
FreeBalance Communication on Progress 2021

Our Commitment to the UN Global Compact



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FreeBalance is a
purpose-led organization
dedicated to improving
citizen wellbeing around
the world

Message from our President and CEO

14 December 2021

To our stakeholders

FreeBalance has always been a purpose-led organization. The work we do to drive Public Financial Management (PFM) reform around the globe helps to improve governance, combat corruption and enhance citizen wellbeing.

I am pleased to confirm that FreeBalance reaffirms its support of the Ten Principles of the United Nations Global Compact. In this, our first annual Communication on Progress, we share our commitment to continually improve the integration of the Global Compact and its principles into our business strategy, culture and daily operations. We also commit to sharing this information with our stakeholders using our primary channels of communication.

Having joined the UN Global Compact in Dec 2020, it has been a year of learning and growth for the business. We have engaged with our stakeholders to determine the issues most material to them and used this initial period to set some benchmarks for the business.

Our journey has just begun and we look forward to our continued evolution into a fully sustainable business that creates measurable value across all three ESG pillars – Environmental, Social and Governance.

Sincerely,

Manuel Schiappa Pietra

Purpose

We are committed to enabling PFM reform that matters. Our work delivers realistic and impactful public sector solutions that empower governments to improve citizen wellbeing and drive sustainable economic growth and prosperity around the world. The FreeBalance approach to PFM reform helps governments to enhance transparency, improve effectiveness, restore trust and create innovation breakthrough opportunities.

FreeBalance is a proud signatory of the UN Global Compact.



About FreeBalance

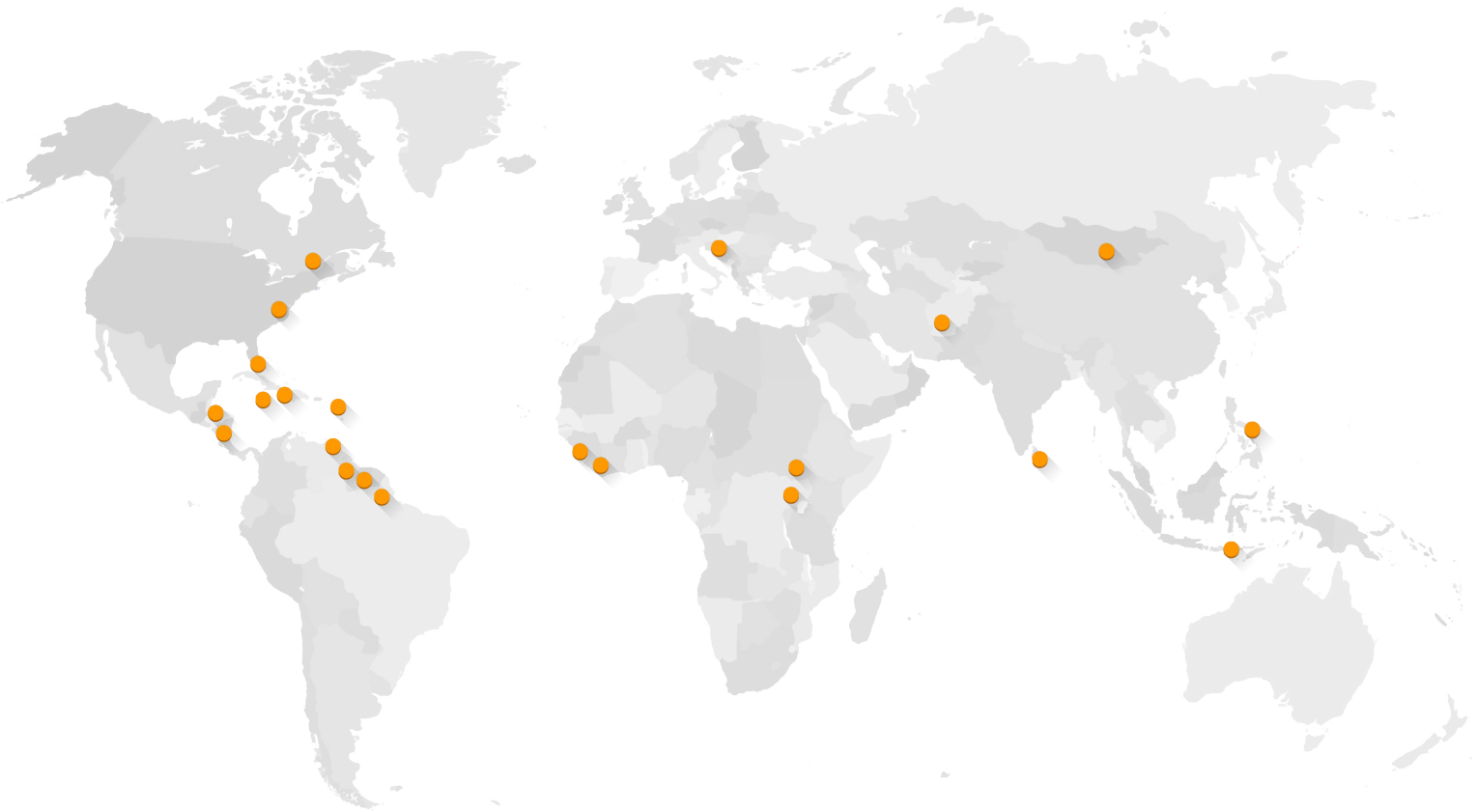
With a 37-year track record of success and operations in 23 countries, FreeBalance has unparalleled experience in public finance reform and is a specialized Business-to-Government (B2G) firm. We believe strongly in fiscal transparency and accountability. Our products help bring the power of open government to citizens and decision makers around the world.

The FreeBalance team is composed of passionate and inspired people who build solutions that make a difference. With over 40 different nationalities in the team, we pride ourselves on our diversity and are deeply committed to building local talent in the countries in which we operate. This diversity of thinking helps us to create meaningful solutions relevant to the country context.

Our products and services:

- Help customer governments to **Combat Corruption** and elevate standards of **Governance** through improved planning, transparency, accountability, and fiscal discipline using evidence to improve government effectiveness.
- Enable customer governments to deliver **Sustainable Growth** and **Citizen Wellbeing** by aligning policy, planning, budget execution and performance to environmentally sustainable citizen social goals and physical infrastructure priorities.
- **Facilitate Government Digital Transformation** through innovative use of smart- governance digital technologies.

Scope of Operations



North America

1. Canada
2. Nunavut
3. United States

Caribbean Latin America

4. Antigua and Barbuda
5. Brazil
6. Guyana
7. Haiti
8. Honduras

9. Jamaica

10. Nicaragua
11. Suriname
12. Trinidad and Tobago

Europe, Middle and Africa

13. Kosovo
14. Liberia
15. Sierra Leone
16. South Sudan
17. Uganda

Asia and the Pacific

18. Afghanistan
19. Mongolia
20. Pakistan (Capital Development Authority)
21. Philippines
22. Sri Lanka
23. Timor-Leste



Theory of Change

FreeBalance tackles global social and economic problems by improving government effectiveness which in turn leads to improved service delivery and enhanced citizen wellbeing. This means that our sustainability initiatives are core to our business strategy, rather than an 'add-on' to company operations. FreeBalance funds this mission through commercial activity. Profit enables the company to invest in further improving services and products to increase social impact.

Enablers

Good Governance

FreeBalance
Advisory Services

Digital Transformation

FreeBalance
Accountability
Platform and Suite

Capacity Building

The FreeBalance
Academy

... all applied
through the
FreeBalance
Partner Ecosystem

Outputs

- Country-Context Policy
- Government Effectiveness
- Evidence-Driven Decision-Making
- Public Fiscal Stewardship
- Fiscal Transparency
- Physical Infrastructure Investment
- Environmental Protection
- Collaboration and Engagement
- Service Delivery Efficiency
- Social Infrastructure Investment

Enablers

- Country Economic Growth
- Fiscal Effectiveness
- Country Resilience
- Human Capital Development
- Social Equity and Cohesion
- Trust in Government

Impact

Sustainable Development and Citizen Wellbeing

Public Financial Management and Sustainable Development

Public Financial Management is a core function of any government. A well-run PFM system empowers a government to allocate its limited resources on key priorities and to effectively and efficiently spend with maximum impact.

PFM is often seen as a cross-cutting governance reform. The notion is that PFM improvements can lead to service delivery, anti-corruption, public investment, and equality improvements – in other words, good PFM supports the delivery of the Sustainable Development Goals (SDGs).



How Does Good PFM Support the SDGs?

- **Promote Sustainable Public Procurement Practices** by using sustainability metrics in procurement value-for-money calculations (that can be tied to the national development strategy)
- **Integrate Climate Change Measures into Policies and Planning** through program and performance budgeting throughout the public investment management lifecycle
- **Substantially Reduce Corruption and Bribery** through integrated controls, fiscal transparency, and audit while paying public servants sufficiently and supporting career advancement (FreeBalance considers civil service management as part of PFM)
- **Develop Effective Accountable and Transparent Institutions** through fiscal transparency to provide legislators and civil society with “citizen audit” capabilities to support institution building and reform
- **Ensure Responsive, Inclusive, and Representative Decision-Making** through open budgets, participatory budgeting, and budget transparency portals
- **Mobilize Resources to Improve Domestic Revenue Collection** through tax reform, integrated tax administration systems, reduced tax arrears and increased tax compliance
- **Assist Countries in Attaining Debt Sustainability** through effective multiple-year debt scenario planning and liquidity projections
- **Enhance SDG Capacity in Developing Countries** by funding government capacity building, SDG citizen outreach, and curriculums
- **Enhance Policy Coherence for Sustainable Development** through integrated program and performance budgeting tied to national development strategies

The FreeBalance Accountability Suite™

Governments acquire, upgrade, and replace financial management software to support PFM objectives. This includes reform and modernization programs. Government Financial Management Information Systems (FMIS) such as the FreeBalance Accountability Suite™ are considered core systems of record for public sector fiscal management.

Effective computerization, automation, and integration of FMIS, financial sub-systems, and good PFM practices support the effective allocation of budgets and revenue mobilization to support government strategies.

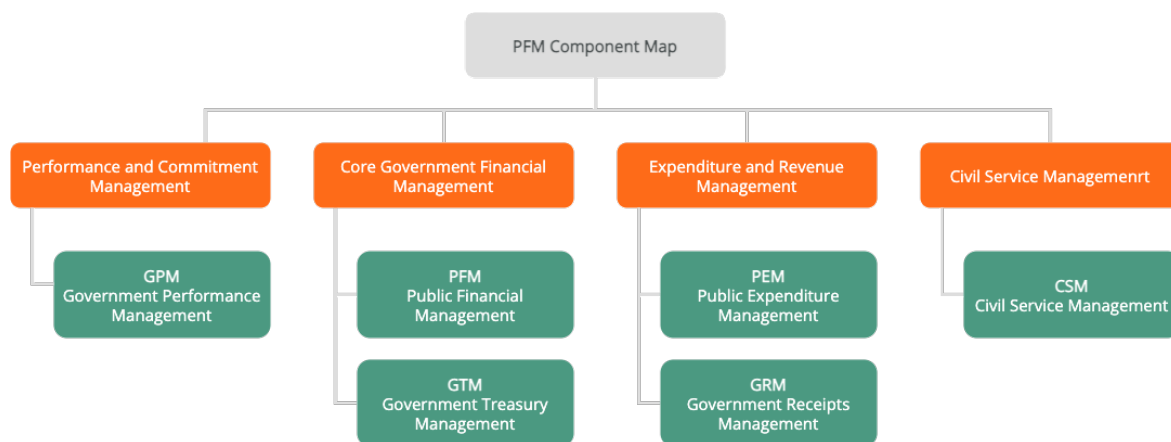
Over the last ten years FreeBalance has perfected its analytical framework and clearly mapped out the alignment between good public financial management and the UN Global Compact SDGs. We believe that PFM is an element of good governance and that the use of Government Resource Planning (GRP) software, like the FreeBalance Accountability

Suite™, in turn supports PFM automation and government digital transformation.

The FreeBalance Accountability Suite™ supports the entire budget cycle enabling more effective public financial management by:

- Linking budget and accounting processes to ensure that expenditures seamlessly match the budget law
- Identifying outcomes from previous fiscal years to improve results for the current year
- Integrating forecasts, trends and commitments to improve the use of cash and investments
- Determining key performance indicators to enable improved budget execution.

FreeBalance has developed a **PFM Component Map** to describe all components that are required for comprehensive public financial management for any tier of government and any country in the world.



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

- United Nations Common Functions of Government (COFOG)
- The International Monetary Fund Government Finance Statistics (GFS)
- The International Monetary Fund Code of Good Practices on Fiscal Transparency
- Generally Accepted Accounting Principles (GAAP)
- International Accounting Standards Board, International Financial Reporting Standards (IFRS)
- International Federation of Accountants (IFAC)
- International Public Sector Accounting Standards Board International Public Sector Accounting Standards (IPSAS)
- Medium Term Expenditure Frameworks (MTEF)
- The World Bank Treasury Reference Model (TRF)

Public Financial Management Reform Achievements

Ottawa, Canada



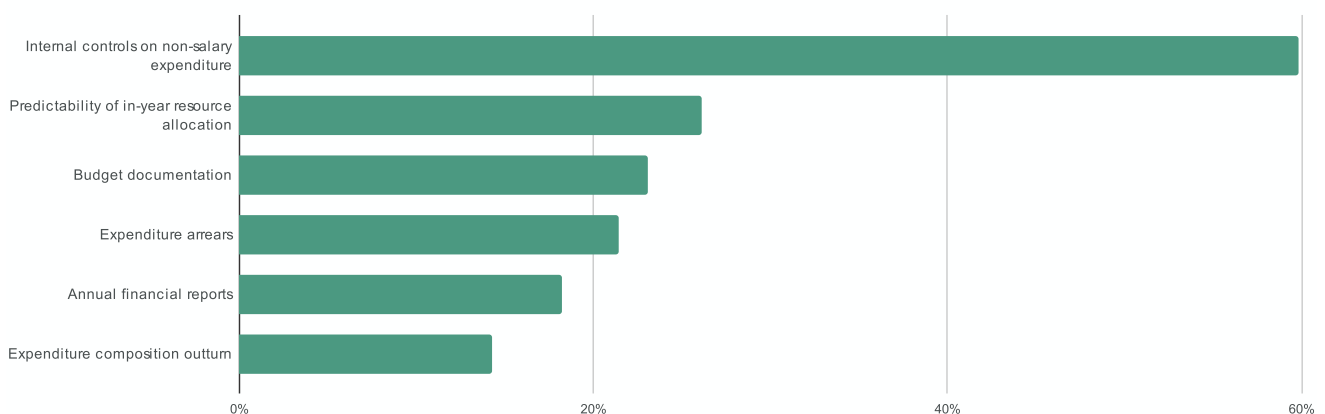
The Public Expenditure and Financial Accountability (PEFA) program was started by 2001 by seven international development partners (The European Commission, International Monetary Fund, World Bank, and the governments of France, Norway, Switzerland, and the United

Kingdom, and since joined by the Ministries of Finance of the Slovak Republic and the Grand Duchy of Luxembourg) as a means to standardize the evaluation of PFM performance across partner organizations.

The PEFA Framework that they developed is *the leading methodology* for assessing Public Financial Management performance. It identifies 94 characteristics (dimensions) across 31 key components of public financial management (indicators) in seven broad areas of activity (pillars). It is designed to provide a snapshot of PFM performance at a specific point in time using a replicable methodology, giving a view of changes over time.

Since inception, FreeBalance customers have achieved an **average 27% improvement** in key PEFA indicators.

FreeBalance Customer PEFA Improvements
Average: Afghanistan, Kosovo, Liberia, Sierra Leone, Timor-Leste



In the review period, two customers – Liberia and Mongolia - received updated PEFA assessments. Both countries achieved improvements despite the challenges associated with the COVID-19 pandemic.

Liberia

Achieving PFM Reform in Post-Conflict Countries

Since 2010, the Integrated Financial Management Information System (IFMIS) of the Ministry of Finance and Development Planning (MFDP) and the Human Resources Management Information System (HRMIS) in Liberia have leveraged the FreeBalance Accountability Suite™ to enable modern comptrollership and governance throughout the public sector.

Liberia

Monrovia, Liberia

The IFMIS automates all public finance transactions related to the budget, including budget preparation, expenditure controls, government audit, procurement, monitoring, reporting, civil service payroll and external reporting.

The system supports over 400 users and approximately 60,000 employees with an estimated 180,000 transactions annually. The scope of the Liberia IFMIS project was significant for a post-conflict country. The implementation was rolled out smoothly, in large part due to the highest level of political support and good project management processes practiced by the Government of Liberia.

2009

FreeBalance was selected to provide an IFMIS to the Government of Liberia (GoL) to support public expenditure, financial management and procurement reform.

Project funded by World Bank and Swedish International Development Agency (SIDA).

2012

FreeBalance (CSM) Civil Service Management live - full HR info management and payroll functionality.

PEFA Assessment : PEFA acknowledges that ongoing reforms and implementation of the IFMIS are likely to yield further improvements in the short to medium term.

2016

PEFA Assessment : PEFA notes that performance improved due to greater use of IFMIS in compiling reports.

2020

Implementation of Electronic Personnel Action Notice (ePAN) for the Civil Service Agency to digitize and automate the manual Personnel Action Notice (PAN) used to employ, promote, replace, change status and/or transfer staff.

2022

Planned implementation of an Electronic Funds Transfer (EFT) interface to link the IFMIS with the Central Bank of Liberia (CBL) and migration of donor financed projects to the system to enhance aid accounting and reporting.



2011

The IFMIS goes live and is officially launched by then-President Ellen Johnson Sirleaf. Automates all government budget, revenue and expenditure information.

2015

GoL IFMIS upgraded to web-native Version 7 of the FreeBalance Accountability Suite™.

2019

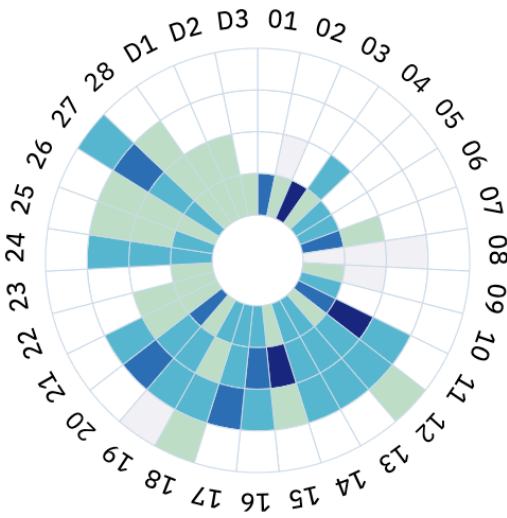
Implementation of (GPPB) Government Performance Budgeting to enable comprehensive multiple-year budget formulation, forecasting, version control and scenario planning for budget preparation.

2021

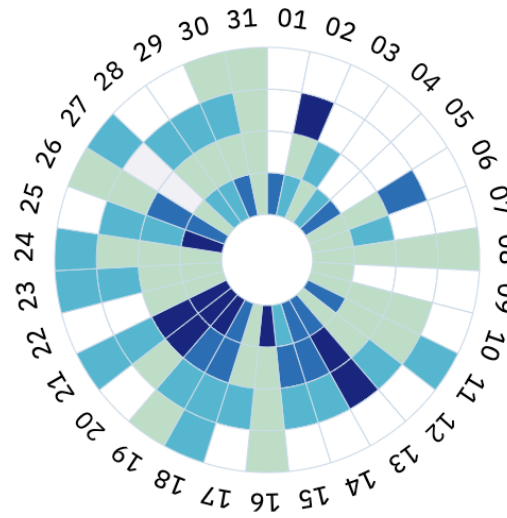
PEFA Assessment : Shows improvement in timeliness of budget approval and submission of the financial statements. Also noted in World Bank Project Performance Assessment on the Integrated PFM Reform Project in Liberia. Cash flow also better monitored and forecasted.

PEFA Results

Assessment
Liberia 2009



Assessment
Liberia 2021



Extracts from the 2021 PEFA Assessment

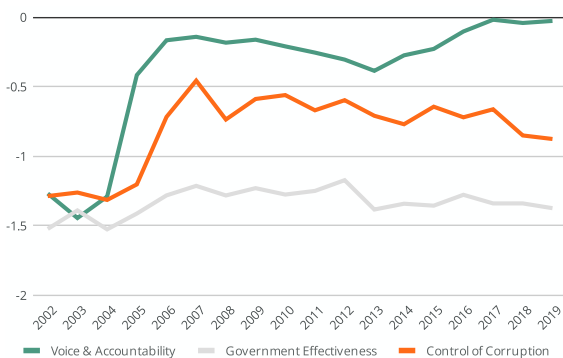
“The government made substantial progress in implementing the IFMIS in all ministries and agencies.”

“The degree of compliance with rules for processing and recording transactions improved because the coverage of the IFMIS has increased. The IFMIS covered 90% of entities’ budget allotments and 86% of their expenditure in value.”

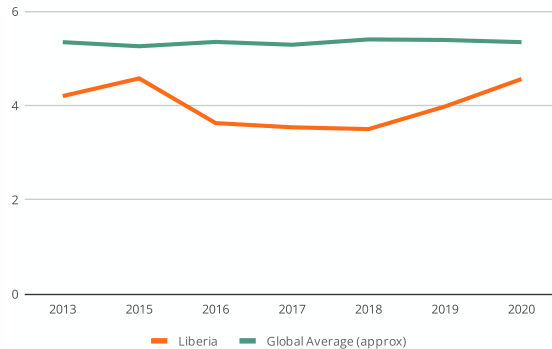
“An analysis of the assessment by components shows an improvement of the timeliness of budget approval by the legislature as well as the submission of the financial statements. This was also highlighted in the World Bank Group Project Performance Assessment on the Integrated Public Financial Management Reform Project in Liberia. Cash flow is also better monitored and forecasted.”

Other Indicators

World Bank Governance Indicators



World Happiness Index



Mongolia

Improving Transparency

Since 2003, FreeBalance has worked with the Government of Mongolia to implement and support an integrated public financial management system.

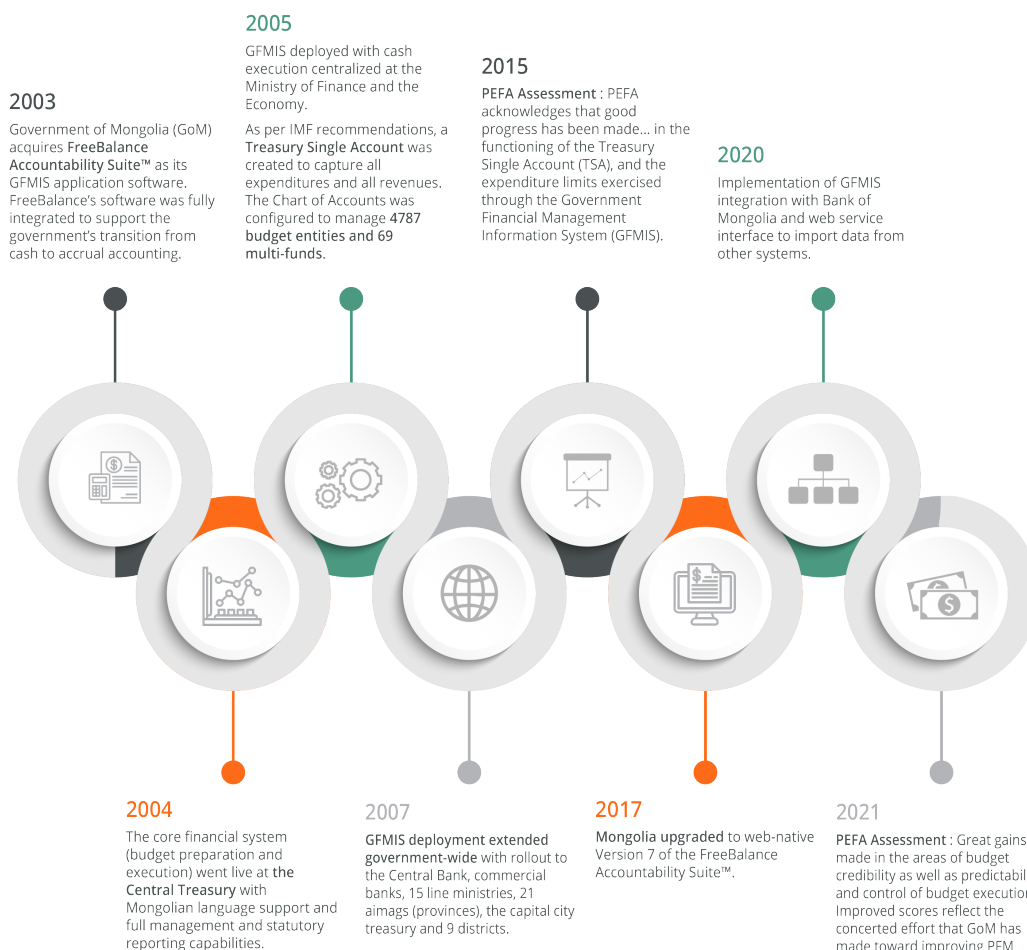


Mongolia

Ulaanbaator, Mongolia

Transparency helps improve governance, particularly for high-growth resource-rich countries like Mongolia and the country has seen “dramatic improvements” in budget transparency as noted by the International Budget Partnership Open Budget Index (OBI).

The adoption of new budget preparation software using the FreeBalance Accountability Suite™ Version 7 has enabled the Government of Mongolia to improve budget transparency.

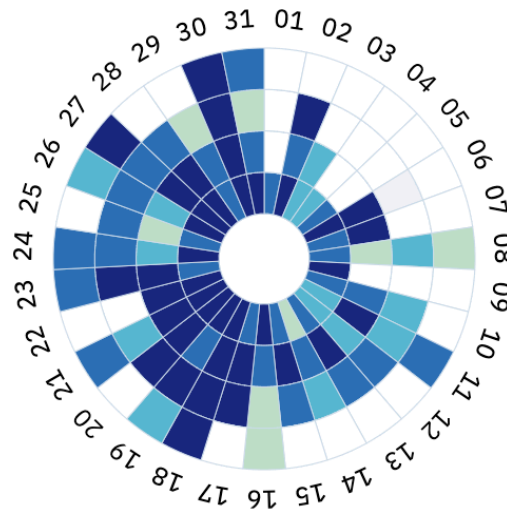


PEFA Results

Assessment
Mongolia 2015



Assessment
Mongolia 2021/Agile Report



Extracts from the 2021 PEFA Assessment

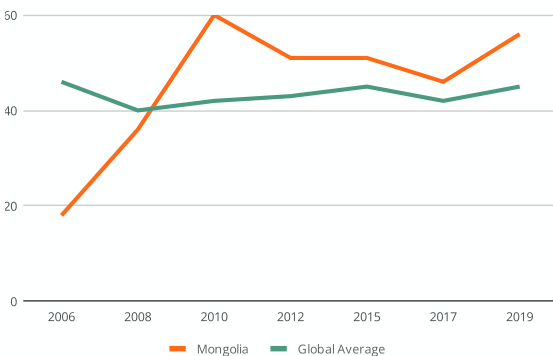
“Mongolia has realized a high degree of transparency in its budgeting, budget execution, and citizens’ participation. The budget process is open, with all relevant documents published and it includes opportunities for citizen engagements.”

“The greatest gains between the 2015 and 2021 assessments have been made in the areas of budget credibility and the predictability and control of budget execution.”

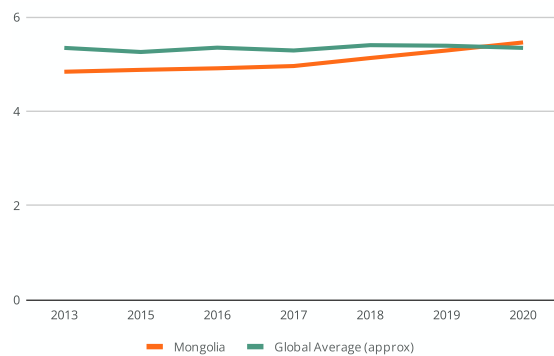
“A modern chart of accounts structure is in place, which is embedded within a range of electronic platforms for gathering financial data, including a Government Financial Management Information System (GFMS) and reporting systems for gathering data from entities at multiple layers of government that extends beyond the central government sector. Mongolia has made an outstanding commitment to transparency of its financial operations.”

Other Indicators

Open Budget Index



World Happiness Index



FreeBalance and the Ten Principles

FreeBalance is committed to building smart prosperity globally. Social responsibility is at the heart of everything that we do. Our focus is on delivering good governance through robust government-specific technology and advisory services that drive sustainable and equitable growth.

We embrace our responsibility to contribute to the market and communities that we operate in, while ensuring that our practices minimize negative effects on the environment. Our commitment to international development, active participation in the global community, social responsibility and alignment to the UN Global Compact is what FreeBalance Global Citizenship is all about.



HUMAN RIGHTS



LABOR



ENVIRONMENT



ANTI-CORRUPTION

Human Rights

Principle 1

Businesses should support and respect the protection of internationally proclaimed human rights.

Principle 2

Businesses should make sure that they are not complicit in human rights abuses.

Assessment, Policies and Goals

FreeBalance respects and protects human rights within the company and our supply chain and conducts due diligence on partners and associates to ensure that we are not unwittingly complicit in any human rights abuses.

[Read our Commitment Against Modern Day Slavery >>](#)

"Our reputation is based upon our philosophy - that we conduct all activities with honesty and integrity, and in accordance with the highest moral, ethical and legal standards of the international organizations and communities in which we do business."

[Explore our Compliance Integrity Program >>](#)

"FreeBalance, like many successful organizations, bases its success on trust - trust that we will uphold the highest ethical standards when providing quality services to our government clients. FreeBalance products and services are designed to improve governance and reduce corruption. As a result, it is imperative that FreeBalance operates with a level of integrity that is beyond reproach."

Implementation

During the reporting period the company adopted its Commitment Against Modern Slavery which is available on the FreeBalance website and shared with all employees during onboarding.

In addition, FreeBalance periodically recommits employees, partners and suppliers to the company's Integrity Compliance Program, as defined in our ISO 9001:2015 certified Quality Management System.

Measurement of Outcomes

FreeBalance has a well-established whistleblower protocol and during the reporting period **zero human rights complaints** were reported.

Labor

Principle 3

Businesses should support and respect the protection of internationally proclaimed human rights.

Principle 4

Businesses should uphold the elimination of all forms of forced and compulsory labor.

Principle 5

Businesses should uphold the effective abolition of child labor.

Principle 6

Businesses should uphold the elimination of discrimination in respect of employment and occupation.

Assessment, Policies and Goals

FreeBalance is dedicated to providing equal employment opportunities for all applicants and employees. Discrimination on the basis of age, race, color, religion, sex, sexual orientation, gender identity, national origin, ancestry, pregnancy, physical or mental disability, status as a veteran, or any other legally protected status is prohibited. Our recruitment process evaluates candidates based on skill set and experience rather than any distinguishable characteristics.

[See our Code of Conduct >>](#)

"FreeBalance, like many successful organizations, bases its success on trust – trust that we will uphold the highest ethical standards when providing quality services to our government clients. FreeBalance products and services are designed to improve governance and reduce corruption. As a result, it is imperative that FreeBalance operates with a level of integrity that is beyond reproach."

Implementation

In the year under review FreeBalance continued to increase the number of non-head office employees in line with the company's **Commitment to Social Responsibility** and **Commitment to In-Country Economic Contribution**.

"Social Value is intrinsic to everything we do. We are a values based organization whose purpose is to improve citizen wellbeing and combat corruption by creating and implementing smart government systems that enhance transparency, promote good governance and accomplish sound fiscal management."

The review period covers the period of the global COVID-19 pandemic and with employees across the globe, all of the company's operations were affected. The health and safety of employees is a priority concern.

Labor Continued

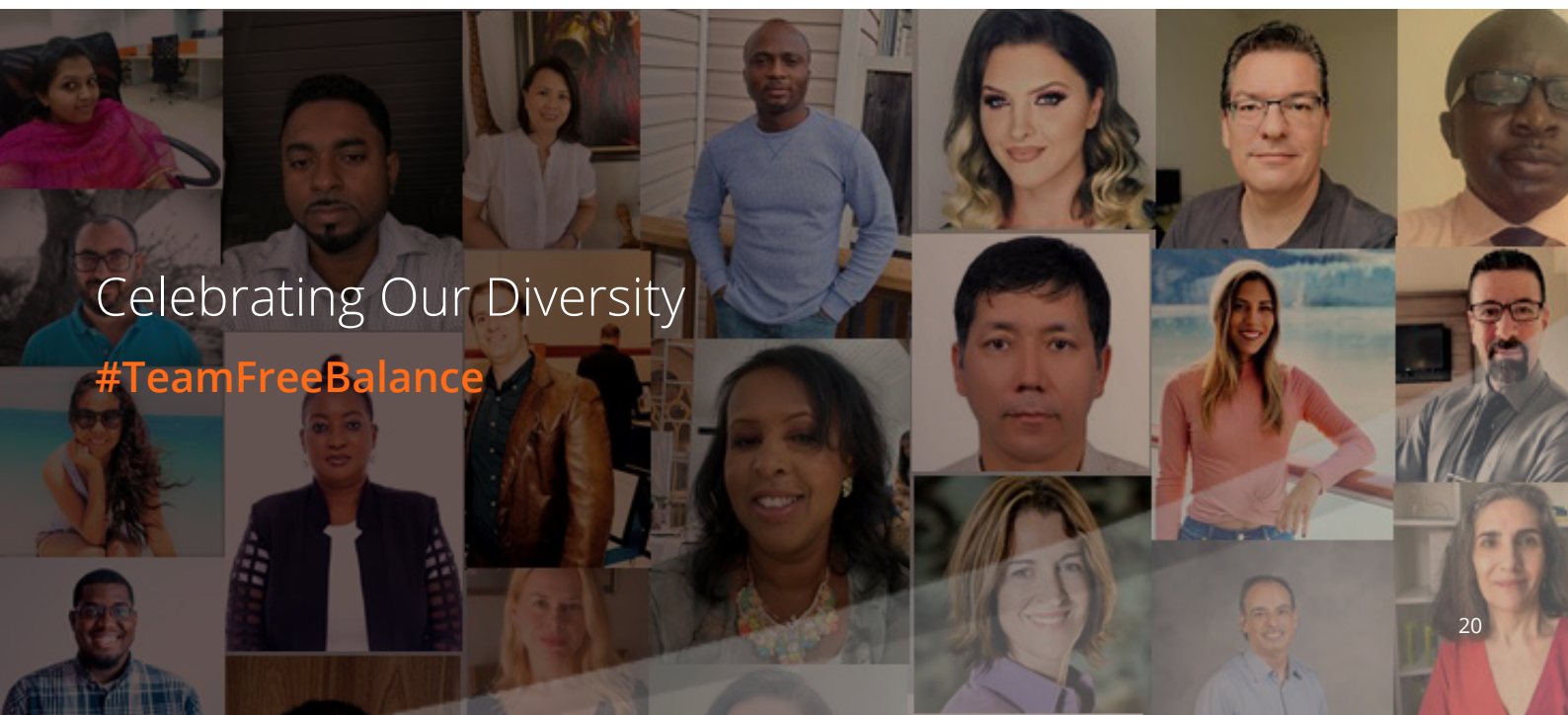
Measurement of Outcomes

"FreeBalance holds as a core principle that our customers are 'customers for life'. FreeBalance makes a long-term commitment to the countries in which we operate around the world."

49% of FreeBalance employees are local hires operating in our customer countries, as of September 2021, an increase of 46% as of December 2020. As we continue to grow our footprint in emerging economies, we aim to further increase the percentage of local hires as part of our contribution to building the economies of emerging markets.

There are currently **42 different nationalities** represented within FreeBalance.

After quickly pivoting to employee remote work arrangements in March 2020 in response to the COVID-19 pandemic, **100% of FreeBalance employees are back in the office** / at customer sites as at 1 Dec 2021 although management continues to monitor this closely. As a result of the pandemic the company set up new systems and processes for communication amongst the team and with customers who have also been offsite. In addition, FreeBalance conducted extensive reviews of all local and global best practice COVID-19 related health and safety regulations to ensure that all employees were given access to the required infrastructure.



Environment

Principle 7

Businesses should support a precautionary approach to environmental challenges.

Principle 8

Businesses should undertake initiatives to promote greater environmental responsibility.

Principle 9

Businesses should encourage the development and diffusion of environmentally friendly technologies.

Assessment, Policies and Goals

Health, safety, security and the environment are critical elements of success for our employees and our business. FreeBalance is committed to protecting the environment and continually improving its environmental performance.

[Read our Commitment to the Environment >>](#)

"We are committed to conducting our business in ways that contribute to an environmentally, socially and economically sustainable future."

Implementation

FreeBalance undertook high-level assessments of the company's current environmental impacts. This is an ongoing project that will be reported on in further detail in the future.

Environment Continued

Measurement of Outcomes

FreeBalance has reviewed the location of all offices and ascertained that none are located in or near areas of high biodiversity value. The company has leased offices in:

- Ottawa, Canada (Head Office)
- Belém, Brazil
- Tegucigalpa, Honduras
- Bangalore and Kolkata, India
- Prishtina, Kosovo
- Managua, Nicaragua
- Manila, Philippines
- Lisbon, Portugal
- Colombo, Sri Lanka
- Paramaribo, Suriname
- Port of Spain, Trinidad and Tobago
- Kampala, Uganda
- Miami, United States of America

In addition, FreeBalance has teams working remotely or at customer locations in:

- Kabul, Afghanistan (closed during the review period until further notice)
- São Paulo, Brazil
- Pereira, Colombia
- Guatemala City, Guatemala
- Georgetown, Guyana
- Port-au-Prince, Haiti
- Kingston, Jamaica
- Almaty, Kyrgyzstan
- Vientiane, Laos
- Monrovia, Liberia
- Islamabad, Pakistan
- Ramallah, Palestine
- Panama City, Panama
- Freetown, Sierra Leone
- Singapore
- Johannesburg, South Africa
- Dili, Timor-Leste
- Bath, United Kingdom
- Washington, D.C., United States

Further reporting will be provided in future years once the company has finalized the measurements of its baseline impacts.

Anti-Corruption

Principle 10

Businesses should work against corruption in all its forms, including extortion and bribery.

Assessment, Policies and Goals

FreeBalance products and services are designed to improve governance and reduce corruption. As such it is imperative that we operate with a level of integrity that is beyond reproach.

"Integrity is one of the core values of FreeBalance and our commitment to act with the highest standards of ethics is reflected in all our activities. Our Integrity Compliance Program therefore provides a tangible contribution to the way FreeBalance is delivering on the promises we make to our clients."

The FreeBalance Integrity Compliance Program is designed to help advance and preserve this trust and to meet the evolving compliance guidelines of the International Financial Institutions (IFIs) and international law. We have taken additional steps in our program to reflect international best practices and laws, including:

- Canadian Corruption of Public Officials Act, Convention on Combating Bribery of Foreign Public Officials in International Business Transactions, and Canadian criminal code
- United States Foreign Corrupt Practices Act
- Transparency International
- World Economic Forum Partnering against Corruption Initiative (PACI)
- Organization for Economic Co-operation and Development (OECD) Anti-Bribery Convention

[Read our Anti-Corruption Policy >>](#)

"FreeBalance operates with honesty and integrity. It is the policy of FreeBalance to prohibit fraud, bribery or corruption of any kind in any location. There is zero tolerance for fraud, bribery and corruption."

Anti-Corruption Continued

Implementation

The company's Integrity Compliance program is a cornerstone of FreeBalance's *modus operandi*. The program is comprised of these key elements:

- FreeBalance Code of Conduct
- FreeBalance Anti-Corruption Policy
- FreeBalance Integrity Due Diligence Policy

The program is well entrenched internally with staff receiving training and ongoing communications with regards to integrity compliance. All employees are required to sign the Attestation of Compliance at the commencement of employment and re-certify periodically, whereby they confirm their understanding and commitment to adhere to the FreeBalance Code of Conduct and Anti-Corruption Policy. The FreeBalance integrity compliance training program is in the process of significant expansion and improvement, with launch of the new training program scheduled for Q1 2022.

Externally, FreeBalance's products and services continue to help combat corruption in customer governments. Over and above sales of the **FreeBalance Accountability Suite™** and our advisory services, this year the company also launched **The FreeBalance Academy**. Training and government capacity building is one of FreeBalance's core social mandates, delivering comprehensive and practical training to equip civil servants and Public Financial Management practitioners with the skills required to drive sustainable growth. One outcome of the training is that civil servants are enabled to optimize use of the FreeBalance Accountability Suite™ which results in increased government transparency and accountability in usage of government resources.

FreeBalance is committed to developing and maintaining global partnerships and alliances that strengthen government accountability, fiscal transparency and good governance. We believe that a **strong partner network** enhances our market offering. Partners increase our reach into new markets creating opportunities for growth for both FreeBalance and the Partners. Part of the FreeBalance process for establishing long lasting business relationships is conducting an appropriate level of due diligence with regards to new and existing relationships in accordance with the FreeBalance Integrity Due Diligence Policy and integrated into the ISO 9001:2015 supplier management processes. This due diligence is part of our ongoing commitment to conduct business with the utmost level of integrity, and is applied consistently to all new partners, subcontractors and vendors. Additionally, all approved partners and subcontractors involved with FreeBalance customer projects and in business development roles are required to sign the Attestation of Compliance at the commencement of relationship and to re-certify periodically, whereby they confirm their understanding and commitment to adhere to the FreeBalance Code of Conduct and Anti-Corruption Policy.

Anti-Corruption Continued

Measurement of Outcomes

The Integrity Compliance program continues to evolve and improve and during the year there were no internal corruption cases. The integrity compliance team has been expanded during 2021 to add positions with focus on faster processing of inquiries, cases and due diligence for our partners and subcontractors. During 2021, FreeBalance further improved the integration of the integrity compliance program with the ISO procurement policies with the publishing of the QMS-905-P Supplier Management Policy and Procedure, with focus on increased supply chain transparency and management.

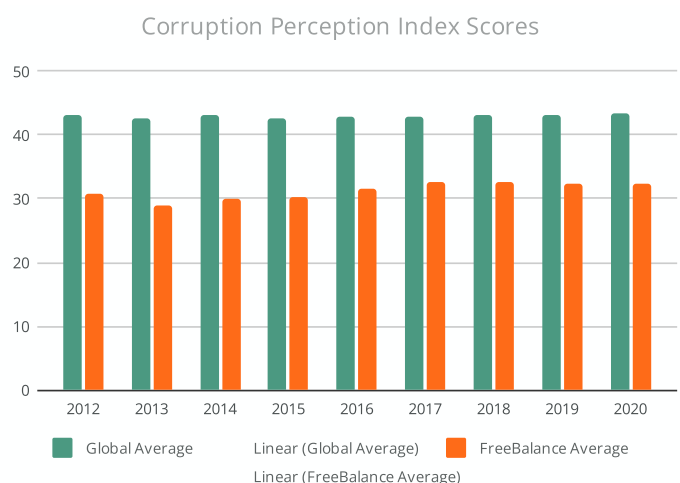
Externally, the footprint of the **FreeBalance Accountability Suite™** in our customer base was determined. This showed that customers are currently using an average of 16.84% of the total functionality available to them. FreeBalance is currently determining a target for this baseline metric.

FreeBalance Accountability Suite™ new customer implementations are in final user acceptance testing in Haiti, Honduras and Trinidad & Tobago. New modules and functionality were rolled out in Kosovo, Sierra Leone, Liberia, Canada and Timor - Leste.

Many new partners were added to the FreeBalance partner network, including an important strategic partnership with the Association of Chartered Certified Accountants (ACCA) to work together to build PFM capacity globally. The FreeBalance partner network has grown by over 260% in 2021, with continuing focus on expanding the network to strengthen government accountability, fiscal transparency and good governance.

The FreeBalance Academy was launched during the review period and a number of new courses have since been added to the offering.

Importantly, Transparency International's latest **Corruption Perception Index** showed an average improvement of 1.7 for FreeBalance customers vs global average improvement of 0.2 since 2012. The use of FreeBalance Accountability Suite™ for government resource management continues to positively contribute to these improvements.





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