

**NATIONAL FAMILY PLANNING BOARD**  
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**ANNUAL REPORT**  
**2012/2013**



# 22321

## **VISION STATEMENT**

The Vision of the National Family Planning Board is to have,  
“An engaged and informed society with persons taking full responsibility  
for their sexual health, and a first class system of health services that  
facilitates their Reproductive Health intentions”

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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

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## **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.

## ACRONYMS

AIDS	Acquired Immunodeficiency Syndrome
CHAs	Community Health Aides
DEMSTATS	Demographic Statistic Report
ECP	Emergency Contraceptive Protection
ESSJ	Economic Social Survey of Jamaica
FAA	Finance and Audit Act
FP	Family Planning
GoJ	Government of Jamaica
HFLE	Health and Family Life Education
HIV	Human Immunodeficiency Virus
IAS	International Accounting Standards
IUCD	Intrauterine Contraceptive Device
JIS	Jamaica Information System
KSA	Kingston and St Andrew
MCSR	Monthly Clinic Summary Report
MDGs	Millennium Development Goals
MSRHC	Male Sexual and Reproductive Health Caucus
MoH	Ministry of Health
NFPB	National Family Planning Board
PBCJ	Public Broadcasting Corporation of Jamaica
PSAs	Public Service Announcements
RJR	Radio Jamaica Limited
SRH	Sexual Reproductive Health
STIs	Sexually Transmitted Infections
STATIN	Statistical Institute of Jamaica
TVJ	Television Jamaica

UNFPA

United Nations Population Fund

WHO

World Health Organisation

## **PREFACE**

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

The fiscal year 2012/2013 was filled with many challenges and anxieties as the Board awaits Cabinet's Approval for the integration of the National HIV/STI Programme into the National Family Planning Board. While the Board awaited Cabinet's Decision on the integration of the two programmes, initiatives were implemented to integrate the HIV and the Family Planning Programmes as well as the physical movement of some of the HIV staff to the NFPB's building.

For the fiscal year 2013/2014, the Board of Governors in collaboration with the Integration Committee, which comprised representatives of staff from both programmes, the Board of Governors, the Ministry of Health and selected donor agencies, will continue ensure that the integration process of the staff and programmes is efficient and effective in order to carry out the mandate of the new entity; NFPB Sexual Reproductive Health Authority.

The NFPB once again acknowledges the funding and other assistance that were provided by some donor agencies towards the implementation of its targeted activities.

Sandra Knight (Dr.)  
**CHAIRMAN**

## **CORPORATE GOVERNANCE**

### **Board of Governors**

The Board of Governors was appointed on May 07, 2012 for a period of three (3) year. It consists of twelve (12) members of whom eleven (11) are non-executive members.

The principal business considered at the Board of Governors' 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 included monthly financial statements and the external auditors' report.

Ten (10) meetings were held during the fiscal year by the present Board of Governors, while two (2) were held by the former Board, at which secretarial services were provided by the Personnel and Administrative Officer /Board Secretary.

### **1. Finance and Audit Sub-committee**

The Finance and Audit Sub-committee consists of the following members:

- Chairman,
- Two (2) Board of Governors,
- A member co-opted from the Ministry of Science Technology Energy and Mining
- Director of Finance
- Internal Auditor.

The Terms and Reference of the Finance and Audit Sub-committee are as follows:

- To review the entity's internal system of audit and finance controls and the results of internal audits.
- To review the annual audit plan and periodic status reports
- 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.

- 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.
- To discuss with management and the independent auditor the annual audited financial statements.

In accordance with the Terms and Reference, five (5) meetings were held to address the following:

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

### **3. Publicity Sub-Committee**

The Publicity Sub-committee held three (3) meetings during the period to consider matters relating to advertising campaigns, Family Planning Week and to provide guidelines in the area of publicity programmes. The committee members consist of the Chairman, three (3) Members of the Board of Governors, the Director of Outreach, the Communications Officer (Writer) and the Communications Officer (Production).

### **4. Personnel Sub-Committee**

During the reporting period, one (1) meeting was held by the Personnel Sub-committee.

The Terms and Reference of the Personnel Sub-committee are as follows:

1. Participate in the selection process of senior posts within the organisation
2. Deal with all matters relating to general staffing, grievance and disciplinary issues in accordance with the Board's established policies.
3. Deal with matters referred to it by either individual staff members or the Executive Director.
4. Act as a panel for appeal hearing
5. Monitor the Performance Management Development System in the context of the strategic objectives of the Board and in line with the requirements of national agreements.
6. Develop strategies and policies in matters related to motivation of staff.



See Table A below for Directors' compensation for the fiscal year 2012/2013.

**TABLE A: BOARD OF GOVERNORS' COMPENSATION**

Position of Director	Fees (\$)	Motor Vehicle Upkeep/Travelling of Value of Assignment of Motor Vehicle (\$)	Honoraria (\$)	All other Compensation including Non-Cash Benefits as applicable (\$)	Total (\$)
Chairman	9,500.00				9,500.00
Chairman	275,500.00	23,420.00			298,920.00
Deputy Chair	15,000.00				15,000.00
Director	58,500.00	34,460.00			92,960.00
Director	69,500.00	53,430.00			122,930.00
Director	58,500.00	11,200.00			69,700.00
Director	49,500.00	9,600.00			59,100.00
Director	60,500.00	9,600.00			70,100.00
Director	67,500.00	9,600.00			77,100.00
Director	53,000.00	15,900.00			68,900.00
Director	49,500.00	11,200.00			60,700.00
Director	84,500.00				84,500.00
Director	11,000.00				11,000.00
Director	18,000.00				18,000.00
Director	11,000.00	8,940.00			19,940.00
Director	16,500.00				16,500.00
Director	5,500.00				5,500.00
Finance & Audit Sub-Committee member	10,500				10,500.00
Personnel Sub-committee member	3,500.00				3,500.00

See Table B below for Senior Executive Compensation for the fiscal year 2012/2013

**TABLE B: SENIOR EXECUTIVE COMPENSATION**

Position of Senior Executives	Year	Salary	Gratuity or Performance Incentive (\$)	Travelling Allowance Or Value of Assignment of Motor Vehicle (4)	Total (\$)
Executive Director	2012-2013	3,841,582.12	2,795,821.27	968,151.20	7,605,554.59
Executive Director (Acting)	2012-2013	319,864.45			319,864.45
Director, Policy Formulation,, Monitoring and Evaluation	2012-2013	2,284,430.38		514,500.00	2,798,930.38
Director, Finance	2012-2013	2,396,597.11		514,500.00	2,911,097.11
Director Human Resource and Administration	2012-2013	2,019,078.64		514,500.00	2,533,578.54
Director, Outreach	2012-2013	2,123,086.97		514,500.00	2,637,586.97

## SUMMARY OF ACHIEVEMENTS

### 1. Advisories/Media Updates

The activities to disseminate advisories and media updates were met as a total of fifteen (15) advisories and thirty-four (34) media updates were disseminated to the Ministry of Health, the Office of the Prime Minister, the Gleaner Company, the Jamaica Observer and to approximately five (5) radio stations. Some of the titles that provided insight into the activities that were promoted were:

- Preparing adolescents to make informed Sexual Reproductive Health choices
- Children by choice, not by chance – Family Planning Week 2012
- NFPB's participation in the World Population Day Symposium
- Teenage mothers engaged in Family Planning workshops
- Family Planning Health Fair targets young men
- NFPB Commemorates World AIDS Day 2012.

### 2. Media Use

- Forty-eight (48) radio Public Service Announcements (PSAs) were aired on two (2) radio stations as well as four (4) television PSAs were televised by the government-run entity promoting:
  - Understanding dual method protection
  - Long term reversible contraceptive
  - Parenting tips for fathers
  - Negotiating condom use
  - Your sexual health; Gender-based sexual risk taking behaviour
  - Switching to another method; Contraception options
  - Safe sex get the test and Sexual and Reproductive Health as you age.
- Production and airing of 24 x 24 minutes Television Magazine programmes targeting teens.
- Twenty-five (25) fortnightly Advice Columns were placed with a newspaper Weekend Star.

### 3. Workshops

All sixty-four (64) workshops planned for the reporting period were held reaching 2,589 persons. This exceeded the target number of persons to be reached by 83.

#### **4. Health Fairs/ Presentations/Exhibitions**

The NFPB supported by the HIV Unit in specific instances participated in thirty-three (33) health fairs/presentations/exhibitions and reached 4,376 persons.

#### **5. HFLE Presentations/Rap Sessions and Radiocation**

Fifty-two (52) HFLE Presentations, Rap Sessions and Radiocation were conducted with a combined audience of 7,450 persons.

#### **6. New Acceptors**

- New adolescent family planning acceptors increased by 4.3 percent.
- New acceptors of Implant increased by 19.4 percent; with the age group 20-29 being the cohort with the largest number of acceptors.

#### **7. Visits at Public Sector Clinics**

The frequency of male visits at Public Health Clinics increased by 14.9 percent and 5.2 percent in the Southern and South-East regions, respectively.

#### **8. Information Packages**

Information packages on the following topics were sent to Guidance Counsellors in sixty-two (62) schools in Kingston and St. Andrew:

- Vulnerability: Cause and Concerns
- The problem of age mixing: What are the risks for adolescents
- Socialisation: Are we Perpetuating Stereotype?
- The Law and Sexual and Reproductive Health

#### **9. Policy Concept Papers**

Three (3) policy concept papers were developed:

- From Vertical to Integration: Integrating the National HIV Programme with the National Family Planning Programme in Jamaica make sense
- Achieving Contraceptive Security: Is Jamaica Ready?
- Male Involvement in Sexual and Reproductive Health in Jamaica

## **10. National Family Planning Website**

The upgraded NFPB's Website is the platform for the Virtual Classroom, an interactive website with a Sexual and Reproductive Health focus.

## **11. Performance Management Appraisals**

Ninety-seven (97) percent of the staff achieved a score of 75 percent and over in their performance appraisals for the reporting period.

## ACHIEVEMENTS

During the fiscal year 2012/2013, the following four (4) strategies as outlined in the organisation's Corporate Plan were pursued:

1. Maintain a Healthy Stable Population
2. Strengthen the Health Promotion Approach
3. Build strong alliances with key stakeholders to support healthy lifestyle
4. Establish and implement a Sustainable Mechanism for Supporting Human Resources

### **Strategy 1: Maintain a healthy and stable population**

#### (1) Empower individuals to make better Reproductive Health choices

In order to empower individuals to make better Reproductive Health choices, information on Reproductive Health services was disseminated through the use of new and traditional media.

Fifteen (15) advisories were disseminated to the Ministry of Health, the Gleaner Company Limited, the Jamaica Observer, PANOS Caribbean, Jamaica Information Services, Office of the Prime Minister and approximately five (5) radio stations. The target was one (1) advisory per month.

Thirty-four (34) media updates were also produced and issued to the Ministry of Health and the Office of the Prime Minister.

Below were some of the titles that provided insight into the activities that were promoted:

- Preparing adolescents to make informed Sexual Reproductive Health choices
- Children by choice, not by chance
- NFPB's participation in the World Population Day Symposium
- Sexual and Reproductive Health Fair in Majesty Gardens
- Family Planning Health Fair targets young men
- NFPB observed Safe Sex Week 2013
- NFPB Commemorates World AIDS Day 2012
- Teenage mothers engaged in Family Planning workshop
- Over 1,000 adolescents/youth receive guidance

The following articles were disseminated to the Health/News Desk at the Office of the Prime Minister, The Gleaner Company Limited, The Star, CVM Television, Television Jamaica (TVJ), the Jamaica Observer, Youth Link, Facebook Issuu and Twitter:

- The Use of Contraceptive in Jamaica
- Is your sexuality important to you

- Teen Pregnancy – Not just a female dilemma
- The History of Family Planning in Jamaica
- Protecting your child's sexual health
- The Measure of Manhood is more than conceiving children
- Family Planning integral to HIV/AIDS prevention
- When you think safe sex, your family should come to mind
- Teaching adolescents' decision making skills

The contribution of articles to the media allowed the organisation to share with the public highlights of its programmes and its involvement with other stakeholders to further sexual and reproductive health matters.

(2) Organise and implement activities to enhance and promote the visibility of the Family Planning Programme

(a) Public Service Announcements

In order to enhance and promote the visibility of the Family Planning Programme, four (4) television Public Service Announcements (PSAs) were televised by the government-run entity, the Public Broadcasting Corporation of Jamaica (PBCJ). While, 48 x 15 minutes radio PSAs were produced and aired on KOOL 97FM and Power 106FM.

Some of the topics aired were:

2. Understanding dual method protection
3. Long term reversible contraceptive
4. Parenting tips for fathers
5. Negotiating condom use
6. Your sexual health
7. Gender-based sexual risk taking behaviour
8. Switching to another method
9. Contraceptive options
10. Safe Sex Get the Test
11. Sexual and Reproductive Health as you age

(b) Upgrading of the NFPB's Website

The upgrading of the NFPB's Website began during the reporting period. The upgraded Website would be the platform for the Virtual Classroom. The Virtual Classroom is a new media platform, an interactive website which would have a Sexual and Reproductive Health focus.

(c) Economic Social Survey of Jamaica Submission

The National Family Planning Board (NFPB) made a submission in the Population chapter of the 2012 Economic Social Survey of Jamaica (ESSJ). The Board's contribution focused on the Demographic profile of Jamaica, the achievements of the Family Planning Programme to date, the strategic goals of the NFPB as outlined in its 2011-2015 Strategic Plan, data from the Ministry of Health's Monthly clinic Summary Report comparing January to June 2011 and January to June 2012 and the major activities of the Outreach and the Policy Formulation, Monitoring and Evaluation Units of the NFPB.

(d) Demographic Statistic Report (DEMSTATS) Submission

For the 2012 DEMSTATS Submission, information on the number of family planning visits by sex and parish, new acceptors of contraceptives at family planning clinics and the number of mothers receiving postnatal services were submitted to the Statistical Institute of Jamaica (STATIN).

(e) Policy Briefs

Recognising that not many persons were aware of the Reproductive Rights that all persons were entitled, one Policy brief was prepared, The brief titled "*From Cairo to the MDGs: Reproductive Rights, an overview*" explored the 12 Reproductive rights all persons are entitled to, the International Conventions that address the Reproductive Rights and the actions that were taken by the Jamaican Government to address, promote and guarantee these Reproductive Rights, among other issues.

**Strategy 2: Strengthen the Health Promotion Approach**

The activities undertaken to expand access to Reproductive Health information to adolescents were:

(a) Workshops

A total of 11x1 day workshops were conducted for 344 parents/caregivers. The goal of the workshops was to equip parents/caregivers with the knowledge and skills necessary to communicate with their adolescents on reproductive health and sexuality matters. The topics covered in the workshops were: Stages of Adolescents Development; Adolescents vulnerabilities; Risk-taking behaviours and consequences; Psychological and Behavioural concerns of adolescents; Safer Sex and Techniques for Protection of Adolescents from Unplanned Pregnancies and STIs.



The performance indicator was 13 x 1 day workshops for 260 persons. See Figure 1 below for Workshop held with parents at Mega Mart

**Figure 1: Workshop with Parents at Mega Mart**



Table C below shows the number of Parents/Caregivers trained per parish.

**Table C: Number of Parents/Caregivers trained per Parish**

Parish	Number of Parents/Caregivers trained
St. Thomas	34
Kingston	51
Hanover	30
Westmoreland	32
Kingston	45
	(Adolescent Parents)
St. Mary	27
St. Ann	19
Manchester	32
St. Elizabeth	25
Trelawny	30
St. James	18
<b>TOTAL</b>	<b>344</b>

b) Dissemination of Articles

A Sexual Reproductive Health Article was created around the visit made by the NFPB Directors and Family Planning Counsellor to one inner-city high school in response to the alarming number of teen parents. The article under the caption “*Give Kids Condoms*” was published in the Jamaica Observer. Other articles disseminated were: Teaching adolescents’ decision making skills, Supporting your child’s sexual health, Discrimination by Health Service Providers and Family Planning, a human right.

(c) Participation in exhibitions/Health fairs

The NFPB participated in four (4) exhibitions/health fairs and reached 1,000 persons. This included participation in the World AIDS Day exhibition, Majesty Gardens Health Fair, Charlie Smith High School Parent’s Day and Health Fair and Maggotty High School Parent’s Day and Health Fair.

d) Presentations

The topics presented at various engagements for adolescents in and out of school on parenting are outlined in Table D below. This included a discussion with 80 students on Teenage Pregnancy, STIs/HIV and how they could impact the realisation of one’s goals.

**Table D: Presentation on Parenting/Discussion on Teenage Pregnancy**

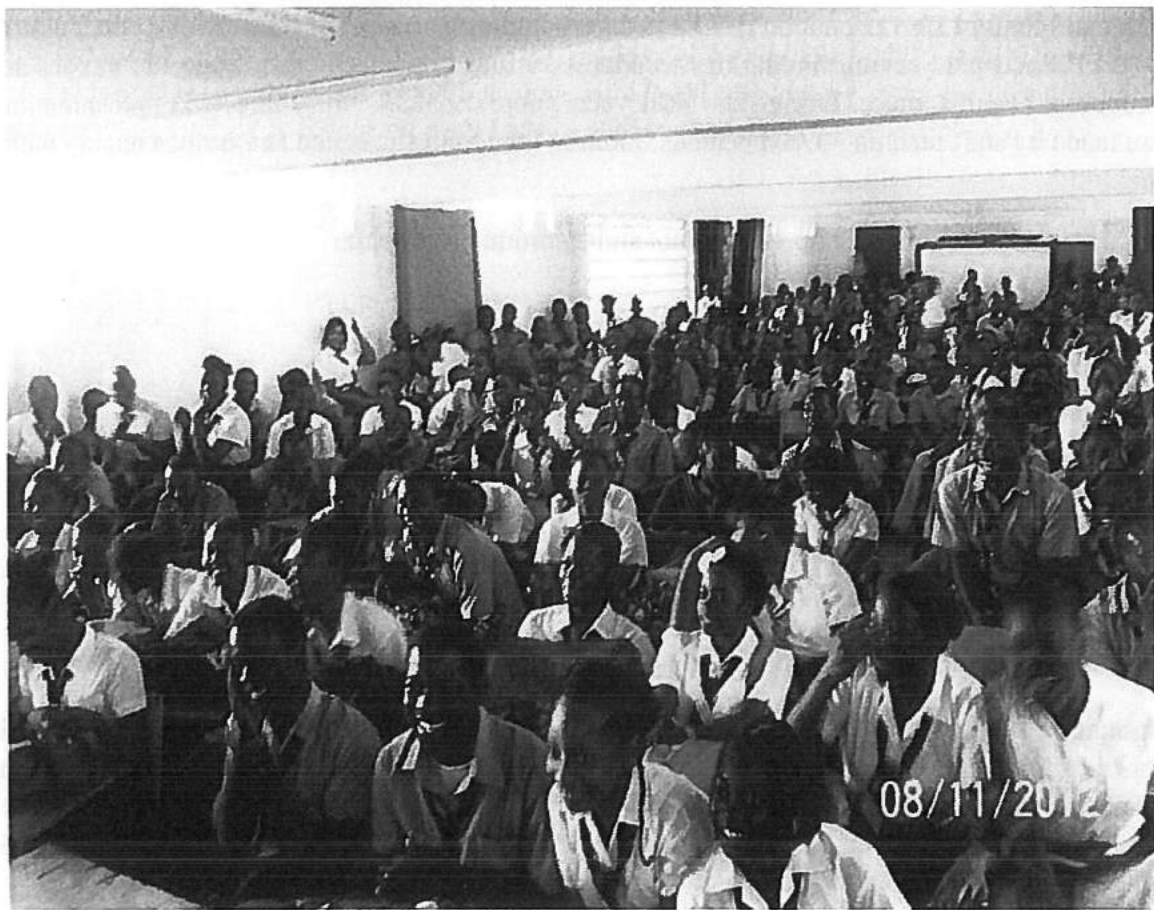
Topic	Venue	Number of Participants
Family Planning	VOUCH Parenting Workshop	26
Parenting today’s children	Towerhill Missionary Basic School	14
Parenting	ROOTS FM (Community Broadcasters)	16
Parent the right way, start listening to your children today	Maggotty High School Parent’s Day and Health Fair.	190
Parent the right way, how to develop listening skills	Ruseas High School Parent’s Day	210
Listen to Your Child	Mitchell Town Primary School	40
So you are now a parent, what next?	Institute of Jamaica’s Liberty Hall	15 (Teen mothers)
Discussion on Teenage Pregnancy, STIs/HIV and how they can impact realisation of one’s goals	Charlie Smith High School	80 students
<b>TOTAL</b>		<b>591</b>

(e) Radiocation

Radiocation is an enter-edutainment format used by Radio Jamaica Limited (RJR) to take popular programmes and host into schools to impart RSH information and combined it with music. Reaching adolescents en masse in their own environment has reaped rewards, which allowed the NFPB to impart abstinence as well as puberty messages to an appreciative audience.

The message of Abstinence was brought to approximately 2,635 students from the following High Schools: Bog Walk; Thompson Town; Asbuthnott Gallimore; Anchovy; Gaynstead; and Calabar. See Figure 2 below for Radiocation held at Thompson Town High School

**Figure 2: Radiocation - Thompson Town High School**



(f) Rap Sessions

One rap session per quarter was conducted with adolescents, chiefly to promote abstinence and contraceptive methods. Two hundred and five (205) students including ten (10) teen mothers from the following institutions attended:

- Dinthill Technical High School
- National Children's Home
- Young Women's Christian Association (YWCA)
- Charlie Smith High School

(g) Health and Family Life Education (HFLE)

Health and Family Life Education (HFLE) is a very important aspect of the schools' curriculum. The NFPB accepted several invitations to address various audiences on a range of sexual and reproductive health topics. During the fiscal year, approximately forty-three (43) presentations were made by staff reaching 4,610 persons. Some of the topics presented at various engagements were:

- Peer Educators workshop on Sexual and Reproductive Health
- Risk of early sexual activity
- Family Planning and methods of contraceptives
- Family Planning and you
- Parenting today's children
- Abstinence
- Taking care of your body

In addition, two (2) presentations on Understanding my Sexual and Reproductive Health were made to thirty (30) male residents in Lionel Town and Rocky Point in Clarendon.

(h) Preparation and Dissemination of Information Packages

Information packages for Guidance Counsellors in All-age, Primary and Junior High, Technical High and High schools in Kingston and St. Andrew were disseminated. The purpose of the packages was to enable Guidance Counsellors to provide crucial and appropriate information to adolescents regarding Sexual and Reproductive Health issues. The following Information Packages were created and disseminated:

1. **Vulnerability: causes and concerns (November 2012)** - provided information on sexual behaviours that increase vulnerability. It also covered adolescents with disabilities and Child Sexual Abuse among other issues.

2. **The problem of age mixing: What are the risks for adolescents (August 2012** - explored why age mixing was currently a problem in Jamaica and the negative effects and consequences of Cross Generational Sex especially among adolescents.
3. **Socialisation: Are we Perpetuating Stereotype? (May 2012)** - sought to uncover issues regarding Gender, Traditional Gender Roles and Gender Inequalities and Sexuality among other areas.
4. **The Law ad Sexual and Reproductive Health (February 2012)**-explored the controversy and conflict that exist between the Reproductive Health Policy Guidelines for Health Professionals (2004) and the Child Care and Protection Act (2004) among other issues regarding the law and sexually as it pertains to adolescents

### **Strategy 3: Build strong alliances with key stakeholders to support healthy lifestyle**

#### **(a) Training of Pre-service Nurses**

Ensuring the buy-in by medical personnel into the family planning programme was significant to its success and continuity as the various sexual and reproductive targets were pursued. Among the audiences of persons trained in 2012/2013 were the nursing students in the eight training institutions across Jamaica.

Three hundred and ninety-seven (397) pre-service nurses were trained as indicated in Table F below. The performance indicator was eight (8) workshops targeting 240 pre-service nurses.

**Table F: The Number of Pre-service Nurses Trained**

<b>Training Institution</b>	<b>Parish</b>	<b>Number of pre-service nurses trained</b>
Cornwall School of Midwifery	St. James	29
UTech (Papine campus)	St. Andrew	44
Excelsior Community College (EXED)	KSA	60
Caribbean School of Nursing, UTECH (Montego Bay campus)	St. James	38
Knox Community College	Clarendon	29
Brown's Town Community College	St. Ann	39
Sigma College	St. Ann	32
Northern Caribbean University	Manchester	126
<b>TOTAL</b>		<b>397</b>

The aim of the workshop was to strengthen the capacity of health providers to deliver quality of care within the service delivery setting and to improve the continuation rate for the use of methods. Areas covered in the workshops included: Reasons for Contraceptive Discontinuation; Overview of temporary contraceptive methods; and Managing side effects of temporary contraceptive methods.

(b) Preparation and Distribution of Newsletters

Four (4) newsletters were produced and distributed. The newsletter “The Health Provider” was distributed to health care providers in the public health centres, private physicians and to the public at health fairs. Five hundred (500) copies were printed in each instance. See Figure 3 for copies of the Health Provider Newsletters.

**Figure 3: The Health Provider Newsletters produced during the year**



The respective newsletters bore the listed articles:

Headings	Articles
Enhancing Reproductive Health Outcomes for Adolescents	<ol style="list-style-type: none"> <li>1. Decision making skills for adolescents</li> <li>2. Making sexuality a healthy priority for adolescents</li> </ol>
The History of Family Planning in Jamaica <b>(Special Edition in commemoration of Jamaica 50)</b>	<ol style="list-style-type: none"> <li>1. The NFPB, 45 Years Strong</li> <li>2. The Evolution of Contraceptives and their Use in Jamaica</li> <li>3. Achievements in the Family Planning Programme</li> </ol>
Empowerment through Sexual and Reproductive Health	<ol style="list-style-type: none"> <li>1. Family Planning: a human right</li> <li>2. Meeting the needs of vulnerable groups</li> <li>3. Family Planning success in Jamaica in comparison to rates across the world</li> </ol>
Family Planning, Integral to HIV/AIDS Prevention	<ol style="list-style-type: none"> <li>1. The HIV/AIDS Epidemic in Jamaica</li> <li>2. Family Planning is integral to the success of HIV/AIDS Prevention: Key Areas of Integration</li> <li>3. Caring for a client with HIV/AIDS</li> <li>4. HIV/AIDS in the Workplace</li> </ol>

(c) Health Fairs/Presentation

In order to build strong alliances with key stakeholders to support healthy lifestyle, the NFPB accepted and participated in nineteen (19) health fairs and reached the 2,755 persons.

Figure 4, overleaf shows the audience at the College Fair held at the HEART Trust /VTDI in Gordon Town, Kingston.

**Figure 4: Audience at the College Fair HEART TRUST / VTDI (Gordon Town Road**



(d) The Star Column and PSAs

In strengthening the capacity of persons of reproductive age to make informed reproductive health choices, twenty-five (25) Star Columns were placed in The Weekend Star with responses to topics such as contraceptives, pregnancy, menstruation, abortion, sexually transmitted infections and relations. On average, three (3) letters were printed in the fortnightly production.

Twenty-four (24) 24 minutes TV magazine programmes were aired. The organisation benefited from the alliance it had with CVM TV and the Public Broadcasting Corporation of Jamaica, through reduced rates for programmes aired.



- Thirteen (13) 1-day workshops were organised for 260 midwives. Surpassing the target, 438 midwives were trained in the areas of: Basic communication Skills and Condom Negotiation Skills.

(a) Male Sexual and Reproductive Health Caucus

The Male Sexual and Reproductive Health Caucus met on four (4) occasions during the period under review. In the meetings, members shared upcoming activities within their organisations's with a Sexual and Reproductive Health focus for young males.

This provided the opportunity for creating partnership where possible to increase access to Sexual and Reproductive Health information and services for the young adult males.

Active members of the Caucus included:

- Youth Opportunities Unlimited
- The National Centre for Youth Development
- The National Family Planning Board
- The Alpha Boys Home
- The Women's Centre of Jamaica Foundation
- The Boy's Brigade

**Strategy 4: Establish and Implement a Sustainable Mechanism for Supporting Human Resources**

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

**Human Resource and Administration**

The Human Resource and Administration Unit is responsible for the personnel management functions of the organisation which includes, but are not limited to recruitment and selection, performance management, training and development of staff. The Unit also manages procurement and company assets as well as ensures a safe and health work environment to boost staff morale.

(a) Training and Development

A number of staff benefitted from a variety of training that were made available for capacity building. The following two workshops were held for ALL employees:

- Family Planning & HIV/STI, What you should know?
- Staying Motivated in a Climate of Change.

(e) Workshops

The following workshops were held in an effort to expand access to Reproductive Health information to in-school adolescents and out-of school youth:

- 4 x 1 day workshops on the topic: Contraceptives for Teens were held for 140 teenagers, inclusive of 45 adolescent parents in the parish of Kingston. In addition, there were 29 peer educators from the Women's Centre of Jamaica Foundation in attendance.
- 4 x 1 day workshops on the topics: Circles of Sexuality: Exploring Known and Unknown; HIV/AIDS and Modes of Transmission and Contraceptives for Teens were held for 257 in-school adolescents from the parishes of St. Catherine, Kingston, Hanover, St. Thomas, St. Elizabeth, St. Mary and Clarendon. While 193 out-of-school youth from Kingston, St. Catherine, Manchester, Clarendon and St. James were beneficiaries of training on similar topics held at 6 x 1 workshops.

For the workshop held in Hanover, the topics were specifically tailored to the students who were in a summer programme on behavior modification. The topics were: Stages of adolescent development; Adolescent Vulnerabilities, Risk-taking behavior and their consequences; Psychological and Behaviour concerns of Adolescents; Safer Sex and Protection for adolescents.

In promoting self-efficacy among males through the availability and access off Reproductive Health information and service, the NFPB in collaboration with other entities hosted educational and social events that were exclusively male-centered in order to encourage men to be involved in Reproductive Health. The following workshops, and the Male Sexual and Reproductive Health Caucus were initiated.

A total of thirty-one (31) workshops were held as outlined below:

- Five (5) workshops were held in Clarendon and Kingston for 355 males. The participants represented the army, faith-based organisations and the wider community. The men were addressed on the topic: Family Planning Methods and the Importance of Male Behaviour.
- Thirteen (13) 1-day workshops were held for 390 Community Health Aides (CHAs) in all fourteen (14) parishes. The goal of the workshop was to strengthen community-based counseling to male clients. The topics covered were: The Role of Counselling in Behaviour Change; Methods in which men participate most actively and Effective Techniques for Counselling men. Satisfying the requirement of the 13 workshops, the organisation surpassed the number of persons to be trained as 465 Community Health Aides participated.

Training in other areas included:

**Outreach Unit:**

- Public Sector Change Management Workshop for Training Officer
- A two-day workshop on “Redemptive Sexuality & Leadership in HIV, A Faith Based Approach” for all senior officers
- A two- day training on Social Media Strategy development for both Communications Officers
- A one-day training on “A Successful Model for NGO’s & Not-for-Profit Organisations for the Training Officer and communications Officer (Writer)
- Participation in the First Global Conference on Sexual & Reproductive Health for the Communications Officer (Writer)

**Policy Unit:**

- A five-day training workshop on JAMSTATs Software for the Director, Policy and Statistical Analyst
- Participation in the First Global Conference on Sexual & Reproductive Health for the Research Officer
- A two-day workshop on Monitoring & Evaluation Leadership and Data Usage” for the Director, Policy; Research Officer & Statistical Analyst

**Human Resource & Administration:**

- A two (2) day seminar on Retirement Planning for the Senior Secretary
- A one-day training workshop on “A Successful Model for NGO’s & Not-for-Profit Organisations for the Personnel Administrative Officer; and
- The Network Manager participated in the following Workshops:
  - Windows Server 2008R2/2012 – Implementing Hyper-V (3 day Workshop)
  - AVAYA Evolution Business Communication event entitled “The Power of We” (1 day Workshop)
  - Active Directory – Upgrading Active Directory from Windows Server 2003 to Windows Server 2008 R2 (4 day Workshop)

**Staffing**

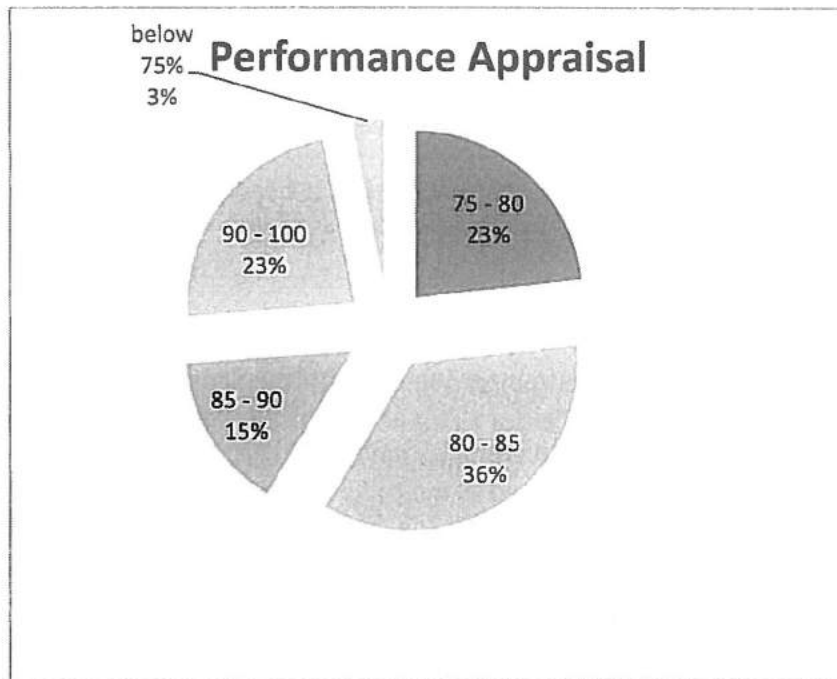
For the reporting period, a total of eight (8) employees joined the organisation. Two (2) resignations were received, and five (5) employees proceeded on retirement.

## **Performance Management**

Performance Management Appraisals were conducted at the end of the financial year. All employees who earned a scores 75 percent and over received an incremental increase or a seniority allowance, in accordance with the Staff Orders.

For employees who received less than 75 percent, a meeting was held and a performance development plan was designed to address the problems which contributed to the unsatisfactory performance.

The graph below shows the distribution of scores attained in the performance appraisal exercise.



## **Community Service**

A 4<sup>th</sup> Form student of the Wolmer's Trust High School for Girls completed 40 hours of community service at the NFPB.

Two students from the Excelsior Community College participated in the Internship Programme and received on the job training in Finance and Human Resource and Administration.

UNFPA donated 43,200 male condoms to the NFPB. The Stock Management and Progress Reports were completed and submitted to the UNFPA.

### **Condom Distribution**

Staff of the NFPB distributed 25 cartons of condoms islandwide during Safer Sex Week to persons of reproductive age including vulnerable populations. The theme for the week was *Don't guess, take the test*. Figure 5 below shows condom distribution in Jones Town.

**Figure 5: Condom Distribution in Jones Town**



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

(1) A Comparison of New Adolescent Acceptors 10-19 Years by Region and Parish  
2011 and 2012

For the period January to December 2012, there was a total of 8,199 new adolescent family planning acceptors representing an increase of 4.3 percent when compared with the 7,862 new adolescent family planning acceptors recorded for the period January to December 2011. All four regions recorded increases in new adolescent family planning acceptors. The South-East region had the highest reported number of adolescent family planning acceptors, The Southern, North-East, Western and South-East regions increased by 11.7 percent, 8.9 percent, 2.4 percent and 0.3 percent, respectively. The South-East region had the highest reported number of new adolescent family planning acceptors while, KSA had the highest number of adolescent family planning acceptors. Trelawny had the lowest number. (See Table E overleaf for a comparison of new Adolescent acceptors).

**Table E: New Adolescent Family Planning Acceptors 10-19 Years by Region and Parish, January to December 2011 and January to December 2012**

Location	January to December 2011	January to December 2012	Change (%)
<b>South-East</b>	<b>3,311</b>	<b>3,321</b>	<b>0.3</b>
K.S.A	1,678	1,846	10.0
St. Thomas	302	315	4.3
St. Catherine	1,277	1,160	-9.2
<b>North-East</b>	<b>1,162</b>	<b>1,265</b>	<b>8.9</b>
Portland	180	279	55.0
St. Mary	430	432	0.5
St. Ann	552	554	0.4
<b>Western</b>	<b>1,854</b>	<b>1,899</b>	<b>2.4</b>
Trelawny	274	261	-4.7
St. James	716	725	1.3
Hanover	287	287	0.0
Westmoreland	577	626	8.5
<b>Southern</b>	<b>1,535</b>	<b>1,714</b>	<b>11.7</b>
St. Elizabeth	409	475	16.1
Manchester	424	427	0.7
Clarendon	702	812	15.7
<b>Jamaica</b>	<b>7,862</b>	<b>8,199</b>	<b>4.3</b>

Source: MOH MCSR, 2011 & 2012

## (2) Provision of Reproductive Health Services for Men

There was a 14.9 percent increase in male visits to family planning centres in the Southern region. However, for the reporting period, January to December 2012, there was a 1.5 percent decline in the total number of male visits to family planning centres, when compared to the similar period in 2011. There were declines in two regions, namely the South-East (18.6 percent) and Western (8.1 percent). Table G below, gives a comparison of Male visits at Family Planning Centres by Region for the periods January to December 2011 and January to December 2012.

**Table G: Male Visits at Family Planning Centres by Region for the Periods January to December 2011 and January to December 2012**

<b>Region</b>	<b>Jan-Dec 2011</b>	<b>Jan-Dec 2012</b>	<b>Change (%)</b>
<b>South-East</b>	5,308	4,322	-18.6
<b>North-East</b>	2,812	2,958	5.2
<b>Western</b>	9,330	8,578	-8.1
<b>Southern</b>	8,042	9,244	14.9
<b>Jamaica</b>	25,492	25,102	-1.5

*Source: MoH MCSR*

## (3) New Acceptors of Implant and IUCD by Age Group

For the period January to December 2012, new acceptors of the Implant increased by 19.4 percent when compared with the corresponding period of 2011. The highest number of new acceptors of the implant was recorded for women within the 20-29 age group, while the lowest number of new acceptors was within the adolescent age group (10-19).

During the period January to December 2012, the number of new acceptors of IUCD declined by 0.8 percent when compared with the corresponding period of 2011. The highest number of new acceptors of IUCD was recorded for women within the 20-29 age group. The lowest number was within the adolescent group. Table H overleaf, shows the different age groups of new acceptors of Implant and IUCD.

**Table H: New Acceptors of Implant and IUCD by Age Group  
January to December 2011 and January to December 2012**

Year	Implant				IUCD			
	10-19	20-29	30+	Total	10-19	20-29	30+	Total
January - December 2011	15	79	66	160 (Jadelle)	114	523	393	1,030
January - December 2012	12	119	60	191 (Jadelle)	103	502	417	1,022

Source: MOH HMSR, 2010 and 2011

(4) New Family Planning Acceptors by Method of Contraception

There were 41,856 new family planning acceptors during the period January to December 2012. This represents an increase of 2.3 percent when compared with the 40,934 new acceptors for the period January to December 2011. New acceptors for all the methods of contraception increased except for the Condom and IUD, when both periods were compared. For the period under review, the number of new acceptors for ECP, Jadelle, the injection and the Contraceptive Pill recorded increases of 22.2 percent, 19.4 percent, 12.6 percent and 0.9 percent, respectively. The Injection (24,041) had the highest number of new acceptors while ECP (11) had the lowest as shown in Table I below.

**Table I: New Family Planning Acceptors by Method of Contraception**

Method	January to December 2011	January to December 2012
<b>All Methods</b>	<b>40,934</b>	<b>41,856</b>
Pill	7,523	7,592
<b>Injection</b>	<b>21,358</b>	<b>24,041</b>
Condom	10,854	8,999
IUD	1,030	1,022
Jadelle	160	191
ECP	9	11

Source: MOH MCSR Data



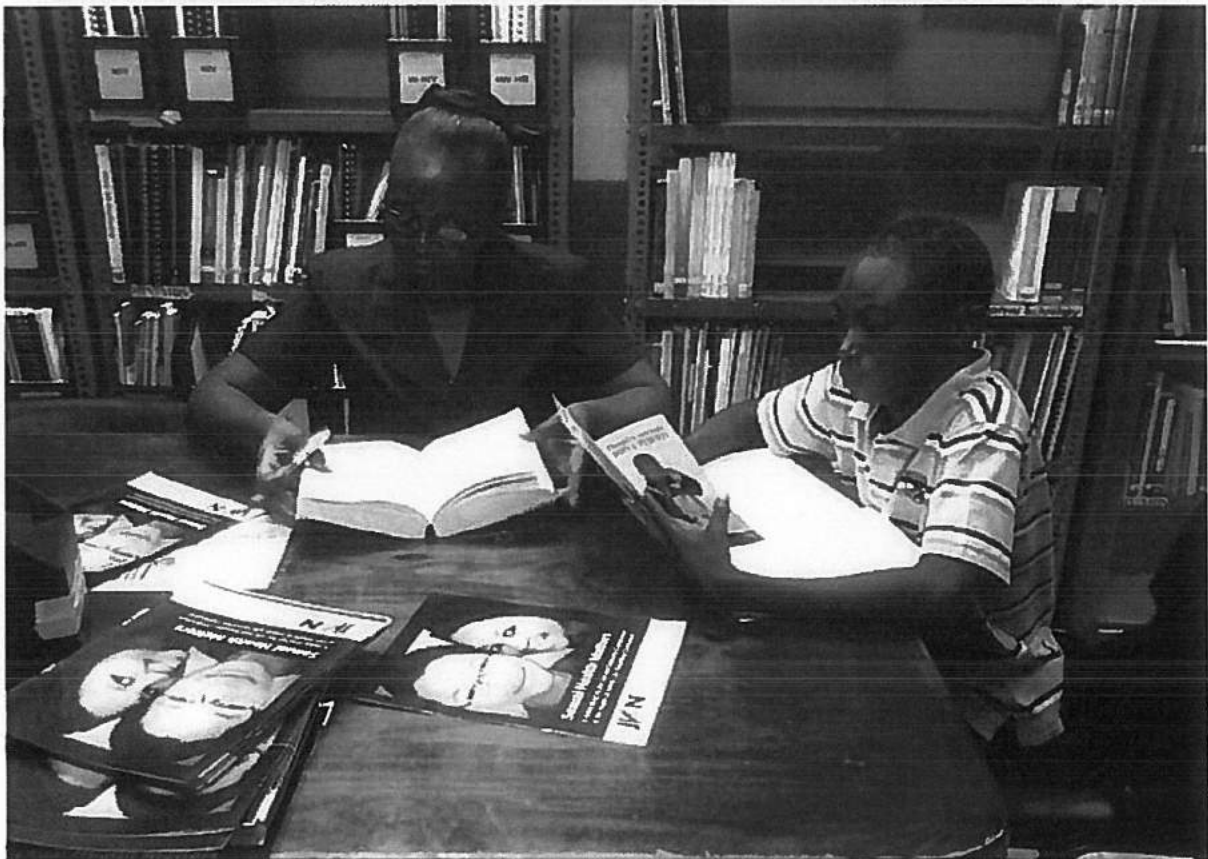
(5) Provision of Library Service

The NFPB maintains a Special Library from which both staff and the public can access information. Most persons who visited the library were from educational institutions in Kingston and St. Andrew for research purposes and to access educational material. Frequently research topics were:

- Family Planning
- Parenting
- Safe Sex
- Male responsibility
- Teenage Pregnancy

For the reporting period, 242 persons visited the Library.

**Figure 6: A member of staff and her son utilizing the facilities of the Library**



The Library observed six special theme days as follows:

- Safer Sex Week
- International Women's Day
- World Health Day
- World Population Day
- World Contraception Day
- World AIDS Day

In promoting the mandate and activities of the Board, on special theme days, displays were mounted at locations such as New Kingston Shopping Centre, the National Library, Burger King and the Ministry of National Security.

### **Finance**

The Finance Unit 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 its annual audits done by a government approved audit.

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

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

**NATIONAL FAMILY PLANNING BOARD**

**FINANCIAL STATEMENTS**

**31 MARCH 2013**



NATIONAL FAMILY PLANNING BOARD

FINANCIAL STATEMENTS

31 MARCH 2013

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Kingston 5, Jamaica

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## INDEPENDENT AUDITORS' REPORT

To the Members of  
National Family Planning Board

### Report on the Financial Statements

We have audited the financial statements of National Family Planning Board set out on pages 3 to 25, which comprise the statement of financial position as at 31 March 2013 and the statements of comprehensive income, changes in reserves and 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 controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error; selecting and consistently 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 auditors consider internal controls relevant to the company'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 controls. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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





**INDEPENDENT AUDITORS' REPORT (CONT'D)**

To the Members of  
National Family Planning Board

*Opinion*

In our opinion, the financial statements give a true and fair view of the entity's financial position as at 31 March 2013, and of its financial performance, changes in reserves and cash flows for the year then ended in accordance with International Financial Reporting Standards and comply with the provisions of the National Family Planning Board Act.

**Report on additional requirements of the National Family Planning Board 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 kept and the financial statements are in agreement therewith, and give the information required by the Act, in the manner so required.



**Chartered Accountants**

**10 December 2013**



NATIONAL FAMILY PLANNING BOARD  
STATEMENT OF COMPREHENSIVE INCOME  
YEAR ENDED 31 MARCH 2013

	<u>Note</u>	<u>2013</u> \$	<u>2012</u> \$
<u>Income</u>			
Government grants	5	77,039,122	76,223,000
Sale of contraceptives		20,991,482	19,352,995
CDC		3,724,239	3,103,501
Donation operations receipts		<u>29,432,140</u>	<u>17,328,300</u>
		131,186,983	116,007,796
Other operating income	6	<u>149,929</u>	<u>244,412</u>
		<u>131,336,912</u>	<u>116,252,208</u>
<u>Expenses</u>			
CDC operations expenses		-	( 2,400)
Donation operations expenses		( 27,125,820)	( 11,258,564)
Administrative and other overhead expenses		(105,611,314)	( 75,243,392)
Net change in contraceptive inventory		<u>( 20,120,278)</u>	<u>( 16,533,248)</u>
		<u>(152,857,412)</u>	<u>(103,037,604)</u>
Operating (deficit)/surplus for the year before transfers	7	( 21,520,500)	13,214,604
<u>Other income</u>			
Gain on property revaluation		-	25,376,458
Net transfer to CDC fund (Page 29)		( 3,724,239)	( 3,101,101)
Net transfer to donation fund (Page 30)		( 2,306,320)	( 6,069,736)
Transfer of interest to revolving loan interest fund		<u>( 9,794)</u>	<u>( 5,233)</u>
Net (deficit)/surplus for the year being, total comprehensive (loss)/income		<u>( 27,560,853)</u>	<u>29,414,992</u>



## NATIONAL FAMILY PLANNING BOARD

## STATEMENT OF FINANCIAL POSITION

31 MARCH 2013

	<u>Note</u>	<u>2013</u> \$	<u>2012</u> \$
<b>ASSETS</b>			
<b>NON-CURRENT ASSETS:</b>			
Property, plant and equipment	8	74,516,429	75,547,585
Intangible assets	9	<u>742,437</u>	<u>218,434</u>
		<u>75,258,866</u>	<u>75,766,019</u>
<b>CURRENT ASSETS:</b>			
Inventories	10	3,024,160	20,228,712
Receivables	11	8,625,060	1,603,835
Taxation recoverable		9,689,872	8,683,241
Related parties	12	4,946,693	5,674,500
Short term investments	13	60,569,589	60,569,589*
Cash and cash equivalents	14	<u>86,887,674</u>	<u>98,591,610*</u>
		<u>173,743,048</u>	<u>195,351,487</u>
		<u>249,001,914</u>	<u>271,117,506</u>
<b><u>RESERVES, FUNDS AND LIABILITIES</u></b>			
<b>Reserves:</b>			
Capital reserves	15	18,956,297	18,956,297
Revaluation reserve	16	80,082,978	80,082,978
Accumulated (deficit)/surplus		( 12,259,460)	15,301,393
Total reserves		<u>86,779,815</u>	<u>114,340,668</u>
<b>Funds</b>			
CDC	17	64,842,501	61,118,262
Donation	18	85,481,537	83,175,217
Reproductive health and other projects	19	445,324	445,324
Revolving loan interest	20	<u>176,110</u>	<u>166,316</u>
		<u>150,945,472</u>	<u>144,905,119</u>
<b>CURRENT LIABILITIES:</b>			
Payables	21	<u>11,276,627</u>	<u>11,871,719</u>
		<u>249,001,914</u>	<u>271,117,506</u>

Approved for issue by the Board of Directors on 10 December 2013 and signed on its behalf:


  
 Dr. Sandra Knight - Chairman


  
 Donovan Brown - Director

\*Restated



NATIONAL FAMILY PLANNING BOARD  
STATEMENT OF CHANGES IN RESERVES  
YEAR ENDED 31 MARCH 2013

	<u>Capital Reserve</u> ₹	<u>Revaluation Reserve</u> ₹	<u>Accumulated (Deficit)/Surplus</u> ₹	<u>Total</u> ₹
Balance at 31 March 2011	18,956,297	54,706,520	11,262,859	84,925,676
Total comprehensive income	<u>-</u>	<u>25,376,458</u>	<u>4,038,534</u>	<u>29,414,992</u>
Balance at 31 March 2012	18,956,297	80,082,978	15,301,393	114,340,668
Total comprehensive loss	<u>-</u>	<u>-</u>	<u>( 27,560,853)</u>	<u>( 27,560,953)</u>
Balance at 31 March 2013	<u>18,956,297</u>	<u>80,082,978</u>	<u>( 12,259,460)</u>	<u>86,779,815</u>





## NATIONAL FAMILY PLANNING BOARD

## STATEMENT OF CASH FLOWS

YEAR ENDED 31 MARCH 2013

	<u>2013</u> £	<u>2012</u> £
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>		
Operating (deficit)/surplus for the year	( 21,520,500)	13,214,604
Adjustments for:		
Depreciation	3,422,553	1,586,760
Amortisation	465,176	227,565
Loss on disposal	16,523	-
Interest income	( 7,339,593)	( 7,767,083)
Operating cash flows before movements in working capital	( 24,955,841)	7,261,846
Change in operating assets and liabilities:		
Inventories	17,204,552	( 3,343,612)
Receivables	( 7,021,225)	8,731,388
Withholding tax	( 1,006,631)	( 2,014,259)
Related parties	727,807	( 120,620)
Payables	( 595,092)	( 662,638)
Net cash (used in)/provided by operating activities	( 15,646,430)	9,852,105
<b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>		
Purchase of property, plant and equipment	( 2,407,901)	(1,629,350)
Purchase of intangible assets	( 989,198)	-
Interest received (net of withholding tax)	7,339,593	7,042,522
Short term investment	-	(60,569,589)*
Net cash provided by/(used in) investing activities	3,942,494	( 55,156,417)*
<b>NET DECREASE IN CASH AND CASH EQUIVALENTS</b>	( 11,703,936)	( 45,304,312)
Cash and cash equivalents at beginning of year	<u>98,591,610</u>	<u>143,895,922</u>
<b>CASH AND CASH EQUIVALENTS AT END OF YEAR (note 13)</b>	<u>86,887,674</u>	<u>98,591,610*</u>

\*Restated



**NATIONAL FAMILY PLANNING BOARD**  
**NOTES TO THE FINANCIAL STATEMENTS**

**31 MARCH 2013**

**1. IDENTIFICATION AND PRINCIPAL ACTIVITY:**

- (a) 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 office is 5 Sylvan Avenue, Kingston 5.
- (b) The principal activities of the Board 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 counseling services, as well as procures and distributes contraceptives to and on behalf of the public health system in Jamaica.
- (c) The Board is managed by a Board of directors appointed by the Minister of Finance and the activities of the Board is monitored by the Ministry of Health.

**2. REPORTING CURRENCY:**

These financial statements are presented using the Jamaican dollars which is considered the currency of the primary economic environment in which the company operates ("the functional currency").

**3. SIGNIFICANT ACCOUNTING POLICIES:**

The principal accounting policies applied in the preparation of these financial statements are set out below. The policies have been consistently applied to all the year presented. Where necessary, prior year comparatives have been restated and reclassified to conform to current year presentation.

**(a) Basis of preparation -**

These financial statements have been prepared in accordance with International Financial Reporting Standards (IFRS) and their interpretations adopted by the International Accounting Standards Board, and have been prepared under the historical cost convention. They are also prepared in accordance with provisions of the National Family Planning Act.

The preparation of financial statements to conform to IFRS requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, contingent assets and contingent liabilities at the end of the reporting date and the total comprehensive income during the reporting period. The Board makes estimates and assumptions concerning the future. The resulting accounting estimates will, by definition, seldom equal the related actual results. The estimates and underlying assumptions are reviewed on an ongoing basis and any adjustments that may be necessary would be reflected in the year in which actual results are known. The areas involving a higher degree of judgment in complexity or areas where assumptions or estimates are significant to the financial statements are discussed below:



**NATIONAL FAMILY PLANNING BOARD**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**31 MARCH 2013**

3. **SIGNIFICANT ACCOUNTING POLICIES (CONT'D):**

(a) **Basis of preparation (cont'd) -**

(i) **Allowance for impairment losses on receivables**

In determining amounts recorded for impairment losses on receivables in the financial statements, management makes judgements regarding indicators of impairment, that is, whether there are indicators that suggest there may be measurable decrease in estimated future cash flows from receivables, for example, through unfavourable economic conditions and default. Management will apply historical loss experience to individually significant receivables with similar characteristics such as credit risk where impairment indicators are not observable in their respect.

(ii) **Net realizable value of inventories**

Estimates of net realisable value are based on the most reliable evidence available at the time the estimates are made, of the amounts the inventories are expected to realise. These estimates take into consideration fluctuations of price or costs directly relating to events occurring after the end of the year to the extent that such events confirm conditions existing at the end of the year.

(iii) **Expected useful life and residual value of property, plant and equipment**

Expected useful live and residual value of an asset are reviewed at least each financial year end. Useful life of an assets is defined in terms of the asset's expected utility of the entity.

(iv) **Fair value of financial assets**

The management uses its judgment in selecting appropriate valuation techniques to determine fair values of financial assets adopting valuation techniques commonly used by market practitioners supported by appropriate assumptions.



**NATIONAL FAMILY PLANNING BOARD**  
**NOTES TO THE FINANCIAL STATEMENTS**

**31 MARCH 2013**

**3. SIGNIFICANT ACCOUNTING POLICIES (CONT'D):**

**(a) Basis of preparation (cont'd) -**

**Standards, interpretations and amendments to published standards effective in the reporting period**

During the reporting period, the following standards, amendments and interpretations became effective. Those considered relevant to the entity are as follows:

IFRS 7 (Revised)	Financial Instruments: Disclosures - Amendments enhancing disclosures about transfers of financial assets (effective for annual periods beginning on or after 1 July 2011).
------------------	---

**Standards, interpretations and amendments to published standards that are not yet effective.**

At the date of authorization of these financial statements, there were certain new standards, amendments and interpretations to existing standards which were in issue but which were not yet effective. Those which are considered relevant to the Board are as follows:

IAS 1 (Amended)	Presentation of Financial Statements - Amendments requires items presented in other comprehensive income to be separated into two groups based on whether or not they may be recycled to profit or loss in the future (effective for annual periods beginning on or after 1 July 2012).
-----------------	---

IAS 32 (Amended)	Financial Instruments: Presentation - The amendment clarifies some of the requirements for offsetting financial assets and financial liabilities on the statement of financial position (effective for annual periods beginning on or after 1 January 2014).
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IFRS 7 (Amended)	Financial Instruments: Disclosures - The amendment clarifies that the right of offset of financial assets and financial liabilities must be immediately available and not contingent on a future event (effective for annual periods beginning on or after 1 January 2013).
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IFRS 9	Financial Instruments Part 1: Classification and Measurement - The standard replaces part of IAS 39 and requires all financial assets to be measured at either amortised cost or full fair value (effective for annual periods beginning non or after 1 January 2015).
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**NATIONAL FAMILY PLANNING BOARD**  
**NOTES TO THE FINANCIAL STATEMENTS**

**31 MARCH 2013**

**3. SIGNIFICANT ACCOUNTING POLICIES (CONT'D):**

**(a) Basis of preparation (cont'd) -**

Standards, interpretations and amendments to published standards that are not yet effective (cont'd).

IFRS 13                      Fair Value Measurement - The standard defines fair value, establishes a framework for measuring fair value and sets out disclosure requirements for fair value measurements (effective for annual periods beginning on or after 1 January 2013).

The directors anticipate that the adoption of the standards, amendments and interpretations, which are relevant in future periods, is unlikely to have any material impact on the financial statements.

**(b) Foreign currency translation -**

Transactions in foreign currencies are converted at the exchange rates prevailing at the dates of the transactions. At the end of the reporting period, monetary assets and liabilities denominated in foreign currency are translated using the exchange rate ruling at that date. Exchange differences arising from the settlement of transactions at rates different from those at the dates of the transactions and unrealized foreign exchange differences on unsettled foreign currency monetary assets and liabilities are recognized in the statement of comprehensive income.

Exchange differences on non-monetary financial assets are a component of the change in their fair value. Depending on the classification of a non-monetary financial asset, exchange differences are either recognized in the statement of comprehensive income (applicable for financial assets fair valued through profit or loss), or within other comprehensive income if the non-monetary financial assets are equity instruments which are designated as fair valued through other comprehensive income.

**(c) Property, plant and equipment -**

Property, plant and equipment are initially recorded at cost. Freehold land and building are subsequently shown at their revalued amounts, being the fair value at the date of the revaluation, less subsequent accumulated depreciation and impairment losses. Revaluation are performed with sufficient regularity such that the carrying amounts do not differ materially from those that would be determined using fair values at the statement of financial position date. All other property, plant and equipment are stated at historical cost less accumulated depreciation and impairment losses. Freehold land is not depreciated.



**NATIONAL FAMILY PLANNING BOARD**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**31 MARCH 2013**

**3. SIGNIFICANT ACCOUNTING POLICIES (CONT'D):**

**(c) Property, plant and equipment (cont'd) -**

Depreciation is calculated on the straight-line basis at annual rates estimated to write off the carrying value of the assets over the period of their estimated useful lives. Annual rates are as follows:

Freehold buildings	2.5%
Plant, machinery, furniture, fixtures and equipment	10%
Motor vehicles	20%
Equipment	20% & 33 1/3%

Property, plant and equipment are reviewed periodically for impairment. Where the carrying amount of an asset is greater than its estimated recoverable amount, it is written down immediately to its recoverable amount.

**(d) Inventories -**

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.

**(e) Financial instruments -**

A financial instrument is any contract that gives rise to both a financial asset for one entity and a financial liability or equity of another entity.

**Financial assets**

The Board classifies its financial assets in the following categories: at fair value through profit and loss, loans and receivables and available for sale. The classification depends on the purpose for which the financial assets were acquired. Management determines the classification of its financial assets at initial recognition and re-evaluates this designation at every reporting date.

**Financial assets at fair value through comprehensive income**

This category includes financial assets held for trading.



**NATIONAL FAMILY PLANNING BOARD**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**31 MARCH 2013**

**3. SIGNIFICANT ACCOUNTING POLICIES (CONT'D):**

**(e) Financial instruments (cont'd) -**

**Loans and receivables**

Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market. They arise principally through the provision of goods and services, but also incorporate other types of contractual monetary assets. They are initially recognized at fair value plus transaction costs that are directly attributable to their acquisition or issue, and are subsequently carried at amortized cost using the effective interest rate method, less provision for impairment.

The board's loans and receivables comprise trade receivables and other receivables, amounts due from related entities and cash and cash equivalents in the statement of financial position.

**Available-for-sale financial assets**

Available-for-sale financial assets are non-derivatives that are either designated in this category or not classified in any other categories. Changes in the fair value of financial assets classified as available-for-sale are recognized in other comprehensive income.

**Financial liabilities**

The Board's financial liabilities are initially measured at fair value, and are subsequently measured at amortized cost using the effective interest method. These liabilities are classified as payables and are included in current liabilities on the statement of financial position.

**(f) Impairment -**

The carrying amounts of the Board's assets are reviewed at each reporting date to determine whether there is any indication of impairment. If any such indication exists, the asset's recoverable amount is estimated. An impairment loss is recognized whenever the carrying amount of an asset or the cash-generating unit to which it belongs exceeds its recoverable amount. Impairment losses are recognized in the statement of revenue and expenses.

**(g) Cash and cash equivalents -**

Cash and cash equivalents are carried in the statement of financial position at cost. For the purposes of the cash flow statement, cash and cash equivalents comprise cash at bank, in hand, deposits and short term highly liquid investments with original maturities of three months or less, net of bank overdraft.



**NATIONAL FAMILY PLANNING BOARD**  
**NOTES TO THE FINANCIAL STATEMENTS**

**31 MARCH 2013**

**3. SIGNIFICANT ACCOUNTING POLICIES (CONT'D):**

**(h) Trade and other receivables -**

Trade receivables are carried at amortized cost less provision made for impairment losses. A provision for impairment of trade receivables is established when there is objective evidence that the Board will not be able to collect all amounts due according to the original terms of receivables. Other receivables are stated at amortized cost less impairment losses.

**(i) Trade and other payables -**

Trade payables are stated at amortized cost.

**(j) Provisions -**

Provisions are recognized when the Board has 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 amount can be made.

**(k) Taxation -**

The board is exempt from income tax under section 12(b) of the Income Tax Act.

**(l) Revenue recognition -**

Revenue is recognized in the statement of comprehensive income when the significant risks and rewards of ownership have been transferred to the buyer, recovery of the consideration is probable, the associated costs and possible return of goods can be estimated reliably and there is no continuing management involvement with the goods. Revenue from the sale of goods is measured at the fair value of the consideration received or receivable, net of returns and allowances and discounts.

Interest income is recognised in the income statement for all interest bearing instruments on an accrual basis unless collectibility is doubtful.

Government grants are recognized in the income statement on the cash basis, when received.





**NATIONAL FAMILY PLANNING BOARD**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**31 MARCH 2013**

**4. FINANCIAL AND CAPITAL RISK MANAGEMENT:**

**(a) Financial risk factors -**

The Board's activities expose it to a variety of financial risks: market risk (including currency risk and price risk), credit risk, liquidity risk, interest rate risk and operational risk. In common with all other business, the board is exposed to risk that arise from its use of financial instruments. The board's overall risk management policies are established to identify and analyze the risks faced by the board and to set appropriate risk limits and controls and to monitor risk and adherence to limits. The principal instruments used by the board, from which financial instrument risk arise are as follows:

**(i) Market risk**

**Price risk**

Price risk is the risk that the value of a financial instrument will fluctuate as a result of changes in market prices. The board manages its exposure by maintaining only short term investments.

**Currency risk**

Currency risk is the risk that the value of a financial instrument will fluctuate because of changes in foreign exchange rates. The board manages its foreign exchange risk by holding foreign currency balances.

The statement of financial position at year end include net foreign assets US\$11,314 (2012 - US\$1,794).

**Sensitivity analysis**

Sensitivity analysis is in relation to outstanding cash balances at the year end and measures adjustments in their translation based on an assessment of the possible changes in the exchange rate between the Jamaican dollar and United States dollar. If the Jamaican dollar strengthened by 1% or weakened by 10% (2012: +/-0.5%) against the United States dollar, the surplus for the year would decrease by \$11,084 or increase by \$110,843 (2012: +/- \$775). There would have been no effect to other comprehensive income.

**Year end exchange rate**

	<u>2013</u>	<u>2012</u>
	\$	\$
US\$1	<u>97.94</u>	<u>86.45</u>



**NATIONAL FAMILY PLANNING BOARD**  
**NOTES TO THE FINANCIAL STATEMENTS**

**31 MARCH 2013**

**4. FINANCIAL AND CAPITAL RISK MANAGEMENT (CONT'D):**

**(a) Financial risk factors (cont'd) -**

**(ii) Interest rate risk**

Interest rate risk is the risk that the value of a financial instrument will fluctuate due to changes in market interest rates. The Board manages this risk by monitoring its interest bearing instruments closely and procuring the most advantageous interest rates, fixed for the life of the contract where possible.

The Board invests excess cash in short-term deposits and maintains interest earnings bank accounts with licenced financial institutions. Deposits are invested for periods between 30 days and 2 years at fixed rates of interest up to the date of maturity and are not influenced by market fluctuations up to that date. Interest earning bank accounts are maintained at interest rates subject to fluctuations based on prevailing market rates.

**(iii) 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's exposure to credit risk is limited to cash and cash equivalents, receivables and payables and short term investments.

Cash deposits are limited to work low-risk instruments in regulated financial institution. The Board manages its risk of customer default by providing short term receivables limits to established customers, with the exception of related party customers who are afforded extended receivable terms. Balances due to suppliers and other creditors are settled within the settlement period and there is constant monitoring to ensure the risk of default on payment is minimized. A summary of the financial instruments, is outlined as follows:

	<u>2013</u>	<u>2012</u>
	\$	\$
<b>Financial Assets</b>		
Cash and cash equivalents	86,887,674	98,591,610
Short term investments (90 days)	60,569,589	60,569,589
Accounts receivables	5,887,171	107,330
Related party	<u>4,946,693</u>	<u>5,674,500</u>
	<u>158,291,127</u>	<u>164,943,029</u>
<b>Financial Liabilities</b>		
Payables	<u>8,149,687</u>	<u>7,181,783</u>

No collateral is held in respect of financial assets or financial liabilities.



**NATIONAL FAMILY PLANNING BOARD**  
**NOTES TO THE FINANCIAL STATEMENTS**

**31 MARCH 2013**

**4. FINANCIAL AND CAPITAL RISK MANAGEMENT (CONT'D):**

**(a) Financial risk factors (cont'd) -**

**(iv) Liquidity risk**

Liquidity risk is the risk that the Board will encounter difficulty in raising funds to meet commitments associated with financial instruments. The Board manages this risk by maintaining an appropriate level of liquid or near-liquid resources. The Board invests cash and some short term deposits for periods up to 90 days to meet liquidity requirements.

**(v) Capital risk**

Capital risk is the risk that the Board fails to comply with mandated regulatory requirements resulting in breach of those requirements. The Board's objectives when managing capital are to comply with capital requirements, safeguard the Board's ability to continue as a going concern and to maintain strong capital base to support the development of its business.

**(vi) Operational risk**

Operational risk is the risk of direct or indirect loss arising from a variety of causes associated with the Board's processes, personnel, technology and external factors, other than financial risks, such as generally accepted standards of corporate behaviour. The Board manages operational risk so as to avoid financial loss and damage to its reputation.

**(b) Fair value of financial instruments -**

Fair value is the amount for which an asset could be exchanged, or a liability settled, between knowledgeable, willing parties in an arm's length transactions.

The fair value of financial instruments that are not traded in an active market is determined using valuation techniques. The Board uses a variety of methods and makes assumptions that are based on a market conditions existing at each statement of financial position date.

The amounts included in the financial statements for cash and cash equivalents, receivables payables and related party balances reflect their approximate fair value because of the short term maturity of these instruments.



**NATIONAL FAMILY PLANNING BOARD**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**31 MARCH 2013**

5. **INCOME:**

These represents the primary sources of revenue for the entity:

	<u>2013</u>	<u>2012</u>
	\$	\$
Government grant	77,039,122	76,223,000
Sale of contraceptives	20,991,482	19,352,995
CDC operations receipts	3,724,239	3,103,501
Donations operations receipts	<u>29,432,140</u>	<u>17,328,300</u>
	<u>131,186,983</u>	<u>116,007,796</u>

6. **OTHER OPERATING INCOME:**

	<u>2013</u>	<u>2012</u>
	\$	\$
Rent	115,000	120,000
Interest	9,794	5,233
Publications	20,500	48,750
Photocopying	4,635	6,510
Miscellaneous	<u>-</u>	<u>63,919</u>
	<u>149,929</u>	<u>244,412</u>

7. **(DEFICIT)/SURPLUS:**

(Deficit)/surplus for the year before transfers is  
 Stated after charging/(crediting) -

	<u>2013</u>	<u>2012</u>
	\$	\$
Depreciation	3,422,553	1,586,760
Amortisation	465,176	277,565
Directors' fees	1,730,462	630,460
Key management compensation (note 23)	13,605,770	11,627,263
Auditors' remuneration	771,750	735,000
Interest income	<u>(7,339,593)</u>	<u>(7,767,082)</u>





**NATIONAL FAMILY PLANNING BOARD**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**31 MARCH 2013**

8. **PROPERTY, PLANT AND EQUIPMENT:**

	<u>Land and Building</u> ₤	<u>Furniture, Fixtures and Equipment</u> ₤	<u>Motor Vehicles</u> ₤	<u>Total</u> ₤
At cost/valuation -				
At 1 April 2011	47,500,000	20,616,750	4,314,009	72,430,759
Reclassification	-	238,652	-	238,652
At 1 April 2011 - Reclassified	47,500,000	20,855,402	4,314,009	72,669,411
Additions	-	1,629,350	-	1,629,350
Revaluation	21,900,000	-	-	21,900,000
At 31 March 2012	69,400,000	22,484,752	4,314,009	96,198,761
Additions	-	2,407,901	-	2,407,901
Disposal	-	(10,649,616)	-	(10,649,616)
At 31 March 2013	69,400,000	14,243,037	4,314,009	87,957,046
Accumulated Depreciation:				
At 1 April 2011	3,476,458	14,511,761	4,314,003	22,302,222
Reclassification	-	238,650	2	238,652
At 1 April 2011 - Reclassified	3,476,458	14,750,411	4,314,005	22,500,874
Charge for the year	-	1,586,760	-	1,586,760
Revaluation	(3,476,458)	-	-	(3,476,458)
At 31 March 2012	-	16,337,171	4,314,005	20,651,176
Charge for the year	1,675,000	1,747,553	-	3,422,553
Elimination on disposal	-	(10,633,112)	-	(10,633,112)
31 March 2013	1,675,000	7,451,612	4,314,005	13,440,617
Net Book Value -				
31 March 2013	<u>67,725,000</u>	<u>6,791,425</u>	<u>4</u>	<u>74,516,429</u>
31 March 2012	<u>69,400,000</u>	<u>6,147,581</u>	<u>4</u>	<u>75,547,585</u>

- (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 these gift has been included in capital reserves. In addition, profits realized from the disposal of such gifts have been credited to capital reserve (note 15).



**NATIONAL FAMILY PLANNING BOARD**  
**NOTES TO THE FINANCIAL STATEMENTS**

**31 MARCH 2013**

**8. PROPERTY, PLANT AND EQUIPMENT (CONT'D):**

- (b) The Board's freehold land and buildings at 5 Sylvia Avenue and 14 retirement Road, Kingston 5 were revalued in March 2012 by Allison Pitter & Company, professionally qualified property appraisers and valuers. The valuations were done on the basis of open market value. The increase in valuation was credited to the revaluation surplus, (note 16).
- (c) Under the cost model, the carrying amount of revalued land and building at 5 Sylvan Avenue and 14 Retirement Road would be \$1,525,083 (2012 - \$1,564,683) at the end of the reporting period. The revalued amount includes a revaluation surplus of \$80,082,978 (2012 - \$80,082,978).
- (d) Included in land and buildings at valuation is a warehouse with a carrying amount of \$17,700,000 (2012 - \$17,700,000), [carrying amount at cost \$1,362,890 (2012 - \$1,396,017)] which was purchased with CDC funds; included in furniture and equipment are equipment with a carrying amount of \$25 (2012 - \$25) which were purchased with donation funds.

**9. INTANGIBLE ASSETS:**

	<u>Computer Software</u>
	\$
At cost/Valuation:	
At 1 April 2011	2,294,824
Reclassification	( 163,999)
At 31 March 2012 - reclassified	2,130,825
Additions	989,198
Disposals	( 680,907)
At 31 March 2013	<u>2,439,116</u>
Accumulated Amortisation:	
At 1 April 2011	1,848,825
Reclassification	( 163,999)
Charge for the year	<u>227,565</u>
At 31 March 2012 - reclassified	1,912,391
Charge for the year	465,176
Reversal on disposal	( 680,888)
At 31 March 2013	<u>1,696,679</u>
Net Book Value -	
31 March 2013	<u>742,437</u>
31 March 2012	<u>218,434</u>



**NATIONAL FAMILY PLANNING BOARD**  
**NOTES TO THE FINANCIAL STATEMENTS**

**31 MARCH 2013**

<b>10. INVENTORIES:</b>		<u>2013</u>	<u>2012</u>
		\$	\$
	Donated contraceptives	21,294,005	13,928,641
	GOJ contraceptives	<u>3,176,070</u>	<u>6,300,071</u>
		24,470,075	20,228,712
	Impairment	( 21,445,915)	-
		<u>3,024,160</u>	<u>20,228,712</u>
<b>11. RECEIVABLES:</b>		<u>2013</u>	<u>2012</u>
		\$	\$
	Accounts receivable	5,887,171	107,330
	Staff loans	187,221	80,665
	Advance	523,453	523,453
	Prepayments and deposits	871,732	192,026
	Other	<u>1,155,483</u>	<u>700,361</u>
		<u>8,625,060</u>	<u>1,603,835</u>
	The aging of trade receivables is as follows:		
		<u>2013</u>	<u>2012</u>
		\$	\$
	0-30 days	5,796,171	-
	31-60 days	16,500	-
	61-90 days	-	-
	Over 90 days	<u>74,500</u>	<u>107,330</u>
		<u>5,887,171</u>	<u>107,330</u>
<b>12. RELATED PARTIES:</b>			
	(a) Key management compensation		
		<u>2013</u>	<u>2012</u>
		\$	\$
	Remuneration	11,868,110	9,321,287
	Pension contributions	679,529	568,285
	Gratuity - current year	1,058,131	909,609
	- Prior year	-	<u>828,082</u>
		<u>13,605,770</u>	<u>11,627,263</u>



**NATIONAL FAMILY PLANNING BOARD**  
**NOTES TO THE FINANCIAL STATEMENTS**

31 MARCH 2013

12. RELATED PARTIES (CONT'D):

(a) Year-end balances arising from sales of goods

	<u>2013</u>	<u>2012</u>
	\$	\$
Due from - Health centers	<u>4,946,693</u>	<u>5,674,500</u>

13. SHORT TERM INVESTMENTS:

	<u>2013</u>	<u>2012</u>
	\$	\$
Proven Wealth Limited	<u>60,569,589</u>	<u>60,569,589*</u>

The PIL 5.5% corporate note was acquired on 30 September 2011 and is due 30 September 2013. Interest is paid gross quarterly in March, June, September and December of each year.

14. CASH AND CASH EQUIVALENTS:

	<u>2013</u>	<u>2012</u>
	\$	\$
<u>Cash at bank and in hand</u>		
Cash in hand	6,000	6,000
GOJ Current Account	15,487,654	34,073,258
GOJ Savings Account	67	67
GOJ US\$ Savings Account	1,108,040	155,091
Donations Current Account	662,410	660,910
Donations Savings Account	<u>1,385,837</u>	<u>1,361,666</u>
	<u>18,650,038</u>	<u>36,256,992</u>
<u>Deposits and short term instruments</u>		
Fixed Deposit - Mayberry Investments Limited	57,620,479	55,434,894
Fixed Deposit - Proven Wealth Limited	<u>10,617,157</u>	<u>6,899,724*</u>
	<u>68,237,636</u>	<u>62,334,618*</u>
	<u>86,887,674</u>	<u>98,591,610*</u>

(a) Included in deposits and short term instruments is interest receivables net of withholding tax as follows:

	<u>2013</u>	<u>2012</u>
	\$	\$
Mayberry Investments Limited	-	65,509
Proven Wealth Limited	-	<u>659,052</u>
	<u>-</u>	<u>724,561</u>

(b) Deposit and short term instruments are interest bearing.

\*Restated





**NATIONAL FAMILY PLANNING BOARD**  
**NOTES TO THE FINANCIAL STATEMENTS**

**31 MARCH 2013**

**15. CAPITAL RESERVES:**

The movement in capital reserves during the year is as follows:

	<u>2013</u> \$	<u>2012</u> \$
At 1 April		
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	<u>4,921,097</u>	<u>4,921,097</u>
At 31 March	<u>18,956,297</u>	<u>18,956,297</u>

**16. REVALUATION RESERVES:**

The movement on revaluation reserve during the year is as follows:

	<u>2013</u> \$	<u>2012</u> \$
At 1 April		
Revaluation surplus	80,082,978	54,706,520
	<u>-</u>	<u>25,376,458</u>
At 31 March	<u>80,082,978</u>	<u>80,082,978</u>

**17. CDC FUND:**

	<u>2013</u> \$	<u>2012</u> \$
Balance at beginning of year	<u>61,118,262</u>	<u>58,017,161</u>
Transactions for the year		
Interest income	3,724,239	3,103,501
Expenditure and net change in inventory value	<u>-</u>	<u>( 2,400)</u>
Surplus for the year/transfer to CDC fund	<u>3,724,239</u>	<u>3,101,101</u>
Balance at end of year	<u>64,842,501</u>	<u>61,118,262</u>

The fund is represented by property, plant and equipment, inventory, interest receivables, taxation recoverable, short-term investments and bank balances.



**NATIONAL FAMILY PLANNING BOARD**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**31 MARCH 2013**

**18. DONATION FUND:**

	<u>2013</u> \$	<u>2012</u> \$
Balance at beginning of year	83,175,217	77,105,481
Transactions for year -		
Receipts and donations		
Contraceptive sales	165,670	7,352,610
Donations	25,651,107	5,317,342
Interest	<u>3,615,363</u>	<u>4,658,348</u>
	29,432,140	17,328,300
Expenditure and net change in inventory value	<u>(27,125,820)</u>	<u>(11,258,564)</u>
Surplus for the year transferred to donation fund	<u>2,306,320</u>	<u>6,069,736</u>
Balance at end of year	<u>85,481,537</u>	<u>83,175,217</u>

This fund is represented by 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. The fund is represented by property, plant and equipment, inventory, interest receivable, taxation recoverable, short-term investments and bank balances.

**19. REPRODUCTIVE HEALTH AND OTHER PROJECTS FUND:**

	<u>2013</u> \$	<u>2012</u> \$
Balance at beginning of year		
UNICEF	2,173	2,173
UNFPA	<u>443,151</u>	<u>443,151</u>
Balance at end of year	<u>445,324</u>	<u>445,324</u>

The above represent undisbursed balance of funds received from the United Nations International Children's Fund (UNICEF) and the United Nations Population Fund (UNFPA) to fund a reproductive health project and an adolescent educational programme. The balances are held in designated bank accounts.



NATIONAL FAMILY PLANNING BOARD  
 NOTES TO THE FINANCIAL STATEMENTS  
 31 MARCH 2013

20.	REVOLVING LOAN INTEREST FUND:	<u>2013</u>	<u>2012</u>
		\$	\$
	Balance at beginning of year	166,316	161,083
	Interest earned during the year	<u>9,794</u>	<u>5,233</u>
	Balance at end of year	<u>176,110</u>	<u>166,316</u>

The Board made a decision to set up a fund to capitalise interest-earned on staff loans, however, the balance is not represented by a separate bank account.

21.	PAYABLES:	<u>2013</u>	<u>2012</u>
		\$	\$
	Staff costs	5,922,762	6,427,627
	Audit fees	771,750	735,000
	Accruals	3,633,975	2,801,709
	Other	<u>948,140</u>	<u>1,907,383</u>
		<u>11,276,627</u>	<u>11,871,719</u>



**NATIONAL FAMILY PLANNING BOARD**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**31 MARCH 2013**

**22. EXPENSES BY NATURE:**

Total direct, selling, administration and other operating expenses:

	<u>2013</u>	<u>2012</u>
	\$	\$
Advertising and promotion	11,677,610	13,493,956
Amortisation	465,176	227,565
Auditors' remuneration	771,750	735,000
Cost of inventory recognized as expenses	47,239,616	27,791,812
Depreciation and amortisation	3,422,553	1,586,760
Directors' fees	1,730,462	630,460
Insurance	1,675,807	1,128,964
Office expenses	4,115,955	3,774,491
Other	655,437	122,236*
Professional fees	2,416,145	40,026
Repairs and maintenance	6,516,825	1,539,728
Reproductive health - current year	-	77,322
- prior year	2,790,000	( 2,500,000)
Staff costs (note 23)	54,114,319	47,458,146
Training and seminars	6,371,782	2,703,786*
Travelling, entertainment and subsistence	1,357,652	886,776*
Utilities	3,850,891	3,360,576
Provision for doubtful debt	3,685,432	-
	<u>152,857,412</u>	<u>103,037,604</u>

**23. STAFF COSTS:**

	<u>2013</u>	<u>2012</u>
	\$	\$
<b>Employee benefits for non-executive staff:</b>		
Salaries, wages and related expenses	37,767,288	33,100,118
Gratuity	294,285	285,480
Pension contributions	1,800,175	1,773,979
Uniform, medical and other staff benefits	646,801	671,306
	<u>40,508,549</u>	<u>35,830,883</u>
<b>Key management compensation comprises:</b>		
Management remuneration	11,868,110	9,321,287
Pension contributions	679,529	568,285
Gratuity - current year	1,058,131	909,609
- prior year	-	828,082
	<u>13,605,770</u>	<u>11,627,263</u>
	<u>54,114,319</u>	<u>47,458,146</u>

The number of persons employed by the board at the end of the year was 39 (2012-34).

\*Reclassified







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Chartered Accountants  
26 Beechwood Avenue  
P.O. Box 351  
Kingston 5, Jamaica

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**INDEPENDENT AUDITORS' REPORT**

To the Directors of  
National Family Planning Board

The supplementary information presented on page 27 to 30 has been taken from the accounting records of the entity and has been subjected to the tests and other auditing procedures applied in our examination of the financial statements of the entity for the year ended 31 March 2013, upon which we have issued a qualified opinion.

In our opinion, this information, although not necessary for a fair presentation of the entity's state of affairs, results of operations, changes in reserve or cash flows is fairly presented in the form and context in which it appears.

**Chartered Accountants**

**10 December 2013**



## NATIONAL FAMILY PLANNING BOARD

## DETAILED STATEMENT OF ACCOUNT

YEAR ENDED 31 MARCH 2013

		<u>2013</u>	<u>2012</u>
		\$	\$
<b><u>Income</u></b>			
Government grants		77,039,122	76,223,000
Sale of contraceptives		20,991,482	19,352,995
CDC	(Page 29)	3,724,239	3,103,501
Donations operations receipts		29,432,140	17,328,300
Other		<u>149,929</u>	<u>244,412</u>
		<u>131,336,912</u>	<u>116,252,208</u>
<b><u>Expenses</u></b>			
CDC operations expenses	(Page 29)	-	2,400
Donations operations expenses		27,125,820	11,258,564
Administrative and other overhead expenses	(Page 28)	105,611,314	75,243,392
Net change in contraceptive inventory		<u>20,120,278</u>	<u>16,533,248</u>
		<u>152,857,412</u>	<u>103,037,604</u>
Operating (deficit)/surplus for the year		<u>(21,520,500)</u>	<u>13,214,604</u>



**NATIONAL FAMILY PLANNING BOARD**  
**ADMINISTRATIVE AND OTHER OVERHEAD EXPENSES**  
**YEAR ENDED 31 MARCH 2013**

	<u>2013</u>	<u>2012</u>
	\$	\$
Advertising, promotion and mass media	11,677,610	13,493,956
Audit fees	771,750	744,300
Bank charges	74,572	34,345
Cleaning and sanitation	917,348	912,656
Depreciation and amorisation	3,887,729	1,814,325
Directors' fees	1,730,462	630,460
Electricity and water	3,850,891	3,360,576
Executive remuneration	13,605,770	11,627,263
Insurance	1,675,807	1,128,964
Motor vehicle expenses	439,422	460,194
Printing, stationery and general	2,126,714	1,914,117
Professional fees	2,416,145	40,026
Repairs and maintenance	6,516,825	1,079,534
Reproductive health survey	2,790,000	( 2,422,678)
Salaries, wages and related	40,508,549	35,830,883
Subscriptions	18,392	76,191
Telephone, postage and cable	1,071,893	947,718
Training and seminars	6,691,033	2,703,786*
Travelling, entertainment and subsistence	1,020,011	866,776*
Loss on disposal of property, plant and equipment	16,523	-
Prior year adjustments	( 110,116)	-
Loss on foreign exchange on exchange translation	228,552	-
Provision for doubtful debt	<u>3,685,432</u>	<u>-</u>
	<u>105,611,314</u>	<u>75,243,392</u>

\*Reclassified



NATIONAL FAMILY PLANNING BOARD  
SCHEDULE OF INCOME AND EXPENSES - COMMERCIAL DISTRIBUTION OF  
CONTRACEPTIVES (CDC)  
YEAR ENDED 31 MARCH 2013

	<u>2013</u> \$	<u>2012</u> \$
<u>Other income</u>		
Interest income	<u>3,724,259</u>	<u>3,103,501</u>
<u>Expenses</u>		
Bank charges	<u>-</u>	<u>( 2,400)</u>
Surplus for the year	<u>3,724,239</u>	<u>3,101,101</u>





NATIONAL FAMILY PLANNING BOARD  
 SCHEDULE OF INCOME AND EXPENSES - DONATIONS  
 YEAR ENDED 31 MARCH 2013

	<u>2013</u> \$	<u>2012</u> \$
<b>SALES:</b>		
Sale of contraceptives	<u>165,670</u>	<u>7,352,610</u>
<b>COST OF SALES:</b>		
Opening inventory of contraceptives	13,928,641	7,307,072
Inventory received	<u>13,190,697</u>	<u>17,880,133</u>
	27,119,338	25,187,205
Closing inventory of contraceptives	<u>-</u>	( <u>13,928,641</u> )
	<u>27,119,238</u>	<u>11,258,564</u>
Operating deficit	(26,953,668)	( 3,905,954 )
<b>OTHER INCOME:</b>		
Donations	25,651,107	5,317,341
Interest income	<u>3,615,363</u>	<u>4,658,349</u>
<b>SURPLUS FOR THE YEAR</b>	2,312,802	6,069,736
<b>EXPENSES:</b>		
Bank charges	( <u>6,482</u> )	<u>-</u>
<b>SURPLUS FOR THE YEAR</b>	<u>2,306,320</u>	<u>6,069,736</u>





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