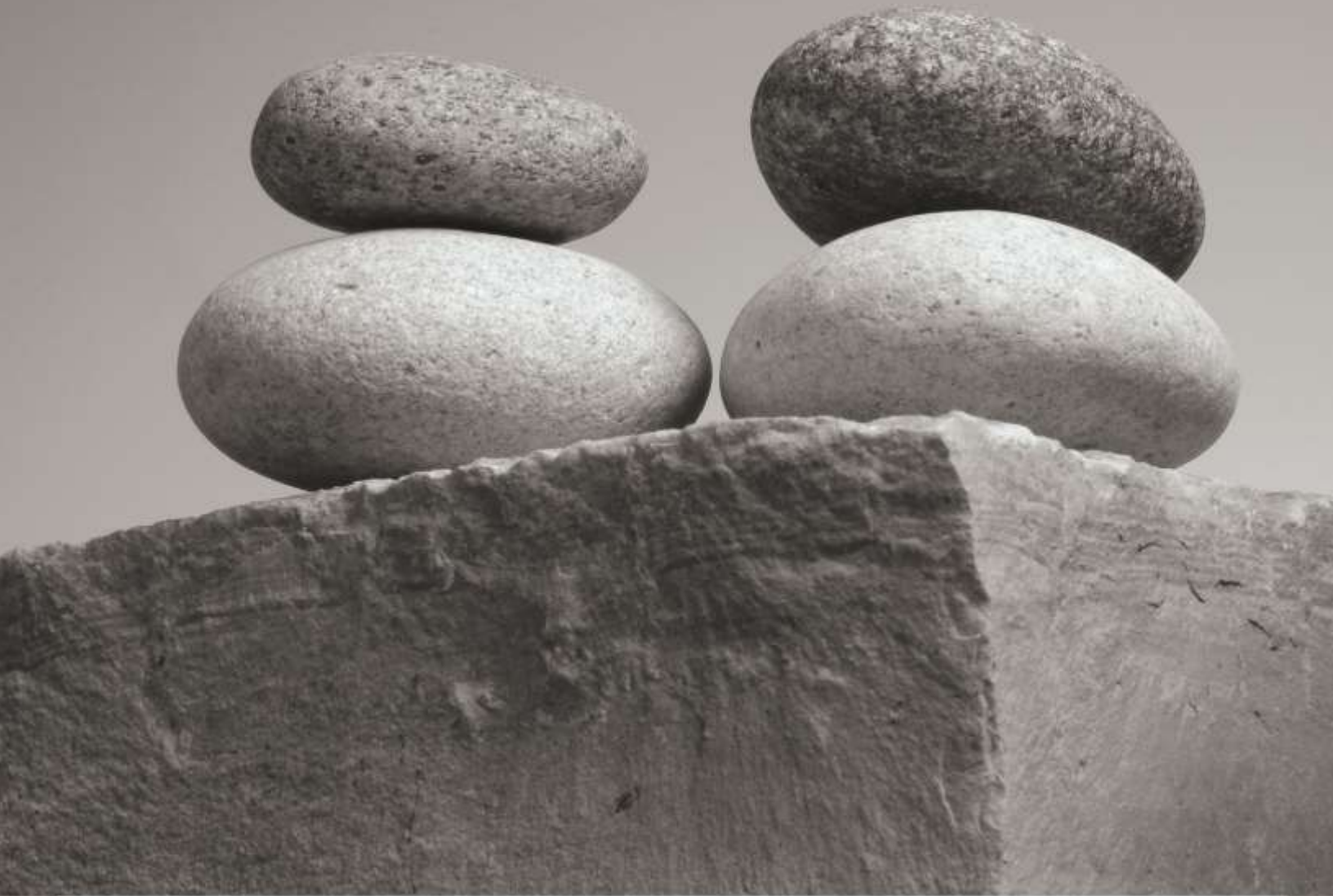


FreeBalance®
Government “Budget 2.0”



Government Budget 2.0 Framework:
*a framework for evaluating technology for government transparency and
Public Financial Management reform*
Doug Hadden, VP Products, FreeBalance



Introduction

This paper proposes a budget-centric and technology-focused framework to assess the government transparency and public financial maturity. Governments leverage technology to manage public finances and enable transparency. Most assessments of Public Financial Management (PFM) tend to be technology - neutral by providing little or no guidance about the use of [Integrated Financial Management Information Systems](#)ⁱ (IFMIS), also known as Government Resource Planning (GRP) [Figure 2]. These assessments focus primarily on procedures and practices because no GRP can improve PFM quality when procedures or practices are ineffective.

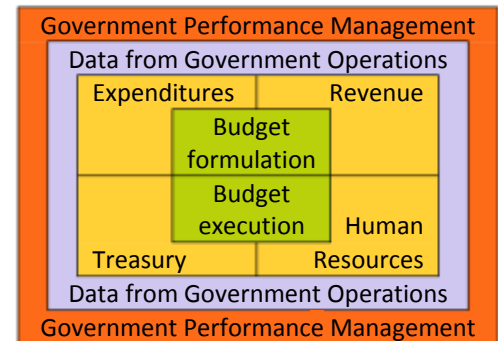
E-government and open government technology is increasingly being leveraged by governments to enable transparency, accountability, citizen services and citizen engagement. [“The real benefit of e-government lies not in the use of technology per se, but in its application to processes of transformation”](#)ⁱⁱ. E-government and open government frameworks tend to combine technology methods with procedure and practices but have little PFM guidance with the exception of managing transactions [Figure 2].

Budget Centric Approach to Government Transparency

Budget management is the core to public financial management. Often called the “organic budget law” or the “vote”, it is [the legal embodiment](#)ⁱⁱⁱ of government policy. Budget formulation and execution traditionally [“focused primarily on resource allocation and input control”](#)^{iv} is maturing [“towards a focus on results”](#)^v or government performance. New tools coupled with citizen demand have created a demand for more open and transparent participatory budgeting [“to extend and deepen”](#)^{vi} democratic processes. This trend for open government, open data and Government 2.0 affects the core of government management: the budget.

Open government often includes budgetary and transactional information such as budget plans, e-procurement opportunities and financial reports. Open government can also include what might seem as non-budgetary information such as census statistics, economic data or health advice. The collection and publication of this information requires funding via budgets. Budget management is core to open government [Figure 1]. And, budgets are tied to this government outputs and outcomes. Therefore, budget management is core to government performance management, unlike in the private sector. [“In business the budget is only an internal document. In governments and not-for-profits, the budget is the key fiscal document.”](#)^{vii}

Figure 1: Budget-Centric View of Open Government



From Government 1.0 to Government 2.0

Tim O'Reilly of O'Reilly media [coined the term “Web 2.0”](#)^{viii} in 2005 to describe a technological evolution where the web had become a platform for software. This differs from “Web 1.0” where data generated by client/server software was deployed through the Internet. Other characteristics of Web 2.0 included harnessing collective intelligence, focusing on data, supporting multiple technology platforms and deploying rich user experiences. M.I.T. Sloan and Harvard professor Andrew McAfee extended these concepts to the business domain by describing [Enterprise 2.0](#)^{ix} in 2006.

This technology transition enabled observers to describe Government 2.0, Aid 2.0, Civil Society 2.0, etc. The concept of Government 2.0 includes what Tim O'Reilly [calls “government as platform”](#)^x. Governments build physical infrastructure like highways and communications satellites that generate economic growth according to O'Reilly. Economic growth can also be generated through technology by making government open. O'Reilly sees an intersection between technology open standards and open government: [“open standards spark innovation and growth”](#)^{xi}.

This “openness” intersection is critical to understanding how open technology enables government openness in the Government 2.0 world. For the purposes of this paper, the following definitions are used:



- **Budget 1.0:** Traditional mechanisms of budget management that are primarily internally-focused (often called “back-office”), where control and compliance are major concerns
- **Transitional:** Increase of externally focused or “front-office” budget management where transparency, web transactions and government reporting are important characteristics but do not achieve “Web 2.0” characteristics
- **Budget 2.0:** Social and Web 2.0 mechanisms that attempt to leverage the network effect to improve government performance and service delivery while leveraging the integration of front and back office systems

Figure 2: Survey of Common PFM and E-Government Assessment Methods

Evaluation Method	Scope	Budget Implication	Back-Office Technology	Front-Office Technology
Public Expenditure and Financial Accountability (PEFA)	Comprehensive PFM assessment	Yes	No technology guidance although PEFA assessments attribute some achievements to the use of technology	
Commonwealth Public Financial Management Self-Assessment Toolkit (CPFM-SAT)	Comprehensive PFM assessment	Yes	A3: Use of IFMIS B2: Use of Debt Management software	No technology guidance for publishing information
The Chartered Institute of Public Finance & Accountancy (CIPFA) Whole Systems Approach	Comprehensive PFM assessment	Yes	O7: Financial management information systems	
Revenue Watch Institute Index	Extractive Industries transparency	Yes		
Paris Declaration and Accra Agenda for Action	Aid effectiveness	Yes	Use of country systems for PFM and procurement does not specify use of technology	
International Budget Partnership Open Budget Index (OBI)	Budget preparation and reporting transparency	Yes		Internet publishing of budget documents gains higher rating for many categories
Gartner Group Open Government Maturity Model	Open government	No		Provides open government technology insight
Institute for Electronic Government e-Democracy Model	E-Democracy	No	Use of e-mail systems	Use of web technology
Andersen & Henriksen E-Government Maturity	E-Government	No		
Layne and Lee Framework of E-Government	E-Government	No	Horizontal and vertical integration within government	
World Bank World Governance Indicators	Meta collection of 3 rd party indicators	No	No technology guidance	
Global Integrity Report	Governance and anti-corruption	No		

Technology-Enabled Transparency

The Internet supports government transparency initiatives like open data, procurement, recruitment and grants portals. Transparency mechanisms have evolved from “freedom of information” processes to proactive publication of machine- readable data sites. Data that was once packaged by governments to generate revenue are being offered at no cost to enhance business opportunities. Information timeliness has also become more critical with governments releasing information without lengthy



publishing processes. And, many governments recognize that open government and open data can provide direct citizen interaction, demonstrated by the recent [Open Government Partnership](#)^{xii} initiative.

Figure 3: Technology-enabled Transition to Open Government

Classification	Closed: “1.0”	Transition	Open: “2.0”
Transparency	Access to information	Documents	Machine readable
Data Availability	Data for sale	Publish as exception	Publish as norm
Mode	Publish, audit and vetted	Mixed	Near real-time publishing
Target	Business community	Civil society organizations, press	Citizens

Technology Transition to Open Systems

Information Technology is transitioning from closed to open systems. Commercial Off -The Shelf (COTS) software used for government budget management was predominantly custom-developed or proprietary in the past. In this closed system era, integration within the product suite was considered paramount. Economies of scale meant that the largest vendors provided the best extensibility and support for multiple industries. Proprietary architectural frameworks and “middleware” was necessary to develop robust transactional software. Integration with other PFM-related subsystems was difficult until more broad adoption of industry standards. Open source and open standards enables more atomic-level integration and interoperability among systems. This has been further enhanced through open source software that enables reuse and repurposing of software by systems integrators and government organizations.

Figure 4: Technology Transition to Open Systems

Classification	Closed: “1.0”	Transition	Open: “2.0”
Integration	Vendor Proprietary: Intra-suite integration	Industry standards support with generalized integration points	Service-Oriented Architecture provides ease of integration
Middleware	Vendor Proprietary: customer lock-in	Tactical support for open standards	Full support for open standards, broad open source adoption, availability of low cost cloud deployment services
Extensibility	Vendor proprietary	Vendor eco-system adds value	All vendors and all customers add value

Open systems provide governments with broader Information Technology choices. Governments are less likely to be “locked” into a proprietary vendor solution. And, governments can choose the most cost-effective IT components at any time whether proprietary or open source. This enables government agility to adapt to emerging citizen demands.

Historical Perspective

Information Technology functionality for the consumer, business and government markets have improved dramatically over the past decades. The 1990s to early 2000s [saw the rise of Enterprise Resource Planning \(ERP\)](#)^{xiii} software that replaced previous rigid business systems. These applications covered multiple horizontal and vertical markets (as defined as [ERP II by Gartner Group](#)^{xiv}). Many core back-office functions were automated. Intra-suite [integration](#)^{xv} became a competitive differentiator.

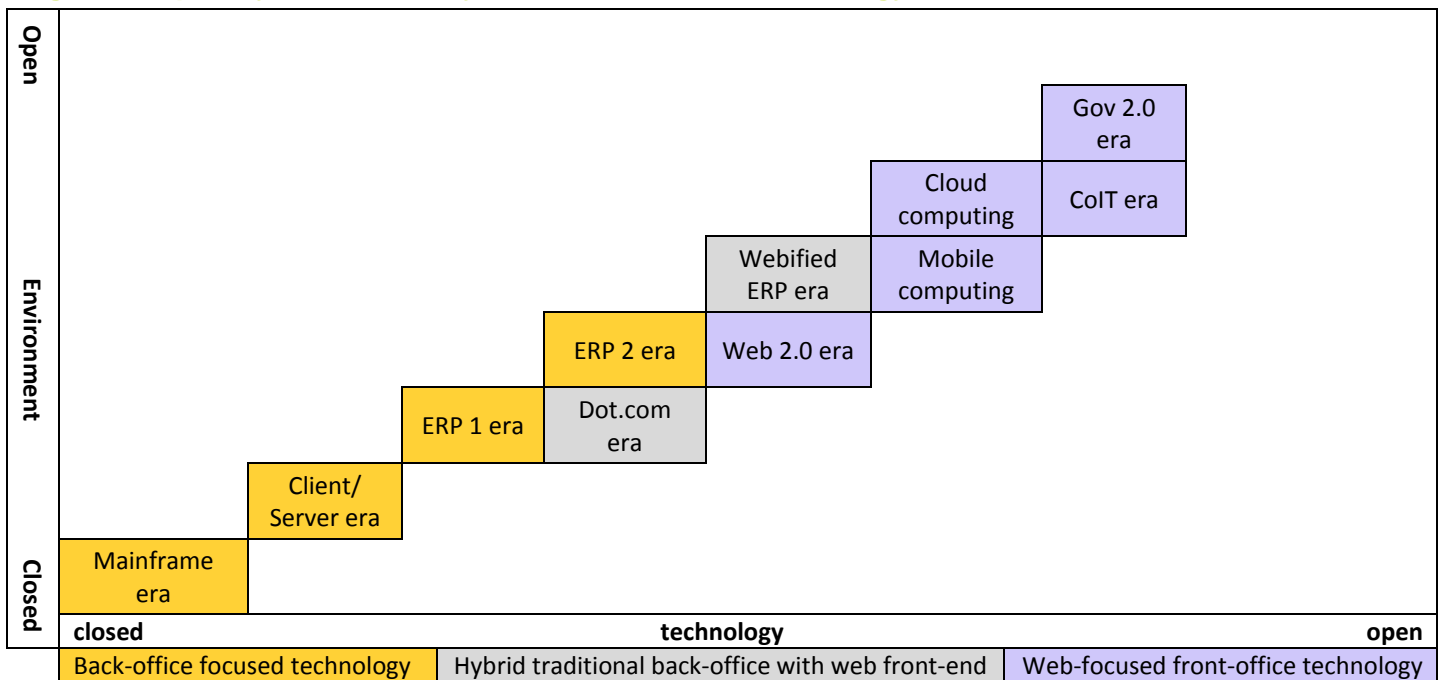
The “dot com” era saw a boom and bust of e-commerce applications. The key problem for dot com providers was the need to create the entire transaction infrastructure. This left some winners like [eBay](#) and [Amazon](#) who were able to achieve the economies of scale.

Significant technical advantages were enjoyed through Internet deployment of consumer IT. The sharing of data centre infrastructure optimized costs. Central management reduced systems administration costs. And, the Internet browser interface was considered more intuitive. COTS vendors “[web enabled](#)^{xvi}” software.

The [Consumerization of IT \(CoIT\)](#)^{xvii} has continued as government technology follows trends in Web 2.0 interactivity, deployment on the private or public clouds and use of mobile devices. The future Government 2.0 could be characterized by social media interactivity and emerging CoIT such as “[gamification](#)^{xviii}”.



Figure 5: Open Systems Maturity: Environment and Technology



Towards “Budget 2.0”

It is challenging given the Information Technology and government transparency innovation to develop a holistic framework covering front and back-office functionality. There are numerous overlapping classifications. The Budget 2.0 framework proposes eight evaluation classifications:

- *Transparency mechanisms* leveraged by governments [Figure 7]
- *Oversight* including internal government and external stakeholders such as citizen engagement [Figure 8]
- *Policy management* including the process of building policy and aligning policy to budgets [Figure 9]
- *Budget formulation* including the process for creating and approving budgets [Figure 10]
- *International standards support* for public sector and transparency standards [Figure 11]
- *Timeliness* of information provided to legislatures, civil society and citizens [Figure 12]
- *Budget Comprehensiveness* including all government tiers, parastatal organizations and coverage of all revenue and expenditures [Figure 13]
- *Budget execution* including accounting methods and how execution is controlled to meet budget objectives [Figure 14]

Figure 6: Budget 2.0 Evaluation Framework

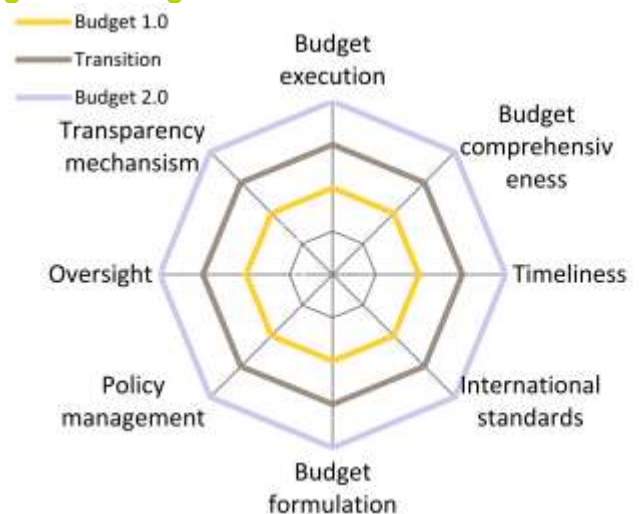




Figure 7: Transparency Mechanisms

Maturity cycle: increased technical maturity of transparency mechanisms from documents to open data

Budget 1.0	Transitional	Budget 2.0
Published Documents <ul style="list-style-type: none"> Formal documents like “budget book” printed through government printing agency 	Web Publishing <ul style="list-style-type: none"> Information published to the web as web pages, documents Increasingly pro-active disclosure 	Open Data <ul style="list-style-type: none"> Pro-active data disclosure, near real-time Machine-readable information supporting Application Programming Interfaces (APIs) to support information mashups Increasing amounts of non-financial data including performance information
Narrative-Centric <ul style="list-style-type: none"> Documents focused primarily on narrative where diagrams and photographs used to enhance narrative points 	Visualization-Centric <ul style="list-style-type: none"> Diagrams, charts, multimedia and infographics as primary communications mechanism 	
	Citizen-Centric <ul style="list-style-type: none"> Significant effort to provide information so that it is easily understood by citizens 	
	Interactive Data <ul style="list-style-type: none"> Search, drill-down, data selection and output 	

Figure 8: Oversight

Maturity cycle: increased use of technology use to improve oversight stakeholders and enable citizen engagement

Budget 1.0	Transitional	Budget 2.0
Audit <ul style="list-style-type: none"> Primary concern is budget compliance <i>Often:</i> Internal departmental audit organizations <i>Often:</i> Independent audit agencies within government 	Parliamentary Oversight <ul style="list-style-type: none"> Parliamentary budget agencies as counterpoint to government budget organization 	Citizen Oversight <ul style="list-style-type: none"> Enabled through pro-active disclosure, access to information, open data, machine readable data and mashups Rise of so-called “data journalism” Mechanisms to encourage participation including participatory budgeting, crowdsourcing
	Audio Visual <ul style="list-style-type: none"> Hearings, debates, press conferences published via TV and web 	
	Performance Auditing <ul style="list-style-type: none"> Audits matures from budget compliance to performance and risk management 	
Press and NGO oversight <ul style="list-style-type: none"> Freedom of the press and freedom of assembly 		
	Access to information <ul style="list-style-type: none"> Freedom of information laws to enable petitioning government for information Formal process to manage, redact and release 	
	Cooperative Planning <ul style="list-style-type: none"> Outreach to business, academics, NGOs in planning 	Expert Networks <ul style="list-style-type: none"> Use of collaborative networks, social media for outreach to communities of experts



Figure 9: Policy Management

Maturity cycle: improved alignment of policy and performance through technology and increasing engagement

Budget 1.0		Transitional	Budget 2.0
	Macro-fiscal frameworks <ul style="list-style-type: none">• Methods to collect macroeconomic information and analysis to be used in developing policy	Performance Management <ul style="list-style-type: none">• Analysis of policy effectiveness• Results shared externally• Adjustment of programs to better achieve policy objectives	Participatory Policy <ul style="list-style-type: none">• Social media mechanisms to develop policy positions during elections• Social media mechanisms to develop policy positions as part of budget formulation process
	Policy-budget Linkages <ul style="list-style-type: none">• Linkage of policy objectives to budget inputs		
	Policy Outreach <ul style="list-style-type: none">• Leveraging external stakeholders, NGOs, business groups etc. to develop policy• <i>Often:</i> formal methods or public hearings used		

Figure 10: Budget Formulation Modernization

Maturity cycle: improved alignment of budget and performance through technology and increasing engagement

Budget 1.0		Transitional	Budget 2.0
Budget as ceremony <ul style="list-style-type: none">• Top-down, bottom-up formal and informal processes resulting in budget law• Limited stakeholder engagement outside government & parliament	Budget books <ul style="list-style-type: none">• Publication of budget plans, government intentions, organic budget law• <i>Often</i>: pre-budget statement• <i>Often</i>: executive budget proposal	Government Performance Management <ul style="list-style-type: none">• Focus on non-financial measures, output and outcome results• <i>Often</i>: use of dashboards and scorecards• <i>Often</i>: performance information published on web• <i>Often</i>: includes accountability structure that enables management discretion, within rules, to optimize performance	Participatory Budgeting <ul style="list-style-type: none">• Extends budget preparation to citizens, NGOs, businesses
Budget and Commitment controls <ul style="list-style-type: none">• Formalized methods of managing budget and commitment accounting• Matures to aggregate controls, support for decentralized decision-making during budget execution			
	Program budgeting <ul style="list-style-type: none">• Aligns budget with policy• <i>Often</i>: scenario planning and budget assumptions used• <i>Often</i>: first budgets with macro-fiscal frameworks• <i>Often</i>: supports medium-term expenditure framework• <i>Often</i>: procurement planning part of process• <i>Often</i>: project management part of planning		
			Accrual budgeting <ul style="list-style-type: none">• Identifies true value of government investments, liabilities



Figure 11: International Public Sector and Technical Standards

Maturity cycle: increased use of public sector and technical standards to facilitate comparability

Budget 1.0		Transitional		Budget 2.0
National Standards <ul style="list-style-type: none"> National standardization sets stage for international standards support Some national standards may be consistent with important characteristics of international standards 	IPSAS Cash-Basis <ul style="list-style-type: none"> Standardized method enabling comparison among countries Generally somewhat supported by developed countries Consistent with IFRS reporting in private sector 		IPSAS Accrual Basis <ul style="list-style-type: none"> More effective government comparison tool Not yet supported by governments 	
	IMF GFS <ul style="list-style-type: none"> Government Financial Statistics supported by many developing countries that may require IMF financing 		XML-Based Machine Readable Transparency Standards <ul style="list-style-type: none"> IATI International Aid Transparency Initiative EITI Extractive Industries Transparency Initiative XBRL eXtensible Business Reporting Language 	
	Medium Term Expenditure Frameworks <ul style="list-style-type: none"> Methodology for developing credible budgets often across three-year window Typically uses macro-fiscal information as input to budget formulation 			

Figure 12: Timeliness

Maturity cycle: increased and more rapid publication of information to make data more relevant

Budget 1.0		Transitional		Budget 2.0
	Annual Reports <ul style="list-style-type: none">Annual budget book produced (enacted budget)Annual audited accounts produced		Unaudited Reports <ul style="list-style-type: none">Periodic reports published before audit	Open Data <ul style="list-style-type: none">Pro-active data disclosure, near real-timeMachine-readable information supporting Application Programming Interfaces (APIs) to support information mashupsIncreasing amounts of non-financial data including performance information
	In Year Execution <ul style="list-style-type: none">Quarterly or mid-year audited accounts produced			
	Audit Reports <ul style="list-style-type: none">Audit findings published			
	Pre-Budget Statement <ul style="list-style-type: none">Budget formulation intentions published in time for parliamentary debate and for citizen engagement			
			Interactive Data <ul style="list-style-type: none">Search, drill-down, data selection and outputOften: visualization capabilities	



Figure 13: Budget Comprehensiveness

Maturity cycle: improved accounting of all functions across all entities of government

Budget 1.0		Transitional		Budget 2.0	
National Government <ul style="list-style-type: none">Covers all direct departments and agencies in national governmentCovers all expenditure and revenue information<i>Often:</i> includes independent and autonomous agencies	Sub-National <ul style="list-style-type: none">Integrates all sub-national government information into budget information				
	Parastatal <ul style="list-style-type: none">Integrate all government-owned businesses into budgetExtend to support Public Private Partnerships				
	Accrual Extensions: <ul style="list-style-type: none">Asset, property, contingent liability in budget				
	Information Comprehensiveness <ul style="list-style-type: none">Information extends to support: budget preparation, budget execution, government accounts, human resources, procurement, human resources, debt and investment data				

Figure 14: Budget Execution and Accounting Methods

Maturity cycle: improved fiscal discipline, performance alignment and determining the true value of government activities

Budget 1.0		Transitional		Budget 2.0
Cash-based Accounting <ul style="list-style-type: none">Cash-basis of accounting used	Modified Cash <ul style="list-style-type: none">End of year accruals for revenue and expenditures	Modified Accrual <ul style="list-style-type: none">Expenditure and revenue accrual	Accrual Accounting <ul style="list-style-type: none">Full accrual accounting show full value of government	
Budget and Commitment controls <ul style="list-style-type: none">Formalized methods of managing budget and commitment accountingInternal controls includes segregation of dutiesMatures to aggregate controls, support for decentralized decision-making during budget execution		Performance Discipline <ul style="list-style-type: none"><i>Often:</i> use of dashboards and scorecardsBudget execution decisions including budget transfers and virements informed by performance informationRisk-based approaches used to make execution decisions		
Cash, Liquidity management <ul style="list-style-type: none">Adjustment of controls based on cash forecasts including issuing warrants<i>Often:</i> support for Treasury Single Account<i>Often:</i> investment and debt planning				
	Budget Forecasting <ul style="list-style-type: none">Forecasting surplus, deficit situationsUse of scenario tools to better predict economic effects to adjust budgets during execution			



Conclusion: The Budget 2.0 Framework as Assessment Tool

Observers may find the classifications and descriptions of elements of the Budget 2.0 framework somewhat arbitrary. It is clear that there is significant interaction among the eight proposed classifications [Figure 15]. The positive effects of an excellent assessment in one classification, such as transparency mechanisms, could be compromised by low budget comprehensiveness or poor controls in budget execution.

Figure 15: Technology Interaction towards Budget 2.0

Transparency mechanisms	open data, web publish improves oversight and enables citizen engagement on policy and budget formulation			enables comparisons among countries	improves ability to react quickly to opportunities and threats	comprehen- siveness in budget information web- deployed increases oversight	enables integration of back and front office functions	
	Oversight	internal (i.e., audit) and external scrutiny improves policy & budget alignment to performance				improves policy and budget credibility	carries budget credibility through execution	
		Policy management	aligns policy with budget					
		Budget formulation						
				Standards	enables comparisons among countries			
					Timeliness	Improves ability to react		
						Budget Compr.	improves fiscal discipline for “whole of government”	
							Budget Execution	

This paper is the first expression of the Budget 2.0 framework. An open assessment tool is being developed from this framework. This tool will:

- Benefit from feedback to improve the categorization
- Align country and government characteristics to weight the eight framework classifications to help identify priorities
- Integrate elements of current assessment tools [Figure 2], and is not intended to replace any of these tools
- Provide a scorecard methodology to assist in reform decision-making [similar to Figure 6]
- Identify positive or negative impacts of a classification score across other Budget 2.0 classifications
- Provide governments with a “straw-man” PFM reform “road map”

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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 world, programmed for government and progressively activated to adapt to current and changing government context.

FreeBalance i³+qM is an integrated product development, implementation and sustainability services methodology designed for Government Resource Planning to ensure long term implementation success.

Author

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