FreeBalance®
Aid Transparency Integration

The Integration of Donor and Recipient Government Financial Systems

Enabling Aid Transparency and Aid Effectiveness

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The International Aid Transparency Initiative (IATI) "aims to make information about aid spending easier to access, use and understand." IATI seeks to improve aid effectiveness through transparency. Transparency can improve aid harmonization and reduce aid transaction costs throughout the entire aid lifecycle from donor funding through to result. International donors and partner countries have committed to improving aid through harmonization and transparency through the Paris Declaration on Aid Effectiveness and the Accra Agenda for Action. The goal: *use strengthened country financial systems by donors* rather than separate and inefficient systems. Put donor funds on-budget – on the government books to ensure transparency.

The IATI Technical Advisory Group (TAG) has been studying methods for aid data integration among all aid participants. The integration of data between donor systems and recipient government budget systems is critical to IATI success. This integration can reduce administrative transaction costs. It can improve the coordination of donors and governments to achieve results. And, it can lead to direct budgetary support that ensures that aid better meets recipient government objectives. Transparency throughout the aid chain reduces the opportunity for fraud and corruption. It's all about improving *aid effectiveness*.

The TAG has encountered technical issues with donor and recipient government integration. Stakeholders from donors, civil society, governments and NGOs have differing aid effectiveness improvement objectives. Some stakeholders are concerned about the quality of historical statistical information, while others seek a better understanding of transactions. Aid sector categories differ among stakeholders. There are differing needs for the level information granularity. Current standards in use by International Financial Institutions (IFIs) and governments operate at cross purposes, satisfying few stakeholders.

What's the Technical Problem?

These difficulties are seen as *technical metadata integration problems* – data structures from operational systems used among donors and recipient governments cannot be rationalized.

The technical problem of project, transactional and statistical information integration among donor and recipient government budget systems is thought by some to be too complex and too expensive to contemplate. *Nothing should be further from the truth*. At its core, the IATI technical integration *challenge is integrating donor budget with recipient government budget systems.* Project data and statistical data are hierarchical constructs of budget and financial transactions. Additional data elements, including documents, project and statistical information can be linked directly to this transactional data.

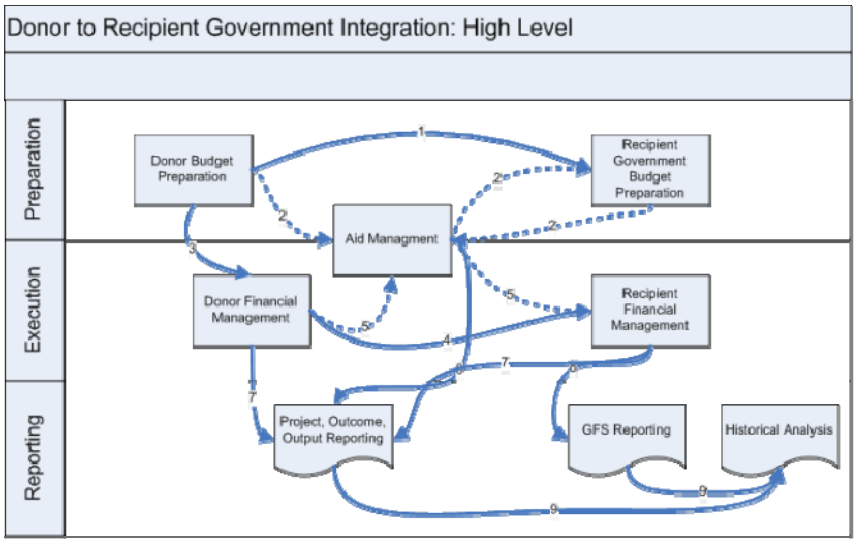
Timely, effective, and automated integration among financial and project systems across the aid lifecycle requires the adoption of good practices in financial management systems – the use of program classifications. *Herein lies the problem.*

Developing nation governments, particularly FreeBalance customers, use program classifications. (And, the software enables progressively activating program classifications.) Many donors *are not using this established good practice and have financial software systems that are too rigid to quickly and inexpensively adopt this good practice.*[1]

Towards Donor to Government Integration

Automating the Financial Aid Lifecycle: High Level

The integration of donor systems with recipient government budget systems for on-budget aid projects for comprehensive Public Financial Management (PFM) includes the following elements:



1. Donor ***budget preparation*** systems where donors determine upcoming project budgets. These systems could integrate directly with recipient government ***budget preparation*** systems that include anticipated on-budget aid resulting in legally mandated budget
2. Alternatively, and perhaps preferably, the donor budget preparation and system could integrate with *aid management systems.* ***Aid management systems*** enable donors and recipient governments to collaborate in the definition, funding and management of aid projects. Also recipient ***government budget preparation*** systems could integrate with ***aid management systems*** to enable multiple year budget planning and to harmonize the government and aid budgets[2].
3. The resulting budget prepared in the donor budget preparation system is formalized in the donor ***financial management system*** for disbursements during the fiscal year.
4. Disbursement information from the donor financial system could integrate with the recipient government ***financial system***. The recipient government receives the funds against the budget item and provides authority to spend through appropriations or warrants.
5. Alternatively, and perhaps preferably, the donor financial management provides ***disbursement*** information to the ***aid management system*** that also integrates with the recipient government ***financial management*** system. This provides disbursement information to all stakeholders to improve aid harmonization.
6. ***Outcome and project reports*** are generated from the ***aid management system***.

[1] (Financial software designed for the private sector often provides rigid classifications because these change infrequently. Government Chart of Accounts (COAs) change frequently to reflect modernization, reform, government restructuring, adoption of performance management, support of standards – including new standards like IATI.) Some donors pull project information from documents and have to manually reconcile with transactions.

[2] This enables governments to product more credible budgets and support Medium Term Expenditure Frameworks (MTEF)

7. ***Outcome and project reports*** from the donor financial management and recipient government ***financial systems*** can also provide output, project and outcome information.
8. Recipient government ***financial systems*** typically output statistical data using the ***IMF GFS*** standard. The IATI standard could also be supported.
9. Output, project, outcome and statistical data can be compared to support ***historical analysis***.

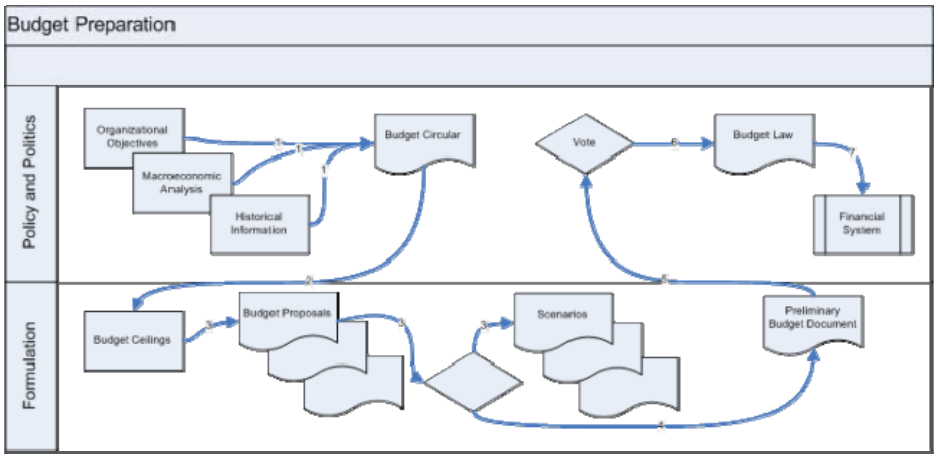
Automating the Financial Aid Lifecycle: Budget Preparation

All public sector organizations operate using commitment accounting techniques for financial management. Budgets are developed that become the legal embodiment of government policy for recipient governments. Bi-lateral donors are government entities that also manage based on legal budget. Multi-lateral and non-profits donors also manage financials based on commitment accounting to satisfy funders.

The budget preparation cycle is similar among public sector organizations regardless of information systems used.

Recipient Government Perspective

Aid intentions from donors, regardless of the certainty of that aid are critical to forming budgets. Recipient governments require harmonizing with donor budgets to achieve government objectives. The fact that a donor might commit to funding is important because the recipient government can identify this likelihood and be prepared should these funds be made available[3].

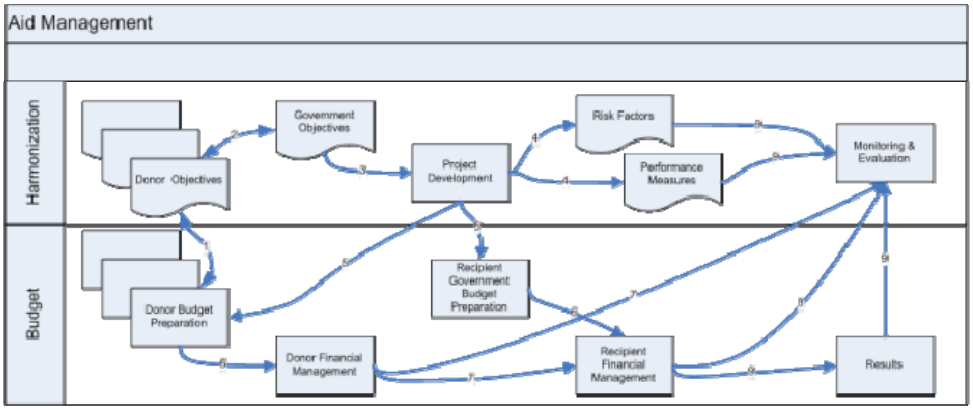


1. Numerous factors are analyzed during the budget preparation process. This includes ***organizational objects***, or the general policy of the organization, ***macroeconomic analysis*** and ***historical information*** to determine budget assumptions for the upcoming year, typically in the form of a ***budget circular***. This ***budget circular*** is scheduled during the current fiscal year for planning for a subsequent fiscal year. Many government organizations plan ahead on a medium 3 year term. Therefore, the historical information includes preliminary information about the upcoming fiscal year and multiple year projects and commitments.
2. The ***budget circular*** typically provides guidance on budget assumption in the form of ***budget ceilings*** to organizational units.
3. Government organizations follow an iterative process of numerous internal ***budget proposals*** or versions with project and cost justifications. These versions are rolled-up to budget organizations and analyzed. *Scenarios* are examined.
4. The budget organization completes a detailed ***budget document*** or budget book for approval.

[3] Recipient governments can build contingencies in budget plans and ensure meeting government objectives through complementary funding.

5. The budget is adapted by legislative processes through a ***vote***.
6. The result of the budget vote is a ***budget law*** in government.
7. The budget law provides the allotment or appropriation information for budget execution in the government ***financial system***.

Automating the Financial Aid Lifecycle: Aid management



1. Donors prepare budgets based on ***donor objectives***
2. ***Donor objectives*** are harmonized with ***government objectives*** to determine areas of mutual interest with the view that reform should be country driven
3. ***Projects*** that meet objectives are proposed
4. That include a set of ***risk factors*** and performance measurements for expected ***outputs and outcomes***
5. Projects that are approved for funding are shown in donor and recipient ***budget preparation*** systems
6. Budget information is shown in the budget execution module of donor and recipient government ***financial management*** *systems*
7. Funds are disbursed by donors to the recipient governments and progress shown in a ***monitoring and evaluation*** module
8. Funds received by donors are executed by the recipient governments, with progress shown in a ***monitoring and evaluation*** module
9. ***Results*** from the projects can be tracked against risk factors and performance measures in a monitoring and evaluation module

Automating the Financial Aid Lifecycle: Budget Execution

Budget execution includes the financial management of all revenues and expenditures controlled by the budget. The budget can be adjusted throughout the fiscal year based on cash availability, macro-economic changes and availability of new revenue sources.

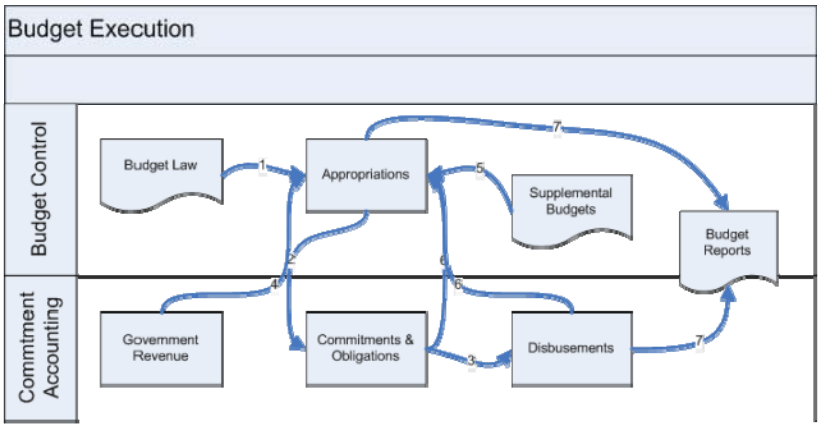
Recipient Government Perspective

Budget execution is difficult for many developing countries to effectively manage. These governments tend to experience cash shortfalls. Some governments are not able to spend the entire budget, hence reducing the effectiveness of many initiatives. Many donors examine recipient government disbursements as an indicator of progress. Yet, budget execution processes can expose in-progress spending through commitments and obligations to give a better indication of the recipient government project budgets.

1. The ***budget law*** developed during formulation creates the annual budget. The budget typically includes annual spending limits that are aggregated by organizational unit, fund source, project and type of expenditure such as capital or recurrent. The budget law also includes detailed line-item budget estimates that are used for estimates

in most governments but not controls[4]. The ***appropriations*** including authority to spend typically include the aggregate annual budget, some elements of the line item information and period budgetary controls[5].

2. Expenditures in government ***financial management systems*** leverage commitment accounting functions. Funds are set aside during expenditure cycles to ensure that budgets are overspent. Many governments support two phases of ***commitments*** where money is set aside during the requisition stage as a soft commitment or pre-encumbrance. Good practices in government ***financial management*** ensure that contractual ***obligations*** set aside funds when purchase orders are created.



3. Goods and services are received by the government are paid for through ***disbursements*** or payments.
4. ***Government revenue*** may be higher or lower than expected based on macroeconomic changes. There may be cash and liquidity issues. These situations often change expenditure budgets and appropriations. Cash and liquidity issues can adjust budgets during the fiscal year.
5. Governments often receive ***supplemental budgets***. Recipient governments receive project funds when fiscal years are not aligned with donors and there is no budget preparation integration. Special supplemental budgets are often created because of macroeconomic shocks, such as stimulus packages or because of natural disasters.
6. The spending status against the budget can be analyzed. Budget deficits and surpluses can be predicted. It is considered a poor practice to under-spend because this will reduce outputs and outcomes. ***Appropriations*** can be loosened to encourage spending or tightened to reduce spending.
7. ***Budget reports*** showing outputs and variances are produced.

Automating the Financial Aid Lifecycle: Commitment Accounting Transactions

Commitment Accounting is sometimes considered as part of the Budget Execution cycle. PFM transactions combine the traditional accounting transactions used in the private sector with budget controls.

Recipient Government Perspective

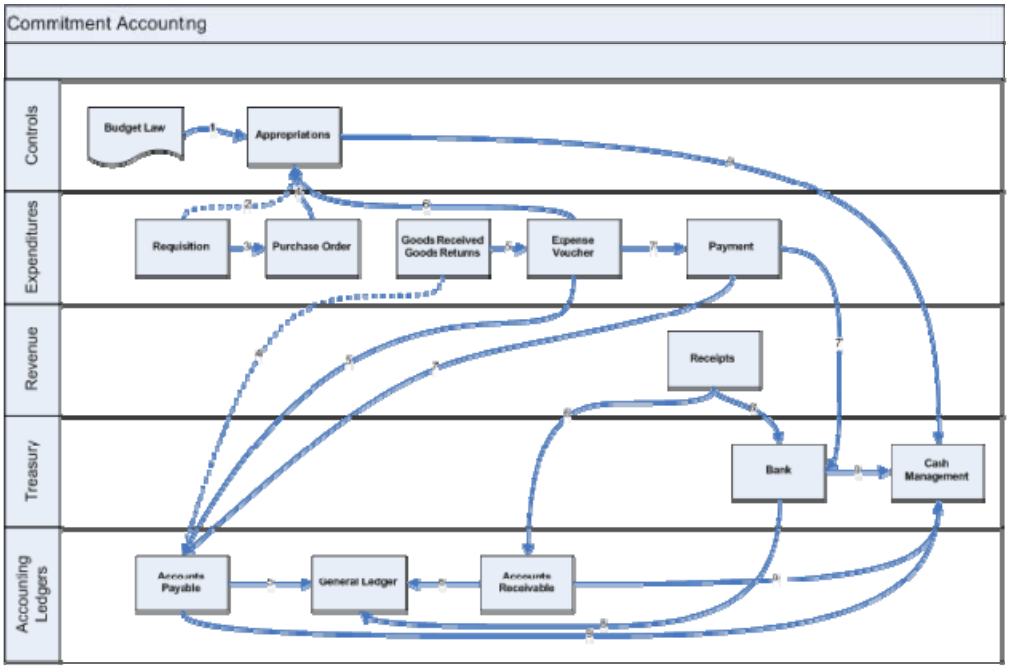
The status of commitments and obligations provides a better indicator of project progress than disbursements. It should also be noted that there can be delays in payment cycles after expenses have been approved. Therefore, the goods received and expense voucher stages in expenditures can also provide insight to project progress because these indicate goods and services completed but not yet paid.

The commitment accounting transaction structure includes the following:

1. The ***budget law*** provides one or more ***appropriations*** that act as expenditure controls

[4] Some government organizations use full line-item budget controls, but this is not considered a good practice in most situations.
[5] Many governments operate with monthly or quarterly controls that are more detailed than the annual appropriation to enable more effective fiscal control.

2. Internal ***purchase requisitions*** are checked for budget availability in some countries. The estimated amount of the expenditure is committed or set aside.[6]
3. ***Purchase orders*** are checked against budget availability. Differences with requisitions are adjusted. The purchase order represents a contractual obligation or hard commitment. The obligation is set aside.
4. Goods and services are received and returned via ***goods receipt*** and ***goods returned*** notes are accrued if the government is using modified accrual or accrual accounting[7].
5. Goods and services that are accepted are approved for expenditures through ***expense vouchers*** that are shown in the ***accounts payable*** sub-ledger. PFM systems tend to post ***accounts payable*** transactions to the ***general ledger*** immediately in order to show the true cash and budget situation[8].



6. Cash ***receipts***, revenue from taxation and other sources of government income are provided to Bank accounts and shown in *the* ***accounts receivable*** sub-ledger, posted in real time to the ***general ledger***.
7. ***Payments*** are posted to the ***accounts payable*** sub-ledger and honoured by the ***bank***[9].
8. The ***bank*** information is reconciled with the ***general ledger***.
9. The recipient government manages ***cash and liquidity*** based on ***bank*** information, expected ***payments*** from ***accounts payable*** and the commitment cycle, revenue expected from accounts ***receivable***, forecasts based on ***appropriations***, investments and debt.

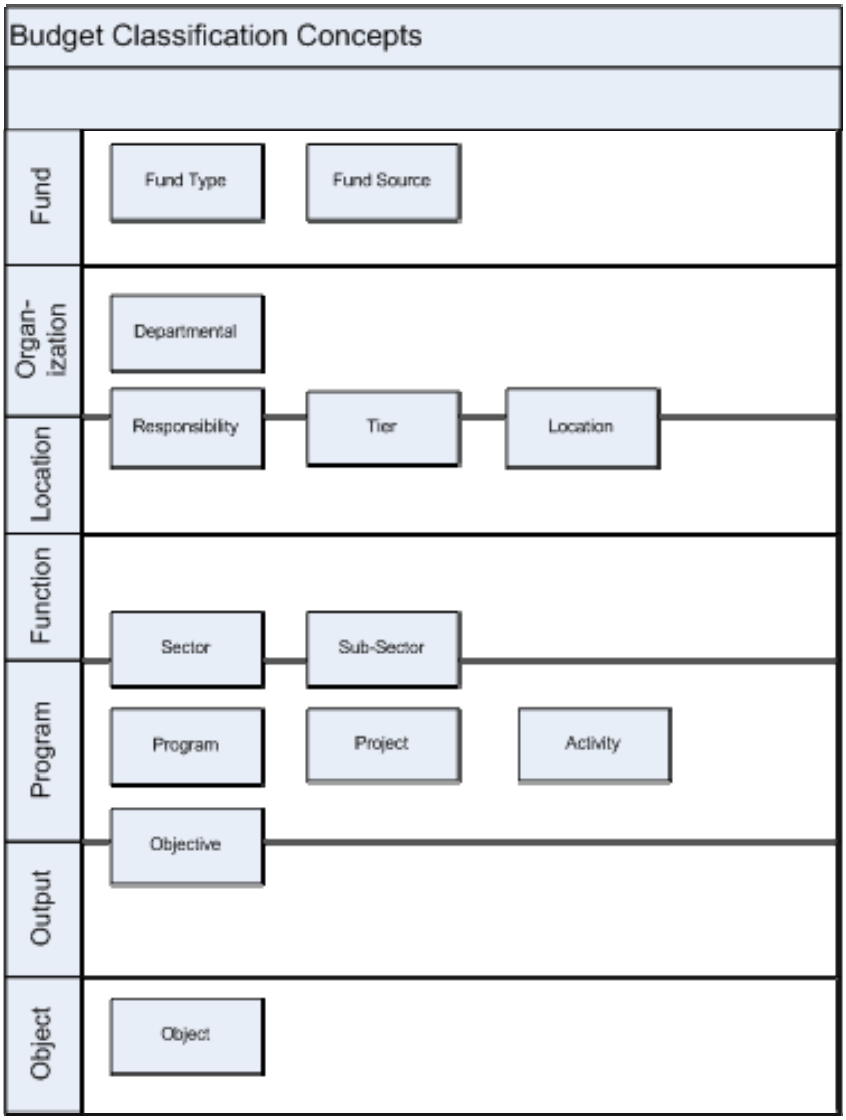
The Classification of Aid Information

Classifying data is a typical information management problem. Information systems need to catalogue and classify data to support process workflow, analysis, decision-making and reporting. Information systems classify data based on needs. This data classification is known as "metadata." Organizations often require using "master data management" tools to harmonize data across multiple information systems. These

[6] Some countries use 2 commitment phases.
[7] Most governments are moving towards supporting accrual accounting.
[8] Many governments reconcile budgets information with ledger information as a second method of balancing.
[9] The use of Electronic Funds Transfer (EFT) is a good practice to reduce the opportunity for corruption because it is far easier to track than cash money.

systems reclassify and transform data to create common information. These systems also rationalize differing levels of detail required in information systems.[10]

The aid lifecycle includes project, budget and financial information. This metadata associated with aid information tends to be multidimensional and hierarchical. For example, *budget classifications* or Charts of Accounts (COA) often include multiple data segments. Each segment includes a hierarchy of details. These classifications are used for every financial transaction.



There are numerous COA practices including:

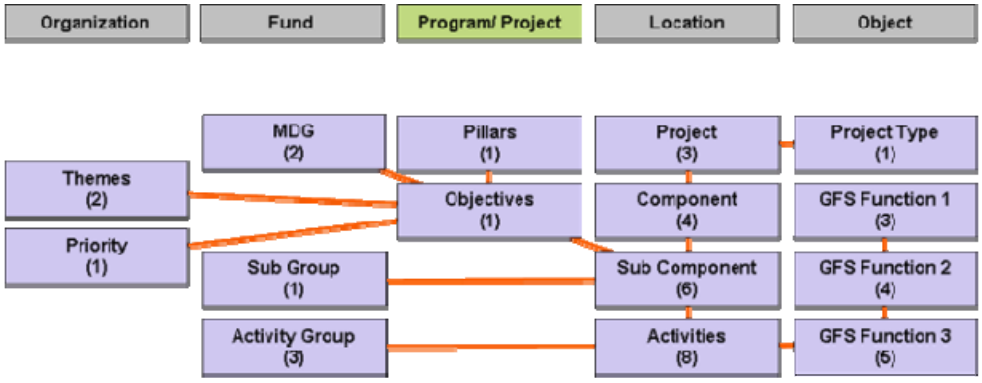
- Budget classification structures tend to change over time as donors and recipient governments change objectives, accounting methods (i.e. accrual accounting) and items to measure.
- Organizations tend to modernize from a simple structure including fund, organization, object/economic item to add program and output segments.
- Mid-developed countries are often less likely to support international standards and multiple segments. Lower developed countries are most likely to follow international standards. High developed countries have mature national standards that are often at a par with international standards.
- International and some national standards are supported via side tables or side concepts. These items roll-up transactional data in alternative methods through mapping ranges of data to a different structure. Budget and accounting users should not be exposed to most statistical, project, and performance objects. This method simplifies data entry yet achieves reporting and integration requirements.

Case Study: The Government of Sierra Leone and Side Concepts

The Government of Sierra Leone uses the program segment of 8 characters with 5 levels of hierarchy within a COA of 5 segments and 27 digits.

[10] International data exchange standards like IATI provide a standard data target to facilitate integration. Organizations use MDM tools to import and export data when systems are do not support standards natively.

Users enter budgets and accounting transactions where:



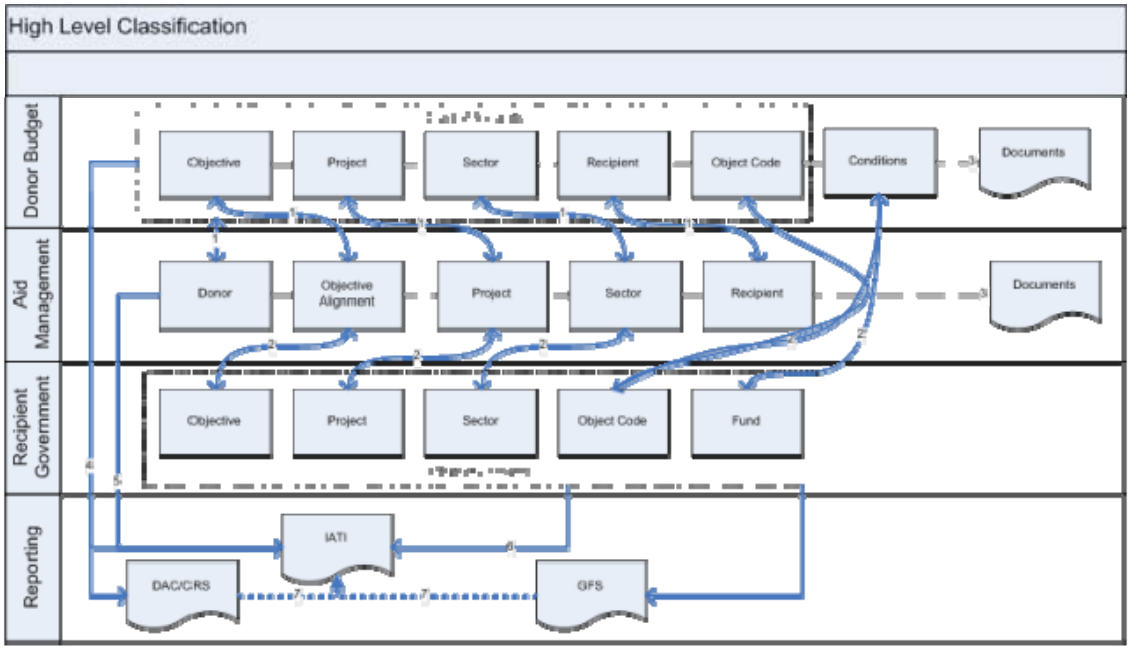
- Character 1 = Project Type
- Characters 2 & 3 = Project
- Character 4 = Component
- Characters 5 & 6 = Sub Component
- Characters 7 & 8 = Activity

COA rules are able to take the 8 characters to infer 3 levels of **government financial statistics support,** 2 additional levels of project reporting, 4 additional levels of output or performance information and 1 level of **Millennium Development Goals**.

The use of *side concepts*, supported by financial management systems used in almost all donors and most developing countries is conceived to be the method to support IATI reporting and integration.

Aid Management Classifications

Aid management systems track information and transactional information related to projects. This can vary from government to government, but the data structure for any project typically includes:



- Project identification including title, description, objective, purpose, agreement number and agreement date
- Planning information including project start and end dates, extension dates if any and project status
- Project implementation information which includes whether it is implemented at national/sub national level and the sector
- Alignment of project to national priorities or MDGs
- Project implementing and beneficiary partners

- Government and donor focal point contact information

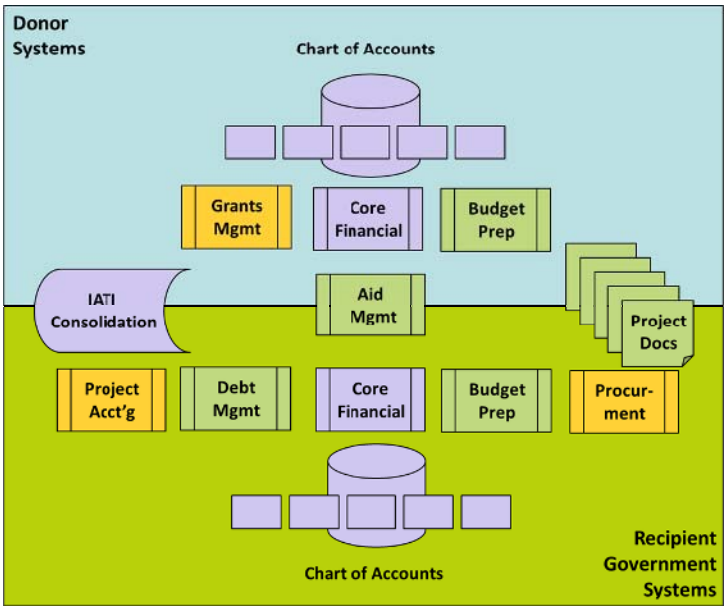
Integrating Structure across Systems

Integrating donor and recipient government systems is enabled because these systems hold more detailed information than is needed by the IATI standard. This detailed information needs to be aggregated to meet IATI needs. Yet, the structure of the budget data is different among stakeholders. However, there is sufficient commonality to infer or roll-up to the aggregate project and statistical information required by the IATI standard[11]. The process is conceptually no different than donors supporting CRS or recipient governments supporting GFS.

1. The ***donor budget*** system includes ***chart of accounts*** that describes objective, project, sector, recipient and object code. This information could be in as few as 2 segments structured hierarchically. The objective, project, sector and recipient government information can integrate with an aid management system through a mapping process. Mapping data structures is well understood in information technology using Extract, Transform, Load (ETL), Enterprise Application Integration (EAI) or Business Process Management (BPM) tools. Many Government Resource Planning Systems (GRP) support side concepts meaning that additional software will not be required.
2. The same information provided to the aid management system can integrate with the recipient government ***chart of accounts***. The conditions of the donor can be integrated through the fund and object segment and controlled through valid code combinations to prevent improper spending.
3. ***Documents*** and other material such as assessments, reviews and proposals can be linked directly to elements of the budget and aid classifications.
4. The highly detailed transactional information can be exported from ***donor budget*** systems through side table COA structures or via mapping tools.
5. The less detailed transactional information can be exported from ***aid management*** systems through reports or via mapping tools.
6. The highly detailed transactional information can be exported from recipient ***government budget systems*** through side table COA structures or via mapping tools.
7. Common elements from DAC/CRS produced by some donors and GFS could be used to enhance the IATI data set or simplify the process of reporting. Of course, the IATI data structure can align with data elements found in documents. Navigating and drilling through IATI data could include document discovery.

[11] Samuel Moon and Zachary Mills analyzed numerous government classifications to reach a similar conclusion in a paper published by the Oversees Development Institute

Supporting IATI within Financial Systems



The IATI Secretariat recently published a simple explanation of the IATI standard. This helps to explain that much of IATI can be automated through the proper use *of financial management systems by donors and recipient governments*. The premise is that financial information and project metadata is stored within the budget classifications or Chart of Accounts (COA). This metadata enables tracking transactions within the financial system with project documents and enable consolidation to the IATI standard. Donors use financial systems. Most recipient government use financial systems. The following table describes how financial systems can support the IATI standard.

Financial Systems and IATI Integration

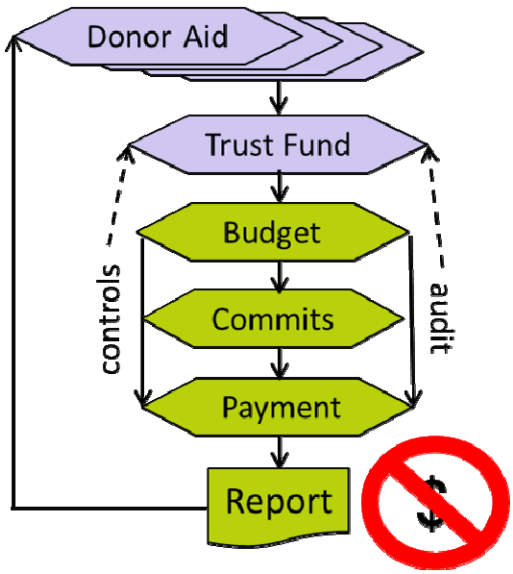
Item	Financial System Alignment
Who is involved, where and how?	
1. What is the name of the reporting organisation?	High Level Consolidation that can be appended to any reports coming from ***financial management software***.
2. Which organisations have given you funding? Which organisations are you funding?	Provided in donor ***financial management software***.
What are the project details?	
3. What is the IATI identification code for this project?	Can be linked from ***COA***, some systems support additional unique number (in this case IATI code) to ***COA*** element.
4. Project name	Projects are aligned typically through a program or project segment where the project code in the ***COA*** has a description with the same name as in documents.
5. Project summary or description	Project name is sufficient to provide mapping between ***COA*** and documents. Many COTS ***financial management software*** enable longer descriptions and attachments.
6. Are there documents related to this project that can be or are already published online? What is the link to them?	Could be included in ***COA*** description information that can include links and attachments.
7. What is the website connected with this activity	Could be included in ***COA*** description information that can include links
8. Who are the points of contact for this project?	Could be included in ***COA*** description information that can include project details like contact person.

9. Are there other projects that are related to this one? How are they related?	Often inferred within the structure of the ***COA*.**
10. What are the geographic details of this project? (Optional)	Geocoding is not typically in the ***COA***. However, district is often described in a separate ***COA*** segment or within the Organization segment. Donors are unlikely to have geographic details beyond country. Recipient countries likely to have geographic details following the political structure of the country, so has different levels of granularity. Geographic details often can be linked to ***aid management*** systems.
11. What are the start and end dates for this project?	Typically held within the ***budget preparation*, a*id management* or *project accounting*** systems. Medium Term Expenditure Frameworks (MTEF) with 3-year perspectives helpful to support the IATI standard because so many projects span multiple years.
12. What is the current status of this project	Financial status (original budget, commitments, disbursements, and remaining funds) is provided in the ***financial management software***. This may not show the % completion. This is often stored in ***project accounting*** systems. Monitoring and evaluation systems that are part of ***aid management*** systems include risk factors can be linked.
13 What are the expected and actual results of this project? (Optional)	Performance information provided in ***aid management*** systems. The performance structure is often found in the ***COA***. Donors should be using a structure to align project items to performance classifications. Recipient governments often have linkages to MDGs and government objectives as inferred dimension (or side tables) to the program segment.
14. Which sector or theme does this project contribute to	Sector information typically stored in economic purpose or program segments in *COA*. Also provided in ***aid management*** systems.
15. Is procurement tied or restricted to certain countries? (Not necessarily applicable)	Procurement conditions often stored within *procurement* systems. Also provided i*n **aid management*** systems.
16. Are there any cross cutting themes to highlight in this project?	Can be achieved in government ***financial management software*** through creating inferred dimensions within the *COA* and through attached narrative. Also provided i*n **aid management*** systems.
17. Are there terms and conditions attached to the project?	Can be partly supported for conditionality in recipient systems. Many recipient countries have a Fund segment in the ***COA***. Conditions by fund source for expenditures can be automated. Specific project conditions often attached to Revenue transactions. Also provided in ***aid management*** systems.
What are the financial details?	
18. What are the budgets in each financial year?	***Budget preparation*** systems show multiple forward years. ***Financial management software*** show previous year data and current year.
19. What are the planned disbursements in each financial year?	***Budget preparation*** systems show planned disbursements across multiple forward years. These planned disbursements are captured as budgets in donor and recipient systems. This does not necessarily imply ability to spend those funds.
20. What are the dates, descriptions and values of planned or committed financial	Provided in ***aid management*** systems. ***Budget preparation*** systems show planned disbursements across multiple forward years. *Financial*

transactions?	*systems* show planned disbursements in the current fiscal year. This includes when commitments are expected. Commitments and obligations are key elements of any government This shows funds set aside by donors in the financial system ahead of disbursements including multiple year commitments. Recipient governments also commit funds that have been disbursed from donors but not yet spent. This is important because commitments can show progress (purchase orders, goods received etc.) towards disbursements.
21. What are the dates, descriptions and values of already disbursed financial transactions?	Provided in ***aid management*** systems. ***Financial management software*** show full disbursement details including the type of disbursement.
22. What type of aid is this?	Provided in ***aid management*** systems. The donor ***COA*** should have aid types included. Recipient governments can classify the type of aid, typically within the fund segment.
23. What are the financing mechanisms used?	Provided in ***aid management*** systems. Financing mechanisms are included in the object segment in the ***COA***. ***Grant management*** systems can capture the entire grants and loans lifecycle including post-award administration. Recipient governments can code the mechanism in Fund or Object segments. Debt information is usually included in ***debt management*** systems.

Case Study: Government of Afghanistan Country System Effectiveness

Automating financial flows from donors to recipient governments reduces corruption by dramatically reducing the fungibility of aid[12]. Integration across the budget cycle, including with banking systems tracks funds and enable audit.



Transparency International is the global coalition fighting against corruption. On the Transparency International blog, author Maria Gili of the International Defence and Security Programme at Transparency International UK recently published an article titled "Corruption in Afghanistan: The Status Quo is Not an Option".

The article describes how corruption is becoming endemic and ranks as the highest concern for the people of Afghanistan. To prevent corruption from becoming the status quo, the author provides options that include a report on the total funds flowing into the country.

[12] As described in FreeBalance Blog Entry

As the majority of funds spent in Afghanistan come from international donors, most of it is off-budget – not on the government books. Some of these funds are provided directly to government entities outside of the budget process. Most of it is expended directly by donors or through 3rd parties, such as NGOs.

This reduces the ability for donors and the government to coordinate action. This also reduces aid effectiveness, which can be as big a problem as corruption in some countries.

But the real problem is that off-budget money is very hard to trace, especially cash payments. On-budget is much easier to trace, control and audit.

The Afghanistan Ministry of Finance has made great strides at reducing corruption substantially in public financial management (PFM). Since 2002, the Ministry of Finance has been using the Afghanistan Financial Management Information System (AFMIS). The AFMIS is an automated PFM system based on the FreeBalance Accountability Suite that can generate fully auditable reports on all transactions. Using the AFMIS, more than 99% of the government's budget execution is captured on a real-time basis.

Highlights of the AFMIS include:

- 2010 saw the AFMIS Rollout team in Nuristan print its first cheque. With this achievement, the rollout of the AFMIS across the provinces of Afghanistan was completed as Nuristan was the last province to be connected to the AFMIS network.
- All 34 Afghanistan provinces and all line Ministries at the centre now have system-based budget controls, and can execute system-based payments with a very high degree of fiduciary control.
- In the April 2011 World Bank Economic Premise note titled "Strengthening Public Financial Management in Postconflict Countries," the Government of Afghanistan was given a rating of "substantial" — the highest rating — for PFM rebuilding and reform progress.

And, as the documentary piece pointed out, Afghanistan has made significant capacity building gains as regular training on the AFMIS has resulted in 262 government employees being added to the AFMIS skilled workforce.

These are significant achievements that fail to get too much attention because of the overarching narrative that all government institutions are corrupt.

Evidence suggests that public finances have improved in Afghanistan to be better than peer countries. Using the AFMIS, the Government of Afghanistan has improved governance, accountability, and transparency.

Conclusions

- Integration between donor and government systems will ***reduce transaction costs and corruption through automation*** while ***improving efficiency and effectiveness through harmonization***
- Aid information including transactions (and transaction stages), project information (including documents) can be integrated because ***charts of accounts provide the linking metadata***
- Differences among charts of accounts can be facilitated through the ***use of side tables or side concepts***
- Members of the aid ecosystem ***need to adopt program budgeting*** to enable integration – this cost will enable timely aid reporting including monthly and quarterly
- Manual methods of integration ***compromises data quality and timeliness*** resulting is less coordination and less effective aid
- Integration can be accomplished with ***aid management, budget preparation and budget execution systems***
- Tracking disbursements from donors and payment by recipient governments does not show progress so ***aid transparency and effectiveness can be improved by following the commitment cycle***

About FreeBalance

FreeBalance is a For Profit Social Enterprise (FOPSE) software company that helps governments around the world to leverage robust Government Resource Planning (GRP) technology to accelerate country growth. Proven FreeBalance GRP products and focused methodology supports financial reform and modernization to improve governance, transparency and accountability. Good governance is required to improve development results. FreeBalance ensures high success rates for governments under stress to those in the G8 and enables governments to improve performance and comply with government goals. Unlike other Commercial Off-the-Shelf (COTS) vendors, FreeBalance is socially responsible as core, customer-centric and focused 100% on government.

The FreeBalance Accountability Suite is a comprehensive fully web-based Government Resource Planning software suite that supports the entire budget cycle and strengthens governance by improving budget transparency, fiscal control and predictability. The proven Suite integrates transactions with content and collaboration through innovative Government 2.0 technology and links budget controls with objectives to enable governments to improve performance, transparency and comply with government goals. Unlike other Commercial Off-the-Shelf (COTS) software, the FreeBalance Accountability Suite is proven in government implementations around the word, programmed for government and progressively activated to adapt to current and changing government context.

FreeBalance i^3+q**M** is an integrated product development, implementation and sustainability services methodology designed for Government Resource Planning to ensure long term implementation success.

Contact FreeBalance

T: +1 613 236-5150 (outside North America)
info@freebalance.com
www.freebalance.com

Canada

FreeBalance (Headquarters)
1101 Prince of Wales Drive
Suite 210, Ottawa, Ontario
Canada K2C 3W7
T: (613) 236-5150
Toll Free: 1-877-887-3733 (North America only)
F: (613) 236-7785

Guatemala

FreeBalance
EuroPlaza World Business Center
Tower 1 – Suite 903 'A'
5 Avenue 5-55 Zone 14
Guatemala City, Guatemala

Kosovo

FreeBalance
Bedri Pejani, 7A
10000 Pristina, Kosovo

Portugal

FreeBalance
Edificio Cyprum, Avenida 25 de Abril
No. 15-B, 2D
Linda-a-Velha, Portugal

Uganda

FreeBalance Inc.
Plot No. 23, Soliz House
Lumumba Avenue, Kampala, Uganda

United States

FreeBalance
1001 Connecticut Avenue, Suite 720
Washington, DC. 20036
T: 1-877-887-3733 (North America Toll Free)

www.freebalance.com