

# NATIONAL FAMILY PLANNING BOARD

## ANNUAL REPORT

2009 - 2010



NATIONAL FAMILY PLANNING BOARD  
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## **ACKNOWLEDGEMENT**

The fiscal year 2009/2010 was another challenging period for the organisation as it tried to secure adequate resources for the programme. The organisation once again, acknowledges the funding provided by some international agencies for targeted activities.

I wish to express wholeheartedly, my appreciation to all members of staff whose team effort and unwavering commitment have allowed us through our many challenges to achieve our strategic objectives.

For the fiscal year 2010/2011, 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

## THE EXECUTIVE DIRECTOR'S REPORT

Contraception allows for the attainment of a fundamental human right to choose the number and timing of children. Indeed “freedom from the tyranny of excessive fertility” has been dubbed the fifth freedom, standing alongside freedom of speech and worship and freedom from want and fear.

Gender norms greatly affect women's access to Reproductive Health services and their use of contraceptive methods.

The 2008 Reproductive Health Survey (for which the fieldwork was completed in April 2009) highlighted the areas of continued focus during the fiscal year. For the first time, a module on gender attitudes and intimate partner violence was included in the survey.

The findings reinforce that a continued focus must target young adult males (15-24 years age group). Young men asserted more traditional gender attitudes that ultimately influence women's Reproductive Health. Highlights of the findings are:

- 40% of young men thought it was important for a man to show his wife/partner who is the boss, compared to 14% of women of the same age.
- 55% of young men believe that a good wife should obey her husband even if she disagrees with him; and
- 1 in 5 young men believe that a husband is justified in beating his wife for at least one specified reason

Controlling behaviour is one of the hallmarks of a relationship where power inequities exist and where there is an elevated risk of physical violence. When Jamaican women were asked about six (6) controlling behaviours:-

- 35% reported that their partners insisted on knowing where they were at all times
- 30% reported that their partners get angry with them if they speak with another man
- 20% reported that their partners are often suspicious that they were unfaithful
- 12% stated that their partners ignore them or treat them indifferently
- 7% reported that he restricts her contact with her family
- 4% said that he expects her to ask permission before seeking health care.

One (1) in two (2) women has experienced at least one (1) controlling behaviour.

Multivariate analysis of the data indicates that women whose partners insisted on always knowing where they were, were four times more likely to be subjected to physical violence; and five (5) times more likely to experience sexual violence. The survey findings indicated that one in five women (15-49 years of age) has experienced physical or sexual violence in her lifetime.

The decline in adolescent fertility from 79 births/1000 women aged 15-19 (2002), to 72 births/1000 women 15-19, is welcomed. However, further reduction in adolescent fertility must be achieved given the high level (71%) of pregnancies reported as unplanned, with 66% reported as mistimed and 15% as unwanted.

Adolescents constitute a large and growing segment of many societies. Preparing young people for healthy, productive lives is one of the most important roles of families and societies. Although most people would agree that increasing children's independence and sense of responsibility is a key aspect of this transition, few issues are more contentious than how and when to prepare young people for adulthood and for healthy sexual and reproductive relationships.

Many women and men use contraception with a degree of resignation, and the method they choose is usually regarded as the best of a bad lot. This attitude leads to high discontinuation rates with all reversible methods of contraception, especially with methods that need no provider intervention for stopping use. Overall, 41% of respondents (interviewed in the RHS) discontinued their method within one year, 58% within two years, and 69% within three years of use.

An estimated 8.4% of women became pregnant during the first year of using a method, 15.8% became pregnant after two (2) years; and 21.3% became pregnant after three (3) years. Discontinuation and poor adherence are usually attributed to side effects (which are inconvenient rather than life threatening) and fears of rare but serious risks. When a couple discontinues contraception for method-related reasons, a rapid switch to a new method is essential to prevent unintended pregnancies. Significant gains are being made in reducing the proportion of pregnancies reported as unplanned. Between the 2002 and 2008 RHS, the proportion of pregnancies reported as unplanned has decreased from 58% to 47%. Realising that all contraceptives can reduce unintended pregnancy, the strategies pursued sought to:

- Increase the prevalence of use of any contraceptive method;
- Encourage switching from less effective to more effective methods;
- Enhance continuation of all reversible methods; and
- Boost adherence to methods that depend on compliance for their effectiveness; or a combination of these.

The family planning programme used three (3) main delivery systems: public health facilities, private/commercial outlets and outreach (community-based) activities. Facility-based services (predominantly in the public sector) remained the backbone of delivery systems for the injectable contraceptive and sterilisation. The statistical data provided speak to the public sector services only.

Unmet need for family planning represents the proportion of fertile women in a union who wish to avoid further childbearing altogether or postpone their next child for at least 2 years but who are using no method of contraception. The rate has declined from 9% in 1997 to 7.2% in 2008. Progressive satisfaction of unmet need through, for instance, better access to services, remains a key mission of programmes. Among women who obtained contraceptives from public sector sources, about half reported that the family planning services were available at any time (51.2%), and the other half reported only certain times (47.3%). This is a significant improvement compared to the 2002 survey when 30.6% of women said they had access to family planning services at any time.

As is customary, the Board continues to forge opportunities for partnering with key stakeholders in delivering family planning services.

In the absence of funds to implement a mass media programme, key messages for different segments of the population were aired using the range of media available, throughout the year.

The Regional Health Authorities continue to withhold the funds provided in their budgets, to reimburse the Board for the cost of contraceptives supplied. The Board, however, continued to resupply health centres based on quarterly assessments of usage rate in addition to a two months inventory.

The average number of children ever born to a woman in Jamaica, (the Total Fertility Rate) has declined from 2.5 in 2002 to 2.4 in the 2008 survey. Reduced fertility and population growth by themselves, will not automatically achieve aspirations for a better world, such as those enshrined in the Millennium Development Goals, but they make achievement much more feasible. Their cross-cutting contributions to poverty reduction, better health, enhanced education, gender equality, and the environment make continued investment in family planning compelling.

## CORPORATE GOVERNANCE

### 1. Board of Directors

The Board was appointed on August 18, 2008 for a period of three (3) years. It consists of twelve (12) members, of whom eleven (11) are non-executive members.

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

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

During the fiscal year, the Board held nine (9) meetings at which secretarial services were provided by Miss Jennifer Williams.



## 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	76,000.00	-	-	-	76,000.00
Deputy Chairman	48,000.00	-	-	-	48,000.00
Director	38,500.00	-	-	-	38,500.00
Director	49,500.00	-	-	-	49,500.00
Director	38,500.00	31,440.00	-	-	69,940.00
Director	49,500.00	-	-	-	49,500.00
Director	38,500.00	-	-	-	38,500.00
Director	38,500.00	-	-	-	38,500.00
Director	38,500.00	-	-	-	38,500.00
Director	27,500.00	-	-	-	27,500.00
Director	27,500.00	-	-	-	27,500.00

**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.



## 2. Audit and Finance Sub-Committee

In accordance with the Terms and Reference of the Audit and Finance Sub-Committee, eight (8) meetings were held to address the following:

1. The financial statements and other financial reports
2. The Internal Auditor's Report
3. Investments (in accordance with the approved Government of Jamaica Investment Policy).
4. Annual budget

Name	Position	Attendance	Fees (\$)
Mrs. Fay Hutchinson	Chairman	8	56,000.00
Mrs. Margaret Grant	Director	7	24,500.00
Mr. Donovan Brown	Director	7	24,500.00
Mr. Joseph Reynolds	Director, Finance	8	N/A
*Mr. Devon Brown	Internal Auditor	4	N/A

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

1. To review the entity's internal system of audit and finance 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 discuss with management and the independent auditor, as appropriate, any audit problems or difficulties and management's response to issues raised in audit reports.
5. To discuss with management and the independent auditor the annual audited financial statements.

**\* Mr. Brown assumed duties in November 2009.**

### 3. Publicity Sub-Committee

The Publicity Sub-Committee held eight (8) meeting during the period to consider matters relating to advertising campaigns and to provide guidelines in the areas of research / publicity programmes.

<b>Name</b>	<b>Position</b>	<b>Attendance</b>	<b>Fees (\$)</b>
Mr. Delano Seiveright	Chairman	6	42,000.00
Miss Monica Cameron	Director	7	31,500.00
Miss Dianne Thomas	Director, Outreach	6	N/A
Mr. Llewellyn O'Reggio	Communications Officer (Production)	6	N/A
Miss Harriett Clarke	Communications Officer (Writer)	6	N/A

### 4. Personnel Sub-Committee

During the period, four (4) meetings were held to revise the Disciplinary and Grievance Procedure (Disciplinary Code) of the organisation.

<b>Name</b>	<b>Position</b>	<b>Attendance</b>	<b>Fees (\$)</b>
Mr. Alexander Williams	Chairman	3	14,000.00
Mrs. Fay Hutchinson	Director	2	7,000.00

## SUMMARY OF ACHIEVEMENTS

1. Fifty-eight (58) of the 59 workshops / forum planned for 2,088 different categories of persons were held reaching a total of 2,441 individuals.
2. Media Use:-
  - Production and airing of 20 x 5 minutes episodes of Men's Radio Drama Series.
  - Production and airing of 24 x 30 minutes TV Magazine targeting teens.
  - Airing of 48 weekly radio programmes-Marge Roper Counselling Service
  - Twenty-six (26) fortnightly Advice columns were placed in a print media with a readership of 400,000.
  - One hundred and seventy-four (174) Public Service Announcements and Time Signals on access to ECP, contraceptive myths, dual protection and the use of condoms to prevent both pregnancy and STIs among young adults and older men were produced and aired.
3. Five (5) meetings of the Male Sexual and Reproductive Health Caucus were held. The aim of the caucus is to effectively coordinate, advocate for, and integrate Reproductive Health policies and programmes for males ages 15 – 24. Two stakeholder groups were established:-
  - The South-East Male Sexual and Reproductive Health Caucus
  - The Southern Male Sexual and Reproductive Health Caucus
4. New acceptors of the Public Sector Family Planning programme under the age of 20 years increased by 2.5 percent. The number of adolescent acceptors in the North-East region had the highest percentage change, an increase of 13.8 percent, which confirms that efforts to target this key group have improved.
5. The 2008 Reproductive Health Survey (RHS) Capacity Building/Data Analysis Workshop was held at the Sir Arthur Lewis Institute of Social and Economic Studies (S.A.L.I.S.E.S) at the University of the West Indies, Mona Campus. There were 13 registered and 12 certified participants.

Highlights of 2008 RHS findings are as follows:-

- Total Fertility Rate decreased from 2.5 to 2.4;
  - Adolescent Fertility Rate decreased from 79 births/1000 among women aged 15-19 in 2002 to 72 births/ 1000 in 2008;
  - Unmet Need decreased from 8.5 in 2002 to 7.2 in 2008;
  - The proportion of planned conceptions increased from 37.5 percent in 2002 to 50.0 percent in 2008;
  - The Contraceptive Prevalence Rate (CPR) moved from 68.1 percent in 2002 to 72.5 percent in 2008. The four (4) most prevalently used contraceptives - Condoms, Pill, Injectables and Sterilisation remained high. The Emergency Contraceptive Pill (ECP) increased from 48 percent in 2002 to 83 percent in 2008.
  - 22.4 percent of couples used dual protection. The organisation supported the integration of efforts aimed at preventing HIV and other STIs in its programme with the introduction of condom for dual method use. Consequently, the most commonly secondary method was the condom accounting for 92 percent of dual method use.
6. Information Packages on Abstinence, Health and Family Life Education and Teenage Sexuality were sent to Guidance Counsellors in approximately 62 schools in Kingston and St. Andrew.
  7. Update of the organisation's website.

## ACHIEVEMENTS

During the fiscal year, four (4) strategies as outlined in the organisation's Corporate Plan 2009 / 2010 were pursued through the various programmatic activities. This is in keeping with our five year Strategic Plan 2006 – 2010. These strategies were:

1. Expand access to reproductive health information and services for men.
2. Expand access to reproductive health information and services for adolescents and youth.
3. Expand access to existing and underused family planning options
4. Promote safe sexual behaviour / attitudes and practices to reduce prevalence of HIV/AIDS.

### **Strategy I: 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, increased participation and sharing of responsibility in the practice of family planning.

Activities including a radio drama series, workshops, poster exhibitions and the establishment of a Male Sexual and Reproductive Health Caucus were initiated to engage men and to increase their access to reproductive health information and services.

#### **(a) Men's Radio Drama Series**

Twenty (20) episodes of the Men's Radio Drama series were produced and aired during the period. The issues dramatised were:

- Sexual Development and Function: - Sexual response cycle; Male infertility; Prostate disorders and Erectile dysfunction.
- Sexuality and Relationships: - Sexual orientation; Negotiating intimacy; Ending a relationship, and Avoiding risky sexual practices.
- Sexual Health and Health Care: - Men and contraception; Condom bias and stigma; Sexual transmitted infections (STIs); Dual contraceptive protection; Violence and sexual abuse; Male responsibility in reproductive health / safe motherhood; Male responsibility in parenting and Male friendly health services.

- Socio-cultural issues, Sexual Behaviour and Personal Skills for Reproductive Health: - Gender and reproductive behaviour; Sexuality and Consent; The Law Reform (Age of Majority) Act and Offences against the Person Act 1864.

**(b) Workshops**

Participants in Male-dominated Organisation

Thirteen (13) workshops were planned for the year to reach a combined audience of 390 participants from male-dominated organisations. By the end of the fiscal year, all workshops were completed and 469 males were trained in Masculinity and Reproductive Health/Behaviour, Relationships and Reproductive Health, Preventing STIs and Complications of STIs. The content of the workshops was repeated island wide with the largest audience in St. Ann at the Jamaica Defence Force's Moneague Training Camp as shown below.

**Table A: Men Trained in Sexual Reproductive Health Issues**

Parish	Number of men trained in SRH issues	Percentage of total
<b>North-East region</b>		
St. Ann	148	31.55
Portland	34	7.25
St. Mary	30	6.40
<b>Southern region</b>		
Clarendon	30	6.40
Manchester	24	5.12
St. Elizabeth	21	4.48
<b>Western region</b>		
Hanover	20	4.26
Westmoreland	24	5.12
St. James	22	4.69
Trelawny	35	7.46
<b>South-East region</b>		
St. Catherine	46	9.81
St. Thomas	35	7.46
<b>Total</b>	<b>469</b>	<b>100.00</b>



### Community Health Aides

Four (4) one-day workshops were held for 140 Community Health Aides (CHAs) on male sexual reproductive health issues. The goal of the workshop was to provide Community Health Aides with knowledge and skills needed to promote men's participation in reproductive health. The areas covered were:

- Family Planning
- Contraceptive Choices for Males
- Contraceptives Choices for Females
- Couple Communication

However, at the end of the workshops 225 Community Health Aides from all four (4) regions were trained as depicted by the following table.

**Table B: Workshops Held for Community Health Aides**

<b>Region</b>	<b>Location where workshop was held</b>	<b>Community Health Aides</b>
Southern	Manchester (2)	60
North-East	St. Mary	55
South-East	St. Andrew	49
Western	St. James	61
<b>Total</b>		<b>225</b>

### **(c) Poster Exhibitions**

Poster exhibitions promoting men's reproductive health issues were mounted at one (1) special event per quarter.

A poster exhibition entitled "Fathers Your Children Need You" was mounted at the National Family Planning Board's office prior to Father's Day. Other audiences that benefited from the poster presentation were the congregations of the Hope United Church and the Church of God (Seventh Day) Willowdene Adventist Church, as well as the staff of Aeronautical Telecommunications Limited (AEROTEL) and its subsidiary KOOL97 FM.

### **(c) Male Sexual and Reproductive Health Caucus (MSRHC)**

In pursuance of efforts to expand access to information and services to men as a key target group for the implementation of services in Jamaica as well as partnership goals, the National Family Planning Board (NFPB) collaborated with organisations that are engaged in Sexual and Reproductive Health programmes and outreach activities that target males, 15-24 years. Two stakeholder groups were established:

- The South-East Male Sexual and Reproductive Health Caucus
- The Southern Male Sexual and Reproductive Health Caucus.

Meetings held with the Southern Caucus members aided the Board in engaging organisations in interventions targeting males. Five (5) meetings were held. The aim of the MSCHC is to effectively coordinate, advocate for and integrate Reproductive Health policies and programmes for males ages 15 – 24.

Through the assistance of the various agencies, the Board created an inventory of organisations that are doing work in this area. The following organisations are members of the Caucus:

- The National Family Planning Board;
- The New Testament Church of God;
- The Missionary Church;
- The Leo Club of Clarendon;
- Sistren Theatre Collective;
- Youth Opportunities Unlimited;
- The Jamaica Social Investment Fund;
- The Jamaica Foundation for Life-Long Learning; and
- The National Centre for Youth Development.

### **Strategy 2: Expand Access to Reproductive Health Information and Services for Adolescents and Youth**

Adolescents as a target group were crucial in maintaining the Board's Reproductive Health service. The age group is likely to engage in risky sexual behaviour and has less knowledge on methods of prevention and protection with regard to their reproductive health in order to make informed decisions.

Table C below shows that the new acceptors of the Public Sector Family Planning Programme under the age of 20 increased by 2.5 percent. The region with the highest percentage change was the North-East, an increase of 13.8 percent in the number of adolescent acceptors, which confirmed that efforts to target this group have improved.

**Table C: New Adolescent Acceptors 10-19 Years by Region and Parish, 2008 and 2009**

<b>Location</b>	<b>2008</b>	<b>2009</b>	<b>Change (%)</b>
<b><u>South-East</u></b>	<b><u>3,389</u></b>	<b><u>3,193</u></b>	<b><u>-5.8</u></b>
K.S.A	1,791	1,565	-12.6
St. Thomas	304	294	3.3
St. Catherine	1,294	1,334	3.0
<b><u>North-East</u></b>	<b><u>1,093</u></b>	<b><u>1,244</u></b>	<b><u>13.8</u></b>
Portland	178	241	35.4
St. Mary	415	484	16.6
St. Ann	500	519	3.8
<b><u>Western</u></b>	<b><u>1,579</u></b>	<b><u>1,685</u></b>	<b><u>6.7</u></b>
Trelawny	231	289	25.1
St. James	539	563	4.4
Hanover	247	242	-2.0
Westmoreland	562	591	5.1
<b><u>Southern</u></b>	<b><u>1,678</u></b>	<b><u>1,814</u></b>	<b><u>8.1</u></b>
St. Elizabeth	378	446	18.0
Manchester	476	486	2.1
Clarendon	824	882	7.0
<b><u>Jamaica</u></b>	<b><u>7,739</u></b>	<b><u>7,936</u></b>	<b><u>2.5</u></b>

The activities undertaken to expand access to Reproductive Health information and services for adolescents and youth, were:

- **Rap Sessions**

During the fiscal year, six (6) rap sessions were held and 404 young people reached.

Recognising the need to mentor the young persons in Places of Safety, the Glenhope Place of Safety was visited and fifty (50) girls were informed of the importance of abstaining. Through the messages of Puberty and Personal Hygiene, thirty-five (35) young people ages 9-12 and 13-17 years participated in two (2) sessions held at the Jamaica Youth for Christ. With assistance from the United Nations Population Fund (UNFPA), a session was held to review the Policy for Access to Contraception by Minors, eighty-nine (89) persons attended.

- **Presentations, Workshops and Forum**

One hundred and fourteen (114) Community Peer Counsellors/Supervisors of a targeted 165 health personnel were trained across the regions in an effort to strengthen their skills and knowledge to promote health and family life education to youth. Issues affecting adolescents, an overview of contraceptives and counselling skills were explored at four (4) one-day workshops.

Six (6) regional workshops were held for 240 Special Education Teachers on adolescent sexual and reproductive health information. The topics covered included issues affecting adolescents (gender based violence, peer pressure etc.), an overview of contraceptives, and counselling skills.

A total of 466 parents/caregivers were trained across thirteen (13) workshops. The workshops aimed to provide parents/caregivers with adolescent sexual and reproductive health information so that they are able to communicate better with their children/ward(s) on sensitive issues. Each workshop dealt with issues such as Basic Communication Skills to promote better parent-child interaction, Abstinence, Peer Pressure, Contraception, Pregnancy and how it occurs. (See Table D for the number of parents/caregivers trained in SRH issues).

**Table D: Number of Parents/Caregivers Trained in SRH Issues**

<b>Parish</b>	<b>Number of parents/caregivers trained in SRH issues</b>
<b><u>North-East region</u></b>	
St. Ann	43
Portland	50
St. Mary	45
<b><u>Southern region</u></b>	
Clarendon	42
Manchester	12
St. Elizabeth	40
<b><u>Western region</u></b>	
Hanover	30
Westmoreland	33
St. James	26
Trelawny	30
<b><u>South-East region</u></b>	
St. Catherine	26
St. Thomas	25
KSA	64
<b>Total</b>	<b>466</b>

Presentations on Health and Family Life Education (HFLE) were conducted in thirty-two (32) schools in the rural and urban areas. Eight thousand six hundred and eighty-three (8,683) students were reached with the messages of abstinence, contraceptives and sexually transmitted infections (STIs). Thirty (30) schools and 4,800 students were targeted.

A one-day youth forum was held for 309 out-of-school youth in the parish of Manchester, surpassing the target of 200 participants. The youth engaged in discussions on the Policy for Access to Contraceptive by Minors.

- **TV Magazine**

Twenty-four (24) 30 minutes episodes of Teen Seen Magazine were produced and aired. The programmes were aired on Saturdays at 4:30 p.m. and repeated on Tuesdays at 6 p.m. The episodes were also broadcast on the Public Broadcasting Corporation of Jamaica (PBCJ).

- **Provision of educational materials**

Ten thousand (10,000) copies of the Menstruation brochures were printed and distributed while ten thousand (10,000) copies of the brochures on Puberty boy and girl were pre-tested.

**Figure 1: Menstruation Brochures**



### **Strategy 3: Expand Access to Existing and Underused FP Options for Women**

The Board continues to focus on improving the quality of the services by ensuring that users and potential users of contraceptives have access to family planning and reproductive health options.

The following activities were undertaken to expand access to existing but underused family planning options:

- **Training**

Six hundred and eighteen (618) Public Health Nurses, Registered Nurses, Midwives, Pharmacists and Nurse Practitioners from the four regions were trained in 17 x 1 day workshops. The workshops were aimed at strengthening the service providers' ability to provide information on existing and emerging contraceptive technologies as well as counselling at the point of service delivery to increase informed choice and to support continuing correct use of contraceptives. The number of service providers targeted was five hundred and seventy (570).

- **Provision of Counselling**

The Marge Roper Counsellor had the responsibility of expanding access to services in non-clinical settings through the call-in, walk-in, write-in service and the radio and print exposures. A breakdown of the services is as follows:

Telephone and Fact-to-face	-	1,417 clients
Write-in	-	Response to letters in twenty-six (26) columns in the Weekend Star (fortnightly)
Radio call-in	-	48 x 15 minutes programmes with an average of four (4) calls per programme were aired.

Concerns brought to the Counsellor were addressed in the electronic and print media so that there would be greater sharing of knowledge among the publics.

Some of the topics covered were:

1. Family Planning... its all about responsible choices
2. Contraceptive Choices for Men
3. Factors that impact a woman/man's fertility
4. Precautions to avoid infections
5. Questions and answers about Menstruation
6. Risks of teenage pregnancy
7. Tips to prevent teenage pregnancy
8. Social and cultural factors that can impact your child's well-being
9. Talking to your child about contraceptives
10. Putting Abstinence into Practice

- **Public Service Announcement (PSA), Time Signals, Brochures and Newsletters**

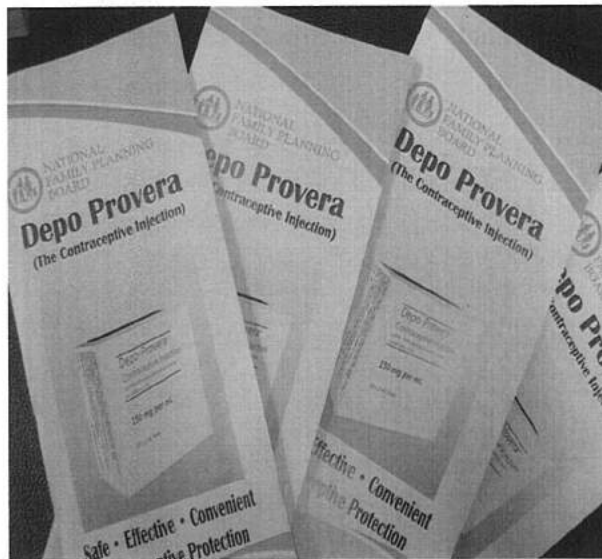
The following PSAs and Time Signals were produced and aired in an effort to expand access to underused family planning options:

- 4 x 10 seconds TV time signals on access to Emergency Contraceptive Pill (ECP) were produced and aired daily in one month of each quarter. As a cost saving strategy, these time signals were converted to two (2) TV messages and aired in five (5) Teen Seen shows.
- 2 x 30 seconds radio PSAs on Use of ECP were produced and aired over two (2) months. In the final quarter of the fiscal year, the PSAs formed part of the daily rotation of three (3) radio stations – Kool 97FM, Nationwide News Network and Power 106 FM.
- 4 x 30 seconds time signals for TV on contraceptive myths were produced and converted to two (2) PSA messages and aired in five (5) Teen Seen shows.
- 2 x 10 seconds TV time signals on Dual Protection were produced but not aired. The time signals were converted to TV messages and aired in four (4) Teen Seen shows.
- 1x 30 seconds radio PSA were produced and aired 14 times promoting the use of condoms to prevent both pregnancy and STIs among young adults/older men.



- 1x 30 seconds radio PSA aimed at improving perception of risk of STIs were produced and aired 14 times forming part of a scheduled rotation of PSAs.
- 27 x 30 seconds on counselling service were aired; 10 in Teen Seen and 17 on a local television station.
- Forty thousand (40,000) copies of brochure on Depo Provera and one thousand (1,000) copies of a desk calendar promoting the female condom were produced and distributed. Also, one thousand five hundred (1,500) copies of a newsletter for providers highlighting Men's Reproductive Health were produced and distributed.

**Figure 2: Depo Provera Brochure**





## Dual Protection

Two thousand (2,000) posters promoting dual method protection were printed and distributed to the public sector clinics, island wide. The final production is displayed below.

**Figure 3: Dual Protection**



- 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 week or after work.

For the fiscal year, the service was operational for only three (3) months as the officer demitted the post in July 2009. During this period, 4000 clients were served and 30 sites visited. Some of the sites visited were:

- Garmex H.E.A.R.T Academy
- Best Dressed Chicken
- JUTC Rockfort
- JIS Wellness Clinic
- The Women's Centre of Jamaica Foundation

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

1. Visits at Family Planning Clinics

As seen in Table E, total visits at Family Planning Clinics amounted to 292,374 for the period January to December 2009, an increase of approximately seven (7) percent when compared to the previous year. This indicated that existing and recently developed initiatives to recruit new clients have been successful. See Table E below for a more detailed view of the comparison.

**Table E: Total Visits to Family Planning Clinics Comparing the Years 2008 and 2009**

<b>Location</b>	<b>2008</b>	<b>2009</b>
<b><u>South-East</u></b>	<b>116,141</b>	<b>115,592</b>
K.S.A	61,893	57,591
St. Thomas	9,452	9,866
St. Catherine	45,207	48,135
<b><u>North-East</u></b>	<b>37,891</b>	<b>42,141</b>
Portland	7,450	9,046
St. Mary	12,705	14,719
St. Ann	17,736	18,376
<b><u>Western</u></b>	<b>49,325</b>	<b>55,847</b>
Trelawny	10,933	11,979
St. James	15,639	16,738
Hanover	8,883	10,870
Westmoreland	13,870	16,260
<b><u>Southern</u></b>	<b>70,595</b>	<b>78,794</b>
St. Elizabeth	21,042	26,255
Manchester	21,488	21,678
Clarendon	28,065	30,861
<b><u>Jamaica</u></b>	<b>274,363</b>	<b>292,374</b>

Source: MoH MCSR

During the year, it was observed that male attendance at Family Planning Centres increased by 18 percent. The largest increase was noted in the Southern region with a 59 percent increase. However, the South-East region recorded a decline of 30 percent. (See Table F)

**Table F: Male Visits at Family Planning Centres by Region for the periods January to December 2008 & January to December 2009**

Region	2008	2009	Change (%)
South-East	7,411	5,216	-30
North-East	2,672	3,361	26
Western	5,545	7,446	34
Southern	6,116	9,742	59
Jamaica	21,744	25,765	18

Source: MoH MCSR

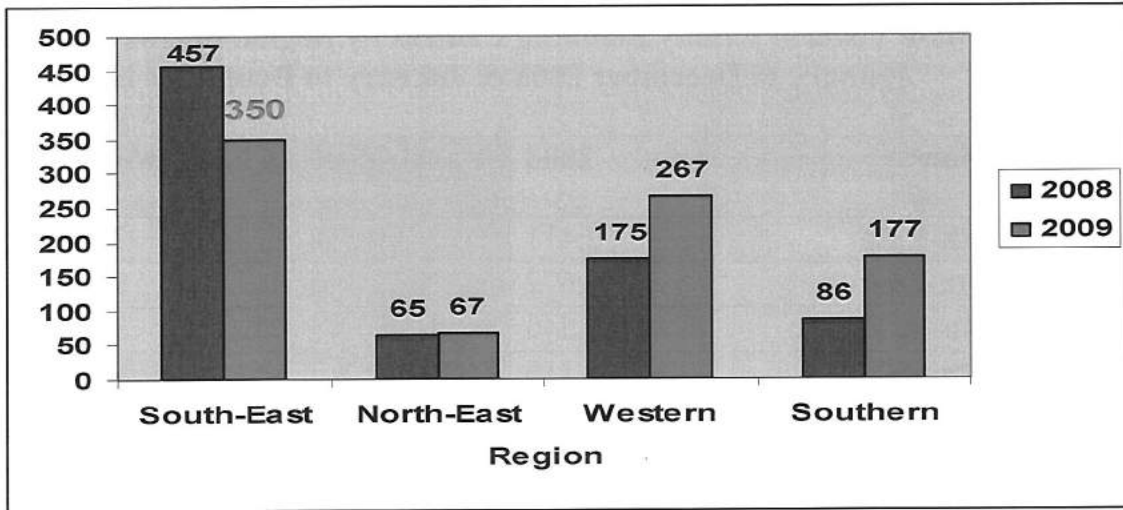
Comparing similar periods 2008 and 2009, new acceptors of Norplant declined by 92.2 percent, while new acceptors of ECP and IUD increased by approximately 12 percent and 10 percent respectively (See Table G). The decline in new acceptors of Norplant was evident in all age groups but most noticeable in the age group of 20-29. The decrease may be attributed to the cessation in the production of Norplant by manufacturers.

**Table G: New Acceptors of IUCD, Norplant and ECP by Age Group 2008 and 2009**

Age Group	IUD				Norplant				ECP			
	10- 19	20- 29	30+	Total	10-19	20-29	30+	Total	10- 19	20- 29	30+	Total
2008	116	376	291	783	17	86	51	154	66	287	127	480
2009	103	429	329	861	3	5	4	12	104	313	119	536

Source: MoH MCSR

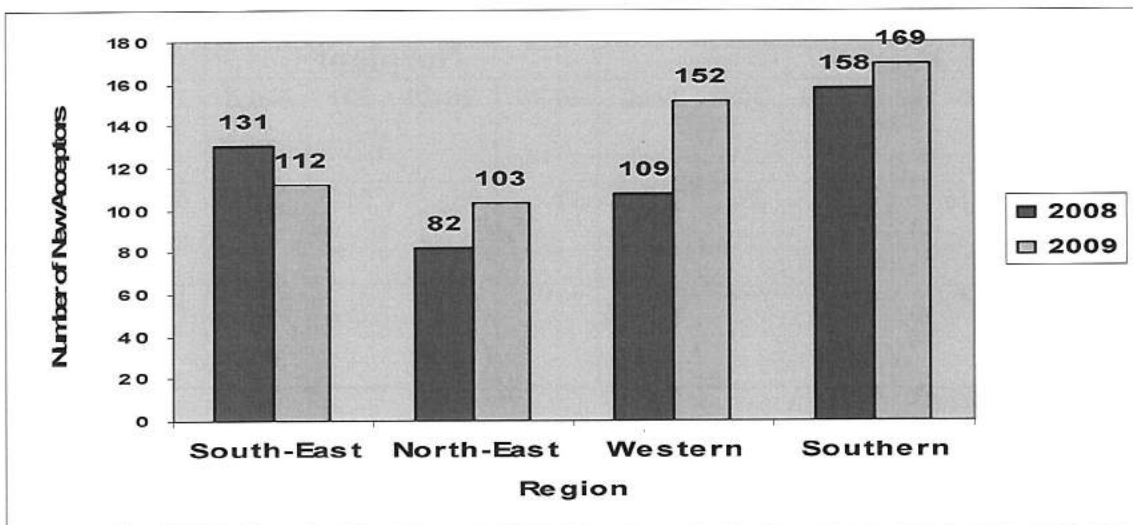
At the regional level, only the South-East region experienced a decline in the number of new acceptors for IUD. Nevertheless, even with a 23 percent decline in the expansion of access to IUD, new acceptors for this method were most concentrated in the South-East region (Figure 4). The North-East, Western and Southern regions experienced increased of 3, 52.5 and 106 percent respectively between 2008 and 2009.



**Figure 4: New Acceptors of IUCD, 2008 and 2009**

*Source: MOH MCSR 2008-2009*

Figure 5 below, shows that three (3) regions experienced an increase in the number of new acceptors of ECP. The Western region reported the highest increase with demand moving upwards by 39 percent, whilst the North-East and Southern regions recorded increases of 25 and seven (7) percent respectively. Demand decreased by approximately 14.5 percent in the South-East region as 112 new acceptors were recorded in 2009 compared to 131 for 2008.



**Figure 5: New Acceptors of ECP, 2008 and 2009**

*Source: MOH MCSR 2008-2009*

**Table H: New Acceptors of Family Planning by Methods Comparing January to December 2008 and January to December 2009**

<b>FP Options</b>	<b>2 008</b>	<b>2 00 9</b>	<b>Change (%)</b>
Injection	20,741	20,364	-1.8
Pill	9,484	9,669	2
Condom	9,384	8,337	-11.1
IUD	783	861	10
Implant	154	12	-92.2
Sterilisation	1,893	1,791	- 5.4
<b>Total</b>	<b>42,439</b>	<b>41,034</b>	<b>-3.3</b>

*Source: MoH and NFPB, 2008 & 2009*

Comparing the periods January to December 2008 with January to December 2009, there was an overall decrease of new acceptors across the methods of 3.3 percent. There were also 12 new acceptors of Norplant during the period January to December 2009, when compared with 154, January to December 2008, a decline of 92.2 percent. This drastic decline may be attributed to the cease in supply of Norplant by the Manufacturer (See Table H, above).

Increases in the number of new acceptors were however noted in contraceptive methods such as the pill and the IUD, which increased by approximately two (2) to ten (10) percent respectively.

Table I below, gives a comparative data for sterilisation procedures and acceptors. The overall number of female sterilisation procedures at the public health facilities declined by a total of 5.4 percent across the regions from 1,893 during the period January to December 2008 when compared to 1,791 in January to December 2009. With regard to sterilisation acceptors, there was also a decline from a total of 18,930 in January to December 2008 to 17,910, January to December 2009.

**Table I: Sterilisation Acceptors per Region, January to December 2008 and January to December 2009**

Parish	Procedures		Acceptors	
	2008	2009	2008	2009
<b><u>South-East</u></b>	<b>910</b>	<b>855</b>	<b>9,100</b>	<b>8,550</b>
K.S.A	362	367	3,620	3,670
St. Thomas	51	75	510	750
St. Catherine	476	174	4,760	1,740
<b><u>North-East</u></b>	<b>365</b>	<b>251</b>	<b>3,650</b>	<b>2,510</b>
Portland	22	46	220	460
St. Mary	118	76	1,180	760
St. Ann	225	129	2,250	1,290
<b><u>Western</u></b>	<b>315</b>	<b>247</b>	<b>3,150</b>	<b>2,470</b>
Trelawny	3	1	30	10
St. James	243	182	2,430	1,820
Hanover	0	0	0	0
Westmoreland	69	64	690	640
<b><u>Southern</u></b>	<b>306</b>	<b>438</b>	<b>3,060</b>	<b>4,380</b>
St. Elizabeth	21	18	210	180
Manchester	185	304	1,850	3,040
Clarendon	100	116	1,000	1,160
<b>Jamaica</b>	<b>1,893</b>	<b>1,791</b>	<b>18,930</b>	<b>17,910</b>

Source: MoH HMSR, 2008 & 2009

## 2. 2008 Reproductive Health Survey (RHS)

The National Family Planning Board (NFPB) has over the past few decades, conducted a series of surveys which have explored issues such as fertility rates, contraceptive prevalence, Reproductive Health and Family Planning and thus kept health care providers, policy makers and the society informed about the ever changing Jamaican situation.

The data analysis conducted provided a foundation for the presentations made by the Statistical Institute of Jamaica (STATIN) and the National Family Planning Board at the National Dissemination Seminar, which was held on October 28, 2009.

In order to conduct the research to produce the RHS, collaborative efforts were forged between the NFPB, the Centres for Disease Control and Prevention (CDC) in Atlanta, Georgia, which provided technical assistance and the Statistical Institute of Jamaica (STATIN), which conducted the field survey. Assistance was also provided by the United Nations Population Fund (UNFPA) and USAID in areas of funding.

Total Fertility Rate (TFR), according to the 2008 Reproductive Health Survey is 2.4. Based on projections conducted, the TFR for Jamaica is forecast to be 2.36 for the year 2009 and 2.32 for the year 2010.

The Young Adults Report was printed while the Regional Report is scheduled for completion in the new fiscal year.

### 3. Capacity Building Workshop

The 2008 Reproductive Health Survey (RHS) Capacity Building/Data Analysis Workshop was held at the Sir Arthur Lewis Institute of Social and Economic Studies (S.A.L.I.S.E.S) at the University of the West Indies, Mona Campus. The workshop facilitators were Dr. Florina Serbanescu, Ms. Alicia Ruiz and Dr. Paul Stupp from the Centers for Disease Control and Prevention (CDC) in Atlanta in the United States of America.

The objective of the workshop was to increase access to the Reproductive Health Survey data and enhance application and diffusion of the survey results among groups of technical people in the health and the social sectors.

The workshop was held with a total of 13 registered and 12 certified participants. The organisations represented were:

1. The National Family Planning Board (NFPB)
2. The Statistical Institute of Jamaica (STATIN)
3. The Ministry of Health (MoH)
4. The Registrar General's Department (RGD)
5. The Fertility Management Unit (FMU)
6. The University of the West Indies (The Department of Psychology, Sociology and Social Work)
7. The Planning Institute of Jamaica (PIOJ)

### 4. Provision of Library Services

In advancing our mission, the board maintains a Special Library which both staff and the general public can access information. The organisation notes the importance of using information as an empowerment tool for individuals and this process is facilitated through materials the library provides. Information provided pertaining to Reproductive Health including:

- Child abuse
- Teenage pregnancy
- Parenting
- Puberty
- Male responsibility and
- A wealth of information on Family Planning



Sixty-one (61) new books were added to the collection in the Library as well as a total of three (3) periodicals.

The Library also organised and mounted displays in observance of the following special events.

- World AIDS Day 2009
- Breastfeeding month 2009
- World Contraception Day 2009
- Safer Sex Week 2010
- Child's Month 2009
- International Women's Day 2010

#### 5. The National Family Planning Board Website

The organisation website was updated with information on:

- The 2008 RHS
- Products and services
- Articles relating to Reproductive Health
- Newsletters proving Reproductive Health
- Outreach activities
- Statistics on Adolescent Reproductive Health
- Contraceptives
- Reports
- Information packages disseminating to schools in the K.S.A.C.
- Other relevant and up to date information

The website will be updated periodically with new articles, upcoming training activities, information packages, news and any relevant information to continue fulfilling the objective of expanding access to Reproductive Health information and services for adolescents and youth.

#### 6. Information Packages

The Board seeks to provide valuable information on Reproductive Health to the public by way of the distribution of Information Packages to Guidance Counsellors within High, Junior High, Technical High and All-ages schools in Kingston and St. Andrew.

The Information Packages were developed on the following topic areas:-

- Abstinence (September 2009)
- Health and Family Life Education (November 2009)
- Teenage Sexuality (February 2010)



## 7. Condom Distribution

Approximately 60,000 condoms (male and female) were distributed during Family Planning and Safer Sex Weeks and other targeted community outreach activities.

## 8. Support to programmes

All programmes were supported in financial and human resource management as follows:-

### (a) Finance

The Finance Department ensures that the organisation abides by the relevant accounting regulations such as the FAA and the IAS Acts, its financial statements are accurately prepared in a timely manner and that the annual audits are done by a government approved auditing firm.

The department is responsible for managing the company's financial resources including grants provided by donor agencies.

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

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

The department is responsible for the management of human resources and the general administrative functions of the organisation, which includes recruitment, selection, training and staff welfare and the maintenance of the building and properties

### Staffing

During the period under review, four (4) posts became vacant as a result of the officers resigning - Accounting Supervisor, Internal Auditor, Clinical Officer and Statistical Analyst.

### Presentations/Staff Development Seminar

Guest presenters from GSP, Sagior and Stony Hill H.E.A.R.T Academy attended three (3) staff meetings and spoke on personnel and financial development as well as preparation for retirement.

A staff development seminar was held in December 2009, the theme was "Coping Strategies in Today's Jamaica."

Despite the limited resources, seven (7) staff members benefited from training.

#### Disciplinary Code

The organisation's Disciplinary Code/Procedure was revised and approved by the Board of Directors and the Ministry of Health.

#### Procurement of Fixed Assets

There was a timely procurement of fixed assets. Twenty-nine (29) new units were purchased and installed to replace the 20 year old air conditioning system which was not energy efficient.

**Appendix I.**

**ACRONYMS**

AIDS	Acquired Immunodeficiency Syndrome
AEROTEL	Aeronautical Telecommunications Limited
CDC	Centers for Disease Control and Prevention
CHAS	Community Health Aides
CPR	Contraceptive Prevalence Rate
ECP	Emergency Contraceptive Pill
FC2	Second Generation Female Condom
FAA	Finance and Audit Act
FP	Family Planning
FMU	(Hugh Wynter) Fertility Management Unit
HEART	Human Employment and Resource Training
HFLB	Health and Family Life Education
HIV	Human Immunodeficiency Virus
HR & A	Human Resource and Administration
IAS	International Accounting Standards
IUCD	Intrauterine Contraceptive Device
JIS	Jamaica Information Service
JUTC	Jamaica Urban Transit Company Limited
KSAC	Kingston and St. Andrew Corporation
MCSR	Monthly Clinic Summary Report

**ACRONYMS Cont'd**

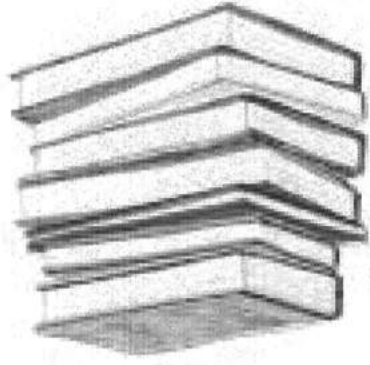
MSRHC	Male Sexual and Reproductive Health Caucus
MoH	Ministry of Health
NFPB	National Family Planning Board
PBCJ	Public Broadcasting Corporation of Jamaica
PIOJ	Planning Institute of Jamaica
PSA	Public Service Announcement
RH	Reproductive Health
RHS	Reproductive Health Survey
SALISES	Sir Arthur Lewis Institute of Social and Economic Studies
STI	Sexually Transmitted Infection
STATIN	Statistical Institute of Jamaica
SRH	Sexual and Reproductive Health
TFR	Total Fertility Rate
UNFPA	United Nations Population Fund
USAID	United States Agency for International Development

### SENIOR EXECUTIVE COMPENSATION

Position of Senior Executive	Year 2009/2010	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		3,459,906.00		796,500.00	Gratuity for 3 years 2,296,199.78	-	-	\$ 6,552,605.78
Director, Policy Formulation, Monitoring & Evaluation		1,858,349.04		420,000.00	-	-	-	2,278,349.04
Director, Human Resource & Administration		1,540,854.00		420,000.00	-	-	-	1,960,854.00
Director, Finance		1,786,918.65		420,000.00	-	-	-	2,206,918.65
Director, Outreach		1,602,171.00		420,000.00	-	-	-	2,022,171.00

Notes





March 31, 2010

National Family Planning Board

Financial statements

Mair Russell  
Grant Thornton



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24	Additional information – Administrative and other overhead expenses
25	Additional information – Schedule of income and expenditure Commercial Distribution of Contraceptives (CDC)
26	Additional information – Schedule of income and expenditure Donations
27	Additional information – Schedule of income and expenditure UNFPA/Reproductive Health Project





## Independent auditors' report

Mair Russell Grant Thornton

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Kingston 10  
Montego Bay  
56 Market Street  
St. James

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 statement of financial position as at March 31, 2010, and the statement of comprehensive income, statement of changes in reserves and statement of cash flows 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, 2010, 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

October 7, 2010

*Mr. Russell Thornton*  
Chartered Accountants

# Statement of financial position

	Note	2010	2009
--	------	------	------

<b>Assets</b>			
<b>Non-current assets</b>			
Property and equipment	(4)	47,415,438	48,926,295
Total assets		47,415,438	48,926,295

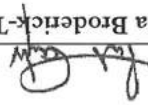
<b>Current assets</b>			
Inventories			
Receivables		10,287,116	6,903,126
Prepayments and deposits		237,599	326,287
Taxation recoverable	(7)	3,819,770	7,713,894
Short-term investments	(3 & 8)	84,140,398	104,515,497
Bank and cash	(3 & 9)	37,709,948	24,317,724
Total assets		165,645,328	170,178,312
Total assets		213,060,766	219,104,607

<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 surplus/(deficit)		9,544,388	(1,037,239)
Total reserves		83,207,205	72,625,578

<b>Funds</b>			
CDC	(12)	49,830,386	76,078,367
Donation	(13)	69,730,464	47,014,418
Reproductive health and other projects	(14)	1,907,007	2,441,185
Revolving loan interest	(15)	152,968	141,568
Current liabilities		121,620,825	125,675,538
Payables and accruals	(3 & 16)	8,232,736	20,803,491
Total funds and liabilities		129,853,561	146,479,029
Total reserves, funds and liabilities		213,060,766	219,104,607

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 October 7, 2010 and signed on its behalf by:

  
 Patricia Broderick-Taylor  
 Chairman

  
 Fay Hutchinson  
 Director

# Statement of comprehensive income

	Note	2010	2009		
		\$	\$		
Income	(2c)	73,501,500	68,916,000		
Government grants		27,517,650	13,936,920		
Sale of contraceptives		5,656,446	7,770,423		
CDC operations receipts	(12)	-	9,910,905		
Donation operations receipts	(13)	14,310,797	16,700,500		
Reproductive health and other projects receipts	(14)	404,833	1,670,769		
Other	(17)	-	-		
		<u>121,391,226</u>	<u>118,905,517</u>		
CDC operations expenses	(12)	(1,554,555)	(1,656,773)		
Donation operations expenses	(13)	(4,177,702)	(10,159,232)		
Reproductive health and other projects expenses	(14)	89,422	(16,200,321)		
Administrative and other overhead expenses	(14)	(77,319,331)	(130,818,641)		
Net change in contraceptive stock		(31,278,546)	(22,786,706)		
	(18)	<u>7,150,514</u>	<u>(62,716,156)</u>		
Operating surplus/(deficit) for the year		7,150,514	(62,716,156)		
Surplus/(deficit) for the year before transfers		7,150,514	(62,716,156)		
Net transfer from CDC fund	(12)	26,247,981	5,452,285		
Net transfer (to)/from donation fund	(13)	(22,716,046)	43,188,806		
Transfer of surplus to reproductive health and other projects fund	(14)	(89,422)	(500,179)		
Transfer of interest to revolving loan interest fund	(15)	(11,400)	(13,753)		
Surplus/(deficit) for the year		<u>10,581,627</u>	<u>(14,588,997)</u>		

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 Surplus/(Deficit)	Total
<b>Balance at March 31, 2008</b>	18,956,297	54,706,520	13,551,758	87,214,575
Changes in reserves for 2009	-	-	(14,588,997)	(14,588,997)
Deficit for year 2009 being total comprehensive income	-	-	-	-
<b>Balance at March 31, 2009</b>	18,956,297	54,706,520	(1,037,239)	72,625,578
Changes in reserves for 2010	-	-	10,581,627	10,581,627
Surplus for year 2010 being total comprehensive income	-	-	-	-
<b>Balance at March 31, 2010</b>	18,956,297	54,706,520	9,544,388	83,207,205

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

## Statement of cash flows

	2010	2009	
	\$	\$	
	10,581,627	14,588,997	Surplus/(deficit) for the year
	(26,247,981)	(5,452,285)	Net transfer from CDC fund (Note 12)
	22,716,046	(43,188,806)	Net transfer to/(from) donation fund (Note 13)
	89,422	500,179	Surplus from reproductive health and other projects fund (Note 14)
	11,400	13,753	Revolving loan interest fund (Note 15)
	2,419,740	2,489,545	Adjustments for:
	(11,815,199)	(12,985,553)	Depreciation
	(2,244,945)	(73,212,164)	Interest income
	(3,048,713)	4,806,029	(Increase)/decrease in inventories
	(3,383,990)	104,524	(Increase)/decrease in receivables
	88,688	(9,611)	Decrease/(increase) in prepayments and deposits
	20,375,098	38,176,875	Decrease in short-term investments
	(12,570,754)	12,113,734	(Decrease)/increase in payables and accruals
	(784,616)	(18,020,613)	Cash used in operations
	7,086,758	-	Refund of withholding tax (Note 7)
	6,302,142	(18,020,613)	Net cash provided by/(used in) operating activities
	(908,883)	(77,552)	Cash flows from investing activities:
	8,622,565	9,572,489	Additions to property and equipment (Note 4)
	7,713,682	9,494,937	Interest received (net of withholding tax)
	-	-	Net cash provided by investing activities
	(623,600)	-	Cash flows from financing activity:
	(623,600)	-	Refund to reproductive health and other projects fund (Note 14)
	-	-	Net cash used in financing activity
	13,392,224	(8,525,676)	Net increase/(decrease) in bank and cash
	24,317,724	32,843,400	Bank and cash at beginning of year
	37,709,948	24,317,724	Bank and cash at end of year (Note 9)

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).

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.

#### 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*: The amendments require additional disclosures for financial instruments that are measured at fair value in the statement of financial position. The fair value measurements should be categorised into a three-level fair value hierarchy, which reflects the extent to which they are based on observable market data. A separate quantitative maturity analysis must be presented for derivative financial liabilities that shows the remaining contractual maturities, where these are essential for an understanding of the timing of cash flows. The Board does not currently hold any financial instruments measured at fair value.

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

Amendments to IAS 32 *Financial Instruments: Presentation and IAS 1, Presentation of Financial Statements* allow certain instruments that would normally be classified as liabilities to be classified as equity (reserves, in the case of the Board) if certain conditions are met. Where such instruments are reclassified, the entity is required to disclose the amount, the timing and the reason for the reclassification. The amendments did not have any significant impact on the Board's financial statements.

IAS 1 (*Revised 2007*). The amendments to IAS 1 require that changes in reserves resulting from transactions with owners in their capacity as owners be presented separately in the financial statements. Consequently, all owner changes in reserves should be presented in the statement of reserves, while non-owner changes in reserves should be presented in one statement of comprehensive income or in two statements (a separate income statement and a statement of comprehensive income). Based on the structure of the Board, the Statement of Reserves will reflect the accumulated surplus and changes in the Board's other reserves.

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, 2009. 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 authorization 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:

Title	Full title of Standard or Interpretation	Effective for accounting periods beginning on or after
IFRIC 14	IAS - 19 Limit on a Defined Benefit Asset	1 January 2011
IFRIC 16	Hedges of a Net Investment in a Foreign Operation	1 October 2009
IFRIC 17	Distributions of Non-cash Assets to Owners	1 July 2009
IFRIC 18	Transfers of Assets from Customers	1 July 2009
IFRIC 19	Extinguishing Financial Liabilities with Equity Instruments	1 July 2010
IFRS 2	Share-based Payment	1 January 2010
IFRS 3	Business Combinations	1 July 2009
IFRS 9	Financial Instruments	1 January 2013
IAS 24	Related Party Disclosures	1 January 2011
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 February 2010
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 2009 and 2010

The IASB has issued *Improvements for International Financial Reporting Standards 2009 and 2010*. Most of these are small amendments which become effective in accounting periods beginning on or after July 1, 2009, January 1, 2010 or January 1, 2011. However, these amendments are not expected to have any significant impact on the Board's financial statements.

#### b Critical judgments 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 judgments, 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.

#### 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).

#### 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 surplus or deficit, a revaluation increase is recognised in the surplus or deficit, 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 surplus or deficit for the period.

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 in surplus or deficit when incurred.

**e Inventories**

Inventories represent contraceptive devices 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 the end of the reporting period 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 surplus or deficit for the period.

**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 Statement of Comprehensive Income 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 statement of financial position when it has become a party to the contractual provisions of the instruments.

The financial instruments carried in the statement of financial position are:

Financial assets:

Short-term investments, bank and cash and receivables;

Financial liabilities:

Payables and accruals.

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

**l Impairment**

At the end of the reporting period, property and equipment are reviewed to determine whether there is any indication that those assets have suffered an impairment loss. If there is any indication of possible impairment, the recoverable amount of any affected asset (or group of related assets) is estimated and compared with its carrying amount. If estimated recoverable amount is lower, the carrying amount is reduced to its estimated recoverable amount, and an impairment loss is recognised immediately in surplus or deficit.

**m Pension costs and accrued vacation pay**

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

Accrued holiday pay at the end of the year is recognised in the surplus or deficit as employee benefits.

**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 Reserves**

Capital reserve comprises the value of capital assets donated to the Board and profits realised from the disposal of donated assets.

Revaluation reserve comprises the accumulated surplus arising on the revaluation of property and equipment.

Accumulated surplus includes all current and prior period results as disclosed in the Statement of Comprehensive Income.

**3. Financial assets and liabilities by categories**

**i. Financial assets by categories**

The categories of financial assets included in the balance sheet are as follows:

	2010	2009
	\$	\$
<b>Current assets</b>		
Loans and receivables	10,287,116	6,903,126
Receivables	84,140,398	104,515,497
Short-term investments	37,709,948	24,317,724
Bank and cash	132,137,462	135,736,347
<b>Total</b>	<b>264,274,924</b>	<b>271,472,694</b>

**ii. Financial liabilities by categories**

The categories of financial liabilities included in the balance sheet are as follows:

	2010	2009
	\$	\$
<b>Current liabilities</b>		
Financial liabilities measured at amortised cost	8,232,736	20,803,491
Payables and accruals	8,232,736	20,803,491
<b>Total</b>	<b>8,232,736</b>	<b>20,803,491</b>

**4. Property and equipment comprise:**

	Furniture, Land and Buildings	Equipment	Motor Vehicles	Total
<b>Gross carrying amount at April 1, 2009</b>	47,500,000	16,354,223	4,314,009	68,168,232
Additions	-	908,883	-	908,883
<b>Gross carrying amount at March 31, 2010</b>	47,500,000	17,263,106	4,314,009	69,077,115
<b>Depreciation at April 1, 2009</b>	(1,221,458)	(14,490,524)	(3,529,955)	(19,241,937)
Depreciation	(1,127,500)	(776,560)	(515,680)	(2,419,740)
<b>Depreciation at March 31, 2010</b>	(2,348,958)	(15,267,084)	(4,045,635)	(21,661,677)
<b>Carrying amount at March 31, 2010</b>	45,151,042	1,996,022	268,374	47,415,438

	Furniture, Land and Buildings	Equipment	Motor Vehicles	Total
<b>Gross carrying amount at April 1, 2008</b>	47,500,000	16,276,671	4,314,009	68,090,680
Additions	-	77,552	-	77,552
<b>Gross carrying amount at March 31, 2009</b>	47,500,000	16,354,223	4,314,009	68,168,232
<b>Depreciation at April 1, 2008</b>	(93,958)	(13,991,279)	(2,667,155)	(16,752,392)
Depreciation	(1,127,500)	(499,245)	(862,800)	(2,489,545)
<b>Depreciation at March 31, 2009</b>	(1,221,458)	(14,490,524)	(3,529,955)	(19,241,937)
<b>Carrying amount at March 31, 2009</b>	46,278,542	1,863,699	784,054	48,926,295

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 revalued land and buildings at 5 Sylvan Avenue and 14 Retirement Road would be \$1,644,283 (2009 - \$1,684,082) at the end of the reporting period. The revalued amount includes a revaluation surplus of \$54,617,554 (2009 - \$54,617,554).

d Included in land and buildings at valuation is a warehouse with a carrying amount of \$9,989,583 (2009 - \$10,234,583), [carrying amount at cost \$1,462,271 (2009 - \$1,495,397)] which was purchased with CDC funds; included in furniture and equipment are equipment with a carrying amount of \$25 (2009 - \$25) which were purchased with Donation funds.

e Depreciation charge for the year represents:

	2010	2009
Charge on assets acquired with CDC funds	2,174,740	2,242,846
Charge on assets acquired with DOJ funds	245,000	245,000
Charge on assets acquired with Donation funds	-	1,699
<b>Total</b>	<b>2,419,740</b>	<b>2,489,545</b>

f The Board committed to the purchase of several air conditioning units costing \$2,242,012. A deposit on these assets was made before year end (Note 6) and the balance of \$890,027 paid subsequent to year end.

5. Inventories

	2010	2009
Donation – Intra uterine and external contraceptive devices and oral contraceptives	10,840,126	8,466,611
GOJ – Oral contraceptives, and intra uterine and external contraceptive devices	18,610,371	16,629,287
CDC – Oral contraceptives	-	1,305,886
<b>Total</b>	<b>29,450,497</b>	<b>26,401,784</b>

6. Receivables

	2010	2009
Health departments and hospitals	5,615,760	-
Advances and staff loans	145,286	120,858
Deposit on equipment	1,351,985	-
Interest receivable	2,616,281	5,338,525
Other	908,876	1,499,254
<b>Total</b>	<b>10,638,188</b>	<b>7,158,637</b>
Less: Specific provision for doubtful debts	351,072	255,511
<b>Total</b>	<b>10,287,116</b>	<b>6,903,126</b>

Included in interest receivable are amounts totaling \$2,400,669 (2009 - \$644,086) and \$215,612 (2009 - \$4,110,270) 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, the Board received refunds amounting to \$7,086,758 (2009 - \$NIL) representing refund of tax withheld in prior years (Note 20).

Included in taxation recoverable are amounts totalling \$1,939,160 (2009 - \$3,782,315) and \$1,880,610 (2009 - \$2,686,241) representing taxation recoverable for the CDC Fund and Donation Fund, respectively (Notes 12 & 13).

**8. Short-term investments**

	Interest rate	2010	2009
Government of Jamaica –	16.25	30,000,000	19,817,395
Fixed rate deposits			7,165,322
Variable rate deposits			6,377,358
Treasury Bills	11.25	22,470,919	26,988,286
Bank of Jamaica –	8.10 – 9.8	18,137,301	44,167,136
Variable rate deposits			13,532,178
Other –	10.25	84,140,398	104,515,497
Certificates of deposit			
<b>Total</b>		<b>\$</b>	<b>\$</b>

Included in the above are amounts invested for the CDC Fund totalling \$31,669,479 (2009 - \$52,875,917) and the Donation Fund totalling \$52,470,919 (2009 - \$34,452,190) (Notes 12 & 13).

Interest rates on short-term investments are fixed until the maturity dates of the investments, which range between April 23, 2010 and August 19, 2010. The carrying value of all investments is considered a reasonable approximation of fair value.

**9. Bank and cash**

	Interest rate	2010	2009
National Commercial Bank –		20,623,748	7,762,671
Government of Jamaica – Current account		843,310	673,890
Donation – Current account		1,294,806	1,226,798
Commercial Distribution of Contraceptives (CDC) – Savings account	4		
Commercial Distribution of Contraceptives (CDC) – US\$ Savings account (US\$1,730 (2009 - US\$41,672))	0.75	154,328	3,683,158
– US\$ Savings account		67	667
– J\$ Savings account		14,389,469	9,511,375
UNICEF – Current account		1,288	1,288
UNFPA – Current account		396,932	1,451,877
Petty cash		6,000	6,000
<b>Total</b>		<b>\$ 37,709,948</b>	<b>\$ 24,317,724</b>

a Included in GOJ current account is an amount of \$1,461,683 (2009 - \$1,461,683) representing balance of undistributed funds received from USAID towards the Board's reproductive health project (Note 14).

b The amount reflected in the UNFPA current account is due to be refunded to the GOJ bank account.



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

<b>10. Capital reserve</b>		
	2010	2009
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>

<b>11. Revaluation reserve</b>		
	2010	2009
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	54,617,554
<b>Balance at end of year</b>	<b>54,706,520</b>	<b>54,706,520</b>

<b>12. CDC fund</b>		
	2010	2009
Balance at beginning of year	76,078,367	81,530,653
Transactions for year:		
Receipts	929,840	35,410
Contraceptives sales	4,720,567	7,020,134
Interest	6,039	714,879
Gain on foreign exchange	5,656,446	7,770,423
Expenditure and net change in stock value	(1,554,555)	(1,656,773)
Surplus for the year	4,101,891	6,113,650
Funds utilized in Board's operations	(30,349,872)	(11,565,936)
Net transfer from the CDC Fund	(26,247,981)	(5,452,286)
<b>Balance at end of year</b>	<b>49,830,386</b>	<b>76,078,367</b>

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).



**13. Donation fund**

	2010	2009
Balance at beginning of year	47,014,418	90,203,224
Transactions for year:		
Receipts and donations	771,781	5,469,359
Contraceptives sales	6,720,637	-
Donation - UNFPA	6,818,379	4,441,546
Interest	14,310,797	9,910,905
Expenditure and net change in stock value	(4,177,702)	(10,159,232)
Surplus/(deficit) for the year	10,133,095	(248,327)
Funds transferred from/(utilised in) Board's operations	12,582,951	(42,940,479)
Net transfer to/(from) the Donation Fund	22,716,046	(43,188,806)
Balance at end of year	69,730,464	47,014,418

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 undistributed 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	977,329	1,461,683	2,441,185
Net expenditure for the year	-	(89,422)	-	(89,422)
Surplus for year	-	89,422	-	89,422
Funds refunded to UNFPA	-	(623,600)	-	(623,600)
Balance at end of year	2,173	443,151	1,461,683	1,907,007

The 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:

	2010	2009
Balance at beginning of year	141,568	127,815
Interest earned during the year	11,400	13,753
Balance at end of year	152,968	141,568

**16. Payables and accruals**

	2010	2009
Staff costs	3,823,348	6,114,847
Audit fees	608,000	600,000
Health centre deposits	-	2,167
Accruals	3,355,688	13,478,277
Other	445,700	608,200
<b>Total</b>	<b>8,232,736</b>	<b>20,803,491</b>

Included in accruals is \$2,500,000 (2009-\$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**

	2010	2009
Rental	120,000	110,000
Interest	276,253	1,523,873
Seminar	-	28,706
Miscellaneous	8,580	8,190
<b>Total</b>	<b>404,833</b>	<b>1,670,769</b>

**18. Surplus/(deficit) for the year before transfers**

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

	2010	2009
Depreciation (Note 4)	2,419,740	2,489,545
Directors' fees	659,325	300,500
Key management compensation (Note 22)	14,497,317	9,609,184
Auditors' remuneration	608,000	600,000
Interest income	(11,815,199)	(12,985,553)
<b>Total</b>	<b>\$ 2010</b>	<b>\$ 2009</b>

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

	2010	2009
Interest income on loans and receivables	11,815,199	12,985,553
(Increase)/decrease in provision for bad debts (included in administrative and other overhead expenses)	(244,561)	63,542
<b>Total</b>	<b>11,570,638</b>	<b>13,049,095</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:

	2010	2009
Directors' fees	659,325	300,500
Key management compensation (Note 22)	14,497,317	9,609,184
Employee benefits (Note 22)	30,898,641	32,716,256
Cost of inventories recognised as expense	31,278,546	22,786,706
Professional fees	443,000	151,120
Auditors' remuneration	614,000	600,000
Advertising, promotion and mass media	8,261,725	11,390,923
Repairs and maintenance	1,951,593	1,463,658
Depreciation	2,174,740	2,242,846
Utilities	3,880,141	4,479,395
Other administrative expenses	13,938,849	67,928,301
Project expenses	5,642,835	28,016,326
<b>Total</b>	<b>114,240,712</b>	<b>181,685,215</b>

**22. Employee benefits**

a Employee benefits for non-executive staff:

	2010	2009
Salaries, wages and related expenses	27,066,006	29,584,476
Gratuity	692,298	221,658
Pension contributions	2,284,875	2,309,761
Uniform, medical and other staff benefits	855,462	600,361
<b>Total</b>	<b>30,898,641</b>	<b>32,716,256</b>

b Key management compensation comprises:

	2010	2009
Gratuity	2,614,693	-
Management remuneration	11,281,206	9,204,357
Pension	601,418	404,827
<b>Total</b>	<b>14,497,317</b>	<b>9,609,184</b>

**23. Pension scheme**

The Board operates a defined contribution pension scheme which is administered by Sagcor Life 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 \$2,886,293 (2009 - \$2,714,588) (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 using 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 the end of the reporting period there were foreign currency assets of approximately US\$1,730 (2009 – US\$41,672) held on behalf of the CDC Fund, maintained in a United States dollar savings account. The exchange rate applicable at the end of the reporting period was J\$89.23 to US\$1 (2009 – J\$88.38 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 one (1) month and six (6) months 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 eight point one percent (8.1%) and sixteen point two five percent (16.25%) while rates on interest-earning bank accounts were zero point seven five percent (0.75%) and four percent (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.

**!!! 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 as summarised below:

	2010	2009
Receivables	10,287,116	6,903,126
Short-term investments	84,140,398	104,515,497
Bank and cash	37,709,948	24,317,724
<b>Total</b>	<b>132,137,462</b>	<b>135,736,347</b>

However, at the end of the reporting period for the amounts held with commercial banks a total of \$998,220 (2009 - \$1,200,000) is insured under the Jamaica Deposit Insurance Scheme (DIS).

**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:

	2010	2009
Payables and accruals	5,287,036	14,606,565
Within three (3) months	-	1,668,827
Within four (4) to six months	2,945,700	4,528,099
Within six (6) to twelve (12) months	8,232,736	20,803,491
<b>Total</b>	<b>\$ 2010</b>	<b>\$ 2009</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 expects that it will continue to receive Government subvention to support its operations.

The Board is not subject to any externally imposed capital requirements.

# 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, 2010. 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, 2010 or of the results of its operations or its cash flows for the year then ended.

*Mair Russell Grant Thornton*  
Mair Russell Grant Thornton  
Chartered Accountants

Kingston, Jamaica  
October 7, 2010

## Additional information – Administrative and other overhead expenses

	2010	2009	
	\$	\$	
	659,225	300,500	Directors' fees
	11,281,206	9,204,357	Executive remuneration
	27,066,006	29,584,476	Salaries, wages and related expenses
	3,306,991	221,658	Gratuity
	2,886,293	2,714,588	Pension contributions
	855,462	600,361	Uniform, medical and other staff benefits
	3,880,141	4,479,395	Electricity and water
	776,049	647,207	Telephone, postage and cables
	773,192	1,067,813	Motor vehicle operating expenses
	1,951,593	1,463,658	Repairs and maintenance
	1,377,577	1,261,026	Printing and stationery
	443,000	151,120	Professional fees
	608,000	600,000	Audit fees - current year
	6,000	-	Insurance - prior year
	857,590	1,278,669	Insurance
	19,693	30,709	Bank charges
	2,385,948	3,670,381	Training and seminars
	8,261,725	11,390,923	Advertising, promotion and mass media
	7,430,214	7,410,644	Travelling, entertainment and subsistence
	2,174,740	2,242,846	Depreciation
	74,025	52,561,852	Reproductive health survey expenses
	244,561	(63,542)	Increase/(decrease) in provision for bad debts
	77,319,331	130,818,641	
	16,629,287	7,299,038	Net change in contraceptives stock
	33,259,630	32,116,955	Purchases
	18,610,371	16,629,287	Less: Closing stock of contraceptives
	31,278,546	22,786,706	<b>Total</b>



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

	2010	2009
<b>Income</b>	<b>929,840</b>	<b>35,410</b>
Sale of contraceptives	929,840	35,410
<b>Total income</b>	<b>929,840</b>	<b>35,410</b>
Less: Cost of sales	-	-
Opening stock of contraceptives	1,305,886	2,482,673
Purchases	-	2,482,673
Less: Closing stock of contraceptives	-	1,305,886
Change in stock less recovery	(376,046)	(1,141,377)
Interest	4,720,567	7,020,134
Gain on foreign exchange	6,039	714,879
	4,350,560	6,593,636
Less: Expenses	3,669	234,986
Bank charges	-	-
Depreciation	245,000	245,000
Total expenses	248,669	479,986
Surplus for the year	4,101,891	6,113,650

## Additional information – Schedule of income and expenditure Donations

	2010	2009
<b>Income</b>		
Sale of contraceptives	771,781	5,469,359
<b>Total income</b>	<b>771,781</b>	<b>5,469,359</b>
Less: Cost of sales		
Opening stock of contraceptives	8,466,611	18,623,944
Stock received during the year	6,549,517	-
Less: Closing stock of contraceptives	10,840,126	8,466,611
	<b>15,016,128</b>	<b>18,623,944</b>
	<b>10,840,126</b>	<b>8,466,611</b>
Change in stock less recovery	(3,404,221)	(4,687,974)
Donations	6,720,637	-
Interest	6,818,379	4,441,546
	<b>10,134,795</b>	<b>(246,428)</b>
Less: Expenses		
Bank charges	1,700	200
Depreciation	-	1,699
Total expenses	1,700	1,899
Surplus/(deficit) for the year	<b>10,133,095</b>	<b>(248,327)</b>

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

	2010	2009
<b>Income</b>	-	16,700,500
<b>Receipts</b>	-	16,700,500
<b>Total income</b>	-	16,700,500
<b>Less: Expenses</b>	45,364	2,986,062
Project co-ordinator	37,641	-
Project assistant	(515,967)	8,130,978
Publications	2,500	4,400
Bank charges	-	699
Vehicle maintenance	(4,800)	325,588
Sundry	-	682,824
Parenting	345,840	693,147
Audit	-	2,747,836
Evaluation	-	628,787
Workshops	-	-
<b>Total expenses</b>	(89,422)	16,200,321
<b>Surplus for the year</b>	89,422	500,179



Mair Russell

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