SUPERVIZOR

Providing citizens with information about the government spending

http://supervizor.kpk-rs.si

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Supervizor

- Supervizor is an online application which enables simple browsing through the financial transactions and their graphical presentation.
- Application was developed by Commission for the Prevention of Corruption in 2011.
- User can view all money transfers from selected budget user or all money transfers from the budget user to selected company.
- Data can also be presented for a specified period of time. For all transactions over 2000 EUR the purpose of money transfers is shown.
Supervizor

- Application also shows data about public procurements and information about the business entities in Slovenia.
- Management and ownership structure of the companies and some information from their annual reports are also presented.
- Important part of the application is a module, which presents a list of public owned companies and information about them.
- For direct budget users Supervizor displays also accounting entries of payments.
- Supervisor presents also some other additional data (e.g.: data about tax debtors and transfers to the so called favorable tax environments („tax havens“).
Searching the Supervizor's database

Iskalnik*

Dodatne informacije o uporabi iskalnika, vsebinu podatkov in samem projektu.

Podatki
Izpiši transakcije javnih organov s poslovnimi subjekti. Izpolnite vsaj eno polje.

Organ (PU):

Prejemnik:

* Za izpis transakcij ni potrebno izpolniti obeh polj.

Poišči transakcije

Copy of data is available for download in machine readable form

User can enter the name of the budget user…

…or a legal entity (company), or both

A list of tax debtors which are receiving funds from public sector at the time when they have an outstanding tax debt

http://supervizor.kpk-rs.si
Financial flow analysis

- Public procurements and other business events;
- Payments to a selected company and its subsidiaries;
- Structure of clients from public sector (pie chart);
- User can select custom period to review.

http://supervizor.kpk-rs.si
Structure of spending (based on accounting entries)

Delež transakcij po podkontu

Information on the purpose of transactions derives from the budget accounts database

Example of expenses:
- Electricity
- Waste
- Fuel and heating
- Protection of building
- ...

http://supervizor.kpk-rs.si
### Details of transactions over 2000 EUR

<table>
<thead>
<tr>
<th>Date</th>
<th>Amount</th>
<th>Description</th>
<th>Budget Code</th>
<th>SIB Code</th>
</tr>
</thead>
<tbody>
<tr>
<td>14.10.2010</td>
<td>28.260,00</td>
<td>Tekoče vzdruževanje druge (neličenčne) programske opreme, Razvoj in vzdruževanje projektov e-uprave</td>
<td>3111-2009/P 56/2010-226; Vzdruževanje E-uprave 08/10</td>
<td>SI560510080000087486</td>
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<tr>
<td>15.10.2010</td>
<td>86.355,00</td>
<td>JN: Prenosni računalnik (z-DDV 20)</td>
<td></td>
<td></td>
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<tr>
<td>18.10.2010</td>
<td>2.190,00</td>
<td>Tekoče vzdruževanje druge (neličenčne) programske opreme, Učinkovita in uspešna javna uprava - 07-13 - slovenska udeležba</td>
<td>3111-2009/P 41/2010-67; Razvoj in vzd. e-VEM 08/10</td>
<td>SI560510080000087486</td>
</tr>
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<td>18.10.2010</td>
<td>2.368,26</td>
<td>JN: Vzdruževanje druge (neličenčne) programske opreme, Učinkovita in uspešna javna uprava - 07-13 - slovenska udeležba</td>
<td>3111-ODVM/7-2008-243; Razvoj, vzd. in usposabljanje e-VEM</td>
<td>SI560510080000087486</td>
</tr>
<tr>
<td>18.10.2010</td>
<td>12.41</td>
<td>JN: Storitve razvoja programske opreme po naročilnih uporabnikov (edini ponudnik) (edini ponudnik) (z-DDV 20)</td>
<td>11-11-ODVM/7-2008-243; Razvoj, vzd. in usposabljanje e-VEM</td>
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</tr>
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<td>18.10.2010</td>
<td>13.420,12</td>
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<td>3111-ODVM/7-2008-243; Razvoj, vzd. in usposabljanje e-VEM</td>
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<td>3111-ODVM/7-2008-243; Razvoj, vzd. in usposabljanje e-VEM</td>
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</tr>
<tr>
<td>18.10.2010</td>
<td>78.734,00</td>
<td>JN: Vzdruževanje programske opreme za informacijsko tehnologije</td>
<td>3111-ODVM/7-2008-243; Razvoj, vzd. in usposabljanje e-VEM</td>
<td>SI560510080000087486</td>
</tr>
<tr>
<td>22.10.2010</td>
<td>32.884,80</td>
<td>Nakup strežnikov in diskovnih sistemov, Investicije, podpora in vzdruževanje strojne, komunikacijske in licenčne programske opreme, lokalnih računalniških omrežij UE in DO</td>
<td>3111-NMI/34/2010-401; Štirniška gруča za UE Ljubljana</td>
<td>SI560510080000087486</td>
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<td>3.11.2010</td>
<td>6.677,86</td>
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<tr>
<td>5.11.2010</td>
<td>32.482,00</td>
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<td>3111-P28/2009-244; SPIS - osn.in dopoln.vzdruževanje</td>
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<td>3111-P28/2009-244; SPIS - osn.in dopoln.vzdruževanje</td>
<td>SI560510080000087486</td>
</tr>
</tbody>
</table>

**Date and amount of transaction (in EUR)**

**Public procurements granted to the selected company**

**Description taken from the budget account and budget item**

[http://supervizor.kpk-rs.si](http://supervizor.kpk-rs.si)
Management and supervisory structure of the companies

Members of the supervisory board

Management structure

http://supervizor.kpk-rs.si
Dependence from public sector

Data from annual reports combined with data from database of public sector payments.

<table>
<thead>
<tr>
<th>Category</th>
<th>2008</th>
<th>2009</th>
<th>2010</th>
<th>2011</th>
</tr>
</thead>
<tbody>
<tr>
<td>Čisti prihodi od prodaje</td>
<td>3,617,610</td>
<td>4,384,139</td>
<td>3,992,734</td>
<td>4,615,633</td>
</tr>
<tr>
<td>Spremoba vrednosti zalog proizvodov in nedokenčane proizvodnje</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Usredstveni lastni proizvodi in lastne storitve</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Drugi poslovni prihodki</td>
<td>20,161</td>
<td>18,606</td>
<td>51,751</td>
<td>22,091</td>
</tr>
<tr>
<td>Nakazila iz sektorja država</td>
<td>3,667,991</td>
<td>4,179,792</td>
<td>3,921,800</td>
<td>3,628,299</td>
</tr>
</tbody>
</table>

Estimated ratio:

- 2008: 80%
- 2009: 79%
- 2010: 81%
- 2011: 65%
Data about tax debtors is published monthly on the internet by the Tax administration of the Republic of Slovenia. There companies are listed which have their payments delayed for 90 days. This data is imported in the Supervizor‘s database and a list of tax debtors which are also receiving funds from public sector at the time they have an outstanding tax debt (90 days before they were published on Tax administration‘s list) is created.
Open data

Data on monthly sums of funds received from individuals of public funds

The data is located in a CSV text files (individual fields are in format with Unix/Linux end of the line. The file has a single individual files contain data for each year (since 2003). Files are in basis. Each file is compressed in .gz format.

Data structure description

<table>
<thead>
<tr>
<th>field</th>
<th>field description</th>
</tr>
</thead>
<tbody>
<tr>
<td>sifra_pu</td>
<td>Budget user code.</td>
</tr>
<tr>
<td>(budget_user_code)</td>
<td>Codes of budget users (<a href="http://www.ujp.gov.s">http://www.ujp.gov.s</a></td>
</tr>
</tbody>
</table>
Example of possible anti-corruption analysis of open data
Financial flow analysis

- The aim of the analysis was to detect if there is a link between individual governments and disbursement of funds to particular companies.
- The analysis has shown:
  - High correlation between the change of government in power and money disbursements from budget users to a limited number of companies;
  - High inflexibility of the market for certain services (namely IT services, pharmaceutical products, construction works, etc.);
  - Existence of a group of companies which are highly dependent on the financial transfers from direct budget users (they receive a great amount of their income from budget users only), which constitutes a noticeable risk of corruption.
Financial flow analysis (Supervizor database)

Summary of monthly payments to 65 companies

Change of government
Financial flow analysis (Supervizor database)

Summary monthly payments to 252 companies

Change of government
Financial flux analysis (Supervizor database)

Monthly payments to companies registered for 'IT activities'

In Slovenian Business Register there are 6223 companies registered for 'IT activities', 3796 of them had business with budget users.
Article 35 of the Integrity and Prevention of Corruption Act  
(Restrictions on business activities and the consequences of violations)

(1) A public sector body or organization which is committed to conducting a public procurement procedure in accordance with the regulations on public procurement or which carries out the procedure for granting concessions or other forms of public-private partnership, may not order goods, services or construction works, enter into public-private partnerships or grant special and exclusive rights to entities in which the official who holds office in the body or organization concerned or in cases where the official's family member has the following role:
- participating as a manager, management member or legal representative; or
- has more than a 5% level of participation in the founders' rights, management or capital, either by direct participation or through the participation of other legal persons.
List of restrictions on business activities

<table>
<thead>
<tr>
<th>Organizacija</th>
<th>Matična</th>
<th>Davčna</th>
<th>Šifra PU</th>
<th>Naslov organizacije</th>
<th>Pošta organizacije</th>
<th>Omejitve do kmetijskega gospodarstva ali do poslovnega subjekta</th>
<th>Naziv poslovnega subjekta</th>
<th>Matična</th>
</tr>
</thead>
<tbody>
<tr>
<td>UPRAVNO SODIŠČE REPUBLIKE ŠLONENJE</td>
<td>1190989000</td>
<td>79787975</td>
<td>46116</td>
<td>FAJFARJEVA ULICA 033</td>
<td>1000 Ljubljana</td>
<td>ps</td>
<td>FUNDACIJA DR. BRUNO BRESCHI, USTANOWA ZA OHRAJANJE STAREJŠIH DEL SLOVENSKEGA SLOVSTVA</td>
<td>1421549000</td>
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<tr>
<td>UPRAVNO SODIŠČE REPUBLIKE ŠLONENJE</td>
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<td>79787975</td>
<td>46116</td>
<td>FAJFARJEVA ULICA 033</td>
<td>1000 Ljubljana</td>
<td>ps</td>
<td>DANCEQUAKE, proizvodnja, storitve, trgovina, d.o.o.</td>
<td>1702319000</td>
</tr>
<tr>
<td>UPRAVNO SODIŠČE REPUBLIKE ŠLONENJE</td>
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<td>79787975</td>
<td>46116</td>
<td>FAJFARJEVA ULICA 033</td>
<td>1000 Ljubljana</td>
<td>ps</td>
<td>CELJSKA MOHORJEVA DRUŽBA, založništvo, trgovina in storitve, d.o.o.</td>
<td>2028484000</td>
</tr>
<tr>
<td>UPRAVNO SODIŠČE REPUBLIKE ŠLONENJE</td>
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<td>79787975</td>
<td>46116</td>
<td>FAJFARJEVA ULICA 033</td>
<td>1000 Ljubljana</td>
<td>ps</td>
<td>BARTENJEV MITJA - ODVETNIK</td>
<td>2367939000</td>
</tr>
</tbody>
</table>
Series of transactions with the same amount of money – it seems there is some kind of periodic payments. Payments of service?

»VRAČILO VARŠČINE« (RETURN OF JUDICIAL SECURITY) - probably there is no business. 
»STORITVE F. O.« - services of natural persons?
Overview of purposes of transactions

- ŠOŠTANJ MUNCIPALITY -> NTS, navtika, trgovina in storitve, d.o.o.
  - 2014-09-30, 2.547,99 €
  - »ASIGNACIJA« (ASIGNATION)

- ŽIRI MUNCIPALITY -> M SORA, trgovina in proizvodnja, d.d.
  - 2015-02-23, 4.052,90 €
  - »TAX REFUND«

- ŽELEZNIKI MUNCIPALITY -> DOMEL, Elektromotorji in gospodinjski aparati, d.o.o.
  - 2014-07-30, 20.000,00 €
  - »RN41412014042NAKUP ENOSOBNEGA« (THE PURCHASE OF ONE-ROOM (APARTMENT))
Overview of purposes of transactions

- **BRDA MUNCIPALITY** -> **VINSKA KLET "GORIŠKA BRDA" zadruga, kmetijstvo, proizvodnja vina in trgovine z.o.o. Dobrovo**
  - 2014-10-06, 3.518,84 €
  - »PL.RAČ. ZA VINO« *(BILL PAYMET FOR VINE)*

- **KRŠKO MUNCIPALITY** -> **AVTOBUSNI PREVOZI BOŽIDAR BRAČUN S.P.**
  - 2015-04-01, 2.787,60 €
  - »PREVOZI ŠOL. OTROK 2-2015 2015/300« *(TRANSPORTATION OF SCHOOL CHILDREN)*

- **BLED MUNCIPALITY** -> **PROMOTIVA, ORGANIZACIJA DOGODKOV, ANTOLIN GREGA S.P.**
  - 2014-11-13, 3.000,00 €
  - »RN?101-2014-OTROŠKI ANIMACIJSKI NA« *(CHILDRENS ENTERTAINMENT)*
The Bank Assets Management Company (BAMC) was established in March 2013 as a government-owned company with the task of facilitating the restructuring of banks with systemic importance that were facing severe solvency and liquidity problems. Non-performing assets of commercial banks had been transferred to BAMC.
Bad investments transferred on *Bank Assets Management Company*

- Data about companies has been linked with the business registry, and the network of connected persons has been created (persons who are or have been directors and/or members of supervisory boards of those companies.)
Bad investments transferred on Bank Assets Management Company

- The network shows (management) connections among corporations...
Bad investments transferred on Bank Assets Management Company

- The biggest component of the network contains approx. 33% of all companies transferred to BAMC. Those companies has been granted approx. 61% of bad loans.
Questions for discussion

• The quality of data (are they in machine-readable form or not, do they contain many errors,...)?

• Do we understand the data?

• Legal questions about data (personal data, classified information)?
  • This week, former chief of CPC was fined by Information Commissioner, because CPC received the bank account numbers of natural persons from the database of financial transactions of public sector for Supervizor database (he will appeal).

• How open are open data (free for any use, or limited)?
  • For instance in *Slovenian Business Register* it is allowed to search who is the director, member of supervisory board or owner of a Slovenian company, but it is legally prohibited to search in which company is involved an individual; however, these data are available (even for sale!) in XML format.
Questions?

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