THE COUNTRY OF
POLARUS

MONITORING BUDGET IMPLEMENTATION TRAINING SOURCEBOOK

2014
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THE COUNTRY OF POLARUS

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2014
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1. INTRODUCTION TO POLARUS

GEOGRAPHY OF POLARUS

Polarus is 948,318 km² (592,699 square miles) in size, and is divided into nine states, as shown in the map below. The country is irrigated by four major rivers. Running River, which connects Capital State with Mountain, High and Sunset States, is the major river and is fully navigable. Western and Wet Rivers, both crossing Happy State, have been dammed to generate the electricity that powers the whole country. Eastern River is navigable in parts. Due to the rapid urbanization underway in Sunrise State, its waters have become polluted.

A mountain range cuts through the middle of the country, from north to south, crossing Average, Flat, Mountain, High, Happy and Sunrise States. Its tallest peak, Trulku, in Mountain State, reaches a height of 4,328 meters (approximately 13,000 feet). It is a beautiful peak and a source of spiritual inspiration and folklore for the Lema population.

There are large copper mines and a few gold mines in the eastern mountains of Happy State. This accounts in part for the state’s rapidly growing population. High State has the richest and largest forests in the country, which have been used to produce timber, felled by a few companies working in the region. South State marks the beginning of a large desert that extends to the adjacent country Taurland.
POPULATION

Polarus is a poor nation with a population of over 46 million people. It is a young country - over a quarter of the population is between the ages of 5 and 18, while one in seven is below the age of five. As is the case in many developing countries, Polarus is changing from a predominantly rural population to an increasingly urbanized one. Currently, 49% of the population lives in an urban area, compared to 45% half a decade ago. There are several rapidly growing towns and cities in Polarus, all struggling to cope with inadequate infrastructure and increasing demands for services. Vast informal settlements on the outskirts of towns and cities are becoming more and more common.

DEMOGRAPHICS OF THE POLARUS POPULATION, 2005 & 2008

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Happy State</td>
<td>7,172,146</td>
<td>7,339,312</td>
<td>3,596,263</td>
<td>3,743,049</td>
<td>458,707</td>
<td>2,937,425</td>
</tr>
<tr>
<td>High State</td>
<td>2,990,324</td>
<td>3,227,078</td>
<td>1,548,997</td>
<td>1,678,081</td>
<td>215,138</td>
<td>1,114,138</td>
</tr>
<tr>
<td>Capital State</td>
<td>8,018,899</td>
<td>8,427,044</td>
<td>4,382,063</td>
<td>4,044,981</td>
<td>526,690</td>
<td>2,856,467</td>
</tr>
<tr>
<td>Sunset State</td>
<td>9,144,325</td>
<td>9,641,118</td>
<td>4,724,148</td>
<td>4,916,970</td>
<td>535,618</td>
<td>3,841,255</td>
</tr>
<tr>
<td>Flat State</td>
<td>5,294,293</td>
<td>5,457,150</td>
<td>2,619,432</td>
<td>2,837,718</td>
<td>363,810</td>
<td>2,414,998</td>
</tr>
<tr>
<td>South State</td>
<td>2,498,276</td>
<td>2,629,764</td>
<td>1,262,287</td>
<td>1,367,477</td>
<td>138,409</td>
<td>1,251,142</td>
</tr>
<tr>
<td>Mountain State</td>
<td>1,714,143</td>
<td>1,804,358</td>
<td>902,179</td>
<td>902,179</td>
<td>128,883</td>
<td>637,494</td>
</tr>
<tr>
<td>Average State</td>
<td>3,485,031</td>
<td>3,515,822</td>
<td>1,722,753</td>
<td>1,793,069</td>
<td>195,323</td>
<td>1,461,484</td>
</tr>
<tr>
<td>Sunrise State</td>
<td>4,243,792</td>
<td>4,846,636</td>
<td>2,520,251</td>
<td>2,326,385</td>
<td>323,109</td>
<td>1,572,127</td>
</tr>
<tr>
<td>Polarus</td>
<td>44,561,229</td>
<td>46,888,282</td>
<td>23,278,373</td>
<td>23,609,909</td>
<td>2,885,687</td>
<td>18,086,530</td>
</tr>
</tbody>
</table>

* The elderly are defined as those over 65 years of age.
** Children are defined as those younger than 18 years.

ETHNIC GROUPS

The dominant ethnic group in Polarus is the Pola. However, nearly one in five people in the country belong to one of two minority groups, the Tauris and the Lemas. One person in 20 is a Lema. The Lemas are an indigenous group that historically lived predominantly in what is now Sunset State. A few hundred years ago, as people from surrounding areas moved into what is now Polarus, many Lemas fled to the safety of the mountains. Most of the people living in Mountain State today are Lemas. According to ancient folklore, it is said that the Lemas were made out of

1 In Polarus, ‘urban’ is defined as all settlements of more than 5000 people, including small to large towns, cities and sprawling metropolitan areas, as well as any thickly settled territory on the outskirts of such towns and cities. ‘Rural’ refers to any area that is not considered urban. In Polarus, this tends to include farms, non-farming countryside, scattered villages and small towns with less than 5000 inhabitants.
the strong spirit of Trulku Mountain. When Trulku Mountain summoned powerful clouds to blow a wind to create the human soul, they gave souls first to the Lemas. While the Tauris are significantly poorer than the dominant ethnic group, the Lemas are poorer yet, with very little political power or influence.

Although the Lemas were the first known inhabitants of what is today Polarus, the Tauris also have a long-standing relationship with the country. They came from south of Trulku Mountain as nomads, travelling long distances through the Maya desert. Some settled in what is now South State approximately 150 years ago. One in seven people is Tauri in Polarus today. The Tauris comprise two principal groups: the earlier settlers and more recent refugees who have settled in South State in the past decade, after fleeing some unrest in their own adjoining country of Taurland. About 30% of the Polarus Tauri population fall into this latter category.

**ETHNIC MINORITIES IN POLARUS, PER STATE, 2008**

<table>
<thead>
<tr>
<th>State</th>
<th>Total population 2008</th>
<th>Lema population 2008</th>
<th>Tauri population 2008</th>
</tr>
</thead>
<tbody>
<tr>
<td>Happy State</td>
<td>7,339,312</td>
<td>23,062</td>
<td>822,655</td>
</tr>
<tr>
<td>High State</td>
<td>3,227,078</td>
<td>156,177</td>
<td>202,586</td>
</tr>
<tr>
<td>Capital State</td>
<td>8,427,044</td>
<td>36,908</td>
<td>870,988</td>
</tr>
<tr>
<td>Sunset State</td>
<td>9,641,118</td>
<td>886,833</td>
<td>1,362,070</td>
</tr>
<tr>
<td>Flat State</td>
<td>5,457,150</td>
<td>119,652</td>
<td>407,776</td>
</tr>
<tr>
<td>South State</td>
<td>2,629,764</td>
<td>42,655</td>
<td>1,455,412</td>
</tr>
<tr>
<td>Mountain State</td>
<td>1,804,358</td>
<td>1,483,075</td>
<td>126,840</td>
</tr>
<tr>
<td>Average State</td>
<td>3,515,822</td>
<td>260,490</td>
<td>856,480</td>
</tr>
<tr>
<td>Sunrise State</td>
<td>4,846,636</td>
<td>35,565</td>
<td>317,675</td>
</tr>
<tr>
<td><strong>Polarus</strong></td>
<td><strong>46,888,282</strong></td>
<td><strong>3,044,417</strong></td>
<td><strong>6,422,482</strong></td>
</tr>
</tbody>
</table>


**LANGUAGE AND RELIGION**

The official language of the country is Poli, which is spoken by a large majority of people. The Tauris, especially those who have arrived in the past decade, speak Tau at home and in their communities. The Lemas speak Gaca among themselves and because of their isolation, do not generally speak much Poli. The dominant religion in the country is Islam, although most Lemas follow their traditional religion, Lemuria. A good number of Tauris are Christians, although in the rest of the country, Christianity is a minority religion.
2. DEVELOPMENT OVERVIEW

Polarus is a poor, yet politically stable, country which has experienced moderate economic growth over the last ten years. Between 1996 and 2008, Polarus had an average GDP growth rate of 4.2% per year which resulted in the reduction of poverty from an estimated 54% to 42%. Economic growth reached 5% in 2007, with a similar outlook for 2008. Spending on poverty reduction programs totaled 6.8% of the GDP in 2008.

DEVELOPMENT CHALLENGES

Despite the encouraging macroeconomic conditions outlined above, Polarus will not meet its development goals in a number of sectors, especially in health and education. In rural areas, the majority of households remain trapped at bare subsistence level. Extreme poverty is on the rise among certain groups, particularly households dealing with the impact of HIV/AIDS. In most urban areas, there are growing informal settlements, many of these crowded and in some instances, volatile. While urban dwellers are generally closer to social services, they face the challenges of survival in the cash economy and in urban neighborhoods rife with ganglords, crime and squalor.

Overall, economic growth in Polarus has not contributed to higher levels of human development and improvements in the quality of life of the poor. The HDI for Polarus is .663, which gives it the rank of 123rd out of 177 countries with data.

HUMAN DEVELOPMENT INDEX FOR POLARUS, 2008

<table>
<thead>
<tr>
<th>HDI Rank</th>
<th>HDI Value</th>
<th>Life expectancy at birth (years)</th>
<th>Adult literacy rate (% aged 15 and older)</th>
<th>Combined gross enrolment rate for primary, secondary and tertiary education (%)</th>
<th>GDP per capita (PPP US$)</th>
</tr>
</thead>
<tbody>
<tr>
<td>123</td>
<td>.663</td>
<td>51.4</td>
<td>68.6</td>
<td>72</td>
<td>6,189</td>
</tr>
</tbody>
</table>


In the education sector, combined primary and secondary school enrolment has increased from 77.5% in 2005 to 84.2% in 2008. However, schools continue to achieve poor education outcomes, with high yearly repeat rates and low learning achievement. There are also large disparities between urban and rural schools, with rural schools having lower enrolment rates, particularly for girls, and generally less adequate infrastructure and sanitation. The availability of well-trained teachers has not kept up with the increase in enrolment, which has led to under-equipped, over-crowded classrooms. Adult education is practically non-existent. Only 36% of the adult population has a secondary school diploma, and only 2% has a university degree. Few opportunities exist for adults to gain new skills or improve their existing skills base.
Similarly, in spite of more resources being allocated to the health sector, key indicators have shown a negative trend over the last five years. The infant and under-five mortality rate increased between 2001 and 2008. Maternal mortality remains high, estimated at 408 per 100,000 live births. Efforts to address the HIV/AIDS pandemic are undermined by ineffective public education and service delivery, as well as stigmatization. The health system is entirely under-equipped to deal with the rapidly growing demand for services. If the current rate of HIV infection continues, 30% of the population will be infected by 2018. Other challenges in the health sector include shortages of health workers, inadequate training of health workers and poor quality standards.

Household food security in Polarus is critical for reducing poverty, child malnutrition, and improving health standards. Currently, the proportion of underweight children in the country is high at 20%. Lack of food security in Polarus is due to differences in production levels among states, dependence on rain-fed agriculture, lack of storage facilities, as well as poor infrastructure and distribution systems. In 2000, the government launched a number of innovative programs aimed at addressing household food security. However, little impact from these has been felt on the ground.

Housing and basic service delivery has also been plagued with problems. The housing stock is poor, with only about half the country having access to indoor plumbing (although that differs widely between states). Some progress has been made in urban areas to extend water and sanitation services. However, the current provision of these services in both rural and urban areas is lagging well behind development targets. Corruption is a constant problem in the housing sector. It is rumoured that housing officials and building inspectors in many states have arms-length vested interests with government-listed contractors that provide engineering and construction services to the state.

Vulnerable groups in Polarus include orphans, women, disabled people, people living with HIV/AIDS, the elderly, many members of ethnic minority groups, unemployed youth and school drop-outs. These groups are most affected by extreme poverty and inconsistent, poorly monitored social services. Most laws which are intended to protect them are not enforced.
DEVELOPMENT CHARACTERISTICS OF THE NINE STATES

**South State** is a rural state with the largest concentration of Tauris, who make up over half of its population. South State has the worst schools in the country.

**Happy State** is a large state with a rapidly growing population, a large proportion of children and comparatively less minorities.

**Flat State** is a moderately poor state, with a predominantly rural population, and no other real distinguishing features.

**Mountain State** is the country’s smallest state. It has a young population and is home to the largest concentration of Lemas. Predominantly rural, it has few educational opportunities.

**Average State** is just that—a pretty average state.

**Sunset State** is the largest and poorest state in Polarus. It is relatively urbanized, with low levels of education, a very young population and poor quality housing. It is home to a large number of minorities; more than a third of all Lemas live here.

**High State** is small state, with most of its population living in small towns and villages. It has low educational levels and relatively few minorities.

**Sunrise State** is highly urbanized, with just under 25% of inhabitants living in rural areas. The state receives many migrants seeking to access its already over-burdened education and health services.

**Capital State** is home to Polarus’s capital city. It is a relatively prosperous state, but has a wide income gap. Because of rising prosperity, its people are the best educated in the country. The state has a below-average share of young children and minorities, especially Lemas.

The tables on the following page provide comparative data across the states for 2005 and 2008.
SELECTED DEVELOPMENT DATA ACROSS STATES, 2005

<table>
<thead>
<tr>
<th>State</th>
<th>Total population</th>
<th>Rural population</th>
<th>Number of households</th>
<th>% of households in vulnerable housing*</th>
<th>% of households with indoor plumbing</th>
<th>% of people living in extreme poverty</th>
</tr>
</thead>
<tbody>
<tr>
<td>Happy State</td>
<td>7,172,146</td>
<td>5,370,703</td>
<td>1,314,859</td>
<td>28.30%</td>
<td>19.40%</td>
<td>31%</td>
</tr>
<tr>
<td>High State</td>
<td>2,990,324</td>
<td>1,777,184</td>
<td>596,939</td>
<td>27.10%</td>
<td>26.80%</td>
<td>28%</td>
</tr>
<tr>
<td>Capital State</td>
<td>8,018,899</td>
<td>1,320,755</td>
<td>2,204,972</td>
<td>34.90%</td>
<td>54.60%</td>
<td>23%</td>
</tr>
<tr>
<td>Sunset State</td>
<td>9,144,325</td>
<td>5,637,935</td>
<td>1,406,816</td>
<td>31.50%</td>
<td>6.90%</td>
<td>42%</td>
</tr>
<tr>
<td>Flat State</td>
<td>5,294,293</td>
<td>4,221,871</td>
<td>1,051,835</td>
<td>20.00%</td>
<td>8.00%</td>
<td>26%</td>
</tr>
<tr>
<td>South State</td>
<td>2,498,276</td>
<td>1,835,037</td>
<td>498,046</td>
<td>37.90%</td>
<td>15.40%</td>
<td>36%</td>
</tr>
<tr>
<td>Mountain State</td>
<td>1,714,143</td>
<td>1,566,922</td>
<td>287,288</td>
<td>24.80%</td>
<td>13.20%</td>
<td>37%</td>
</tr>
<tr>
<td>Average State</td>
<td>3,485,031</td>
<td>2,170,560</td>
<td>969,634</td>
<td>25.60%</td>
<td>21.20%</td>
<td>29%</td>
</tr>
<tr>
<td>Sunrise State</td>
<td>4,243,792</td>
<td>1,866,817</td>
<td>1,146,970</td>
<td>29.00%</td>
<td>46.30%</td>
<td>19%</td>
</tr>
</tbody>
</table>


* Vulnerable housing includes informal dwellings such as shacks, all temporary or precarious structures, temporary accommodation in others’ homes and overcrowded backyard living arrangements.

SELECTED DEVELOPMENT DATA ACROSS STATES, 2008

<table>
<thead>
<tr>
<th>State</th>
<th>Total population</th>
<th>Rural population</th>
<th>Number of households</th>
<th>% of households in vulnerable housing*</th>
<th>% of households with indoor plumbing</th>
<th>% of people living in extreme poverty</th>
</tr>
</thead>
<tbody>
<tr>
<td>Happy State</td>
<td>7,339,312</td>
<td>5,148,323</td>
<td>1,409,889</td>
<td>27.50%</td>
<td>20.90%</td>
<td>36%</td>
</tr>
<tr>
<td>High State</td>
<td>3,227,078</td>
<td>1,880,876</td>
<td>645,415</td>
<td>40.50%</td>
<td>28.80%</td>
<td>26%</td>
</tr>
<tr>
<td>Capital State</td>
<td>8,427,044</td>
<td>788,506</td>
<td>2,426,186</td>
<td>36.60%</td>
<td>58.80%</td>
<td>28%</td>
</tr>
<tr>
<td>Sunset State</td>
<td>9,641,118</td>
<td>5,883,893</td>
<td>1,606,853</td>
<td>31.00%</td>
<td>7.10%</td>
<td>46%</td>
</tr>
<tr>
<td>Flat State</td>
<td>5,457,150</td>
<td>4,382,236</td>
<td>1,087,913</td>
<td>24.70%</td>
<td>8.20%</td>
<td>26%</td>
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<tr>
<td>South State</td>
<td>2,629,764</td>
<td>1,865,987</td>
<td>525,952</td>
<td>39.30%</td>
<td>17.50%</td>
<td>39%</td>
</tr>
<tr>
<td>Mountain State</td>
<td>1,804,358</td>
<td>582,776</td>
<td>310,726</td>
<td>27.70%</td>
<td>13.40%</td>
<td>41%</td>
</tr>
<tr>
<td>Average State</td>
<td>3,515,822</td>
<td>1,922,892</td>
<td>883,964</td>
<td>28.50%</td>
<td>23.80%</td>
<td>33%</td>
</tr>
<tr>
<td>Sunrise State</td>
<td>4,846,636</td>
<td>1,476,864</td>
<td>1,275,430</td>
<td>29.00%</td>
<td>48.20%</td>
<td>21%</td>
</tr>
</tbody>
</table>


* Vulnerable housing includes informal dwellings such as shacks, all temporary or precarious structures, temporary accommodation in others’ homes and overcrowded backyard living arrangements.
DEVELOPMENT PROFILE OF SUNRISE STATE

Sunrise State is the second most urbanized state in Polarus, with the exception of Capital State. The capital of the state is the city of Mortalia. Founded in 1567, reportedly by ancient scholars and wise men, Mortalia has served as a long-established hub of trade, education and religious instruction. It survived several centuries as a large town and has an old and entrenched network of roads, markets, gathering places, neighborhoods and institutions. However, over the last two decades, Mortalia has experienced unprecedented growth. In 2006, the city’s population was pegged at 2,219,894 inhabitants.

Besides Mortalia, there are two other major towns in Sunrise State, namely Obsalom and Swellentsia, with populations of 850,600 and 267,386 respectively. The rest of the state’s inhabitants live in rural areas, with agriculture and forestry as the main sources of employment. There are limited economic opportunities available to young people in rural areas. This has resulted in large-scale migration of young adults to Mortalia, as well as to the industrialized areas of Capital State. Approximately half of the employed population in Sunrise State works in the informal sector, which contributes to relatively low levels of revenue generation.

Schools in Mortalia are over-subscribed and even though the city has a reputation for providing access to education, the actual education standards are currently low. Several implementation problems have contributed to this state of affairs.

Health services in the rural districts of Sunrise State have improved considerably over the last five years, with the state government’s Rural Clinic Extension Program leading to the establishment of 78 new clinics. While many rural households prefer to make use of indigenous wellness practices, it appears as if rural health indicators have shown a positive trend. The situation in urban areas, particularly Mortalia, is much less positive. Overcrowding and haphazard urban growth has contributed to many health challenges, including high levels of epidemic contraction, high HIV prevalence, reportedly high numbers of teenage pregnancies (no official statistics available) and a growing number of unregistered ‘backyard’ health practitioners. Government health clinics and hospitals are often understaffed, with inadequate medical equipment and shortages of drugs, and are sometimes difficult to reach due to poor road conditions.

Due to the large number of young dependents and few productive adults in many households, families find it very difficult to meet their basic needs. Since they are often struggling just to feed themselves, families are unable to afford expensive transport costs in order to access basic services. This negatively impacts on vulnerable household members, such as young children, pregnant mothers and the elderly.
3. POLITICAL SYSTEM OF POLARUS

Polarus is a democratic Republic composed of nine states, which depend administratively on the central government. There are two political powers ruling the nation:

- **The Presidency**, which serves for a five-year term, with the possibility of re-election and a limit of two terms.
- **The Legislature**, which comprises one seat for every 300,000 inhabitants (based on the 2007 Census). There are 156 seats in total. The parliamentary term is 5 years, with the possibility of re-election, also with a limit of two terms.

**Electoral Procedure**

Elections are held in Polarus every five years. A constitutional body, the Polarus Electoral Commission, presides over the lection process. The procedure for electing public representatives is via a one citizen/one vote system. To vote, a person must be at least 18 years old. Citizens vote for the political party of their choice and not for individual candidates. Once election results have been verified and declared free and fair, parliamentary seats are allocated to parties based on proportional representation. The party with the most votes therefore secures the most seats in the legislature. The party with the most seats selects the president, who then appoints his or her cabinet to lead the executive.

**Political Parties**

At the present time there are three national political parties:

- **Very Conservative Party (VCP)** – a right-wing party, with most of its support coming from the military elite.
- **Love Status Quo Party (LSQP)** – a centre-right party, associated with the educated middle class, with some support from rural citizens. The most powerful party in the country.
- **All People are the Same Party (APSP)** - a left-wing party, receiving most votes from the Lemas and Tauris. Also supported by a large number of the rural and poor populations, but not enough to win the presidential elections.

The results of the 2007 national election were as follows:

**Political Party Support, 2007 National Elections**

<table>
<thead>
<tr>
<th>Party</th>
<th>Percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td>Love Status Quo Party</td>
<td>43.1 %</td>
</tr>
<tr>
<td>All People are the Same Party</td>
<td>32.7 %</td>
</tr>
<tr>
<td>Very Conservative Party</td>
<td>24.2 %</td>
</tr>
</tbody>
</table>
After the 2007 Parliamentary elections, the 156 seats in the Parliament were divided as follows:

**DIVISION OF SEATS IN PARLIAMENT AFTER 2007 ELECTIONS**

<table>
<thead>
<tr>
<th>PARTY</th>
<th>Average</th>
<th>Capital</th>
<th>Flat</th>
<th>Happy</th>
<th>High</th>
<th>Mountain</th>
<th>South</th>
<th>Sunrise</th>
<th>Sunset</th>
<th>Total</th>
<th>%</th>
</tr>
</thead>
<tbody>
<tr>
<td>LSQP</td>
<td>6</td>
<td>16</td>
<td>7</td>
<td>9</td>
<td>3</td>
<td>0</td>
<td>5</td>
<td>10</td>
<td>11</td>
<td>67</td>
<td>43</td>
</tr>
<tr>
<td>APSP</td>
<td>4</td>
<td>5</td>
<td>9</td>
<td>7</td>
<td>6</td>
<td>3</td>
<td>4</td>
<td>4</td>
<td>9</td>
<td>51</td>
<td>33</td>
</tr>
<tr>
<td>VCP</td>
<td>3</td>
<td>7</td>
<td>2</td>
<td>9</td>
<td>1</td>
<td>0</td>
<td>2</td>
<td>2</td>
<td>12</td>
<td>38</td>
<td>24</td>
</tr>
<tr>
<td></td>
<td>13</td>
<td>28</td>
<td>18</td>
<td>25</td>
<td>10</td>
<td>3</td>
<td>11</td>
<td>16</td>
<td>32</td>
<td>156</td>
<td>100</td>
</tr>
</tbody>
</table>

In the current legislature, the Love Status Quo Party has a plurality and the All People are the Same Party is the official opposition. Approvals in the legislature need 51 percent of possible votes (79 votes). In many (but not all) cases, the LSQP is in coalition with the VCP.

The LSQP has shared some cabinet positions with the VCP because it does not have an absolute majority, although the LSQP did appoint the president from its ranks. The key portfolios given to the VCP are housing and finance. The LSQP has managed to minimize the portfolios given to the VCP because the latter only has a majority in one of the nine states.

There will be elections in the third quarter of this year, and the budget has become an important focus of debate.

**CIVIL SOCIETY IN POLARUS**

Civil society mobilization in Polarus has strengthened over the last five years. This mobilization has focused primarily on the government’s lack of service delivery, especially in the areas of water, sanitation and housing, as well as inadequate attention to the roll out of anti-retroviral treatment.

A significant new social justice movement, called Service Delivery Now (SeDeN) is advocating for access to land and housing in Polarus, as well as access to ARTs and improved health care. SeDeNs mandate is to:

- Strengthen the capacity of people affected by poor government services to organize and advocate for themselves;
- Demand that the government speed up the improvement of service delivery;
- Raise public awareness and support for the needs of people affected by government’s lack of service delivery; and
- Take legal action as is necessary.
Service Delivery Now is a national movement with headquarters in the capital of Polarus. It has over 400 member organizations, concentrated mainly in Mountain State, Sunset State, High State and Capital State. There is growing interest in SeDeN’s activities in Sunrise State.

SeDeN is one of the few civil society groups that make submissions to the legislature during the national budget debate period in national parliament. It also produces a popular version of the national budget every year called The Polarus Peoples’ Budget. During the budget debates in parliament, SeDeN organizes its members to produce key research to inform and influence debates in the legislature, and to provide consistent commentary to the media. It also monitors the implementation of the budget at State level, and has successfully used budget analysis to support affidavits drawn up for High Court cases. In a recent independent evaluation of SeDeN’s activities, it was found that the key success factors of the network included:

- its ability to mobilize;
- its strong research capacity; and
- its fearlessness to take legal action as appropriate to support its advocacy.

HUMAN RIGHTS AND INTERNATIONAL AGREEMENTS

The Polarus Constitution contains a number of human rights provisions. In addition, Polarus is a member of the United Nations and has ratified a range of international human rights treaties, including the International Covenant on Economic, Social and Cultural Rights (ICESCR), the International Covenant on Civil and Political Rights (ICCPR), the Convention on the Rights of the Child (CRC), the Convention on the Elimination of All Forms of Discrimination against Women (CEDAW), and the International Convention on the Elimination of All Forms of Racial Discrimination.

REGIONAL RELATIONS

Polarus is not at war with any other country. It does patrol its southern border due to the flow of refugees from Taurland and the tension this flow generates, especially in South State. Otherwise, there is no recent or current threat from other countries.

CURRENCY OF POLARUS

The Polarus currency is the Dinar. The symbol for the Dinar is a capital Roman letter D.
Constitution of the Republic of Polarus

1. Equality

(1) Every person shall have the right to equality before the law and to equal protection under the law.

(2) No person shall be unfairly discriminated against on one or more of the following grounds in particular: race, gender, sex, ethnic or social origin, color, sexual orientation, age, disability, religion, conscience, belief, culture or language.

2. Life

Every person shall have the right to life.

3. Freedom and security of the person

(1) Every person shall have the right to freedom and security of the person, which shall include the right not to be detained without trial.

(2) No person shall be subject to torture of any kind, whether physical, mental or emotional, nor shall any person be subject to cruel, inhuman or degrading treatment or punishment.

6. Servitude and forced labor

No person shall be subject to servitude or forced labor.

7. Freedom of movement

Every person shall have the right to freedom of movement anywhere within the national territory.

8. Residence

Every person shall have the right freely to choose his or her place of residence anywhere in the national territory.
11. Access to information

Every person shall have the right of access to all information held by the state or any of its organs at any level of government in so far as such information is required for the exercise or protection of any of his or her rights.

14. Labor relations

(1) Every person shall have the right to fair labor practices.
(2) Workers shall have the right to form and join trade unions, and employers shall have the right to form and join employers’ organizations.
(3) Workers and employers shall have the right to organize and bargain collectively.
(4) Workers shall have the right to strike for the purpose of collective bargaining.

17. Property

(1) Every person shall have the right to acquire and hold rights in property and, to the extent that the nature of the rights permits, to dispose of such rights.
(2) No deprivation of any rights in property shall be permitted otherwise than in accordance with a law.

18. Environment

Every person shall have the right to an environment which is not detrimental to his or her health or well-being.

20. Children

(1) Every child shall have the right:
   a) to a name and nationality as from birth;
   b) to parental care;
   c) to security, basic nutrition and basic health and social services;
   d) not to be subject to neglect or abuse; and
   e) not to be subject to exploitative labor practices nor to be required or permitted to perform work which is hazardous or harmful to his or her education, health or well-being.

24. Language and culture

Every person shall have the right to use the language and to participate in the cultural life of his or her choice.
25. Education

Every person shall have the right:
  a) to basic education and to equal access to educational institutions;
  b) to instruction in the language of his or her choice where this is reasonably practicable; and
  c) to establish, where practicable, educational institutions based on a common culture, language or religion, provided that there shall be no discrimination on the ground of race.

26. Health, food, water and sanitation

(1) Every person has the right to have access to –
  a) health care services, including… maternal and reproductive health care…
  b) sufficient food and water; and
  c) social security, including, if they are unable to support themselves and their dependents, appropriate social assistance.

(2) The state must take reasonable and other legislative and other measures, within its available resources, to achieve the progressive realization of each of these rights.

27. Housing

(1) Everyone has the right to have access to adequate housing

(2) The state must take reasonable legislative and other measures, within its available resources, to achieve the progressive realization of this right.

(3) No one may be evicted from their home, or have their home demolished, without an order of course made after considering the relevant circumstance. No legislation may permit arbitrary evictions.
LEGISLATION GOVERNING OVERSIGHT IN POLARUS

Independence of Oversight Bodies

According to the Polarus Constitution, oversight bodies/institutions are independent, and subject only to the Constitution and the law, and they must be impartial and must exercise their powers and perform their functions without fear, favour or prejudice. Other organs of state, through legislative and other measures, must assist and protect oversight bodies/institutions to ensure their independence, impartiality, dignity and effectiveness. No person or organ of state may interfere with the functioning of oversight bodies/institutions.

Legislature

According to the Constitution, Legislatures may consider, pass, amend or reject any legislation before it, and initiate or prepare legislation (except money Bills). The Legislature’s role (at national and state level) is to ensure that all executive organs of state are accountable to it by maintaining oversight of the exercise of national and state executive authority. To this end, the Legislature, or any of its committees, may summon any person to appear before it to give evidence on oath or affirmation, or to produce documents. It may also require any person or institution to report to it, and may receive petitions, representations or submissions from any interested person or institution. All Legislature committee sittings may not, according to the Constitution, exclude the public, including the media, unless it is reasonable and justifiable to do so in an open and democratic society.

Legislature Committees

Much of the Legislature’s oversight function is carried out by Portfolio (or Standing) Committees, whose function it is to hold MDAs to account throughout the financial year. Portfolio Committees must scrutinise the strategic plans and annual reports of MDAs, and investigate queries raised by the Auditor-General. In fulfilling their oversight function, Committees may summon any person to appear before it to give evidence on oath or affirmation, or to produce documents and may require any person or state institution to report to it.

Portfolio Committees in Sunrise State are also governed by the Standing Rules of Procedure of Sunrise State Legislature. According to Section 63 of these rules, portfolio committees must ‘monitor, investigate, enquire into, and make recommendations relating to the legislative programme, budget, rationalisation, restructuring, functioning, organisation, structure, personnel,

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2 This legislation is adapted from the Centre for Social Accountability (CSA) Republic of Tomo—Case Study ©.
policy formulation or any other matter it may consider relevant, of the State MDAs, organs of state or MDAs falling within the category of affairs assigned to the committee.

Portfolio Committee resolutions/recommendations, as well as the responses by MDAs to these resolutions/recommendations, are tabled before the Legislature and are publicly available. The MEC must, within 30 days of receiving a resolution or a recommendation of the Portfolio Committee, report in writing to the Speaker of the House (1) the steps undertaken to implement the resolution or recommendation, (2) the planning to implement the resolution or recommendation. If the resolution or recommendation has not been implemented within 30 days, the relevant MEC must report in writing to the Speaker: (1) the reasons for not implementing the resolution or recommendation, (2) the steps undertaken to implement the resolution or recommendation, and (3) the planning to implement the resolution or recommendation. The Portfolio Committees are responsible for maintaining oversight on the implementation of the reports of the House.

**Auditor-General**

In terms of the Constitution, the Auditor-General must audit and report on the accounts, financial statements and financial management of all national and state MDAs, and any other institution or accounting entity required by national or state legislation to be audited by the Auditor-General. The Auditor-General must submit audit reports to any Legislature that has a direct interest in the audit, and to any other authority prescribed by national legislation.

The Auditor-General is governed by the Public Audit Act, 2000. The Act gives the Auditor-General a number of general auditing powers, including full and unrestricted access, at all reasonable times, to any document, book or written or electronic record or information of the auditee or which reflects or may elucidate the business, financial results, financial position or performance of the auditee. The Auditor-General may, for the purpose of an audit, enter any property, premises or vehicle of or under the control of an auditee, and may inspect and question any person about any such document, book or written or electronic record or information, including any confidential, secret or classified document, book, record or information of whatever nature. In addition, the Auditor-General may direct a person to disclose, either orally or in writing, any information that may be relevant for the audit, including any confidential, secret or classified information, and question any person about such information.

The Act also requires the Auditor-General to prepare an audit report that reflects such opinions and statements as may be required by any legislation applicable to the auditee which is the subject of the audit, but must reflect as least an opinion or conclusion on - (a) whether the annual financial
statements of the auditee fairly present, in all material respects, the financial position at a specific
date and results of its operations and cash flow for the period which ended on that date in
accordance with the applicable financial framework and legislation; (b) the auditee’s compliance
with any applicable legislation relating to financial matters, financial management and other related
matters; and (c) the reported information relating to the performance of the auditee against
predetermined objectives. Importantly, the Auditor-General may report on whether the auditee’s
resources were procured economically and utilised efficiently and effectively.

The audit process consists of four stages:
1. pre-engagement
2. planning
3. fieldwork
4. reporting

Prior to publishing the audit report, the Auditor-General is involved in a number of discussions
around audit issues with management within the MDA. As audit issues appear in the audit process,
these are discussed and, where possible, resolved. Where audit issues cannot be resolved
immediately, or where the Auditor-General requires further clarification or evidence to resolve the
issue, an audit query is drafted. Once the audit query is written, the MDA has 30 days to resolve
the query. There should be a designated MDA official responsible for receiving, recording,
discussing and following up the query. Should the responsible official fail to resolve the query, or
if the Auditor-General requires additional information or evidence, an interim management letter
is written by the Auditor-General to the Chief Financial Officer or senior manager. This letter is
intended to enable corrective action to be taken by the MDA prior to the drafting of the audit
report by communicating the query to the appropriate level of management. A final management
letter is written prior to the reporting phase. This formal letter raised outstanding queries that the
MDA must resolve within 14 days. Failure to do so may result in an adverse audit opinion. The
national Treasury requires MDAs to keep a proper register of queries and management letters
which records, with signatures, the dates of receipt and the MDA’s responses.
EXTRACTS FROM THE FREEDOM OF INFORMATION ACT

Freedom of Information Act

This Act promotes maximum disclosure of information in the public interest, guarantees the right of everyone to access information and provides for effective mechanisms to secure that right. Be it enacted by the Parliament of Polarus as follows:

PART I: PURPOSE

1. The purposes of this Act are to provide a right of access to information held by public bodies in accordance with the principles that such information should be available to the public, that necessary exceptions to the right of access should be limited and specific, and that decisions on the disclosure of such information should be reviewed independently of government.

PART II: RIGHT TO ACCESS INFORMATION HELD BY PUBLIC BODIES

Freedom of Information

2. Everyone shall have the right to freedom of information, including the right to access information held by public bodies, subject only to the provisions of this Act. This includes information which is held by or under the control of any public authority and includes the right to --

(i) inspect work, documents, records;
(ii) take notes, extracts or certified copies of documents or records;
(iii) take certified samples of material;
(iv) obtain information in the form of diskettes, floppies, tapes, video cassettes or in any other electronic mode or through printouts where such information is stored in a computer or in any other device;

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3 This law draws heavily on a model right to information law developed by Article 19, an international non-profit that advocates for freedom of information globally. See www.article19.org/pdfs/standards/modelfoilaw.pdf.
General Right of Access

3.(1) Any person making a request for information to a public body shall be entitled: –
(a) to be informed whether or not the public body holds a record containing that information;
(b) if the public body does hold such a record, to have that information communicated to him or her.

(2) Any person making a request for information to a private body which holds information necessary for the exercise or protection of any right shall be entitled to have that information communicated to him or her.

Request for Information

5. (1) A request for information is a request in writing to any official of a public body that is in sufficient detail to enable an experienced official to identify, with reasonable effort, whether or not the body holds a record with that information.

(2) Where a request for information does not comply with the provisions of this Act, the official who receives the request shall render such reasonable assistance, free of charge, as may be necessary to enable the request to comply with the Act.

(3) An individual who is unable, because of illiteracy or disability, to make a written request for information may make an oral request, and the official who receives an oral request shall reduce it to writing, including their name and position within the body, and give a copy thereof to the person who made the request.

(4) A public body which receives a request for information shall provide the requester with a receipt documenting the request.

Time Limits for Responding to Requests

6. (1) a public body must respond to a request for information as soon as is reasonably possible and in any event within twenty working days of receipt of the request.

(2) Where a request for information relates to information which reasonably appears to safeguard the life or liberty of a person, a response must be provided within 48 hours.

(3) A public body may, by notice in writing within the initial twenty day period, extend the period to the extent strictly necessary, and in any case to not more than forty working days, where the request is for a large number of records or requires a search through a large number of records, and where compliance within twenty working days would unreasonably interfere with the activities of the body.

(4) Failure to comply with sub-section (1) is deemed to be a refusal of the request.
Fees
7. The fee for accessing each page of a government document is 2 Dinar. No fee shall be charged for inspecting a government file for the first hour of such inspection. After this period, a fee of 50 Dinar shall be charged for every subsequent hour or part thereof. The fee for obtaining a sample of material is 100 Dinar.

PART III: MEASURES TO PROMOTE OPENNESS

Information Officer
9. Every public body shall appoint an Information Officer and ensure that members of the public have easy access to relevant information concerning the Information Officer, including his or her name, function and contact details.

PART V: CRIMINAL AND CIVIL RESPONSIBILITY

Criminal Offences
21. (1) It is a criminal offence to willfully: –
(a) obstruct access to any record;
(b) obstruct the performance by a public body of a duty under this Act;
(c) interfere with the work of the Commissioner; or
(d) destroy records without lawful authority.
(2) Anyone who commits an offence under sub-section (1) shall be liable on summary conviction to a fine not exceeding 50,000 Dinar and/or to imprisonment for a period not exceeding two years.
4. MEDIA IN POLARUS

The Constitution of Polarus protects freedom of speech, and Polarus has a dynamic media sector. Most media organizations with a national reach are headquartered in Capital State, followed by Sunrise State and Happy State. There is a scattering of regional media based in the major cities of the other states.

THE PRESS

There is at least one major daily newspaper in all of the biggest cities of Polarus, and there are local papers in many of the smaller towns and rural districts. The highest concentration of newspapers is in Capital State, Sunrise State, and Happy State. Most of the papers produced and based in Capital State have a national distribution. Most of the major dailies contain a business section, and there is also one major daily business newspaper.

Most print media are produced in Poli, though there are one or two papers written in Tau and Gaea, and these have a dedicated and growing readership.

There has been rapid growth of tabloid newspapers in recent years. These have a huge readership, particularly among lower income groups and people who previously did not read newspapers. There are several influential weekly newspapers with a wide circulation – three are Sunday papers, and one appears on a Friday.

Newspaper ownership is highly concentrated – three media houses between them produce all but one of the major newspapers. In recent years, in pursuit of profits, these media houses have cut jobs in the newsrooms, leading to a decline in the quality of journalism, and the elimination of specialist beats. The average age of journalists has been getting younger, as salaries are low.

RADIO

There is a three-tier radio sector, comprising public service, commercial and community radio. The public broadcaster, the Broadcasting Corporation of Polarus (BCP), operates public service radio stations – one dedicated to each of the major language groups in Polarus.

Aside from the Poli language station, which is national, the others reach only the regions where their respective language groups are concentrated. The public service stations broadcasting in Tau and Gaea are listened to by 80-85% of the speakers of those languages. The public service stations provide extensive news and current affairs coverage, as well as educational programs and music. However, in recent years the BCP has been accused of favoring the government in its news and current affairs coverage.
Commercial radio stations are regional or local, each serving a particular state or city. The commercial stations focus on music, with short news bulletins scattered throughout the day, covering only the major headlines.

There are community radio stations throughout the country. These stations are owned and run by community-based organizations and broadcast educational programs, news, current affairs and talk-back (call-in) programs. Community stations broadcast in their local language. The audience for community radio has grown steadily to the point where, while any one station does not have a very large audience, community radio as a whole is listened to by 60% of the population.

Talk radio or call-in radio is very popular in Polarus, with most stations, aside from the commercial ones, devoting a substantial amount of time to phone-in discussions. However, the range of opinions expressed on these programs is often limited, since many people in poor communities either do not have phones or cannot afford to spend their units on calls to radio programs.

**Television**

The BCP operates 3 national television stations. Most programming is in Poli, but a proportion of time on Station 3 is devoted to programming in Tau and Gaea. There is one independent free TV channel, which boasts of its independent news service. There is also one pay-TV company, offering a range of channels, including international news channels such as CNN, the BBC, and Al-Jazeera. However, only the highest income earners can afford to subscribe.

**The Internet**

Most media organizations (press and broadcast) have Internet sites, and there are one or two very popular and influential general and business news sites. The larger media houses offer podcasts and syndicated news feeds via the Internet. The government maintains a large and comprehensive website, as do most corporations and NGOs. Internet access is still expensive for low-income people in Polarus, although it continues to get cheaper each year, allowing more of the population to have access. Currently, approximately 20% of the population are regular Internet users.

**Mobile Phones**

Mobile phones are widespread in Polarus. Rapid technological development has meant that most mobile phones offer radio reception, and some even television reception. Text messaging is popular and is used very effectively by commercial advertisers, as well as by civil society organizations for awareness-raising and advocacy campaigns. There are a few companies providing Internet for mobile phones, so people now have access to newspapers and social media through their phones (although mobile Internet access is still expensive for low-income people). Some newspapers offer syndicated news feeds via mobile phone.
SOCIAL MEDIA

The use of social media by people in Polarus has increased dramatically over the last five years, along with the rise in Internet access and mobile phone usage. Currently, Facebook, Twitter, and YouTube are among the top four most used sites in Polarus. Social media is now being used by government, politicians, the private sector, civil society organizations, activists, and others to get their messages to the public in a rapid manner. The big social media websites are frequently used for mobilizing the public around critical social, economic, and political issues. Blogs have also become common. There are a few popular citizen bloggers whose blogs have attracted the attention of government and major media outlets, due to the large numbers of their followers, and their ability to influence public opinion on current issues.
5. THE BUDGET PROCESS IN POLARUS

The Polarus financial year runs from 1st January to 31 December. As is the case in many parliamentary systems, the budget process in Polarus is dominated by the executive branch of government, with the legislature playing a very limited role. The executive prepares the macro-economic framework, as well as the revenue and expenditure estimates. In practice the legislature’s role is limited to rubberstamping the budget.

STAGES IN THE BUDGET PROCESS

STAGE 1: FORMULATION

The budget process starts with a meeting in which the treasury, central bank and key donors meet to determine the macro-economic and fiscal framework for the coming financial year. Together, they determine which adjustments should be made to the tax regime, what the budget deficit should be, what the overall expenditure limit will be, how much money should be borrowed and where this debt will be accessed.

This is followed by a meeting of the national cabinet ministers (all ministers and deputy ministers) with a triple agenda. First, the fiscal framework, which was discussed at the earlier meeting between the treasury, central bank and key donors, is reviewed. Even though the fiscal framework is discussed, the cabinet seldom amends it. Second, the cabinet discusses the actual macro-economic performance, revenue and expenditure of the previous budget. Finally, the cabinet members consider expenditure priorities for the forthcoming financial year. The review of actual expenditure and revenue over the previous financial year is meant to influence the discussion on future priorities. However, allocations to departments seem to be influenced more by political weight than by the ability of relevant agencies to properly spend the money allocated to them. Some prominent donors and international agencies are invited to this meeting, but it is not clear exactly what their role in the meeting is.

After the fiscal framework and cabinet’s policy priorities have been determined, the treasury prepares the pre-budget statement. The pre-budget statement outlines the fiscal and policy parameters for the forthcoming financial year. A key part of this document is that it determines the budget ceilings for each of the MDAs (Ministries, Departments and Agencies).

The Minister of Finance tables the pre-budget statement in the legislature. There is no formal approval process for this document in the legislature, but the minister is required to appear before the finance committee, which prepares a report that it sends to the plenary for debate.
Occasionally, the finance committee will call on representatives from non-governmental organizations, faith based groups, trade unions and prominent economists to present their opinions on the pre-budget statement, but in some years there is not enough time provided for any meaningful discussion on the pre-budget statement.

Once the pre-budget statement has been released, the process for developing the expenditure budget is initiated. The MDAs are provided with budget ceilings, the cabinet’s policy priorities and technical guidelines on issues such as how to determine personnel budgets, the impact of inflation on the budget, and so forth.

Once the MDAs have formulated their draft budgets, these are scrutinized by the treasury and a series of hearings is held with each MDA, where their draft budget is discussed in detail. During these hearings the treasury scrutinizes the draft budgets for technical rigor and adherence to the cabinet’s policy priorities. After these hearings the treasury consolidates the MDA budgets, adjusts the macro-economic and fiscal frameworks, makes any changes that may be needed in draft MDA budgets and submits the draft budget to cabinet.

The process of arbitrating between competing claims for funding by different MDAs is very acrimonious. It is often not clear how the treasury determines trades off between competing agencies. Further, after adjusting for inflation and salary increases, very little additional money remains to be allocated. For this reason, the treasury can usually only accommodate a small number and share of MDA claims for funding.

When cabinet receives the draft consolidated budget from the treasury, it reviews the main budget lines proposed. Subsequently, treasury officials make any further changes that are requested by cabinet. In many cases, these changes relate to ‘pet projects’ of ministers and are not in line with the cabinet’s own policy priorities. After the budget is approved by cabinet, the Minister of Finance tables the budget in the legislature and reads the budget speech.

**Stage 2: Approval**

According to the Constitution and legislation, the legislature has the formal power to amend the budget as long as the fiscal framework is not affected. This means that any revenue or expenditure allocation may be changed as long as the balance between revenue and expenditure is not changed. Accordingly, if one expenditure item is increased, then another has to be decreased by the same amount or alternatively, revenue needs to be increased by such amount.
In reality the legislature does not exercise any of these powers. Members have little analytical capacity and therefore are not able to meaningfully analyze the budget. They are also limited in their actions by party political dynamics, and seldom have sufficient time to examine the budget.

The legislature does not have access to enough analytical capacity to make credible proposals for amending the budget. It does not have funds to contract in the necessary analysts or to establish a research facility in-house. Most members also do not have the formal educational background that would give them confidence in identifying and interrogating the complex economic and policy issues that underlie the budget.

In Polarus, the political party with the majority of members in the legislature appoints the president. The president in turn appoints ministers in his cabinet. For this reason, the mandates of the president and his cabinet ministers are closely linked to their party’s majority in the legislature. Any strong opposition of the legislature to the executive’s budget proposal is read as a vote of no-confidence in the executive. However, a ‘no-confidence’ motion happens very rarely, since the party with the majority of members in the legislature also forms the government. Further, the strongest party leader is normally appointed as president and in turn, other strong party leaders are appointed by the president into his cabinet. The rest of the party takes its cue from these leaders. For all these reasons, the legislature accepts the executive’s budget proposal without much challenge or suggested amendments.

The legislature also does not have enough time for any real discussion of the budget because it is often tabled late by the executive. Very little time is provided for meaningful discussions in legislative committees, and the bulk of the budget debate takes place in the more politically charged plenary chamber.

**Stage 3: Execution**

The Polarus treasury issues in-year reports for every quarter of the financial year, but there is a time delay of up to four months before these reports are made public. The in-year reports only contain financial data and do not include any service delivery information. They also only report aggregated MDA expenditures and do not provide any further breakdown of expenditure. Some data on actual revenue are provided, but this only reflects total collections by main revenue category and no individual tax collections are specified. No information on debt (borrowings) is provided in these reports.

The year-end reports contain similar data as the in-year reports, in a similar format except that information on debt is included in these reports. The year-end reports are not audited and often
are inaccurate. The reports are sent to the auditor-general (the Supreme Audit Institution in Polarus) within six months of the end of the financial year. They are often publicly available at a much later date, sometimes up to 12 months after the end of the financial year.

The in-year and year-end reports reveal large divergences from the budget approved by the legislature. These reports are provided to the legislature, but because of the time-delays in the release of these reports, the legislature is unable to use these reports to control over-expenditure or unapproved virements⁴.

Informed analysts consider the year-end reports to be more accurate than in-year reports. However, due to the aggregation of the data in these reports and the lack of timeliness in their release, they are not useful for monitoring expenditure.

**STAGE 4: OVERSIGHT**

The head of the Supreme Audit Institution, the auditor-general (AG), is appointed by the president of the Republic of Polarus and can be removed from office by the president without having to consult with the legislature. The budget of the AG is also very limited and this constrains both the audit staff and the extent of the audits that can be conducted by the AG.

The AG receives year-end reports (and accounts) six months after the end of the financial year. It is expected to audit these accounts and submit an audit report to the legislature within five months of obtaining the year end accounts - that is, 11 months after the end of the financial year. However, staffing and budget shortages result in delays and audit reports are often only released 24 months after the end of the financial year.

The audit reports cover various financial management issues, including adherence of the actual budget expenditures with the approved estimates and whether financial management legislation and good practice was followed by the relevant executing authorities. In recent years, the AG has expressed interest in auditing service delivery information but this has yet to be undertaken.

Audit reports are submitted to the legislature and scrutinized by the public accounts committee, which in turn submit its report with recommendations back to the legislature. The legislature can issue one of the following three rulings in cases where the budget executing authority has spent funds in excess of the printed (approved) estimates:

- The divergence in spending is legitimate and no further action is required; or

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⁴ Virement refers to the extent to which a government department can spend in a way that is not congruent with budget plans without reverting back to the legislature for approval.
• The divergence is not legitimate, but is the result of legitimate MDA activity. In this case, the MDA should pay back the relevant funds to the treasury; or

• The divergence is not legitimate, and is the result of an illegitimate MDA activity. In this case, the MDA is required to refund the excess monies to the treasury and disciplinary action is initiated against the concerned officials in charge of the MDA.

Given the party political dominance of the legislature, the public accounts committee tends to pass over the more controversial findings of auditor general reports.

**CENTER-STATE FISCAL RELATIONS**

The national government of Polarus collects all revenues that are generated in the country through taxes and other sources. Every year, the Planning Commission of Polarus - whose members are appointed by the president - works out a formula for transferring funds to the states and local governments. The national government transfers some of its budget to state and local governments and retains the rest of the funds, which are then spent by the national government ministries. For example, the national Ministry of Education incurs expenditures for higher education, including universities.

The size and distribution of the transfers to states are ultimately determined by the cabinet of the national government, but their decision is informed by a formula which indicates the share that each state will receive. This formula is revised regularly, and takes poverty profiles, demographics and economic activity into account.

The major difference between state and local government is that the latter collects some additional revenue from property taxes and utilities, such as electricity and water and sanitation. National government transfers, together with their locally collected revenues make up the total revenue of local government.

The state and local governments in turn, allocate the funds that they receive from the national government to various program sectors including education, health, housing, etc. The program-sector agencies in each state or local government (for example, the state education ministries) allocate the funds that they receive from the state government. They are responsible for managing the funds, for administering the programs, and incurring capital and current expenditures. The budget process at state and local government level is similar to the national budget process described in section 8.
In some cases, the national government will make further transfers to states and local
governments that are earmarked for specific programs that are important to national government.
These are known as conditional grants and may only be spent on the programs for which they
have been earmarked. The state and local governments therefore spend a large share of the total
expenditures that are incurred in the country in such areas as education, health, the environment,
roads, social development, state administration and housing. A small amount in each of the sectors
is retained by the national government to be directly spent by the corresponding national agencies.

**Health Spending**

Almost all health spending takes place at the state level. The national government retains a
small amount for policy-making, administration and oversight of the state health programs. The
state governments allocate the funds they receive from the national government to their health
ministries (agencies), which further allocate the funds to hospital staff, medicines, etc. Local
governments play a role in managing some primary health clinics on an agency basis. But the
funding for primary health care appears on the budget of the state government and not of the
local government.
31. State adjustments budgets

1. The MEC for finance in a state may table an adjustments budget in the state Legislature, subject to subsection (3).

2. An adjustments budget of a state may only provide for –
   a. the appropriation of funds that have become available to the state;
   b. unforeseeable and unavoidable expenditure recommended by the state Executive Council of the state within a framework determined by the Minister;
   c. money to be appropriated for expenditure already announced by the MEC for finance during the tabling of the annual budget;
   d. the shifting of funds between and within votes or to follow the transfer of functions in terms of section 42;
   e. the rollover of unspent funds from the preceding financial year.

3. The Minister may determine the time when an adjustments budget may be tabled in a state Legislature, as well as the format for such budgets.

34. Unauthorised expenditure

Unauthorised expenditure does not become a charge against a Revenue Fund except when –

a) the expenditure is an overspending of a vote and Parliament or a state Legislature, as may be appropriate, approves, as a direct charge against the relevant Revenue Fund, an additional amount for that vote which covers the overspending; or

b) the expenditure is unauthorised for another reason and Parliament or a state Legislature authorises the expenditure as a direct charge against the relevant Revenue Fund.

i. If Parliament or a state Legislature does not approve an additional amount for the amount of any overspending, that amount becomes a charge against the funds allocated for the next or future financial years under the relevant vote.
39. Accounting officers’ responsibilities relating to budgetary control
1. The accounting officer for a department is responsible for ensuring that –
   a) expenditure of that department is in accordance with the vote of the department and
      the main divisions within the vote; and
   b) effective and appropriate steps are taken to prevent unauthorised expenditure.
2. An accounting officer, for the purposes of subsection (1), must –
   a) take effective and appropriate steps to prevent any overspending of the vote of the
      department or a main division within the vote;
   b) report to the executive authority and the relevant treasury any impending -
      i. under collection of revenue due;
      ii. shortfalls in budgeted revenue; and
      iii. overspending of the department’s vote or a main division within the vote;
      and
   c) comply with any remedial measures imposed by the relevant treasury in terms of this
      Act to prevent overspending of the vote or a main division within the vote.

38. General responsibilities of accounting officers
1. The accounting officer for a department-
   a. must ensure that that department has and maintains -
      i. effective, efficient and transparent systems of financial and risk management
         and internal control;
      ii. an appropriate procurement and provisioning system which is fair, equitable,
          transparent, competitive and cost-effective;
      iii. a system for properly evaluating all major capital projects prior to a final
           decision on the project;
   b. is responsible for the effective, efficient, economical and transparent use of the
      resources of the department;
   c. must take effective and appropriate steps to -
      i. collect all money due to the department;
      ii. prevent unauthorised, irregular and fruitless and wasteful expenditure and
          losses resulting from criminal conduct; and
      iii. manage available working capital efficiently and economically;
   d. is responsible for the management, including the safeguarding and the maintenance of
      the assets, and for the management of the liabilities, of the department;
e. must comply with any tax, levy, duty, pension and audit commitments as may be required by legislation;

f. must settle all contractual obligations and pay all money owing, including intergovernmental claims, within the prescribed or agreed period;

g. on discovery of any unauthorised, irregular or fruitless and wasteful expenditure, must immediately report, in writing, particulars of the expenditure to the relevant treasury and in the case of irregular expenditure involving the procurement of goods or services, also to the relevant tender board;

h. must take effective and appropriate disciplinary steps against any official in the service of the department who –

i. contravenes or fails to comply with a provision of this Act;

ii. commits an act which undermines the financial management and internal control system of the department; or

iii. makes or permits an unauthorised expenditure, irregular expenditure or fruitless and wasteful expenditure.

i. when transferring funds in terms of the annual Division of Revenue Act, must ensure that the provisions of that Act are complied with;

j. before transferring any funds (other than grants in terms of the annual Division of Revenue Act) to an entity within or outside government, must obtain a written assurance from the entity that that entity implements effective, efficient and transparent financial management and internal control systems, or, if such written assurance is not or cannot be given, render the transfer of the funds subject to conditions and remedial measures requiring the entity to establish and implement effective, efficient and transparent financial management and internal control systems;

k. must comply, and ensure compliance by the department, with the provisions of this Act.

2. An accounting officer may not commit a department to any liability for which money has not been appropriated.

40. Accounting officers’ reporting responsibilities

1. The accounting officer for a department -

a. must keep full and proper records of the financial affairs of the department in accordance with any prescribed norms and standards;

b. must prepare financial statements for each financial year in accordance with generally recognised accounting practice;
c. must submit those financial statements within two months after the end of the financial year to –
   i. the Auditor-General for auditing; and
   ii. the relevant treasury to enable that treasury to prepare consolidated financial statements in terms of section 8 or 19;
d. must submit within five months of the end of a financial year to the relevant treasury and the executive authority responsible for that department:
   i. an annual report on the activities of that department during that financial year;
   ii. the financial statements for that financial year after those statements have been audited; and
   iii. the Auditor-General’s report on those statements; and

e. is responsible for the submission by the department of all reports, returns, notices and other information to Parliament, the relevant state Legislature, an executive authority, the relevant treasury or the Auditor-General, as may be required by this Act.

2. The Auditor-General must audit the financial statements referred to in subsection (1) and submit an audit report on those statements to the accounting officer within two months of receipt of the statements.

3. The annual report and audited financial statements referred to in subsection (1) (d) must –
   a. fairly present the state of affairs of the department, its financial results, its performance against predetermined objectives and its financial position as at the end of the financial year concerned; and
   b. include particulars of -
      i. any material losses through criminal conduct, and any unauthorised expenditure, irregular expenditure and fruitless and wasteful expenditure, that occurred during the financial year;
      ii. any criminal or disciplinary steps taken as a result of such losses, unauthorised expenditure, irregular expenditure and fruitless and wasteful expenditure;
      iii. any material losses recovered or written off; and
      iv. any other matters that may be prescribed.
43. Virement between main divisions within votes
1. An accounting officer for a department may utilise a saving in the amount appropriated under a main division within a vote towards the defrayment of excess expenditure under another main division within the same vote, unless the relevant treasury directs otherwise.
2. The amount of a saving under a main division of a vote that may be used in terms of subsection (1) may not exceed eight per cent of the amount appropriated under that main division.
3. An accounting officer must within seven days submit a report containing the prescribed particulars concerning the utilisation of a saving in terms of subsection (1), to the executive authority responsible for the department and to the relevant treasury.

81. Financial misconduct by officials in departments and constitutional institutions
1. An accounting officer for a department commits an act of financial misconduct if that accounting officer wilfully or negligently -
   a. fails to comply with a requirement of section 38, 39, 40, 41 or 42; or
   b. makes or permits an unauthorised expenditure, an irregular expenditure or a fruitless and wasteful expenditure.
EXTRACTS FROM DEPARTMENT OF FINANCE REPORTING GUIDELINES

Reporting Regulations of the Republic of Polarus

MDAs must produce the following in-year and year-end financial and performance reports:

Monthly Financial Reports

Monthly financial reports should provide a regular account of an MDA’s expenditure. All monthly reports should contain the following information:

- Actual revenue and expenditure (by programme)
- Performance in implementing service delivery plans
- Projections of revenue and expenditure until the end of the year
- Information on the spending of conditional grants and the extent of compliance with the conditions imposed on the use of these grants
- Information on all transfers
- An explanation of any material variances and a summary of steps taken to ensure that the projected expenditure and revenue remain within the budget.

The accounting officer is responsible for producing MDA monthly reports.

Annual Reports

At the end of each financial year, the accounting officer of an MDA must compile an Annual Report on the MDA’s performance in the preceding financial year for the purposes of oversight. The Annual Report must, firstly, report on an MDA’s performance relative to the performance targets it set itself in the Strategic Plan and, secondly, present an MDA’s audited annual financial statements. The latter, amongst other things, should reflect the MDA’s implementation of the budget and the state of financial management systems within an MDA.

The annual report should contain the following information:

- An account of the activities of the MDA for the year against the measurable objectives set out for each of the MDA’s programmes
- An account of the MDA’s performance against predetermined objectives
- A copy of the MDA’s audited financial statements
- A copy of the Auditor-General’s comments on these financial statements
- A report by the MDA’s Audit Committee
- A report on financial misconduct and corrective action within the MDA
Reports on Conditional Grants

The accounting officer for an MDA that has received a conditional grant should submit a report to the relevant Treasury, the Minister of the MDA and the Director-General of the transferring MDA, within 15 days of the end of each month. This report should contain the following information:

- The amount of the conditional grant
- Expenditure for the month (and until the end of the year)
- An account of an MDA’s compliance with the conditions of the grant
- An account of problems encountered and steps taken to deal with these problems
6. THE HEALTH SECTOR IN POLARUS

HEALTH DEMOGRAPHICS, PER STATE 2005

<table>
<thead>
<tr>
<th>State</th>
<th>Life expectancy at birth</th>
<th>Infant mortality rate*</th>
<th>Maternal mortality ratio**</th>
<th>% of 15 - 49 year olds with HIV</th>
<th>% of total deaths attributed to AIDS related causes</th>
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<tr>
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* Number of infant deaths (before the first birthday) per 1000 live births in that year.
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HEALTH FACILITIES & SKILLS, PER STATE 2005

<table>
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<tr>
<th>State</th>
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EXTRACTS FROM NATIONAL HEALTH POLICY

Vision: An accessible, caring and high quality health system

Mission: To improve health status through prevention and promotion of healthy lifestyles and to consistently improve the health care delivery system by focusing on access, equity, efficiency, quality and sustainability.

PRIORITIES OF THE NATIONAL HEALTH STRATEGY

1. Improving quality of care

A national supervision system will be implemented that will work in tandem with state-level supervision systems, to monitor primary care facilities as well as care provided in hospitals and through emergency systems.

2. Management of communicable diseases and non-communicable illnesses

Malaria: The health department will work closely with the water department to improve the vector control program.

HIV and AIDS

i. Education on the prevention and treatment of HIV/AIDS will be intensified in the national media, through public education channels and at schools.

ii. Condom distribution through the public health system will increase by 50% over the next 5 years;

iii. All primary health clinics will provide free condoms to any visitors or patients irrespective of age, gender, marital status or sexual orientation.

iv. All primary health clinics will provide Voluntary Counselling and Testing services.

v. No person seeking Voluntary Counselling or Testing may be refused on the basis of age, gender, marital status or sexual orientation.

vi. Antiretroviral medication will be provided to all HIV-positive pregnant women and children seeking treatment at primary health clinics in Polarus.

Immunization of children

The health department will aim for 100% of immunization of all children under 5 against typhoid, tetanus and polio.
3. Strengthening of primary health care, hospital systems and emergency management systems

**Primary health care clinics:** All clinics will be strengthened in line with recommendations from quality of care monitors. Training for health care providers in the clinics will be enhanced.

**Emergency management systems**
The budget for the annual purchase of ambulances and the hiring of related personnel will be enhanced by 15% over the next 5 years.

**Hospital systems**
The health department will pursue an active infrastructure development program that will make secondary care facilities readily accessible to the 25% of the population living more than 80 km from such a facility. In the referral of complex and emergency cases to secondary hospitals, priority will be given to those involving children, the elderly and women who are pregnant or in the post-partum period.

**Maternal health services:**
i. Within primary health care clinics, priority will be given to the enhancement of maternal health services.
ii. Basic maternal health services will be provided at all primary health clinics.
iii. Maternal health services should be comprehensive, integrated, efficient, cost-effective and of a good quality.
iv. Quality standards for the provision of antenatal, obstetric and post-partum care will be established by the National Department of Health and monitored at state level.
v. No woman may be turned away from receiving adequate maternal health services.
vi. State provision of maternal health services is free to all women of Polarus.
vi. All deliveries occurring in primary health clinics should be attended by a skilled obstetric nurse or midwife.

viii. Training and registration of skilled maternal health practitioners is to be fast-tracked by state health departments.

4. Improving governance and management of the national health system

The quality of care monitors will be charged with looking into the role of governance and management in all aspects of the national health system, and actions will be taken in line with their recommendations to make the necessary improvements.
# Main Health Programs at State Level

The Polarus State Departments of Health render their services through eight main programs. These programs contain sub-programs that fulfill various functions within the main programs.

<table>
<thead>
<tr>
<th>Program</th>
<th>Purpose</th>
<th>Sub-Programs</th>
</tr>
</thead>
<tbody>
<tr>
<td>Administration</td>
<td>The main purpose of this program is to conduct strategic management and overall administration of the State Health Department.</td>
<td>1.1: Office of the State Minister of Health</td>
</tr>
<tr>
<td></td>
<td></td>
<td>1.2: Management</td>
</tr>
<tr>
<td>District Health Services</td>
<td>The main purpose of this program is to provide Primary Health Care (PHC) and District Hospital Services.</td>
<td>2.1: District Management</td>
</tr>
<tr>
<td></td>
<td></td>
<td>2.2: Community Health Clinics</td>
</tr>
<tr>
<td></td>
<td></td>
<td>2.3: Community Health Centers</td>
</tr>
<tr>
<td></td>
<td></td>
<td>2.4: Community Based Services</td>
</tr>
<tr>
<td></td>
<td></td>
<td>2.5: HIV and AIDS</td>
</tr>
<tr>
<td></td>
<td></td>
<td>2.6: Nutrition</td>
</tr>
<tr>
<td></td>
<td></td>
<td>2.7: Coroner Services</td>
</tr>
<tr>
<td></td>
<td></td>
<td>2.8: District Hospitals</td>
</tr>
<tr>
<td></td>
<td></td>
<td>2.9: Global Fund</td>
</tr>
<tr>
<td>Emergency Medical Services</td>
<td>The provision of pre-hospital emergency medical services including inter-hospital transfers and planned patient transport.</td>
<td>3.1 Emergency care services</td>
</tr>
<tr>
<td></td>
<td></td>
<td>3.2 Emergency Transport</td>
</tr>
<tr>
<td></td>
<td></td>
<td>3.3 Planned Patient Transport</td>
</tr>
<tr>
<td>State Hospital Services</td>
<td>This program is responsible for the delivery of hospital services, which are accessible, appropriate, effective and provide general specialist services, including a specialized rehabilitation service, as well as a platform for training health professionals and research.</td>
<td>4.1 General (Regional) Hospitals</td>
</tr>
<tr>
<td></td>
<td></td>
<td>4.2 Psychiatric Hospitals</td>
</tr>
<tr>
<td></td>
<td></td>
<td>4.3 Rehabilitation Services</td>
</tr>
<tr>
<td></td>
<td></td>
<td>4.4 Dental Training Hospitals</td>
</tr>
<tr>
<td>National Hospital Services (Highly Specialized Services)</td>
<td>The main purpose of this program is to provide tertiary health services and facilitate academic research.</td>
<td>5.1 National Hospital Services</td>
</tr>
<tr>
<td>Health Sciences and Training</td>
<td>Rendering of training and development opportunities for both medical personal currently employed and future medical personal of the state Department of health. The State Department of Health is responsible for the training of Nurses, Emergency Medical personnel and Primary Health Care personnel.</td>
<td>6.1 Nurse Training College</td>
</tr>
<tr>
<td></td>
<td></td>
<td>6.2 Emergency Medical Services Training</td>
</tr>
<tr>
<td></td>
<td></td>
<td>6.3 Bursaries</td>
</tr>
<tr>
<td></td>
<td></td>
<td>6.4 Primary Health Care (PHC) Training</td>
</tr>
<tr>
<td></td>
<td></td>
<td>6.5 Maternal Health &amp; Obstetric Training</td>
</tr>
<tr>
<td>Health Care Support Services</td>
<td>The main aim of this program is to provide support services required by the State Department of health.</td>
<td>7.1 Laundry Services</td>
</tr>
<tr>
<td></td>
<td></td>
<td>7.2 Engineering Services</td>
</tr>
<tr>
<td></td>
<td></td>
<td>7.3 Forensic Services</td>
</tr>
<tr>
<td></td>
<td></td>
<td>7.4 Orthodontic &amp; Prosthetic Services</td>
</tr>
<tr>
<td></td>
<td></td>
<td>7.5 Medicine Trading Account</td>
</tr>
<tr>
<td>Health Facilities Management</td>
<td>The main purpose of this program is to provide for new health facilities, upgrading and maintenance of existing facilities, including the hospital revitalization and state infrastructure grants.</td>
<td>8.1 Community Health Facilities</td>
</tr>
<tr>
<td></td>
<td></td>
<td>8.2 Emergency Medical Rescue</td>
</tr>
<tr>
<td></td>
<td></td>
<td>8.3 District Hospital Services</td>
</tr>
<tr>
<td></td>
<td></td>
<td>8.4 State Hospital Services</td>
</tr>
<tr>
<td></td>
<td></td>
<td>8.5 National Hospital Services</td>
</tr>
</tbody>
</table>
EXTRACTS FROM NATIONAL STANDARDS
FOR MATERNAL HEALTH CARE  Polarus
Ministry of Health

I. GENERAL
a) Maternal health services are available at all primary health clinics.
b) Patients should not have to travel more than 30 minutes to a primary health clinic.
c) Patients should be attended by a doctor, nurse or registered midwife within 30 minutes of arriving at the clinic.
d) Health care staff must be professional and courteous when interacting with patients.
e) All primary health clinics should be staffed with skilled birth attendants who have training in antenatal, obstetric, and postpartum care.
f) Four antenatal consultations, delivery, emergency obstetric services and two post-partum consultations will be provided to all women of Polarus free of charge.

II. ANTENATAL CARE
a) All pregnant women should have at least four antenatal assessments by or under the supervision of a skilled birth attendant (doctor, obstetric nurse or registered midwife).
b) All pregnant women should receive during antenatal care assessments:
   i. Physical examination, including weight, blood pressure, heart rate and gynecological exam;
   ii. Blood tests for anemia and diabetes (and to check blood type and Rh);
   iii. STD/HIV testing and counselling;
   iv. At least 2 ultrasounds
   v. Vitamin supplements (iron, folic acid)
   vi. In case of any detected complications, referral to secondary hospital.

III. DELIVERY CARE
a) Deliveries should be managed by a doctor, obstetric nurse, or registered midwife.
b) The delivery room should be clean and hygienic, including clean sheets and towels.
c) Birth attendants should use gloves, masks and gowns during delivery.
d) Sterilized medical equipment/instruments should be used.
e) A partograph should be used to monitor labour.
IV. **EMERGENCY OBSTETRIC CARE (EmOC)**

a. EmOC must address the most common causes of maternal mortality: hemorrhage, obstructed labor, infection, and eclampsia (pregnancy-induced high blood pressure).

b. The following EmOC services must be provided:
   - Necessary drugs, including antibiotics (for infection), oxytoxics (for hemorrhage and to induce labor), and anticonvulsants/sedatives (for eclampsia)
   - Assisted delivery
   - Manual removal of placenta and other products from uterus
   - Immediate transfer to nearest secondary hospital if surgery (C-Section), blood transfusion, anesthesia, or other emergency care is required.
   - Emergency transport to the secondary hospital.

V. **POSTPARTUM CARE**

a. All women who have given birth should have at least two postpartum assessments, at 1 week after childbirth and 6 weeks after childbirth.

b. Postpartum care should include:
   - Physical examination;
   - Assessment and help with breastfeeding;
   - Counseling on contraception (combined with breastfeeding advice);
   - Counseling on nutrition and, if necessary, provision of vitamin/mineral supplements;
   - Information on warning signs of problems;
   - Blood test for anemia, and provision of iron supplements, if necessary;
   - Provision of contraceptives, if requested;
   - If complications detected, referral to secondary hospital.
7. SPECIAL REPORT ON MATERNAL HEALTH IN POLARUS

MATERNAL HEALTH & MORTALITY: KEY DEFINITIONS

Maternal health refers to the health of women during pregnancy, childbirth and the post-partum period of 42 days. Around the world, there is growing awareness that too many women die before, during and after giving birth, often from complications that could readily be avoided or treated. One of the Millennium Development Goals adopted by the international community (MDG Number 5) is to reduce the maternal mortality rate by 75% between 1990 and 2015.

Within the HMHC network, you use the following definition of maternal mortality, as derived from the World Health Organization (WHO):

**Maternal mortality** or **maternal death** is the death of a woman while pregnant or within 42 days of the termination of pregnancy, irrespective of the duration and site of pregnancy, from any cause related to or aggravated by the pregnancy or its management, but not from accidental or incidental causes.


A few indicators are commonly used to record and compare maternal health and mortality over time and across countries:

- **The maternal mortality ratio (MMR):** This is the number of **maternal deaths** during a given time period per 100,000 **live births** during the same time-period.

- **The maternal mortality rate (MMRate):** This is the number of **maternal deaths** in a given period per 100,000 **women of reproductive age** during the same time-period.

- **The adult lifetime risk of maternal death:** This is the probability of dying from a maternal cause during a woman’s reproductive lifespan, expressed as a 1 in x chance.

The causes of maternal death can be direct or indirect:

- **Direct causes** include any complications that arise during pregnancy, childbirth or the post-partum period that relate directly to the woman being pregnant. These could flow from any intervention, omission or incorrect treatment she received, or from a chain of events resulting from any of the above. The most common direct causes of maternal death are haemorrhage (excessive bleeding), obstructed labour, infection, pre-eclampsia and eclampsia (which are hypertension-related disorders specific to pregnancy) and unsafe abortions.
• **Indirect causes** of maternal death include complications that arise when the pregnant woman suffers from a previous disease, or developed a disease during pregnancy, which is not caused by the pregnancy but is aggravated by it. For example, women with malaria, HIV, tuberculosis, existing cardiac or renal diseases face particular risks during pregnancy.

**MATERNAL HEALTH & MORTALITY IN POLARUS**

The maternal mortality situation varies considerably across countries. Polarus had an official maternal mortality ratio of 487 in 2005, placing it higher than the world average. Alarmingy, since then, the maternal mortality ratio in Polarus actually increased to 498 in 2008. The table below provides basic data on maternal mortality in Polarus in comparison to some other countries in 2005.

**MATERNAL MORTALITY IN THE WORLD & SELECTED COUNTRIES, 2005**

<table>
<thead>
<tr>
<th>Country</th>
<th>Number of maternal deaths</th>
<th>MMR (per 100,000 live births)</th>
<th>Lifetime risk of maternal death (1 in...)</th>
<th>% of births attended by skilled health worker</th>
<th>Nurses &amp; midwives per 10,000 of population</th>
</tr>
</thead>
<tbody>
<tr>
<td>World</td>
<td>536,000</td>
<td>400</td>
<td>92</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Ireland</td>
<td>1</td>
<td>1</td>
<td>47,600</td>
<td>100</td>
<td>195</td>
</tr>
<tr>
<td>USA</td>
<td>440</td>
<td>11</td>
<td>4,800</td>
<td>99.5</td>
<td>94</td>
</tr>
<tr>
<td>Romania</td>
<td>51</td>
<td>24</td>
<td>3,200</td>
<td>98.9</td>
<td>42</td>
</tr>
<tr>
<td>China</td>
<td>7,800</td>
<td>45</td>
<td>1,300</td>
<td>97.8</td>
<td>10</td>
</tr>
<tr>
<td>Mexico</td>
<td>1,300</td>
<td>60</td>
<td>670</td>
<td>93.7</td>
<td>9</td>
</tr>
<tr>
<td>Egypt</td>
<td>2,400</td>
<td>130</td>
<td>230</td>
<td>74.2</td>
<td>34</td>
</tr>
<tr>
<td>Kazakhstan</td>
<td>340</td>
<td>140</td>
<td>360</td>
<td>99.9</td>
<td>76</td>
</tr>
<tr>
<td>Vietnam</td>
<td>2,500</td>
<td>150</td>
<td>280</td>
<td>87.7</td>
<td>8</td>
</tr>
<tr>
<td><strong>Polarus</strong></td>
<td><strong>4,294</strong></td>
<td><strong>487</strong></td>
<td><strong>73</strong></td>
<td><strong>68.8</strong></td>
<td><strong>11</strong></td>
</tr>
<tr>
<td>Philippines</td>
<td>4,600</td>
<td>230</td>
<td>140</td>
<td>59.8</td>
<td>61</td>
</tr>
<tr>
<td>India</td>
<td>117,000</td>
<td>450</td>
<td>70</td>
<td>46.6</td>
<td>13</td>
</tr>
<tr>
<td>Cambodia</td>
<td>2,300</td>
<td>540</td>
<td>48</td>
<td>43.8</td>
<td>9</td>
</tr>
<tr>
<td>Tanzania</td>
<td>13,000</td>
<td>950</td>
<td>24</td>
<td>43.4</td>
<td>4</td>
</tr>
<tr>
<td>Malawi</td>
<td>6,000</td>
<td>1,100</td>
<td>18</td>
<td>53.6</td>
<td>6</td>
</tr>
<tr>
<td>Sierra Leone</td>
<td>5,400</td>
<td>2,100</td>
<td>8</td>
<td>43.2</td>
<td>5</td>
</tr>
</tbody>
</table>

Of all development indicators, the greatest discrepancy between developing countries and industrialized countries is in the area of maternal health. The average MMR across developing countries was 450 in 2005; in the developed regions of the world, the average was just 9.

Some countries have succeeded in almost eradicating maternal mortality completely. For example, Sweden and Ireland have MMRs of 3 and 1 respectively. Ninety-nine percent of all maternal deaths took place in developing countries in 2005, with more than half a million women losing their lives.

As the table on the previous page shows, there is often a close correlation between the availability and presence of skilled health attendants during pregnancy and birth, and the MMR in a country. Generally speaking, the more births are attended by skilled health personnel, the lower the MMR tends to be. The category of skilled health workers includes registered doctors, nurses and midwives, and excludes unregistered and/or traditional birth attendants.

The table below provides some additional information on maternal health in Polarus in 2005 and 2008.

**MATERNAL HEALTH INDICATORS IN POLARUS, 2005 & 2008**

<table>
<thead>
<tr>
<th>Indicator</th>
<th>2005</th>
<th>2008</th>
</tr>
</thead>
<tbody>
<tr>
<td>Antenatal care coverage (more than 1 visit)</td>
<td>73%</td>
<td>79%</td>
</tr>
<tr>
<td>Antenatal care coverage (more than 4 visits)</td>
<td>22%</td>
<td>48%</td>
</tr>
<tr>
<td>Births attended by skilled health worker</td>
<td>69%</td>
<td>72%</td>
</tr>
<tr>
<td>Number of maternal deaths</td>
<td>4,294</td>
<td>4,613</td>
</tr>
<tr>
<td>MMR (maternal deaths per 100 000 live births)</td>
<td>487</td>
<td>498</td>
</tr>
<tr>
<td>Lifetime risk of maternal death (1 in…)</td>
<td>73</td>
<td>70</td>
</tr>
<tr>
<td>HIV prevalence amongst pregnant women</td>
<td>21.6%</td>
<td>25.2%</td>
</tr>
<tr>
<td>Average distance to nearest primary health clinic</td>
<td>50km</td>
<td>35.8km</td>
</tr>
<tr>
<td>% of pregnancies referred for emergency care</td>
<td>13%</td>
<td>11%</td>
</tr>
</tbody>
</table>


There are also significant differences in the maternal health status of women across the nine states of Polarus. The tables on the following page present maternal health data for each state for 2005 and 2008.
### MATERNAL HEALTH STATISTICS IN POLARUS, PER STATE, 2005

<table>
<thead>
<tr>
<th>State</th>
<th>Number of current* Prenatal/Antenatal case files at state clinics</th>
<th>Number of maternal deaths</th>
<th>MMR (per 100 000 live births)</th>
<th>Births assisted by skilled birth attendant</th>
<th>Pregnancies referred for emergency care</th>
</tr>
</thead>
<tbody>
<tr>
<td>Happy State</td>
<td>209,887</td>
<td>318</td>
<td>418</td>
<td>83%</td>
<td>18%</td>
</tr>
<tr>
<td>High State</td>
<td>99,678</td>
<td>378</td>
<td>480</td>
<td>66%</td>
<td>11%</td>
</tr>
<tr>
<td>Capital State</td>
<td>260,832</td>
<td>581</td>
<td>516</td>
<td>80%</td>
<td>16%</td>
</tr>
<tr>
<td>Sunset State</td>
<td>197,071</td>
<td>503</td>
<td>587</td>
<td>67%</td>
<td>20%</td>
</tr>
<tr>
<td>Flat State</td>
<td>169,320</td>
<td>436</td>
<td>468</td>
<td>70%</td>
<td>11%</td>
</tr>
<tr>
<td>South State</td>
<td>65,667</td>
<td>239</td>
<td>410</td>
<td>73%</td>
<td>10%</td>
</tr>
<tr>
<td>Mountain State</td>
<td>49,945</td>
<td>273</td>
<td>378</td>
<td>61%</td>
<td>9%</td>
</tr>
<tr>
<td>Average State</td>
<td>128,762</td>
<td>475</td>
<td>399</td>
<td>79%</td>
<td>15%</td>
</tr>
<tr>
<td>Sunrise State</td>
<td>138,118</td>
<td>1,091</td>
<td>680</td>
<td>59%</td>
<td>9%</td>
</tr>
<tr>
<td><strong>Total/Average</strong></td>
<td><strong>1,319,280</strong></td>
<td><strong>4,294</strong></td>
<td><strong>487</strong></td>
<td><strong>69%</strong></td>
<td><strong>13%</strong></td>
</tr>
</tbody>
</table>

* A new case file is opened for each pregnancy.

**Source:** HMHC, The Risk Report: Where you don’t want to be when you go into labor. Public Interest Brief #42. 2009.

### MATERNAL HEALTH STATISTICS IN POLARUS, PER STATE, 2008

<table>
<thead>
<tr>
<th>State</th>
<th>Number of current* Prenatal/Antenatal case files at state clinics</th>
<th>Number of maternal deaths</th>
<th>MMR (per 100 000 live births)</th>
<th>Births assisted by skilled birth attendant</th>
<th>Pregnancies referred for emergency care</th>
</tr>
</thead>
<tbody>
<tr>
<td>Happy State</td>
<td>212,587</td>
<td>322</td>
<td>286</td>
<td>86%</td>
<td>18%</td>
</tr>
<tr>
<td>High State</td>
<td>103,962</td>
<td>392</td>
<td>530</td>
<td>68%</td>
<td>8%</td>
</tr>
<tr>
<td>Capital State</td>
<td>263,658</td>
<td>589</td>
<td>510</td>
<td>81%</td>
<td>15%</td>
</tr>
<tr>
<td>Sunset State</td>
<td>201,679</td>
<td>558</td>
<td>427</td>
<td>74%</td>
<td>21%</td>
</tr>
<tr>
<td>Flat State</td>
<td>178,803</td>
<td>439</td>
<td>508</td>
<td>74%</td>
<td>12%</td>
</tr>
<tr>
<td>South State</td>
<td>91,513</td>
<td>245</td>
<td>418</td>
<td>68%</td>
<td>11%</td>
</tr>
<tr>
<td>Mountain State</td>
<td>59,907</td>
<td>282</td>
<td>444</td>
<td>63%</td>
<td>9%</td>
</tr>
<tr>
<td>Average State</td>
<td>130,017</td>
<td>488</td>
<td>456</td>
<td>82%</td>
<td>15%</td>
</tr>
<tr>
<td>Sunrise State</td>
<td>167,268</td>
<td>1,298</td>
<td>776</td>
<td>61%</td>
<td>7%</td>
</tr>
<tr>
<td><strong>Total/Average</strong></td>
<td><strong>1,409,394</strong></td>
<td><strong>4,613</strong></td>
<td><strong>498</strong></td>
<td><strong>72%</strong></td>
<td><strong>11%</strong></td>
</tr>
</tbody>
</table>

* A new case file is opened for each pregnancy.

**Source:** HMHC, The Risk Report: Where you don’t want to be when you go into labor. Public Interest Brief #42. 2009.
As the tables on the previous page illustrate, the maternal mortality ratio is considerably higher in Sunrise State than in any other state of Polarus. There is currently no official register of certified midwives and obstetric nurses at state level. The data relating to the percentage of births attended by a skilled health worker per state are therefore difficult to verify.

**MATERNAL HEALTH & MORTALITY IN SUNRISE STATE**

In Sunrise State, which has a largely urbanized population, the number of maternal deaths increased from 1,091 in 2005 to 1,298 in 2008. The Maternal Mortality Ratio (MMR) for the state has shot up from 680 in 2005 to 776 in 2008. Women in Sunrise State now face a 1 in 36 chance of dying as a result of pregnancy sometime during their reproductive lifetime.

Within Sunrise State, the maternal mortality situation is most dire in the capital city, Mortalia. Besides Mortalia, the state has two other large towns, Obsalom and Swellentsia. The rest of the state’s population lives in small rural villages. Only 130 of the maternal deaths in Sunrise State in 2008 occurred in rural areas, meaning that urban areas accounted for 90% of maternal fatalities. The table on the following page presents data relevant to maternal health in Sunrise State.

**MATERNAL HEALTH INDICATORS, SUNRISE STATE, 2008**

<table>
<thead>
<tr>
<th>Indicator</th>
<th>Sunrise State</th>
<th>Mortalia*</th>
<th>Obsalom*</th>
<th>Swellentsia*</th>
</tr>
</thead>
<tbody>
<tr>
<td>Population</td>
<td>4,846,636</td>
<td>2,219,894</td>
<td>850,600</td>
<td>267,386</td>
</tr>
<tr>
<td>Women of reproductive age (estimated)</td>
<td>1,285,144</td>
<td>670,916</td>
<td>226,972</td>
<td>82,324</td>
</tr>
<tr>
<td>Maternal Mortality Rate</td>
<td>776</td>
<td>1131</td>
<td>527</td>
<td>737</td>
</tr>
<tr>
<td>Number of maternal deaths</td>
<td>1298</td>
<td>854</td>
<td>218</td>
<td>86</td>
</tr>
<tr>
<td>Number of reproductive health clinics</td>
<td>258</td>
<td>73</td>
<td>42</td>
<td>14</td>
</tr>
<tr>
<td>Number of hospitals</td>
<td>55</td>
<td>23</td>
<td>6</td>
<td>4</td>
</tr>
<tr>
<td>Antenatal coverage (1 visit or more)</td>
<td>76%</td>
<td>77%</td>
<td>71%</td>
<td>72%</td>
</tr>
<tr>
<td>Births attended by skilled health worker</td>
<td>61%</td>
<td>59%</td>
<td>67%</td>
<td>58%</td>
</tr>
<tr>
<td>HIV prevalence among pregnant women</td>
<td>27.30%</td>
<td>30.30%</td>
<td>22.60%</td>
<td>26%</td>
</tr>
<tr>
<td>Pregnancies referred for emergency care</td>
<td>7%</td>
<td>7%</td>
<td>12%</td>
<td>9%</td>
</tr>
</tbody>
</table>

*Source*: Sunrise State Department of Health (SSDH) website.

* Mortalia, Obsalom and Swellentsia are the largest cities in Sunrise State.

Looking at the data above, it is not altogether clear why the maternal mortality ratio in Mortalia should be so high. However, a number of possible contributing factors have been identified. Due to rapid urbanization, health facilities in Sunrise State are generally over-burdened. Anecdotal evidence further suggests that women in the city experience many problems when they make use
of available maternal health services. The vast majority of maternal deaths in the city occur for the following reasons:

- The nurses at clinics are not adequately trained to identify and fast-track obstetric emergencies.
- When emergencies are diagnosed, the referral system to secondary hospitals is weak and there are too few ambulances available to transport patients.
- Many clinics do not have enough equipment and a regular supply of medicines to treat and monitor high-risk symptoms during pregnancy, like high blood pressure.
- Families speaking indigenous dialects find it hard to communicate with health service personnel. Information is not bilingual.
- Many women do not return for post-natal care due to long queues and lack of money for transport and medicines, which are not provided by the health services.

The rural areas of Sunrise State are inhabited by less than 25% of the state’s population. Here, the majority of women depend on traditional birth attendants for pre-natal, delivery and post-partum care. Some traditional birth attendants have been trained to identify obstetric complications, and refer women to secondary hospitals. Nonetheless, it is still often difficult in emergency cases for women from rural areas to reach secondary hospitals in time.

**GOVERNMENT POLICIES & PROGRAMS AFFECTING MATERNAL HEALTH**

There are a number of existing government policies and programs that impact on services delivered to pregnant and post-partum women in Mortalia. Some of these are located at national government level, while others function at state level, with some of the latter being delivered in partnership with local government. These are the most relevant programs:

**At national level**

- The **National Health Policy**, which sets out the general principles and guidelines for health service delivery in Polarus (See chapter 6 of this sourcebook).
- The **National Standards for Maternal Health Care**, which set out in broad terms the standard procedures for antenatal consultations, deliveries and post-partum care (See chapter 6).
- The **Polarus Skills Framework for Antenatal & Obstetric Care**, which specifies the competencies required to qualify as a skilled health worker providing maternal health care.
At state level

- The **District Health Services (DHS) Program** is responsible for the delivery of primary health services at community clinics and health centers, including maternal health services to women during pregnancy, childbirth and the post-partum period (up to 42 days). Maternal health services are provided at most (88%) of primary health care clinics in Sunrise State. In principle, any women approaching a clinic for pregnancy-related care, or who visits a clinic for another reason and is found to be pregnant, should immediately be prioritized as a maternal health patient. She should be provided with a ‘package’ of services, including 3 or more antenatal consultations, an assisted delivery, at least one post-partum consultation, and referral to a secondary hospital in the case of complications at any stage of the reproductive process. In Sunrise State, the health department has launched a dedicated project called **Saving Mothers, Saving Babies** to fast-track implementation of the National Standards for Maternal Health Care.

- The **Health Sciences & Training (HS&T) Program** is responsible for the on-going training and skills development of health personnel. The maternal health services at primary health clinics are meant to be delivered by skilled health workers who are registered as trained obstetric nurses or midwives. In practice this means that one or more health officers in each primary health clinic should have special training and certification as a skilled birth attendant.

- The **Emergency Services Program** operates at State level to provide emergency roadside and call-out services, rapid response in the case of accidents, crime scenes and natural disasters, as well as emergency and planned ambulance transport services throughout the state. This program should be able to support maternal health patients in case of emergencies during pregnancy, delivery or the post-partum period.

- The **Health Care Support Services Program** includes a sub-program, the Medicines Trading Account, which is responsible for the procurement and distribution of medical supplies used during pregnancy and labor. It operates in close co-operation with the Polarus Medical Standards Authority, conducts regular audits of primary and secondary health supply needs, gathers orders, procures, manages and distributes medical supplies to all clinics and hospitals.

At local government level

- The **Hospital Services Program (HSP)** is responsible for the management of Mortalia’s four secondary hospitals and two tertiary hospitals. An inter-governmental Health Management Committee, consisting of city and state representatives, ensures good co-ordination between the
entered into Health Services Agreements with the state government, whereby they provide certain specialized medical consultations and interventions on referral from state clinics.

- The **Safe Delivery Incentive Program** in Swellentsia, which provides cash transfers to women who deliver in health facilities as a means to increase the coverage of women who deliver in the presence of Skilled Birth Attendants.

- The **Proud Women of Mortalia (PWoM) Program**, recently launched by the city’s mayor in collaboration with the Sunrise State Health Department, aims to “empower and celebrate the women who daily shape our urban dream”. The program, funded by a grant from the national health department, includes leadership development for women, a high profile maternal health campaign, special projects that improve the quality of women’s lives, and a series of public meetings where women can discuss and debate issues of common concern. The program also oversees the PWoM Fund, which is earmarked for interventions to support women in crisis.

**EMERGENCY SERVICES IN POLARUS**

The referral of prenatal or antenatal emergencies to secondary hospitals is a key component of the state’s policy on maternal health care. However, no disaggregated data is collected on the number of emergencies in each state that can be attributed to maternal health-related causes. The following statistics refer to all emergencies, including (amongst others) those involving women during pregnancy, childbirth and the post-partum period.

**EMERGENCY HEALTH SERVICES DATA**

<table>
<thead>
<tr>
<th>State</th>
<th>Number of emergency services provided</th>
<th>Number of ambulances</th>
<th>People per ambulance</th>
</tr>
</thead>
<tbody>
<tr>
<td>Happy State</td>
<td>168,156</td>
<td>194,164</td>
<td>250</td>
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<tr>
<td>High State</td>
<td>79,760</td>
<td>82,988</td>
<td>96</td>
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<tr>
<td>Capital State</td>
<td>219,708</td>
<td>248,688</td>
<td>293</td>
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<tr>
<td>Sunset State</td>
<td>183,684</td>
<td>185,209</td>
<td>308</td>
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<tr>
<td>Flat State</td>
<td>149,600</td>
<td>152,536</td>
<td>200</td>
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<tr>
<td>South State</td>
<td>9,480</td>
<td>11,734</td>
<td>93</td>
</tr>
<tr>
<td>Mountain State</td>
<td>14,760</td>
<td>15,352</td>
<td>21</td>
</tr>
<tr>
<td>Average State</td>
<td>59,760</td>
<td>62,680</td>
<td>105</td>
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<tr>
<td>Sunrise State</td>
<td>41,998</td>
<td>47,945</td>
<td>134</td>
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<tr>
<td><strong>Polarus</strong></td>
<td><strong>926,912</strong></td>
<td><strong>1,001,296</strong></td>
<td><strong>1500</strong></td>
</tr>
</tbody>
</table>

Source: Ministry of Health, *Annual Report, 2009*
8. NATIONAL BUDGET INFORMATION

REPUBLIC OF POLARUS

MINISTRY OF FINANCE

2008 BUDGET OVERVIEW

Following a decade of structural economic change and comprehensive transformation of public services, the priority now is to accelerate the pace of economic growth and broaden the scope of development in the years ahead.

Reduced inflation and lower interest rates, well diversified financial markets, healthy public finances, and a favourable environment for trade and industrial development are established features of the Polarus economy. Improved economic performance over the next 10 years will be built on four broad platforms:

A rising share of investment and saving out of national income, to provide the infrastructure and industrial capital formation required for sustained output growth.

Progress in the quality of education and promotion of training opportunities, to ensure that the skills development and productivity enhancement contribute to expanding participation in social and economic development.

A poverty reduction strategy that includes promotion of work opportunities, creating sustainable communities and safe neighbourhoods, and consolidation of the social security system.

Development of markets, support for emerging entrepreneurs, better governance and regulation of private and public sector institutions, and rigorous monitoring and measurement of public service delivery.

The 2008 budget provides for strong real growth in investment spending, an expansion of labor-based public works programs, further extension of the child support grant, phasing in of AIDS treatment programs, further extension of land restitution and land reform, stepped up assistance for municipal services, and support for broad-based economic empowerment.

The budget deficit is projected to be 3.7 percent of GDP in 2007 before moderating to 3 percent in 2008. National budget revenue remains around 26 percent of GDP for 2008, as it has
done in the past three years, and non-interest expenditure rises by 4.8 percent a year in real terms over the next three years.

GDP growth was a disappointing 1.9 percent in 2007, but is expected to strengthen to 2.9 percent this year, rising to 3.6 percent and 4.0 percent in 2007 and 2008, respectively. Consumer price inflation continued to decline during 2007, in part because further currency appreciation contributed to declining prices of imported goods. Inflation is expected to average 4.8 percent in 2008, well within the target range of three to six percent.

The following information on the budget is provided to facilitate broad discussion of national priorities and support for the government’s proposals. All budget figures are presented in millions.
# Economic Data

<table>
<thead>
<tr>
<th>Year</th>
<th>CPI</th>
<th>Population (in 000s)</th>
<th>GDP (in millions)</th>
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<tr>
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<td>12.5</td>
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<td>84,511</td>
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<td>1987</td>
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<td>1988</td>
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<td>1990</td>
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<td>1991</td>
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<tr>
<td>1993</td>
<td>37.1</td>
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<td>1994</td>
<td>42.4</td>
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<td>319,768</td>
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<tr>
<td>1995</td>
<td>49.0</td>
<td>38,630</td>
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<tr>
<td>1996</td>
<td>55.7</td>
<td>39,204</td>
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<td>1997</td>
<td>61.2</td>
<td>39,780</td>
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<td>1998</td>
<td>66.6</td>
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<td>507,953</td>
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<tr>
<td>1999</td>
<td>72.4</td>
<td>40,856</td>
<td>546,928</td>
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<tr>
<td>2000</td>
<td>77.7</td>
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<td>598,748</td>
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<tr>
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<td>84.4</td>
<td>41,645</td>
<td>663,328</td>
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<tr>
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<td>90.2</td>
<td>41,940</td>
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<tr>
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<td>94.9</td>
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<td>2004</td>
<td>100.0</td>
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<tr>
<td>2005</td>
<td>105.7</td>
<td>44,561</td>
<td>948,734</td>
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<tr>
<td>2006</td>
<td>109.6</td>
<td>44,985</td>
<td>1,003,987</td>
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<tr>
<td>2007</td>
<td>113.9</td>
<td>45,327</td>
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<tr>
<td>2008</td>
<td>118.5</td>
<td>46,888</td>
<td>1,177,365</td>
</tr>
</tbody>
</table>
# REPUBLIC OF POLARUS

## MINISTRY OF FINANCE

### NATIONAL (CENTRE AND STATE) FISCAL FRAMEWORK

<table>
<thead>
<tr>
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<tbody>
<tr>
<td></td>
<td>Budget Estimate</td>
<td>Revised Estimate</td>
<td>Preliminary Outcome</td>
<td>Audited</td>
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<td>Revenues</td>
<td>303,318</td>
<td>279,459</td>
<td>255,471</td>
<td>230,091</td>
<td>211,919</td>
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<tr>
<td>Expenditures</td>
<td>339,113</td>
<td>319,643</td>
<td>301,447</td>
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<td>Deficit</td>
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<td>40,184</td>
<td>45,976</td>
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<td>GDP</td>
<td>1,177,312</td>
<td>1,086,254</td>
<td>1,003,987</td>
<td>948,734</td>
<td>870,527</td>
</tr>
</tbody>
</table>
# Republic of Polarus

## Ministry of Finance

### 2005 - 2008 Budget – Revenue Summary

<table>
<thead>
<tr>
<th>Description</th>
<th>2005</th>
<th>2008</th>
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</thead>
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<tr>
<td>Personal Income Tax</td>
<td>80,505</td>
<td>98,200</td>
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<td>Gold Mines</td>
<td>623</td>
<td></td>
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<tr>
<td>Other Mines</td>
<td>509</td>
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<tr>
<td>Corporate Income Tax</td>
<td>50,111</td>
<td>60,650</td>
</tr>
<tr>
<td>Secondary Corporate Tax</td>
<td>3,877</td>
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<tr>
<td>Retirement Fund Tax</td>
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<td>Other Income &amp; Profit Tax</td>
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<td>1,540</td>
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<tr>
<td>Pay Roll Tax for Skills Development</td>
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<td>4,000</td>
</tr>
<tr>
<td>Donations Tax</td>
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<td>20</td>
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<tr>
<td>Estate Duty</td>
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<td>400</td>
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<tr>
<td>Marketable Securities Tax</td>
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<td>Value Added Tax</td>
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<td>Ad Valorem Excise Duties</td>
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<td>Financial Services Tax</td>
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<td>Airport Departure Tax</td>
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<td>Other Consumption Tax</td>
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<td>Stamp Duties</td>
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<td>State Misc. Revenue</td>
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<tr>
<td><strong>Total Tax Revenue</strong></td>
<td><strong>230,091</strong></td>
<td><strong>303,318</strong></td>
</tr>
</tbody>
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## NATIONAL (CENTRE AND STATE) BUDGET

<table>
<thead>
<tr>
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<tbody>
<tr>
<td>Legislative Services</td>
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<td>Municipal &amp; Local Government</td>
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<td>Treasury (Financial Affairs)</td>
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<td>Statistics</td>
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<td>452</td>
<td>450</td>
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<td>Trade &amp; Industry</td>
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<td>962</td>
<td>918</td>
<td>879</td>
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<tr>
<td>Sport &amp; Recreation</td>
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<td>401</td>
<td>383</td>
<td>372</td>
<td>354</td>
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<td>Safety &amp; Security</td>
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<tr>
<td>Defense</td>
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<td>Minerals &amp; Energy</td>
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# Republic of Polarus

## Ministry of Finance

### National Expenditure

<table>
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<td>9,486</td>
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<td>14,123</td>
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<td>13,143</td>
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## Republic of Polarus

### Ministry of Finance

**National (Centre and State) Budget**

**Expenditure by Economic Classification 2008**

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<th>Current Payments</th>
<th>2008</th>
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<table>
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<td>Public Corporations</td>
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<td>Subsidies on production</td>
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<td>Other transfers</td>
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<td>Private Enterprises</td>
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<td>Non-profit institutions</td>
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<table>
<thead>
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| Consolidated Expenditure                                | 339,114|

- 59 -
<table>
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<tr>
<th>In Dinar Millions</th>
<th>Happy</th>
<th>High</th>
<th>Sunset</th>
<th>Capital</th>
<th>Sunrise</th>
<th>South</th>
<th>Mountain</th>
<th>Average</th>
<th>Flat</th>
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<tbody>
<tr>
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<td>358</td>
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<td>156</td>
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# Republic of Polarus

## Ministry of Finance

### 2005 State Actual Audited Expenditures

<table>
<thead>
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<th>In Dinar Millions</th>
<th>Happy</th>
<th>High</th>
<th>Sunset</th>
<th>Capital</th>
<th>Sunrise</th>
<th>South</th>
<th>Mountain</th>
<th>Average</th>
<th>Flat</th>
</tr>
</thead>
<tbody>
<tr>
<td>Premier, Finance and Legislature services</td>
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<td>131</td>
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<td>233</td>
<td>463</td>
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<td>203</td>
<td>103</td>
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## REPUBLIC OF POLARUS

### MINISTRY OF FINANCE

### 2005 STATE BUDGETED EXPENDITURES

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<th>In Dinar Millions</th>
<th>Happy</th>
<th>High</th>
<th>Sunset</th>
<th>Capital</th>
<th>Sunrise</th>
<th>South</th>
<th>Mountain</th>
<th>Average</th>
<th>Flat</th>
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<tbody>
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<td>180</td>
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<td><strong>3,045</strong></td>
<td><strong>5,523</strong></td>
<td><strong>7,573</strong></td>
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9. HEALTH BUDGET DATA

INDEPENDENT BUDGET RESEARCH

MATERNAL HEALTH-RELATED EXPENDITURE ACROSS THE STATES OF POLARUS, 2005 & 2008 (IN DINAR ’000)

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<th>2008 Budget</th>
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<tr>
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<tr>
<td>Mountain State</td>
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### INDEPENDENT BUDGET RESEARCH

**Expenditure on Maternal Health Care Services in Sunrise State Health Budget Programs, 2005 and 2008 (in Dinar ‘000)**

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<th>Sunrise State Health Budget program</th>
<th>Health Budget Sub-programs</th>
<th>2005 Budget</th>
<th>2005 Actual Audited</th>
<th>2008 Budget</th>
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<td><strong>Within Sub-program 2.2 Community Health Clinics</strong>&lt;br&gt;Prenatal &amp; Antenatal care (including salaries of dedicated prenatal and antenatal health care providers, birth assistants, doctors and specialists, share of clinic facilities, equipment and medicines)**</td>
<td>47,374</td>
<td>44,873</td>
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<td></td>
<td><strong>Within Sub-program 2.8 District hospitals</strong>&lt;br&gt;<strong>District Maternity wards</strong> (including dedicated maternity ward health care staff, obstetricians and other specialists, birth assistants, facilities, equipment and medicines)**</td>
<td>16,089</td>
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<td><strong>Within the Sub-program 3.1 Emergency services</strong>&lt;br&gt;<strong>Emergency maternity services</strong> (including emergency prenatal interventions, caesarean deliveries and antenatal emergencies)**</td>
<td>20,673</td>
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<td></td>
<td><strong>Within the Sub-program 3.2 Emergency transport</strong>&lt;br&gt;Due to lack of reliable records, researcher was unable to determine what share of all emergency ambulance services were used for maternal emergencies.</td>
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<tr>
<td>Health Sciences &amp; Training program</td>
<td><strong>Within the Sub-program 6.5 Maternal Health &amp; Obstetric Training</strong>&lt;br&gt;This entire sub-program reflects funds allocated for training of health care staff in maternal health procedures, birth assistance and emergency obstetric care</td>
<td>10,653</td>
<td>6,655</td>
<td>13,805</td>
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<tr>
<td><strong>Total</strong></td>
<td></td>
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## THE REPUBLIC OF POLARUS

### MINISTRY OF HEALTH

### ADMINISTRATIVE CLASSIFICATION

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## REPUBLIC OF POLARUS

### MINISTRY OF HEALTH

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# REPUBLIC OF POLARUS

## MINISTRY OF HEALTH

### ADMINISTRATIVE CLASSIFICATION

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### MINISTRY OF HEALTH
#### ECONOMIC CLASSIFICATION

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## REPUBLIC OF POLARUS

### MINISTRY OF HEALTH

## ECONOMIC CLASSIFICATION

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THE REPUBLIC OF POLARUS

MINISTRY OF HEALTH

EMERGENCY MEDICAL SERVICES PROGRAM

ECONOMIC CLASSIFICATION
2008 BUDGETED EXPENDITURES

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<thead>
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<th>(in D millions)</th>
<th>Happy</th>
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<th>Sunset</th>
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THE REPUBLIC OF POLARUS

MINISTRY OF HEALTH

EMERGENCY MEDICAL SERVICES PROGRAM

ECONOMIC CLASSIFICATION
2005 AUDITED ACTUAL

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<th>(in D millions)</th>
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<th>Sunset</th>
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# THE REPUBLIC OF POLARUS

## MINISTRY OF HEALTH

## EMERGENCY MEDICAL SERVICES PROGRAM

## ECONOMIC CLASSIFICATION

### 2005 BUDGETED EXPENDITURES

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<thead>
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<th>High</th>
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<td>27</td>
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10. REPORTS ON THE HEALTH SECTOR IN SUNRISE STATE

This section contains:


EXTRACTS FROM

The Department of Health of Sunrise State

Annual Report
2008

Republic
of Polarus

Note: These materials have been adapted from the Centre for Social Accountability (CSA) Republic of Tomo – Case Study ©
I have the honor of submitting the 2008 Annual Report of the Sunrise State Department of Health in terms of the section 40(1)(d) of the Finance Management Act (1999).

__________________________
T. Luyaho
Accounting Officer
1.2 FOREWORD BY THE MEMBER OF EXECUTIVE COUNCIL

The end of every financial year affords us the opportunity, as a department, to reflect on our achievements and challenges. Taking stock of what the department achieved and the areas it failed, helps us once again to re-assess our strengths - the good things we have, our weaknesses - the things in the organization that draw us back, the opportunities - the external and environmental factors that we can exploit to our advantage, and threats - the external factors that militate against us. In this way we will be able to eliminate what makes us not to perform and consolidate the strengths that we possess.

The department's mandate is clear - the provision of an efficient and cost-effective health care service to the people of Sunrise State. This is a constitutional mandate and therefore we dare not fail in ensuring that all people that visit our facilities for any health related problem receive the best service the department can offer.

The department chalked many successes in the year under review, the highlights being the following:

- Thirteen new clinics were built (this includes 9 mud structures that were demolished and rebuilt).
- An increased number of people in the State utilized our health facilities at various levels – 15.4 million visits during 2008.
- Revitalization and improving the face and environment of all our health facilities accelerated during the year.
- Intervention strategies were put into place to prevent maternal and infant mortality during childbirth.
- Patients' complaint system worked effectively and the department was able to respond to many matters of concern raised by the general public.

These achievements were however over-clouded by the fact that for the third time running, the Auditor General has issued a disclaimer on the financial affairs of the department. Certainly this state of affairs is not a pleasant one. This is one major challenge ahead of the department and with my guidance and support to the accounting officer and management I am certain that we shall succeed.

Nella Owana
MEC for Health
1.3 INTRODUCTION BY THE ACCOUNTING OFFICER

In the course of the past financial year, the headcount of people presenting themselves at our institutions has risen from 15,229,490 in 2006 to 15,435,727 in 2008. A corresponding increase in the utilization rate of Primary Health Care facilities also moved from 2.33 visits per patient in 2006 to 2.38 in 2008.

We have continued to prioritize the revitalization of our health institutions by investing in infrastructure development, embarking on facility facelifts and improving our health technology platform. Over the last five years, Sunrise state’s Rural Clinic Extension program has lead to the establishment of 78 new clinics. During the year under review, the department built thirteen (13) new clinics in rural areas. Of these, nine (9) were new structures, replacing unsuitable mud structures. In addition, residential accommodation for nurses was developed. Of course, it must be mentioned as well that we were disappointed with the shifting of D10m from the revitalization grant because of slow pace of expenditure. This situation, we believe, will be addressed in the coming year, to ensure that all funds allocated to the department are fully spent.

Quality of care remains an area of concern in the department. Patient complaints have been steadily rising since we introduced a complaints management system, and established a call centre. Between November 2007 and November 2008, 5,911 calls were received by the call centre. Many of these were related to administrative matters.

The recruitment and retention of human resources remains a challenge for the State. As part of ensuring a coherent approach to the production and remuneration of health workers, the National Department of Health unveiled a Human Resources Plan for Health in January 2008. Detailed implementation plans will be developed by all the States in the coming year, and finalized in 2010.

The department has also made strides in ensuring effective utilization and control of financial resources. Progress has been made in ensuring that the health budget is spent. We have also managed to recruit back our Chief Financial Officer (CFO), whilst strengthening other areas of capacity such as financial management and budgeting.

We are confident that all of these interventions will, overtime, bear the fruits of our hard work.

L.M Yabo
Accounting Officer
1.4.1 VISION

A health service to all the people in Sunrise State, promoting a better quality life for all

1.4.2 MISSION

To provide and ensure accessible comprehensive integrated services in Sunrise State, emphasizing the primary health care approach, utilizing and developing all resources to enable all its present and future generations to enjoy health and quality of life.

PART B
Program Performance

1. Voted Funds

<table>
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<tr>
<th>Main Appropriation</th>
<th>Adjusted Appropriation</th>
<th>Actual Amount Spent</th>
<th>Over/Under Expenditure</th>
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<tr>
<td>D 4,027,191,000</td>
<td>D 4,126,210,000</td>
<td>D 3,920,970,000</td>
<td>D 205,240,000</td>
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</table>

2. Aim of Vote

The core function of the Sunrise State Department of Health is the delivery of a comprehensive package of health services to the people of Sunrise State. These include promotive, preventative, curative and rehabilitative services.

Key measurable objectives:

- To develop systems and build capacity throughout the department for effective and efficient health service planning, administration and management;
- To develop the state health system by strengthening the service delivery platform based on a decentralized service delivery system;
- To develop and implement timely and appropriate Emergency Medical Services;
- To ensure effective delivery of maternal and infant health care services;
- To implement nationally agreed norms and standards, establish and implement systems and build capacity to ensure quality health care assurance;
- To develop and implement HR Planning, management and development systems;
- To strengthen planning, forecasting, budgeting and accounting systems to ensure an equitable resource allocation across the State;
- To introduce a compliance monitoring tool and enforce or promote compliance.
Previous Years Spending Results

<table>
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<tr>
<th>Financial-year</th>
<th>Total Budget (D)</th>
<th>Actual Expenditure (D)</th>
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<td>2007</td>
<td>3,585,880,000</td>
<td>3,435,273,040</td>
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<td>2008</td>
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<tr>
<td>Total</td>
<td>11,868,761,000</td>
<td>11,390,489,025</td>
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</table>

3. Programs
The department operates under seven programs as follows:

4. Main Appropriations and reasons for shifts and additional funds

<table>
<thead>
<tr>
<th>(D’000) Program</th>
<th>Main Appropriation</th>
<th>Virements/ Additions</th>
<th>Final Appropriation</th>
<th>Reason for virement/ addition</th>
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<td>207,586</td>
<td>Additional appropriation for management training and administrative support</td>
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<td>District Health Service</td>
<td>1,780,360</td>
<td>(160,117)</td>
<td>1,620,243</td>
<td>Rollover of D62,658 from previous year; Savings used in other programs</td>
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<td>Emergency Medical Services</td>
<td>248,045</td>
<td>(32,233)</td>
<td>215,812</td>
<td>Savings used in other programs</td>
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<td>State Hospitals</td>
<td>802,012</td>
<td>86,925</td>
<td>888,937</td>
<td>Additional appropriation, rollover of D31,049 from previous year and virement from other programs</td>
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<td>National Hospitals</td>
<td>491,284</td>
<td>73,820</td>
<td>565,104</td>
<td>Additional appropriation and virement from other programs</td>
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<td>Health Sciences &amp; Training</td>
<td>87,225</td>
<td>(3,731)</td>
<td>83,494</td>
<td>Roll-over of D3,000. Savings were used in other programs</td>
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<td>Health Care Support Services</td>
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<td>Additional appropriation for bulk purchases in the Medicine Trading Account</td>
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<td>Health Facilities Development</td>
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<td>Additional appropriation for upgrading of district hospitals</td>
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<td>Total</td>
<td>4,026,997</td>
<td>99,213</td>
<td>4,126,210</td>
<td>Net additional appropriation and roll-overs</td>
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</tbody>
</table>

5. Roll-Over from previous financial year
The following roll-overs, totaling D96,707,000 were added to the appropriation for the year under review:
• Program 2: District Health Services, D62,658,000 (unspent operational expenses at primary health clinics)
• Program 4: State Hospital Services, D 31,049,000 (unspent emergency operations allocation)
• Program 6: Health Science Training, D3,000,000 (unspent Health Professionals Training Conditional Grant)

6. Monitoring
Expenditure was monitored through various means during the year under review. The monthly in-year monitoring served as the first tool the department used to manage the budget. Every week, program managers gave account of the expenditure and projections of their programs for the rest of the year. Potential over- or under- spending was noted early and corrective measures put into place.

PART C
Report of the Accounting Officer

1. GENERAL REVIEW OF NEW MANAGEMENT APPROACH & STRATEGIC PRIORITIES

(a) The establishment of Corporate Service Centers
Corporate Services Centers have been established in order to provide services relating to human resources management, financial management, procurement, administration, information technology and other auxiliary services to a cluster of district hospitals in a region. The rationale of this regionalized shared service model is to free health care providers from administrative duties so that they can focus on the delivery of the core service. 10 Corporate Service Centers have been established in the State.

b) Clinics as Centers of Excellence
Primary Health Clinics (PHCs) are always seen as the first "port of call" in the health care delivery system. To achieve the strategic goal of providing access to effective and efficient package of essential health services, PHCs in the State have been classified as centers of excellence and in so doing, are fully resourced to meet the expectation of communities.
2. MAJOR PROJECTS UNDERTAKEN OR COMPLETED DURING THE YEAR

a) Saving Mothers, Saving Babies
   This project was started during the year and is primarily aimed at putting in place measures, procedures and systems to reduce or prevent maternal and babies' deaths prior to, during and after delivery of babies. The project is under the strategic guidance and support of the Director-General of Family Health.

b) Turn-around Plan for Emergency Medical Services
   This project was begun during the year and its purpose is to bring efficiency into the delivery of emergency health care. It aims to reduce response rates in providing effective and humane first aid care for patients. The turn-around plan involves recruiting skilled emergency medical personnel, acquiring state-of-the-art ambulances and training existing personnel in emergency procedures, treatment and transportation.

c) Comprehensive Treatment Plan for HIV/AIDS Patients
   The roll-out of anti-retroviral drugs for HIV/AIDS patients took place in 11 hospitals and 48 clinics.

d) Take-over of State Mortuaries
   The necessary groundwork which involved planning, consultation with the Polarussian Police Service and budgetary discussions was undertaken in preparation for the takeover of state mortuaries from the Polarussian Police Service.

e) Infrastructure: Health Facilities
   Clinics: 5 new clinics were built, 22 existing ones were up-graded, and 29 were started and will be completed in 2009; 46 were fitted with new medical equipment.
   Hospitals: 12 hospital projects were completed, amongst others the new Oba Hospital in Swellentsia, which will begin admitting patients in February 2009.

3. SPENDING TRENDS

a) Reasons for the under-expenditure
   • Under-spending in the District Health Services and Emergency Medical Services programs was mainly due to delays in the construction of new primary health clinics.
   • Some planned projects could not take off as a result of litigation initiated by some contractors who felt the bidding process had been unfair to them.
   • Some projects were held back due to staff shortages and recruitment challenges, especially those affected by new national Norms and Standards in Maternal Health Care.
b) Impact on service delivery
The under-spending of the District Health Services and Emergency Medical Services program has placed temporary strain on some health care services.

c) Action taken to avoid recurrence
- In order to address delays in the construction of new clinics, an action team has been established to review weaknesses in the procurement process and make recommendations as to the appointment of new implementing agents.
- Once the litigation has been resolved by the court, the affected projects will continue.
- In order to enlarge the pool of available staff for maternal health care, a study has been commissioned into the minimum skills requirement for birth attendants.

4. Capacity constraints
The Department is still challenged in promoting access to scarce skills in all the service delivery areas in the State. The Department will continue its search for skilled health care professionals and is actively engaging all stakeholders in addressing this constraint.

In terms of the approved establishment, the number of vacant posts for health professionals at the end of the year was 11 231 or 37% of the approved establishment.

5. Utilization of donor funds
Donations amounting to D13,927 million were received during the 2005 financial year. The main items included in this figure were an amount of D10,302 million from the Centre for Disease Control in the USA. This amount was used for the control, prevention and treatment of HIV/AIDS. An amount of D3.0 million was received from the European Union for the control, prevention and treatment of TB and HIV/AIDS. Expenditure of D13,522 million was made against donor funding during the 2005 financial year leaving a surplus for the year of D 405 million.

Approved
The Annual Financial Statements set out in this Annual Report have been approved by the Accounting Officer.

________________________
Mr L.M. Yabo
Accounting Officer
REPORT OF THE AUDITOR GENERAL
TO THE SUNRISE STATE LEGISLATURE
ON THE ANNUAL FINANCIAL STATEMENTS OF THE DEPARTMENT OF
HEALTH FOR THE 2008 FINANCIAL YEAR

Vote 72

<table>
<thead>
<tr>
<th>Main Appropriation</th>
<th>Adjusted Appropriation</th>
<th>Expenditure</th>
</tr>
</thead>
<tbody>
<tr>
<td>D'000</td>
<td>D'000</td>
<td>D'000</td>
</tr>
<tr>
<td>4,026,997</td>
<td>4,126,210</td>
<td>3,920,970</td>
</tr>
</tbody>
</table>

1. AUDIT ASSIGNMENT

The financial statements for the year ended 2008 have been audited in terms of section 101 of the Constitution of the Republic of Polarus, read with sections 29 of the Polarus Division of Revenue Act, 2005 and sections 4 and 20 of the Public Audit Act, 2000. These financial statements, the maintenance of effective control measures and compliance with relevant laws are the responsibility of the accounting officer. My responsibility is to express an opinion on these financial statements, based on the audit.

2. NATURE AND SCOPE

The audit was conducted in accordance with Polarussian Auditing Standards. These standards require that the audit is planned and performed to obtain reasonable assurance that the financial statements are free of material misstatement. I believe that the audit provides a reasonable basis for my opinion.

3. QUALIFICATION

3.1 Accuracy of Leave and Employment

Failure of Sunrise State Health Department to verify the accuracy of D787.2 million of leave entitlement and occupation-specific dispensations.

Departmental records of personnel qualifications and leave were found to be unsatisfactory. Significant backlogs of information have not been captured on the Human Resources Information System (HRIS), and there are considerable data errors within this system. This is an indication that sufficient measures have not been taken to ensure accurate recording of staff qualifications, corresponding salary scales and leave taken. Leave records were found generally to be in an unsatisfactory state, with many records not updated, or non-existent, or not filed in a timely manner.
An alternative procedure, a reasonability test was also performed on the personnel and leave records. This test revealed a difference of D34.9 million which was considered to be significant and not acceptable. No reasonable explanation could be provided by the department for this anomaly. The staff and qualifications records on HRIS have been used as the basis for the calculation of salary and leave entitlements, totalling D787.2 million. In the absence of reliable qualification and leave records, it was not possible to verify the accuracy of the leave and salary entitlement.

### 3.2 Transfer Payments

| Ineffective monitoring resulted in the Department incurring unauthorized and irregular expenditure of D 241.2 million regarding the payment of goods and services |

According to the statement of financial performance, transfer payments made by the department for the financial year under review amount to D211 million. An audit of these transfer payments revealed that of this expenditure, D70.2 million (33.27 percent) did not satisfy the definition of a transfer payment, but were rather expenditure that was paid to suppliers for goods and services. Transfer payments are thus overstated by an amount of D70.2 million and goods and services are understated by this amount. As no provision was made for this expenditure under goods and services it is considered to be unauthorised and is reported as such.

### 3.3 Unauthorized Expenditure

| The Health Department failed to adhere to the Public Finance Management Act and incurred unauthorized expenditure of D347. 3million. |

The attention is drawn to the following unauthorised expenditure which was found during the audit and subsequently disclosed in the annual financial statements:

(a) Section 43(1) of the Finance Management Act, prescribes that a saving that is used under one main division of a vote (program) to defray expenditure of another may not exceed eight percent of the amount that is appropriated under that main division. According to the appropriation account that is included in the annual financial statements, the appropriated expenditure of Program 2, District Health Services, was exceeded by D17.6 million, which exceeds eight percent of the expenditure for the vote. This over-expenditure is regarded as unauthorised expenditure and is reported as such.

(b) Section 43(4) (c) of the Finance Management Act specifically prohibits the utilising of a saving in an amount appropriated for capital expenditure in order to defray current expenditure. Contrary to prescript, virement of D34.4 million was approved and processed between capital and current expenditure. This expenditure is thus regarded as unauthorised.
(c) According to the appropriation statement that is included in the annual financial statements the budgeted expenditure of programmes 1, 4, 5, 7 and 8 was exceeded by D295.3 million. This is considered to be unauthorised expenditure as defined in Section 1 of Finance Management Act.

3.4. Annual Financial Statements

**Poor monitoring results in unauthorized and irregular payment of contractor of D11.6 million.**

A contract for D23.2 million was entered into between the Sunrise State Department of Health and MedLife Supplies Pty. Ltd. on 20 November 2007. In terms of this contract the company MedLife Supplies was to obtain and distribute specified pharmaceutical products and equipment to primary health clinics in Sunrise State. These supplies include the procurement of incubators and obstetric monitoring equipment to clinics and hospitals under the Saving Mothers, Caving Babies project.

On 15 February 2008 a payment to MedLife Supplies Pty. Ltd. of D11.6 million was approved. It was confirmed during the audit that this amount had been received by MedLife Supplies on 17 February 2008. This D11.6 million was a pre-payment for the abovementioned procurement. As at 31 October 2008, no financial account had been received from MedLife Supplies for the purchase or distribution of any pharmaceutical supplies or equipment to primary health clinics.

4. DISCLAIMER OF OPINION

Due to the significance of the matters discussed above, I do not express an opinion on the annual financial statements of the Department of Health for the 2008 financial year.

5. EMPHASIS OF MATTER

Attention is also drawn to the following matters:

5.2 Control environment

Control deficiencies that have been repeatedly reported by this office since 2001, were still evident in the financial year under review. Audit findings revealed that actions to address these deficiencies have either not been planned or adequately implemented.

5.2.3 Monitoring

The activities of the department are not adequately, continuously and effectively monitored and supervised by management. This lack of continuous and effective monitoring and supervision has impacted on the extent to which the department is able to ensure financial and related systems operate effectively. Significant consequences of the lack of continuous and effective monitoring resulted, as in previous years, the scope of the audit being restricted. The Auditor-General’s office was unable, due to
the non-submission of documentation, carry out a complete and proper audit. This placed a limitation on the extent of audit work that could be performed to establish the validity and completeness of the annual financial statements.

5.2.2 Assets and inventory

Many deficiencies in respect of asset management were found during the audit. Ledger and tally card systems were not properly maintained in the stores of the department and in certain cases did not exist for items in clinic and hospital dispensaries. Assets were also not always marked with a unique asset number or the state ownership mark and equipment which was redundant, obsolete and/or unserviceable, had not been disposed of. Records of furniture, equipment, ambulance mileage, computers and cellular telephones could often either not be provided or records that were submitted were found to be inaccurate or incomplete.
Resolutions & Recommendations
of the Sunrise State Portfolio Committee on Health
OVERSIGHT REPORT 2008

General Findings
(a) The Department received a disclaimer from the Auditor-General's report.
(b) The poor quality of care in clinics and hospitals is unsatisfactory.
(c) The Department continues with unauthorised expenditure and the misallocation of funds between programmes and sub-programmes despite the fact that this was detected in previous financial years.
(d) The Department has been instructed by the Legislative Assembly on several occasions (see Addendum 10a) to take corrective action to address issues raised by the Auditor-General.

(e) Sunrise State Department of Health Audit Opinions: 1998 - 2008

<table>
<thead>
<tr>
<th>Financial-year</th>
<th>Actual Expenditure (D' 000)</th>
<th>Audit Opinion</th>
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<td>3,920,970</td>
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<tr>
<td><strong>Total</strong></td>
<td><strong>16,283,383</strong></td>
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</table>

The Committee notes, with grave concern, that the Department received its tenth audit disclaimer, despite the Department claiming otherwise. The Auditor-General has on a number of occasions drawn the Department's attention to the fact that many of the audit queries have persisted from year to year despite the Auditor-General drawing attention to them on a repeated basis. This would seem to indicate that the Department is either unwilling or unable to act on the recommendations of the Auditor-General as it is completed to in terms of the Constitution and PFMA.
General Recommendations

(a) Matters of qualification need to be urgently addressed by the Department.
(b) All the factors outlined below that contribute to unsatisfactory health care at primary health clinics, community clinics, district hospitals and state hospitals need to be addressed by the Department with utmost urgency.
(c) The Department must ensure that misallocated funds are corrected by 31 August 2009 so as to ensure that it is able to keep track of its budget every month. A progress report should be submitted to the Committee within 30 days after the adoption of this report.

Program 1: Health Administration

(1) Findings
(a) There are Corporate Service Centers that are not adequately staffed and lack capacity.
(b) Recruitment and retention of professionals is still a challenge in the Department.
(c) The Auditor-General has since 1999 criticized the Department’s poor management of its records, and its inadequate policy with regard to its personnel and salary system.
(d) Some institutions still do not have public complaints facilities

(2) Recommendations
(a) The Department must ensure that all Corporate Service Centers are adequately staffed and capacitated. Progress report in this regard must be submitted to the Committee within a period of 30 days after the adoption of this report.
(b) The Department must evaluate and adapt its recruitment and retention strategy, especially as regards high priority health care projects and vulnerable groups.
(c) The department must address the Auditor-General’s findings regarding the poor management of personnel qualifications, salary and leave records.
(d) The Department must ensure that complaint systems in all the institutions are functional and follow up on lodged complaints.

Program 2: District Health Services

(1) Findings
(a) Managerial vacancies in clinics and hospitals affect the implementation of policies.
(b) There is widespread ignorance as to the referral system between primary health clinics and district hospitals amongst staff and the public.
(c) The gross shortage of suitably qualified staff has resulted in the Department not achieving its targets.
(d) A number of primary health clinics are failing to provide adequate maternal health care. The Department has failed to ensure that the necessary medicines, equipment and staff are
available at all primary health clinics to provide gynecological and obstetric services in line with the national Norms and Standards for Maternal Health Care.

(e) In the 2007 financial-year, the Auditor-General noted that the Department was failing to ensure an effective loss control function. Inadequate control over medical supplies at several clinic and hospital dispensaries resulted in the Department failing to provide supporting documentation to verify an amount of R89.5 million in the 2007 financial-year.

(f) In 2008, an additional D11.2 was spent on medical supplies without adequate control and monitoring of stock delivery and distribution to dispensaries.

(2) Recommendations
(a) The Department must ensure that existing clinics and hospitals and those that are to be declared have managers who are capacitated to implement the policies.
(b) Responsibilities regarding the referral system between Level 1 primary health and community clinics, and Level 2 district hospitals need to be clarified at departmental level and amongst the public.
(c) The Department must ensure that vacant posts are filled with suitable candidates as soon as possible.
(d) The Department must ensure that primary health clinics are equipped to provide maternal health care.
(e) The Department must provide an explanation of corrective action taken to ensure that the medical dispensaries are adequately monitored and secured. Failure to do so is a violation of section 38 (1) (d) of the PFMA.

Program 3: Emergency Medical Services

(1) Findings
(a) The response time of the Emergency Medical Services (EMS) is unacceptable.
(b) Approximately 40% of EMS staff are not registered with the Health Professional Council of Polarus (HPCP) or are without a Public Driver’s Permit (PDP).
(c) The staff turnover rate in this program remains cause for concern (at 43% per annum).
(d) Reluctance by staff and management to comply with legislation has affected morale and service delivery.
(e) Due to poor asset management and data records, the Department is unable to respond adequately to queries regarding the registration and mileage of its emergency vehicles.

(2) Recommendations
(a) The Department must ensure that emergency respond time targets are met and adequate records are kept during emergency interventions.
(b) The Department must obtain statistics regarding staff who are not registered or without PDPs, and report to the Committee by the end of April 2009 on what steps will be taken in this regard.
(c) The Department must set adequate management and accountability mechanisms in place to ensure that all departmental staff comply with necessary legislation.
(d) The Department must ensure that state emergency vehicles are used for the purposes of transporting patients to and between health care facilities, and that appropriate records are kept of all vehicles and their mileage.

**Program 7: Health Care Support Services**

(1) Findings
   
   (a) Tender procedures for the procurement of medical supplies have not been adequately transparent. Further investigation should be undertaken to establish whether all current contracts are lawful and compliant with legislation.
   
   (b) The Department has failed to address poor management of procurement contracts as required in terms of this Committee’s Oversight Report 2007.

(2) Recommendations
   
   (a) The Department must provide full and detailed account of the status of all current contracts relating to the Medicine Trade Account and submit a report in this regard to the Committee no later than March 2009.
   
   (b) The Department must immediately put management mechanisms in place to ensure that procurement contracts are monitored and managed effectively and transparently.

**Program 8: Health Facilities Development**

(1) Findings
   
   (a) The introduction of austerity measures resulted in planned projects being put on hold.
   
   (b) Clinics and hospitals funded on the revitalization program were underfunded and had to use roll-over funds and savings from other programs.

(2) Recommendations
   
   (a) The Department must ensure that austerity measures are implemented with full compliance with National Finance Regulations. This process should not compromise service delivery programs.
   
   (b) The Department must interact with the Department of Finance to acquire more funds for the revitalization program.
SUNRISE STATE
Department of Health

CONTRACT FILE
PROSLIMY

PROGRAM: Proud Women of Mortalia Program (PWoM)

SERVICE PROVIDER: Proslimy
SOUTHERN MANAGEMENT CO.
88 LEE DRIVE
Broadbent, Mortalia 23040
FISCAL ID# 88888888

Client: PROSLIMY
555 Teak Street, Murky Park, Mortalia 20805
Client Fiscal ID#56789

Invoice Date: 3 January 2006

ADVANCE RENT PAYMENT DEPOSIT OF D8,000

Date of Printing: 1 June 2005; invoice valid for 2 years.
GIANT Grocery  
345 Sandy Lane  
Plushwood, Mortalia 30450  
Fiscal ID# 5678342

14 January 2006  
Invoice #14455

Purchased by: PROSLIMY  
555 Teak Street, Murky Park, Mortalia 20805;  
Client Fiscal ID#56789

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<td>100 whole chickens</td>
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<td>20 lbs of rice</td>
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<td>40 lbs assorted vegetables</td>
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<td>30 lbs assorted fruit</td>
<td>D145</td>
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**TOTAL**  
D1,150

*Date of Printing 1 January 2006; invoice valid for 2 years.*
RiteAid Pharmacy
43 Gardiner Drive
Whitfield, Mortalia 24102
Fiscal ID# 20159343

Invoice Date: 15 January 2006
Invoice #1477

Client: PROSLIMY
555 Teak Street, Murky Park, Mortalia 20805
Client Fiscal ID#56789

Items Purchased:

- 1500 bottles of multi-vitamins D2,555
- 1500 bottles of folic acid D2,500

TOTAL D5,055

Date of Printing: 1 January 2006; invoice valid for 2 years.
Trader Joe’s Grocery  
2504 Wisteria Lane  
Pleasant Heights, Mortalia 31043  
Fiscal ID# 5670912

19 January 2006  
Invoice #13122

Purchased by: PROSLIMY  
555 Teak Street, Murky Park, Mortalia 20805  
Client Fiscal ID#56789

<table>
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**TOTAL**  
D 1,185

*Date of Printing 1 January 2006; invoice valid for 2 years.*
Invoice Date: 19 January 2006
Invoice # 1049

Client: PROSLIMY
555 Teak Street, Murky Park, Mortalia 20805
Client Fiscal ID#56789

Description of Services

15 hours of consulting services (including office expenses)
D1,500

TOTAL DUE
D1,500
LUSCIOUS LEMUR INNS
5 CROQUET WAY
CASTINE, MORTALIA 30431
FISCAL ID# 59036890

Invoice Date: 19 January 2006
Invoice #: 987

Client: PROSLIMY
555 Teak Street, Murky Park, Mortalia 20805
Client Fiscal ID#56789

Services Rendered

3 Regular Rooms at D90/night for FIVE nights
D1,350
1 parking space

TOTAL DUE:  D1,354
HARDCOURT Printing Press
231 Trulku Ave
Rolling Hills, Mortalia 20531
Fiscal ID# 75490292

Invoice Date: 22 January 2006
Invoice # 152

Client: PROSLIMY
555 Teak Street, Murky Park, Mortalia 20805
Client Fiscal ID#56789

Description of Services

Printing Services:

800 copies of booklet “What to do in case of an emergency during pregnancy?”
D2,000

800 copies of poster “Healthy eating during pregnancy”
D1,500

TOTAL COST:
D3,500

Date of Printing: 1 January 2006; invoice valid for 2 years.
CVS Pharmacy  
248 Right Way  
Swellentsia 62005  
Fiscal ID# 40285940  

Invoice Date: 23 January 2006  
Invoice #: 1489  

Client: PROSLIMY  
555 Teak Street, Murky Park, Mortalia 20805  
Client Fiscal ID#56789  

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<td>500 glucose drips</td>
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<td>D4,000</td>
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<td>D4,960</td>
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Date of Printing: 15 March 2005; invoice valid for 2 years.
Boots Pharmacy
3421 Frank Street
Castine, Mortalia 54310
Fiscal ID# 34018534

Invoice Date: 29 January 2006
Invoice #: 1853

Client: PROSLIMY
555 Teak Street, Murky Park, Mortalia 20805
Client Fiscal ID#56789

<table>
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<td>750 pairs of scissors D1,580</td>
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<td>1000 towels D2,505</td>
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TOTAL DUE
D7,485

Date of Printing: 1 January 2006; invoice valid for 2 years.
EXXON GAS STATION #445
845 South Street
Silver Spring, Mortalia 43215
Fiscal ID 67845003

Date of Invoice: 31 January 2006

Monthly Gas Bill for Client PROSLIMY
555 Teak Street, Murky Park, Mortalia 20805
Client Fiscal ID#56789

Invoice # 10545

Total Fee for January 2006: D605

Please pay to address above.

Date of Printing 1 January 2006; Invoice valid for 2 years.
Sonar Agency
333 12th Street
Silver Spring, Mortalia 43234
Fiscal ID# 74356

Date of Invoice: 2 February 2006
Invoice#106

Client: PROSLIMY
555 Teak Street, Murky Park, Mortalia 20805
Client Fiscal ID#56789

Total Owed: D25,874

Description of Costs:
  Cost:

Medical Equipment – 1 Ambulance
  D25,874
7 February 2006
Invoice #15877

Purchased by: PROSLIMY
555 Teak Street, Murky Park, Mortalia 20805
Client Fiscal ID#56789

<table>
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<th>Item</th>
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<td>80 gallons of milk</td>
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<td>40 pieces of fish</td>
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</tr>
<tr>
<td>10 lbs assorted fruit</td>
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TOTAL                                    D1,089

Date of Printing 1 January 2006; invoice valid for 2 years.
DECCAN AIR FLIGHTS

55523 Jetset Avenue 9 February 2006
Rolling Hills, Mortalia 22250 Invoice No. 578
(703) 333-6666
Fiscal ID# 54376

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<tr>
<th>DESCRIPTION</th>
<th>AMOUNT</th>
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<tbody>
<tr>
<td>4 roundtrip tickets to New Heaven for meeting</td>
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</tr>
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</table>
El Castillo, Inc.
89 Shuffle Street
Brimstone Park, Mortalia 34521
Fiscal ID# 12054202

Invoice # 1
Invoice Date: 12 February 2006

Client: PROSLIMY
555 Teak Street, Murky Park, Mortalia 20805
Client Fiscal ID# 56789

Services Rendered

5 February 2006 rental of 12mx12 m meeting hall

TOTAL DUE: D2,500

Date of Printing: 1 January 2001; invoice valid for 2 years.
Sheraton Hotel  
790 Cupido Street  
Cascade Falls, Mortalia 30490  
Fiscal ID# 59036898

Invoice Date: 14 February 2006  
Invoice #: 876

Client: PROSLIMY  
555 Teak Street, Murky Park, Mortalia 20805  
Client Fiscal ID#56789

Services Rendered

3 Regular Rooms at D82/night for FIVE nights

TOTAL DUE: D1,230

Date of Printing: 1 January 2006; invoice valid for 2 years.
Date of Invoice: 19 February 2006
Invoice #: 107

Client: PROSLIMY
555 Teak Street, Murky Park, Mortalia 20805
Client Fiscal ID#56789

Description of Services                      Cost
1 ultrasound machine                         D12,894

TOTAL DUE:  D12,894

Date of Printing: 1 January 2002; invoice valid for 2 years.
Date of Invoice: 19 February 2006  
Invoice #: 122

Client: PROSLIMY  
555 Teak Street, Murky Park, Mortalia 20805  
Client Fiscal ID#56789

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TOTAL DUE: D8,543

*Date of Printing: 1 January 2002; invoice valid for 2 years.*
Walmart Supermarket  
2000 Bigstore Lane  
North Whitfield, Mortalia 31009  
Fiscal ID# 5670923

25 February 2006  
Invoice #11588

Purchased by: PROSLIMY  
555 Teak Street, Murky Park, Mortalia 20805  
Client Fiscal ID#56789

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<td>40 lbs assorted vegetables</td>
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<td>100 gallons of milk</td>
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<td>40 pieces of fish</td>
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<td>10 lbs assorted fruit</td>
<td>D99</td>
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TOTAL D1,264

(Date of Printing 28 January 2006; invoice valid for 2 years.)
EXXON GAS STATION #450
81 First Street
Brimstone Park, Mortalia 43210
Fiscal ID 67845009

Date of Invoice: 28 February 2006

Monthly Gas Bill for Client PROSLIMY
555 Teak Street, Murky Park, Mortalia 20805
Client Fiscal ID#56789

Invoice # 12555

Total Fee for February 2006: D585

Please pay to address above.

Date of Printing 1 January 2006; Invoice valid for 2 years.
Haute on the Hill
Catering Services
1409 Post Street
Castine, Mortalia 32059
Fiscal ID# 4503901

Invoice Date: 3 March 2006
Invoice # 251

Client: PROSLIMY
555 Teak Street, Murky Park, Mortalia 20805
Client Fiscal ID#56789

Services Rendered

50 person catering event:

5-course Dinner served for 50
Dinner Package: Elegance

AMOUNT DUE: D3,050

Date of Printing: 1 January 2006; invoice valid for 2 years.
SAFEWAY
13250 MAINE STREET
FREDERICK, MORTALIA 31043
FISCAL ID# 56707754

4 MARCH 2006
INVOICE #14223

PURCHASED BY: PROSLIMY
555 Teak Street, Murky Park, Mortalia 20805
CLIENT FISCAL ID#56789

<table>
<thead>
<tr>
<th>Item Description</th>
<th>Code</th>
</tr>
</thead>
<tbody>
<tr>
<td>75 LBS OF RICE</td>
<td>D311</td>
</tr>
<tr>
<td>40 LBS ASSORTED VEGETABLES</td>
<td>D189</td>
</tr>
<tr>
<td>100 GALLONS OF MILK</td>
<td>D215</td>
</tr>
<tr>
<td>40 PIECES OF FISH</td>
<td>D134</td>
</tr>
<tr>
<td>10 LBS ASSORTED FRUIT</td>
<td>D103</td>
</tr>
<tr>
<td><strong>TOTAL</strong></td>
<td><strong>D952</strong></td>
</tr>
</tbody>
</table>

Date of Printing 1 January 2006; invoice valid for 2 years.
SOUTHERN MANAGEMENT CO.
88 LEE DRIVE
Broadbent, Mortalia 23040
FISCAL ID# 88888888

Client: PROSLIMY
555 Teak Street, Murky Park, Mortalia 20805
Client Fiscal ID#56789

Invoice Date: 4 March 2006  Invoice #: 1099

RENT PAYMENT OF D1,200

Date of Printing: 1 January 2006; invoice valid for 2 years.
Acme Medical Supplies Stores
98 Remedy Avenue
Silver Spring, Mortalia  54362
Fiscal ID# 8954649

Date of Invoice: 5 March 2006
Invoice #: 134

Client: PROSLIMY
555 Teak Street, Murky Park, Mortalia 20805
Client Fiscal ID#56789

Description of Services                          Cost

1Delivery Table                                         D8,971

TOTAL DUE:  D8,971

Date of Printing: 1 January 2002; invoice valid for 2 years.
Sainsbury's Supermarket
2 Fairway Drive
Pleasant Heights, MORTALIA  31123
Fiscal ID# 5677140

9 March 2006
Invoice #11002

Purchased by: PROSLIMY
555 Teak Street, Murky Park, Mortalia 20805
Client Fiscal ID#56789

<table>
<thead>
<tr>
<th>Item</th>
<th>Code</th>
</tr>
</thead>
<tbody>
<tr>
<td>80 lbs of fish</td>
<td>D264</td>
</tr>
<tr>
<td>10 lbs assorted fruit</td>
<td>D113</td>
</tr>
<tr>
<td>50 whole chickens</td>
<td>D264</td>
</tr>
<tr>
<td>75 lbs of rice</td>
<td>D290</td>
</tr>
<tr>
<td>40 lbs assorted vegetables</td>
<td>D179</td>
</tr>
<tr>
<td>100 gallons of milk</td>
<td>D200</td>
</tr>
</tbody>
</table>

TOTAL                  D1310

Date of Printing 1 January 2006; invoice valid for 2 years.
Invoice Date: 9 March 2006
Invoice #: 745

Client: PROSLIMY
555 Teak Street, Murky Park, Mortalia 20805
Client Fiscal ID#56789

Services Rendered

4 Regular Rooms at D71.50/night for FIVE nights

TOTAL DUE: D1,430

Date of Printing: 25 April 2005; invoice valid for 2 years.
Client: PROSLIMY
555 Teak Street, Murky Park, Mortalia 20805
Client Fiscal ID#56789

Invoice Date: 15 March 2006
Invoice # 1057

Services Rendered:

Payment due (D1,500) for three quarter-page advertisements on the front page of The Weekly Standard during the week of 9 March 2006.

TOTAL AMOUNT DUE: D1,500

Date of Printing: 1 January 2006; invoice valid for 2 years.
Dillon’s  
43 Trumpet Street  
Camden, MORTALIA 32223  
Fiscal ID# 5677143  

15 March 2006  
Invoice #10254  

Purchased by: PROSLIMY  
555 Teak Street, Murky Park, Mortalia 20805  
Client Fiscal ID#56789  

<table>
<thead>
<tr>
<th>Item</th>
<th>Code</th>
<th>Quantity</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>75 lbs of rice</td>
<td>D293</td>
<td></td>
<td></td>
</tr>
<tr>
<td>40 lbs assorted vegetables</td>
<td>D181</td>
<td></td>
<td></td>
</tr>
<tr>
<td>200 gallons of milk</td>
<td>D330</td>
<td></td>
<td></td>
</tr>
<tr>
<td>80 lbs of fish</td>
<td>D264</td>
<td></td>
<td></td>
</tr>
<tr>
<td>10 lbs assorted fruit</td>
<td>D114</td>
<td></td>
<td></td>
</tr>
<tr>
<td>50 whole chickens</td>
<td>D264</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

TOTAL: D1,446  

Date of Printing 1 January 2006; invoice valid for 2 years.
HARDCOURT Printing Press
231 Trulku Ave
Rolling Hills, Mortalia 20531
Fiscal ID# 75490292

Invoice Date: 22 March 2006
Invoice # 322

Client: PROSLIMY
555 Teak Street, Murky Park, Mortalia 20805
Client Fiscal ID#56789

Description of Services

Printing Services:

1200 copies of booklet “What to do in case of an emergency during pregnancy?”
D2,455

TOTAL COST:
D2,455

Date of Printing: 1 January 2006; invoice valid for 2 years.
SUPER AD AGENGY
3432 Logan Avenue
Plushwood, MORTALIA 65467
Fiscal ID# 56782105

Invoice Date: 25 March 2006
Invoice #: 1119

Client: PROSLIMY
555 Teak Street, Murky Park, Mortalia 20805
Client Fiscal ID#56789

TOTAL DUE: D2,541

Description of Services       Cost

Payment for Billboard Advertisement        D2,541

Date of Printing: 1 January 2006; invoice valid for 2 years.
SUPER AD AGENGY
3432 Logan Avenue
Plushwood, MORTALIA  65467
Fiscal ID# 56782105

Invoice Date: 28 March 2006
Invoice #: 1129

Client: PROSLIMY
555 Teak Street, Murky Park, Mortalia 20805
Client Fiscal ID#56789

TOTAL DUE: D2,159

Description of Services                          Cost

Payment for Billboard Advertisement
D2,159

Date of Printing: 1 January 2006; invoice valid for 2 years.
EXXON GAS STATION #465
788 Frederick Drive
Frederick, MORTALIA 54365
Fiscal ID 67845087

Date of Invoice: 5 April 2006

Monthly Gas Bill for Client PROSLIMY
555 Teak Street, Murky Park, Mortalia 20805
Client Fiscal ID#56789

Invoice # 1122

Total Fee for February 2006: D297

Please pay to address above.

Date of Printing 1 January 2006; Invoice valid for 2 years.
INVOICE DATE: 14 APRIL 2006
INVOICE #: 111

INVOICE FOR: PROSLIMY
555 TEAK STREET, MURKY PARK, MORTALIA 20805
CLIENT FISCAL ID#56789

PAYMENT DUE FOR ADVERTISEMENTS IN THE DAILY TIMES; SUNDAY, MONDAY, AND TUESDAY EDITIONS (WEEK OF 7 APRIL 2006)

TOTAL DUE: D1,800

Date of Printing: 1 January 2006; invoice valid for 2 years.
**SUPER AD AGENGY**  
3432 Logan Avenue  
Plushwood, MORTALIA 65467  
Fiscal ID# 56782105  

Invoice Date: 15 April 2006  
Invoice #: 1217  

Client: PROSLIMY  
555 Teak Street, Murky Park, Mortalia 20805  
Client Fiscal ID#56789  

**TOTAL DUE: D1,852**  

<table>
<thead>
<tr>
<th>Description of Services</th>
<th>Cost</th>
</tr>
</thead>
<tbody>
<tr>
<td>Payment for Billboard Advertisement</td>
<td>D1,852</td>
</tr>
</tbody>
</table>

*Date of Printing: 1 January 2006; invoice valid for 2 years.*
Invoice Date: 23 April 2006  
Invoice #: 588

Client: PROSLIMY  
555 Teak Street, Murky Park, Mortalia 20805  
Client Fiscal ID#56789

Services Rendered

4 Regular Rooms at D70.50/night for FIVE nights

TOTAL DUE: D1,410

Date of Printing: 1 January 2006; invoice valid for 2 years.
Mercantile Inc.
555 Teak Street
Murky Park, Mortalia 20805
Fiscal ID#56788

Invoice Date: 25 April 2006
Invoice #14

Client: PROSLIMY
555 Teak Street, Murky Park, Mortalia 20805
Client Fiscal ID#56789

Services Provided: Newspaper Advertisement

TOTAL DUE: D2,800

Date of Printing: 1 January 2006; invoice valid for 2 years.
SILVER SPRUNG POST OFFICE
76 CROSS STREET
WHITFIELD, MORTALIA  23510
FISCAL ID# 3095401

Date of Invoice: 25 April 2006

Invoice #: 10299

Client: PROSLIMY
555 Teak Street, Murky Park, Mortalia 20805
Client Fiscal ID#56789

Items Purchased:

<table>
<thead>
<tr>
<th>Price</th>
<th>Unit Price</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>3000 books of postage</td>
<td>D2.5</td>
<td>D7,500</td>
</tr>
</tbody>
</table>

AMOUNT DUE:

D7,500

Date of Printing: 13 February 2005; invoice valid for 2 years.
BRITISH PETROLEOUM GAS STATION
820 BARREL WAY
CASCADE FALLS, MORTALIA 20157
Fiscal ID 12548

Invoice # 6421
Date of Invoice: 30 April 2006

Monthly Gas Bill for Client PROSLIMY
555 Teak Street, Murky Park, Mortalia 20805
Client Fiscal ID#56789

Total Fee for April 2006: D752

Please pay to address above.

Date of Printing 15 April 2005; Invoice valid for 2 years.
Haute on the Hill
Catering Services
1409 Post Street
Castine, MORTALIA 32059
Fiscal ID# 4503901

Invoice Date: 3 May 2006
Invoice # 299

Client: PROSLIMY
555 Teak Street, Murky Park, Mortalia 20805
Client Fiscal ID#56789

Services Rendered

40 person catering event:

5-course Dinner served for 40
Dinner Package: Elegance

AMOUNT DUE: D2,050

Date of Printing: 1 January 2006; invoice valid for 2 years.
COASTAL GAS AND ELECTRIC  
32 Pitt Lane  
Brimstone Park, Mortalia 34030  
FISCAL ID# 430910195398

Invoice Date: 4 May 2006  
Invoice #: 2154

Client: PROSLIMY  
555 Teak Street, Murky Park, Mortalia 20805  
Client Fiscal ID#56789

Bill of Service  

Electricity Usage for January through April 2006.

TOTAL  

D1,455

Date of Printing: 1 January 2006; invoice valid for 2 years.
Bob’s Diner
15 Tuckerman Lane
Pleasant Heights, MORTALIA 20854
Fiscal ID# 258422841

Invoice Date: 5 May 2006
Invoice #: 1221

Client: PROSLIMY
555 Teak Street, Murky Park, Mortalia 20805
Client Fiscal ID#56789

Monthly Bill for April (on 2, 9, 17, 23, and 29 April)

<table>
<thead>
<tr>
<th></th>
<th>Unit Price</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Wines and spirits</td>
<td>98</td>
<td></td>
</tr>
<tr>
<td>33 five-course meals</td>
<td>30</td>
<td>990</td>
</tr>
</tbody>
</table>

TOTAL DUE: D1,088

Date of Printing: 1 January 2006; invoice valid for 2 years.
SOUTHERN MANAGEMENT CO.
88 LEE DRIVE
Broadbent, Mortalia 23040
FISCAL ID# 88888888

Client: PROSLIMY
555 Teak Street, Murky Park, Mortalia 20805
Client Fiscal ID#56789

Invoice Date: 5 May 2006
Invoice #: 1211

RENT PAYMENT OF D1,200

Date of Printing: 1 January 2006; invoice valid for 2 years.
Invoice Date: 11 May 2006
Invoice #: 1754

Client: PROSLIMY
555 Teak Street, Murky Park, Mortalia 20805
Client Fiscal ID# 56789

**Services Rendered**
3 Regular Rooms at D70/night for FIVE nights

**TOTAL DUE**: D1,050
New Express
1 Type Lane
Broadbent, MORTALIA 45083
Fiscal ID#23457843

Client: PROSLIMY
555 Teak Street, Murky Park, Mortalia 20805
Client Fiscal ID#56789

Invoice Date: 16 May 2006
Invoice # 1556

TOTAL AMOUNT DUE: D1,453

Services Rendered:

Payment due (D1453) for three quarter-page advertisements on the front page of *New Express* during the week of 9 March 2006.

*Date of Printing: 1 January 2006; invoice valid for 2 years.*
HARDCOURT Printing Press
231 Trulku Ave
Rolling Hills, Mortalia 20531
Fiscal ID# 75490292

Invoice Date: 20 May 2006
Invoice # 399

Client: PROSLIMY
555 Teak Street, Murky Park, Mortalia 20805
Client Fiscal ID#56789

Description of Services

<table>
<thead>
<tr>
<th>Description</th>
<th>Unit Price</th>
<th>Total Price</th>
</tr>
</thead>
<tbody>
<tr>
<td>2 Mont Blanc pens</td>
<td>D375</td>
<td>D750</td>
</tr>
</tbody>
</table>

TOTAL COST: D750

Date of Printing: 1 January 2006; invoice valid for 2 years.
Mercantile Inc.
555 Teak Street
Murky Park, Mortalia 20805
Fiscal ID#56788

Invoice Date: 25 May 2006
Invoice #16

Client: PROSLIMY
555 Teak Street, Murky Park, Mortalia 20805
Client Fiscal ID#56789

Services Provided: Newspaper Advertisement

TOTAL DUE: D2,800

Date of Printing: 1 January 2006; invoice valid for 2 years.
IGA Supermarket
251 Pond Street
Silver Spring, MORTALIA  35423
Fiscal ID# 567901

25 May 2006
Invoice #15446

Purchased by: PROSLIMY
555 Teak Street, Murky Park, Mortalia 20805
Client Fiscal ID#56789

30 lbs of rice          D153
20 lbs assorted vegetables D91
200 gallons of milk     D330
40 lbs of fish          D164
10 lbs assorted fruit   D114

TOTAL                    D852

Date of Printing 1 January 2006; invoice valid for 2 years.
EXXON GAS STATION #467
5844 Propeller Street
Rockville, MORTALIA 43220
Fiscal ID 67845027

Date of Invoice: 30 May 2006

Monthly Gas Bill for Client PROSLIMY
555 Teak Street, Murky Park, Mortalia 20805
Client Fiscal ID#56789

Invoice # 14888

Total Fee for May 2006: D420

Please pay to address above.

Date of Printing 1 January 2006; invoice valid for 2 years.
WKYW 05.3FM
The Station To Wake Up To
98078 Outta Lane
Broadbent, MORTALIA 45632
Fiscal ID# 0943569

Client: PROSLIMY
555 Teak Street, Murky Park, Mortalia 20805
Client Fiscal ID#56789

Invoice Date: 30 May 2006
Invoice #: 1422

Payment due for the airing of 50 thirty 30 second commercial spots during wake up and lunch times

TOTAL DUE: D2,145
Mercantile Inc.
555 Teak Street
Murky Park, Mortalia 20805
Fiscal ID#56788

Invoice Date: 4 June 2006
Invoice #22

Client: PROSLIMY
555 Teak Street, Murky Park, Mortalia 20805
Client Fiscal ID#56789

Services Provided: Newspaper Advertisement

TOTAL DUE: D3,150

Date of Printing: 1 January 2006; invoice valid for 2 years.
Invoice Date: 6 June 2006
Invoice # 5

Client: PROSLIMY
555 Teak Street, Murky Park, Mortalia 20805
Client Fiscal ID#56789

Description of Services

250 hours of consulting services                  D1,750

TOTAL DUE                                      D1,750

Date of Printing: 1 January 2006; invoice valid for 2 years.
Client: PROSLIMY
555 Teak Street, Murky Park, Mortalia 20805
Client Fiscal ID#56789

Services Provided: Newspaper Advertisement

TOTAL DUE: D3,150

Date of Printing: 1 January 2006; invoice valid for 2 years.
Dr. Joanne de Viscounty
1837 Doctor Lane
Cascade Falls
MORTALIA 20411
Fiscal ID#2099341

Invoice Date: 8 June 2006
Invoice # 4

Client: PROSLIMY
555 Teak Street, Murky Park, Mortalia 20805
Client Fiscal ID#56789

Description of Services
228 hours of consulting services    D1,600

TOTAL DUE    D1,600

Date of Printing: 1 January 2005; invoice valid for 2 years.
Invoice Date: 12 June 2006
Invoice # 6

Client: PROSLIMY
555 Teak Street, Murky Park, Mortalia 20805
Client Fiscal ID#56789

Description of Services

264 hours of consulting services                  D1,850

TOTAL DUE                                           D1,850

Date of Printing: 30 August 2005; invoice valid for 2 years.
FOUR SEASONS HOTEL

20 PRINCE DRIVE
RESTON, SWELLENTSIA 430943
FISCAL ID# 29045804892

INVOICE DATE: 18 JUNE 2006
INVOICE #: 1156

CLIENT: PROSLIMY
555 TEAK STREET, MURKY PARK, MORTALIA 20805
CLIENT FISCAL ID#56789

SERVICES RENDERED

1 REGULAR ROOM 4 NIGHTS @ D413.75

TOTAL DUE: D1,655

Date of Printing: 1 January 2006; invoice valid for 2 years.
Mercantile Inc.
555 Teak Street
Murky Park, Mortalia 20805
Fiscal ID#56788

Invoice Date: 19 June 2006
Invoice #24

Client: PROSLIMY
555 Teak Street, Murky Park, Mortalia 20805
Client Fiscal ID#56789

Services Provided: Newspaper Advertisement

TOTAL DUE: D3,250

Date of Printing: 1 January 2006; invoice valid for 2 years.
ESSMOBILE
15 Boomer Street
Rolling Hills
Mortalia 23150
Fiscal ID# 643081959

Invoice date: 22 June 2006
Invoice #: 21777

Client: PROSLIMY
555 Teak Street, Murky Park, Mortalia 20805
Client Fiscal ID#56789

Description of Services:

Monthly Mobile Phone Charges for March, April, and May

Total Amount Due: $1,500

Date of Printing: 1 January 2006; invoice valid for 2 years.
TARGET DEPARTMENT STORES
3425 Wish Drive
Cascade Falls, MORTALIA 34524
Fiscal ID# 30954092

30 June 2006
Invoice #1511

Purchased by:
PROSLIMY
555 Teak Street, Murky Park, Mortalia 20805
Client Fiscal ID#56789

300 Shirts 530
150 Pants 374
100 Sneakers 346
TOTAL AMOUNT D 1,250

Date of Printing 1 January 2006; invoice valid for 2 years.
SILVER SPRING MUNICIPAL WATER
89 LONDONDERERRY ROAD
SILVER SPRING, MORTALIA 23470
FISCAL ID# 77741004

Date of Invoice: 3 July 2006
Invoice #: 15499

Client: PROSLIMY
555 Teak Street, Murky Park, Mortalia 20805
Client Fiscal ID#56789

Services rendered:

Water service for January-June 2006

AMOUNT DUE: D250

Date of Printing: 1 January 2006; invoice valid for 2 years.
EXXON GAS STATION #856
349 11th Street
Pleasant Heights, MORTALIA 56431
Fiscal ID 67845144

Date of Invoice: 4 July 2006

Monthly Gas Bill for Client PROSLIMY
555 Teak Street, Murky Park, Mortalia 20805
Client Fiscal ID#56789

Invoice # 1301

Total Fee for April 2006: D305

Please pay to address above.

Date of Printing 1 January 2006; Invoice valid for 2 years.
Mercantile Inc.
555 Teak Street
Murky Park, Mortalia 20805
Fiscal ID#56788

Invoice Date: 8 July 2006
Invoice #26

Client: PROSLIMY
555 Teak Street, Murky Park, Mortalia 20805
Client Fiscal ID#56789

Services Provided: Newspaper Advertisement

TOTAL DUE: D3,200

Date of Printing: 1 January 2006; invoice valid for 2 years.
Haute on the Hill
Catering Services
1409 Post Street
Castine, MORTALIA 32059
Fiscal ID# 4503901

Invoice Date: 8 July 2006
Invoice # 321

Client: PROSLIMY
555 Teak Street, Murky Park, Mortalia 20805
Client Fiscal ID#56789

Services Rendered

30 person catering event:
Lunch served for 30
Lunch Package: Surf and turf

AMOUNT DUE: D1,555
SOUTHERN MANAGEMENT CO.
88 LEE DRIVE
Broadbent, Mortalia 23040
FISCAL ID# 88888888

Client: PROSLIMY
555 Teak Street, Murky Park, Mortalia 20805
Client Fiscal ID#56789

Invoice Date: 8 July 2006

RENT PAYMENT OF D1,200

Date of Printing: 1 January 2006; invoice valid for 2 years.
Mercantile Inc.
555 Teak Street
Murky Park, Mortalia 20805
Fiscal ID#56788

Invoice Date: 25 July 2006
Invoice #28

Client: PROSLIMY
555 Teak Street, Murky Park, Mortalia 20805
Client Fiscal ID#56789

Services Provided: Newspaper Advertisement

TOTAL DUE: D3,200

Date of Printing: 1 January 2006; invoice valid for 2 years.
BRITISH PETROLEOUM GAS STATION
7633 Geronimo Drive
MORTALIA 20854
Fiscal ID 12338

Invoice # 8823

Date of Invoice: 30 July 2006

Monthly Gas Bill for Client PROSLIMY
555 Teak Street, Murky Park, Mortalia 20805
Client Fiscal ID#56789

Total Fee for August 2006: D587

Please pay to address above.

Date of Printing 15 April 2005; Invoice valid for 2 years.
Mercantile Inc.
555 Teak Street
Murky Park, Mortalia 20805
Fiscal ID#56788

Invoice Date: 31 July 2006
Invoice #33

Client: PROSLIMY
555 Teak Street, Murky Park, Mortalia 20805
Client Fiscal ID#56789

Services Provided: Newspaper Advertisement

TOTAL DUE: D3,200

Date of Printing: 1 January 2006; invoice valid for 2 years.
WKYW 05.3FM
The Station To Wake Up To
98078 Outta Lane
Broadbent, MORTALIA 45632
Fiscal ID# 0943569

Client: PROSLIMY
555 Teak Street, Murky Park, Mortalia 20805
Client Fiscal ID#56789

Invoice Date: 31 July 2006
Invoice #: 1922

Payment due for the airing of 50 thirty second
commercial spots during wake up and lunch times
during the months of April-July.

TOTAL DUE: D2,145

Date of Printing: 1 January 2006; invoice valid for 2 years.
Invoice Date: 1 August 2006
Invoice #: 1454

Client: PROSLIMY
555 Teak Street, Murky Park, Mortalia 20805
Client Fiscal ID#56789

Monthly bill for July 2006 (3, 17, 23, and 27)

<table>
<thead>
<tr>
<th>Description</th>
<th>Unit Price</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>25 lobster meals</td>
<td>40</td>
<td>1000</td>
</tr>
<tr>
<td>5 bottles of wine</td>
<td>19</td>
<td>95</td>
</tr>
</tbody>
</table>

Total

TOTAL DUE: D1,095

Date of Printing: 18 July 2005; invoice valid for 2 years.
Mercantile Inc.
555 Teak Street
Murky Park, Mortalia 20805
Fiscal ID#56788

Invoice Date: 15 August 2006
Invoice #35

Client: PROSLIMY
555 Teak Street, Murky Park, Mortalia 20805
Client Fiscal ID#56789

Services Provided: Newspaper Advertisement

TOTAL DUE: D3,200

Date of Printing: 1 January 2006; invoice valid for 2 years.
Mercantile Inc.
555 Teak Street
Murky Park, Mortalia 20805
Fiscal ID#56788

Invoice Date: 16 August 2006
Invoice #36

Client: PROSLIMY
555 Teak Street, Murky Park, Mortalia 20805
Client Fiscal ID#56789

Services Provided: Newspaper Advertisement

TOTAL DUE: D3,200

Date of Printing: 1 January 2006; invoice valid for 2 years.
Mercantile Inc.
555 Teak Street
Murky Park, Mortalia 20805
Fiscal ID#56788

Invoice Date: 19 August 2006
Invoice #37

Client: PROSLIMY
555 Teak Street, Murky Park, Mortalia 20805
Client Fiscal ID#56789

Services Provided: Newspaper Advertisement

TOTAL DUE: D3,400

Date of Printing: 1 January 2006; invoice valid for 2 years.
Mercantile Inc.
555 Teak Street
Murky Park, Mortalia 20805
Fiscal ID#56788

Invoice Date: 22 August 2006
Invoice #38

Client: PROSLIMY
555 Teak Street, Murky Park, Mortalia 20805
Client Fiscal ID#56789

Services Provided: Newspaper Advertisement

TOTAL DUE: D3,400

Date of Printing: 1 January 2006; invoice valid for 2 years.
<table>
<thead>
<tr>
<th>Item Description</th>
<th>Quantity</th>
<th>Price</th>
</tr>
</thead>
<tbody>
<tr>
<td>Bras</td>
<td>10</td>
<td>$500</td>
</tr>
<tr>
<td>Track suit</td>
<td>1</td>
<td>$100</td>
</tr>
<tr>
<td>Silk nightgowns</td>
<td>7</td>
<td>$455</td>
</tr>
<tr>
<td><strong>TOTAL</strong></td>
<td></td>
<td><strong>$1,055</strong></td>
</tr>
</tbody>
</table>

Date of Printing 15 May 2006; invoice valid for 2 years.
BRITISH PETROLEUM GAS STATION
10409 Collingwood Drive
Rolling Hills
MORTALIA 20854
Fiscal ID 12548

Invoice # 9111
Date of Invoice: 30 August 2006

Monthly Gas Bill for Client PROSLIMY
555 Teak Street, Murky Park, Mortalia 20805
Client Fiscal ID#56789

Total Fee for August 2006: D987

Please pay to address above.

Date of Printing 15 April 2005; Invoice valid for 2 years.
Client: PROSLIMY  
555 Teak Street, Murky Park, Mortalia 20805  
Client Fiscal ID#56789

Services Rendered

20 person catering event:

Reception for 20

Reception package: Cocktail Extravaganza

AMOUNT DUE: D1,685
SOUTHERN MANAGEMENT CO.
88 LEE DRIVE
Broadbent, Mortalia 23040
FISCAL ID# 88888888

Client: PROSLIMY
555 Teak Street, Murky Park, Mortalia 20805
Client Fiscal ID#56789

Invoice Date: 2 September 2006
Invoice #: 1358

RENT PAYMENT OF D1200
Frying Chicken

22 Powder Lane
Brimstone Park
MORTALIA 20854
Fiscal ID# 255877462

Invoice Date: 7 September 2006
Invoice #: 1066

Client: PROSLIMY
555 Teak Street, Murky Park, Mortalia 20805
Client Fiscal ID#56789

Monthly bill for August 2006 (12, 18, 22, and 29)

<table>
<thead>
<tr>
<th>Item</th>
<th>Unit Price</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>2 waters</td>
<td>8</td>
<td>16</td>
</tr>
<tr>
<td>8 sodas</td>
<td>6</td>
<td>48</td>
</tr>
<tr>
<td>2 orange juices</td>
<td>8</td>
<td>16</td>
</tr>
<tr>
<td>8 fried chicken</td>
<td>20</td>
<td>160</td>
</tr>
<tr>
<td>7 jumbo fried chicken meal</td>
<td>25</td>
<td>175</td>
</tr>
<tr>
<td>10 French fries</td>
<td>15</td>
<td>150</td>
</tr>
<tr>
<td>2 house salads</td>
<td>17</td>
<td>34</td>
</tr>
<tr>
<td>4 bottles of wine</td>
<td>158.5</td>
<td>634</td>
</tr>
</tbody>
</table>

TOTAL DUE: 1,233

Date of Printing: 1 January 2006; invoice valid for 2 years.
COASTAL GAS AND ELECTRIC
32 Pitt Lane
Brimstone Park, Mortalia 34030
FISCAL ID# 430910195398

Invoice Date: 9 September 2006
Invoice #: 6549

Client: PROSLIMY
555 Teak Street, Murky Park, Mortalia 20805
Client Fiscal ID#56789

Bill of Service

Electricity Usage for May through August 2006.

D1,555

TOTAL
BRITISH PETROLEOUM GAS STATION
255 Oddington Drive
Pleasant Heights
MORTALIA 20751
Fiscal ID 12550

Invoice # 10258

Date of Invoice: 30 September 2006

Monthly Gas Bill for Client PROSLIMY
555 Teak Street, Murky Park, Mortalia 20805
Client Fiscal ID#56789

Total Fee for September 2006: D741

Please pay to address above.

Date of Printing 15 April 2005; Invoice valid for 2 years.
Microtech.com
The best way to Internet
435 Technical Way
Castine, MORTALIA  24021
Fiscal ID# 6843901

Invoice Date: 30 September 2006
Invoice # 1057

Client: PROSLIMY
555 Teak Street, Murky Park, Mortalia 20805
Client Fiscal ID#56789

Description of Services:

   Internet usage for June, July, August 2006

TOTAL AMOUNT DUE:  D890

Date of Printing: 7 March 2005; invoice valid for 2 years.
SOUTHERN MANAGEMENT CO.
88 LEE DRIVE
Broadbent, Mortalia 23040
FISCAL ID# 88888888

Client: PROSLIMY
555 Teak Street, Murky Park, Mortalia 20805
Client Fiscal ID#56789

Invoice Date: 1 October 2006
Invoice #: 1444

RENT PAYMENT OF D1,200

Date of Printing: 1 January 2006; invoice valid for 2 years.
Date of Invoice: 2 October 2006
Invoice #: 155

Client: PROSLIMY
555 Teak Street, Murky Park, Mortalia 20805
Client Fiscal ID#56789

<table>
<thead>
<tr>
<th>Description of Services</th>
<th>Cost</th>
</tr>
</thead>
<tbody>
<tr>
<td>Equipment Repair and replacement</td>
<td>D10,276</td>
</tr>
</tbody>
</table>

TOTAL DUE: D10,276

Date of Printing: 1 January 2006; invoice valid for 2 years.
EXXON GAS STATION #398
349 Partridge Avenue
Whitfield, MORTALIA 65436
Fiscal ID 67845312

Date of Invoice: 4 October 2006

Monthly Gas Bill for Client PROSLIMY
555 Teak Street, Murky Park, Mortalia 20805
Client Fiscal ID#56789

Invoice # 1445

Total Fee for August 2006: D320

Please pay to address above.

Date of Printing 1 January 2006; Invoice valid for 2 years.
Haute on the Hill
Catering Services
1409 Post Street
Castine, MORTALIA 32059
Fiscal ID# 4503901

Invoice Date: 7 October 2006
Invoice # 379

Client: PROSLIMY
555 Teak Street, Murky Park, Mortalia 20805
Client Fiscal ID#56789

Services Rendered

25 person catering event:
Reception for 25
Reception package: Cocktail Extravaganza

AMOUNT DUE: D1,742

Date of Printing: 1 January 2006; invoice valid for 2 years.
EXXON GAS STATION #720
588 Takoma Park
Silver Spring, MORTALIA 43227
Fiscal ID 67845045

Date of Invoice: 30 October 2006

Monthly Gas Bill for Client PROSLIMY
555 Teak Street, Murky Park, Mortalia 20805
Client Fiscal ID#56789

Invoice # 20577

Total Fee for October 2006: D1,250

Please pay to address above.

Date of Printing 1 January 2006; Invoice valid for 2 years.
Haute on the Hill
Catering Services
1409 Post Street
Castine, MORTALIA 32059
Fiscal ID# 4503901

Invoice Date: 7 November 2006
Invoice # 401

Client: PROSLIMY
555 Teak Street, Murky Park, Mortalia 20805
Client Fiscal ID#56789

Services Rendered

100 person catering event:
Reception for 100
Reception package: Cocktail Extravaganza

AMOUNT DUE: D4,100

Date of Printing: 1 January 2006; invoice valid for 2 years.
DECCAN AIR FLIGHTS

55523 Jetset Avenue 8 November 2006
Rolling Hills, Mortalia 22250
(703) 333-6666
Fiscal ID# 54376

Invoice No. 899

<table>
<thead>
<tr>
<th>DESCRIPTION</th>
<th>AMOUNT</th>
</tr>
</thead>
<tbody>
<tr>
<td>4 roundtrip tickets to New Heaven for meeting</td>
<td>D1,493</td>
</tr>
</tbody>
</table>

Client: PROSLIMY, 555 Teak Street, Murky Park, Mortalia 20805
Client Fiscal ID# 56789
SILVER SPRING MUNICIPAL WATER
89 LONDONDERRY ROAD
SILVER SPRING, MORTALIA  23470
FISCAL ID# 77741004

Date of Invoice:  November 11 2006
Invoice #: 19872

Client: PROSLIMY
555 Teak Street, Murky Park, Mortalia 20805
Client Fiscal ID#56789

Services rendered:

Water service July-November 2006

AMOUNT DUE: D350

Date of Printing: 1 January 2006; invoice valid for 2 years.
El Castillo, Inc.
89 Shuffle Street
Brimstone Park, Mortalia 34521
Fiscal ID# 12054202

Invoice # 3
Invoice Date: 15 November 2006

Client: PROSLIMY
555 Teak Street, Murky Park, Mortalia 20805
Client Fiscal ID#56789

Services Rendered

3 November 2006 rental of 12m x 12m meeting hall

TOTAL DUE: D2,500

Date of Printing: 1 January 2001; invoice valid for 2 years.
INVOICE date: 17 NOVEMBER 2006
INVOICE #: 56997

Client: PROSLIMY
555 Teak Street, Murky Park, Mortalia 20805
Client Fiscal ID# 56789

DESCRIPTION OF SERVICES:

MONTHLY MOBILE PHONE CHARGES FOR JULY, AUGUST, SEPTEMBER

TOTAL AMOUNT DUE: D1,600
MARRIOT HOTEL
123 SATIN STREET
BROADBENT
MORTALIA 43008
FISCAL ID# 29045804792

INVOICE DATE: 23 NOVEMBER 2006
INVOICE #: 254

CLIENT: PROSLIMY
555 TEAK STREET, MURKY PARK, MORTALIA 20805
CLIENT FISCAL ID#56789

SERVICES RENDERED

1 REGULAR ROOM  5 NIGHTS @ 300

TOTAL DUE: D1,500

Date of Printing: 1 January 2006; invoice valid for 2 years.
EXXON GAS STATION #645
986 Real Drive
Crystal City, Mortalia 57834
Fiscal ID 67845143

Date of Invoice: 30 November 2006

Monthly Gas Bill for Client PROSLIMY
555 Teak Street, Murky Park, Mortalia 20805
Client Fiscal ID#56789

Invoice # 22142

Total Fee for November 2006: D1,205

Please pay to address above.

Date of Printing 1 January 2006; Invoice valid for 2 years.
Client: PROSLIMY  
555 Teak Street, Murky Park, Mortalia 20805  
Client Fiscal ID#56789

**Services Rendered**

20 person catering event:

Dinner for 20

Dinner package: Elegance

**AMOUNT DUE:** D2,500
Invoice Date: 3 December 2006
Invoice #: 1917

Client: PROSLIMY
555 Teak Street, Murky Park, Mortalia 20805
Client Fiscal ID#56789

Monthly bill for November 2006

<table>
<thead>
<tr>
<th>Item</th>
<th>Unit Price</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>20 mushroom delights</td>
<td>22.50</td>
<td>450</td>
</tr>
<tr>
<td>15 eggplant ecstasies</td>
<td>46.00</td>
<td>690</td>
</tr>
</tbody>
</table>

TOTAL DUE: D1,140

Date of Printing: 15 October 2006; invoice valid for 2 years.
SOUTHERN MANAGEMENT CO.
88 LEE DRIVE
Broadbent, Mortalia 23040
FISCAL ID# 88888888

Client: PROSLIMY
555 Teak Street, Murky Park, Mortalia 20805
Client Fiscal ID#56789

Invoice Date: 4 December 2006
Invoice #: 1667

RENT PAYMENT OF D1,200

Date of Printing: 1 January 2006; invoice valid for 2 years.
SOUTHERN MANAGEMENT CO.
88 LEE DRIVE
Broadbent, Mortalia 23040
FISCAL ID# 88888888

Client: PROSLIMY
555 Teak Street, Murky Park, Mortalia 20805
Client Fiscal ID#56789

Invoice Date: 4 December 2006

RENT PAYMENT OF D1,200

Date of Printing: 1 January 2006; invoice valid for 2 years.
SUPER9 MOTEL
46 CLANDESTINE LANE
SWELLENTSIA 43208
FISCAL ID# 2904580902

INVOICE DATE: 19 DECEMBER 2006
INVOICE #: 1236

CLIENT: PROSLIMY
555 TEAK STREET, MURKY PARK, MORTALIA 20805
CLIENT FISCAL ID#56789

SERVICES RENDERED

5 REGULAR ROOMS 4 NIGHTS @ 52.50

TOTAL DUE: D1,050

Date of Printing: 26 January 2006; invoice valid for 2 years.
COASTAL GAS AND ELECTRIC
32 Pitt Lane
Rolling Hills, Mortalia 22250
FISCAL ID# 430910195398

Invoice Date: 25 December 2006
Invoice #: 9961

Client: PROSLIMY
555 Teak Street, Murky Park, Mortalia 20805
Client Fiscal ID#56789

Bill of Service

Electricity Usage for September through 15 December 2006.

D1,455

TOTAL

Date of Printing: 1 January 2006; invoice valid for 2 years.
EXXON GAS STATION #365
455 Main Street
North Broadbent, MORTALIA 32145
Fiscal ID 67845345

Date of Invoice: 31 December 2006

Monthly Gas Bill for Client PROSLIMY
555 Teak Street, Murky Park, Mortalia 20805
Client Fiscal ID#56789

Invoice # 1722

Total Fee for November 2006: D326

Please pay to address above.
EXXON GAS STATION #327
349 Cassidy Street
Whitfield, MORTALIA 54390
Fiscal ID 67845075

Date of Invoice: 31 December 2006

Monthly Gas Bill for Client PROSLIMY
555 Teak Street, Murky Park, Mortalia 20805
Client Fiscal ID#56789

Invoice # 24893

Total Fee for December 2006: D1,309

Please pay to address above.

Date of Printing 1 January 2006; Invoice valid for 2 years.
Haute on the Hill
Catering Services
1409 Post Street
Castine, MORTALIA 32059
Fiscal ID# 4503901

Invoice Date: 31 December 2006
Invoice # 429

Client: PROSLIMY
555 Teak Street, Murky Park, Mortalia 20805
Client Fiscal ID#56789

Services Rendered

100 person catering event:

Reception for 100

Reception Package: Cocktail Elegance

AMOUNT DUE: D4,500

Date of Printing: 1 January 2006; invoice valid for 2 years.