
Manual for Corporations

Financial Flows for Family Planning in 2013

1. Introduction

Family Planning 2020 – a global partnership that supports the rights of women and girls to decide, freely, and for themselves, whether, when, and how many children they want to have – was started in 2012 and works towards enabling 120 million more women and girls to use contraceptives by 2020.

In order to estimate the additional resources needed for reaching the abovementioned goal, there needs to be a clear idea of how much is currently spent on family planning and the allocation of such resources. Information on these expenditures is limited, and therefore this exercise aims to create a comprehensive picture of family planning expenditures within a country. Expenditures on family planning from the public sector, private sector and NGOs will be gathered.

The term “family planning” in this survey refers to projects, programmes and activities that offer the following methods and services:

Family planning methods:

- Male Condoms
- Female Condoms
- Pills
- Emergency contraceptives (pills)
- Injectables (all types – e.g. monthly and 3 months i.e. Depo Provera)
- Diaphragms
- IUDs (Copper T and other IUDs)
- Implants
- Standard Days Method (SDM)
- Other methods e.g. jelly/foams/spermicides

Family planning services:

Any services provided in relation to the first time provision or the continuous supply of any consumables. For example:

- Counseling on contraceptive methods or any other FP advise
- Treating any FP medical need (as consultation, diagnosis, monitoring health conditions, any FP clinical assessment)
- Female and male sterilization
- Prescription and provision of FP methods (first time or continued supply of FP methods)

Note: this survey does not include expenditures on abortion-related methods or services.

 **Deadline 15 December 2014**

Sections A to D of this survey refer to financial flows in calendar- or financial year **2013**.

We would like to thank you in advance for your kind cooperation. If you need clarification or further information, please contact the project staff at ResourceFlows@nidi.nl

2. Definitions of terms used in the survey

Capital Investment:

The acquisition of a capital good, also referred to as durable goods, which are used in the production of FP methods and services and last longer than 1 year. E.g. a car, furniture, computers, medical equipment, etc. *Only include capital investments acquired in 2013.*

Domestic sources:

Funding from national sources (central, subnational, local and municipal). Examples: Ministry of Finance, regional health offices, national foundations.

Expenditures:

The amount of money that has *actually been spent/disbursed* by your organisation for the project/programme in the given year. ***Include expenditures made both locally and abroad which benefited local family planning projects/programs or activities.*** For example, condoms purchased abroad but distributed within your country should be included.

Financial year (FY): the period when the accounting year starts. Figures for 2013 should be included. If you are reporting in FY (as opposed to calendar year), please include family planning disbursements made from 1 July 2012 and onwards. For example: FY July 2012-June 2013, September 2012-August 2013, December 2012-November 2013, February 2013-January 2014, April 2013-March 2014, June 2013-May 2014 can all be included. In case the financial year started before July 2012 OR after 1 July 2013, this should not be included and is considered to be FY 2012 (for any start date before July 2012) and FY 2014 (for start date July 2013 and onwards).

General development projects/programmes with a family planning component:

Development projects/programmes sometimes contain a family planning component. A general rural development programme may, for example, contain a family planning component. The amount requested in the survey is only the amount of money spent on family planning activities in this general development project/programme.

Injectable:

Form of contraception injected into a muscle to prevent pregnancy. Examples include Depo-provera (providing protection for 12 weeks) and Noristerat (providing protection for 8 weeks).

International NGO (Non-Governmental Organisation):

Private not-for-profit organisation which operates *in more than one* country.

International sources:

International donors encompassing foreign governments, UN organisations/agencies, international development banks, international NGOs, foreign foundations, foreign private for-profit companies or other international organisations/individuals.

Intrauterine Device:

An intrauterine device (IUD) is a form of long-acting reversible contraception in which a T-shaped (copper, hormonal or other) device is inserted into the uterus.

National NGO (Non-Governmental Organisation):

Private not-for-profit organisation which operates *exclusively in one* country.

Own income:

Any income generated from own sources e.g. contributions, profits, user fees, interest earned on endowments, or forms of cost recovery.

Project/programme expenditures:

All expenditures directly attributable to a project or programme relating to (for instance):

- transport

- communication
- training and IEC materials
- contraceptives
- salaries of project personnel
- rent of the building, electricity

Standard Days Method

Standard Days Method (SDM) is a method to prevent pregnancy by tracking the menstrual cycle and abstain from unprotected vaginal intercourse during the most fertile days.

Umbrella organisation:

A co-ordinating institution/agency that does not implement its own activities, but *only channels* funds.

Recurrent expenses:

Recurrent expenses are those which occur periodically to produce FP services and which are fully consumed during the provision of the service. It includes salaries, FP methods and services and all operational spending, condoms, paper, electricity and contracted services such as security, or the production of quarterly dissemination of family planning-related information to the communities, patients, children, etc. *Only include recurrent expenses which were made in 2013.*

3. Categories and examples of family planning activities

Category:	Examples of projects, programmes and activities:
1. Family planning costs to include:	Examples of category 1:
<i>Internal service staff costs (for direct service provision)</i>	
<ul style="list-style-type: none">• Service staff costs (e.g. salaries) made related to the direct purchase/provision of personal services, such as inpatient and outpatient FP services. Salary costs NOT related to providing a FP service (e.g. operational management of a FP program) should be included under D 8.9 Program Management,	<ul style="list-style-type: none">• Family planning projects• Family planning consultation• Supplying condoms• Family planning information systems• Rent, electricity of family planning clinic• Pamphlets, books, articles or other educational/advertising methods informing individuals or communities about family planning including the ink, paper or other costs related to these items.• Contraceptive procurement, warehousing and distribution• Family planning training• Salaries and incentive pay associated with family planning personnel• Capacity-building for family planning services• Hiring experts for providing FP services (outsourcing)• Staff travel expenses• Focused efforts to ensure good quality care, including supervision and assessment
<i>Outsourcing of services</i>	
<ul style="list-style-type: none">• Costs related to the outsourcing of FP inpatient or outpatient services.	
<i>Contraceptives, medicine & other consumables (retailed and provided)</i>	
<ul style="list-style-type: none">• Purchase/provision of consumables such as contraceptives (e.g. implants, IUDs, condoms, pills, etc.), medicine (e.g. painkillers) or other consumables (e.g. cotton, gloves, gauze, antiseptic, etc.). It may include medicines in case they are related to FP. This category exclusively implies the delivery of the good.	
<i>Family Planning Information, Education and Communication (IEC)</i>	
<ul style="list-style-type: none">• Purchase/provision of collective information, education and communication products such as media and advertising campaigns.	
<i>Policy Development and Advocacy</i>	
<ul style="list-style-type: none">• Any policy work that is related to FP, sensitization of law makers regarding the importance of FP laws and policies and the formulation itself of FP laws and policies.	
<i>Management Information System (MIS) and Health Information System (HIS)</i>	
<ul style="list-style-type: none">• Purchase/provision of information for management (associated to performance monitoring and assessment) and on health condition (e.g. morbidity and mortality) and health system processes (utilization/service provided and resources involved)	

Monitoring, Evaluation and Research

- Purchase/provision of routine and one-of-a-kind FP surveillance, evaluation or research services.

Capacity building/ Training

The strengthening of capabilities to plan, develop, implement and maintain effective FP services, including in-service training, initial training and refresher training.

Programme Management

Involves decision making regarding the optimization of service delivery to ensure the goals of the program are reached. It involves the planning, organizing, directing, and controlling of company resources and salaries of the staff.

Operational costs

- Expenses associated with administering an organization on a day to day basis. Some operational costs are fixed, meaning that each cost is identical from month to month, such as rent. However, other operational costs are variable and may go up or down from month to month, such as utilities.

Other Programme and Systems Costs

- Purchase/provision of services which are not included in previous categories or cannot be separately identified in any of them.

2. Family planning capital investment:

Investment in durable goods which last more than 1 year and which are used for family planning purposes

- Infrastructure and upgrading of facilities
- Purchase of long-lasting equipment

Examples of category 2:

- Construction or renovation of facilities used for family planning goods or services e.g. warehouse, doctor's office, etc.
- Cars or other means of transport bought to serve family planning purposes
- Computers, software or other information systems which e.g. electronic medical records
- Office furniture such as desks, chairs, etc.
- Medical equipment such as forceps, speculums, hospital beds, imaging and information displays/screens, medical lighting, MRI and other screening tools, etc.

4. Filling in the survey

! *In case the answer to any question is not applicable, we kindly ask you not to leave the line or box empty, but to indicate this by inserting 'NA'. In case the answer is unknown, please write 'UNKNOWN'.*

Section A. General Information 2013

A 3. Please use the same currency throughout the survey.

Section B. Overview of Financial Flows 2013

B 1. Any income received from domestic sources should be mentioned here. A specification of this amount is requested in section C.

B 2. Any income received from international sources should be mentioned here. A specification of this amount is requested in section C.

B 3. You are requested to summarise the total amount of money that has *actually been spent/disbursed* domestically by your organisation for family planning activities in 2013. **Only include expenditures made both locally and abroad which benefited local family planning projects/programs or activities.** For example, condoms purchased abroad but distributed within your country should be included. As B 3 should be consistent with the total of the project/programme expenditures (i.e. for all the projects/programmes together where the total amount = recurrent expenses + capital investment) specified in section D (question D 7) you may find it more practical to fill in section D first and then summarise these figures in B 3.

Section C. Income Received from International and Domestic Sources in 2013

In this section you are requested to list *any* income received for family planning activities from domestic and international sources.

Domestic sources refer to e.g.:

- *Government departments*: central or lower administrative level (e.g. central offices including government entities such as FP national agencies), or any other state/provincial, regional or municipal government departments
- *National NGOs*: private not-for-profit organisations which operate in your country only
- *Private Sources*: private organisations, companies etc.

International sources refer to e.g.:

- *Foreign governments*
- *International Development Banks*
- *International NGOs*
- *UN organisations/agencies*

For both domestic and international sources please fill in the *country of origin of the funding* and the *type of organisation*. In addition, for domestic sources, please mention the *administrative level*. Please note that after the completion of section C, the total amount should equal B 1 plus B2.

Section D. New and Continuing Family Planning Projects/Programmes in 2013

In this section you are requested to give information on family planning costs you made regarding family planning projects/programmes in 2013. **Only include project/programmes or activities which benefited family planning in the country! Activities funded abroad but which benefited FP activities in the country should also be included.**

Ideally, for each different family planning programme you disbursed funding for you are requested to copy sheet D and fill in a separate sheet for each project/programme. In case you don't have this detailed information available, you can aggregate all family planning projects and fill in sheet D once – but please only use this approach as a last resort!

D 7. You are requested to fill in the amount of money that has *actually been spent/disbursed* by your organisation for this family planning project/programme. In case of an integrated or general development project/programme, please make an estimation of the amount spent *on the family planning component only*.

The total amount for family planning should be the sum of the recurrent expenses (A) and the capital investment (B).

Total amount disbursed for family planning = Total recurrent expenses + Total capital investment

Please note that after completion of section D, the sum of the amounts given in D 7 should be equal to B 3.

Depending on whether you have specific figures available on expenditures or not, question D 7 could be filled in the following ways:

1) Availability of specific figures on disbursements (preferred approach):

D 7. Amount spent/disbursed by your organisation for family planning in this project/programme in 2012:

Total Amount (A+B):	250,000
Of which: A. Recurrent expenses	200,000
B. Capital investment	50,000

OR:

2) Specific figures on disbursements are not available thus you provide estimated percentages:

D 7. Amount spent/disbursed by your organisation for family planning in this project/programme in 2012:

Total Amount (A+B):	250,000
Of which: A. Recurrent expenses	80%
B. Capital investment	20%

D 8. You are requested to provide a breakdown of the amount of money that has *actually been spent/disbursed* by your organisation for this family planning project/programme, dividing the total amount in recurrent expenses and capital investment.

If a project/programme is not strictly for family planning but contains a family planning component, kindly estimate and include only the amount for family planning. For example, if a consultation includes information on nutrition and family planning you should estimate and only include the amount for FP.

HOW TO ESTIMATE FP EXPENDITURES

You can estimate the family planning costs through specific costing studies or you can make estimates to calculate FP efforts which take place within a wider spectrum of services provided. There are several approaches to do so:

Time:

$$\text{Total FP Salary costs of a consultation} = \frac{\text{amount of minutes spent by the staff discussing FP}}{\text{total amount of minutes of the session}} \times \text{Total cost of consultation}$$

→ For example: if a 60 minute consultation on nutrition and family planning would cost a total of \$100 and if a health care worker discussed family planning for approximately 15 minutes, then the total FP staff service costs would be $((15/60)*\$100) = \25

Amount of visitors:

If a service is not exclusively delivered for family planning, you can also estimate the family planning-specific costs by using the unit cost 'cost per visit'. The cost per visit entails a visit by a user to a point-of-service where he/she receives a particular service, e.g. contraceptive, follow-up visit or implant or IUD removal/insertion.

$$\text{Total FP Salary costs} = \frac{\text{Number of visits related to FP}}{\text{Total number of visits}} \times \text{Total cost of visits}$$

→ For example: if 15 visitors came for consultation on contraceptives, and there were a total of 60 visits to your clinic/organization where each visit costs \$100, then the total FP staff salary costs would be $((15/60)*\$100) = \25

Amount of clients:

Or you can consider the percentage of clients in a facility that are family planning clients. If 30% of the clients are family planning clients, then you can estimate the service staff salary costs for family planning by taking 30% of the staff salaries.

$$\% \text{ applied to FP Salary costs} = \frac{\text{Number of clients related to FP}}{\text{Total number of clients}} \times 100$$

Indicators:

You can also try other allocation keys such as the indicators produced, where the share of indicators specific on FP is used..

$$\text{Total FP MIS/HIS costs} = \frac{\text{FP indicators monitored by the MIS/HIS system}}{\text{Total indicators monitored by the MIS}} \times \text{Total cost of MIS/HIS}$$

Area of building:

When the use of a building or equipment is directly allocated to FP programs, the allocation to family planning is the total amount. More often, the units provide integrated services with several purposes and not only to those of FP. You could estimate the family planning-specific cost of the building by considering the area as provided in the example given below. You could also use any of the other examples provided above.

$$\text{Total spending on FP Facilities} = \frac{\text{Area used for FP purposes}}{\text{Total area of facility}} \times \text{Expenses for total area}$$

Recurrent expenses refers to:

In part A of question D8 you are requested to report recurrent expenses which were made in 2013. This section requests information on the disbursements you made to family planning methods or services (question D 8.1 – D 8.11). Besides that, you might need capital (durable) goods such as medical equipment in order to produce a service. Capital investments should be included under part B ‘Capital Investment’.

If you do not have specific figures for family planning expenditures available, kindly use the examples provided above (‘How to Estimate FP expenditures’) to estimate a figure.

D 8.1. Staff service costs (related to direct service delivery)

Include the salary of staff who provided direct FP services such as counselling or a sterilization (or any other FP service) here. Salary costs NOT directly related to providing a FP service (e.g. operational management of a FP program) should be included under D 8.9 Program Management.

Include both out-patient and in-patient service staff costs (i.e. salaries) related to family planning in 2013. For out-patient service costs include for example service staff costs related to counseling for implant insertion and removal, counselling the pill or any other FP methods. For inpatient services consider male and female sterilization.

D 8.2. Outsourcing of services

Include any costs that were made on FP services that were outsourced. For example, if you hired an organization to carry out any FP-related tasks for you (e.g. setting up an Health Information System and providing training to your staff) include those costs here. Also include co-payments or small contributions you made for trainings provided by the public sector/NGOs for training your staff in FP-related activities, such as contraceptives and promoting FP in the workplace or community.

D 8.3. Contraceptives, medicine & other consumables (retailed and provided)

Purchase/provision of consumables such as contraceptives (e.g. implants, IUDs, condoms, pills, etc.), medicine (e.g. painkillers) or other consumables (e.g. cotton, gloves, gauze, antiseptic, etc.). It may include medicines in case they are related to FP.

Kindly give a breakdown of the consumables in the box provided next to D 8.3

C 8.4. Information, Education and Communication (IEC)

Include all family planning related disbursements made in 2013 for IEC, including advertising campaigns, media or any other ways of communicating FP messages. IEC is considered to be a collective service aimed at the whole or groups of population (say, all health care workers within a facility or a whole community) with the aim to improve overall health standards of the effectiveness and efficiency of the health system, which benefits all users simultaneously (System of Health Accounts, 2011).

D 8.5 Policy Development and Advocacy

Include and add up all 2013 disbursements for family planning policy development and advocacy projects/programmes. Activities involve problem identification, benefits and importance of solving the problem, and portraying these problems and solutions to important stakeholders such as decision makers or funders. Include the cost of time contributed by staff for policy development/advocacy activities or donated rooms for holding such activities. Also include any policy work that is related to FP, sensitization of law makers regarding the importance of FP laws and policies and the formulation itself of FP laws and policies.

D 8.6. Management Information System (MIS) and Health Information System (HIS)

Management information systems (MIS) are typically used for analysing and enabling the strategic and operational activities within an organization. The information collected by MIS is used to effectively manage the organization.

Health information systems (HIS) hold information regarding the health of individuals or activities conducted by organizations working within the health sector. Patient administrations systems or disease surveillance systems are examples of HIS.

Consider the set-up or improvement of MIS or HIS related to family planning, the maintenance of family planning HIS and training on MIS/HIS which benefitted family planning projects/programmes in 2013.

D 8.7. Monitoring, Evaluation and Research

Consider all monitoring and evaluation and research activities related to family planning in 2013. These include data collection, data analysis and the costs involved to perform these two tasks (e.g. the compensation of those collecting the data, providing the data, etc.)

D 8.8. Capacity building/training (for all categories mentioned above)

Include all training or capacity building activities for any of the specific items mentioned in D 8. For example, training on how to monitor and evaluate (D 8.7) a FP program or training on IEC (D 8.4) should be included here.

D 8.9. Program Management

Program management involves decision making regarding the optimization of service delivery to ensure the goals of the program are reached. It involves the planning, organizing, directing, and controlling of company resources. **Include salaries of staff which did not provide direct FP services (salaries of staff providing direct services should be included under D 8.1).** Also consider program management related costs regarding hiring/firing of staff costs, processing salaries, staff meetings, and any other program management related costs which benefitted family planning projects/programmes in 2013. For example, if a program goal is to disseminate free condoms to a whole community, you will need to know how many condoms are needed in order to satisfy this need, how many health care workers you need in order to distribute these condoms and provide information on them, etc. – this operational planning should be included here.

D 8.10 Operational costs

Expenses associated with administering a business on a day to day basis. Some operational costs are fixed, meaning that each cost is identical from month to month, such as rent. However, other operational costs are variable and may go up or down from month to month, such as utilities. Operational costs include electricity, rent of the building, equipment rental, accounting expenses, utilities (e.g. phone bills), office supplies (e.g. paper, notebooks, etc.), insurance fees, travel expenses or other expenses related to the operation of the organization implementing family planning project/programme.

D 8.11. Others

Consider any other costs not mentioned in the above categories which benefitted family planning projects/programmes in 2013. **Please specify which recurrent expenses!**

Further instructions for filling in question D8 part A Recurrent expenses:

! Pay close attention to the structure of this question! The amounts in the orange cells should be added to obtain the Recurrent Total. These items represent the total of each service and if possible, the amount in D 8.1 and D 8.2 should be split up into sub-categories.

Depending on whether you have specific figures available on expenditures or not, question D 8 could be filled in the following ways:

1) Availability of specific figures on disbursements (preferred approach):

A: Recurrent expenses
Recurrent expenses are those which occur to produce the FP services in your organization E.g. the distribution of condoms, quarterly dissemination of FP information to employees and the resources involved to provide those services.
Note: further explanation and examples for question D 8.1- D 8.11 can be found in the manual

Expenditure by services

		Amount (A):	Percentage:
D 8.1	Internal service staff costs (for direct service provision)	100,000	
D 8.1.1	<i>Of which:</i> Out-Patient Services	100,000	
D 8.1.2	Inpatient Services		
D 8.2	Outsourcing of services	20,000	
D 8.2.1	<i>Of which:</i> Out-Patient Services	20,000	
D 8.2.2	Inpatient Services		
D 8.3	Contraceptives, medicine & other consumables (retailed and provided)	60,000	
D 8.4	Information, Education and Communication (IEC)		
D 8.5	Policy Development and Advocacy		
D 8.6	Management Information System (MIS) and Health Information System (HIS)		
D 8.7	Monitoring, Evaluation and Research		
D 8.8	Capacity building/training (for all categories mentioned ab		
D 8.9	Program Management Staff costs (non-service delivery)	20,000	
D 8.10	Operational expenditures		
D 8.11	Other: please specify: _____		
A: Recurrent Total:		200,000	100%

OR:

2) Specific figures on disbursements are not available thus you provide estimated percentages:

A: Recurrent expenses
Recurrent expenses are those which occur to produce the FP services in your organization E.g. the distribution of condoms, quarterly dissemination of FP information to employees and the resources involved to provide those services.
Note: further explanation and examples for question D 8.1- D 8.11 can be found in the manual

Expenditure by services

		Amount (A):	Percentage:
D 8.1	Internal service staff costs (for direct service provision)		50%
D 8.1.1	<i>Of which:</i> Out-Patient Services		
D 8.1.2	Inpatient Services		
D 8.2	Outsourcing of services		10%
D 8.2.1	<i>Of which:</i> Out-Patient Services		
D 8.2.2	Inpatient Services		
D 8.3	Contraceptives, medicine & other consumables (retailed and provided)		30%
D 8.4	Information, Education and Communication (IEC)		
D 8.5	Policy Development and Advocacy		
D 8.6	Management Information System (MIS) and Health Information System (HIS)		
D 8.7	Monitoring, Evaluation and Research		
D 8.8	Capacity building/training (for all categories mentioned ab		
D 8.9	Program Management Staff costs (non-service delivery)		10%
D 8.10	Operational expenditures		
D 8.11	Other: please specify: _____		
A: Recurrent Total:		200,000	100%

B: Capital Investment

! *Note: only capital investments made in 2013 should be included. For example, if a car was purchased in 2013 and used for FP activities, this should be included. Do NOT include any capital investment amounts which were disbursed in other years (e.g. a car purchased in 2012 should be omitted).*

Capital investment is the acquisition of a capital good, also referred to as durable goods, which are used in the production of methods and services and last longer than 1 year and refers to:

D 8.12. Infrastructure and Upgrading of Facilities

Include all expenses incurred for infrastructure and upgrading of facilities which benefitted family planning projects/programmes in 2013. For example, include building expenses, rehabilitation expenses or any other expenses incurred to improve/build the facilities.

D 8.13. Equipment

Only consider equipment which is durable and lasts longer than 1 year. Include equipment used for family planning related projects/programmes in 2013 such as the purchase of cars, computer and ICT items, office furniture and medical equipment. Mention any other equipment which you purchased in 2013 and used for family planning related projects/programmes in question D 8.13.5 'Other equipment'.

! *Note: do not forget to specify in question D 8.13.4 which medical equipment was purchased*

D 8.14 Other capital investment

Consider any other expenses incurred not mentioned in the above categories which benefitted family planning projects/programmes in 2013.

Further instructions for filling in the question D8 part B Capital Investment:

! **Pay close attention to the structure of this question! The main categories include: D 8.12, D 8.13 and D 8.14. The amounts in the orange cells should be added to obtain the Capital Total. These items represent the total of each investment and if possible, the amount should be split up into sub-categories for question D 8.13.**

Depending on whether you have specific figures available on expenditures, this question could be filled in the following ways:

1) Availability of specific figures on disbursements (preferred approach):

B: Capital investment (for goods used more than one year)

Durable goods which are used in the production of goods and services. E.g. purchase of a car or medical equipment which lasts longer than 1 year. Kindly estimate the amount which benefits FP.

		Amount (B):	Percentage:
D 8.12	Infrastructure and Upgrading of Facilities	30,000	
D 8.13	Equipment	20,000	
D 8.13.1	<i>Of which:</i> Car purchase	15,000	
D 8.13.2	Computer and ICT purchase	2,500	
D 8.13.3	Office Furniture		
D 8.13.4	Medical equipment	2,500	
D 8.13.5	Other equipment		
D 8.14	Other Capital investment	0	
B: Capital Total:		50,000	100%

OR:

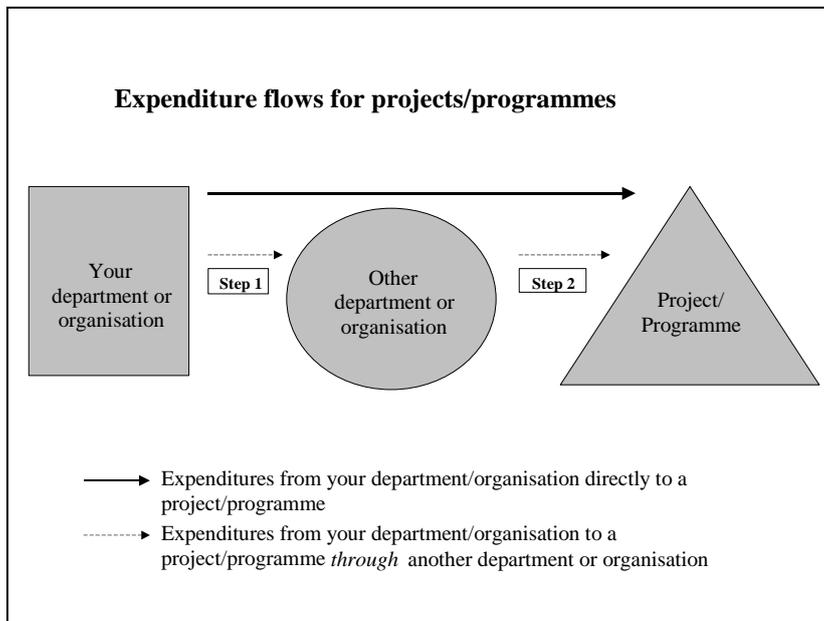
2) Specific figures on disbursements are not available thus you provide estimated percentages:

B: Capital investment (for goods used more than one year)

Durable goods which are used in the production of goods and services. E.g. purchase of a car or medical equipment which lasts longer than 1 year. Kindly estimate the amount which benefits FP.

		Amount (B):	Percentage:
D 8.12	Infrastructure and Upgrading of Facilities		60%
D 8.13	Equipment		40%
D 8.13.1	<i>Of which:</i> Car purchase		75%
D 8.13.2	Computer and ICT purchase		12.5%
D 8.13.3	Office Furniture		
D 8.13.4	Medical equipment		12.5%
D 8.13.5	Other equipment		
D 8.14	Other Capital investment		
B: Capital Total:		50,000	100%

D 9. Expenditures for projects/programmes can either be channelled directly to a project or programme, or can be made through another channel, e.g. government department or another organisation. In case expenditures are made *through another department/organisation* you are requested to mention *the first channel* (step 1 in the figure below). Please mention the name(s) of the organization (s) through which funding was channelled and the amount.



D 10. Please indicate whether adolescents or youth were targeted by the project by ticking the applicable boxes. More than one option is possible. If other age groups were targeted please tick the “other” box and specify the age ranges.