOARD OF DIRECTORS

The Board of Directors is composed of members appointed by the Government of Jamaica. The Board is responsible for the overall management and administration of the Board.

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## GOVERNANCE

The National Family Planning Board (NFPB), an agency of the Ministry of Health was established in 1970 under the National Family Planning Act (1970). The organisation is responsible for:

- Formulating policy and co-ordinating the activities in the family planning sector
- Leading family planning information dissemination activities
- Monitoring and evaluating the progress of the National Family Planning Programme
- Providing contraceptives on behalf of the public health system
- Promoting the family planning programme through advertising and promotion
- Development of educational information to support the family planning programme
- Strengthening reproductive health in-service training of providers to equip them with the skills to provide quality service.

The organisation has a complement of thirty-nine employees and is managed by a Board of Directors.

### BOARD OF DIRECTORS

The Board of Directors appointed in January 2003 to serve for three (3) years was given an extension of tenure for two (2) months (April & May, 2006)

In June 2006, a new Board of Directors comprising of the following persons was appointed for three (3) years:

Dr. Wynante Patterson	-	Chairman
Ms. Keisha-Ann Burgher		
Mrs. Jean Munroe		
Mrs. Anya Gloudon-Nelson		
Mr. Andre Wedderburn		
Dr. Tomlin Paul		
Rev. Claudette Campbell		
Dr. Sandra Knight		
Dr. Karen Lewis-Bell		
Dr. Michelle Harris	-	Permanent Secretary's Representative
Dr. Olivia McDonald	-	Executive Director
Mr. Gerald Wright	-	Staff Representative

During the year under review, ten (10) meetings of the Board of Directors were held. As customary, no meeting was held during the months of August and December.

## **SUB-COMMITTEES OF THE BOARD**

### **1. Audit & Finance**

The Audit & Finance Sub-Committee, chaired by Mr. Andre Wedderburn, is comprised of three Board Members, the Director of Finance and the Internal Auditor. Four meetings were held in accordance with the Terms and Reference of the Audit Sub-Committee. Some of the matters addressed were:

- the Internal Auditor's Reports
- the selection of External Auditors
- the revised Accounting Procedures Manual
- the financial statements and other financial reports
- the audited statement for the financial year 2005/06 prepared by external auditors

### **2. Publicity.**

The Chairman, Dr. Tomlin Paul and his team met four (4) times during the year. Activities such as the NFPB's 40<sup>th</sup> Anniversary Celebration, Family Planning Week, the development of concepts for mass media campaign "**Plan for 2... it's the smart thing to do**" and the re-branding of the Marge Roper Services were reviewed and recommendations made in support of the objectives of the Corporate Plan.

### **3. Personnel**

The Committee chaired by Mrs. Jean Munroe met once during the year to discuss matters relating to travelling claims.

## **EXTERNAL AUDITORS**

Mair Russell Grant & Thornton

## **BANKERS**

National Commercial Bank  
Bank of Nova Scotia

## **ORGANISATION STRUCTURE**

The current organisational structure reflects the following units headed by the Executive Director.

1. Outreach
2. Policy Formulation, Monitoring and Evaluation
3. Human Resource Management and Administration
4. Finance
5. Information Technology

(See Organisation Chart, Appendix I)

## **OUTREACH**

The Outreach Department is responsible for the distribution of contraceptives, developing and co-ordinating training programmes as well as to develop information dissemination strategies in keeping with its mission as it relates to Reproductive Health. The Outreach programmes consist of:

### **a) Communications/Information**

Through the use of the Marge Roper Counselling Services and the production of educational materials, the Communications Unit develops and disseminates information on reproductive health issues by means of the printing of brochures and posters, TV magazine and the targeting of media houses based on the audiences to be reached.

### **(b) Education/Training**

The training unit in collaboration with the Health Regions of the Ministry of Health, ensures that persons who interact with reproductive health care clients are empowered with the relevant knowledge and skills to effectively deliver information, products and medical services as well as to support the continuation of desired health behaviours among the client population. Health care providers such as physicians, nurses, midwives, counsellors, community health aides, outreach workers, community peer educators and health educators are the recipients of training.

### **(c) Clinical Service Outreach**

Outside of the formal clinical setting, mainly in the workplace, a nurse provides family planning services to men and women in the reproductive age group.

## **POLICY FORMULATION, MONITORING & EVALUATION**

The department in collaboration with the field monitors and evaluates the extent to which projected targets are being met. It develops national family planning policies and strategies, keeps abreast of family planning issues locally and overseas through primary and secondary research activities, commissions research projects and maintains formal linkages with research activities of other agencies.

## **HUMAN RESOURCE & ADMINISTRATION**

The Human Resource and Administration Department manages human resources and all administrative functions of the Board. This includes enforcing relevant policies and procedures, see to staff welfare, providing support services to all departments within the organisation, and procurement and distribution of contraceptives to Government health centres island-wide.

## **FINANCE**

The department is responsible for managing the company's financial resources including grants provided by donor agencies. It ensures that the organisation abides by the relevant and accounting regulations such as the FAA Act and the IAS, timely preparation of accurate financial statements, and that the annual audits are done by a Government approved auditing firm.

## **INFORMATION TECHNOLOGY**

An individual forms part of the administrative team to increase efficiency and effectiveness in all areas of the organisation through the use of available technological solutions.

Linkages have been forged with the parent Ministry's unit to provide support to the staff member/service.

## EXECUTIVE DIRECTOR'S REPORT

The fiscal year April 2006 to March 2007 was a successful but challenging one for the organisation. Due to the reduced budget approved, the organisation was unable to pursue some of the activities identified in its Corporate Plan.

**Human Resource and Administration** continued to operate at a high level of efficiency. Efforts of the department ensured that the working environment remained conducive for staff to perform well. Highlights of the period included the HR newsletter and advice to staff on training opportunities. We continued to utilise the work experience programme (in association with Excelsior Community College) to provide manpower resources in areas that were short-staffed, resulting in reduction of hiring temporary staff and acting appointments.

The public sector was supplied on a timely basis with contraceptives, using the direct distribution system quarterly to some 340 health centres. The schedule was maintained 100% of occasions through appropriate timing of maintenance/repair of the three vehicles used.

**Outreach Department** extended its reach to persons, through:

- Telephone counselling services as well as visits to the organisation
- Radio call-in segment of Hot 102's Disclosure programme on Tuesdays
- Fortnightly advice column in the Weekend Star
- Provision of clinical services in selected workplaces
- Community mobilisation
- Participation in health fairs/expositions
- Training of service providers
- Production of educational materials

**The Policy Formulation, Monitoring and Evaluation unit** continued the sensitisation activities related to the special needs of adolescents who are sexually active. Men were targeted by providing them with written information (in the form of a brochure) about legal commitments in relationships with women.

The findings from the monitoring and evaluation of the National Programme were reported in two semi-annual and an annual report, as well as highlights in official publications.



The initial budget approved was 48% less than requested, totalling \$44.7M. During the course of the year, adjustments to salaries and motor vehicle upkeep resulted in the organisation receiving an adjusted figure of J\$49.1M.

The organisation was however, able to implement most of the priority activities through cost recovery initiatives and income from other business operations. The staff is recognised for the work in this area as the organisation does not have a post for a project officer on the establishment. The available resources does not allow for contracting an individual/agency on a short term basis for this activity.

The concern of the Board of Directors is the rate of utilisation of alternative funds available to the organisation at a time when donations/donor financing are getting less.

The organisation remains committed to working together with our stakeholders and will continue to encourage a collaborative approach in order to facilitate increased efficiency and effectiveness in the delivery of services to our valued clients.

We are extremely pleased with the linkages forged with and between the agencies working to provide sexual and reproductive health services to the disabled community. The latter is being facilitated with grant funds provided through the European Commission and United Nations Population Fund Programme in Sexual and Reproductive Health.

Dr. Olivia McDonald  
**EXECUTIVE DIRECTOR**

## SUMMARY OF ACHIEVEMENTS

1. The development of a new five year Strategic Plan
2. Continued decline in birth occurrences
  - to all women from 45,790 to 42,448 (**2005/06 RGD**)
  - among adolescents from 8,568 to 8,010 (**2006 RGD**)
3. Continued decline in General Fertility Rate from 63.2 birth/100 women to 62.4 (**ESSJ**)
4. Ninety percent of Corporate Plan was implemented within the year
5. Eighty-two percent of public sector users projected reached
6. Issued 4.7 million condoms to individuals through the public sector clinics and outreach activities.
7. Trained a total of 1,174 participants.

A new Strategic Plan for the five year period 2006 – 2010 was finalised through stakeholder consultations. The activities of the Board are being implemented using the following strategic elements:

1. Expand access to existing and under-used family planning options
2. Improve access to reproductive health information to adolescents and youth
3. Expand access to reproductive health information and services to men
4. Improve access to information on NFPB's goals, services and achievements
5. Promote safe sexual behaviour, attitudes and practices to reduce the prevalence of STIs and HIV/AIDS
6. Strengthen NFPB's Management and Coordination of FP Programmes through multi-sectoral and coordinated partnership for planning and implementation
7. Ensure increase in efficiency and effectiveness of Organisation through use of suitable technology
8. Develop a performance culture that is result-oriented
9. Ensure that general administrative functions are efficiently addressed
10. Staff Welfare & Development

## **ACHIEVEMENTS**

The achievements of the organisation during the fiscal year are presented in keeping with the projections targeted by strategic element as indicated in the annual corporate plan submitted to the Honourable Minister of Health

### **Strategy 1: Expand Access to Existing but Under-used FP options**

1. Implement mass media campaign that promotes the 2-child family as a norm

A mass media campaign was launched in September. The contract valued at J\$3,994,875.00 was awarded to PRO Communications (PROComm) Limited through a competitive tendering process.

The deliverables were the production of press advertorials, radio/TV commercials and the printing of copies of posters, flyers, brochures and buttons. The print materials and radio/TV commercials were pre-tested and revised accordingly.

### Mass Media button



The original contract was later modified to include a media press conference and the production and rental of billboards. In March 2007, the first one was mounted on Mandela Highway; the second one will be placed at a specific location early in the financial year 2007/08.

### Billboard Advertisement



Other media visibility spearheaded by PROComm was provided via the internet, radio and print.

2. Produce and distribute IEC materials

- i) Eleven booklets were developed for use by parents with the signature title “**What every parent should know about.....**” Some of the topics covered were:
- The Role of Fathers of Children
  - Caring for your Special Child
  - Communicating with your child
  - Sex and your Child
  - Wash Water, Sanitation, Hygiene and your child

The project was executed by the NFPB with the Coalition for Better Parenting. Funding was provided by UNICEF.

- ii) 400,000 ECP and Pill brochures were reprinted
- iii) The brochure, **Question and Answers on the Injectable** was developed in house. Ten thousand copies were printed, and distribution commenced to clients.

3. Media campaign to promote access and use of contraceptives by specifically defined segments of the population

The peri-menopausal women, persons in the reproductive life cycle who want no more children or who should have completed their family size and persons with disabilities were targeted.

- i) Four programmes addressing the peri-menopausal women formed part of the Marge Roper appearance on HOT 102 FM's Disclosure. The topics discussed were Physiological and Emotional changes during peri-menopause and Contraceptive options for the peri-menopausal women.
- ii) Persons who want no more children or who have completed their family size were targeted by producing six hundred (600) copies of the tubal ligation poster (the permanent family planning method for women who want no more children). The printing of the posters was co-sponsored by the Pan-American Health Organisation (PAHO).

# TUBAL LIGATION



TUBAL LIGATION, THE PERMANENT FAMILY PLANNING METHOD FOR WOMEN WHO WANT NO MORE CHILDREN.

**Don't delay ....** talk to your health care provider today!  
A message from the **National Family Planning Board.**



NATIONAL  
FAMILY PLANNING  
BOARD

For further information contact: MARGE ROPER  
2 Blyden Avenue, Kingston 5  
Tel: (876) 805-1625 Fax: (876) 805-1625  
or email: margeroper@nfpb.org  
24 HOUR AUTOMATED SERVICE (876) 568-1634-5  
TOLL FREE: (1-888-CALL-FCO) (1-888-225-327)



Pan American  
Health  
Organization  
Regional Office of the  
World Health Organization

iii) The special reproductive health needs of persons with disabilities were addressed during the weekly radio call-in programme for one month. Members representing the different disabilities were invited weekly as joint presenters. The topics discussed were:

- Contraceptive choices for the disabled
- Contraceptive and the intellectually disabled
- Contraceptive and the visually impaired

4. Strengthen counselling at point of service delivery to ensure informed choice and support continuing correct use of contraceptives.

The Marge Roper Counsellor supported the services provided at points of delivery by:

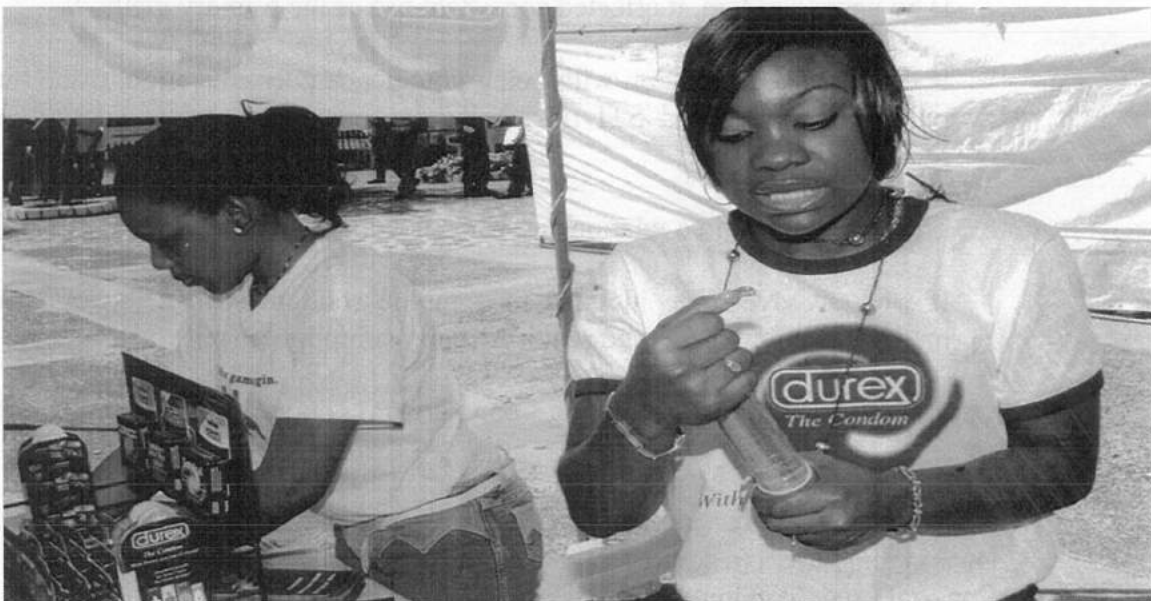
- Face to face counselling
- Telephone counselling
- Response to letters

In an effort to extend the reach of counselling, the use of an internet chat room was introduced. This was discontinued, as despite advertising, the level of use was minimal.

Promotion of the Marge Roper Counselling service continued via radio programme, fortnightly newspaper column, lectures and talks. Using the radio call-in programme, some of the topics addressed by responding to questions were:-

- Puberty changes in adolescents
- Dispelling myths and misconceptions about oral contraceptives
- Emergency contraceptive pill
- New contraceptive technologies – The Patch.

The Marge Roper Counsellor participated in the Safer Sex Week observance at the St. William Grant Park on February 16, 2007. Photo coverage was received in the Star newspaper (please see below).



**A representative at the Durex booth shows the proper way to put on a condom during an AIDS awareness event put on by the National Family Planning Board at the St. William Grant Park, downtown, Kingston**

##### 5. Expand access to services in non-clinical settings

During the period April 2006 to March 2007, 155 site visits were made and 3,528 clients served with the range of reproductive health services including counselling, provision of contraceptives (including IUD and referral for sterilisation) as well as Paps Smears.

A total of 158 Pap Smears were done during the period. One hundred and thirty three persons were acceptors of a family planning method. Twenty five persons were seen as part of other reproductive health services provided.

The majority of persons served accepted the injectable contraceptive, depo provera.

Costs were recovered for approximately 85 percent of most of the contraceptives distributed.

6. Conduct study to better understand the social context in which individuals are making decisions for dual method protection

In May 2006, a study was commissioned to “understand the social context in which individuals are making decisions for dual protection. Some of the areas explored were:

- The extent to which persons may be unwilling to use two methods or may be dissuaded from using condom
- If by using condom, it affected consistent use of the primary method.
- If there was a correlation with being younger, higher education, using the pill, having evaluated STI risk, being in short-term or less committed relationships
- The level of trust in a relationship when negotiating condom use
- If women were more inclined to combine condom with a longer term method than with a method requiring daily compliance (pill)

A draft report was submitted outlining comparison among three groups of participants:

- 1 Non-barrier method users (any contraceptive method other than the condom.
- 2 Dual method users (a contraceptive and the condom)
- 3 Condom users (condom only)

The findings are as follows:

1. 11% used only non-barrier method.
2. The dual method use was the highest among females. Users are similar across age group, location and health region with 14% females having used dual methods at last sex compared to 6% males.
3. -45% used condoms. Regardless of location and health region, the use of condom is most popular among males and youth aged 15-24 years.

The study findings will assist the Board in understanding the factors that influence dual method use in order to improve interventions aimed at encouraging protective behaviours and clarifying what strategies are to be implemented.



The final report will be available early 2007/08 and will be disseminated among service providers in each health region.

**Strategy 2: Improve access to reproductive health information to adolescents and youth**

1. Develop multi-channel IEC strategies to change sexual risk behaviour

The priority behaviour promoted was abstinence through presentations in schools and on air, on how to negotiate abstinence or condom use.

2. Produce and distribute new/revised IEC materials

In recognition that 37 percent of adolescents and youth do not use a contraceptive or do not use contraceptive correctly and/or consistently, EC was promoted as a second chance at preventing pregnancy.

A PSA as well as time signals on EC were developed and aired on TVJ at specific times during the year. Funding for both was provided by PAHO.

40,000 copies of brochures on Puberty Boy/Girl, Emergency Contraceptive Pills, Depo Provera, Tubal Ligation and Questions and Answers on the Injectable were revised, printed and disseminated to clients.

3. Expand FP/FLE to adolescents and youth through provision of information to parents and other influentials

i. In order to expand family planning and family life education to adolescents and youth, eight (8) workshops were held with 153 parents and other influentials in the parishes of Manchester, St, Elizabeth, Trelawny, Clarendon, Westmoreland and Hanover.

ii. Caregivers in places of safety and peers were also targeted to be equipped with relevant skills and knowledge to expand access to accurate reproductive health information on adolescents. Three (3) sensitisation seminars were held with 88 persons in Kingston and St. Andrew.

iii Through the Marge Roper Services, during Parent's month, information disseminated to the media as follows:

- The Role/Responsibilities of a Parent
- How to talk to your child about Puberty
- Talking to your child about sex
- How to talk to your child about contraception.

4. Disseminate guidance on age of consent for provision of services

Posters on guidance on age of consent for provision of services were distributed to the relevant agencies. Nine (9) sensitisation workshops were held with 386 Community Health Aides in the parishes of Manchester, Trelawny, Westmoreland, St. Elizabeth, St. Thomas, Portland and St. Ann.

During July and August, the NFPB re-aired PSAs on Access to Contraception by Minors on HOT 102 FM's *This Morning* aired 6 a.m. to 9 a.m., and on IRIE FM.

One episode of the Marge Roper programme inside *Disclosure* on HOT 102 addressed *Access to Contraception by Minors*.

5. The use of alternative delivery mechanisms for the provision of counselling and services to adolescents at the community level

i) In providing counselling and other services to adolescents at the community level, Marge Roper addressed 160 students at the John Mills Junior High on the topic prevention of pregnancy. The Norman Gardens Junior and Primary with 175 students in attendance, was on the topic "reproductive health issues and the male and female reproductive systems."

ii) Females were sensitised about the Reproductive Health Guidelines-Access to Contraceptives by Minors using the following sources:-

- Posters produced and distributed through the Top-up system
- 9 sensitisation workshops were held with 249 persons in Manchester, Trelawny, Westmoreland, St. Elizabeth, St. Thomas, St. Ann and Portland
- Production and airing of PSA on HOT 102 FM and IRIE FM

iii) On February 14 (St. Valentine's Day and Safer Sex Week), the NFPB once again took to the streets for a condom distribution exercise. Collaborating with the parishes, some 126, 000 condoms were distributed. The Gleaner provided prominent coverage with a photograph and article on Thursday February 15, 2007. (See photograph overleaf)



Dr. Olivia McDonald (centre), executive director of the National Family Planning Board, an employee, Letty Hilton, distribute condoms to Roy Tabois, a member of the public, on Valentine's Day.

#### 6. Special programmes/activities to promote youth participation

##### **Teen Seen**

Teen Seen is a 45 minute TV Magazine aired at 5:30 p.m. on Television Jamaica weekly during summer and Christmas holidays as it targets adolescents with sexual and reproductive information in a discussion format.

During the fiscal year, 18 programmes were produced and aired. The average audience share was 166,000 between 5 pm and 7pm. Among the topics discussed were:

- Teen Tips
- ECP – Is it a license for Teen sex?
- Side effects and benefits of contraceptives for teens
- What impact are mass media messages having on teens?
- Pornography and Teens
- Teens and Peer Pressure
- The impact of entertainers on Teens



Artistes discuss the day's topic on Teen Seen

**Strategy 3: Expand access to reproductive health information and services to men**

- i) The Marge Roper Call-in radio programme was used as a medium to disseminate information on RH issues of special concern to men
- ii) A brochure on legal issues that relate to relationships was produced
- iii) DVD used as a teaching tool in guidance and counselling sessions in schools

**Strategy 4: Improve access to information on NFPB's goals, services and achievements**

1. Design advocacy programme and information materials to promote the role of the organisation

In an effort to promote the NFPB and one of its messages, 1,000 copies of the NFPB's wall planner for 2007 were printed and circulated. The planners bore the "*Plan for 2...*" message promoted under the mass media campaign.

2. Strengthen relationships with print and radio journalists

The relationship with the print and radio journalists has strengthened. Several interviews were held and various topics such as 'School age children engaging in illicit sexual activity, including pornography, The Family Planning Programme/HIV connection and the RH Policy Guidelines –Access to Contraceptive's by Minors were discussed.

The journalists represented Roots FM, Observer and the Daily Gleaner.

3. Sensitise community members through established social structure and enlist support for family planning

The NFPB embarked on a community-based initiative to visit inner city communities with the presenters of *On the Corner*. On the Corner has as its studio, the streets and corners of our nation's towns and inner cities. A major component of the programme is the inclusion of the ideas and views of persons on the ground, in the discussions of the issues that impact on their lives.

A presentation was made to the community group at the Church of God of Prophecy on their invitation to the NFPB personnel to provide a Contraceptive update and speak on Family Life History.

Support for Family Planning was facilitated through the provision of medical equipment provided to the Victoria Jubilee Hospital. The equipment was procured through the EC/UNFPA.

**Strategy 5: Promote safe sexual behaviour, attitude and practices to reduce the prevalence of STIs/HIV/AIDS**

Secondary research on the common issues relating to reproductive health and sexual attitudes and influence on STI and HIV/AIDS were completed and the report produced and disseminated.

**Strategy 6: Strengthen NFPB's management and coordination of FP Programmes through multi-sectoral and coordinated partnership for planning and implementation**

1. Utilisation and Coverage of Public Sector Family Planning

In 2006, the annual growth rate of the Jamaican population remained at 0.5 percent, which is within the targeted growth rate of less than 1 percent. At the end of the 2006 calendar year, the population is estimated to be approximately 2.7 million. The number of women in the reproductive age group increased from 719,229 in 2005 to approximately 728,112 in 2006. 455,070 of the number of women in the reproductive age group are at risk of an unplanned pregnancy. There were 38,018 new acceptors of the Public Sector Programme, which represents 53 percent of projected users (71,671). The total number of users of the programme was 84,144, which is approximately 82 percent of projection (102,428).

Approximately, 509,678 women or 69 percent of the population aged 15-49 was targeted for family planning during the year 2006. It was expected that the public sector would be the source of family planning services for approximately 102,000 of the targeted women.

The strategy of the Board is to broaden the linkages with private sector entities to ensure that the target population is reached.

The number of contraceptive users reached by the public sector Family Planning Programme in 2006 represented approximately 82 percent of those projected. This disparity may be mainly attributed to the recruitment of the new acceptors for the injection. Injection users accounted for the majority of family planning users with 40,995 out of a total of 84,144 users. Short-term supply methods (Pill and Condom) accounted for 20,222, 12 percent higher than the number of users in 2005.

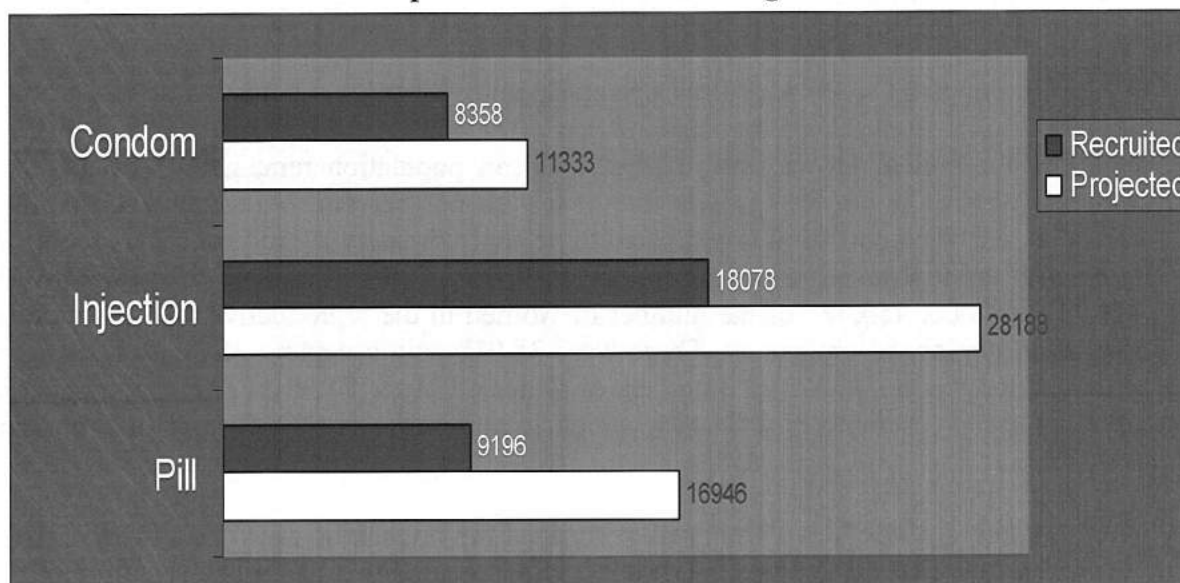
**Table 1: New Acceptors and Users of the Public Sector Programme, 2006**

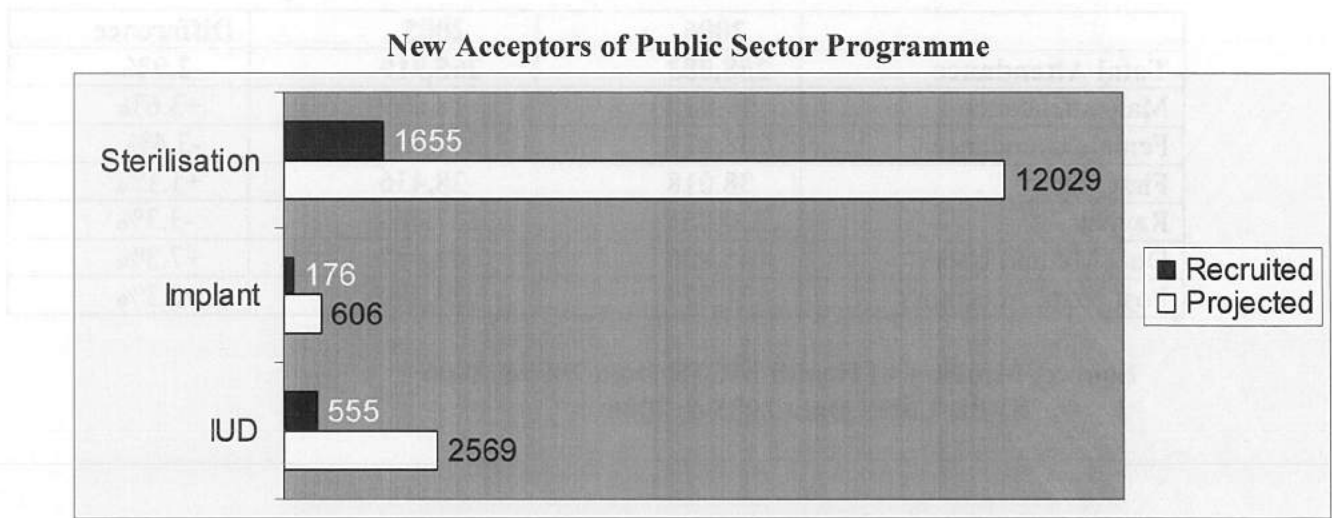
Method	New Acceptors			Total Users		
	Projected	Recruited	% of target	Projected	Recruited	% of target
Pill	16,946	9,196	54.3	16,946	9,335	55.1
Injection	28,188	18,078	64.1	56,376	40,995	72.7
Condom	11,333	8,358	73.7	11,333	10,887	96.1
IUD	2,569	555	21.6	5,138	5,775	111.0
Implant	606	176	28.4	606	602	99.3
Sterilisation	12,029	1,655	14.1	12,029	16,550	127.3
<b>Total</b>	<b>71,671</b>	<b>38,018</b>	<b>53.0</b>	<b>102,428</b>	<b>84,144</b>	<b>82.1</b>

**Source:** Ministry of Health MCSR & NFPB LMIS

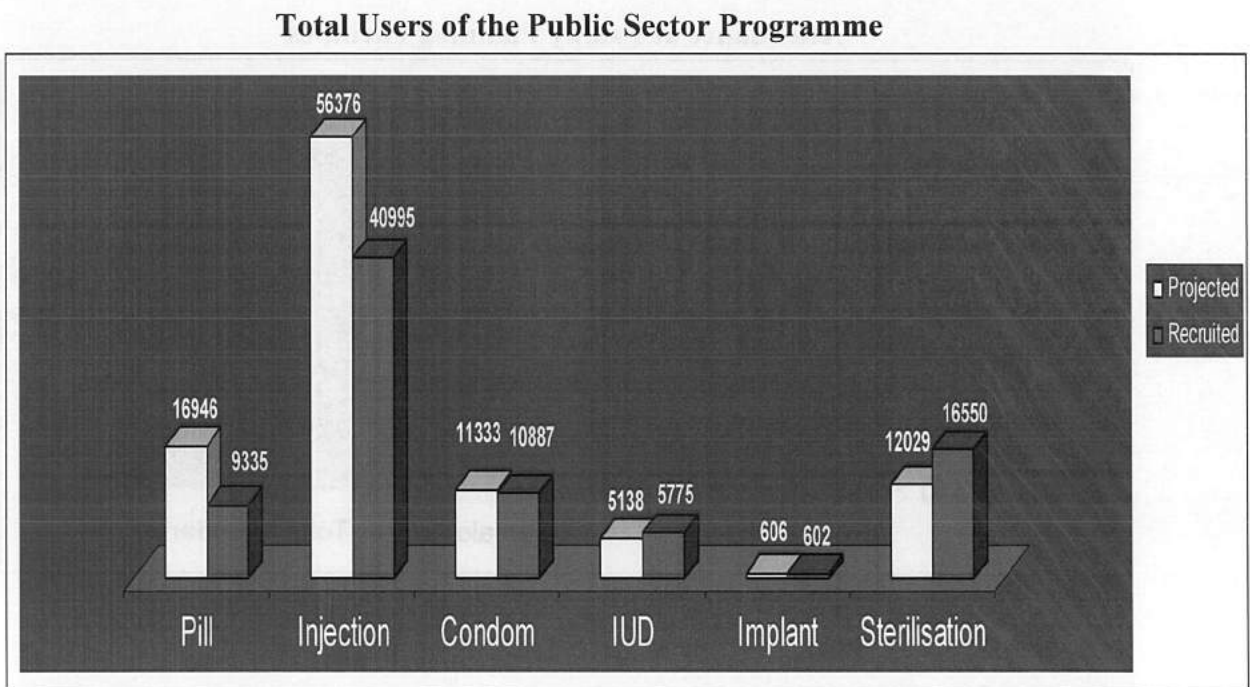
**Note:** ECP users are not shown in table 1

**New Acceptors of Public Sector Programme**





The public sector family planning facilities had a shortage of staff by 3 percent. The shortage was most acute in the area of the choice of a doctor of 14 percent when compared with 2007. Even as in this respect the gender parity of attendance at the clinics remains also declined by 3 percent.



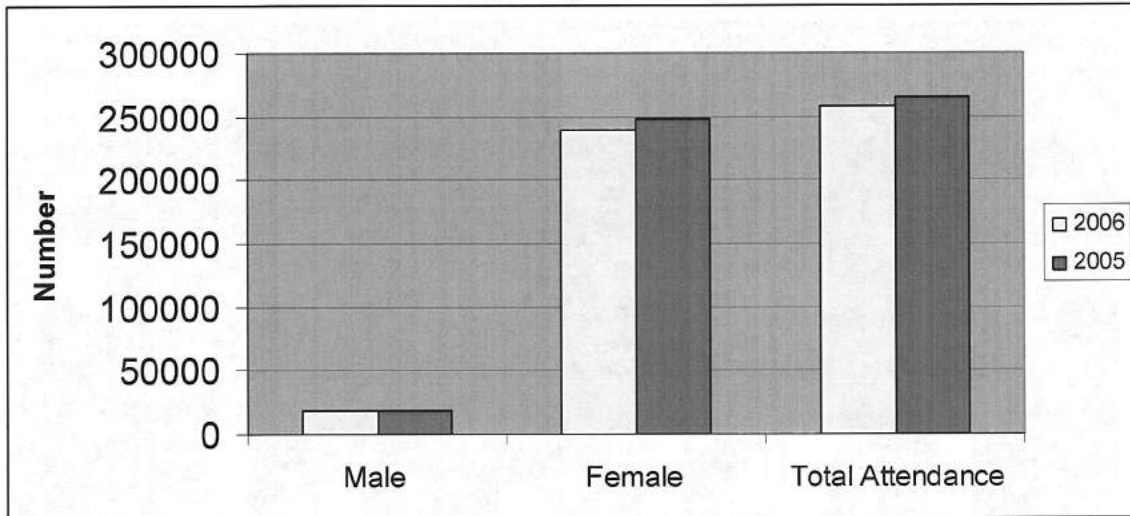
**Table 2: Key indicators of family planning service delivery**

	<b>2006</b>	<b>2005</b>	<b>Difference</b>
<b>Total Attendance</b>	<b>258,083</b>	<b>265,919</b>	<b>-2.9%</b>
Male attendance	19,212	18,519	+3.6%
Female attendance	238,871	247,400	-3.4%
First visits	38,018	38,436	+1.1%
Revisits	220,065	227,483	-3.3%
Dual Method Users	45,800	42,437	+7.3%
Post Natal Acceptors	24,329	24,250	+0.3%

**Source: Ministry of Health MCSR Data 2005& 2006  
NFPB LMIS Data 2005 & 2006**

At public sector family planning facilities, total attendance declined by 3 percent. The decline was seen among females attending the clinics—a decline of 3.4 percent when compared with 2005. Even as revisits represent the greater portion of attendance at the clinics, revisits also declined by 3 percent.

**Attendance at Family Planning Facilities**





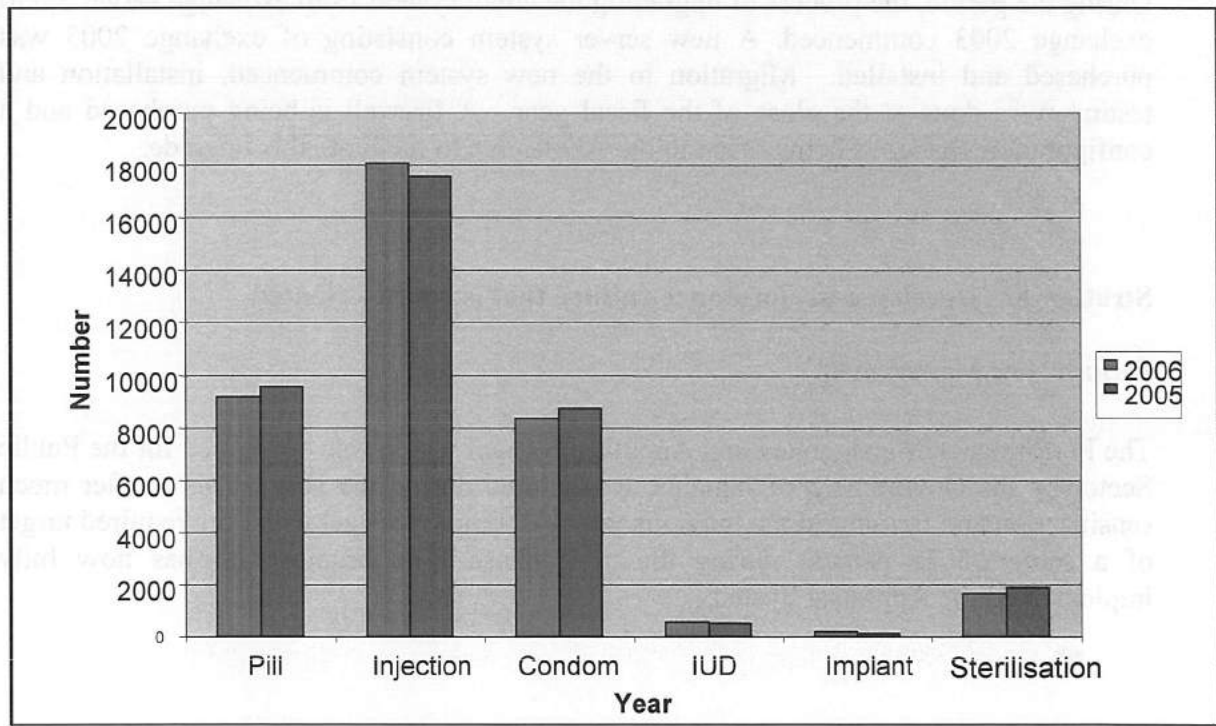
**Table 3: New acceptors of family Planning Services by Contraceptive Method**

New Acceptors	2006	2005*	Difference
Pill	9,196	9,582	-4.0%
Injection	18,078	17,591	+2.7%
Condom	8,358	8,743	-4.4%
IUD	555	544	+2.0%
Implant	176	101	+42.6%
Sterilisation	1,655	1,875	-11.7%
<b>Total</b>	<b>38,018</b>	<b>38,436</b>	<b>-1.1%</b>

**Source: Ministry of Health MCSR Data 2005 & 2006**  
**NFPB LMIS Data 2005 & 2006**  
(\* Revised)

In the public sector Family Planning Programme, there is a slight decline of 1 percent in the number of new contraceptive acceptors. As customary, the majority of new clients, which is approximately 48 percent, accepted the Injection. Even though, subscription has been lower than the previous year, supply methods (pill and condom) accounted for 46 percent of new acceptors in 2006.

**Number of New Acceptors of Family Planning Services by Contraceptive Method, 2005 to 2006**



## 2. Semi-annual and Annual Family Planning Statistical Report

The semi annual and annual Family Planning statistical report were produced using data provided from stakeholders implementing Reproductive Health Programmes and other agencies that collect data.

The reports highlighted key findings of relevance for programme development, implementation and or revision. The findings reported were as follows:

- 84,144 family planning users in the public sector
- Efforts to increase access to longer term methods (IUD, Norplant and Sterilisation were successful. IUD and Sterilisation exceeded projection by 12 and 38 percents respectively.
- Dual method use across all age group improved marginally with persons aged 20 to 29 being the main acceptors
- The discontinuation rate for injectables increased by 2 percentage points.

### **Strategy: 7 Ensure increase in efficiency and effectiveness of Organisation through use of suitable technology**

During the period, the process of upgrading the email system from exchange server 5.5 to exchange 2003 commenced. A new server system consisting of exchange 2003 was purchased and installed. Migration to the new system commenced, installation and testing were done at the close of the fiscal year. A firewall is being purchased and a configuration change is being made to the ADSL line to facilitate this upgrade.

### **Strategy 8: Develop a performance culture that is result-oriented**

#### Performance Management

The Performance Management and Appraisal System which was developed for the Public Sector by the Government of Jamaica, was piloted during the year. This is after much sensitisation and training in the previous year. All employees achieved the required target of a score of 75 percent during the pilot phase. The organisation has now fully implemented the Appraisal System.

## **Strategy 9: Ensure that general administrative functions are efficiently addressed**

### **(a) Staffing**

During the period under review, a number of positions became vacant as a result of resignations. These include the Director, Human Resource & Administration, Director, Policy Formulation Monitoring & Evaluation, Director of Finance, Internal Auditor and the Programme Development Officer.

The Director of Outreach Programmes retired after contributing approximately twenty-four years of service to the Board.

These positions have since been filled except the Director of Policy Formulation, Monitoring & Evaluation and the Programme Development Officer.

One of the challenges the Board continued to face is the inability to retain its senior executives. The main reasons given at the exit interviews for the high staff turn over are the low compensation packages attached to these positions and the fact that Central Government pays much more for similar positions.

A request was made to the Management Development Division, Cabinet Officer for the reclassification of all the directorate posts within the organisation. However, to-date no favourable response has been forthcoming. The Human Resource department continues to dialogue with the Cabinet office with the aim of having the matter addressed.

### **(b) Procurement of Fixed Assets**

The timely procurement of fixed assets to enhance the work of individuals was addressed.

A vehicle was procured to facilitate the distribution of contraceptives to 340 health centres on a quarterly basis, replacing a nine year old vehicle which was transferred to the parent Ministry.

### **(c) Disposal of Assets**

Assets were disposed of according to the Ministry of Finance and Planning's Guideline.

### **(d) Procurement & Distribution of Contraceptives**

The organisation remained challenged to maintain a continuous supply of contraceptives for the Public Sector, as no funds were provided in the budget approved for the procurement of contraceptives. Through cost recovery on selected contraceptives and

donor financed commodities, the following quantities/type of contraceptives were procured and distributed during the period:

<b>Contraceptives</b>	<b>Amount Purchased</b>	<b>Amount Donated</b>	<b>Amount Distributed</b>
Microgynon			103,603 cycles
Ovidon			39,033 cycles
Depo- Provera		100,000 doses	175,821 doses
Lo- Femenol	140,000 cycles	95,000 cycles	66,537 cycles
Condoms	40,000 gross	44,746 gross	37,448 gross
Copper-T			1,693 single

Donated commodities represent a cost of US\$192,930, while local procurement using non-GOJ funds represents US\$117,200

### **Strategy 10: Staff Welfare & Development**

#### (a) Staff Development Seminar

A staff development Seminar was held in December. The Guest Speaker, Dr. Henley Morgan spoke on Improving Productivity in the workplace.

#### (b) Training

Despite the limited resources that were made available for training, six staff members benefited from training and development during the period.

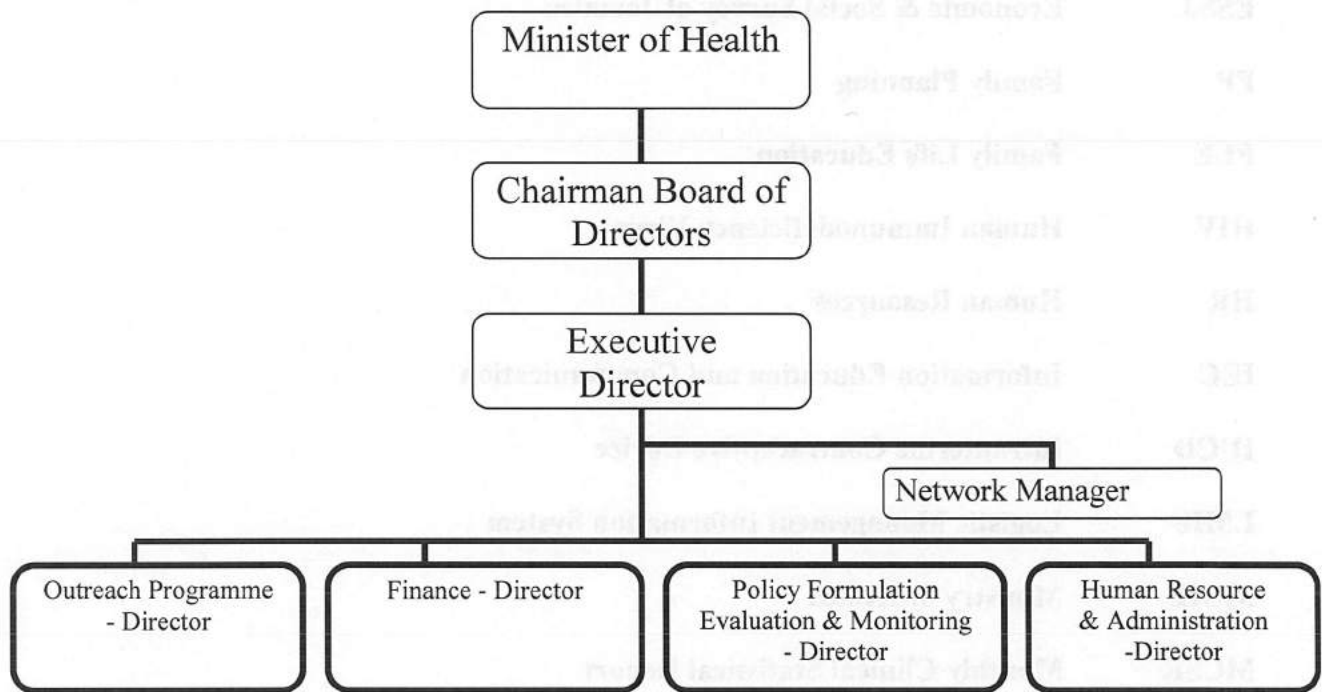
#### (c) Staff Loan

The staff loan scheme continued in keeping with guidelines approved by the Ministry of Finance & Planning.

#### (d) Meetings

Staff members were made aware of goals, achievements and issues of relevance to the organisation through regular meetings with different levels of staff via two meetings each month and a quarterly meeting.

**NATIONAL FAMILY PLANNING BOARD**  
**ORGANISATIONAL STRUCTURE**



Appendix II

**ACRONYMS**

<b>AIDS</b>	<b>Acquired Immunodeficiency Syndrome</b>
<b>ADSL</b>	<b>Asynchronous Digital Subscriber Line</b>
<b>ECP</b>	<b>Emergency Contraceptive Protection</b>
<b>ESSJ</b>	<b>Economic &amp; Social Survey of Jamaica</b>
<b>FP</b>	<b>Family Planning</b>
<b>FLE</b>	<b>Family Life Education</b>
<b>HIV</b>	<b>Human Immunodeficiency Virus</b>
<b>HR</b>	<b>Human Resources</b>
<b>IEC</b>	<b>Information Education and Communication</b>
<b>IUCD</b>	<b>Intrauterine Contraceptive Device</b>
<b>LMIS</b>	<b>Logistic Management Information System</b>
<b>MOH</b>	<b>Ministry of Health</b>
<b>MCSR</b>	<b>Monthly Clinical Statistical Report</b>
<b>NFPB</b>	<b>National Family Planning Board</b>
<b>PSA</b>	<b>Public Service Announcement</b>
<b>PAHO</b>	<b>Pan American Health Organisation</b>
<b>RH</b>	<b>Reproductive Health</b>
<b>RGD</b>	<b>Registrar General's Department</b>
<b>STI</b>	<b>Sexual Transmitting Infection</b>
<b>UNFPA</b>	<b>United Nations Population Fund</b>

**National Family Planning Board  
Financial Statements  
Year Ended March 31, 2007**





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Chartered Accountants

**Independent auditors' report****To the Directors of  
National Family Planning Board****Report on the Financial Statements**

We have audited the accompanying financial statements of National Family Planning Board, which comprise the balance sheet as at March 31, 2007, and the income statement, statement of changes in reserves and cash flow statement for the year then ended, and a summary of significant accounting policies and other explanatory notes.

*Board's Responsibility for the Financial Statements*

The Board's management is responsible for the preparation and fair presentation of these financial statements in accordance with International Financial Reporting Standards and the National Family Planning Act. This responsibility includes: designing, implementing and maintaining internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error; selecting and applying appropriate accounting policies; and making accounting estimates that are reasonable in the circumstances.

*Auditors' Responsibility*

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with International Standards on Auditing. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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## Independent auditors' report (cont'd)

To the Directors of  
National Family Planning Board

### Report on the Financial Statements (cont'd)

#### *Auditors' Responsibility (cont'd)*

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

#### *Modification on Grounds of Noncompliance with IAS 2 - Inventories*

Inventories included in the financial statements are stated at cost. However, IAS 2 requires inventories to be valued at the lower of cost and net realisable value (NRV). Due to the fact that inventories were acquired to be sold at a nominal value or no charge, it is impractical to calculate NRV.

#### *Opinion*

Except for the matter noted above, in our opinion, the financial statements give a true and fair view of the financial position of the Board as at March 31, 2007, and of the Board's financial performance, changes in reserves and cash flows for the year then ended in accordance with International Financial Reporting Standards.

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## Independent auditors' report (cont'd)

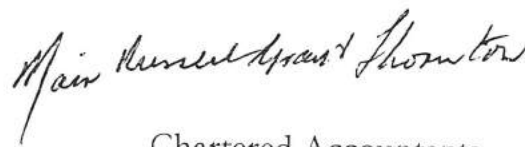
To the Directors of  
National Family Planning Board

### Report on Additional Requirements of the National Family Planning Act

We have obtained all the information and explanations which, to the best of our knowledge and belief, were necessary for the purposes of our audit. In our opinion, proper accounting records have been maintained, and the financial statements are in agreement with the accounting records, and give the information required by the National Family Planning Act in the manner so required.

Kingston, Jamaica

August 10, 2007

  
Chartered Accountants



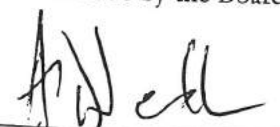


## Balance sheet

	Note	2007 \$	2006 \$
<b>Assets</b>			
<b>Non-current assets</b>			
Property and equipment	(4)	36,890,196	38,820,237
		<b>36,890,196</b>	<b>38,820,237</b>
<b>Current assets</b>			
Inventories	(5)	34,293,878	25,161,334
Receivables	(6)	6,990,568	7,426,283
Prepayments		382,224	341,979
Taxation recoverable	(7)	4,451,250	10,642,395
Short-term investments	(8)	132,001,691	150,155,427
Bank and cash	(9)	42,476,120	34,019,987
		<b>220,595,731</b>	<b>227,747,405</b>
<b>Total assets</b>		<b>257,485,927</b>	<b>266,567,642</b>
<b>Reserves, funds and liabilities</b>			
<b>Reserves</b>			
Capital reserve	(10)	18,956,297	18,956,297
Revaluation reserve	(11)	37,661,312	37,661,312
Accumulated (deficit)/surplus	(12)	(1,247,740)	24,868,084
<b>Total reserves</b>		<b>55,369,869</b>	<b>81,485,693</b>
<b>Funds</b>			
CDC	(13)	79,979,995	73,446,319
Donation	(14)	110,699,053	94,466,407
Reproductive health and other projects	(15)	5,235,368	6,528,711
Revolving loan interest	(16)	112,526	101,991
		<b>196,026,942</b>	<b>174,543,428</b>
<b>Current liabilities</b>			
Payables and accruals	(17)	6,089,116	10,538,521
		<b>6,089,116</b>	<b>10,538,521</b>
<b>Total funds and liabilities</b>		<b>202,116,058</b>	<b>185,081,949</b>
<b>Total reserves, funds and liabilities</b>		<b>257,485,927</b>	<b>266,567,642</b>

The attached notes on Statement VI form an integral part of these financial statements.

Approved for issue by the Board of Directors on August 10, 2007 and signed on its behalf by:

  
 Andre Wedderburn ) Director

  
 Wynante Patterson ) Director



National Family Planning Board  
Financial Statements  
Year Ended March 31, 2007

## Income statement

	Note	2007 \$	2006 \$
<b>Income</b>	(3c)		
Government grants		49,786,264	55,909,950
Sale of contraceptives		3,626,591	4,870,184
CDC operations receipts	(13)	7,182,924	6,950,850
Donation operations receipts	(14)	26,183,823	29,597,686
Reproductive health and other projects receipt	(15)	11,687,842	19,855,498
Other	(18)	2,876,693	4,907,823
		<b>101,344,137</b>	<b>122,091,991</b>
CDC operations expenses	(13)	(649,248)	(277,002)
Donation operations expenses	(14)	(9,951,177)	(9,085,009)
Reproductive Health and other projects expenses	(15)	(12,796,385)	(20,712,631)
Administrative and other overhead expenses		(71,244,210)	(57,722,030)
Net change in contraceptive stock		(11,106,884)	(13,788,740)
<b>Operating (deficit)/surplus for the year</b>		<b>(4,403,767)</b>	<b>20,506,579</b>
(Loss)/profit on disposal of equipment		(43,743)	290,531
<b>(Deficit)/surplus for the year before transfers</b>		<b>(4,447,510)</b>	<b>20,797,110</b>
Transfer of surplus from CDC operations	(13)	(6,533,676)	(6,673,848)
Transfer of surplus from Donation operations	(14)	(16,232,646)	(20,512,677)
Transfer of deficit from Reproductive Health and other projects	(15)	1,108,543	857,133
Transfer of interest to revolving loan interest fund	(16)	(10,535)	(6,286)
<b>Deficit for the year</b>	(19)	<b>(26,115,824)</b>	<b>(5,538,568)</b>

The attached notes on Statement VI form an integral part of these financial statements.



## Statement of changes in reserves

	Capital reserve	Revaluation reserve	Accumulated (deficit)/surplus	Total
	\$	\$	\$	\$
Balance at March 31, 2005	18,956,297	37,661,312	30,406,652	87,024,261
<b>Changes in reserves for 2006</b>				
Deficit for year 2006 being total recognised income and expenses	-	-	(5,538,568)	(5,538,568)
Balance at March 31, 2006	18,956,297	37,661,312	24,868,084	81,485,693
<b>Changes in reserves for 2007</b>				
Deficit for year 2007 being total recognised income and expenses	-	-	(26,115,824)	(26,115,824)
Balance at March 31, 2007	18,956,297	37,661,312	(1,247,740)	55,369,869

The attached notes on Statement VI form an integral part of these financial statements.



## Statement of cash flows

	<u>2007</u>	<u>2006</u>
	\$	\$
<b>Cash flows from operating activities:</b>		
Deficit for the year	(26,115,824)	(5,538,568)
Surplus from CDC operations (Note 13)	6,533,676	6,673,848
Surplus from Donation operations (Note 14)	16,232,646	20,512,677
Deficit from Reproductive Health and other projects (Note 15)	(1,108,543)	(857,133)
Revolving Loan Interest Fund (Note 16)	10,535	6,286
Adjustments for:		
Depreciation	3,654,308	3,359,611
Loss/(profit) on disposal of property and equipment	43,743	(290,531)
Interest income	(15,430,479)	(17,442,655)
	<b>(16,179,938)</b>	<b>6,423,535</b>
Increase in inventories	(9,132,544)	(10,203,626)
(Increase)/decrease in receivables	(75,401)	2,544,823
Increase in prepayments	(40,245)	(9,433)
Decrease/(increase) in short-term investments	18,153,736	(13,190,149)
(Decrease)/increase in payables and accruals	(4,449,405)	1,554,516
<b>Cash used in operations</b>	<b>(11,723,797)</b>	<b>(12,880,334)</b>
Refund of withholding tax (Note 7)	10,171,277	-
<b>Net cash used in operating activities</b>	<b>(1,552,520)</b>	<b>(12,880,334)</b>
<b>Cash flows from investing activities</b>		
Additions to property and equipment	(1,768,010)	(3,413,042)
Proceeds from disposal of property and equipment	-	865,000
Interest received	11,961,463	13,286,496
<b>Net cash provided by investing activities</b>	<b>10,193,453</b>	<b>10,738,454</b>
<b>Cash flows from financing activity</b>		
Refund to UNICEF (Note 15)	(184,800)	-
<b>Net cash used in financing activity</b>	<b>(184,800)</b>	<b>-</b>
<b>Net increase/(decrease) in bank and cash</b>	<b>8,456,133</b>	<b>(2,141,880)</b>
<b>Bank and cash at beginning of year</b>	<b>34,019,987</b>	<b>36,161,867</b>
<b>Bank and cash at end of year (Note 9)</b>	<b>42,476,120</b>	<b>34,019,987</b>

The attached notes on Statement VI form an integral part of these financial statements.





## Notes to financial statements

### 1. Identification and activities

The National Family Planning Board is a statutory body incorporated under the National Family Planning Act 1970 and domiciled in Jamaica. Its registered offices are located at 5 Sylvan Avenue, Kingston 5, Jamaica, West Indies. Its main activities include preparing and promoting family and population planning programmes in Jamaica. The Board also provides programmes and services in research, project and educational materials, community outreach and clinical and counselling services, as well as procures and distributes contraceptives on behalf of the public health system in Jamaica.

The Board is funded by grants from the Government of Jamaica (GOJ). The Board also receives grants in the form of cash and kind from international funding agencies.

Except where otherwise stated, these financial statements are expressed in Jamaican Dollars (J\$).

### 2. Adoption of new and revised accounting standards

#### (i) Standards, interpretations and amendments to published standards effective at April 1, 2006

Certain interpretations and amendments to existing standards have been published that became effective during the current financial year. The Board has assessed the relevance of all such new interpretations and amendments and has adopted the following:

IFRIC 4 Determining whether an Arrangement contains a Lease

IFRIC 7 Applying the Restatement Approach under IAS 29 Financial Reporting in Hyperinflationary Economies

The adoption of IFRIC 4 and IFRIC 7 have not resulted in substantial changes to the Board's accounting policies. In summary:

#### IFRIC 4 – Determining whether an Arrangement contains a Lease

IFRIC 4 requires the determination of whether an arrangement is or contains a lease to be based on the substance of the arrangement. It requires an assessment of whether: (a) fulfillment of the arrangement is dependent on the use of a specific asset or assets (the asset); and (b) the arrangement conveys a right to use the asset. The Board assessed the impact of IFRIC 4 and concluded that there are no transactions to which this applies.

#### IFRIC 7 – Applying the Restatement Approach under IAS 29 Financial Reporting in Hyperinflationary Economies

IFRIC 7 provides guidance on how to apply the requirements of IAS 29 in a reporting period in which an entity identifies the existence of hyperinflation in the economy of its functional currency, when that economy was not hyperinflationary in the prior period, and the entity therefore restates its financial statements in accordance with IAS 29. The Board assessed the impact of IFRIC 7 and concluded that neither IAS 29 nor IFRIC 7 applies.

All new interpretations and amendments adopted by the Board require retrospective application. However, the Board assessed the impact of the transition provisions in respect of the respective standards and interpretations and found that no changes were necessary.

As such, there was no impact on opening equity as at April 1, 2005, from the adoption of the above-mentioned standards and interpretations.



## Notes to financial statements (cont'd)

### 2. Adoption of new and revised accounting standards (cont'd)

#### (ii) Standards, interpretations and amendments to published standards that are not yet effective

At reporting date, certain new standards, amendments and interpretations to existing standards have been issued which were not effective at the start of the current financial year, and in respect of which the Board has not applied early adoption. The Board has assessed the relevance of all such new standards, interpretations and amendments and has determined that the following may be relevant to its operations, and has concluded as follows:

#### **IFRS 7 Financial Instruments: Disclosures, and a complementary Amendment to IAS 1, Presentation of Financial Statements – Capital Disclosures (Effective for annual periods beginning January 1, 2007)**

IFRS 7 introduces new disclosures to improve information about financial instruments. It requires the disclosure of qualitative and quantitative information about exposure to risks arising from financial instruments, including specified minimum disclosures about credit risk, liquidity risk and market risk, including sensitivity analysis to market risk. It replaces disclosures requirements in IAS 32, Financial Instruments: Disclosures and Presentation. The amendment to IAS 1 introduces disclosures about the levels of an entity's capital and how it manages capital. The Board assessed the impact of IFRS 7 and the amendment to IAS 1 and concluded that the main additional disclosures will be the sensitivity analysis to market risk and the capital disclosures required by the amendment of IAS 1. The Board will apply IFRS 7 and the amendment to IAS 1 from annual periods beginning April 1, 2007.

The Board has concluded that the following standards and interpretations, which are published but which became or would become effective after the start of the current financial year are not relevant to its operations:

- IFRS 8 Operating Segments  
(Effective for annual periods beginning on or after January 1, 2009)
- IFRIC 8 Scope of IFRS 2  
(Effective for annual periods beginning on or after May 1, 2006)
- IFRIC 9 Reassessment of Embedded Derivatives  
(Effective for annual periods beginning on or after June 1, 2006)
- IFRIC 10 Interim Financial Reporting and Impairment  
(Effective for annual periods beginning on or after November 1, 2006)
- IFRIC 11 IFRS 2 – Group and Treasury Share Transactions  
(Effective for annual periods beginning on or after March 1, 2007)
- IFRIC 12 Services Concession Arrangements  
(Effective for annual periods beginning on or after January 1, 2008)



National Family Planning Board  
Financial Statements  
Year Ended March 31, 2007

## Notes to financial statements (cont'd)

### 3. Summary of significant accounting policies

#### (a) Accounting convention

These financial statements have been prepared under the historical cost convention except in the case of land and buildings which are carried at fair value. In the case of certain equipment which were carried at revalued amounts up to financial year ended March 31, 2003, the Board elected to consider the revalued amounts of these equipment to be deemed costs in accordance with IFRS 1, effective April 1, 2003.

#### (b) Basis of preparation

These financial statements have been prepared in accordance with International Financial Reporting Standards (IFRS).

#### (c) Income

Income includes sale of contraceptives, interest income, government grants and donations and is recognised when due.

#### (d) Property and equipment

##### (i) Carrying value

Land and buildings are recognised at fair value based on their use at the date of valuation less any subsequent impairment losses. Fair value is determined in valuations carried out by external professional valuers once every five (5) years, unless market-based factors indicate a risk of impairment.

Any surplus arising on revaluation is credited to revaluation reserve in reserves, unless the carrying amount of the related asset has previously suffered a revaluation decrease or impairment loss. To the extent that any decrease has previously been recognised in the Income Statement, a revaluation increase is recognised in the Income Statement with the remaining part of the increase recognised in reserves. Downward revaluation of an asset is recognised upon revaluation or impairment testing, with the decrease being charged against any revaluation surplus in reserves relating to this asset and any remaining decrease recognised in the Income Statement.

Equipment is carried at acquisition cost/deemed cost less accumulated depreciation and impairment.

##### (ii) Depreciation

Depreciation is charged on assets from the date of acquisition/valuation.

Depreciation is provided on the straight line basis at such rates as will write off the cost or valuation of assets over the period of their expected useful lives. The useful lives approximate to forty (40) years for buildings, five (5) years for furniture and fixtures, motor vehicles and equipment.

Land is not depreciated.

##### (iii) Repairs and renewals

The costs of repairs and renewals which do not increase the expected useful lives of assets or enhance their carrying value, are charged to the Income Statement when incurred.



National Family Planning Board  
Financial Statements  
Year Ended March 31, 2007

## Notes to financial statements (cont'd)

### 3. Summary of significant accounting policies (cont'd)

#### (e) Inventories

Inventories represent contraceptives and contraceptive devices, which were acquired for distribution at no charge or for a nominal charge, in accordance with its mandate from the GOJ. Inventories are stated at cost, determined on a first-in-first-out (FIFO) basis. Cost comprises invoiced value plus applicable landing charges.

#### (f) Foreign currency

(i) Foreign currency balances at balance sheet date are translated at the rate of exchange ruling at that date.

(ii) Transactions in foreign currency are converted at the rates of exchange ruling at the dates of those transactions.

(iii) Gains/losses arising from fluctuations in foreign exchange rates are included in the Income Statement.

#### (g) Short-term investments

Short-term investments consist of investments in fixed deposits and repurchase agreements of Government of Jamaica variable and fixed rate Treasury Bills, Local Registered Stock, bonds and deposits and are classified as loans and receivable. Short-term investments are carried at amortised cost and are invested for periods of six (6) to twelve (12) months. Interest earned on investments is recognised in the Income Statement in the period when it is earned.

#### (h) Receivables

The above are stated at cost.

#### (i) Payables and accruals

These are stated at cost.

#### (j) Bank and cash

Bank and cash consist of cash on hand and current and savings account balances.

#### (k) Pension costs

The Board operates a defined contribution pension scheme for its employees (Note 23). Contributions to the scheme are charged to the Income Statement in the period to which they relate.





## Notes to financial statements (cont'd)

### 3. Summary of significant accounting policies (cont'd)

#### (l) Use of estimates and judgements

The preparation of financial statements in accordance with International Financial Reporting Standards requires management to make estimates and assumptions that affect the amounts reported in the financial statements. These estimates are based on historical experience and management's best knowledge of current events and actions. Actual results may differ from these estimates.

The main sources of estimation relate to the estimation of the useful lives of property and equipment. There are no significant judgements that management has made in the process of applying the accounting policies and that have a significant effect on the amounts recognised in the financial statements.

In addition, there are no significant sources of estimation uncertainty at balance sheet date, that have a significant risk of causing a material adjustment of the carrying amounts of assets and liabilities within the next financial year.

#### (m) Impairment

Property and equipment are reviewed for impairment losses whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An impairment loss is recognised for the amount by which the carrying amount of the asset exceeds its recoverable amount, which is the higher of an asset's net selling price and value in use. For the purposes of assessing impairment, assets are grouped at the lowest levels for which there are separately identifiable cash flows.

#### (n) Provisions

Provisions are recognised where there is a present legal or constructive obligation as a result of past events, it is probable that an outflow of resources will be required to settle the obligation and a reliable estimate of the obligation can be made.

#### (o) Financial instruments

A financial instrument is a contract that gives rise to both a financial asset of one enterprise and a financial liability or equity instrument of another enterprise. Financial instruments are recognised in the Board's balance sheet when it has become a party to the contractual provisions of the instruments.

The financial instruments carried in the balance sheet are investments, bank and cash, receivables and payables and accruals. The particular recognition and measurement methods adopted are disclosed in the respective accounting policies associated with each item.



National Family Planning Board  
Financial Statements  
Year Ended March 31, 2007

## Notes to financial statements (cont'd)

## 4. Property and equipment comprise:

	Land	Buildings	Furniture, fixtures and equipment	Motor vehicles	Total
	\$	\$	\$	\$	\$
Gross carrying amount	2,400,000	31,100,000	15,134,015	3,312,519	51,946,534
Accumulated depreciation	-	(777,500)	(10,081,235)	(1,746,525)	(12,605,260)
<b>Carrying amount at April 1, 2005</b>	<b>2,400,000</b>	<b>30,322,500</b>	<b>5,052,780</b>	<b>1,565,994</b>	<b>39,341,274</b>
Gross carrying amount	2,400,000	31,100,000	15,770,653	3,661,535	52,932,188
Accumulated depreciation	-	(1,555,000)	(10,926,029)	(1,630,922)	(14,111,951)
<b>Carrying amount at March 31, 2006</b>	<b>2,400,000</b>	<b>29,545,000</b>	<b>4,844,624</b>	<b>2,030,613</b>	<b>38,820,237</b>
Gross carrying amount	2,400,000	31,100,000	15,940,264	5,003,379	54,443,643
Accumulated depreciation	-	(2,332,500)	(12,727,223)	(2,493,724)	(17,553,447)
<b>Carrying amount at March 31, 2007</b>	<b>2,400,000</b>	<b>28,767,500</b>	<b>3,213,041</b>	<b>2,509,655</b>	<b>36,890,196</b>

The carrying amounts for property and equipment for the years included in these financial statements as at March 31, 2007 are reconciled as follows:

	Land	Buildings	Furniture, fixtures and equipment	Motor vehicles	Total
	\$	\$	\$	\$	\$
<b>Carrying amount at April 1, 2005</b>	<b>2,400,000</b>	<b>30,322,500</b>	<b>5,052,780</b>	<b>1,565,994</b>	<b>39,341,274</b>
Additions	-	-	2,176,482	1,236,560	3,413,042
Cost eliminated on disposal	-	-	(1,539,844)	(887,545)	(2,427,389)
Depreciation charge for the year	-	(777,500)	(1,987,678)	(594,433)	(3,359,611)
Depreciation eliminated on disposal	-	-	1,142,884	710,037	1,852,921
<b>Carrying amount at March 31, 2006</b>	<b>2,400,000</b>	<b>29,545,000</b>	<b>4,844,624</b>	<b>2,030,613</b>	<b>38,820,237</b>
Additions	-	-	426,166	1,341,844	1,768,010
Cost eliminated on disposal	-	-	(256,555)	-	(256,555)
Depreciation charge for the year	-	(777,500)	(2,014,006)	(862,802)	(3,654,308)
Depreciation eliminated on disposal	-	-	212,812	-	212,812
<b>Carrying amount at March 31, 2007</b>	<b>2,400,000</b>	<b>28,767,500</b>	<b>3,213,041</b>	<b>2,509,655</b>	<b>36,890,196</b>



National Family Planning Board  
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Year Ended March 31, 2007

## Notes to financial statements (cont'd)

## 4. Property and equipment comprise (cont'd):

- (a) Over the years the Board has received donations of equipment and motor vehicles from donor agencies, including the United States Agency for International Development (USAID), as part of those agencies' technical assistance to the Board's family planning programmes and development. The value of the gifts has been included in Capital reserve. In addition, profits realised from the disposal of such gifts have been credited to Capital reserve. (Note 10).
- (b) During the year 1998, the Board's land and building at 5 Sylvan Avenue were revalued on a replacement cost basis by Chang Rattray & Co., Chartered Surveyors. The resulting surpluses arising thereon were included in Revaluation reserve. On March 31, 2004 land and buildings at 5 Sylvan Avenue and 14 Retirement Road were revalued on an open market value basis by Chang Rattray & Co., Chartered Surveyors. The resulting increase in valuation has been credited to Revaluation reserve. (Note 11).
- (c) Under the cost model the carrying amounts of the revalued land and buildings at 5 Sylvan Avenue and 14 Retirement Road would be \$1,763,680 (2006 - \$1,803,479) at balance sheet date. The revalued amounts include a revaluation surplus of \$37,572,346 (2006 - \$37,572,346).
- (d) Included in land and buildings at valuation is a warehouse with a net book value of \$5,602,500 (2006 - \$5,735,000), [net book value at cost \$1,561,651 (2006 - \$1,594,777)] which was purchased with CDC funds; included in furniture and equipment are furniture with a net book value of \$117,283 (2006 - \$232,832) which were purchased with Donation funds.
- (e) Depreciation charge for the year represents:

	<u>2007</u>	<u>2006</u>
	\$	\$
Charge on assets acquired with GOJ funds	3,406,259	3,111,562
Charge on assets acquired with CDC funds	132,500	132,500
Charge on assets acquired with Donation funds	115,549	115,549
<b>Total</b>	<b>3,654,308</b>	<b>3,359,611</b>

## 5. Inventories

	<u>2007</u>	<u>2006</u>
	\$	\$
UNFPA - Intra uterine and external contraceptive devices and oral contraceptives	23,982,100	19,859,690
GOJ - Oral contraceptives, and intra uterine and external contraceptive devices	4,980,927	5,301,644
CDC - Oral contraceptives	2,274,659	-
GOJ - Goods-in-transit	3,056,192	-
<b>Total</b>	<b>34,293,878</b>	<b>25,161,334</b>



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## Notes to financial statements (cont'd)

## 6. Receivables

	<u>2007</u>	<u>2006</u>
	\$	\$
Advances and staff loans	339,187	372,436
Interest receivable	5,973,303	6,484,419
Other	678,078	569,428
<b>Total</b>	<b>6,990,568</b>	<b>7,426,283</b>

Included in interest receivable are amounts totalling \$598,408 (2006 - \$1,400,480) and \$4,676,068 (2006 - \$4,525,282) representing interest receivable on Donation Fund and CDC Fund investments, respectively. (Notes 13 & 14).

## 7. Taxation recoverable

The above represents tax withheld on interest earned by the Board. During the year the Board received refunds amounting to \$10,171,277 representing refund of tax withheld in prior years. (Note 20).

Included in taxation recoverable are amounts totalling \$1,767,983 (2006 - \$4,397,170) and \$1,800,787 (2006 - \$5,386,706) representing taxation recoverable for the CDC Fund and Donation Fund, respectively. (Notes 13 & 14).

## 8. Short-term investments

	<u>Interest rate</u>	<u>2007</u>	<u>2006</u>
	<u>per annum</u>	\$	\$
	%		
Government of Jamaica –			
Fixed rate deposits	12.85	4,000,000	12,317,338
Variable rate deposits	12.85	19,000,000	40,000,404
Treasury Bills	12.85	9,000,000	-
Variable rate Local Registered Stock	12	2,000,000	-
Bank of Jamaica –			
Variable rate deposits	11.35 – 12.85	18,202,427	-
Certificates of Deposit	12	5,365,141	-
Other –			
Certificates of Deposit	8.90 – 12.85	74,434,123	97,837,685
<b>Total</b>		<b>132,001,691</b>	<b>150,155,427</b>

Included in the above are amounts invested for the CDC Fund totaling \$59,142,629 (2006 - \$54,105,812) and the Donation Fund totaling \$57,135,268 (2006 - \$51,418,446). (Notes 13 & 14).

Interest rates on short-term investments are fixed until maturity dates of the investments, which range between April 1, 2007 and September 30, 2007.





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## Notes to financial statements (cont'd)

## 9. Bank and cash

	<u>Interest rate</u> % p.a	<u>2007</u> \$	<u>2006</u> \$
National Commercial Bank:			
Government of Jamaica - Current account		21,384,578	6,745,559
Donation - Current account		7,145,162	11,902,464
- Savings account	7	1,106,543	1,046,975
Commercial Distribution of Contraceptives (CDC)			
- US\$ Savings account (US\$40,243 (2006 - US\$39,778))	1.55	2,755,169	2,631,028
- J\$ Savings account	4	138,594	134,139
- J\$ Current account		6,299,221	6,487,294
UNICEF - Current account		2,173	366,604
UNFPA - Current account		3,639,180	4,700,424
Petty cash		5,500	5,500
<b>Total</b>		<b>42,476,120</b>	<b>34,019,987</b>

- (a) Included in GOJ current account is an amount of \$1,461,683 (2006 - \$1,461,683) representing balance of undisbursed funds received from USAID towards the Board's reproductive health project. (Note 15).
- (b) Included in GOJ current account are amounts of \$1,730,018 and \$19,294,849 (2006 - \$6,088,223) representing amounts received on behalf of the CDC and Donation Funds, respectively. (Notes 13 & 14).
- (c) Included in GOJ current account is an amount of \$132,332 due to UNFPA.

## 10. Capital reserve

	<u>2007</u> \$	<u>2006</u> \$
Balance at beginning of year representing:		
Value of equipment donated to the Board by Donor Agencies	14,035,200	14,035,200
Profit on disposal of equipment donated by Donor Agencies	4,921,097	4,113,597
	<b>18,956,297</b>	<b>18,148,797</b>
Add: Profit on disposal of motor vehicles donated by USAID	-	807,500
<b>Balance at end of year</b>	<b>18,956,297</b>	<b>18,956,297</b>



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## Notes to financial statements (cont'd)

## 11. Revaluation reserve

	<u>2007</u>	<u>2006</u>
	\$	\$
Balance at beginning of year representing:		
Surplus arising on revaluation of furniture donated to the Board	88,966	88,966
Surplus arising on revaluation of land and buildings	37,572,346	37,572,346
<b>Balance at end of year</b>	<b>37,661,312</b>	<b>37,661,312</b>

## 12. Accumulated (deficit)/surplus

Up to the 1994 financial year all reserves and funds were included in an accumulated fund totalling \$28,149,566 at the end of that year. During the 1995 financial year amounts were reclassified in their respective reserves and funds. However, the balance in the accumulated fund prior to financial year 1988 totalling \$3,812,332 has been treated as reserves of the Board.

## 13. CDC fund

	<u>2007</u>	<u>2006</u>
	\$	\$
Balance at beginning of year	73,446,319	66,772,471
Transactions for year:		
Receipts		
Contraceptives sales	27,848	-
Interest	7,060,480	6,791,719
Gain on foreign exchange	94,596	159,131
	<b>7,182,924</b>	<b>6,950,850</b>
Expenditure and net change in stock value	(649,248)	(277,002)
Surplus for the year	6,533,676	6,673,848
<b>Balance at end of year</b>	<b>79,979,995</b>	<b>73,446,319</b>

This Fund is represented by investments in short-term investments, fixed assets, inventory, bank balances and interest receivable. (Notes 4, 5, 6, 7, 8 & 9).



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## Notes to financial statements (cont'd)

14. Donation fund	2007 \$	2006 \$
Balance at beginning of year	94,466,407	73,953,730
Transactions for year:		
Receipts and donations		
Contraceptive sales	8,299,315	6,088,223
Donation – UNFPA	12,103,977	17,661,685
Interest	5,780,531	5,847,778
	<b>26,183,823</b>	<b>29,597,686</b>
Expenditures and net change in stock value	(9,951,177)	(9,085,009)
Surplus for the year	16,232,646	20,512,677
<b>Balance at end of year</b>	<b>110,699,053</b>	<b>94,466,407</b>

The above represents donations received by the Board from various companies and donor agencies for use in its operations. Expenditure from this Fund is made at the Board's discretion.

This Fund is represented by short-term investments, fixed assets, bank balances, interest receivable and inventory. (Notes 4, 5, 6, 7, 8 & 9).

## 15. Reproductive health and other projects fund

The above represents undisbursed balance of funds received from the United Nations International Children's Fund (UNICEF), United Nations Population Fund (UNFPA) and the United States Agency for International Development (USAID) to fund a reproductive health project and an adolescent educational project, as follows:

	UNICEF \$	UNFPA \$	USAID \$	TOTAL \$
<b>Balance at beginning of year</b>	366,604	4,700,424	1,461,683	6,528,711
Project funds received during the year	-	11,682,842	-	11,682,842
Other income	5,000	-	-	5,000
Expenditure during year	(184,631)	(12,611,754)	-	(12,796,385)
Deficit for year	(179,631)	(928,912)	-	(1,108,543)
Less: Unspent advances repaid	(184,800)	-	-	(184,800)
<b>Balance at end of year</b>	<b>2,173</b>	<b>3,771,512</b>	<b>1,461,683</b>	<b>5,235,368</b>

Balances for UNICEF and UNFPA are represented by designated bank accounts while balance for USAID is held in the GOJ current account. (Note 9).



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## Notes to financial statements (cont'd)

## 16. Revolving loan interest fund

The Board made a decision to set up a Fund to capitalise interest earned on staff loans. This Fund however, is not represented by a separate bank balance. The amount in the Fund represents accumulated interest earned to date as follows:

	<u>2007</u>	<u>2006</u>
	\$	\$
Balance at beginning of year	101,991	95,705
Interest earned during the year	10,535	6,286
<b>Balance at end of year</b>	<b>112,526</b>	<b>101,991</b>

## 17. Payables and accruals

	<u>2007</u>	<u>2006</u>
	\$	\$
Staff costs	4,049,592	4,186,498
Audit fees	498,500	450,000
Health centre deposits	2,003	520,724
Accruals	824,741	4,689,720
Other	714,280	691,579
<b>Total</b>	<b>6,089,116</b>	<b>10,538,521</b>

## 18. Other income

	<u>2007</u>	<u>2006</u>
	\$	\$
Rental	80,000	96,000
Interest	2,578,933	4,803,158
Seminar	203,516	-
Miscellaneous	14,244	8,665
<b>Total</b>	<b>2,876,693</b>	<b>4,907,823</b>





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## Notes to financial statements (cont'd)

## 22. Employee benefits (cont'd)

(b) Key management compensation comprises:

	<u>2007</u>	<u>2006</u>
	\$	\$
Management remuneration	8,650,281	9,152,487
Gratuity	730,266	652,792
Pension	589,051	328,702
<b>Total</b>	<b>9,969,598</b>	<b>10,133,981</b>

## 23. Pension scheme

The Board operates a defined contribution pension scheme which is administered by Life of Jamaica Limited. The Board and the employees contribute at a rate of 10% and 5% respectively. Employees may make voluntary contributions of an additional 5%. The last actuarial valuation carried out at July 2004 made several recommendations including the recommendation that all members increase their optional contributions.

The report also recommended that a surplus of \$13.7M be carried forward unappropriated and that the retirement age be changed to between 60 and 65 for all members to be in line with the requirements of the Pensions Act. All the recommendations were accepted except the recommendation that pensions in payment should be increased by the Trustees. The Trustees deferred its decision on this recommendation to a later date subject to the receipt of recommendations from the administrators of the pension scheme. Employer's contribution for the year was \$2,073,392 (2006 - \$2,070,737). (Note 22).

## 24. Financial risk management policies

The Board's activities expose it to a variety of financial risks in respect of its financial instruments: market risk (currency risk and fair value interest rate risk), credit risk, liquidity risk and cash flow interest rate risk. The Board seeks to manage these risks by close monitoring of each class of its financial instruments as follows:

## (a) Market risk

## (i) Currency risk

Currency risk is the risk that the value of a financial instrument will fluctuate because of changes in foreign exchange rates.

Merchandise purchased from overseas suppliers utilising CDC funds are sensitive to foreign currency risks. The Board, however, attempts to manage this risk by maintaining foreign currency deposit accounts on behalf of the CDC Fund.

At balance sheet date there were net assets of approximately US\$40,243 (2006 - US\$39,778) held on behalf of the CDC Fund.



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## Notes to financial statements (cont'd)

### 24. Financial risk management policies (cont'd)

#### (a) Market risk (cont'd)

##### (ii) Interest rate risk

The Board's financial assets which are subject to interest rate risk are savings and investment accounts held with financial institutions. The Board invests excess cash in short-term deposits and maintains interest-earning bank accounts with licensed financial institutions. Deposits are invested for periods of three (3) months or more at fixed interest rates and are not affected by fluctuations in market interest rates up to the dates of maturity. Interest rates on interest-earning bank accounts are not fixed but are subject to fluctuations based on prevailing market rates. Rates at year end ranged between one point five percent (1.55%) and twelve point eight five percent (12.85%) per annum (Notes 8 & 9).

#### (b) Credit risk

Credit risk is the risk that one party to a financial instrument will fail to discharge an obligation and cause the other party to incur a financial loss.

The Board faces credit risk in respect of its receivables, short-term investment accounts and bank balances. The Board attempts to control credit risk related to short-term investments accounts and bank balances by maintaining such balances with licensed financial institutions considered to be stable.

#### (c) Liquidity risk

Liquidity risk is the risk that the Board will encounter difficulty in raising funds to meet its commitments associated with financial instruments.

The Board manages its liquidity risk by maintaining an appropriate level of resources in liquid or near liquid form. At balance sheet date, liquid and near liquid assets exceeded current liabilities by \$175,379,263 (2006 - \$181,063,176).

#### (d) Cash flow interest rate risk

Cash flow interest rate risk is the risk that future cash flows from a financial instrument will fluctuate because of changes in market interest rates.

The Board faces exposure to cash flow interest rate risk in respect of its bank balances. Interest rates fluctuate according to prevailing levels of market interest rates and as such may increase or decrease interest margin in the next financial year.



## Additional information

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## Auditors' report

**To the Directors of  
National Family Planning Board  
On Additional Information**

The additional information presented on pages 2 to 7 has been taken from the accounting records of the Board and has been subjected to the tests and other auditing procedures applied in our examination of the financial statements of the Board for the year ended March 31, 2007.

Except for the qualification in our report to the members, in our opinion, the said information is fairly presented in all material respects in relation to the financial statements taken as a whole, although it is not necessary for a fair presentation of the state of the Board's affairs as at March 31, 2007 or of the results of its operations or its cash flows for the year then ended.

Mair Russell Grant Thornton



Chartered Accountants

Kingston, Jamaica  
August 10, 2007





National Family Planning Board  
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## Administrative and other overhead expenses

	<u>2007</u>	<u>2006</u>
	\$	\$
<b>Administrative and other overhead expenses</b>		
Directors' fees	275,500	254,500
Executive remuneration	9,380,547	9,805,279
Salaries, wages and related expenses	23,373,950	20,838,083
Pension contributions	2,073,392	2,070,737
Uniform, medical and other staff benefits	527,150	409,869
Electricity and water	2,997,802	2,259,059
Telephone, postage and cables	739,159	662,051
Motor vehicle operating expenses	819,080	618,977
Repairs and maintenance	2,567,019	2,660,002
Printing and stationery	543,250	304,944
Professional fees	135,063	264,750
Audit fees	498,500	450,000
Insurance	1,004,525	810,927
Bank charges	61,160	61,601
Training and seminars	1,168,123	1,172,171
Advertising, promotion and mass media	15,749,124	3,848,674
Travelling, entertainment and subsistence	4,778,520	3,676,491
Depreciation	3,406,259	3,111,562
Reproductive health survey expenses	1,146,087	2,285,134
Research and evaluation	-	2,157,219
<b>Total</b>	<b>71,244,210</b>	<b>57,722,030</b>
<b>Net change in contraceptives stock</b>		
Opening stock of contraceptives	5,301,644	3,375,330
Purchases	10,786,167	15,715,054
	<b>16,087,811</b>	<b>19,090,384</b>
Less: Closing stock of contraceptives	4,980,927	5,301,644
<b>Total</b>	<b>11,106,884</b>	<b>13,788,740</b>



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Schedule of income and expenditure  
 Commercial Distribution of Contraceptives (CDC)

	2007	2006
	\$	\$
<b>Income</b>		
Sale of contraceptives	27,848	-
<b>Total income</b>	<b>27,848</b>	<b>-</b>
Less: Cost of sales		
Opening stock of contraceptives	-	-
Purchases	2,789,498	-
Less: Closing stock of contraceptives	2,789,498	-
	2,274,659	-
	514,839	-
<b>Gross loss</b>	<b>(486,991)</b>	<b>-</b>
Interest	7,060,480	6,791,719
Gain on foreign exchange	94,596	159,131
	6,668,085	6,950,850
<b>Less: Expenses</b>		
Seminars and educational materials	-	142,950
Bank charges	1,909	1,552
Depreciation	132,500	132,500
<b>Total expenses</b>	<b>134,409</b>	<b>277,002</b>
<b>Surplus for the year</b>	<b>6,533,676</b>	<b>6,673,848</b>



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Schedule of income and expenditure  
 Donations

	2007 \$	2006 \$
<b>Income</b>		
Sale of contraceptives	8,299,315	6,088,223
<b>Total income</b>	<b>8,299,315</b>	<b>6,088,223</b>
Less: Cost of sales		
Opening stock of contraceptives	19,859,690	11,582,378
Stock received during the year	12,478,734	17,245,938
Less: Closing stock of contraceptives	32,338,424	28,828,316
	<b>8,356,324</b>	<b>8,968,626</b>
Gross loss	(57,009)	(2,880,403)
Donations - UNFPA	12,103,977	17,661,685
Interest	5,780,531	5,847,778
	<b>17,827,499</b>	<b>20,629,060</b>
<b>Less: Expenses</b>		
Bank charges	304	834
Depreciation	115,549	115,549
Abortion study	1,479,000	-
	<b>1,594,853</b>	<b>116,383</b>
<b>Surplus for the year</b>	<b>16,232,646</b>	<b>20,512,677</b>



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**Schedule of income and expenditure  
 UNICEF/Adolescent Educational Project**

	\$	<u>2007</u> \$	<u>2006</u> \$
<b>Income</b>			
Project funds (net receipts)		-	2,299,502
Other income		5,000	-
<b>Total income</b>		<b>5,000</b>	<b>2,299,502</b>
<b>Less: Expenses</b>			
<b>Access to contraceptive information for minors</b>			
Dissemination seminars	-		24,663
Detailed work plan	-		17,200
Design and layouts	168,000		168,000
		<b>168,000</b>	<b>209,863</b>
<b>Parenting</b>			
Tech. consultancy	-		148,700
Typesetting and layout	16,380		178,220
Illustrator	-		13,000
Review workshop	-		2,000
Repro of draft data	-		79,624
		<b>16,380</b>	<b>421,544</b>
<b>Teenseen</b>			
Camera man	-		80,000
Rental of TV studio	-		1,120,000
Programme hosts	-		80,000
Studio effect lightening	-		60,000
Bank charges	251		2,823
		<b>251</b>	<b>1,342,823</b>
<b>Total expenses</b>		<b>184,631</b>	<b>1,974,230</b>
<b>(Deficit)/Surplus for the year</b>		<b>(179,631)</b>	<b>325,272</b>





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**Schedule of income and expenditure  
 UNFPA/Reproductive Health Project**

	\$	<u>2007</u> \$	<u>2006</u> \$
<b>Income</b>			
Receipts		11,682,842	17,555,996
<b>Total income</b>		<b>11,682,842</b>	<b>17,555,996</b>
<b>Less: Expenses</b>			
Evaluation	-		1,058,474
Project co-ordinator	2,339,774		1,362,500
Project assistant	1,750,533		757,806
Research for baseline study	-		1,740,700
Monitoring meeting	117,729		115,531
Publications	2,429,798		6,244,583
Review of social marketing	144,450		1,232,976
Male needs assessments	-		156,436
Vehicle maintenance	19,060		40,459
Sundry	508,744		537,448
Parenting	-		512,020
IUCD	289,250		1,218,643
Demand for ECP	-		944,702
Consultancy	576,680		236,000
AV materials for disables	3,251,742		108,643
Access to contraceptive programme	-		800,000
Guidance councilors	1,183,994		-
<b>Total expenses</b>		<b>12,611,754</b>	<b>17,066,921</b>
<b>(Deficit)/surplus for the year</b>		<b>(928,912)</b>	<b>489,075</b>



National Family Planning Board  
Financial Statements  
Year Ended March 31, 2007

## Schedule of income and expenditure USAID/Reproductive Health Project

	<u>2007</u>	<u>2006</u>
	\$	\$
<b>Income</b>		
Receipts	-	-
<b>Total income</b>	-	-
<b>Less: Expenses</b>		
Consultants' fees	-	1,671,480
<b>Total expenses</b>	-	1,671,480
<b>Deficit for the year</b>	-	(1,671,480)

