

SUPERVIZOR

*Government transparency
through technology*

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

Matej Kovačič,* Gaber Cerle
Jozef Stefan Institute

(*formerly employed by the Commission for the Prevention of Corruption)

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.

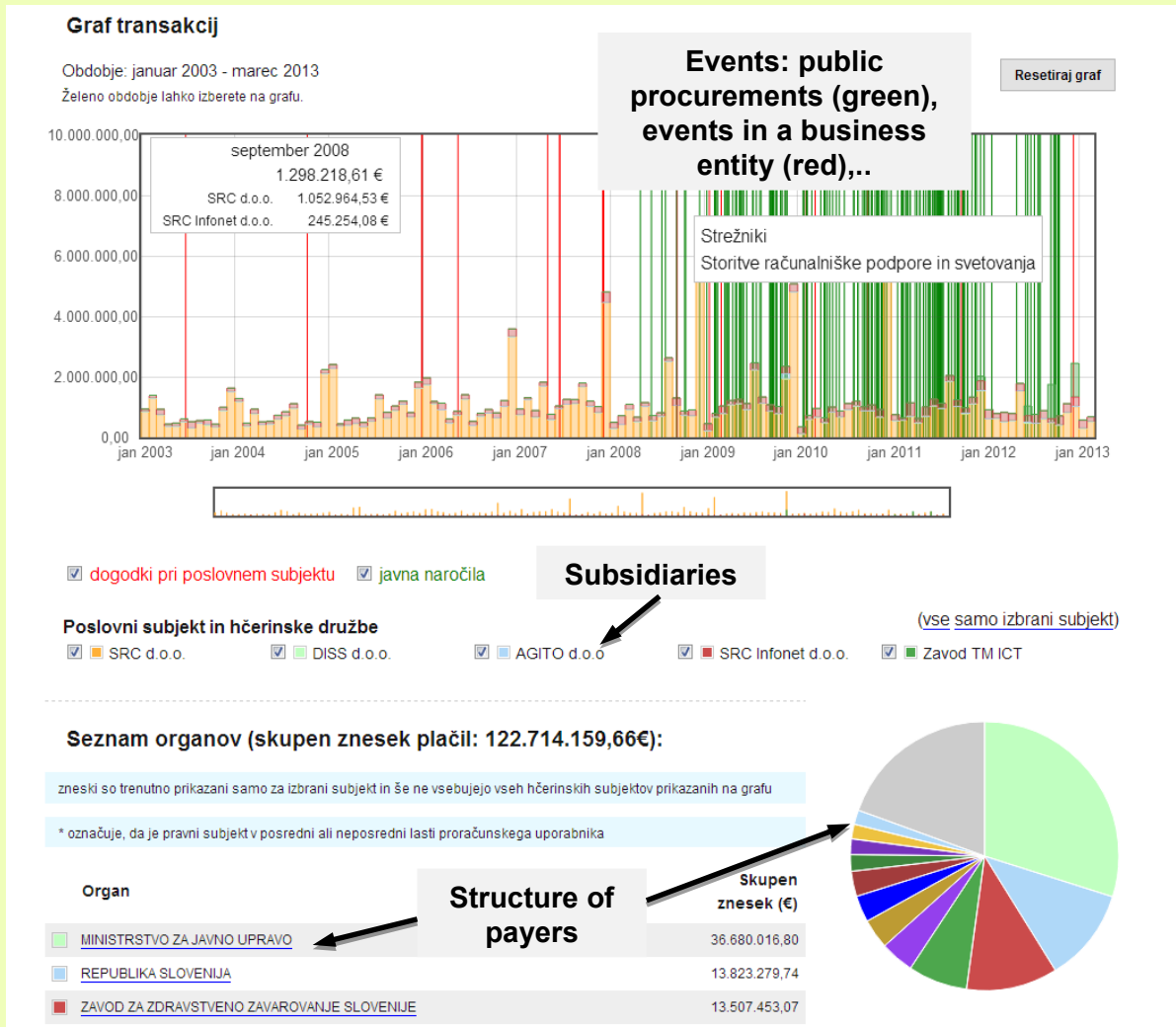
Supervizor

- 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“).

Datasets

- Data about financial transactions of budget users from January 2003 onwards;
- Slovenian Business Register;
- Register of legal entity's bank accounts;
- Public posting of companies annual reports;
- Database of securities from Central Securities Clearing Corporation;
- Registry of taxpayers;
- Registry of budget users;
- Database of public procurements;
- Accounting entries of payments for direct budget users;
- Data about tax debtors;
- Data about financial transfers to the so-called favorable tax environments („tax havens“).

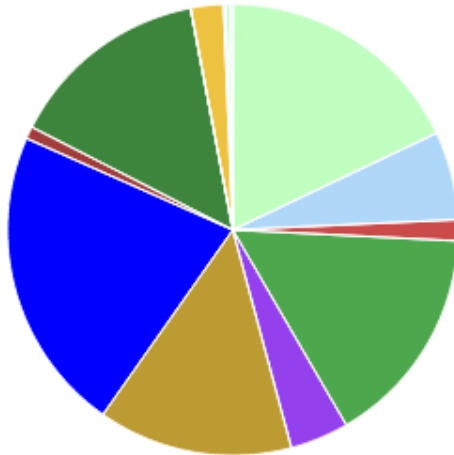
Visualisations of financial transactions



- 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.

Structure of spending (based on accounting entries)

Delež transakcij po podkontu



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

- Čistilni material in storitve (18%)
 - Drugi izdatki za tekoče vzdrževanje in zavarovanje (6%)
 - Drugi posebni materiali in storitve (2%)
 - Električna energija (16%)
 - Odvoz smeti (4%)
 - Poraba kuriv in stroški ogrevanja (14%)
 - Storitve varovanja zgradb in prostorov (22%)
 - Tekoče vzdrževanje druge opreme (1%)
 - Tekoče vzdrževanje poslovnih objektov (14%)
 - Telefon, teleks, faks, elektronska pošta (0%)
 - Voda in komunalne storitve (2%)
 - Zavarovalne premije za objekte (0%)
 - Telefon, faks, elektronska pošta (0%)
 - Drugi splošni material in storitve (0%)
- Example of expenses:**
- Electricity
 - Waste
 - Fuel and heating
 - Protection of building
 - ...

Details of transactions over 2000 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-VEM 08/10 Tekoče vzdrževanje druge (nelicenčne) programske opreme, Učinkovita in uspešna javna uprava - 07-13 - slovenska 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

Date and amount of transaction (in EUR)

Public procurements granted to the selected company

Description taken from the budget account and budget item

Dependence from public sector

Nazaj na KPK | Projekt Transparentnost | Ocena stanja korupcije v RS

REPUBLIKA SLOVENIJA

KOMISIJA ZA PREPREČEVANJE KORUPCIJE

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	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	3.667.991	4.179.792	3.921.800	3.628.299
Razmerje	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.

ANALYSIS OF FINANCIAL TRANSACTIONS

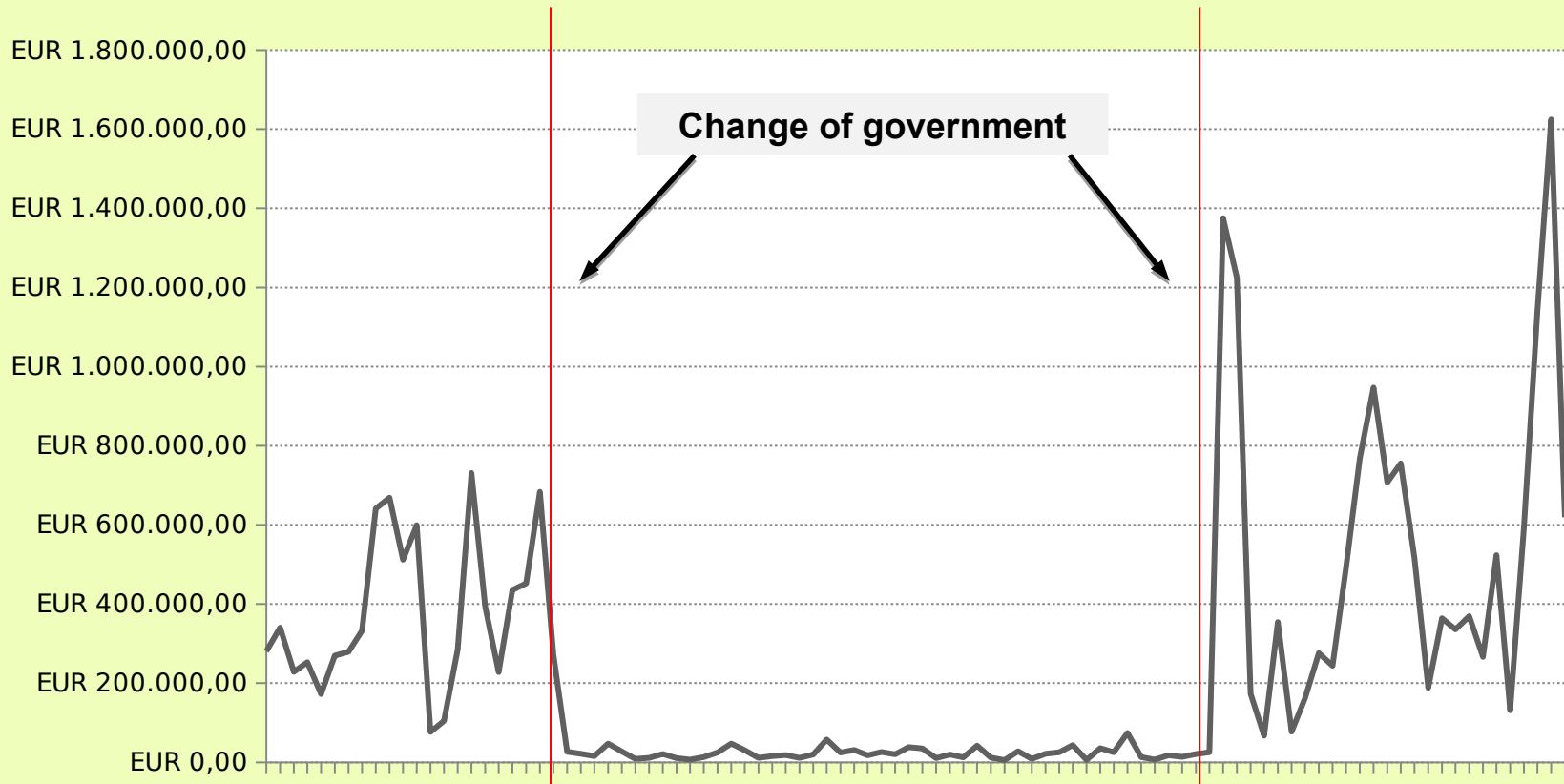
*Analysis was performed on grounds of data from Supervizor.
(Analysis was performed by CPC in 2011.)*

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.

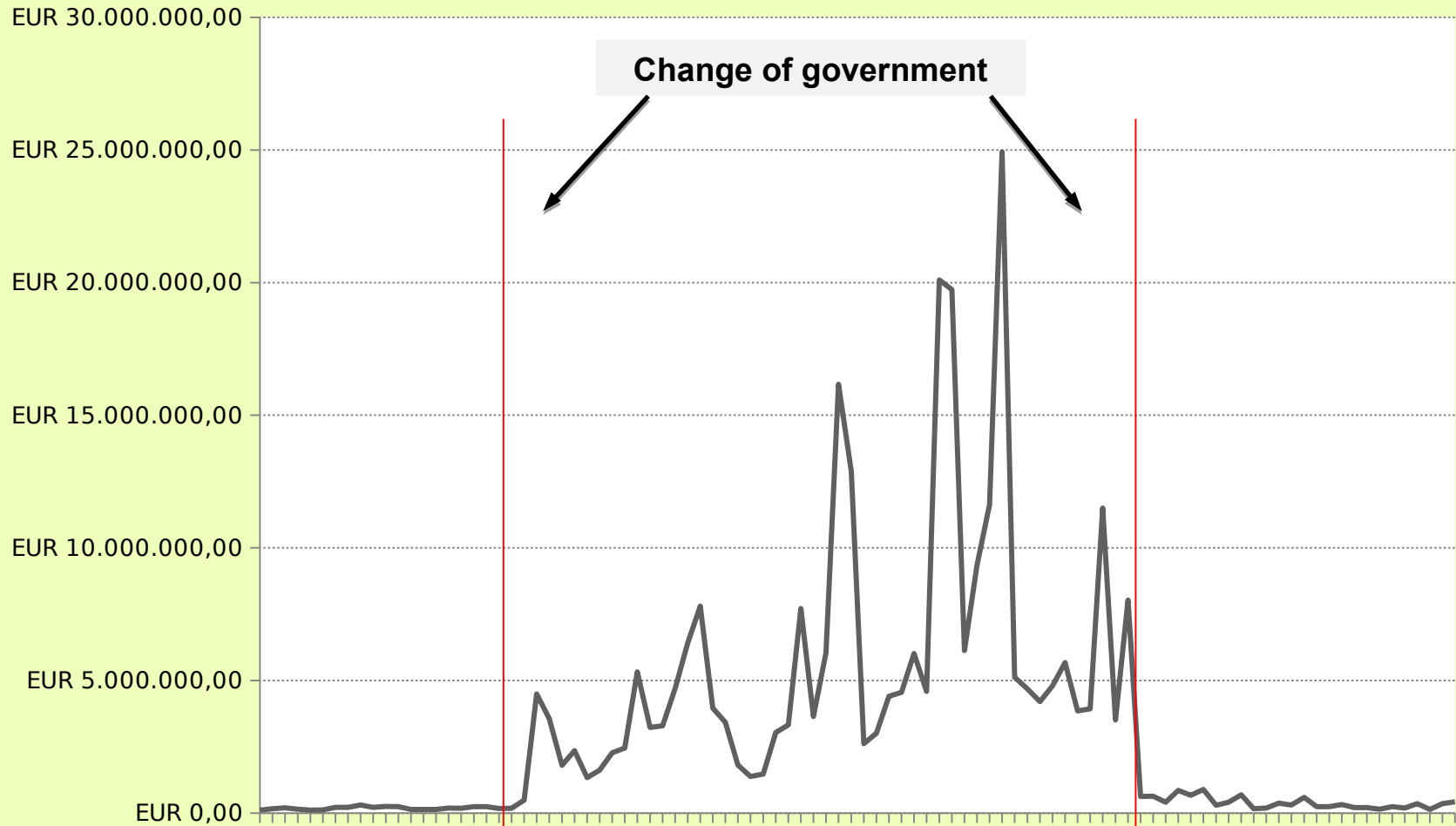
Financial flow analysis

Summary of monthly payments to 65 companies



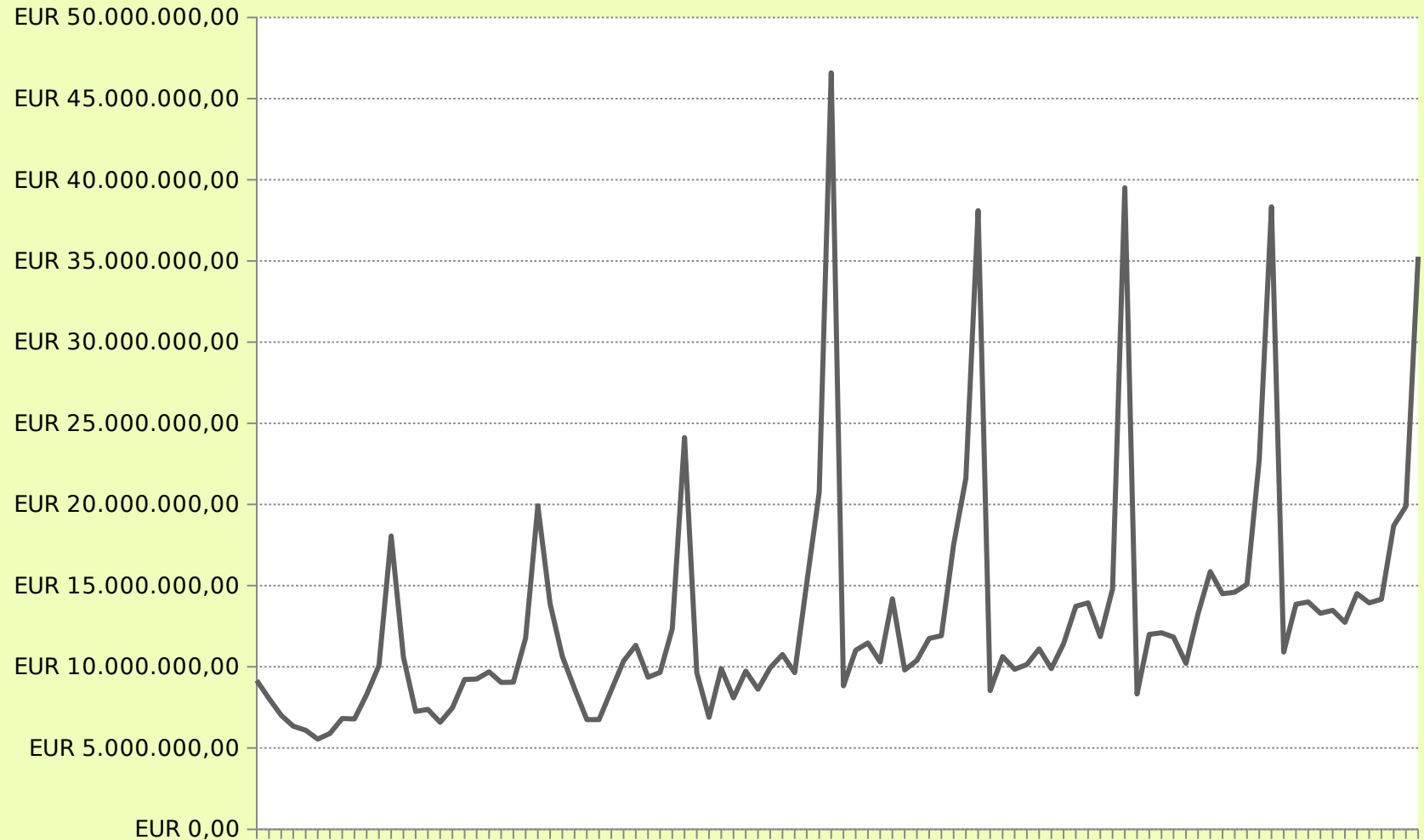
Financial flow analysis

Summary monthly payments to 252 companies



Financial flow analysis

Payments to 3483 IT companies



Detecting restrictions of business due to conflict of interest

- Article 35 of the *Integrity and Prevention of Corruption Act** restricts business activities between a public sector body and private company in which the official who holds office in the body or his family members are participating as a managers or have more than a 5% level of participation in the founders' rights.
- In 2012 CPC has linked the database of restrictions of activities with database of payments from public bodies (in order to detect prohibited business) and with Business Registry (to detect which officials should report business restrictions but failed to do so).
- 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.

* <https://www.kpk-rs.si/upload/datoteke/ZintPK-ENG.pdf>

Dependence from 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.
- Data has shown relatively high dependence of some of the biggest IT companies from the income from public sector: from the 24 biggest IT companies, three of them has earned more than 90% of their net profit from budget users only. Some of the companies are dependent from only one or two budget users only.
- The CPC considered this as a significant corruption risk.



Questions?

Matej Kovačič <matej.kovacic@ijs.si>
Gaber Cerle <gaber.cerle@ijs.si>