

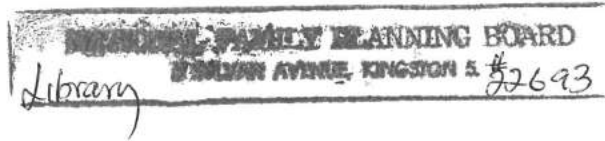


NATIONAL  
FAMILY PLANNING  
BOARD

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ANNUAL REPORT  
2008/2009





## ACKNOWLEDGEMENT

The fiscal year 2008/2009 continued to be a challenging period in securing adequate resources to fund the needs of the programme.

Our team members' performance was commendable, and I wish to express wholehearted appreciation to them for their unwavering commitment in ensuring that achievements were recorded.

Once again, the organisation acknowledges the funding provided for selected targeted activities by some international agencies.

Going forward into the fiscal year 2009/2010, we will continue to align our performance to the strategic goal and objectives of the organisation.



## GOAL

The goal of the organisation is to prepare, carry out and promote the carrying out of family planning programmes in Jamaica. The organisation has been able to achieve its goal through the effective implementation of its Mission Statement.

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## MISSION STATEMENT

The Mission  
of the National Family Planning Board is to  
.... enable individuals to achieve good  
reproductive health through the provision of  
high quality, voluntary family planning and  
family life education services implemented  
efficiently and effectively



## CORPORATE GOVERNANCE

### Board of Directors

The Board of Directors consists of twelve members, eleven of whom are non-executive members. The Board was appointed on August 18, 2008 for a period of three (3) years. During the fiscal year, the Board held five (5) meetings. The attendance record is indicated against the respective names. Secretarial services for the Board and its committees were provided by Miss Jennifer Williams.

Mrs. Patricia Broderick-Taylor	Chairman	4
Rev. Vivian Cohen	Vice Chairman	3
Mr. Donovan Brown	Director	2
Miss Monica Cameron	Director	5
Councillor Audley Gordon	Director	2
Mrs. Margaret Grant	Director	3
Mrs. Fay Hutchinson	Director	3
Councillor Winston Maragh	Director	4
Mr. Delano Seiveright	Director	4
Mr. Alexander Williams	Director	2
Mrs. Joyce Young	Director	3
Dr. Olivia McDonald	Executive Director	5

The principal business considered at the Board meetings were inter alia to:

- Receive and consider reports from the Executive Director on the work of the organisation, and
- Approve recommendations from the sub-committees-which would include monthly financial statements and the external auditors report.

### Audit and Finance Sub-Committee

The committee is comprised of three Board Members, the Director of Finance and the Internal Auditor. In accordance with the Terms of Reference of the Audit and Finance Sub-Committee, three (3) meetings were held to address the following:

- The financial statements and other financial reports
- The Internal Auditor's Report
- Approved Government of Jamaica Investment Policy (February 2007)

### **Terms of Reference of the Audit and Finance Sub-Committee**

1. To review the entity's internal system of audit and financial controls and the results of internal audits.
2. To review the annual audit plan and periodic status reports
3. To review and investigate any matter pertaining to the integrity of management, including conflicts of interest or adherence to standards of business conduct as required in the policies of the entity.
4. To review the entity's financial reporting and accounting standards and principles
5. To discuss with management and the independent auditor, as appropriate, any audit problems or difficulties and management's response to issues raised in audit reports.
6. To discuss with management and the independent auditor the annual audited financial statements.



## DIRECTORS COMPENSATION

Position of Director	Fees (\$)	Motor Vehicle Upkeep/Travelling or Value of Assignment of Motor Vehicle (\$)	Honoraria (\$)	All Other Compensation including Non-Cash Benefits as applicable (\$)	Total (\$)
Chairman	38,000.00	-	-	-	38,000.00
Deputy Chairman	20,500.00	-	-	-	20,500.00
Director	43,000.00	-	-	-	43,000.00
Director	16,500.00	-	-	-	16,500.00
Director	16,500.00	-	-	-	16,500.00
Director	38,000.00	-	-	-	38,000.00
Director	22,000.00	17,830.00	-	-	37,830.00
Director	16,500.00	-	-	-	16,500.00
Director	23,500.00	-	-	-	23,500.00
Director	28,500.00	-	-	-	28,500.00
Director	11,000.00	-	-	-	11,000.00

**Notes**

Where a non-cash benefit is received (e.g. government housing), the value of that benefit shall be quantified and stated in the appropriate column above.

## EXECUTIVE DIRECTOR'S REPORT

The theme for World Population Day 2008 was, "It's a right, let's make it real". The focus was and remains on family planning a component of sexual and reproductive health services.

Enabling couples to determine whether, when and how often to have children is vital to safe motherhood and healthy families.

Family planning involves more than pregnancy prevention. The occurrence, timing and sequence of the initiation of sexual intercourse and childbearing have implications for successful individual and social development.

Voluntary family planning has profound health, economic and social benefits for families and communities by:

- Protecting the health of women by reducing high-risk pregnancies.
- Protecting the health of children by allowing sufficient time between pregnancies.
- Fighting HIV/AIDS through providing information, counselling and access to male and female condoms.
- Reducing the need to voluntarily interrupt pregnancies.
- Supporting women's rights and opportunities for education, employment and full participation in society.
- Protecting the environment by stabilising population growth.

Strategies to increase access to family planning services included – taking services to people at selected workplaces, via a mobile unit, training both public and private sector providers, and influential others, counselling outreach using the telephone, personal visits, a radio programme and advice column in the print media, as well as, outreach activities targeting selected age cohorts.

The Board continued to work collaboratively with partners in:

- The educational system – in schools
- Other programmes involved in equipping parents/guardians to communicate accurate information on sexual and reproductive health issues to their charge
- The National HIV/AIDS programme

- The Women's Centre of Jamaica Foundation, and
- The Disability Sector through a United Nations Population Fund project which ended in September, 2008
- Other Youth oriented programmes, and
- Programmes in the Kingston Metropolitan Area that target men.

As is customary, minimal funds were provided in the budget for the procurement of contraceptives. With a budget of J\$30M, required for this activity, and the removal of user fees (which previously supplemented the budget), reproductive health commodity security may be compromised.

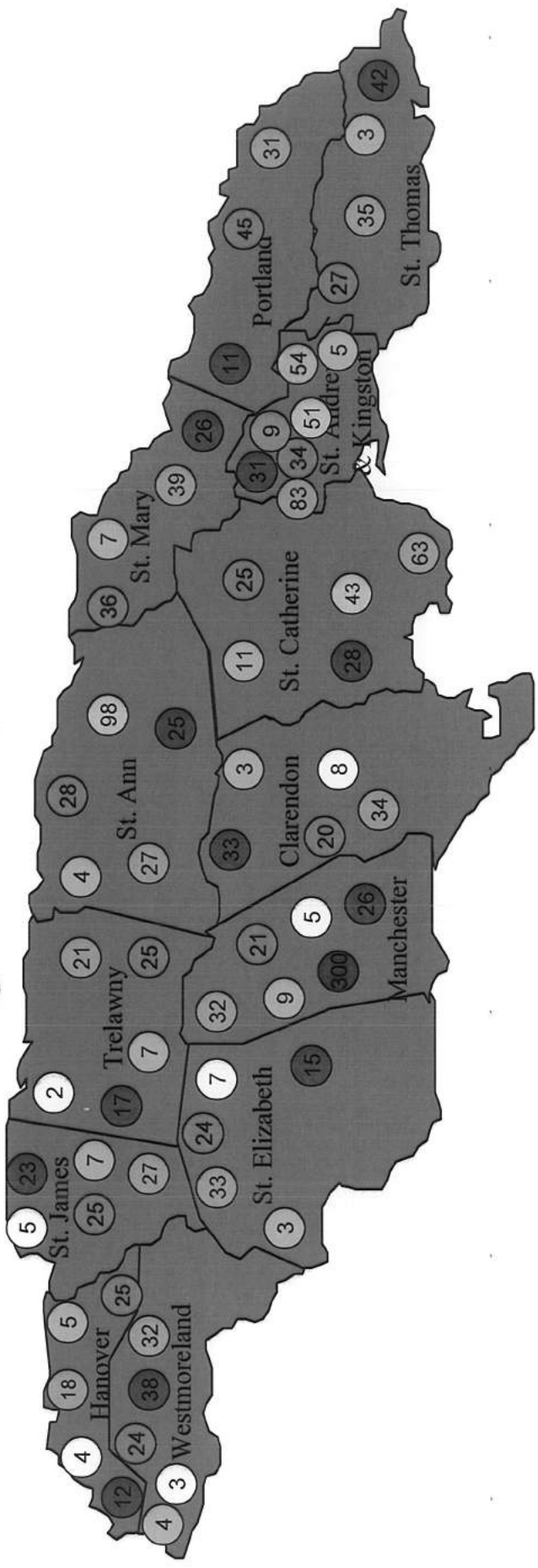
The understanding was that the revenue (that was previously generated through user fees) was provided in the Regional Health Authorities' budget by the Ministry of Health and Environment. The funds were **not** remitted to the National Family Planning Board. Efforts to recover same, either in part or totally were unsuccessful.

## SUMMARY OF ACHIEVEMENTS

1. Twenty-four (24) percent increase in male attendance at public health facilities from 18,186 to 22,552
2. Decline in General Fertility Rate from 61.9 births/1000 women to 60.3
3. Maintained the target of new acceptors under the age of 20 years-19 percent of new acceptors
4. Seven (7) million condoms were issued to individuals through the public sector clinics and outreach activities-an increase of twenty (20) percent
5. Fifty-six (56) workshops were held reaching a total of 1,818 different categories of persons.
6. Media Use:
  - Twenty-six (26) Fortnightly Advice columns were placed in a print media with a readership of 860,000 persons.
  - Airing of 44 weekly radio programmes-Marge Roper Counselling Service
  - Production and airing of 156 x (15 & 20) sec TV time signals
  - Production and airing of 24 x 48 minutes TV Magazine targeting teens
7. Reproductive Health Survey (RHS) interviews were conducted among 7,200 females (15-49 years) and 2,400 males (15-24 years). Data entry was completed and with technical assistance from the Centre for Disease Control (CDC) in Atlanta USA – data cleaning and verification commenced.

During the next fiscal year, the findings of the RHS will provide updated information in fertility, contraceptive use and other reproductive health issues. The findings will document in a formal way, the achievement of Jamaica in meeting the targets required of the millennium development goal.
8. Overall performance score for the organisation as per Corporate Plan deliverables is 85 percent

# Categories of Trained Persons



Color Scheme	Categories of Trained persons	No. of persons trained
●	Parents/Caregivers	359
○	Males at Risk	192
○	Youth Leaders	34
●	Community Health Aides (CHA)	475
●●●●	<b>Service Providers</b> on Dual Method Use (DMU), Intrauterine Contraceptive Device (IUCD) & Second generation Female Condom (FC2)	404
●●●●	National Youth Service (NYS)	300
●	Student Nurses (Service Providers)	54
<b>Grand Total</b>	<b>Categories of Trained Persons</b>	<b>1818</b>



## ACHIEVEMENTS

The achievements of the organisation during the fiscal year are in keeping with its five year Strategic Plan 2006-2010. Four (4) strategies as outlined in the organisation's Corporate Plan 2008/2009 were pursued through the various programmatic activities. These strategies were:

1. Expand access to reproductive health information and services for men
2. Expand access to existing but under-used Family Planning and Reproductive Health options for women
3. Expand access to reproductive health information and services for adolescents and youth
4. Promote safe sexual behaviour, attitudes and practices to reduce the prevalence of STDs and HIV/AIDS

### **Strategy 1: Expand Access to Reproductive Health Information and Services for Men**

Expanding access to reproductive health information and services for men is a means of empowering men through changes in knowledge, attitudes and behaviour, which are necessary conditions for achieving the harmonious relationships of men and women.

Activities to engage men and increase their access to Reproductive Health (RH) information included:

#### (a) Workshops

Seventeen (17) one-day workshops were held island wide with 475 Community Health Aides (CHAs) to strengthen their capacity to respond to the reproductive health concerns of men. The topics explored were:

- Communicating with the male client about their reproductive system
- Anatomy and Physiology
- Sexual dysfunction (premature ejaculation/erectile dysfunction)
- Causes and treatment of sexual dysfunction
- Disorders of the Prostate -signs and symptoms
- Basic symptoms of STIs
- Transmission and Treatment of STIs
- Causes of infertility/Improving chances of fertility

(b) Forum for 200 men

The objective of the forum was to promote responsible sexual behaviour among adolescent males. The areas explored were abstinence, the benefits of avoiding early parenting, protecting reproductive health and aspects of male responsibilities in relationships.

One hundred (100) adolescent males attended the forum held for in-school youth in Montego Bay and the surrounding environs. To facilitate those institutions for which it was inconvenient to release the students, the forum was recorded and segments were aired as part of the TV programme Teen Seen, which is a magazine programme for teens.

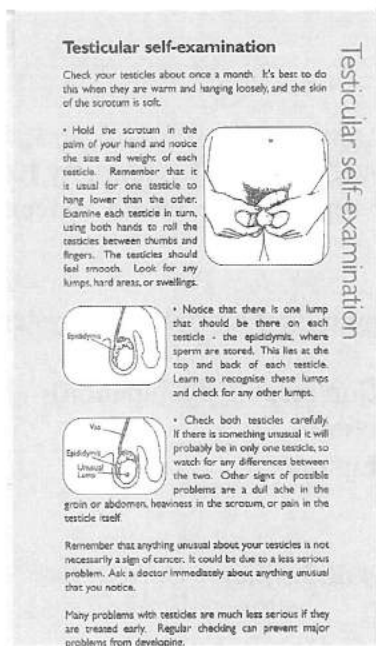
(c) Provision of educational materials

Increasing men's awareness of how they can safeguard their reproductive health led to the organisation's participation in the Jamaica Cancer Society's Relay for Life. Relay for Life is an awareness campaign that seeks both to educate the public about progress made against cancer and how to celebrate survivorship. Two hundred and ten (210) households received a copy of the two-sided Testicular self-examination (TSE) and Digital Rectal Examination (DRE) shower cards, as shown in Figure 1.

The materials were also distributed to public health facilities and organisational events of churches and schools.

**Figure 1**

Testicular self-examination



**Testicular self-examination**

Check your testicles about once a month. It's best to do this when they are warm and hanging loosely, and the skin of the scrotum is soft.

- Hold the scrotum in the palm of your hand and notice the size and weight of each testicle. Remember that it is usual for one testicle to hang lower than the other. Examine each testicle in turn, using both hands to roll the testicles between thumbs and fingers. The testicles should feel smooth. Look for any lumps, hard areas, or swellings.
- Notice that there is one lump that should be there on each testicle - the epididymis, where sperm are stored. This lies at the top and back of each testicle. Learn to recognise these lumps and check for any other lumps.
- Check both testicles carefully. If there is something unusual it will probably be in only one testicle, so watch for any differences between the two. Other signs of possible problems are a dull ache in the groin or abdomen, heaviness in the scrotum, or pain in the testicle itself.

Remember that anything unusual about your testicles is not necessarily a sign of cancer, it could be due to a less serious problem. Ask a doctor immediately about anything unusual that you notice.

Many problems with testicles are much less serious if they are treated early. Regular checking can prevent major problems from developing.

Testicular self-examination

Digital Rectal Examination



**Digital Rectal Examination (DRE)**

**What is it?**  
The digital rectal exam (DRE) is a test used to detect prostate cancer in its early stages, when treatment is most successful. Because the prostate is an internal organ, the physician cannot look at it directly. Since the prostate lies in front of the rectum, the doctor can feel it by inserting a gloved lubricated finger into the rectum.



**What is it used for?**  
The DRE may be used to evaluate certain abdominal, genital and urinary complaints. The DRE is also used as a screening test for bleeding from the stomach or bowels. It is used to screen for prostate cancer or for polyps that develop in the last few inches of the colon.

**How is it done?**  
You will first need to remove or pull down your clothing from the waist down. The DRE is usually performed with you lying on your side with your knees pulled up towards your chest.

After you relax, your doctor will insert a gloved and lubricated finger into your rectum. As your doctor inserts a finger, it often helps to exert pressure as though you are moving your bowels. Your doctor will feel the wall of your rectum, checking for unusual lumps, swellings or tenderness. In men, the doctor will feel the prostate gland through the wall of the rectum and check for suspicious nodules, as well as for abnormalities in the gland's size or shape.

The DRE is a routine examination that is safe and causes little discomfort. The DRE is typically done during a standard physical exam for men. To screen for prostate cancer, the DRE is recommended annually in all men between the ages of 50 and 69. The DRE is recommended for

Digital Rectal Examination (DRE)



(d) Provision of Reproductive Health Services

Providing reproductive health services to men in the programmes of the Board was not easy. Realities such as socio-cultural environment, men's attitudes and beliefs, lack of male-friendly programmes and provider-bias need to be considered. The challenges being faced with the young males originate from the sources of information that influence their behaviour. To that end, the Board has been coordinating initiatives aimed at encouraging greater participation and engagement in matters related to their reproductive needs.

One of the initiatives considered was the establishment of a Male Sexual and Reproductive Health Caucus. The caucus aimed to:

1. Provide a platform for a fulsome presentation of the work of organisations that do work in the area of reproductive health for males;
2. Identify gaps in the targeted interventions of collective efforts; and
3. Strategise ways for the group to work together

The caucus met on three (3) occasions during the year and produced a strategic matrix and action plan to guide its function. The following organisations are members of the caucus:

- Boys Brigade
- Psearch Associates
- St. Catherine Health Department
- Women's Centre of Jamaica Foundation
- Peer Counselling Association of Jamaica
- Jamaica Council for Persons with Disabilities

**Strategy 2: Expand Access to Existing but Under-used Family Planning and Reproductive Health Options for Women**

During the year, the Board focused on improving the quality of the services by ensuring that users and potential users have access to the intrauterine contraceptive device, female condom, post-coital contraception and sterilisation.

The following activities were undertaken to expand access to existing but under-used family planning options.

1. Launch of the Second Generation Female Condom (FC2)

In consultation with the United Nations Population Fund (UNFPA), the female condom (FC2) was launched in May 2008 in a two-day training-of-trainers forum with stakeholders.

Educational materials to support the promotion of the female condom were provided by the donor agency for distribution to specific agencies such as the Bureau of Women's Affairs, Women's Centre of Jamaica Foundation, Women's Resource and Outreach Centre, Jamaica AIDS Support, Ministry of Health and Environment and The Jamaica Red Cross. An article entitled "New Female Condom available" was published in the Star newspaper in a supplement, entitled "Family Planning Choices." Draft posters and brochures of a female condom were developed.

The Corporate Plan 2008/2009 required that four (4) one-day regional workshops were to be held for health providers. Instead, one (1) two-day workshop for stakeholders was held in the South-East region and attended by nine (9) persons. The decision to reduce the number of workshops was taken by the donor agency.

The NFPB has been approached by the UNFPA to coordinate workshops on the female condom in financial year 2009/2010 as more supplies of the commodity will be imported.

2. Training for Service Providers on Intrauterine Contraceptive Device (IUCD)

Sixty-eight (68) public health nurses and midwives from the parishes of St. Mary, St Ann, Clarendon, Manchester, St. Elizabeth, St. Catherine, St. Thomas and Kingston and St. Andrew were trained in 4 x 3 days clinical training followed by practica, arranged at the regional level.

The service providers were equipped with the knowledge, attitudes and skills necessary in inserting an IUCD. The sessions exhausted the many requirements in the clinical setting:

- Overview of IUCD
- Indication and Precaution
- Counselling for IUCD
- Steps in Pelvic Examination
- Client Assessment
- Management of Side Effects
- Practical demonstration – pelvic examination, loading the IUCD, and insertion/removal

### 3. Promotion of Dual Method Protection

The Reproductive Health Survey conducted in 2002, indicated that 13.3 percent of women were using the condom as well as a more effective method. The target to be achieved is twenty-five (25) percent.

In an effort to improve the acceptance of the concept of dual method protection, information on the need for dual protection was integrated in all workshops targeting health providers. Also, the 2009 calendar was developed to highlight the importance of taking steps to protect oneself and one's partner in sexual relationships. Copies of the calendar (see Figure 2) were distributed to the island's clinics.

Figure 2



### 4. Provision of Services in Non-Clinical Settings

The Mobile Unit provides clinical services to workers in the industrial/manufacturing sector whose long hours on the job severely limit their ability to attend clinics for products and services-either during the day or after work.

The survival of this once successful outreach component of the then IEC Unit, has over the succeeding years been adversely tested by the withdrawal from Jamaica of several large garment manufacturers from the Free Zone area in Kingston. However, as the reduction in the number of clients continued, contacts were made with twenty-four (24) new entities with a view to expanding the mobile services to their staff. Positive responses were received from eight (8) entities.

During the reporting period, the Mobile Unit visited 23 agencies

## 5. Provision of Counselling Services

The Marge Roper Counselling Service is an arm of the Outreach Department that targets and provides private and confidential counselling to all persons in the reproductive age group (15-49 years). Persons are given the option to call-in, walk-in or write-in to access the services. From time-to-time, the Marge Roper Counsellor is involved in outreach activities in schools, offices and the wider community, providing easy access to information and counselling on Family Planning/Family Life Education issues. The Counsellor also provides services through a radio call-in segment.

The year's target of reaching 3,000 persons was surpassed. A total of nine hundred and eighty-eight (988) persons used the call-in, walk-in and write-in counselling services. Additionally, with Marge Roper's appearance at other outreach events, the officer interacted directly with 2,248 persons.

**Figure 3**



By way of forty-four (44) radio call-in programmes aired on Tuesday mornings between 9:40 a.m. and 9:55 a.m., a total of one hundred and fifty-eight (158) calls were received after the on air appearances.

The programmes addressed contraceptive choices that are available locally, reproductive health problems in the life cycle and tips on reducing risky behaviours in your children et al.

### **Strategy 3: Expand Access to Reproductive Health Information and Services for Adolescents and Youth**

The activities undertaken to expand access to reproductive health information and services for adolescents and youth were:

#### 1. Provision of Reproductive Health Services

Adolescents are viewed not simply as primary clients of family planning services, but important partners in advancing the reproductive health agenda. While being recognised as agents in transferring vital reproductive health information across generations, they collectively accounted for a sizeable portion of the Board's reproductive health services. The new acceptors of the Public Sector Family Planning programme under the age of 20 years remained at 19 percent of the total acceptors, which indicates that efforts to target them remained consistent. (See Table 1)

#### 2. Provision of Library Services

Realising the need for adolescents and youth to be engaged in advancing the reproductive health agenda, the NFPB's library continued to play a critical role in giving youth across the country access to the breadth of its resources on reproductive health and family planning including parenting. The philosophy that underpins the operation of the library is one which views information as an important empowering tool.

Several persons from schools and other agencies of Government visited the library:

Thirty-two (32) new books were added to the collection in the library for this period. (Periodicals not included).

The library also organised and mounted displays in observance of the following special events:

- Child Month
- Safe Sex Week
- World Contraceptive Day
- World AIDS Day
- International Women's Day

#### 3. Production and Airing of TV Magazine Programme (Teen Seen)

Teen Seen is a TV Magazine Programme aired at 5:30 p.m. weekly on Television Jamaica, which targets adolescents and youth. Twenty-four 48 minutes programmes were produced and aired.

Some of the topics discussed were:

- HIV prevention: Yutes tek it to di worl'
- Dual Protection leads to STI Prevention
- Avoid risky sexual practices: Your New Year's Resolution
- Condom bias & stigma: debunking the myths
- Violence and sexual abuse: The impact on teens
- Teen girls with adult lovers: A risky duet
- Teen Fathers: Be responsible
- Guidelines for appropriate Teen Sexual Behaviour
- Early sex...a dangerous flex

#### 4. Rap Sessions & Seminars

During the financial year, one hundred and ninety-seven (197) young persons were reached with the message of abstinence in four (4) rap sessions. The sessions were held at the YMCA, Maxfield Park Children's Home, the Glenhope Place of Safety and the Windsor Girls Home.

Two (2) seminars for forty (40) youth leaders were held to foster connections between older and younger teens. The goal of the seminars was to equip youth leaders with knowledge and skills to mentor their peers in sexual and reproductive health issues.

#### 5. Workshops for Service Providers, Parents and Caregivers, Youth and Community-based Groups

##### (a) Service Providers

Twelve (12) workshops were conducted with three hundred and twenty-seven (327) public health nurses and midwives. Challenges were encountered in accessing the number of participants needed as the workshops were affected by the passage of Tropical Storm Gustav as well as the deployment of public health nurses to attend to the widespread cases of measles.

Training was conducted in the areas of:

- The importance of dual method protection in the prevention of pregnancies and STIs including HIV/AIDS
- Strategies to improve Dual Protection in the community
- Reproductive health needs of persons with disabilities

(b) Parents/Caregivers

Thirteen (13) workshops were held with 359 parents/caregivers. The workshops were held to enhance parents/caregivers' capacity to communicate more effectively with their children on developmental issues relating to sexual and reproductive health. Findings from a Pilot of the "Gender Equitable Male Involvement (GEMI) Tool" (2005), related a role for parents in the re-socialising of young men's behaviour and attitudes as they are considered key elements to changing the norms and addressing the needs of young men. The findings correlate with sentiments expressed by young people in three parishes (Kingston, Clarendon and St. Elizabeth), during a qualitative study of high school students entitled "Nine Tenths of Reality" done by Cate Lane et al.

Significant to the achievements of the workshops is the resulting opening of the lines of communication between parent and child.

The objectives of the workshops were to:

1. Identify different parenting styles
2. Promote respect of the rights of the child
3. Develop and communicate values to children
4. Identify different types of contraceptive methods suitable for adolescents

Even though the level of participation of the workshops was achieved, there were instances when participants were unable to attend the workshops as they were unable to find the monetary resources to pay for their transportation. The Board is not in a position to sponsor the participants and the NFPB has had to employ alternate strategies to accommodate the audience by hosting weekend seminars and afternoon engagements as well as utilising the services of the Social Development Commission (SDC) to ensure the participation of the parents and caregivers.

Interagency collaboration was done with the Child Development Agency (CDA), Social Development Commission and Victim Support Group in St. Thomas.

(c) Youth At-Risk

Aimed at providing youth with the knowledge and skills necessary to assist them to develop healthy reproductive lifestyles and attitudes to reproductive health issues, four one-day workshops were held with 165 participants on the following topics:

- Male Anatomy and Physiology
- Puberty in Males
- Diseases and Disorders of the Male reproductive system
- Sexually transmitted infections

Five one-day workshops were scheduled targeting 125 participants. However, the audience numbers were surpassed. **The recommendation was made across the workshops for the NFPB to conduct similar workshops with greater frequency.**

(d) Presentations to Community-based Groups

During Child Month, presentations on various topics were made to 1,140 youth. This included 400 girls at Cumberland High School on the topic “How to put abstinence into practice and 250 boys on “Dealing with sexuality” at Port Henderson Primary on Boys’ Day.

A presentation on the importance of being sexually responsible was also made at the SDC’s Youth Reproductive Health Workshop. There were fifty (50) participants.

The above-mentioned strategic objectives were met as evidenced by the following statistical data.

1. Utilisation and coverage of the Public Sector Family Planning

The initiative to encourage more persons to participate in the Family Planning Programme by accessing more reproductive health services, gained momentum during the year. As at the end of 2008, the total population of family planning services had grown by 7,152 persons moving from 511,135 in 2007 to 518,287 (See Table I). This is as a result of the recruitment of new acceptors which showed an increased of 1,401 persons over the previous year; improved attendance at family planning clinics, which moved from 258,013 in 2007 to 275,822 in 2008; and the overall increase of just under seven (7) percent in family planning users.

**Table I      Utilisation and Coverage of Public Family Planning Services**

<b>Services</b>	<b>2007</b>	<b>2008</b>
Estimated population for family planning	511,135	518,287
Attendance at family planning clinics	258,013	275,822
Number of family planning users (per annum)	84,135	90,459
Number of new acceptors	38,616	40,017
Number of new acceptors as a percentage of new acceptors	46.0	44.0
New acceptors less than 20 yrs. of age as a percentage of new acceptors	19.0	19.0
New acceptors as a percentage of target population	7.6	7.7
Male attendance as a percentage of total attendance	7.0	8.2



## 2. Provision of Reproductive Health Services for Men

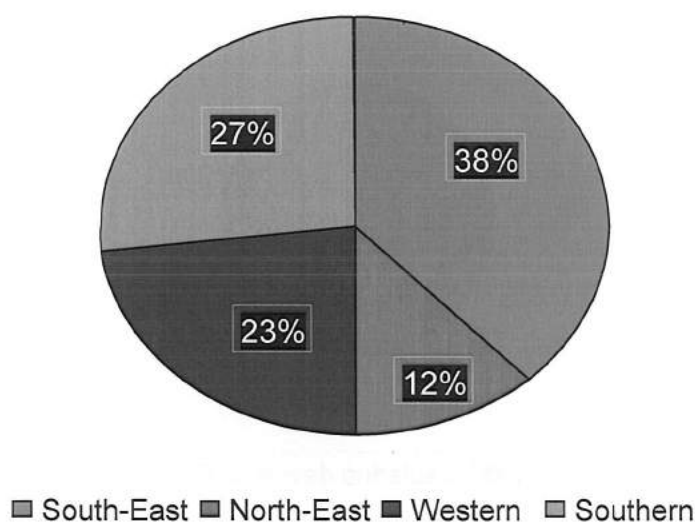
During the year, it was observed that male attendance as a percentage of total attendance at family planning clinics increased by 1.2 percent. The margin of increase is encouraging as it shows improvement over the period 2006 to 2007, when male attendance had increased by a mere 0.2 percent. Male attendance at public clinics in the North-East region shows a slight increase of 1 percent when compared with the other regions. A breakdown of male attendance at health facilities is shown in Table 2 and Figure 4.

**Table 2** Male Attendance at Health Facilities, 2007 & 2008

Region	2007	2008	Change (%)
South-East	6,845	8,544	25
North-East	2,604	2,641	1
Western	3,999	5,265	32
Southern	4,738	6,102	29
JAMAICA	18,186	22,552	24

Sources: MOH&E, MCSR and NFPB

**Figure 4** Percentage of Attendance of Male Visits in Health Regions 2008



### 3. Acceptance of Under-used Family Planning Options for Women

Women within the 15-49 age cohort continued to benefit from the Board's family planning services mainly by accessing contraceptive services. At the beginning of the calendar year 2008, the number of women in the reproductive age group increased from 727,747 in 2006 to 736,187. Analysis revealed that approximately 69.43 percent (511,135) of these women are in a union (See Table I).

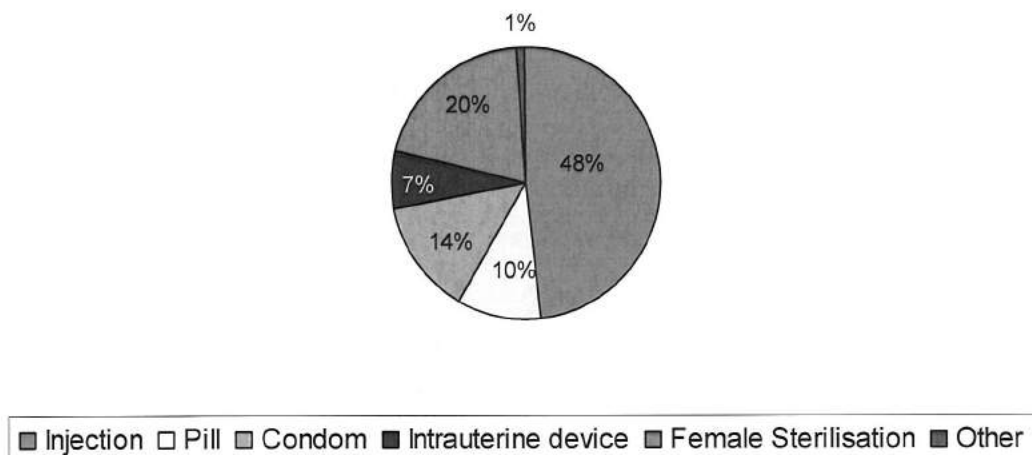
Of the estimated population of 518,287 persons for family planning, ten (10) percent used the post-coital pill, twenty (20) percent had opted for female sterilisation and seven (7) percent used the intrauterine contraceptive device. This represents a one (1) percent, nine (9) percent and three (3) percent increase in the use of the methods respectively. As shown in Figure 5, the injection continued to enjoy greatest popularity among users, accounting for 48 percent.

The contraceptive method mix among total users is:

Users of the injection	48%
Pills	10%
Condoms	14%
Intrauterine contraceptive device	7%
Female Sterilisation	20%
Other methods	1%

**Figure 5**

**Contraceptive Method Mix**



In 2008, the demand for IUCD, Norplant and ECP continued to increase. Table 3 shows an increase of 61 percent in demand for ECP across all three (3) age groups. The number of new adolescent acceptors of Norplant and IUCD declined<sup>1</sup>. The overall increase in demand for ECP, Norplant and IUCD is attributed to clients in the age group of 20 to 29 years.

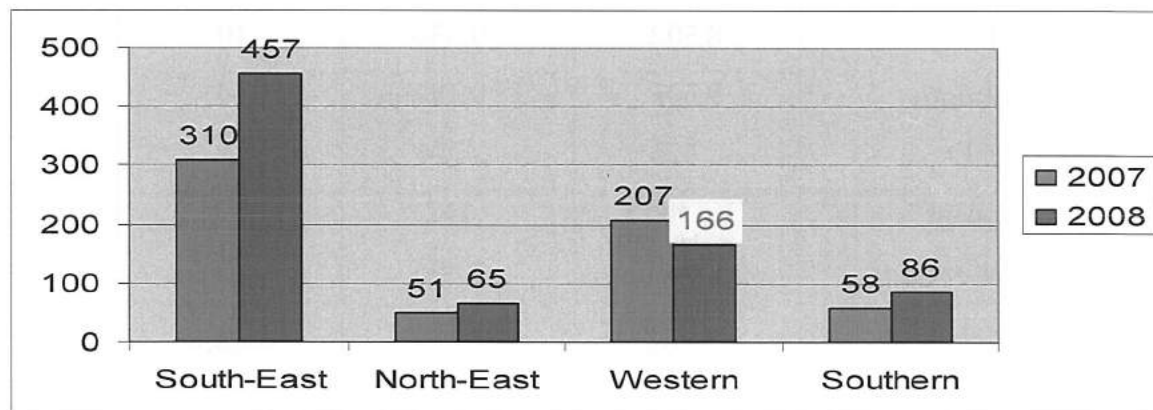
**Table 3 New Acceptors of IUCD, Norplant and ECP by Age Group, 2007 and 2008**

Age Group	IUCD				Norplant				ECP			
	10-19	20-29	30+	Total	10-19	20-29	30+	Total	10-19	20-29	30+	Total
2008	116	371	287	774	17	86	51	154	66	287	126	479
2007	121	283	221	625	22	84	31	137	45	173	79	297

Source: MOH&E MCSR

At the regional level, the expansion in access to IUCD was most evident in the South-East with an increment of 47 percent or 147 new acceptors compared with the year 2007. Also, the North-East and Southern regions reported increases of 27 and 48 percent respectively. The Western region experienced a decline in demand of approximately 20 percent. In 2007, 207 new acceptors of IUCD were reported in contrast to 166 for the year 2008. (See Figure 6).

**Figure 6 New Acceptors of IUCD, 2007 to 2008**



<sup>1</sup> Checks made with the relevant health facility in Westmoreland revealed that the supply of the contraceptive has been irregular which led to stock-out of the item on occasions.

**Figure 7 New Acceptors of ECP, 2007 and 2008**

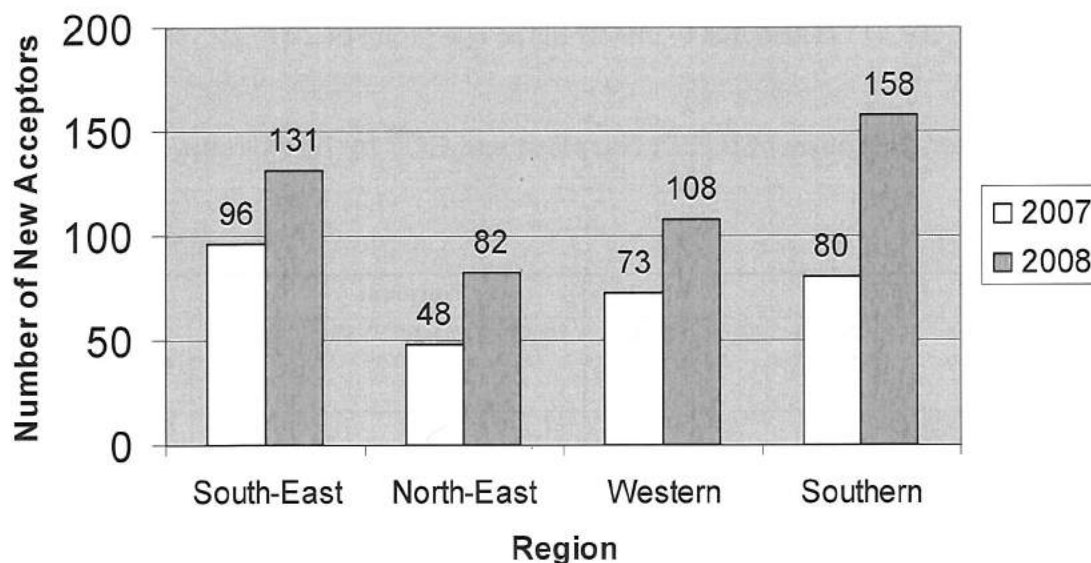


Figure 7 illustrates the increase in the number of new acceptors of ECP that occurred in all four (4) health regions. Demand increased by 61 percent as 479 new acceptors were reported for 2008 compared to 297 for 2007. The Southern region recorded the highest increase with demand moving upwards by almost 100 percent, which is mainly among older women.

**Table 4 New Acceptors of FP by Method Compared with 2007**

FP Options	2 007	2 00 8	Change (%)
Injection	18,021	20,578	14
Pill	8,502	9,330	10
Condom	9,305	9,181	-1
IUCD	626	774	24
Implant	185	162	-17
Sterilization	2,080	1,893	-9
<b>Total</b>	<b>38,719</b>	<b>41,918</b>	<b>8</b>

Source: MOH&E and NFPB

There were 154 new acceptors of Norplant, a decrement of 12 percent compared with the number of subscribers in 2007. This contraceptive was most popular with clients 20 years and older. (See Table 3).

Norplant is available in selected sites. Additionally, the 6-rod system made available was discontinued by the manufacturers, which reduced the availability of the method.

The overall number of female sterilisation procedures at the public health facilities decreased from 2,080 in 2007 to 1,893 in 2008. (For a breakdown of the data for sterilisation procedures and acceptors see Table 5). The General Fertility Rate (GFR) declined to 60.3 indicating that the total fertility rate is trending downwards. (TFR is calculated based on survey findings, which are conducted every five years)

**Table 5 Sterilisation Procedures and Acceptors for January 2007 to December 2008**

Parish	Procedures		Acceptors	
	2007	2008	2007	2008
<b><u>South-East</u></b>	<b><u>1,041</u></b>	<b><u>910</u></b>	<b><u>10,410</u></b>	<b><u>9,100</u></b>
K.S.A	422	362	4,220	3620
St. Thomas	99	51	990	510
St. Catherine	520	476	5200	4,760
<b><u>North-East</u></b>	<b><u>182</u></b>	<b><u>365</u></b>	<b><u>1,820</u></b>	<b><u>3,650</u></b>
Portland	22	22	220	220
St. Mary	61	118	610	1,180
St. Ann	99	225	990	2,250
<b><u>Western</u></b>	<b><u>366</u></b>	<b><u>315</u></b>	<b><u>3,660</u></b>	<b><u>3,150</u></b>
Trelawny	5	3	50	30
St. James	278	243	2,780	2,430
Hanover	2	0	20	0
Westmoreland	81	69	810	690
<b><u>Southern</u></b>	<b><u>491</u></b>	<b><u>306</u></b>	<b><u>4,910</u></b>	<b><u>3,060</u></b>
St. Elizabeth	6	21	60	210
Manchester	378	185	3,780	1,850
Clarendon	107	100	1,070	1,000
<b><u>Jamaica</u></b>	<b><u>2,080</u></b>	<b><u>1,893</u></b>	<b><u>20,800</u></b>	<b><u>18,930</u></b>

Source: MOH&E HMSR & MCSR

Note: Figures for 2007 have been revised.

#### 4. Condom Distribution

The initial number of condoms targeted for distribution had to be revised when the organisation had to recast its budget for 2008/2009.

To expand access to condoms, they were distributed throughout targeted community outreach activities during Family Planning Week, Safe Sex Week, the marlin fishing tournament inter alia.

During the financial year, a total of seven (7) million condoms were issued to individuals through the public sector clinics and outreach activities.

#### 5. Support to programmes

All programme areas were supported in human resource and financial management as follows.

##### (a) Human Resources and Administration (HR&A)

The Human Resources and Administration Department continued to play its role in managing the human resources and administrative functions of the Board. This included enforcing relevant policies and procedures, seeing to staff welfare, providing support services to all departments within the organisation, and procurement and distribution of contraceptives to Government health centres island wide.

- Performance Management

The organisation has now fully implemented the Performance Management Appraisal System.

- Staffing

One officer retired after contributing approximately thirty-one (31) years of service to the Board. The position has since been filled.

- Procurement of Fixed Assets

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

- Training and Development

Despite the limited resources that were made available for training, six (6) staff members benefitted from training and development. A staff development seminar was held in December 2008, the theme was "The Way Forward embracing the Change". A "Staff of the Year" was identified.

(b) 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 accounting regulations such as the FAA and the IAS Acts
- the preparation of timely and accurate financial statements,
- annual audits are done by a Government approved auditing firm.

The report of the financial statement provided by the external auditors is attached.

## Appendix I

### ACRONYMS

AIDS	Acquired Immunodeficiency Syndrome
CDA	Child Development Agency
CDC	Centres for Disease Control and Prevention
CHAs	Community Health Aides
DRE	Digital Rectal Examination
GEMI	Gender Equitable Male Involvement
GFR	General Fertility Rate
FC <sub>2</sub>	Second generation Female Condom
FAA	Finance & Audit Act
FP	Family Planning
HIV	Human Immunodeficiency Virus
HR& A	Human Resource & Administration
IAS	International Accounting Standards
IEC	Information Education and Communication
IUCD	Intrauterine Contraceptive Device
NFPB	National Family Planning Board
RH	Reproductive Health
RHS	Reproductive Health Survey
SDC	Social Development Commission
STI	Sexually Transmitted Infection
STATIN	Statistical Institute of Jamaica



**Appendix 1 cont'd**

ACRONYMS

TFR	Total Fertility Rate
TSE	Testicular Self-Examination
UNFPA	United Nations Population Fund
YMCA	Young Men's Christian Association

## SENIOR EXECUTIVE COMPENSATION

Position of Senior Executive	Year 2008/2009	Salary (\$)	Gratuity or Performance Incentive (\$)	Travelling Allowance or Value of Assignment of Motor Vehicle (\$)	Pension or Other Retirement Benefits (\$)	Other Allowances (\$)	Non- Cash Benefits (\$)	Total (\$)
Executive Director		3,233,463.97	-	796,500.00	-	-	-	4,029,963.97
Director, Policy Formulation, Monitoring & Evaluation		1,041,801.69	-	420,000.00	-	-	-	1,461,801.69
Director, Human Resource & Administration		1,010,590.83	-	420,000.00	-	-	-	1,430,590.83
Director, Finance		1,743,334.94	-	420,000.00	-	-	-	2,163,334.94
Director, Outreach		1,602,171.00	-	420,000.00	-	-	-	2,022,171.00

*Notes*

1. Where contractual obligations and allowances are stated in a foreign currency, the sum in that stated currency must be clearly provided and not the Jamaican equivalent.
2. Other Allowances (including laundry, entertainment, housing, utility, etc.)
3. Where a non-cash benefit is received (e.g. government housing), the value of that benefit shall be quantified and stated in the appropriate column above.



Financial statements

National Family Planning Board

March 31, 2009



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## Independent auditors' report

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Jamaica, West Indies

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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, set out on pages 3 to 22, which comprise the balance sheet as at March 31, 2009, 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.

### Management's Responsibility for the Financial Statements

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.

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

**Auditors' Responsibility (Cont'd)**

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 Non-compliance 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, 2009, 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.

**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 27, 2009



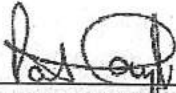
Chartered Accountants

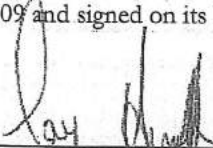
## Balance sheet

	Note	2009 \$	2008 \$
<b>Assets</b>			
<b>Non-current assets</b>			
Property and equipment	(4)	48,926,295	51,338,288
		<u>48,926,295</u>	<u>51,338,288</u>
<b>Current assets</b>			
Inventories	(5)	26,401,784	31,207,813
Receivables	(3 & 6)	6,903,126	7,007,650
Prepayments		326,287	316,676
Taxation recoverable	(7)	7,713,894	4,300,831
Short-term investments	(3 & 8)	104,515,497	142,692,372
Bank and cash	(3 & 9)	24,317,724	32,843,400
		<u>170,178,312</u>	<u>218,368,742</u>
<b>Total assets</b>		<u><b>219,104,607</b></u>	<u><b>269,707,030</b></u>
<b>Reserves, funds and liabilities</b>			
<b>Reserves</b>			
Capital reserve	(10)	18,956,297	18,956,297
Revaluation reserve	(11)	54,706,520	54,706,520
Accumulated (deficit)/surplus		(1,037,239)	13,551,758
<b>Total reserves</b>		<u><b>72,625,578</b></u>	<u><b>87,214,575</b></u>
<b>Funds</b>			
CDC	(12)	76,078,367	81,530,653
Donation	(13)	47,014,418	90,203,224
Reproductive health and other projects	(14)	2,441,185	1,941,006
Revolving loan interest	(15)	141,568	127,815
		<u>125,675,538</u>	<u>173,802,698</u>
<b>Current liabilities</b>			
Payables and accruals	(3 & 16)	20,803,491	8,689,757
		<u>20,803,491</u>	<u>8,689,757</u>
<b>Total funds and liabilities</b>		<u><b>146,479,029</b></u>	<u><b>182,492,455</b></u>
<b>Total reserves, funds and liabilities</b>		<u><b>219,104,607</b></u>	<u><b>269,707,030</b></u>

The notes on the accompanying pages 7 to 22 form an integral part of these financial statements.

Approved for issue by the Board of Directors on August 27, 2009 and signed on its behalf by:

  
 \_\_\_\_\_ ) Chairman  
 Patricia Broderick-Taylor

  
 \_\_\_\_\_ ) Director  
 Fay Hutchinson

## Income statement

	Note	2009 \$	2008 \$
<b>Income</b>	(2c)		
Government grants		68,916,000	57,331,000
Sale of contraceptives		13,936,920	2,442,744
CDC operations receipts	(12)	7,770,423	7,425,564
Donation operations receipts	(13)	9,910,905	26,733,012
Reproductive health and other projects receipts	(14)	16,700,500	15,634,740
Other	(17)	1,670,769	1,470,051
		<u>118,905,517</u>	<u>111,037,111</u>
CDC operations	(12)	(1,656,773)	(2,418,502)
Donation operations expenses	(13)	(10,159,232)	(16,459,819)
Reproductive health and other projects expenses	(14)	(16,200,321)	(17,598,087)
Administrative and other overhead expenses		(130,818,641)	(72,655,203)
Net change in contraceptive stock		<u>(22,786,706)</u>	<u>(7,999,229)</u>
<b>Operating deficit for the year</b>		<b>(62,716,156)</b>	<b>(6,093,729)</b>
Loss on disposal of equipment			(2)
<b>Deficit for the year before transfers</b>	(18)	<b>(62,716,156)</b>	<b>(6,093,731)</b>
Net transfer from/(to) CDC fund	(12)	5,452,285	(1,550,658)
Net transfer from donation fund	(13)	43,188,806	20,495,829
Transfer of (surplus)/deficit (to)/from reproductive health and other projects fund	(14)	(500,179)	1,963,347
Transfer of interest to revolving loan interest fund	(15)	(13,753)	(15,289)
<b>(Deficit)/surplus for the year</b>		<b><u>(14,588,997)</u></b>	<b><u>14,799,498</u></b>

The notes on the accompanying pages 7 to 22 form an integral part of these financial statements.



## Statement of changes in reserves

	Capital Reserve \$	Revaluation Reserve \$	Accumulated (Deficit)/surplus \$	Total \$
<b>Balance at March 31, 2007</b>	18,956,297	37,661,312	(1,247,740)	55,369,869
<b>Changes in reserves for 2008</b>				
Surplus on revaluation of buildings (Note 11)	-	17,045,208	-	17,045,208
Surplus for year 2008	-	-	14,799,498	14,799,498
<b>Total recognised income and expenses for year 2008</b>	-	17,045,208	14,799,498	31,844,706
<b>Balance at March 31, 2008</b>	18,956,297	54,706,520	13,551,758	87,214,575
<b>Changes in reserves for 2009</b>				
Deficit for year 2009 being total recognised income and expenses	-	-	(14,588,997)	(14,588,997)
<b>Balance at March 31, 2009</b>	<b>18,956,297</b>	<b>54,706,520</b>	<b>(1,037,239)</b>	<b>72,625,578</b>

The notes on the accompanying pages 7 to 22 form an integral part of these financial statements.

## Statement of cash flows

	2009	2008
	\$	\$
<b>Cash flows from operating activities:</b>		
(Deficit)/surplus for the year	(14,588,997)	14,799,498
Net transfer (from)/to CDC fund (Note 12)	(5,383,519)	1,550,658
Net transfer from donation fund (Note 13)	(43,174,397)	(20,495,829)
Surplus/(deficit) from reproductive health and other projects fund (Note 14)	500,179	(1,963,347)
Revolving loan interest fund (Note 15)	13,753	15,289
<b>Adjustments for:</b>		
Depreciation	2,489,545	2,951,521
Loss on disposal of property and equipment	-	2
Interest income	(12,985,553)	(14,642,138)
	<u>(73,128,989)</u>	<u>(17,784,346)</u>
Decrease in inventories	4,806,029	3,086,065
Decrease in receivables	104,524	229,215
(Increase)/decrease in prepayments	(9,611)	65,548
Decrease/(increase) in short-term investments	38,176,875	(10,690,681)
Increase in payables and accruals	<u>12,113,734</u>	<u>2,600,641</u>
<b>Cash used in operations</b>	<b>(17,937,438)</b>	<b>(22,493,558)</b>
Refund of withholding tax (Note 7)	-	3,745,556
<b>Net cash used in operating activities</b>	<b>(17,937,438)</b>	<b>(18,748,002)</b>
<b>Cash flows from investing activities:</b>		
Additions to property and equipment (Note 4)	(77,552)	(354,407)
Interest received	9,489,314	10,800,704
<b>Net cash provided by investing activities</b>	<b>9,411,762</b>	<b>10,446,297</b>
<b>Cash flows from financing activity:</b>		
Refund to reproductive health and other projects fund (Note 14)	-	(1,331,015)
<b>Net cash used in financing activity</b>	<b>-</b>	<b>(1,331,015)</b>
<b>Net decrease in bank and cash</b>	<b>(8,525,676)</b>	<b>(9,632,720)</b>
<b>Bank and cash at beginning of year</b>	<b>32,843,400</b>	<b>42,476,120</b>
<b>Bank and cash at end of year (Note 9)</b>	<b>24,317,724</b>	<b>32,843,400</b>

The notes on the accompanying pages 7 to 22 form an integral part of these financial statements.

## Notes to financial statements

### 1. Identification

The National Family Planning Board (the 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.

### 2. Basis of preparation and summary of significant accounting policies

#### a Overall consideration and basis of preparation

These financial statements have been prepared in accordance with International Financial Reporting Standards (IFRS) as issued by the International Accounting Standards Board (IASB).

#### i Amendments to published standards and interpretations effective in the current year that are relevant to the Board's operations

IFRS 7 (Amendment), Financial Instruments: Disclosures. If an entity has reclassified a financial asset in accordance with the Amendment in IAS 39, it shall disclose the amount reclassified into and out of each category and the reason for the reclassification. Additional disclosures are required including details of the carrying amounts and fair values of the financial assets until they are derecognized, in addition to details of fair value gain or loss that would have been recognized in the entity's profit or loss or comprehensive income if the financial assets had not been reclassified.

IAS 39 (Amendment), Financial Instruments: Recognition and Measurement. The Amendment permits the reclassification of financial assets classified as held-for-trading from the fair value through profit or loss category to another category in rare circumstances, or, if the financial assets meets the definition of loans and receivables at the date of reclassification. The standard is not expected to have any significant impact on the Board's financial statements.

Financial assets classified as available-for-sale may also be reclassified to loans and receivables if, at the date of reclassification, the financial assets would have been eligible for classification as loans and receivables.

**i Amendments to published standards and interpretations effective in the current year that are relevant to the Board's operations (cont'd)**

There were no reclassifications for the period as a result of these amendments.

The Board has assessed the relevance of the other new standards, amendments and interpretations to existing standards which became effective for periods beginning April 1, 2008. Based on the Board's operations, management has determined that those standards, amendments and interpretations do not impact its financial statements.

**ii Standards, amendments and interpretations issued but not yet effective**

At the date of authorisation of these financial statements, the following standards, amendments and interpretations which have not been applied in these financial statements were in issue but not yet effective:

<u>Title</u>	<u>Full title of Standard or Interpretation</u>	<u>Effective for accounting periods beginning on or after</u>
IFRIC 13	Customer Loyalty Programmes	1 July 2008
IFRIC 15	Agreements for the Construction of Real Estate	1 January 2009
IFRIC 16	Hedges of a Net Investment in a Foreign Operation	1 October 2008
IFRIC 17	Distributions of Non-cash Assets to Owners	1 July 2009
IFRIC 18	Transfers of Assets from Customers	1 July 2009
IFRS 2	Share-based Payment	1 January 2009
IFRS 3	Business Combinations	1 July 2009
IFRS 8	Operating Segments	1 January 2009
IAS 1	Presentation of Financial Statements	1 January 2009
IAS 23	Borrowing Costs	1 January 2009
IAS 27	Consolidated and Separate Financial Statements	1 July 2009
IAS 28	Investments in Associates	1 July 2009
IAS 31	Interest in Joint Ventures	1 July 2009
IAS 32	Financial Instruments: Presentation	1 January 2009
IAS 39	Financial Instruments: Recognition and Measurement	1 July 2009

Based on the Board's current operations, the directors and management do not expect any material impact on the Board's financial statements when these standards, amendments and interpretations become effective.

### Annual Improvements 2008

The IASB has issued *Improvements for International Financial Reporting Standards 2008*. Most of these are small amendments which become effective in accounting periods beginning on or after January 1, 2009. However, these amendments are not expected to have a material impact on the Board's financial statements.

#### **b Critical judgements and sources of estimation uncertainty**

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 and assumptions.

There were no critical judgements, apart from those involving estimation, that management has made in the process of applying the company's accounting policies that have a significant effect on the amounts recognised in the financial statements.

The estimates and assumptions which have the most significant risk of causing a material adjustment to the carrying amounts of assets and liabilities are discussed below.

##### **(i) Depreciation of property and equipment**

Depreciation is provided so as to write down the respective assets to their residual values over their expected useful lives and, as such, the selection of the estimated useful lives and the expected residual values of the assets requires the use of estimates and judgements. Details of the estimated useful lives are as shown in Note 2(d).

The significant accounting policies that have been used in the preparation of these financial statements are summarised below and have been consistently applied for all the years presented:

The financial statements have been prepared using the measurement bases specified by IFRS for each type of asset, liability, income and expense. The measurement bases are more fully described in the accounting policies below.

#### **c Income**

Government grants which represents subventions received from the Government of Jamaica to finance the recurrent expenditure of the Board are recognised when received. Sales of contraceptives and interest income are recognised when due. Donations are recognised when received.

#### **d Property and equipment**

##### **(i) Carrying value**

Land and buildings are carried 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 previously suffered a revaluation decrease or impairment loss. To the extent that any decrease was previously 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 cost less accumulated depreciation and impairment.

(ii) Depreciation

Depreciation is charged on assets from the date of acquisition or 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, ten (10) years for furniture and fixtures, five (5) years for motor vehicles and three to five (3 -5) years for 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.

**e Inventories**

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

Donated inventories are valued at the value supplied by the donor or at the cost of a similar purchased item.

**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 or 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 and Local Registered Stocks. Short-term investments are classified as loans and receivables.

They are carried at amortised cost and are invested for periods of three (3) to twelve (12) months. Interest earned on investments is recognised in the Income Statement in the period when it is earned.

#### **h Receivables**

Receivables are classified as loans and receivables. These are initially recognised at original invoice amount (which represents fair value) and subsequently measured at amortised cost using the effective interest rate less provision for doubtful debt. A provision for doubtful debt is recognised when there is an indication that the debt is impaired.

#### **i Payables and accruals**

Payables and accruals are classified as financial liabilities measured at amortised cost. These are initially recognised at original invoice amount (which represents fair value) and subsequently measured at amortised cost.

#### **j Bank and cash**

Bank and cash are classified as loans and receivables and consist of cash on hand, current and savings account balances.

#### **k Financial instruments**

A financial instrument is any 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:

Financial assets:

Short-term investments, bank and cash, receivables;

Financial liabilities:

Payables and accruals.

The particular recognition methods adopted are disclosed in the respective accounting policies associated with each item.

#### **l Impairment**

The Board's property and equipment are subject to impairment testing.

For the purposes of assessing impairment, assets are grouped at the lowest levels for which there are separately identifiable cash flows (cash-generating units). As a result, some assets are tested individually for impairment and some are tested at cash-generating unit level.

Individual assets or cash-generating units are tested for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable.

- 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 On February 28, 2008 land and buildings at 5 Sylvan Avenue and 14 Retirement Road were revalued on an open market value basis by an independent valuer, Allison Pitter & Co., Chartered Surveyors. The resulting increase in valuation has been credited to revaluation reserve (Note 11).
- c Under the cost model the carrying amount of the revalued land and buildings at 5 Sylvan Avenue and 14 Retirement Road would be \$1,684,082 (2008 - \$1,723,880) at balance sheet date. The revalued amount includes a revaluation surplus of \$54,617,554 (2008 - \$54,617,554).
- d Included in land and buildings at valuation is a warehouse with a carrying amount of \$10,234,583 (2008 - \$10,479,583), [carrying amount at cost \$1,495,397 (2008 - \$1,528,524)] which was purchased with CDC funds; included in furniture and equipment are furniture with a carrying amount of \$25 (2008 - \$1,734) which were purchased with Donation funds.
- e Depreciation charge for the year represents:

	2009	2008
	\$	\$
Charge on assets acquired with GOJ funds	2,242,846	2,694,087
Charge on assets acquired with CDC funds	245,000	141,875
Charge on assets acquired with Donation funds	1,699	115,559
<b>Total</b>	<b>2,489,545</b>	<b>2,951,521</b>

5. Inventories

	2009	2008
	\$	\$
Donation – Intra uterine and external contraceptive devices and oral contraceptives	8,466,611	18,623,944
GOJ – Oral contraceptives, and intra uterine and external contraceptives devices	16,629,287	7,299,038
CDC – Oral contraceptives	1,305,886	-
CDC – Goods-in-transit	-	5,284,831
<b>Total</b>	<b>26,401,784</b>	<b>31,207,813</b>

6. Receivables

	2009	2008
	\$	\$
Advances and staff loans	120,858	242,380
Interest receivable	5,538,525	6,219,600
Other	1,499,254	864,723
	7,158,637	7,326,703
Less: Specific provision for doubtful debts	255,511	319,053
<b>Total</b>	<b>6,903,126</b>	<b>7,007,650</b>



Included in interest receivable are amounts totalling \$644,086 (2008 - \$674,662) and \$4,110,270 (2008 - \$4,841,984) representing interest receivable on Donation Fund and CDC Fund investments, respectively (Notes 12 & 13).

All receivables are short-term and the carrying value is considered a reasonable approximation of fair value.

Receivables have been reviewed for indicators of impairment. Certain receivables were found to be impaired and the relevant provision has been recorded accordingly. None of the remaining receivables are considered past due.

#### 7. Taxation recoverable

The above represents tax withheld on interest earned by the Board. During the year ended March 31, 2008 the Board received refunds amounting to \$3,745,556 representing refund of tax withheld in prior years (Note 19).

Included in taxation recoverable are amounts totalling \$3,782,315 (2008 - \$1,844,508) and \$2,686,241 (2008 - \$1,568,211) representing taxation recoverable for the CDC Fund and Donation Fund, respectively (Notes 12 & 13).

#### 8. Short-term investments

	Interest rate % p.a.	2009 \$	2008 \$
Government of Jamaica –			
Fixed rate deposits	17.75	19,817,395	18,041,850
Variable rate deposits	12.45	7,165,322	6,576,666
Treasury Bills	12.55	6,377,358	5,844,360
Bank of Jamaica –			
Variable rates deposits	12.45	26,988,286	32,443,879
Other –			
Certificates of deposit	9.1 – 14.55	44,167,136	79,785,617
<b>Total</b>		<b>104,515,497</b>	<b>142,692,372</b>

Included in the above are amounts invested for the CDC Fund totalling \$52,875,917 (2008 - \$64,416,739) and the Donation Fund totalling \$34,452,190 (2008 - \$62,159,921) (Notes 12 & 13).

Interest rates on short-term investments are fixed until the maturity dates of the investments, which range between April 1, 2009 and August 28, 2009. The carrying value of all investments is considered a reasonable approximation of fair value.

**9. Bank and cash**

	Interest rate % p.a.	2009 \$	2008 \$
National Commercial Bank -			
Government of Jamaica - Current account		7,762,671	20,091,414
Donation - Current account		673,890	7,145,010
- Savings account	7.4	1,226,798	1,165,175
Commercial Distribution of Contraceptives (CDC)			
- US\$ Savings account (US\$41,672 (2008 - US\$41,182))	2.05	3,683,158	2,933,376
- J\$ Savings account		667	141,045
- J\$ Current account		9,511,375	1,014,391
UNICEF - Current account		1,288	2,173
UNFPA - Current account		1,451,877	344,816
Petty cash		6,000	6,000
<b>Total</b>		<b>24,317,724</b>	<b>32,843,400</b>

- a Included in GOJ current account is an amount of \$1,461,683 (2008 - \$1,461,683) representing balance of undisbursed funds received from USAID towards the Board's reproductive health project (Note 14).
- b Included in GOJ current account is an amount of \$46,219 (2008 - \$132,334) due to UNFPA.

The carrying value of all bank and cash balances is considered a reasonable approximation of fair value.

**10. Capital reserve**

	2009 \$	2008 \$
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	4,921,097
<b>Balance at end of year</b>	<b>18,956,297</b>	<b>18,956,297</b>

**11. Revaluation reserve**

	2009 \$	2008 \$
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	54,617,554	37,572,346
	54,706,520	37,661,312
Add: Increase in valuation of land and buildings	-	17,045,208
<b>Balance at end of year</b>	<b>54,706,520</b>	<b>54,706,520</b>

**12. CDC fund**

	2009 \$	2008 \$
Balance at beginning of year	81,530,653	79,979,995
Transactions for year:		
Receipts		
Contraceptives sales	35,410	32,890
Interest	7,020,134	7,245,997
Gain on foreign exchange	714,879	146,677
	7,770,423	7,425,564
Expenditure and net change in stock value	(1,656,773)	(2,418,502)
Surplus for the year	6,113,650	5,007,062
Funds utilised in Board's operations	(11,565,936)	(3,456,404)
Net transfer (from)/to the CDC Fund	(5,452,286)	1,550,658
<b>Balance at end of year</b>	<b>76,078,367</b>	<b>81,530,653</b>

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

**13. Donation fund**

	2009 \$	2008 \$
Balance at beginning of year	90,203,224	110,699,053
Transactions for year:		
Receipts and donations		
Contraceptives sales	5,469,359	9,765,141
Donation - UNFPA	-	10,985,800
Interest	4,441,546	5,982,071
	9,910,905	26,733,012
Expenditure and net change in stock value	(10,159,232)	(16,459,819)
(Deficit)/surplus for the year	(248,327)	10,273,193
Funds utilised in Board's operations	(42,940,479)	(30,769,022)
Net transfer from the Donation Fund	(43,188,806)	(20,495,829)
<b>Balance at end of year</b>	<b>47,014,418</b>	<b>90,203,224</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 fixed assets, inventory, interest receivable, taxation recoverable, short-term investments and bank balances (Notes 4, 5, 6, 7, 8 & 9).

**14. 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 \$
Balance at beginning of year	2,173	477,150	1,461,683	1,941,006
Project funds received during the year	-	16,700,500	-	16,700,500
Expenditure during year	-	16,200,321	-	16,200,321
Surplus for year	-	500,179	-	500,179
Balance at end of year	2,173	977,329	1,461,683	2,441,185

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

**15. 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:

	2009 \$	2008 \$
Balance at beginning of year	127,815	112,526
Interest earned during the year	13,753	15,289
Balance at end of year	141,568	127,815

**16. Payables and accruals**

	2009 \$	2008 \$
Staff costs	6,114,847	5,032,447
Audit fees	600,000	520,000
Health centre deposits	2,167	1,222,458
Accruals	13,478,277	1,336,652
Other	608,200	578,200
<b>Total</b>	<b>20,803,491</b>	<b>8,689,757</b>

Included in accruals is \$9,999,120 owing to STATIN for reproductive health survey expenses.

All amounts are short-term and the carrying value is considered a reasonable approximation of fair value.

**17. Other income**

	2009	2008
	\$	\$
Rental	110,000	16,000
Interest	1,523,873	1,414,070
Seminar	28,706	24,950
Miscellaneous	8,190	15,031
<b>Total</b>	<b>1,670,769</b>	<b>1,470,051</b>

**18. Deficit for the year before transfers**

Deficit for the year before transfers is stated after charging/(crediting):

	2009	2008
	\$	\$
Depreciation (Note 4)	2,489,545	2,951,521
Directors' fees	300,500	86,750
Key management compensation (Note 22)	9,609,184	8,110,447
Auditors' remuneration	600,000	520,000
Loss on disposal of property and equipment	-	2
Interest income	(12,985,553)	(14,642,138)

**19. Finance income/(expenses)**

	2009	2008
	\$	\$
Interest income on loans and receivables	12,985,553	14,642,138
Decrease/(increase) in provision for bad debts (Included in administrative and other overhead expenses)	63,542	(319,053)
<b>Total</b>	<b>13,049,095</b>	<b>14,323,085</b>

**20. Taxation**

The Board is exempt from income tax under section (12 (b)) of the Income Tax Act and from stamp and customs duties under the National Family Planning Act, 1970.

**21. Expenses by nature**

Total administrative and other operating expenses:

	2009	2008
	\$	\$
Directors' fees	300,500	86,750
Key management compensation (Note 22)	9,609,184	7,977,013
Employee benefits (Note 22)	32,716,256	27,867,491
Cost of inventories recognised as expense	22,786,706	7,999,229
Professional fees	151,120	119,167
Auditors' remuneration	600,000	520,000
Advertising, promotion and mass media	11,390,923	8,817,183
Repairs and maintenance	1,463,658	2,349,211
Depreciation	2,242,846	2,694,087
Utilities	4,479,395	3,657,033
Other administrative expenses	58,516,867	18,567,268
Project expenses	37,427,760	36,476,408
<b>Total</b>	<b>181,685,215</b>	<b>117,130,840</b>

**22. Employee benefits**

## a Employee benefits for non-executive staff:

	2009	2008
	\$	\$
Salaries, wages and related expenses	29,584,476	25,722,357
Gratuity	221,658	133,434
Pension contributions	2,309,761	1,359,784
Uniform, medical and other staff benefits	600,361	651,916
<b>Total</b>	<b>32,716,256</b>	<b>27,867,491</b>

## b Key management compensation comprises:

	2009	2008
	\$	\$
Management remuneration	9,204,357	7,223,515
Pension	404,827	753,498
<b>Total</b>	<b>9,609,184</b>	<b>7,977,013</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 2008 made several recommendations including the recommendation that all members should pay the 10% maximum optional contribution.

Employer's contribution for the year was \$2,714,588 (2008 - \$2,113,282) (Note 22).

**24. 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, interest rate risk and other price risk), credit risk and liquidity 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 fair value or future cash flows of a financial instrument will fluctuate because of changes in foreign exchange rates.

The Board is exposed to currency risk due to fluctuations in exchange rates on transactions and balances that are denominated in currencies other than the Jamaican dollar.

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\$41,672 (2008 – US\$41,182) held on behalf of the CDC Fund, maintained in a United States dollar savings account. The exchange rate applicable at balance sheet date was J\$88.38 to US\$1 (2008 – J\$71.23 to US\$1):

#### **Foreign currency sensitivity**

Due to the nature of the Board's operations and the very short term nature of balances denominated in currencies other than the Jamaican dollar, there is no material impact on the results of the Board's operations as a result of changes in foreign currency rates.

#### **ii Interest rate risk**

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate due to changes in market interest rates. The Board's bank balances and short-term investments are subject to interest rate risk. However, the Board attempts to manage this risk by monitoring its interest-bearing instruments closely and procuring the most advantageous rates under contracts with interest rates that are fixed for the life of the contract, where possible.

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 between three (3) months and one (1) year 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 on short-term investments at year end ranged between nine point one percent (9.1%) and seventeen point seven five percent (17.75%) while rates on interest-earning bank accounts ranged from two point zero five percent (2.05%) to seven point four percent (7.4%). (Notes 8 & 9).

#### **Interest rate sensitivity**

Due to the fact that interest rates on the Board's short-term investments are fixed up to maturity and interest earned from the Board's interest-earning bank accounts is immaterial, there would be no material impact on the results of the Board's operations as a result of fluctuations in interest rates.

#### **iii Other price risk**

Other price risk is the risk that the value of a financial instrument will fluctuate as a result of changes in market prices, whether those changes are caused by factors specific to the individual instrument or its issuer or factors affecting all instruments traded in the market. The Board's financial instruments are substantially independent of changes in market prices as they are short term in nature.

#### **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. The Board's management considers that its financial assets that are not impaired for each of the reporting dates under review are of good credit quality. The maximum credit risk faced by the Board is the total of these balances reflected in the financial statements.

**c Liquidity risk**

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

The Board manages its liquidity risk by maintaining an appropriate level of resources in liquid or near liquid form. The Board maintains some of its cash and short-term investments for up to 90-day periods to meet its liquidity requirements.

An analysis of the Board's financial liabilities at year end is as follows:

	2009	2008
	\$	\$
Payables and accruals		
Within three (3) months	14,606,565	3,879,036
Within four (4) to six months	1,668,827	567,136
Within six (6) to twelve (12) months	4,528,099	4,243,585
<b>Total</b>	<b>20,803,491</b>	<b>8,689,757</b>

**25. Capital management**

The Board obtains budgetary support from the Government of Jamaica to carry out its mandate. In addition, it obtains funds from donor agencies. If there is a surplus on its operations, this will serve to strengthen its future continuity. However, the Board's expects that it will continue to receive Government subvention to support its operations.

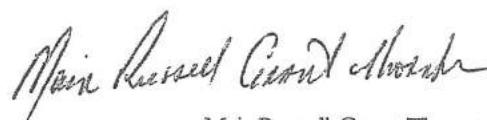


## Additional information – Auditors' report

To the Directors of  
National Family Planning Board  
On Additional Information

The additional information presented on pages 24 to 27 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, 2009.

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, 2009 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 27, 2009

## Additional information – Administrative and other overhead expenses

	2009	2008
	\$	\$
<b>Administrative and other overhead expenses</b>		
Directors' fees	300,500	86,750
Executive remuneration	9,204,357	7,223,515
Salaries, wages and related expenses	29,584,476	25,722,357
Gratuity	221,658	133,434
Pension contributions	2,714,588	2,113,282
Uniform, medical and other staff benefits	600,361	651,916
Electricity and water	4,479,395	3,657,033
Telephone, postage and cables	647,207	462,998
Motor vehicle operating expenses	1,067,813	919,741
Repairs and maintenance	1,463,658	2,349,211
Printing and stationery	1,261,026	554,458
Professional fees	151,120	119,167
Audit fees	600,000	520,000
Insurance	1,278,669	1,165,179
Bank charges	30,709	64,695
Training and seminars	3,670,381	4,984,516
Advertising, promotion and mass media	11,390,923	8,817,183
Travelling, entertainment and subsistence	7,410,644	5,372,814
Depreciation	2,242,846	2,694,087
Reproductive health survey expenses	52,561,852	4,723,814
(Decrease)/increase in provision for bad debts	(63,542)	319,053
	<u>130,818,641</u>	<u>72,655,203</u>
<b>Net change in contraceptives stock</b>		
Opening stock of contraceptives	7,299,038	4,980,927
Purchases	32,116,955	10,317,340
	<u>39,415,993</u>	<u>15,298,267</u>
Less: Closing stock of contraceptives	16,629,287	7,299,038
<b>Total</b>	<u>22,786,706</u>	<u>7,999,229</u>

## Additional information – Schedule of income and expenditure Commercial Distribution of Contraceptives (CDC)

	2009	2008
	\$	\$
<b>Income</b>		
Sale of contraceptives	35,410	32,890
<b>Total income</b>	<u>35,410</u>	<u>32,890</u>
<b>Less: Cost of sales</b>		
Opening stock of contraceptives	-	2,274,659
Purchases	2,482,673	-
	<u>2,482,673</u>	<u>2,274,659</u>
Less: Closing stock of contraceptives	1,305,886	-
	<u>1,176,787</u>	<u>2,274,659</u>
<b>Change in stock less recovery</b>	(1,141,377)	(2,241,769)
Interest	7,020,134	7,245,997
Gain on foreign exchange	714,879	146,677
	<u>6,593,636</u>	<u>5,150,905</u>
<b>Less: Expenses</b>		
Bank charges	234,986	1,968
Depreciation	245,000	141,875
<b>Total expenses</b>	<u>479,986</u>	<u>143,843</u>
<b>Surplus for the year</b>	<u>6,113,650</u>	<u>5,007,062</u>

## Additional information – Schedule of income and expenditure Donations

	2009 \$	2008 \$
<b>Income</b>		
Sale of contraceptives	5,469,359	9,765,141
<b>Total income</b>	5,469,359	9,765,141
<b>Less: Cost of sales</b>		
Opening stock of contraceptives	18,623,944	23,982,100
Stock received during the year	-	10,985,800
	18,623,944	34,967,900
<b>Less: Closing stock of contraceptives</b>	8,466,611	18,623,944
	10,157,333	16,343,956
<b>Change in stock less recovery</b>	(4,687,974)	(6,578,815)
Donations - UNFPA	-	10,985,800
Interest	4,441,546	5,982,071
	(246,428)	10,389,056
<b>Less: Expenses</b>		
Bank charges	200	304
Depreciation	1,699	115,559
<b>Total expenses</b>	1,899	115,863
<b>(Deficit)/surplus for the year</b>	(248,327)	10,273,193

## Additional information – Schedule of income and expenditure UNFPA/Reproductive Health Project

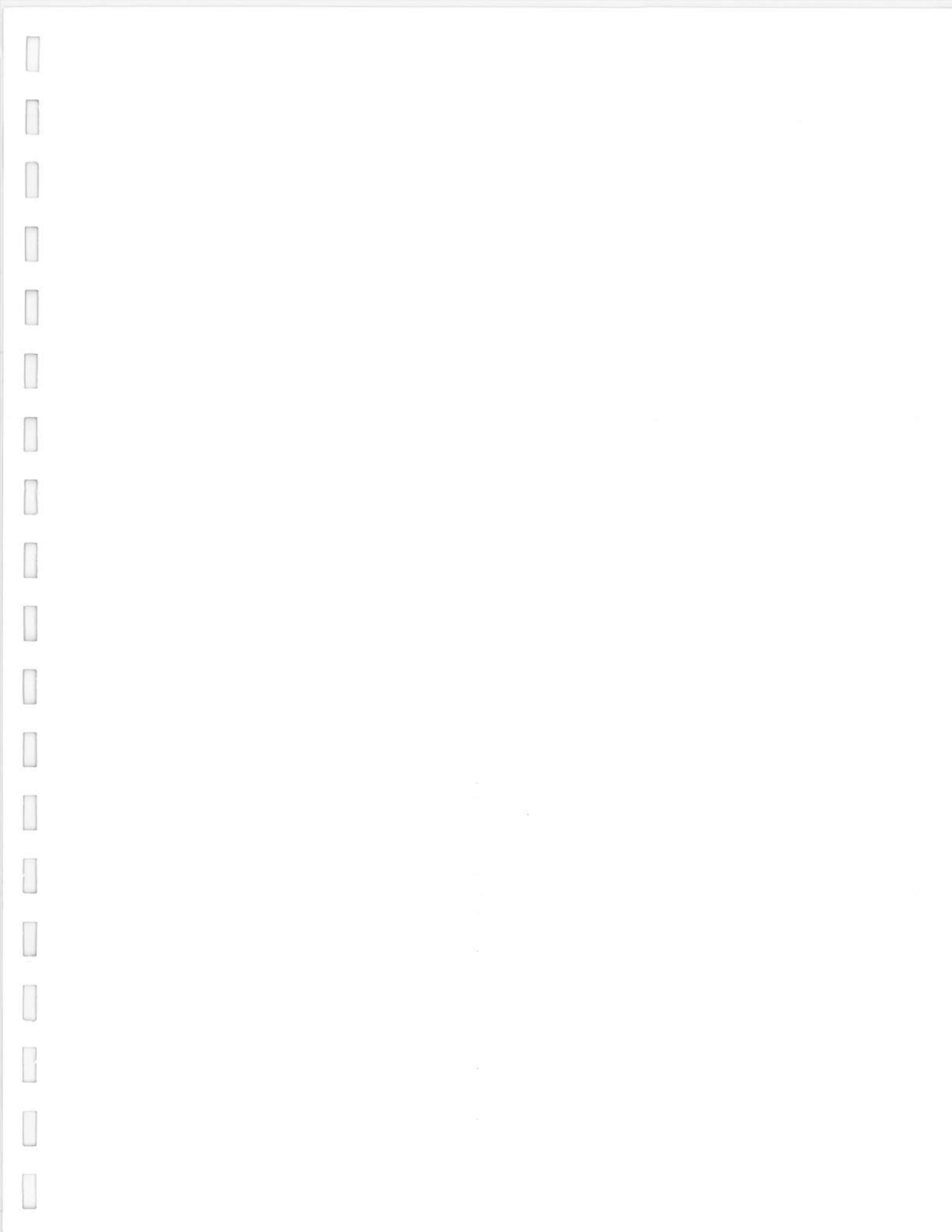
	2009	2008
	\$	\$
<b>Income</b>		
Receipts	16,700,500	15,634,740
<b>Total income</b>	<u>16,700,500</u>	<u>15,634,740</u>
<b>Less: Expenses</b>		
Project co-ordinator	2,986,062	1,711,268
Project assistant	-	734,660
Research for baseline study	-	60,300
Monitoring meeting	-	366,487
Publications	8,130,978	8,340,307
Bank charges	4,400	-
Vehicle maintenance	699	12,536
Sundry	325,588	482,674
Parenting	682,824	1,245,303
Consultancy	-	600,000
AV materials for disables	-	1,380,568
Guidance councillors	-	2,663,984
Audit	693,147	-
Evaluation	2,747,836	-
Workshops	628,787	-
<b>Total expenses</b>	<u>16,200,321</u>	<u>17,598,087</u>
<b>Surplus/(deficit) for the year</b>	<u>500,179</u>	<u>(1,963,347)</u>



Mair Russell

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