

# SUPERVIZOR

*Providing citizens with information about the government spending*

<http://supervizor.kpk-rs.si>

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## Project Transparency

- Transparency of financial flows among the public and the private sector increases the level of responsibilities of public office holders for effective and efficient use of public finance, facilitates debate on adopted and planned investments and projects as well as decreases risks for illicit management, abuse of functions, and above all, limits systemic corruption, unfair competitiveness and clientage in public procurement procedures.
- In 2011 the Commission for the Prevention of Corruption (CPC) started a project called Transparency. An important part of this project is the application Supervizor, an online application for monitoring expenses of public bodies.

- Supervizor is an online application which enables simple browsing through the financial transactions and their graphical presentation.
- 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.

- 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 Supervisor 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“).

- Public Payments Administration (PPA) is providing payment services for direct and indirect budget users. Supervisor includes PPA data about financial transactions of budget users from 1 January 2003 onwards.
- Ajpes (The Agency of the Republic of Slovenia for Public Legal Records and Related Services) provides and manages:
  - ePRS Slovenian Business Register (central public database on all business and legal entities, their subsidiaries, and other organizations' segments located in Slovenia (public and private institutes));
  - eRTR - Register of legal entity's bank accounts;
  - JOLP – the public posting of annual reports allowing users to review annual reports which are submitted to AJPES.

- Database of securities from Central Securities Clearing Corporation.
- Registry of taxpayers.
- RPU - Registry of budget users.
- Database of public procurements including small value procurement (published on a portal of public procurements).
- Accounting entries of payments for direct budget users from MFERAC database maintained by the Slovenian Ministry of Finance (from 1. 1. 2003).

- Data about tax debtors (published on the internet by the Tax Administration of Republic of Slovenia).
- Data about financial transfers to the so-called favorable tax environments („tax havens“), published on the internet by the Office for Money Laundering Prevention.

# **SUPERVIZOR OVERVIEW**

**[<http://supervizor.kpk-rs.si>]**

# Searching the Supervisor database

## Iskalnik\*

[Dodatne informacije o uporabi iskalnika, vsebini 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

Davčni dolžniki prejemniki javnih sredstev: [25. 2. 2014](#), [25. 1. 2014](#), [25. 12. 2013](#), [25. 11. 2013](#), [25. 10. 2013](#), [25. 7. 2013](#), [25. 3. 2013](#).

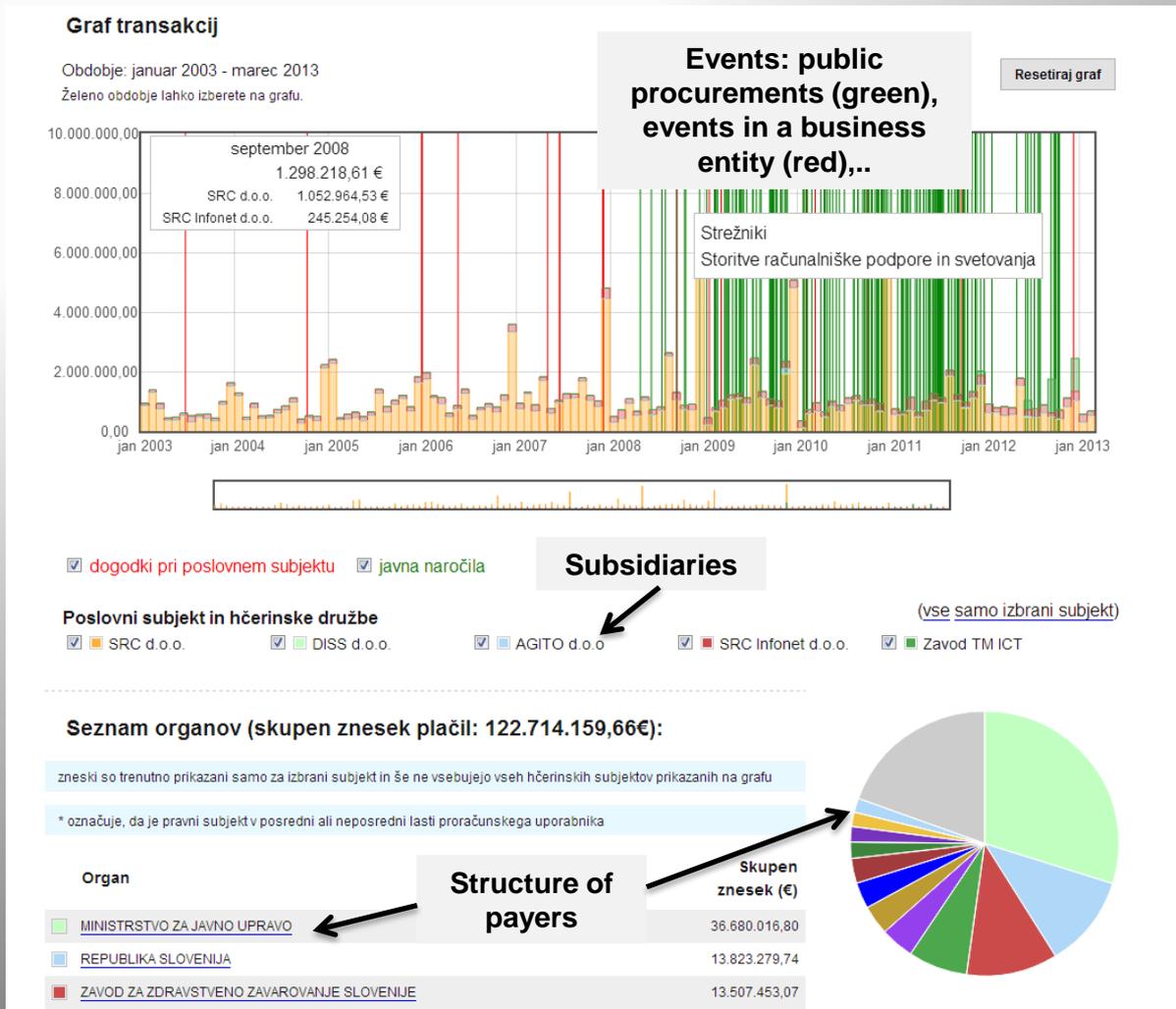
Copy of data is available for download in machine readable form

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

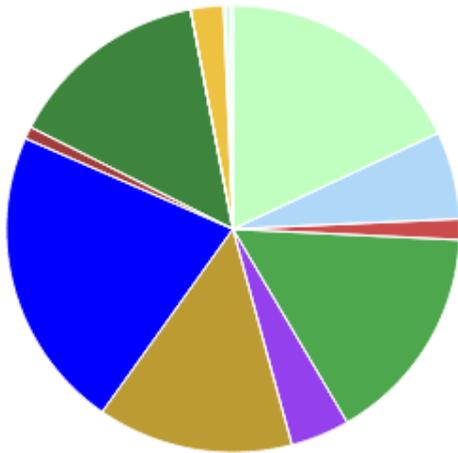
# Financial flow analysis



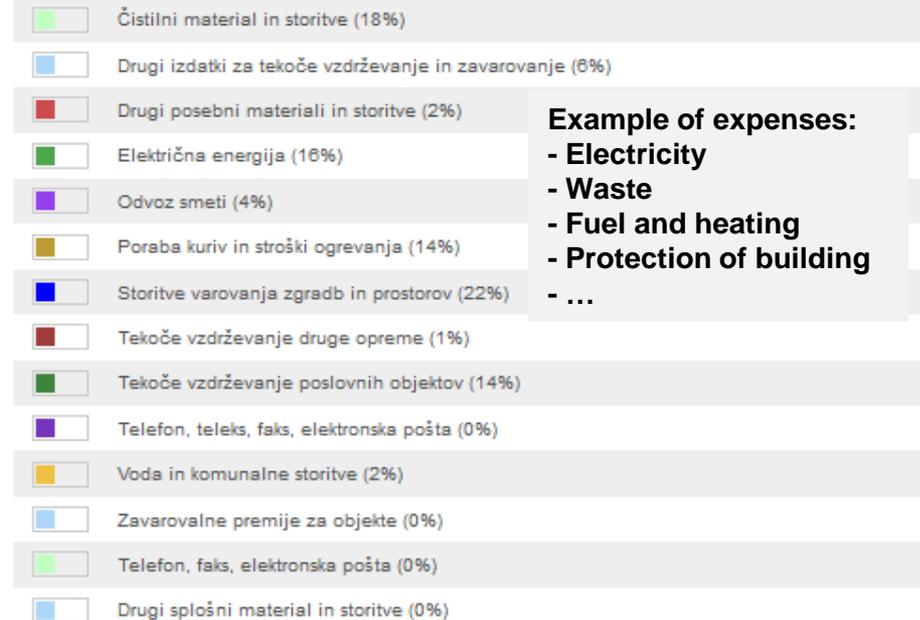
- Public procurements and other business events;
- Payments to a selected company and its subsidiaries;
- Structure of clients from public sector (pie chart);
- User can select custom period.

# Structure of spending (based on accounting entries)

## Delež transakcij po podkontu



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



<http://supervizor.kpk-rs.si>

# Details about transactions over 2.000 EUR

14.10.2010	28.260,00	3111-2009/P 56/2010-226; Vzdrževanje E-uprava 08/10 Tekoče vzdrževanje druge (nelicenčne) programske opreme, Razvoj in vzdrževanje projektov e-uprave	SI56051008000087486
15.10.2010	86.355,00	JN: <u>Prenosni računalniki (z DDV 20)</u>	
18.10.2010	2.190,00	3111-2009/P 41/2010-67; Razvoj in vzdrž. e-VE Tekoče vzdrževanje druge (nelicenčne) programske udeležba	SI56051008000087486
18.10.2010	2.368,26	3111-ODVEM-7/2008-243; Razvoj, vzdrž.in usposabljanje e-VEM Tekoče vzdrževanje druge (nelicenčne) programske opreme, Učinkovita in uspešna javna uprava - 07-13 - slovenska	SI56051008000087486
18.10.2010	12.41	3111-ODVEM-7/2008-243; Razvoj, vzdrž.in usposabljanje e-VEM Tekoče vzdrževanje druge (nelicenčne) programske opreme, Učinkovita in uspešna javna uprava - 07-13 - EU	SI56051008000087486
18.10.2010	13.420,16	3111-ODVEM-7/2008-243; Razvoj, vzdrž.in usposabljanje e-VEM Tekoče vzdrževanje druge (nelicenčne) programske opreme, Učinkovita in uspešna javna uprava - 07-13 - EU	SI56051008000087486
18.10.2010	69.454,44	JN: <u>Storitve razvoja programske opreme po naročilih uporabnikov (edini ponudnik) (z DDV 20)</u>	
18.10.2010	79.734,00	JN: <u>Vzdrževanje programske opreme za informacijsko tehnologijo (edini ponudnik) (z DDV 20)</u>	
22.10.2010	11.995,20	MR; MJU- software; Office, Win Pro 7 N. št. 356/10-SEK-MR Nakup licenčne programske opreme, Investicije in investicijsko vzdrževanje državnih organov	SI56051008000087486
22.10.2010	32.884,80	3111-NMV34/2010-401; Strežniška gruča za UE Ljubljana Nakup strežnikov in diskovnih sistemov, Investicije, podpora in vzdrževanje strojne, komunikacijske in licenčne programske opreme, lokalnih računalniških omrežij UE in DO	SI56051008000087486
3.11.2010	6.677,86	3111-P28/2009-244; SPIS - osn.in dopoln.vzdrževanje Tekoče vzdrževanje druge (nelicenčne) programske opreme, Razvoj in vzdrževanje projektov e-uprave	SI56051008000087486
5.11.2010	32.482,00	3111-P28/2009-244; SPIS - osn.in dopoln.vzdrževanje Tekoče vzdrževanje druge (nelicenčne) programske opreme, Razvoj in vzdrževanje projektov e-uprave	SI56051008000087486
8.11.2010	22.990,16	3111-P28/2009-244; SPIS - osn.in dopoln.vzdrževanje 09/2010 Tekoče vzdrževanje druge (nelicenčne) programske opreme, Razvoj in vzdrževanje projektov e-uprave	SI56051008000087486

Bank account  
of a company

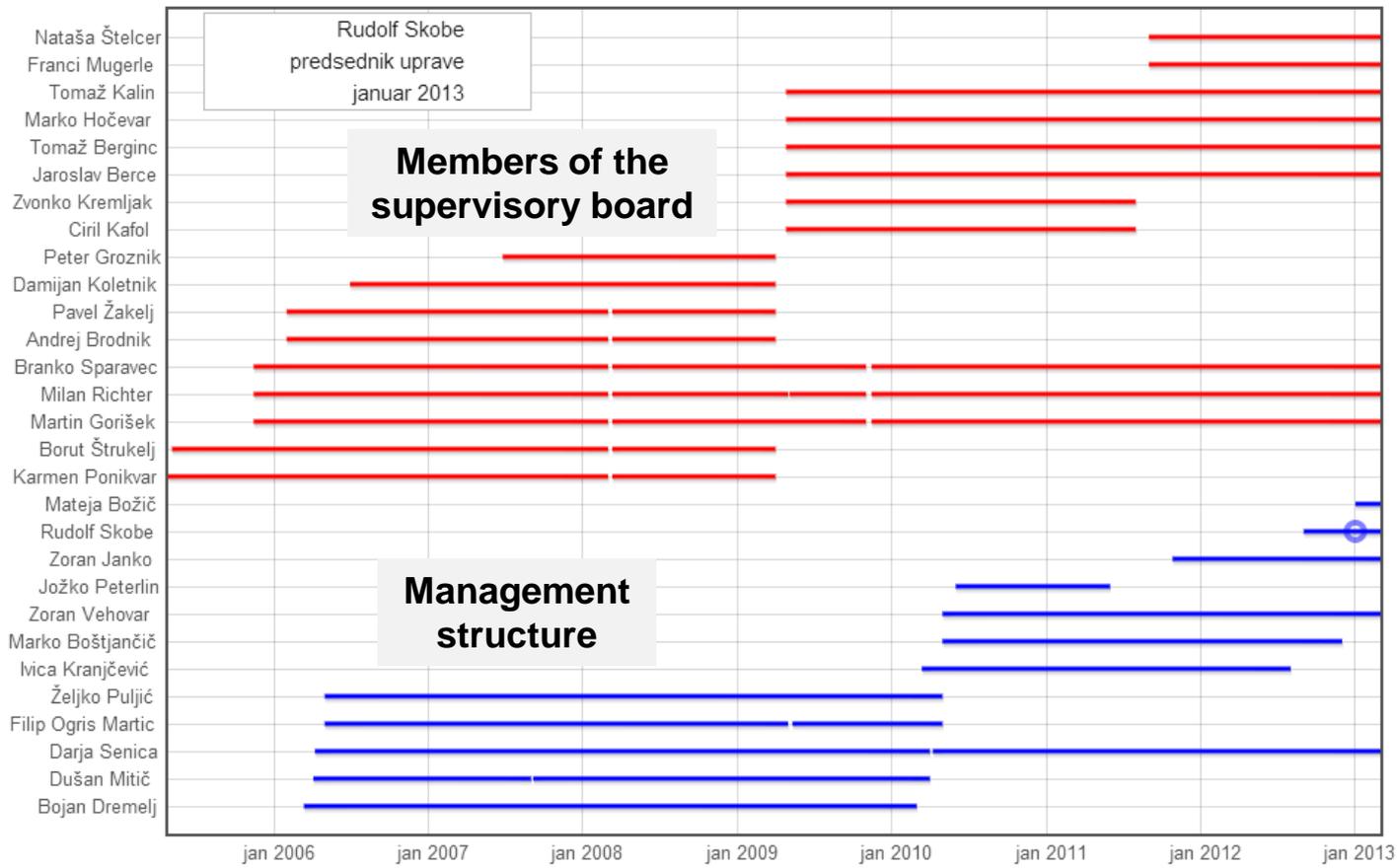
Public procurements  
granted to the  
selected company

Date and amount of  
transaction (in EUR)

Description taken from  
the budget account and  
budget item

<http://supervisor.kpk-rs.si>

## Management and supervisory structure of the companies



[Prikaži podatke v tabeli](#)

## SUPERVIZOR

SPLETNA APLIKACIJA ZA SPREMLJANJE IZDATKOV JAVNIH INSTITUCIJ

[ASTEC d.o.o. \(več na AJPES\)](#)

Company, link to  
business registry, its  
activity and tax number

- Dejavnost: Raziskovalna in razvojna dejavnost na drugih področjih naravoslovja in tehnologije
- Davčna številka: 97655252

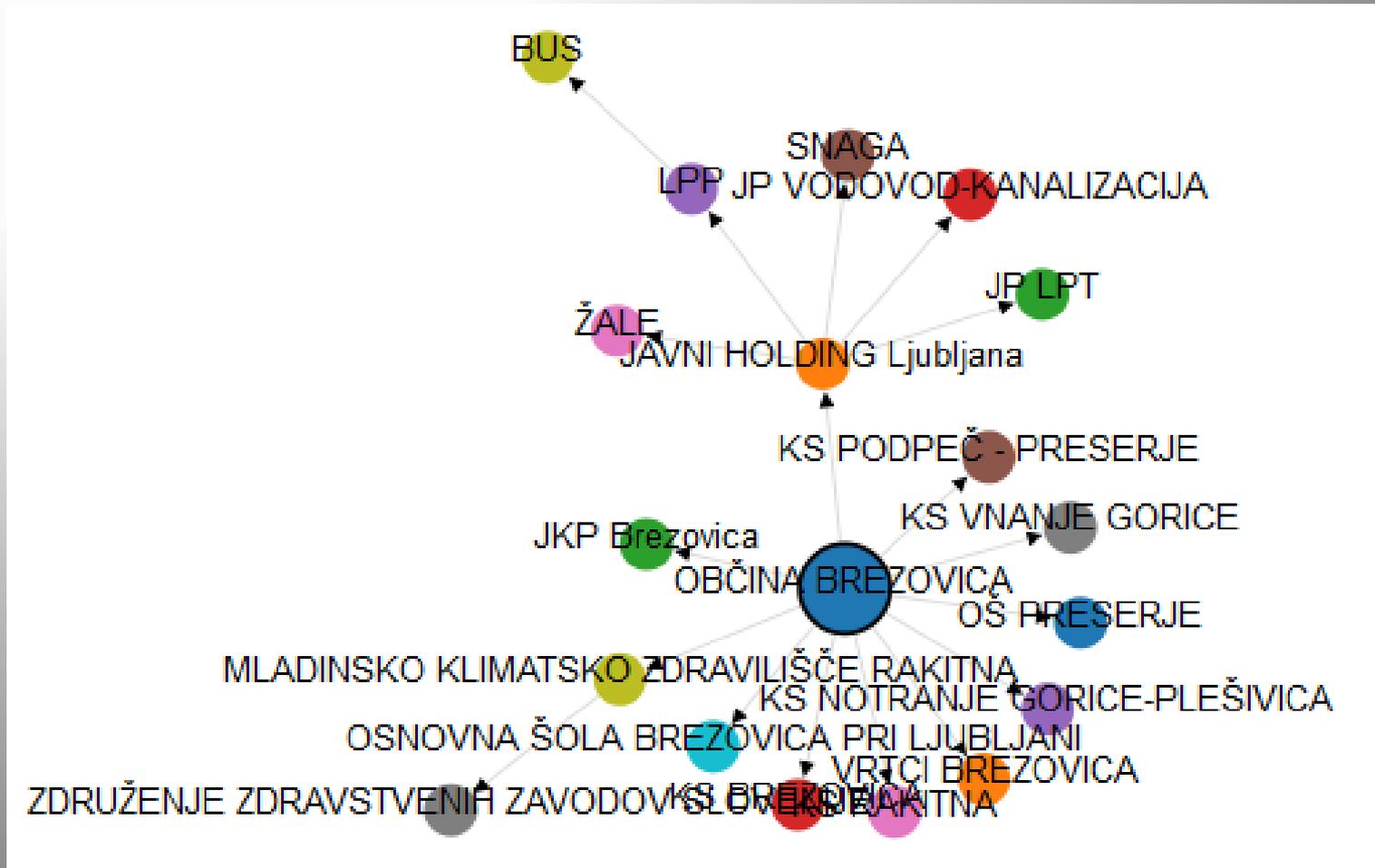
### Data from annual reports

		2008	2009	2010	2011
Čisti prihodki od prodaje	<b>Net revenue from sales</b>	3.817.610	4.384.139	3.992.734	4.615.633
Sprememba vrednosti zalog proizvodov in nedokončane proizvodnje		0	0	0	0
Usredstveni lastni proizvodi in lastne storitve		0	0	0	0
Drugi poslovni prihodki		20.161	18.606	51.751	22.091
Nakazila iz sektorja država	<b>Transfers from government</b>	3.667.991	4.179.792	3.921.800	3.628.299
Razmerje	<b>Estimated ratio</b>	80 %	79 %	81 %	65 %

Podatka o razmerju in nakazilih iz sektorja država sta informativnega značaja. Izračunana sta ob predpostavki 20-odstotne stopnje DDV na vse prihodke iz prodaje. Poslovni subjekt lahko prejema nakazila, ki ne predstavljajo prihodkov (odškodnine, agentski posli, vrnjeni avansi, ...), zaradi česar je lahko izračunani količnik pomembno napačen.

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

# Visualisation of ownership and founder relationships



## Tax debtors receiving funds from public sector

### Davčni dolžniki prejemniki javnih sredstev na 25. 2. 2014

Dolžnik	Category of the debt amount	Kategorija	Prejeta javna sredstva v 90 dnevnem roku pred objavo
<a href="#">REFLEX Gornja Radgona d.o.o.</a>		<a href="#">OD 1.000.000,01 EUR DO 10.000.000,00 EUR</a>	482.102,11 €
<a href="#">BISOL Group d.o.o.</a>		<a href="#">OD 10.000,01 EUR DO 30.000,00 EUR</a>	143.640,37 €
<a href="#">KLUB FC KOPER - CLUB CC CAPODISTRIA</a>		<a href="#">OD 10.000,01 EUR DO 30.000,00 EUR</a>	110.580,55 €
<a href="#">ZIL inženiring d.d.</a>		<a href="#">OD 10.000,01 EUR DO 30.000,00 EUR</a>	107.364,01 €
<a href="#">Inštitut Nove revije</a>		<a href="#">OD 5.000,01 EUR DO 10.000,00 EUR</a>	67.755,79 €
<a href="#">PEKO, d.d.</a>			
<a href="#">PROMPT d.o.o.</a>			
<a href="#">FRANČIŠKANSKI SAMOSTAN LJUBLJANA CENTER</a>			
<a href="#">P&amp;F Jeruzalem Ljutomer d.o.o.</a>			

The amount of received payments from public sector

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 Supervisor'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.

## 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 a format with Unix/Linux end of the line). The file has a header and individual files contain data for each year (since 2003). For each year, there are 12 files, one for each month. Each file is compressed in .gz format.

### Data structure description

<i>field</i>	<i>field description</i>
<u>sifra_pu</u>	Budget user code.
<u>(budget user code)</u>	Codes of budget users ( <a href="http://www.ujp.gov.si">http://www.ujp.gov.si</a> )

Part of Supervizor data is available for download in machine readable form.

Description of data is also available.

The screenshot shows the GitHub profile page for the user 'Supervisor'. The page includes the GitHub logo, a search bar, and navigation links for 'Explore', 'Features', 'Enterprise', and 'Blog'. There is a 'Sign up' button in the top right corner. Below the navigation, there are sections for 'Contributions', 'Repositories', and 'Public activity'. The 'Popular repositories' section lists 'supervisor-api' as a Python API for supervisor.kpk-rs.si. The 'Public contributions' section shows a calendar grid for the year 2014, with a summary of pull requests, issues, and commits. At the bottom, there are statistics for 'Year of contributions' (0 total), 'Longest streak' (0 days), and 'Current streak' (0 days).

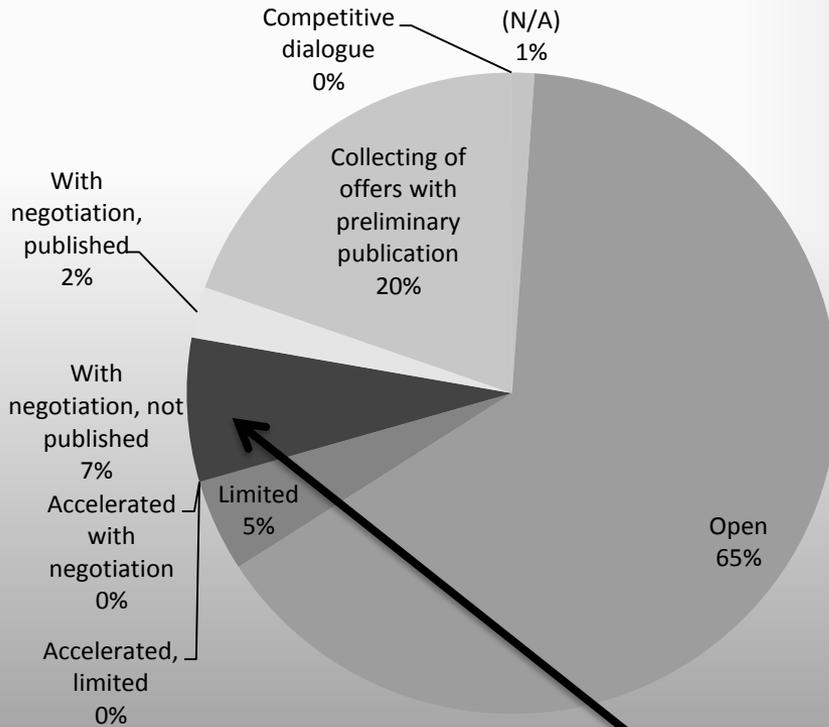
API interface to the Supervizor application is also provided.

<http://supervisor.kpk-rs.si>

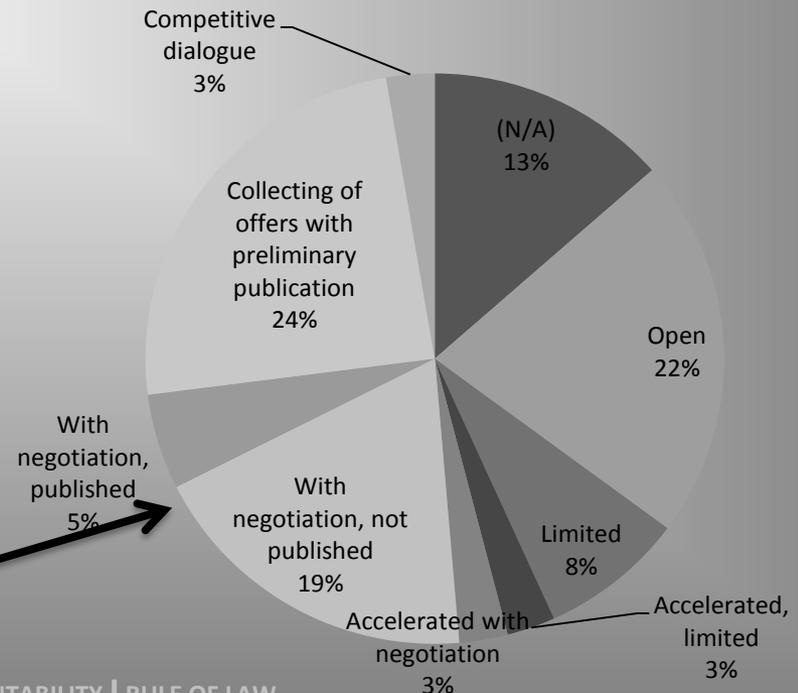
# PUBLIC PROCUREMENT ANALYSIS

# Public procurement analysis

## Number of public procurements by type



## Share of funds disbursed (according to the total amount) by means of individual types of public procurement procedures



# RESTRICTIONS OF BUSINESS ACTIVITIES DUE TO CONFLICT OF INTEREST

*An example how Supervisor database could be used for detecting violations of restrictions  
of business activities*

# Restrictions on business activities due to conflict of interest

## Article 35

(Restrictions on business activities and the consequences of violations)

(1) A public sector body or organisation 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 organisation 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.

... (*continued*)

# Restrictions on business activities due to conflict of interest

https://registri.kpk-rs.si/registri/omejitve\_poslovanja/prijava/

#### 4. Omejitve poslovanja (prva prijava oziroma nova omejitve poslovanja)

Funkcionar je poročal, da ni subjektov, s katerimi bi veljale omejitve poslovanja  
 Funkcionar je sporočil subjekte, s katerimi veljajo omejitve poslovanja

##### 1. subjekt, s katerim velja omejitev poslovanja

Omejitev poslovanja velja do  poslovnega subjekta  
 kmetijskega gospodarstva

Datum nastopa  Danes | 

##### Podatki o poslovnem subjektu oz. kmetijskem gospodarstvu

Država

Matična številka

Davčna številka

Naziv

MID identifikacijska številka kmetije

Nosilec kmetijskega gospodarstva

Ulica

Hišna številka

Pošta

##### Način udeležbe funkcionarja

Funkcionar je poslovodja, član poslovdstva ali zakoniti zastopnik  Da  
 Ne

Public bodies have to report potential restrictions of business activities of their holders of office by means of a web form.

# Restrictions on business activities due to conflict of interest

Hitro iskanje:

Počisti vsa

Organizacija	Matična	Davčna	Šifra PU	Naslov organizacije	Pošta organizacije	Omejitve do kmetijskega gospodarstva ali do poslovnega subjekta	Naziv poslovnega subjekta	Matična	Davčna	KMG-MID	Naslov	Pošta
BANKA SLOVENIJE	5023912000	92582087		Slovenska cesta 35	1000 Ljubljana	ps	BMF Poslovno svetovanje, d.o.o., Ljubljana	1215698000	43498558		TOMŠIČEVA ULICA 003	1000 Ljubljana
BANKA SLOVENIJE	5023912000	92582087		Slovenska cesta 35	1000 Ljubljana	ps	INTERTRA podjetje za financiranje, trgovino in svetovanje, d.d., Ljubljana	5499119000	25996088		TOMŠIČEVA ULICA 003	1000 Ljubljana
BANKA SLOVENIJE	5023912000	92582087		Slovenska cesta 35	1000 Ljubljana	ps	INTERTRADE ITA podjetje za zastopanje tujih firm d.d., Ljubljana Tomšičeva 3	5111978000	13250809		TOMŠIČEVA ULICA 003	1000 Ljubljana
BANKA SLOVENIJE	5023912000	92582087		Slovenska cesta 35	1000 Ljubljana	ps	TOMA, slikopleskarstvo in zaključna dela v gradbeništvu d.o.o.	1719742000	91247748		V KLADEH 011	1000 Ljubljana
DELOVNO IN SOCIALNO SODIŠČE V LJUBLJANI	5840481000	25019562	50148	RESLJEVA CESTA 014	1000 Ljubljana	ps	A POHIŠTVO, trgovina in proizvodnja pohištva d.o.o.	3290778000	90747011		TRG SVOBODE 008 A	1251 Moravče
DELOVNO IN SOCIALNO SODIŠČE V LJUBLJANI	5840481000	25019562	50148	RESLJEVA CESTA 014	1000 Ljubljana	ps	EVIDENCA B podjetje za poslovno-računovodske storitve, promet, trgovino in gostinstvo d.o.o.	5910595000	94608083		ŠMARTINSKA CESTA 028	1000 Ljubljana
DELOVNO IN SOCIALNO SODIŠČE V LJUBLJANI	5840481000	25019562	50148	RESLJEVA CESTA 014	1000 Ljubljana	ps	GLIN NAZARJE, Lesna industrija, d.o.o.	1829025000	88693422		LESARSKA CESTA 010	3331 Nazarje
DELOVNO IN SOCIALNO SODIŠČE V LJUBLJANI	5840481000	25019562	50148	RESLJEVA CESTA 014	1000 Ljubljana	ps	KOTEZA gradbena dela in trgovina d.o.o.	5636094000	25427245		LOPATA 034 B	3000 Celje
DELOVNO IN SOCIALNO SODIŠČE V LJUBLJANI	5840481000	25019562	50148	RESLJEVA CESTA 014	1000 Ljubljana	ps	MIZARSTVO MORAVČE izdelava in popravilo lesenih predmetov, d.o.o.	5157676000	23216905		TRG SVOBODE 008 A	1251 Moravče
DELOVNO SODIŠČE CELJE	5858135000	19290870	50121	GREGORČIČEVA ULICA 006	3000 Celje	ps	GLIN NAZARJE, Lesna industrija, d.o.o.	1829025000	88693422		LESARSKA CESTA 010	3331 Nazarje
DELOVNO SODIŠČE CELJE	5858135000	19290870	50121	GREGORČIČEVA ULICA 006	3000 Celje	ps	KOTEZA gradbena dela in trgovina d.o.o.	5636094000	25427245		LOPATA 034 B	3000 Celje
DELOVNO SODIŠČE V KOPRU	5022584000	58934294	50130	FERRARSKA ULICA 009	6000 Koper - Capodistria	ps	AVTO-KOPER, prodajno-servisne storitve, d.o.o. Koper	5408806000	58793062		KOLODVORSKA CESTA 002	6000 Koper - Capodistria
DELOVNO SODIŠČE V KOPRU	5022584000	58934294	50130	FERRARSKA ULICA 009	6000 Koper - Capodistria	ps	PREDAVATELJ VŠŠ TOMAŽ UMEK S.R.	3154220000	92063250		BIDOVČEVA ULICA 012	6000 Koper - Capodistria

Links can be established between the database of restrictions of activities with database of payments from public bodies (in order to detect prohibited business) and Business Registry (to detect which officials should report business restrictions but failed to do so).

# Restrictions on business activities due to conflict of interest

## Sum kršitev omejitev poslovanja

Seznam funkcionarjev pri organu, ki so hkrati zastopniki podjetij in so ta podjetja poslovala z organom v obdobju 23. 4. 2011 - 31. 12. 2011.

zap. št.	organ	ime osebe	ime podjetja	davčni
1	MESTNA OBČINA NOVA GORICA			1193
2	OBČINA IVANČNA GORICA			2263
3	OBČINA GORNJA RADGONA			6283
4	OBČINA SREDIŠČE OB DRAVI			4665
5	OBČINA DOBROVA-POLHOV GRAD			6977
6	OBČINA ŠENČUR			5501
7	OBČINA PODČETRTEK			2674
8	MESTNA OBČINA CELJE, CELJE			5005
9	OBČINA KOMENDA			8026
10	OBČINA GORNJI GRAD			4163
11	OBČINA RADLJE OB DRAVI			4285
12	OBČINA RAVNE NA KOROŠKEM			7168
13	OBČINA LOGATEC			1521
14	OBČINA ZAGORJE OB SAVI			7915
15	OBČINA PIRAN			2529
16	OBČINA IZOLA			8718
17	MESTNA OBČINA KRANJ			3980
18	OBČINA RADLJE OB DRAVI			9322
19	OBČINA KRŠKO			6011
20	OBČINA LENDAVA - LENDVA KÖZ			3691
21	OBČINA SLOVENSKE KONJICE			1048
22	MESTNA OBČINA NOVA GORICA			1046
23	OBČINA GORIŠNICA			8826
24	OBČINA IZOLA			2237

The list of suspected violations of restrictions of operation/business from analysis was done in 2012. Further investigation showed that violations took place in 68 cases (429 contracts). Sum value of illicit business was 1.436.208,28 EUR.

In 2013 the CPC repeated the analysis and no violations were found.

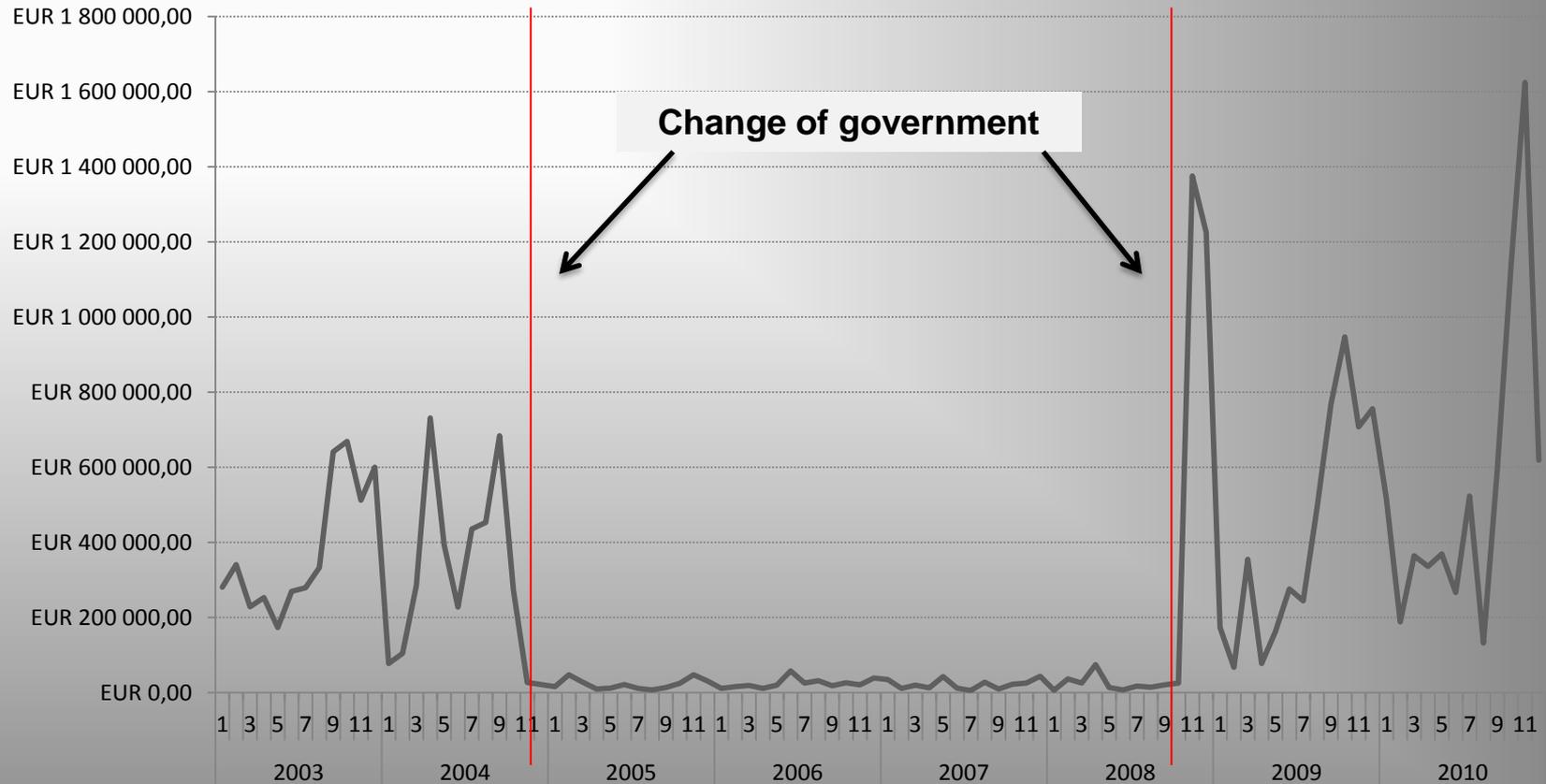
# ANALYSIS OF FINANCIAL TRANSACTIONS

*Analysis was performed on grounds of data from Supervisor*

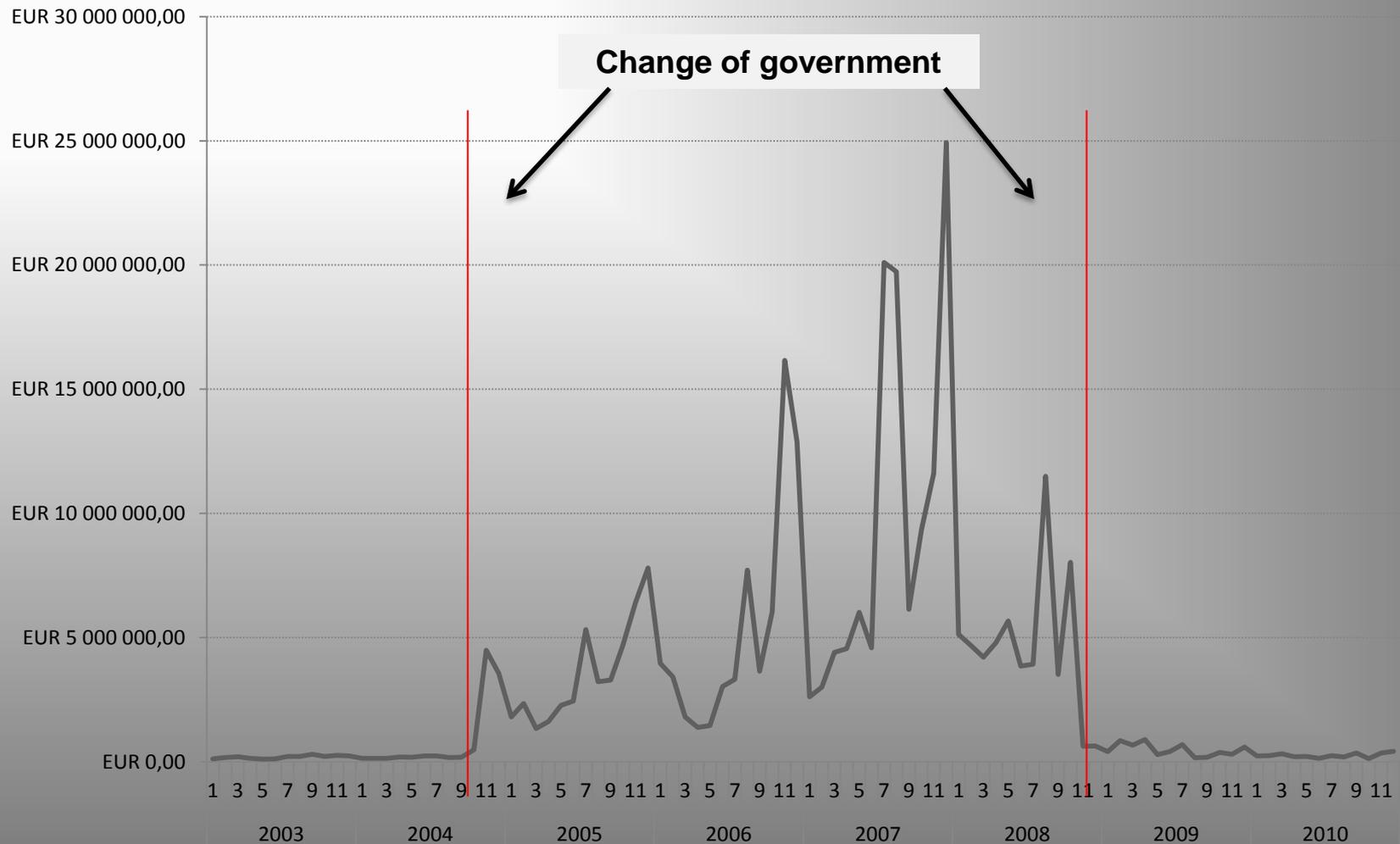
## Financial flow analysis

- 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.

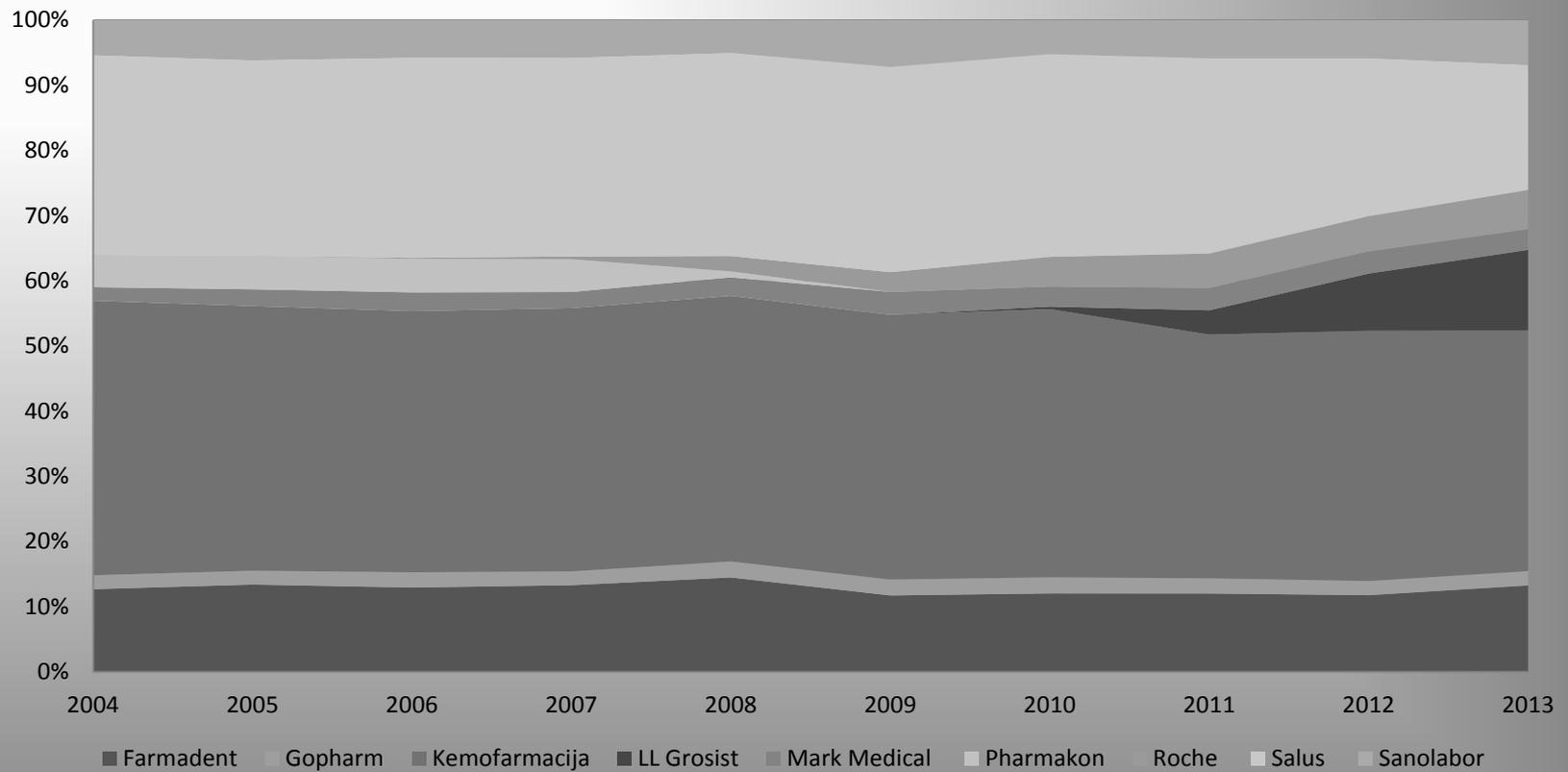
## Summary of monthly payments to 65 companies



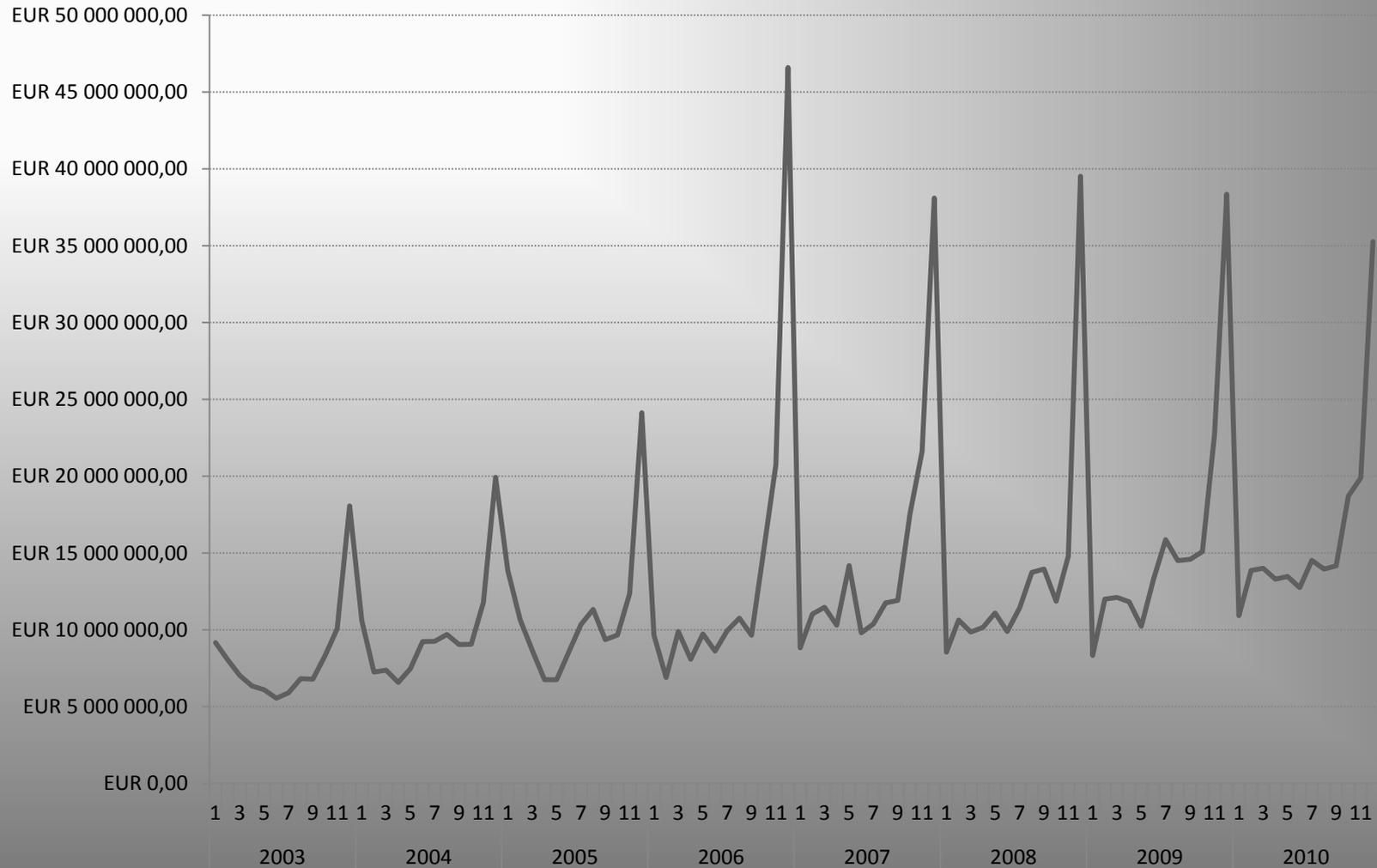
## Summary monthly payments to 252 companies



## Structure of income from public sector for 6 biggest pharmaceutical companies (from 2004 to 2013)



## Payments to 3483 IT companies



## Financial flow analysis – vendor lock-in

- In the analysis companies that are receiving payments several years consecutively and they receive every year the same proportion of a IT budget of public sector organisation were also identified.
- The share of IT budget was calculated as the ratio of payments to each IT company from given public sector organisation.
- In this way, we identified 61 pairs consisting of budget users and companies that receive constant payments continuously for 8 consecutive years (and have at least 10% of IT budget of given budget user).
- In the 8-year period, those companies received payments in the value of a total of 23.8 billion EUR.

## Financial flow analysis – vendor lock-in

Pair: budget user-company	Share of IT budget (for 8 consecutive years)	Standard deviation	Total amount of payments (in EUR)
Pair 1	14 %	0.01	EUR 66,996,764.00
Pair 2	78 %	0.08	EUR 644,926.00
Pair 3	88 %	0.04	EUR 198,293.00
Pair 4	98 %	0.03	EUR 163,121.00
Pair 5	96 %	0.06	EUR 143,356.00
Pair 6	89 %	0.06	EUR 129,417.00
Pair 7	64 %	0.06	EUR 105,771.00
Pair 8	90 %	0.07	EUR 100,815.00
Pair 9	44 %	0.03	EUR 77,182.00
Pair 10	88 %	0.07	EUR 74,025.00
Pair 11	87 %	0.08	EUR 72,371.00
Pair 12	87 %	0.06	EUR 66,801.00
Pair 13	88 %	0.07	EUR 61,739.00
Pair 14	97 %	0.05	EUR 30,571.00

## Financial flow analysis – dependence on public sector

- Information about the net profit of the biggest IT companies was used to calculate a share of their profit coming from budget users only.
- This number gives us the information of the dependence of the company's income from public sector.
- Estimated data shows relatively high dependence of some of the biggest IT companies from the income from public sector.
- The CPC considers this as a significant corruption risk.

IT company	Estimate of the average dependence
R1	98.6%
R2	98.0%
R3	94.7%
R4	79.8%
R5	78.9%
R6	77.6%
R7	69.0%
R8	69.0%
R9	47.5%
R10	37.9%
R11	37.2%
R12	34.3%
R13	28.7%
R14	25.6%
R15	23.7%
R16	23.5%
R17	22.8%
R18	21.4%
R19	21.1%
R20	20.7%
R21	17.2%
R22	11.2%
R23	8.0%
R24	7.6%

# Questions?