



## FreeBalance Accountability Suite Overview

### Government Resource Planning

Governments across the world are modernizing and improving the effectiveness of public financial management (PFM) systems. Within the context of accelerated globalization, PFM systems are an essential part of the development process. Information technology provides the key ingredient for the success of PFM reforms and modernizing fiscal management practices to support country growth.

FreeBalance Accountability Suite		
Country Specific Functionality		
(L&L) Language & Localization	(INT) Integration	(CFG) Configuration
Language	Government Systems	International Standards
Character Set	Systems Management	Configuration
Terminology	Office Integration	Progressive Activation
FreeBalance Government Resource Planning System		
(GPM) Government Performance Mgmt	(PFM) Public Financials Mgmt	(GTM) Government Treasury Mgmt
Performance Budgeting	Budget and Commitment Accounting	Bank Reconciliation
Monitoring and Evaluation	Assets & Inventory	Cash Management
Government Transparency	Projects & Job Costing	Debt & Investments
(PEM) Public Expenditure Mgmt	(GRM) Government Receipts Mgmt	(CSM) Civil Service Mgmt
Expenditures and Purchasing	Non-Tax Revenue	Human Resources & Workforce
Procurement	Taxation	Payroll & Pensions
Grants & Social Programs	Billing & Receipts	Benefits & Self-Service
FreeBalance Accountability Platform		
(PLT) Platform	(CBG) Capacity Building	(ISC) Information Security
Platform Foundation	Adaptable Help & Documentation	Authentication & Authorization
Integrated Development Environment	Knowledge Management	Digital & Electronic Signatures
Systems Management	Change & Task Management	Secure Cheque Printing

Government Resource Planning (GRP) systems assist governments in achieving aggregate fiscal control and better management of public funds. FreeBalance provides integrated GRP software to governments worldwide.

### The FreeBalance Government Resource Planning System

FreeBalance launched a government Integrated Financial Management Information System (IFMIS) 1994. The FreeBalance Accountability Suite™ became the most widely deployed financial application inside the Government of Canada. Today, the FreeBalance Accountability Suite™ GRP is implemented globally within governments across the world. The Suite is recognized by the World Bank as the best solution for fragile states with low capacity, where governments need to initiate reform with a simple solution that has the flexibility to become more complex over time and reflect the government progress in implementing PFM reforms or a changing political context.



FreeBalance software is used by more than 60,000 public finance managers to manage hundreds of billions of dollars of government expenditures and more than 1.5 million civil servants across 18 time zones. Customers include the governments of Canada, Nunavut, Mongolia, Timor-Leste, Guyana, Sierra Leone, and Kosovo.

## Country-Specific Functionality

Governments worldwide select required functionality that reflects the unique country circumstances and can activate additional features and functionality as the political process evolves. The FreeBalance Accountability Suite is designed for managing government fiscal processes from the ground up. The FreeBalance GRP is implemented by activating functionality options through software configuration rather than bespoke programming and software source code customization.

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### Language and Localization

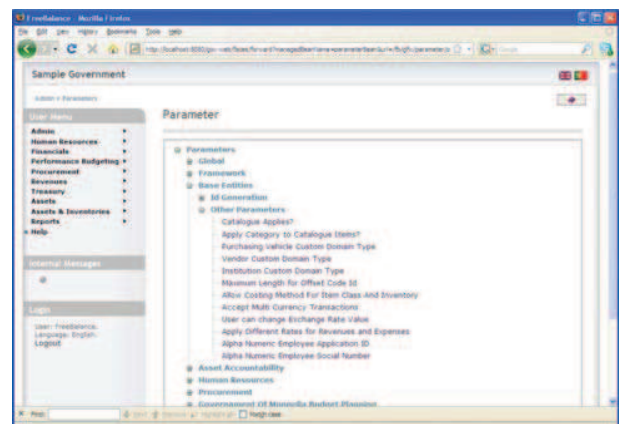
The support of local languages and terminology enables capacity building and government self-sustainability. The FreeBalance Accountability Suite is a multi-language GRP that adapts to meet unique language requirements:

- **Language** support facilitated through uploading translation files
- Multiple **character set** support includes Unicode
- **Terminology** adjustment after uploading translation

### Integration

GRP systems need to integrate with a wide variety of automated sub-systems. The FreeBalance Accountability Suite leverages a component-based Services-Oriented Architecture (SOA) to facilitate integration:

- **Government Systems** integration supports of bank, revenue and expenditure systems including multiple government tiers
- **Systems Management** integration includes integration tools and support for identity management
- **Office Integration** support typical office software and e-mail





## Configuration

Configuration options enable rapid implementations and adjustments to support government legal reform. This approach includes:

- Built in support for **International Public Sector Accounting Standards**
- **Configuration** of functions through parameterization including supporting unique needs that require customization in traditional software
- **Progressive Activation** to support PFM reform and modernization

FreeBalance Accountability Suite		
Country Specific Functionality		
(L&L) Language & Localization	(INT) Integration	(CFG) Configuration
(LNAM) Amharic	(INAM) Aid Management Interface	(CFCF) COFOG
(LNAR) Arabic	(INBK) Bank reconciliation import interface	(CFGF) GFS
(LNDR) Dari	(INBL) FreeBalance Bank Leave	(CFGP) GAAP
(LNEN) English	(INCE) Customs Interface	(CFIF) IFRS
(LNES) Spanish	(INDM) Debt Management Interface	(CFIP) IPSAS
(LNFP) French	(INDW) Data warehouse integration	(CFMC) MCC
(LNHI) Hindi	(INED) EDI Interface	(CFMT) MTEF
(LNIQ) Inunnaqtun	(INEF) EFT Support	(CFTR) Treasury Reference
(LNILJ) Inuktitut:	(INFS) FIS Gateway	(CFCB) Chart of Accounts Builder
(LNKM) Khmer	(INGE) GIS Integration	(CFCD) Custom Domains
(LNKY) Kyrgyz	(INHR) Human Resources	(CFCC) Public Accounts Classification
(LNMN) Mongolian	(INIT) Income Tax Interface	(CFM) Forms Management
(LNPA) Punjabi	(INMT) Multi-tiered Interface	(CFPR) Parameters
(LNPS) Pashtc	(INNN) Non Network	(CFRD) Reports Development
(LNPT) Portuguese	(INPF) Payroll and Financial	(CFCR) Currency
(LNRU) Russian	(INBC) Bar Code Reading	(CFPA) Progressive Activation
(LNSQ) Albanian	(INCI) Citizen Identification	(CFWF) Workflow
(LNSR) Serbian	(INCI) Specialized Component Interface	
(LNTM) Tetum	(INGI) Government Identification	
(LNUR) Urdu	(INIM) Integration and Mapping	
(LNUZ) Uzbek	(INSM) Specialized Major Interface	
(LDCS) Character Set	(INSS) SMS notification	
(LDTR) Terminology	(INW2) Social Networking Interface	
	(INWS) FreeBalance Web Services	
	(INXB) XBRL	
	(INEM) E-Mail notification	
	(INMO) Microsoft Office Integration	



## International Standards

The FreeBalance Accountability Suite supports good fiscal practice and internationally recognized standards such as:

- **United Nations Common Functions of Government (COFOG):** Functional classification to report government statistics to the International Monetary Fund (IMF) and the United Nations
- **The International Monetary Fund Government Finance Statistics (GFS):** Provides a comprehensive conceptual and accounting framework suitable for analyzing and evaluating fiscal policy and performance of the general government sector and broader public sector of any country
- **The International Monetary Fund Code of Good Practices on Fiscal Transparency:** Method to assess government fiscal transparency with practical advice for improvement
- **Generally Accepted Accounting Principles (GAAP):** A collection of rules, procedures and conventions that define accepted accounting practices. This includes broad guidelines and detailed procedures applied to both the public and private sectors
- **International Accounting Standards Board, International Financial Reporting Standards (IFRS):** International private and public sector reporting standards
- **International Federation of Accountants International Public Sector Accounting Standards Board International Public Sector Accounting Standards (IPSAS):** Cash and accrual reporting requirements for government and public sector organizations
- **Millennium Challenge Corporation (MCC):** Governance outcome measurements supported in performance objectives
- **Medium Term Expenditure Frameworks (MTEF):** Multiple year rational planning and budget formulation processes enabling the government to establish credible and transparent criteria for allocating public resources to strategic priorities while ensuring overall fiscal discipline
- **The World Bank Treasury Reference Model:** A development tool for fiscal managers and system developers, intended to help implement good practices in fiscal accounting and expenditure control

## Configuration

The FreeBalance Accountability Suite supports all aspects of the budget cycle and provides fiscal control over fund allocations, expenditures, appropriations, revenue administration, and human capital management.

FreeBalance is focused 100% on government. The underlying product architecture is designed for managing public finance. Unlike private sector finance, public finance is budget driven, not profit driven. Commitment accounting requires numerous control mechanisms between the initial budget approval and the completion of government fiscal transactions.

As a standard configuration (out-of-the-box), the FreeBalance Accountability Suite supports a wide range of budgetary controls in compliance with international public finance rules and codes of good fiscal practice:

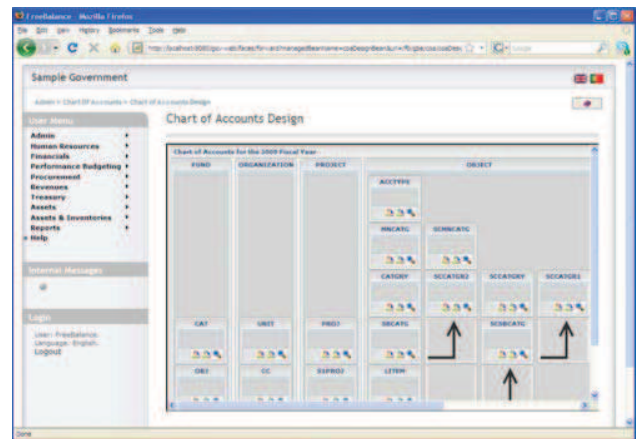
- **Aggregate Fiscal Controls:** The initial approved budgetary funds are mapped to the Chart of Accounts (COA) at a pre-determined COA hierarchy level for aggregate fiscal control



- **Multiple Levels of Allotment Controls:** Support for approved appropriations, warrants, cash controls, supplemental budgets and allocations, mapped to summary or detailed levels within the COA and to fiscal periods
- **Multiple Commitment Levels:** Pre-encumbrance, commitment and obligation controls
- **Multi-Funds and Project Controls** - Projects and Programs are linked with fund sources, including linking specific budgets, projects or programs to specific revenue sources or donors

The FreeBalance Accountability Suite adapts to meet many unique country needs including:

- **Chart-of-Accounts** design supporting consolidation, reporting objects, international standards, valid code combinations and accounting offsets
- **Multiple currencies, adjustment of fiscal periods, multi-year commitments, year-end and period-end** procedures
- Multiple **accounting methods** (cash, modified cash, modified accrual and full accrual)
- **Workflow, business rules, forms and report** configuration
- **Custom domains** to support unique government information integrated with workflow, rules, forms and reports



### Progressive Activation

**Progressive activation supports the sequential activation of additional functionality** though allowing ongoing changes to support evolving political processes and capacity building including:

- **Multiple year Chart of Accounts** to support changes to government structures, reporting requirements and performance considerations
- Upgrading **accounting methods** to full accrual accounting
- Adapting **budgetary controls** to support de-centralization, performance objectives, fiscal discipline and improved decision-making
- Adding **additional modules** to support the best-practice of phased PFM reform

Configuration and progressive activation makes the FreeBalance Accountability Suite sustainable by governments. The FreeBalance GRP does not require the significant software code customization needed for generic software to operate in government. And, the FreeBalance Accountability Suite does not require customization to support on-going PFM reform.



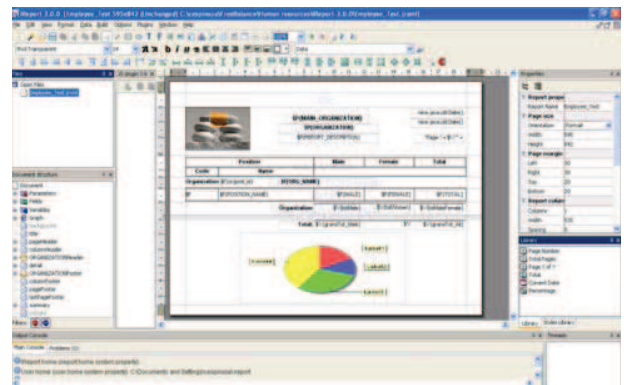
## FreeBalance Accountability Suite Modules

The FreeBalance Accountability Suite is a comprehensive Government Resource Planning software designed the support Public Financial Management

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### Government Performance Management

- **Performance Budgeting** modules to support credible budgets, forecasting and improved government performance including budget preparation, government performance management and a Key Performance Indicator (KPI) library
- **Monitoring and Evaluation** modules to support improved decision-making including records management, reporting, data mart, dashboards and alerts
- **Government Transparency** modules to support publishing performance and budget information to a transparency portal and computer-aided audit



### Public Financials Management

- **Budget and Commitment Accounting** modules to support core government financial functions for unitary governments, national governments, line ministries, sub-national and municipal governments and projects
- **Assets and Inventory** modules to support government fixed assets, stores, fleet and facilities.
- **Projects and Job Costing** modules to support project management link budgeting and project accounting to project estimates and forecasts



## Government Treasury Management

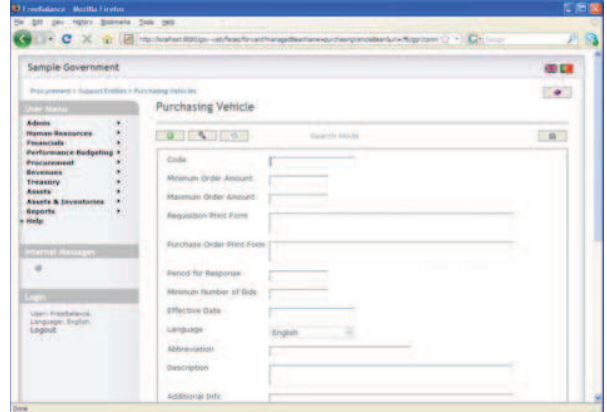
- **Bank Reconciliation** to support multiple currency bank management including reconciliation processes, migration to a Treasury Single Account (TSA) and foreign exchange gains and losses
- **Cash Management** to optimize liquidity including cash forecasting based on the commitment cycle, historical trends and manager reports
- **Debt and Investment Management** supporting debt servicing and the modeling of debt and investment financial vehicles

FreeBalance Government Resource Planning System		
(GPM) Government Performance Mgmt	(PFM) Public Financials Mgmt	(GTM) Government Treasury Mgmt
(GPAM) Aid Management	(PFBC) Budget Controls	(GTBR) Bank Reconciliation
(GPBE) Budget Book Builder	(PFCE) Cash Books	(GTFE) Foreign Exchange
(GPKL) KPI Library	(PFCE) Controls for ERP	(GTSA) Treasury Single Account
(GPOB) Off-Budget Management	(PFLM) Line Ministry System	(GTSR) Standard Reports
(GPPE) Government Performance Budgeting	(PFMS) Municipal System	(GTCM) Cash Management
(GPPM) Government Performance Management	(PFPP) Core Public Financials	(GTDM) Debt Management
(GPRM) Records Management	(PFPS) Project System	(GTIM) Investment Management
(GPSR) Standard Reports	(PFRS) Regional System	(GTIT) Government Departmental Transfers
(GPAH) Ad-hoc query and reporting	(PFSL) Sub Ledgers	
(GPAN) Analytics (OLAP)	(PFSR) Standard Reports	
(GPDM) FreeBalance Data Mart	(PFFA) Government Fixed Assets	
(GPM/A) Management Alerts	(PFFM) Government Fleet Management	
(GPMD) FreeBalance Minister's Dashboard	(PFFP) Government Facilities & Property	
(GPME) Risk, Monitoring and Evaluation	(PFSI) Government Stores & Inventory	
(GPMG) Manager's Dashboard	(PFJC) Job Costing	
(GPCA) Computer-Assisted Audit	(PFPR) Public Works Projects	
(GPCO) Citizen Outreach		
(GPTP) FreeBalance Transparency Portal		
(PEM) Public Expenditure Mgmt	(GRM) Government Receipts Mgmt	(CSM) Civil Service Mgmt
(PEPM) Payment Management	(GRPL) Permits and Licensing	(CSCB) Capacity Building and Training
(PFPR) Public Expenditures & Purchasing	(GRRV) Government Receipts Management	(CSMV) Civil Service Movement
(PESR) Standard Reports	(GRSR) Standard Reports	(CSPA) Civil Service Performance Appraisal
(GRCM) Contract Management	(GRCC) Customs Taxation	(CBPL) Civil Service Planning
(PEEP) FreeBalance E-Procurement Site	(GRCT) Corporate Income Tax Administration	(CSRC) Civil Service Recruitment
(PEGH) Electronic Government Procurement	(GRPI) Personal Income Tax Administration	(CSRF) Civil Service Reform
(PESM) Spend Management	(GRPT) Property Taxes	(CSSR) Standard Reports
(PEGC) Grants and Contribution Management	(GRBP) Bill Presentment	(CSTM) Talent Management
(PEGM) Grantee Management	(GRCM) Case Management	(CSWF) Civil Service Workforce Management
(PESP) Social Programs Management	(GRCF) Customer Relationship Management	(CSPN) Pensions
	(GRCS) Cashiering	(CSPR) Payroll
	(GRUB) Utility Billing	(CSBM) Benefits Management
		(CSSS) Employee Self-Service
		(CSTA) Time & Attendance
		(CGTS) Travel & Subsistence



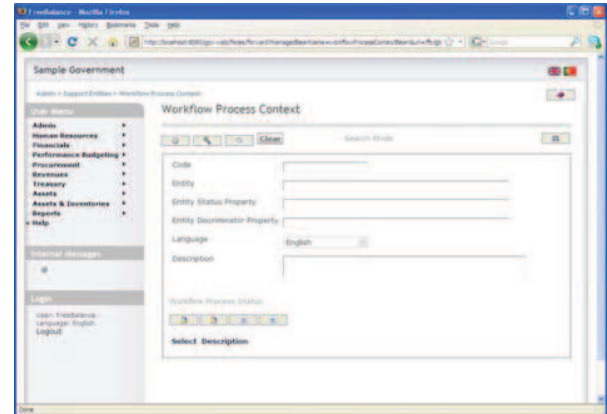
## Public Expenditures Management

- **Expenditures and Purchasing** to support expenditure controls for standard expenditures including payment management, multiple purchasing vehicles and the purchasing cycle
- **Procurement** to support fiscal discipline on large scale government acquisitions including tendering, e-procurement, contract and spend management
- **Grants and Social Programs** including government grant, loan and contribution management



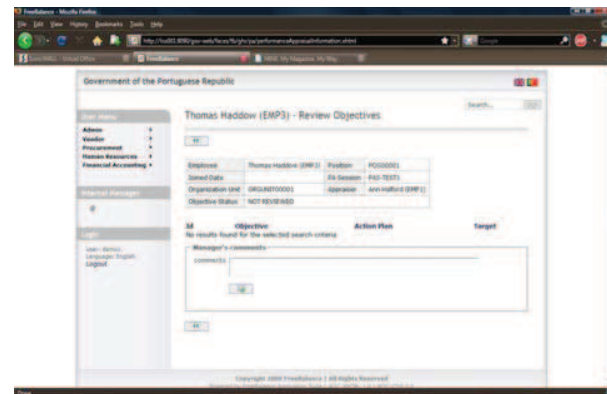
## Government Receipts Management

- **Non-Tax Revenue** to support government sales and other income including sales, permits and licensing
- **Tax Revenue** to support tax administration for income, business, import and property
- **Billing and Receipts** to support receipts collection including utility billing, collections and cashiering



## Civil Service Management

- **Human Resources** to support civil service reform and management including movement, capacity building, salary planning, performance appraisal and recruitment
- **Payroll and Pensions** to support government rules for payroll and pensions
- **Benefits and Self-Service** including civil service benefits, travel and subsistence and self-service portals





## The FreeBalance Accountability Platform

The FreeBalance Accountability Platform is pure-web Java Enterprise Edition (Java EE) Service-Oriented Architecture (SOA) platform designed for government financial management. Applications are deployed via Java Server Pages (JSP) supporting centralized, decentralized and hybrid deployment models.

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Platform Foundation	Adaptable Help & Documentation	Authentication & Authorization
Integrated Development Environment	Knowledge Management	Digital & Electronic Signatures
Systems Management	Change & Task Management	Secure Cheque Printing

### Platform

The FreeBalance Accountability Platform is a technical software platform designed for government.

- **Platform Foundation** to support GRP modules operating on a wide variety of operating system, database, computer and Internet browser platforms including open source and commercial options
- **Integrated Development Environment** built on Eclipse to enable governments to develop specialized and unique GRP modules
- **Systems Management** to support maintaining systems, users and groups while managing archival, retrieval and system integrity check.

### Capacity Building

Capacity Building functionality is integral to the FreeBalance Accountability Platform design.

- **Adaptable Help and Documentation** updates standard system help and documentation to show government practices and assist users
- **Knowledge Management** tools to support government practice knowledge bases
- **Change and Task Management** tools to support government reform and modernization

### Information Security

The FreeBalance Accountability Suite is deployed securely in government information environments.

- **Authentication and Authorization** includes strong access and identity management
- **Digital and Electronic Signatures** includes biometric integration
- **Secure Cheque Printing** meets financial standards



FreeBalance Accountability Platform		
(PLT) Platform	(CBG) Capacity Building	(ISC) Information Security
(PLAO) Specialized Add-On	(CBAH) Adaptable Help & Documentation	(ISAA) Authentication & Authorization
(PLLS) Local Server	(CBPP) Procedures and Processes Manual	(ISDS) Digital Signature
(PLMF) FreeBalance Module Foundation	(CBPW) Policy Wiki	(ISES) Electronic Signatures
(PLRS) Regional Server	(CBEL) PFM E-Learning	(ISPB) Password Biometrics
(PLRT) Platform Run-Time	(CBKM) Knowledge Management	(ISSC) Smartcard
(PLSF) FreeBalance Sub-Module Foundation	(CBCM) Government Change Management	(ISSP) Specialized
(PLSS) Specialized Sub-module	(CBLR) Legal Reform & PFM	(ISCH) Secure Cheque Printing
(PLTF) FreeBalance Transition Foundation	(CBTM) Task Management	
(PLID) FreeBalance Platform IDE		
(PLAR) Archival & Retrieval		
(PLSI) Systems Integrity		
(PLSM) Systems Management		