



Vorlesung Open Data:

Open Finance and Participatory Budgeting

Termin 7, 6. April 2017

Dr. Matthias Stürmer und Prof. Dr. Thomas Myrach

Forschungsstelle Digitale Nachhaltigkeit

Institut für Wirtschaftsinformatik

Universität Bern

Terminübersicht Vorlesung

1. 23.02.2017: Informationen zur Vorlesung und Einführung OD und OG
2. 02.03.2017: Open Government Data und Impact Measuring Framework
3. 09.03.2017: Digitale Nachhaltigkeit
4. 16.03.2017: Entstehung und Anwendung des Öffentlichkeitsgesetz
5. 23.03.2017: Geistiges Eigentum und die Open-Bewegung
6. 30.03.2017: Open Data Journalism
7. 06.04.2017: Open Finance and Participatory Budgeting
8. 13.04.2017: Open Aid
20.04.2017: Osterferien
9. 27.04.2017: Open Geodata
10. 04.05.2017: Open Procurement
11. 11.05.2017: Linked Data und Semantic Web
12. 18.05.2017: Open Corporate Data
25.05.2017: Auffahrt
13. **01.06.2017: Abschlusspräsentationen Open Data Apps**

6. April 2017

Vorlesung

1. Open Finance und Participatory Budgeting
2. Gastreferat von *Gerhard Engel, stv. Generalsekretär der Finanzdirektion des Kantons Bern*:
Transparenz bei öffentlichen Finanzen



Übung

1. Gastreferat von *Benjamin Wiederkehr*,
Interactive Things: Making of Data Visualizations
2. Fragen und Antworten zu D3.js



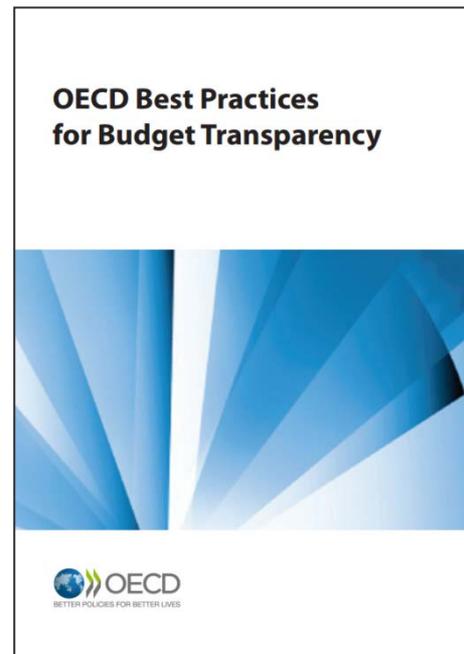
Agenda

- 1. Budget Cycle, Budget Documents**
2. International Budget Partnership, Open Budget Survey
3. Finanzen der Stadt Bern
4. Open Budget Apps in der Schweiz und global

Guidelines von IMF und OECD

2001: IMF Manual on Fiscal Transparency

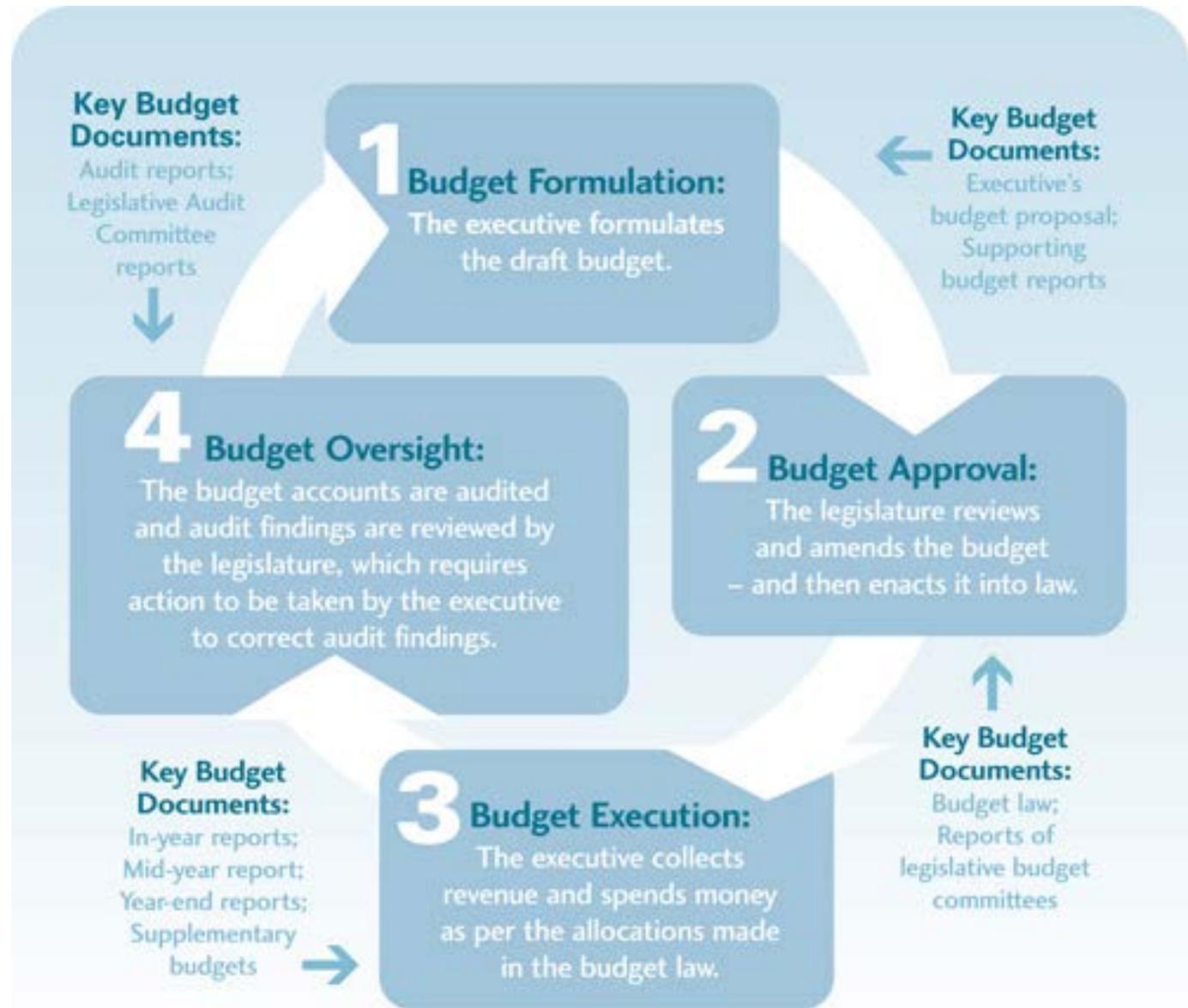
2002: OECD Best Practices for Budget Transparency



Quellen: <https://www.imf.org/external/np/fad/trans/manual/manual.pdf>
<http://www.oecd.org/gov/budgeting/best-practices-budget-transparency.htm>

The Budget Cycle

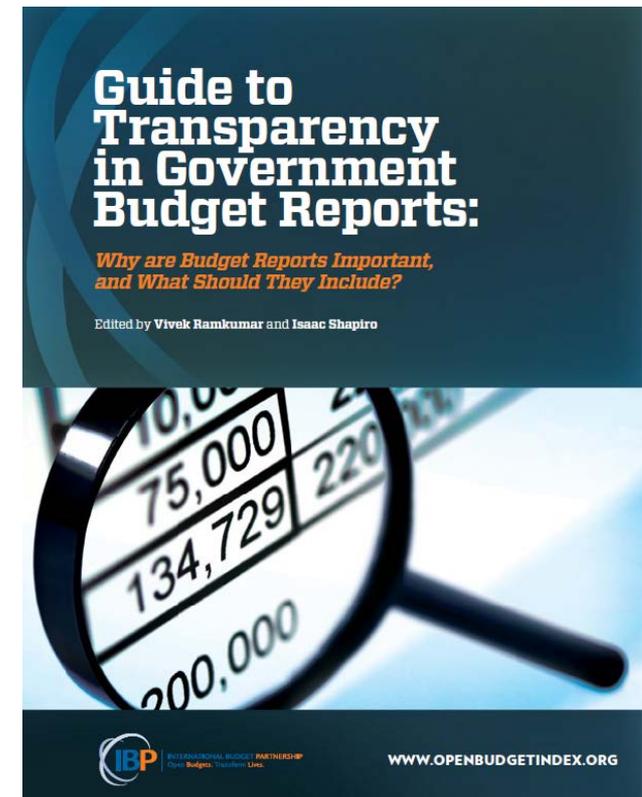
Including eight key budget documents



Quellen: International Budget Partnership: Why Are Budgets Important?
<http://internationalbudget.org/getting-started/why-are-budgets-important/>

International Good Practice: 8 Key Budget Documents

1. Pre-Budget Statement
2. Executive's Budget Proposal
3. Citizens Budget
4. Enacted Budget
5. In-Year Reports
6. Mid-Year Review
7. Year-End Report
8. Audit Report



Quelle: International Budget Partnership – Guide to Transparency in Government Budget Reports: Why are Budget Reports Important, and What Should They Include?

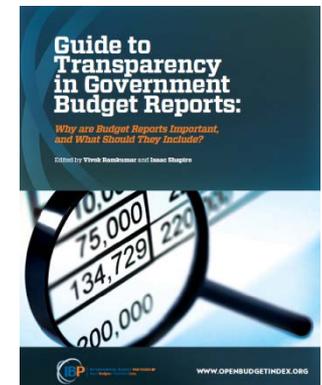
1. Pre-Budget Statement

Importance:

- > Strengthens link between policies and budget allocations
- > Identifies government's basic strategy for the medium term
- > Improves the rationality of the budget formulation process
- > Calibrates expectations for the budget
- > Allows legislators and the public to provide input on broad budget themes

Key Contents:

- > Macroeconomic forecast over the medium term
- > Government's fiscal objectives over the medium term
- > Broad sectoral allocations
- > Expectations for broad categories of taxes and revenues
- > Description and cost of new policy measures



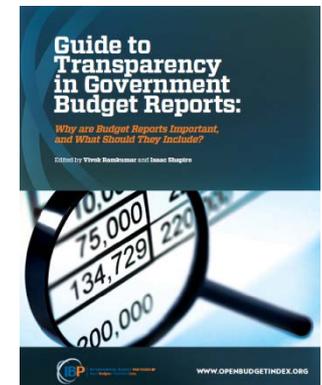
2. Executive's Budget Proposal

Importance:

- > Most important economic policy instrument and expression of executive's priorities
- > Determines tax burden on citizens
- > Determines the distribution of resources among different segments of the population
- > Determines costs/debt to be borne by future generations
- > Key opportunity for civil society and legislators to influence policy

Key Contents:

- > Minister of Finance's budget speech and budget summary
- > Budget bill on revenues and appropriations
- > Macroeconomic forecast
- > Assessment of sustainability of current policies
- > Forecast and explanation of revenues
- > Estimates and classification of expenditures
- > Financing of deficit
- > Composition of debt
- > Other fiscal activities (such as social security)
- > Overview of financial position



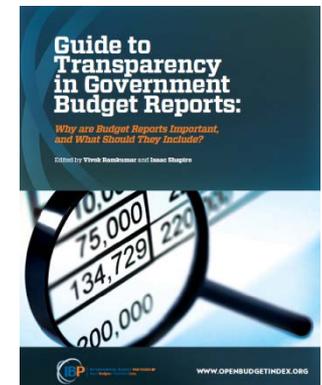
3. Citizens Budget

Importance:

- > Budget is technical and difficult to understand
- > Makes the budget “accessible” and not just available
- > Facilitates wide and informed debate on fiscal priorities
- > Demonstrates the government’s commitment to the public and fosters trust in government

Key Contents:

- > Objectives of the document, description of budget process, and institutional coverage of budget
- > Economic outlook and government policy objectives
- > Government’s accounts and budget prospects
- > New measures
- > Delivery of services



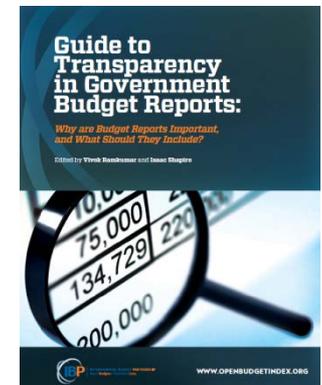
4. Enacted Budget

Importance:

- > Law of the land
- > Provides baseline information against which actual budget results can be compared
- > Enables an assessment of changes made by the legislature to the budget proposal

Key Contents:

- > Listing and brief commentary on major expenditures and revenues
- > Nonfinancial performance data
- > Reconciliation of deviations between the budget proposal and the Enacted Budget
- > Overall debt situation
- > Revised economic forecast (if there is a major delay between the budget proposal and the Enacted Budget)
- > Impact on government's financial assets and liabilities, contingent liabilities, etc.



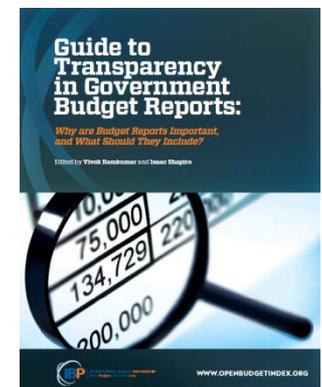
5. In-Year Reports

Importance:

- > Snapshot of budget implementation
- > Periodic measure of revenue and expenditure trends
- > Helps in fine-tuning budget implementation
- > Builds capacity and systems that improve budget management

Key Contents:

- > Progress in implementing budget
- > Actual revenues collected and expenditures incurred in each month and year-to-date and comparison with plans
- > Government's borrowing activities
- > Initial identification of deviations from budget



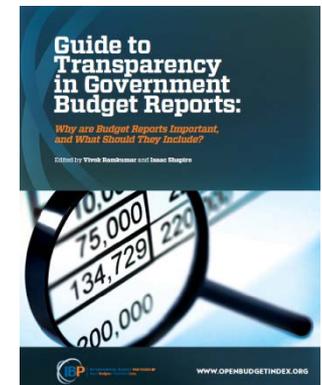
6. Mid-Year Review

Importance:

- > Enables comprehensive assessment of actual spending and revenue collection against original estimates at midpoint of budget year
- > Assesses the impact of changes in the macro-economy on the budget
- > Identifies the need for changes in budget allocations, including need for supplementary budgets
- > Takes stock of progress in realizing specific performance targets

Key Contents:

- > Revisions in economic assumptions and their impact on budget estimates
- > Comprehensive identification and explanation of deviations in budget spending and revenues and estimates
- > Exploration of policy adjustments
- > Details on policy decisions taken and policy developments since presentation of budget



7. Year-End Report

Importance:

- > Enables comprehensive assessment of actual spending and revenue collection against original estimates at the end of the budget year
- > Takes stock of government's performance in realizing its targets and performance indicators
- > Informs future policy direction

Key Contents:

- > Overall budgetary outcomes
- > Overall position of government's assets and liabilities (balance sheet)
- > Expenditures by functional and economic classification and listing of actual revenues collected under different categories
- > Summary of government spending by sector and programs
- > Deviations and explanation of deviations between macroeconomic forecast and actual results
- > Narrative on strengths and weaknesses in performance of ministries/agencies
- > Nonfinancial information on government's performance in realizing its targets and performance indicators

8. Audit Report

Importance:

- > Independent and authoritative assessment of budget execution
- > Assesses the degree to which the government has complied with the budget law
- > Provides commentary on the accuracy and reliability of government financial statements
- > Closes the accountability loop
- > Valuable resource for legislative, civil society, and media analyses of government performance

Key Contents:

- > Comments on the accuracy and fairness of government financial statements
- > Comments on the adequacy of government's control systems for managing public finances
- > Identifies cases in which the government has breached the budget and other related laws on public finances
- > Provides the SAI's opinion (qualified, unqualified, disclaimer, etc.) on the accounts audited
- > Lists recommendations for rectifying problems identified by audit
- > Tracks status of previous audit recommendations

Agenda

1. Budget Cycle, Budget Documents
- 2. International Budget Partnership, Open Budget Survey**
3. Finanzen der Stadt Bern
4. Open Budget Apps in der Schweiz und global

The International Budget Partnership and the Open Budget Initiative

- > The **International Budget Partnership (IBP)** wants government budgets to be more responsive to the needs of poor and to make budget systems more transparent and accountable to the public
- > The **Open Budget Initiative** is a global research and advocacy program to promote public access to budget information and the adoption of accountable budget systems.
- > International Budget Partnership launched the Initiative with the **Open Budget Survey**
- > **Open Budget Index (OBI)** measures the overall commitment of countries surveyed to transparency and to allow for comparisons among them



Quelle: Open Budget Initiative

<http://internationalbudget.org/what-we-do/major-ibp-initiatives/open-budget-initiative/>

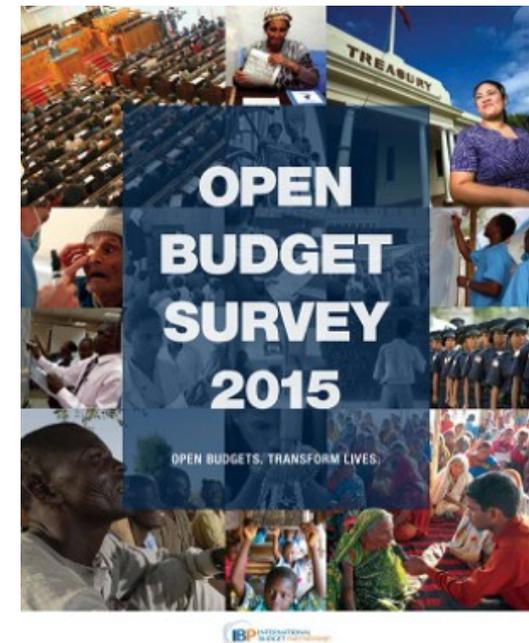
About the Open Budget Survey



Quellen: <http://internationalbudget.org/what-we-do/open-budget-survey/>
https://www.youtube.com/watch?v=bto_2aTMZU

Open Budget Survey 2015: Overview

- > The Survey measures whether governments in **102 countries** produce and disseminate to the public eight key budget documents recommended by international good practices. It also examines effective budget oversight and opportunities for public participation in national budget decision making.
- > The Survey does not reflect opinion but measures observable facts using **140 indicators**.
- > A subset of questions from the Open Budget Survey is used to construct the **Open Budget Index (the OBI)** that determines a hard score, **ranging from 0 to 100**, on budget transparency for each country assessed. The OBI scores can be used to monitor a country's performance over time and to rank the countries surveyed based on the timely release and contents of key budget documents.

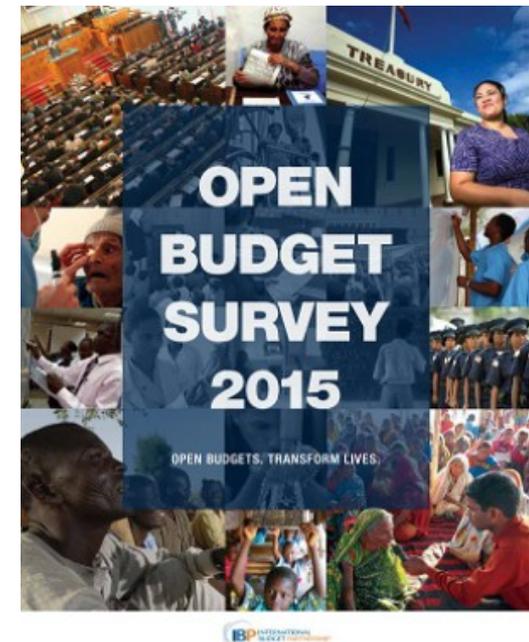


Quelle: Open Budget Survey 2015

<http://www.internationalbudget.org/opening-budgets/open-budget-initiative/open-budget-survey/publications-2/full-report/>

Open Budget Survey 2015: Missing Transparency and Participation

- > According to the Open Budget Survey 2015, in the vast majority of countries assessed, there is either insufficient **budget transparency**, little or no opportunities for **public participation** in budgeting, weak formal **oversight bodies** — or some combination of these conditions.
- > Of the 24 countries that score well on budget transparency, just four — **Brazil, Norway, South Africa, and the United States** — also score well across the participation and oversight dimensions (with scores above 60). A far larger number of countries (32) fail to meet the Survey's standard of adequacy on any of the measures.
- > The prevalence of weak budget accountability ecosystems ultimately threatens national development outcomes and the success of global initiatives like the **Sustainable Development Goals** and agreements pending on addressing climate change.

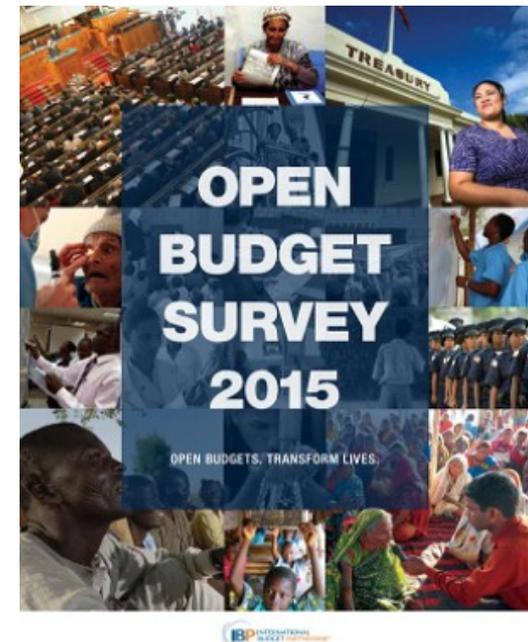


Quelle: Open Budget Survey 2015

<http://www.internationalbudget.org/opening-budgets/open-budget-initiative/open-budget-survey/publications-2/full-report/>

Open Budget Survey 2015: Failures

- > **78 of 102 countries assessed fail** to provide sufficient information to the public on their national budgets and receive scores of 60 or less on the Open Budget Index.
- > **16 countries fail to publish the Executive's Budget Proposal**, the foundational document that describes the government's proposed budget policies.
- > The Survey found that **around 1/3 of budget documents that should be published worldwide are not available** to the public. They were either not produced at all, produced for internal use only, or published too late to be useful.

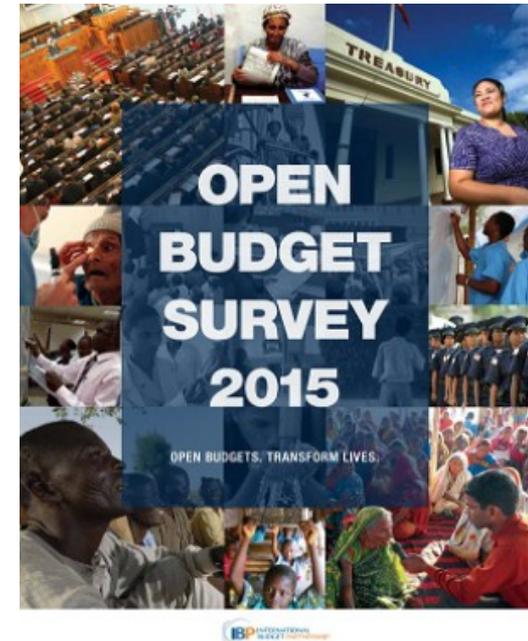


Quelle: Open Budget Survey 2015

<http://www.internationalbudget.org/opening-budgets/open-budget-initiative/open-budget-survey/publications-2/full-report/>

Open Budget Survey 2015: Bad and Good Countries

- > Even when the documents are published, they frequently **lack sufficient detail**. For example, the Executive's Budget Proposals that countries publish provide, on average, less than three-fifths of the desired information as per international good practice criteria.
- > Among the **worst performers** on budget transparency are **Bolivia, China, Egypt, Myanmar, Qatar, and Saudi Arabia**, which provide little to no information to their citizens about how the government is spending the public's money.
- > Only five countries surveyed release extensive budget information. Those top-tier countries are: **New Zealand, Sweden, South Africa, Norway, and the United States**.

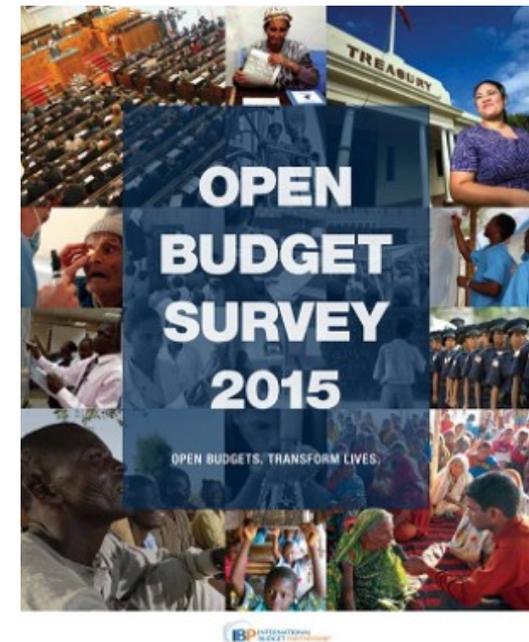


Quelle: Open Budget Survey 2015

<http://www.internationalbudget.org/opening-budgets/open-budget-initiative/open-budget-survey/publications-2/full-report/>

Open Budget Survey 2015: Improvements and no Improvements...

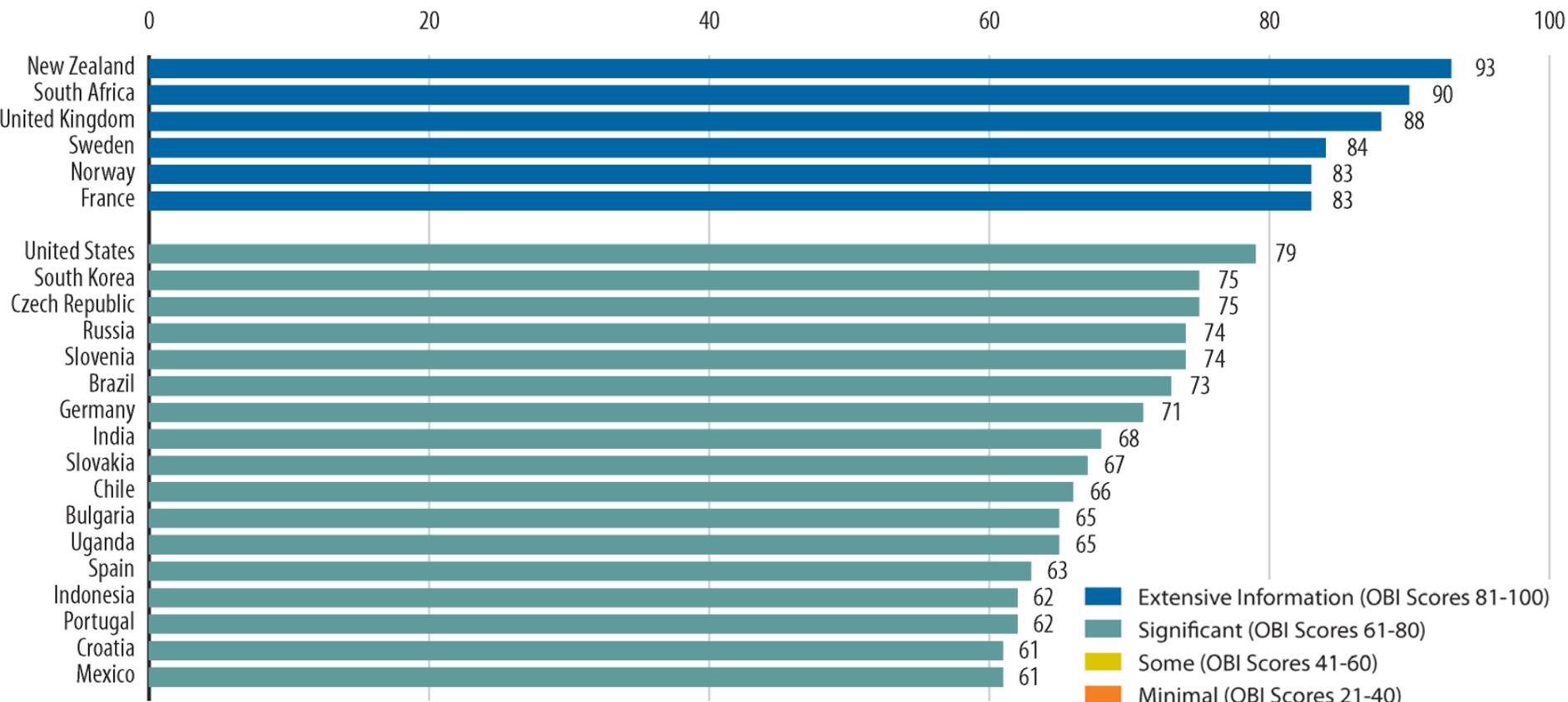
- > The largest improvements in budget transparency between the Open Budget Surveys in 2012 and 2015 were made, for example, by countries that were among the least transparent. Countries that were at the **bottom of the OBI in 2012**, with scores of 40 or less, **have improved markedly**: their average OBI score rose from 18 in 2012 to 28 in 2015, a sizable increase of more than half.
- > Far too many countries with unacceptably low levels of budget transparency are failing to advance reforms. For example, **Algeria, Bolivia, Cambodia, Chad, China, Equatorial Guinea, Fiji, Iraq, Myanmar, Qatar, Saudi Arabia, and Vietnam** have been among the **least transparent countries** (with OBI scores of 20 or less) **every single year they have been in the Survey.**



Quelle: Open Budget Survey 2015

<http://www.internationalbudget.org/opening-budgets/open-budget-initiative/open-budget-survey/publications-2/full-report/>

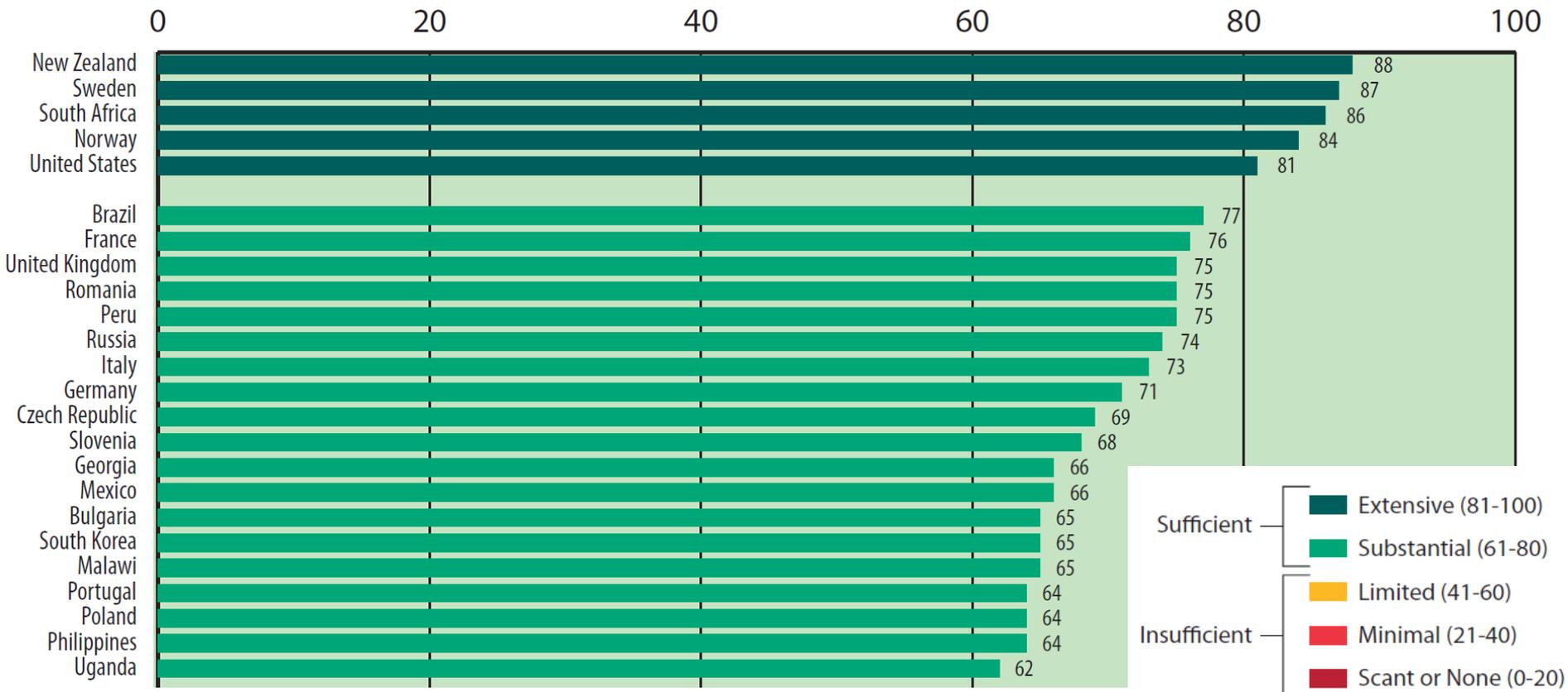
Open Budget Index Rankings 2012



Quelle: Open Budget Index Rankings

<http://internationalbudget.org/what-we-do/open-budget-survey/rankings-key-findings/rankings/>

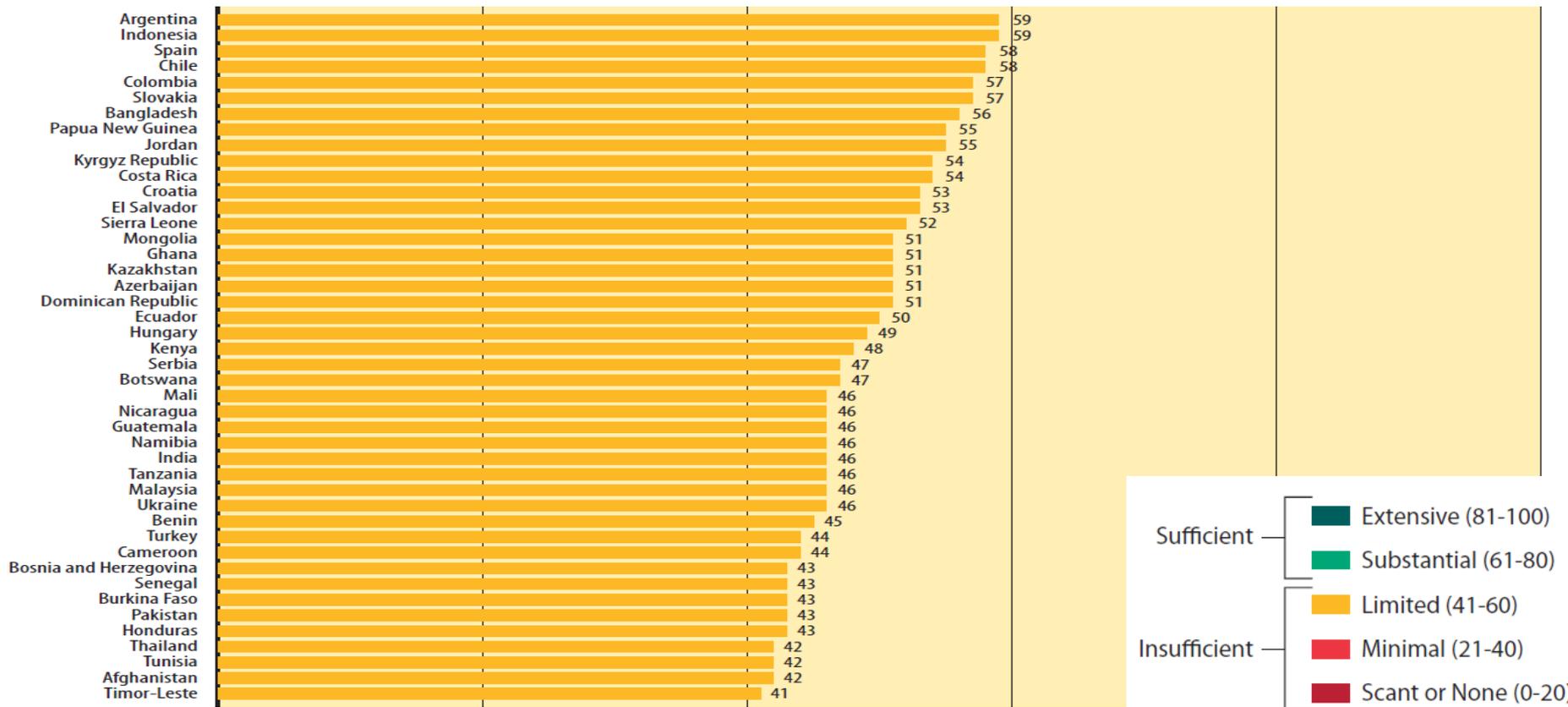
Open Budget Index Rankings 2015



Quelle: Open Budget Index Rankings

<http://internationalbudget.org/what-we-do/open-budget-survey/rankings-key-findings/rankings/>

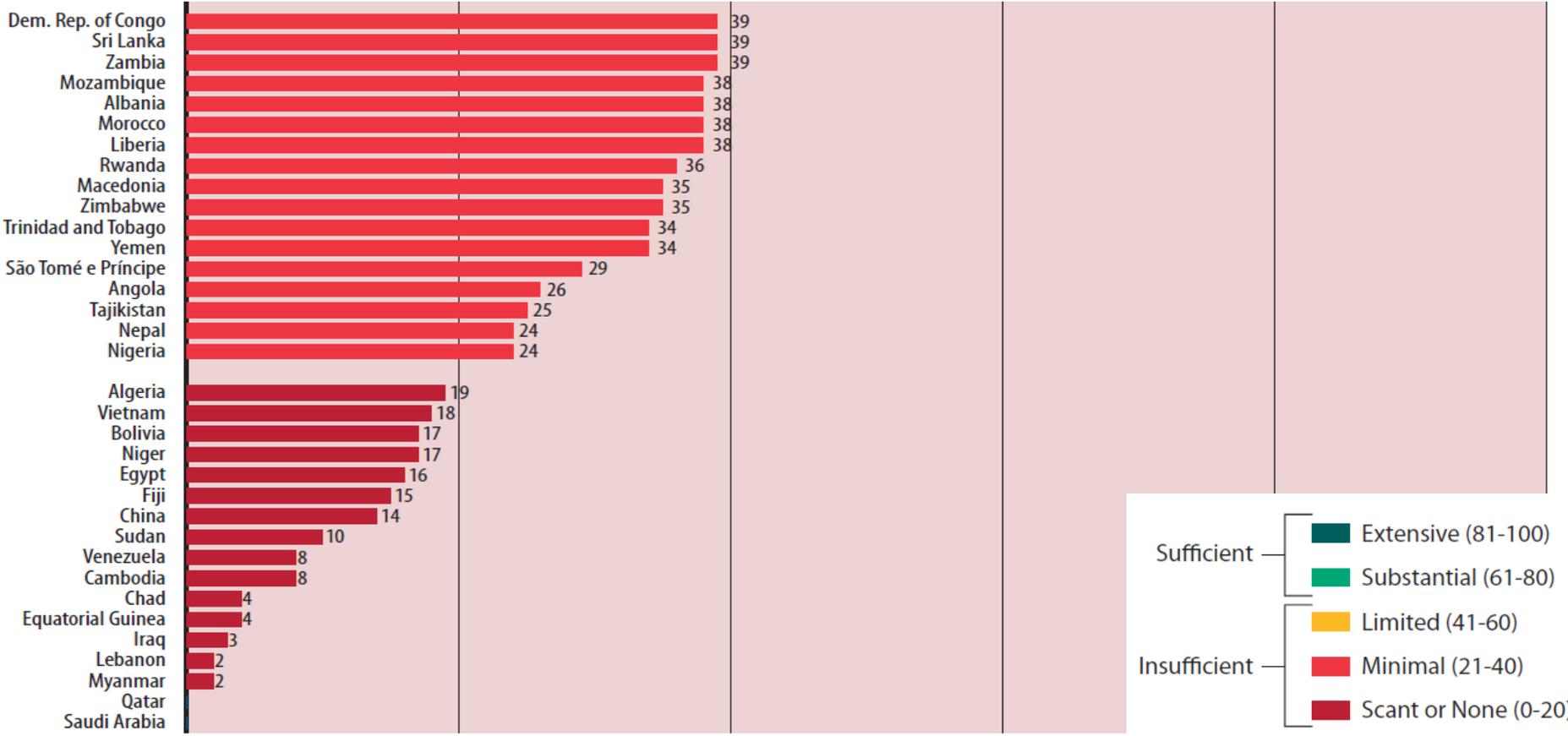
Open Budget Index Rankings 2015



Quelle: Open Budget Index Rankings

<http://internationalbudget.org/what-we-do/open-budget-survey/rankings-key-findings/rankings/>

Open Budget Index Rankings 2015



Quelle: Open Budget Index Rankings

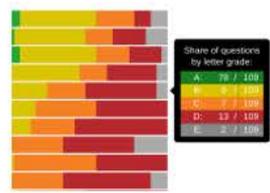
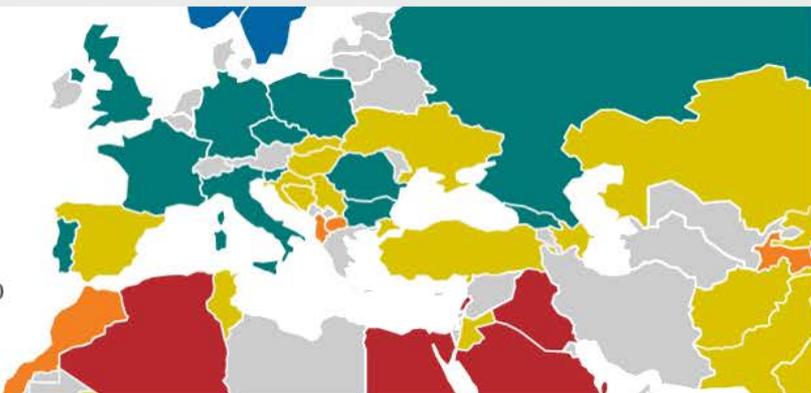
<http://internationalbudget.org/what-we-do/open-budget-survey/rankings-key-findings/rankings/>

Open Budget Survey Data Explorer



- HOME
- MAP
- TIMELINE
- RANKINGS
- COUNTRY DATASHEET
- DOCUMENT AVAILABILITY
- PUBLIC PARTICIPATION
- DOWNLOAD DATA
- IBP WEBSITE »

The **Open Budget Survey** is a comprehensive analysis and survey that evaluates whether governments give the public access to budget information and opportunities to participate in the budget process at the national level. The Survey also assesses the capacity and independence of formal oversight institutions. The IBP works with civil society partners in 100 countries to collect the data for the Survey.



2012 Survey		2015 Survey	
Country	Rank	Country	Rank
NZ	1	New Zealand	1
ZA	2	Sweden	2
GB	3	South Africa	3
SE	4	Norway	4
NO	5	United States	5
FR	6	Brazil	6
US	7	France	7
KR	8	United Kingdom	8
CZ	9	Romania	9



Argentina	27	C	D
Brazil	71	C	D
Chile	23	C	D
Czech Republic	42	C	D
Dominican Republic	23	C	D
Ecuador	27	C	D

Quelle: <http://survey.internationalbudget.org>

Open Budget Survey Data Explorer

TIMELINE

View: Rankings Open Budget Index

2006 Survey

Country	Rank
FR	1
GB	2
NZ	3
ZA	4
SI	5
US	6
PE	7
SE	8
BR	9
PL	10
KR	11
NO	12
RO	13
BW	14

2008 Survey

Country	Rank
GB	1
ZA	2
FR	3
NZ	4
US	5
NO	6
SE	7
BR	8
SI	9
PL	10
PE	11
KR	12
LK	13
DE	14

2010 Survey

Country	Rank
ZA	1
NZ	2
GB	3
FR	4
NO	5
SE	6
US	7
CL	8
BR	9
KR	10
SI	11
DE	12
LK	13
IN	14

2012 Survey

Country	Rank
NZ	1
ZA	2
GB	3
SE	4
NO	5
FR	6
US	7
KR	8
CZ	9
RU	= 10
SI	= 10
BR	12
DE	13
IN	14

2015 Survey

Country	Rank
New Zealand	1
Sweden	2
South Africa	3
Norway	4
United States	5
Brazil	6
France	7
United Kingdom	8
Romania	9
Peru	10
Russia	11
Italy	12
Germany	13
Czech Republic	14

Quelle: <http://survey.internationalbudget.org/#timeline>

Open Budget Survey Data Explorer

COUNTRY: GERMANY

COUNTRY DATASHEET: GERMANY (DE)

[View Germany on IBP Site »](#)



2015
Score: 71

[Show 2017 Calculator »](#)

	2015
1	a
2	a
3	a
4	a
5	a
6	a
7	a
8	c
9	a

Question 1: Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for the budget year that are classified by administrative unit (that is, by ministry, department, or agency)?

A: Yes, administrative units accounting for all expenditures are presented.
 B: Yes, administrative units accounting for at least two-thirds of, but not all, expenditures are presented.
 C: Yes, administrative units accounting for less than two-thirds of expenditures are presented.
 D: No, expenditures are not presented by administrative unit.
 E: Not applicable/other.

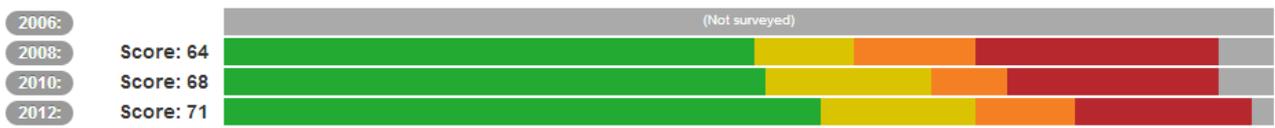
Quelle: <http://survey.internationalbudget.org/#profile/DE>

Open Budget Survey Data Explorer

Country:

Country Datasheet: Germany (DE)

[View Germany on IBP Site »](#)



Show 2014 Calculator...

	2006	2008	2010	2012
1	-	a	a	a
2	-	a	a	a
3	-	a	a	a
4	-	a	a	a
5	-	a	a	a
6	-	b	b	b
7	-	a	a	a
8	-	a	a	a
9	-	a	a	a

Question 2: Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for the budget year by functional classification?

A: All expenditures are presented by functional classification, and the categorization is compatible with international standards.

B: All expenditures are presented by functional classification, but the categorization is not compatible with international standards.

C: Some, but not all, expenditures are presented by functional classification.

D: No expenditures classified by function are presented.

E: Not applicable/other.

Quelle: <http://survey.internationalbudget.org/#profile/DE>

Warum ist die Schweiz beim Open Budget Survey nicht dabei?

Von emondo@internationalbudget.org ☆

Antworten Weiterleiten Archivieren Junk Löschen Mehr ▾

Betreff **RE: Including Switzerland in next Open Budget Survey** 28.03.2014 13:36

An matthias.stuermer@iwi.unibe.ch ☆

Dear Matthias:

I apologize for the long time it took me to get back to you.

The decision to include additional countries in the Open Budget Survey depends on a number of factors: in first place, we aim at having a reasonable global representation in the countries that we include, so that we have, as much as possible, good geographical representation and countries with different characteristics across the world (income level, aid dependence, oil/mineral producer, democracies vs. autocracies, etc...). Then we see whether, in any potential "candidate" country, we have groups who are working on budget issues and have expressed interest in participating in the survey (or if solicited express such interest). Finally, financial and human resources at IBP are also a key factor that must be taken into account.

We currently have a fairly good representation of western/high income/OECD countries. Each round we receive a significant amount of requests, but unfortunately we cannot accommodate them, the main reason being lack of resources to increase the number of countries covered in the 2015 Open Budget Survey.

Ideally we would like to expand in order to cover the whole world, but we are already over stretched in terms of how much we can realistically deal with, and the inclusion of any new country is weighted against those factors. We are keeping a shortlist of countries where there has been interest in participating in the research, and depending on whether we will have additional resources, we will then decide whether and which ones to add in future rounds - again, resource permitting.

I hope this clarifies your question?

All the best,
Elena

Elena Mondo
Supervisor, Open Budget Initiative
Email: emondo@internationalbudget.org [Note new email address!]
International Budget Partnership
www.internationalbudget.org

Agenda

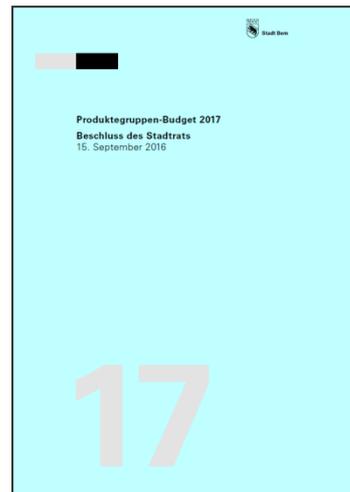
1. Budget Cycle, Budget Documents
2. International Budget Partnership, Open Budget Survey
3. **Finanzen der Stadt Bern**
4. Open Budget Apps in der Schweiz und global

Finanz-Dokumente der Stadt Bern

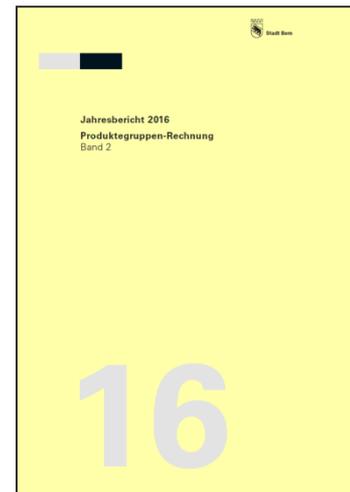
1. Finanzplan: **Integrierter Aufgaben- und Finanzplan (IAFP)**
2. Voranschlag: **Produktgruppen-Budget**
3. Jahresrechnung: **Jahresbericht**



228 Seiten



623 Seiten



631 Seiten

Quelle: Finanzplan, Voranschlag und Rechnung Stadt Bern
<http://www.bern.ch/themen/stadt-recht-und-politik/finanzen/budget>

Produktgruppen-Budget: Übersicht über eine Dienststelle (Amt)

370

A

Kosten und Erlöse

1

Nummer

PG370100

2

PG370300

Bemerkungen

3

Gesundheitsdienst

Übersicht

	Voranschlag 2006	Voranschlag 2005	Rechnung 2004	Rechnung 2003
Bruttokosten	4'319'328.40	4'385'425.90	4'674'439.39	3'843'243.28
Erlöse	878'114.23	1'245'316.80	2'061'267.05	1'456'517.70
Nettokosten	3'441'214.17	3'140'109.10	2'613'172.34	2'386'725.58
Kostendeckungsgrad in %	20.3%	28.4%	44.1%	37.9%

Produktgruppe	Bruttokosten 2006		Erlös 2006		Nettokosten 2006 / Fr.	Nettokosten 2005 / Fr.	Abweichung 2006/2005 %
	Fr.	%	Fr.	%			
Gesundheitsvorsorge und -beratung	2'918'883.53	68%	799'207.18	91%	2'119'676.35	1'777'875.48	19%
Gesundheitsinformation	316'833.44	7%	54'809.52	6%	262'023.92	221'910.20	18%
Gesundheitsförderung und Prävention	1'083'611.43	25%	24'097.53	3%	1'059'513.90	1'140'323.42	-7%

Das Produktgruppenbudget 2006 fällt im Vergleich zum Vorjahr um rund Fr. 301'000 höher aus (Nettokosten). Massgeblich für die Veränderungen verantwortlich sind:

- + Fr. 200'440 Ausbau der Schulsozialarbeit gemäss Konzept (PG370100)
- + Fr. 13'050 Weiterführung der Gesundheitsteams an Kindergärten gemäss Stadtratsbeschluss vom 29.4.2004 (PG370300)
- + Fr. 20'000 Reduktion der Erlöse bei den Impfungen aufgrund der Umstellung von der Dreifach- zur Zweifach Hepatitis-Impfung (PG370100)
- Fr. 113'775 Wegfall des städtischen Beitrages an die Mütter-Väter-Beratung aufgrund Direktfinanzierung durch Kanton ab 1.1.2006
- Fr. 45'000 Stelle Schulsozialarbeit wurde neu in den kantonalen Lastenausgleich aufgenommen (netto, anteilmässig)

Im weiteren verändern sich folgende Gemeinkosten, welche nach einem Umlageschlüssel die Kosten aller Produkte beeinflussen:

- + Fr. 90'000 Personalkosten (Teuerung, Teuerungszulage Pensionskasse und Einreihungsüberprüfung Sozialberufe)
- + Fr. 80'480 Gebrauchsmiete und Nebenkosten Stadtbauten
- + Fr. 45'000 Interne Verrechnungen und verrechnete Dienstleistungen
- + Fr. 10'910 Veränderungen weiterer kleiner Positionen

Quelle: Produktgruppenbudget
<http://www.bern.ch/themen/stadt-recht-und-politik/finanzen/budget>

Produktgruppen-Budget: Angaben zu einer Produktgruppe

370
B
Kosten und Erlöse
4

Nummer
5

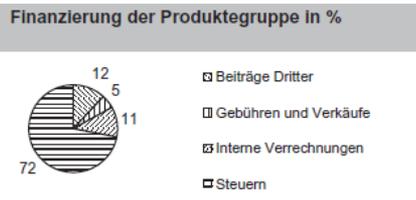
7

Gesundheitsdienst

6

Produktgruppe PG370100 Gesundheitvorsorge und -beratung

	Voranschlag 2006	Voranschlag 2005	Rechnung 2004	Rechnung 2003
Bruttokosten	2'918'883.53	2'561'867.52	2'212'630.00	1'970'472.52
Erlöse	799'207.18	783'992.04	894'768.57	784'123.28
Nettokosten	2'119'676.35	1'777'875.48	1'317'861.43	1'186'349.24
Kostendeckungsgrad in %	27.4%	30.6%	40.4%	39.8%



Produkt	Bruttokosten 2006		Erlös 2006		Nettokosten 2006 / Fr.	Nettokosten 2005 / Fr.	Abweichung 2006/2005 %
	Fr.	%	Fr.	%			
Schulärztliche Klassenuntersuchung	1'134'667.06	39%	253'312.76	32%	881'354.30	735'469.92	20%
Schulärztliche Spezialuntersuchungen	182'371.76	6%	102'841.20	13%	79'530.56	61'979.76	28%
Schulärztliche Beratung	70'489.20	2%	38'338.88	5%	32'150.32	24'489.56	31%
Schulsozialarbeit	1'248'008.47	43%	304'565.33	38%	943'443.14	799'035.28	18%
Psychosoziale Vorsorge	215'821.87	7%	99'941.04	13%	115'880.83	98'620.28	18%
Ernährungsberatung	67'525.17	2%	207.97	0%	67'317.20	58'280.68	16%

Bemerkungen

P370110: Die Zunahme der Nettokosten um 20% ergibt sich durch den teuerungsbedingten Anstieg der Lohnkosten sowie einer Verschiebung von Personalkosten (Fr. 80'000), den Umlagen auf gestiegenen Gemeinkosten (Mietkosten, interne Verrechnungen; +Fr. 46'000) sowie der Reduktion der Impfeinnahmen aufgrund der Umstellung von der Dreifach- zur Zweifach Hepatitis-Impfung (Fr. 20'000, netto).

P370120: Die Nettokosten der schulärztlichen Spezialuntersuchungen steigen gegenüber dem Vorjahresvoranschlag um Fr. 17'500 (+28%). Dafür verantwortlich sind der teuerungsbedingte Anstieg der Lohnkosten sowie die Umlagen auf gestiegenen Gemeinkosten.

P370130: Der Anstieg gegenüber dem Vorjahresbudget um Fr. 7'600 (+31%) erklärt sich ebenfalls mit dem teuerungsbedingten Anstieg der Lohnkosten sowie den Umlagen auf gestiegenen Gemeinkosten

Quelle: Produktgruppenbudget
<http://www.bern.ch/themen/stadt-recht-und-politik/finanzen/budget>

Produktgruppen-Budget: Ziele und Steuerungsvorgaben

370

Gesundheitsdienst

Produktgruppe PG370100 Gesundheitsvorsorge und -beratung - Fortsetzung

Ziele

8

Übergeordnete Ziele

Rechtzeitiges Erfassen von bisher unentdeckten körperlichen, psychischen und sozialen Problemen, die zu Störungen der Gesundheit führen können. Die untersuchten Personen oder deren Erziehungsberechtigte erhalten die notwendige Information und Beratung zu Gesundheitszustand sowie gesundheitlichen und sozialen Aspekten ihres Umfeldes. Sie sind fähig, selbständig oder mit Unterstützung die notwendigen Massnahmen zu ergreifen oder einzuleiten. Die Chancen - vor allem der Kinder und Jugendlichen - auf eine gesunde Entwicklung werden gewahrt. (P110 - P160)

Hinweise zur Zielüberprüfung

Die Auswirkungen der Gesundheitsdienst-Arbeit auf die gesunde Entwicklung können nicht 1:1 nachgewiesen werden, da die Gesundheit multifaktoriell beeinflusst wird. Die gesundheitlichen Zusammenhänge von Vorsorge und Entwicklung sind aber wissenschaftlich nachgewiesen. Als sogenannte intermediäre Ziele werden deshalb im schulärztlichen Bereich die Zielgruppenerreichung und im schulsozialen Bereich der Versorgungsgrad verwendet. Die Zielgruppenerreichung wird statistisch erhoben und ist Dauerthema in der Qualitätssicherung. (P110 - P160)

Steuerungsvorgaben

9

Vorgabe	Soll 2006	Soll 2005	Ist 2004	Ist 2003	Ist 2002 Kommentar
1) Gesundheitsdienst-Anteil an Klassenuntersuchungen (P110)	mind. 90%	mind. 90%	89.4%	89.8%	87.2%
2) Anzahl Stellenprozent Schulsozialarbeit pro 1000 Schüler / Schülerinnen (P140)	70 % pro 1000	59% pro 1000	43% pro 1000	17% pro 1000	17% durch die geschätzte Schüler- und Schülerinnenzahl (9000)
3) Anzahl Schulkreise mit integrierter Schulsozialarbeit (P140)	7	6	3	1	Sollwerte gültig jeweils 1. September des entsprechenden Schuljahres

12

Bemerkungen

10

P370110 Steuerungsvorgabe 1: Gesundheitsdienst-Anteil an Klassenuntersuchungen: Um eine Früherfassung von Entwicklungsstörungen zu gewährleisten, muss der Anteil der schulärztlich erfassten Kinder möglichst hoch gehalten werden, auch wenn der Aufwand für die Zielgruppenerreichung gross ist.

P370140 Steuerungsvorgabe 2: Stellenprozent Schulsozialarbeit pro 1000 Schüler/Schülerinnen: Der stufenweise Ausbau der Schulsozialarbeit wird im Schuljahr 2006/2007 mit einer vorläufig letzten Aufstockung auf 6.3 Schulsozialarbeitsstellen (plus 1 Leitungsstelle) abgeschlossen. Anschliessend ist eine Evaluation der Strukturen und Abläufe geplant.

Quelle: Produktgruppenbudget
<http://www.bern.ch/themen/stadt-recht-und-politik/finanzen/budget>

Produktegruppen-Budget: Kennzahlen

370

Gesundheitsdienst

Produktegruppe PG370100 Gesundheitvorsorge und -beratung - Fortsetzung

12

Kennzahlen

11

Kennzahl	Ist 2004	Ist 2003	Ist 2002	Ist 2001	Kommentar
1) Anzahl untersuchte Schüler und Schülerinnen insgesamt (P110)	3'174	3'197	3'183	3'281	
2) Impfquoten bei Schülerinnen und Schülern der 8. Klasse (P110):					
Polio:	83.1%	83.1%	85.2%	81.8%	
Röteln:	86.5%	88.3%	88.8%	89.4%	Die Prozentanteile beziehen sich auf
Masern:	88.3%	89.8%	89.8%	90.8%	Jugendliche mit 5 Polioimpfungen, bzw. 1
Mumps:	87.1%	87.9%	88.9%	89.5%	Masern-/Mumps-/Rötelnimpfung
	Visus: 248	Visus: 246	Visus: 247	Visus: 253	
	Audio: 146	Audio: 123	Audio: 129	Audio: 130	Die Zahlen werden erhoben anlässlich der
3) Anzahl Personen mit pathologischen Befunden (neuen und bestehenden) (P110)	Sprache: 299	Sprache: 364	Sprache: 309	Sprache: 370	Die Zahlen werden erhoben anlässlich der
	Verhalten: 329	Verhalten: 359	Verhalten: 310	Verhalten: 371	klassenärztlichen Untersuchungen.
4) Anzahl untersuchte Köpfe bei Läuseuntersuchungen (P110) (davon % befallen)	5'005 (8.1%)	4'421 (9.1%)	3'464 (9.7%)	4'114 (9.0%)	
5) Anzahl Impfungen (P110)	2'454	2'720	2'925	3'330	Gipfel 2001: Gleichzeitige Impfung von zwei Jahrgängen 2004: Beginn Umstellung von Dreifach- auf Zweifachimpfung.
6) Anzahl Spezialuntersuchungen insgesamt (P120)	594	648	673	636	2004: Weniger Schulbereitschaftsabklärungen
7) Anzahl schulärztliche Beratungen (P130)	313	294	394	371	Holangebot
8) Anzahl Wohnverwahrlosungsabklärungen (Personen) (P150)	90	88	82	97	Der Schwerpunkt liegt auf der sozialen Fallarbeit

Quelle: Produktegruppenbudget
<http://www.bern.ch/themen/stadt-recht-und-politik/finanzen/budget>

Harmonisierte Rechnungslegungsmodell: HRM2

- > **Harmonisiertes Rechnungslegungsmodell HRM2** ist die Grundlage für Rechnungslegung der Kantone und Gemeinden
- > HRM2 lehnt sich an den International Public Sector Accounting Standards (IPSAS) an
- > Neuerungen mit HRM2:
 - Einführung Anlagebuchhaltung und Abschreibung der Anlagen im Verwaltungsvermögen nach betriebswirtschaftlicher Nutzungsdauer
 - Neuer Kontenplan und eine angepasste funktionale Gliederung
 - Gestufter Erfolgsausweis
 - Konsolidierte Betrachtungsweise
 - etc.
- > Stadt Bern führt ab 2014 HRM2 ein

Quelle: Website Schweizerisches Rechnungslegungsgremium für den öffentlichen Sektor SRS-CSPCP
<http://www.srs-cspcp.ch/srscspcp.nsf/vwBaseDocuments/HRsRS01?OpenDocument&lng=de>

Agenda

1. Budget Cycle, Budget Documents
2. International Budget Partnership, Open Budget Survey
3. Finanzen der Stadt Bern
4. **Open Budget Apps in der Schweiz und global**

Problemstellung

Unübersichtliche öffentliche Finanzen:

- > Grosse Zahlenmengen, wenige Visualisierungen
- > Komplexe Budgetstrukturen und Planungsinstrumente
- > Mehrfache Umverteilungen zwischen föderalen Ebenen

Mögliche Folgen davon:

- > Nur noch Experten verstehen öffentlich Finanzen wirklich
- > PolitikerInnen fällen medial attraktive Bauchentscheide
- > Bevölkerung wenig Verständnis für öffentliche Finanzen, kann Notwendigkeit von Sparmassnahmen nicht nachvollziehen

Nutzen von Open Finance

Nutzen für die Öffentlichkeit (Bevölkerung, Verbände, Politiker etc.)

1. **Attraktivität:** Wecken des Interesse an Finanzdaten
2. **Zugänglichkeit:** niederschwelliger Zugang zu Finanzen
3. **Benutzerfreundlich:** rasch viele Informationen abrufbar
4. **Verständnis:** Zusammenhänge, Veränderungen etc. erkennen
5. **Vergleichbarkeit:** andere Städte, Kantone, Departemente...
6. **Vertrauen:** Transparenz ermöglich Prüfung der Realität
7. **Rückmeldung:** Volk kann Meinung abgeben (Partizipation)
8. **Kontrolle:** Fehler entdecken, Missstände aufdecken (Monitoring)
9. **Fokus:** Diskussion der wesentlichen Punkte (Proportionen etc.)
10. **Akzeptanz:** Notwendigkeit von Sparpaketen verstehen
11. **Respekt:** Bevölkerung erkennt Leistungen der öffentlichen Hand

Ziele von Open Finance

Kurzfristig:

- > Interesse an Finanzzahlen wecken
- > Transparenz und Verständnis schaffen
- > Möglichkeiten für Analysen und Modellierungen bieten

Mittelfristig:

- > Möglichkeiten für Rückmeldungen schaffen
- > Meinungsbildung mittels Partizipation durch Bevölkerung, PolitikerInnen, Parteien, Verbände etc. unterstützen

Quelle: Open Finance Apps: Chancen und Voraussetzungen bei der Visualisierung von Finanzdaten
http://www.sgvm.ch/d/fokus/Seiten/130712_OpenFinanceApps_Stuermer.aspx

Zielgruppen

Open Budget Apps werden für zwei Zielgruppen entwickelt:

1. „Volk“

Bedürfnis: attraktive und verständliche Grafiken

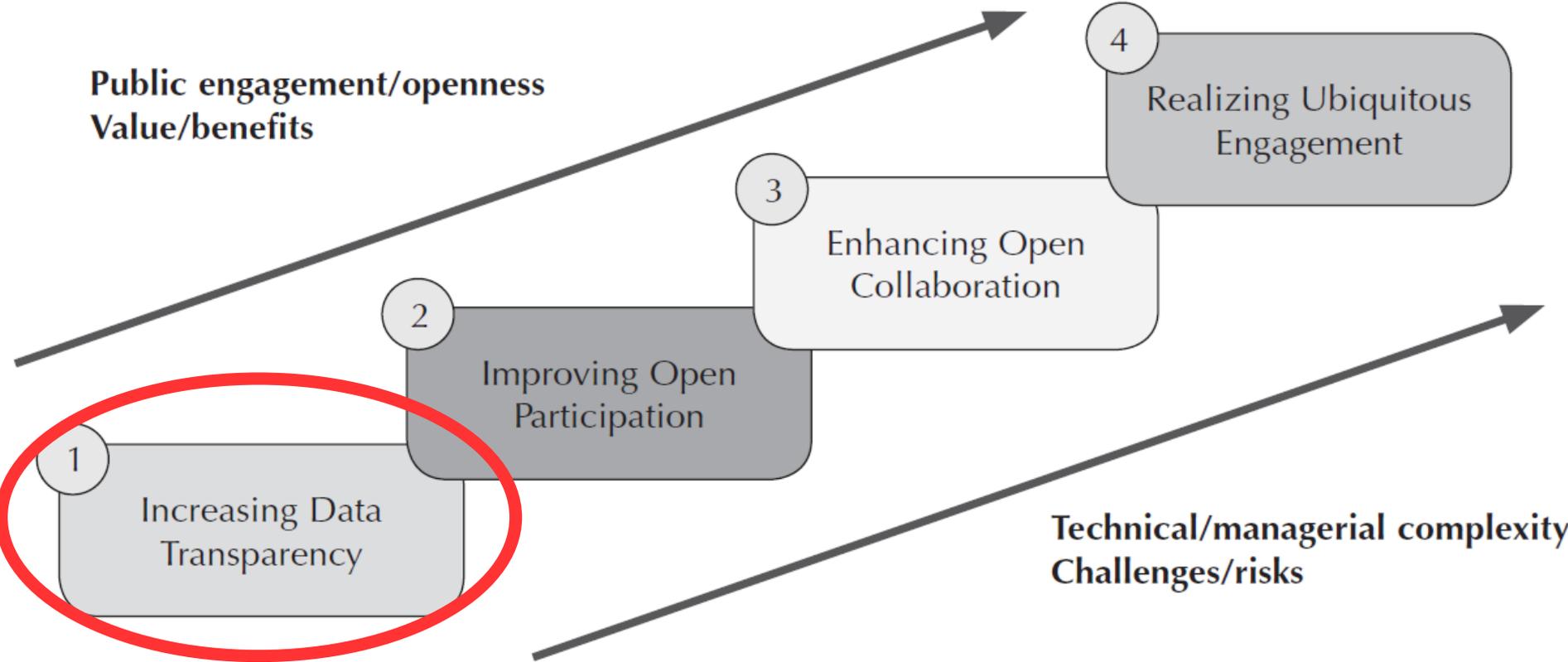
- > Bürger
- > Partei- und Verbandsmitglieder

2. „Profis“

Bedürfnis: Analyse-Möglichkeiten

- > Politiker
- > Journalisten
- > Verwaltungsmitarbeiter

Open Government Implementation Model





Open Finance Apps

Beispiele aus der Schweiz



Steuern in der Stadt Zürich

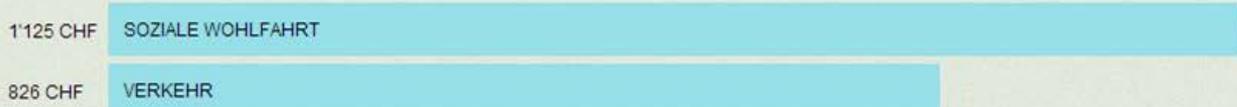
<http://wheredidmytaxesgo.nelm.io>

Was passiert mit meinen Steuern?

Stadt Zürich 2010

Steuertarif	Grundtarif	Verheiratet
Steuerbares Einkommen	99'000 CHF	<input type="range"/>
Vermögen	<input type="text" value="0"/>	CHF

<p>Meine Steuer</p> <p>6'436</p> <p>CHF</p>	<p>Das finanziert die Stadt für</p> <p>26</p> <p>Sekunden</p>
--	--

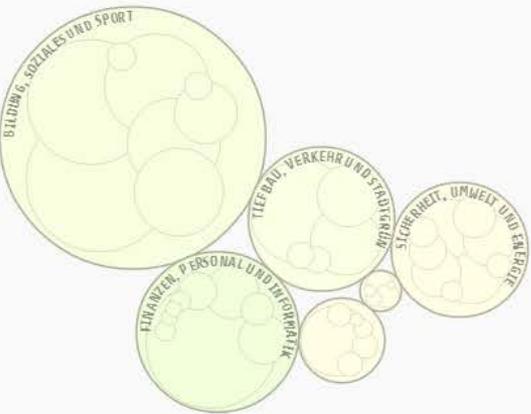




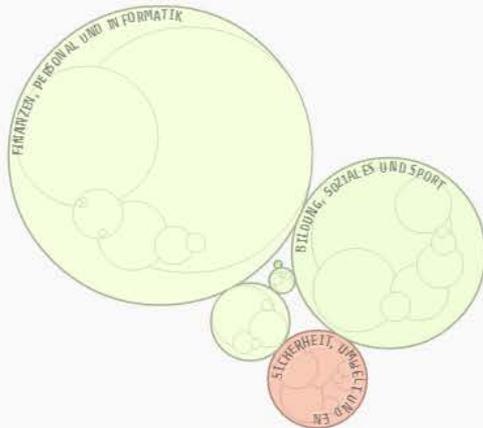
Stadt Bern Open Budget App

<http://bern.budget.opendata.ch>

Bruttokosten



Erlöse



Stadt Bern

Produktgruppen-Budget 2013

Übersicht

Direktion	Bruttokosten	Erlöse
Gemeinde und Behörden	12,156,743	412,351
Präsidialdirektion	52,224,805	4,796,065
Sicherheit, Umwelt und Energie	131,473,753	69,157,739
Bildung, Soziales und Sport	498,535,175	263,701,482
Tiefbau, Verkehr und Stadtgrün	150,655,304	43,841,599
Finanzen, Personal und Informatik	186,443,426	649,579,966

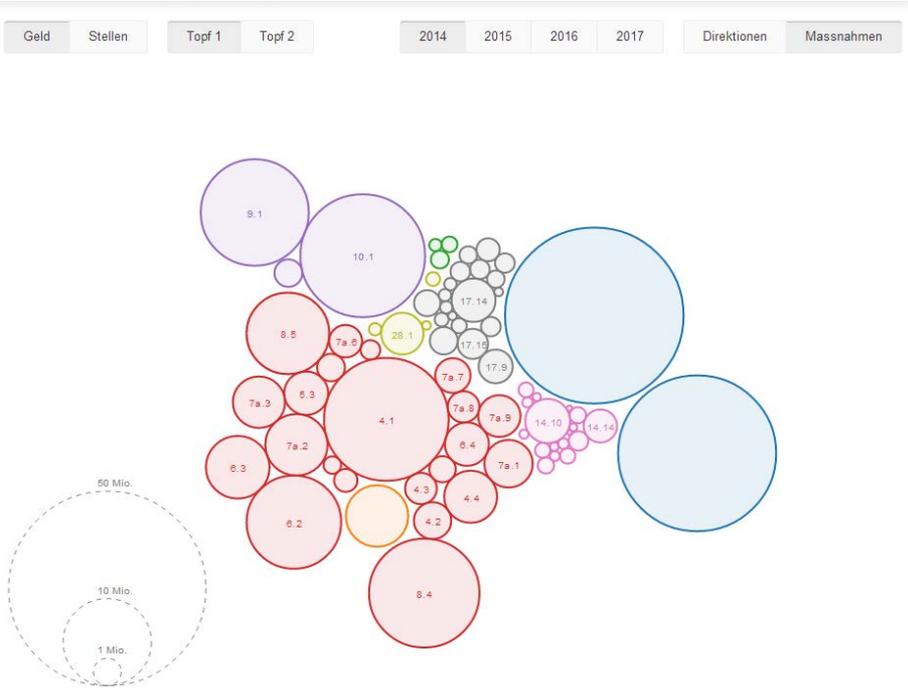


Kanton Bern ASP 2014

<http://be-asp.budget.opendata.ch>

Grafischer Überblick:

% Kanton Bern: Sparmassnahmen der Angebots- und Strukturüberprüfung 2014



Detailinformationen

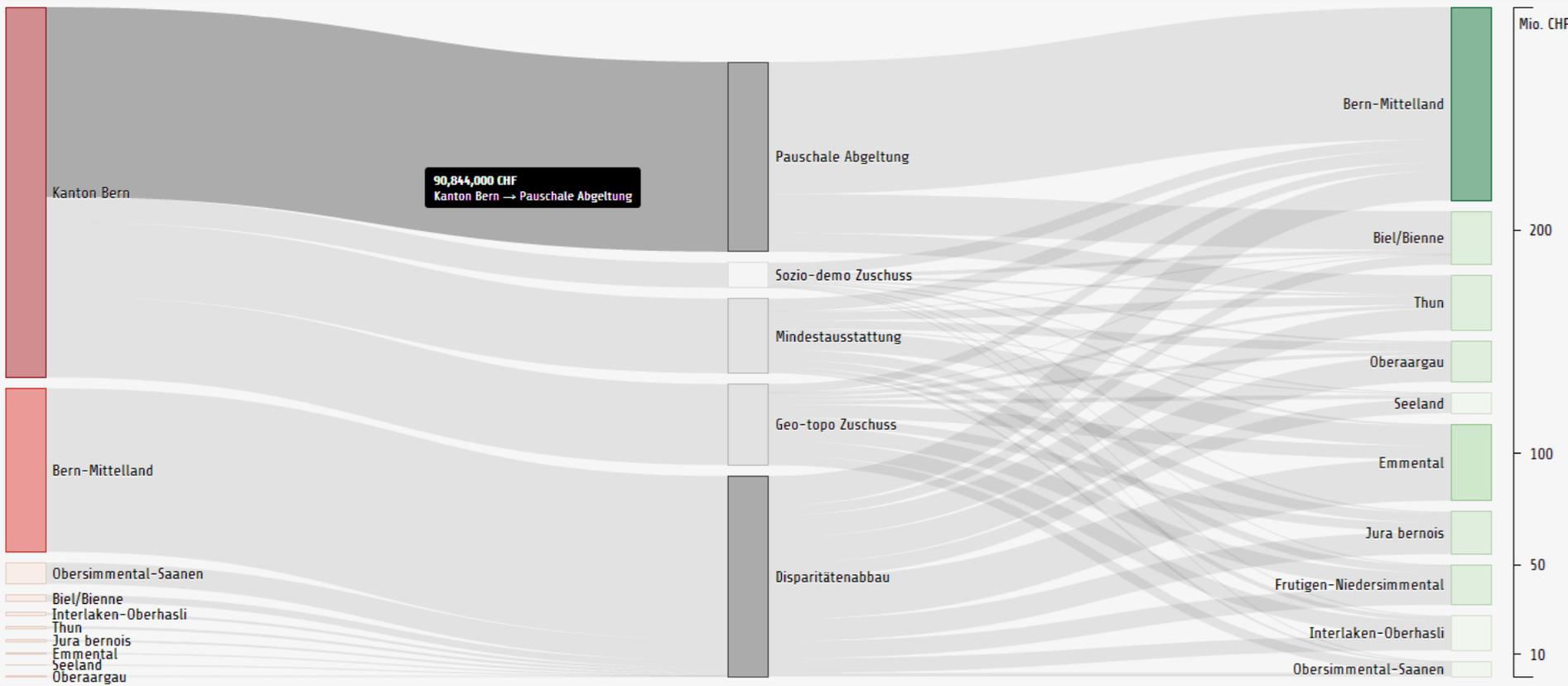
Tabellarische Auflistung

Massnahme	2014		2015		2016	2017	
	(Bil. CHF)	(Bil. CHF)	(Bil. CHF)	(Bil. CHF)	(Bil. CHF)	(Bil. CHF)	
Volkswirtschaftsdirektion					84.32	108.91	
Struktur- und Leistungsabbau Fischereiinspektorat – Teil 1 (ohne Renaturierungsfonds)					41.00	41.00	
Schliessung von Fischzuchtanlagen mit Aufgabenverzicht und Stellenabbau (Verzicht auf die Wiederbesetzung des Kreisleiters Emmental, Aufhebung einer Stelle mit Querschnittsaufgaben). Reduktion der Sachkosten. Trotz eines Abbaus des Service Public erachtet der Regierungsrat die Massnahme als vertretbar, da sie die Biodiversität kaum beeinflusst. Das Fischereiinspektorat wird sich in Zukunft auf die wesentlichen Ziele konzentrieren.							
Nr.:						54.00	54.00
Aufgabenfeld:	Forstwirtschaft, Jagd, Fischerei					40.00	40.00
Änderung Rechtsgrundlage(n):	keine					0.00	0.00
					0.00	0.00	
					0.35	0.35	
					17.00	17.00	
					1.80	1.80	
					1.30	1.40	
					0.00	0.00	
					0.90	0.90	
					0.40	0.40	
					5.00	5.00	
					1.00	1.00	

Finanzausgleich Kt. Bern

<http://be-fa.budget.opendata.ch>

Finanzausgleich im Kanton Bern (Vollzug 2012)



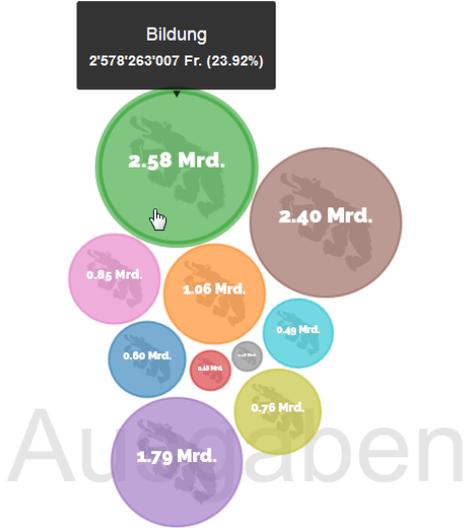
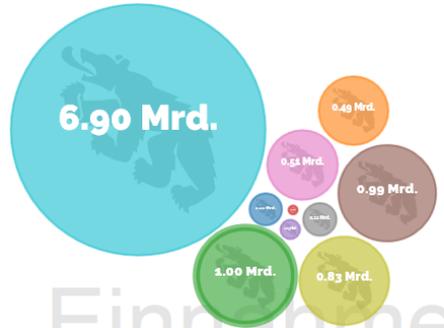
Einnahmen und Ausgaben Kanton Bern

http://files.be.ch/fin/gs/finanzen_ktbe_2015_de/#/2015/

Finanzdirektion des Kantons Bern

DE FR

2015



Die Finanzen des Kantons Bern

[Alle Einnahmen und Ausgaben](#)

Die Angaben enthalten die Aufwendungen und Erträge der Erfolgsrechnung sowie die Ausgaben und Einnahmen der Investitionsrechnung.

Kategorie	Einnahmen 2015 in CHF	Ausgaben 2015 in CHF
Allgemeine Verwaltung	99'981'971	600'825'394
Öffentliche Ordnung und Sicherheit, Verteidigung	493'673'389	1'059'264'845
Bildung	1'002'298'216	2'578'263'007
Kultur, Sport und Freizeit, Kirche	5'480'517	157'168'448
Gesundheit	33'235'238	1'788'144'300
Soziale Sicherheit	990'232'385	2'402'953'125
Verkehr und Nachrichtenübermittlung	510'033'513	854'117'889
Umweltschutz und Raumordnung	105'500'393	82'670'534
Volkswirtschaft	828'455'954	763'271'161
Finanzen und Steuern	6'900'189'986	494'059'462
Total	10'969'081'561	10'780'738'165

Für weitere Informationen zu den Ausgaben- und Einnahmenkategorien auf die Informationssymbole **i** klicken.

Finanzzahlen der Bundesverwaltung

<https://www.efv.admin.ch/efv/de/home/finanzberichterstattung/daten/datencenter.spa.EIS.app/eisui/index.html>



Datencenter

DE FR IT EN

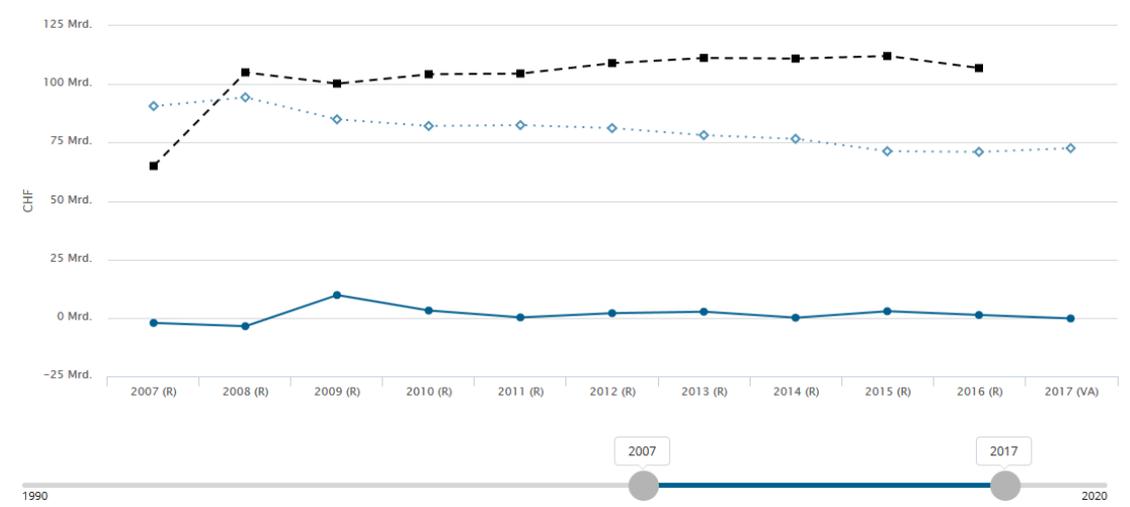
Start **Gesamthaushalt** Einnahmen & Ausgaben Institutionen Hilfe

Suche nach Begriff

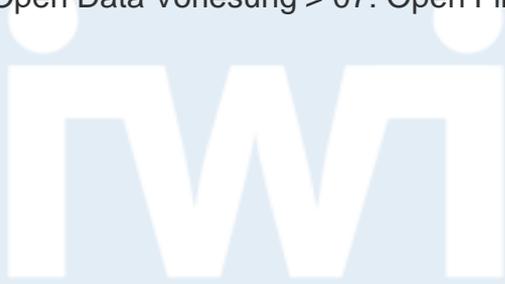
- Finanzierungsrechnung
 - Finanzierungsergebnis CHF
 - Schuldenbremse
 - Erfolgsrechnung
 - Investitionsrechnung
- Bilanz
 - Aktiven CHF
 - Passiven CHF
- Schulden
 - Bruttoschulden CHF
 - Nettoschulden CHF**
- Volkswirtschaftliche Referenzgrößen

Daten

Vergleiche zwischen Rechnung des Vorjahres und Budget sind mit Vorsicht zu interpretieren.



Legende



Open Finance Apps

Beispiele aus dem Ausland



Deutschland

<http://www.bundeshaushalt-info.de>



Bundeshaushalt 2016

Search bar with search icon and social media icons for Twitter, Google+, Facebook, and Email.

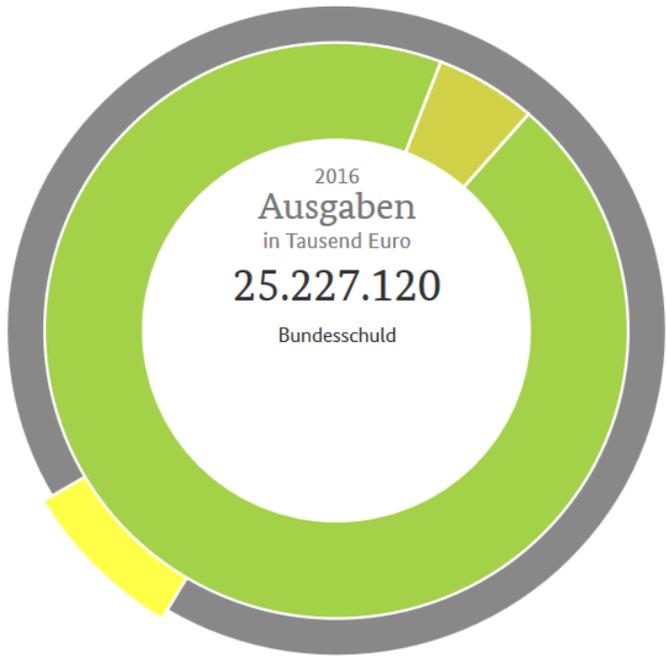


Sie sind hier: [Home](#) > [2016](#) > [Ausgaben](#) > [Einzelplan](#) > [Bundesschuld](#)

Haushaltsstelle: 32 - - -

Einzelpläne

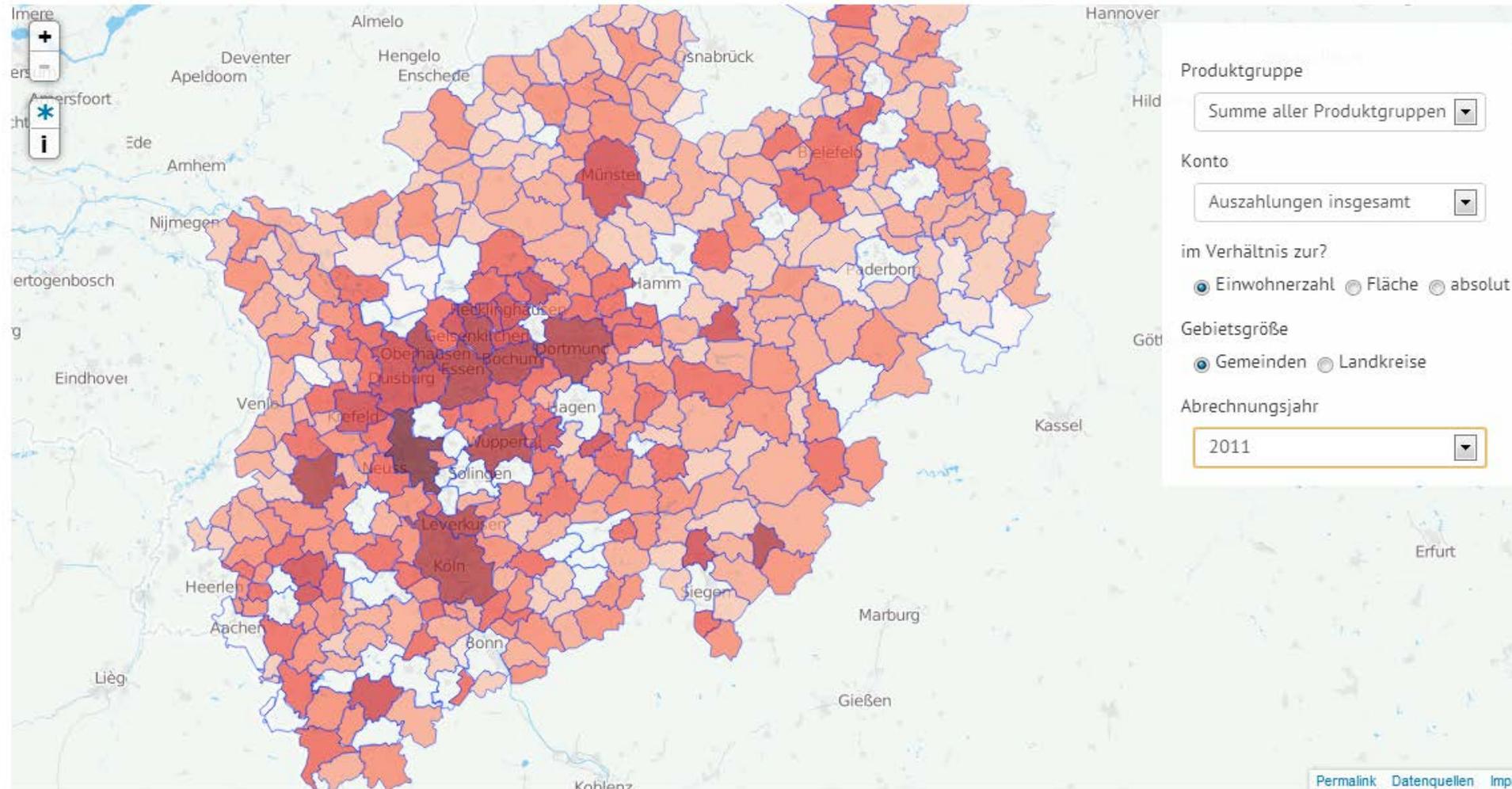
Strukturieren Einnahmen und Ausgaben grundsätzlich nach Bundesministerien. Dazu kommen besondere Einzelpläne, wie die Bundesschuld.





Kommunale Finanzdaten NRW

<https://kfd.piratenfraktion-nrw.de>





Österreich

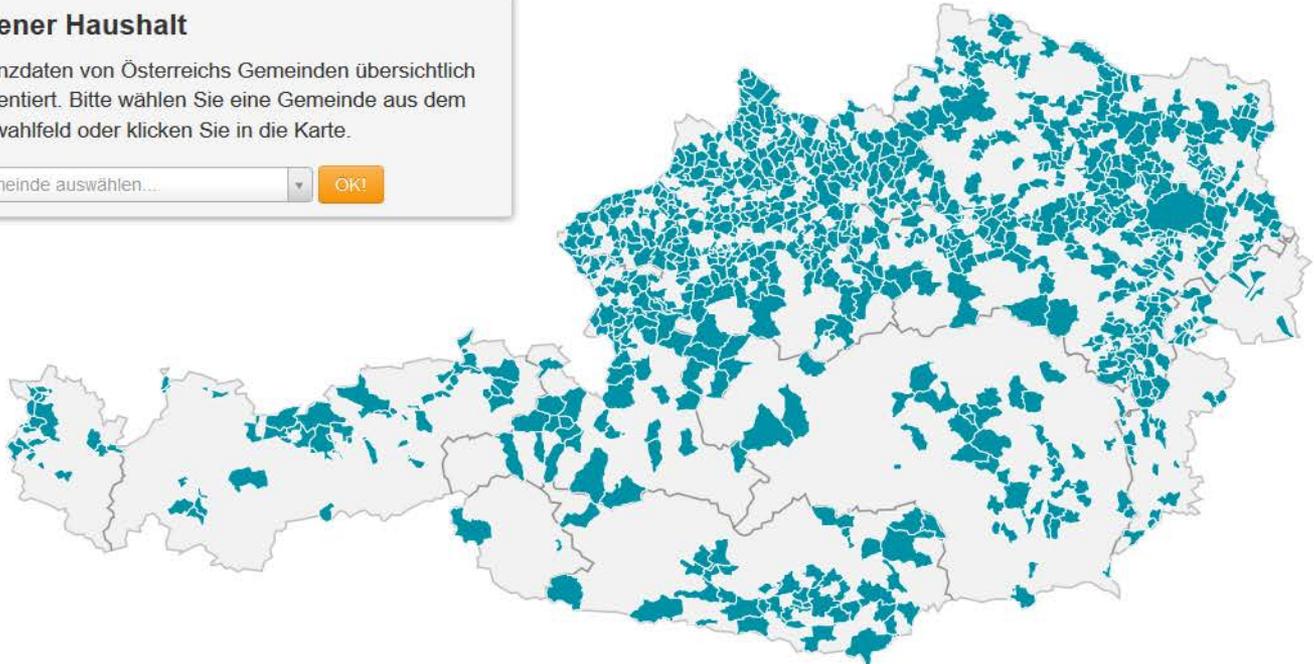
<http://www.offenerhaushalt.at>

Finanzdaten aus dem öffentlichen Sektor in Österreich

Offener Haushalt

Finanzdaten von Österreichs Gemeinden übersichtlich präsentiert. Bitte wählen Sie eine Gemeinde aus dem Auswahlfeld oder klicken Sie in die Karte.

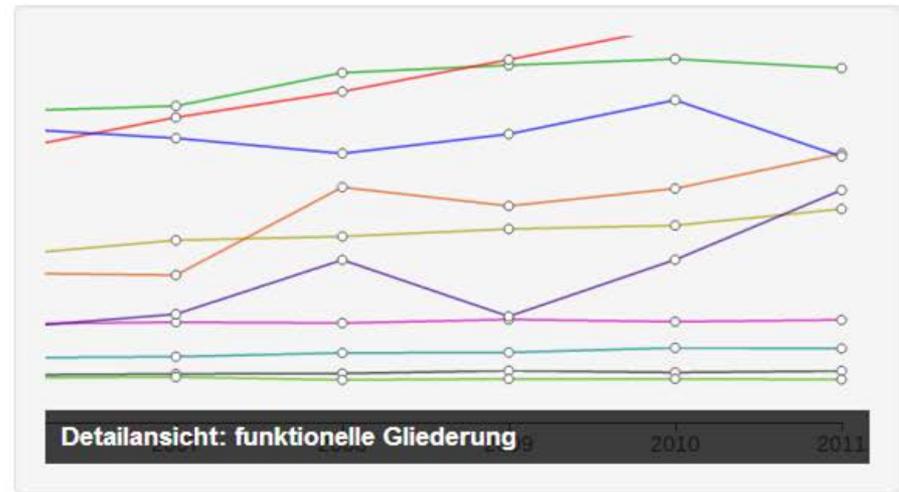
Gemeinde auswählen...



Österreich

<http://www.offenerhaushalt.at>

Visualisierungen





England

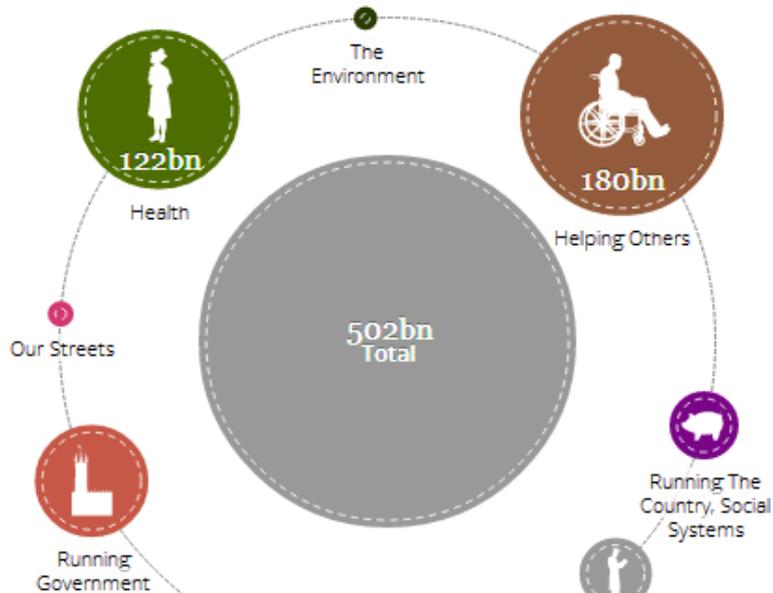
<http://www.wheredoesmymoneygo.org>

WHERE DOES MY MONEY GO?

Showing you where your taxes get spent

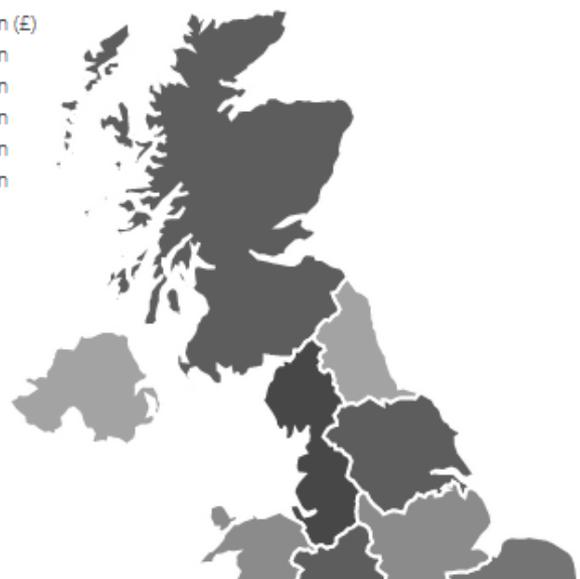


The Daily Bread Country & Regional Analysis Departmental Spending About



Expenditure on Total

- 18bn – 20bn (£)
- 20bn – 27bn
- 27bn – 32bn
- 32bn – 43bn
- 43bn – 47bn
- 47bn – 96bn



England

WHERE DOES MY MONEY GO?

Showing you where your taxes get spent



The Daily Bread Country & Regional Analysis Departmental Spending About

The Daily Bread Costs for the British Taxpayer per Day

SALARY

£100,890

SELECT YOUR SALARY



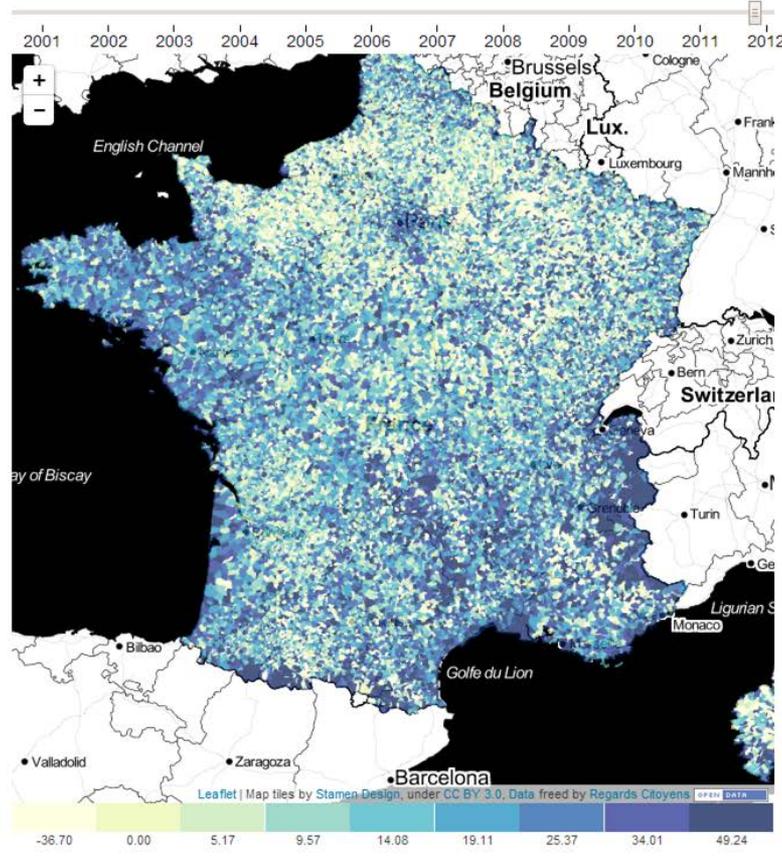
YOUR TAX

£44,342



Frankreich

<http://www.NosFinancesLocales.fr>



Rechercher une commune...

Info commune survolée

Commune : ()

Année : 2012

Charges financières annuelles par habitant (en €) :





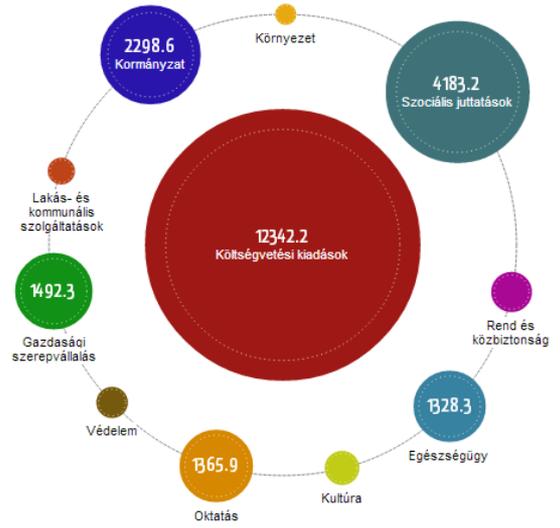
Ungarn

<http://www.amipenzunk.hu>

A MI PÉNZÜNK

Mire költik az adóforintjainkat?

A projekt Adatok Elemzések Poszter Alkalmazások Kapcsolat  



Álomkölségvetés

Válassza ki, hogy Ön szerint melyik ország költségvetési eloszlása lenne ideális számunkra!

- Ausztria
- Dánia
- Egyesült Királyság
- Szlovákia
- Lengyelország



Kvízkérdések

Tegye próbára tudását és válaszoljon Ön is!

- Igaz-e, hogy az egészségügyi kiadások GDP-arányosan minden évben nőttek 2000 óta?**
- Igaz-e, hogy a hátramaradottakra csaknem 20%-kal kevesebbet költünk a GDP-ből ma, mint a 90-es évek végén?**



folyó áron	2011-es áron	GDP arányosan															
1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012



Estland

<http://kalkulaator.meieraha.eu/en>

Where does my money go?

What is your income?
(before taxes)

2500

Model: Not selected ~

More details

Government	Defence	Order & Safety	Economic Affairs	Environment	Education	Culture	Health Care	Social Care
112€	93€	54€	165€	49€	299€	107€	183€	683€

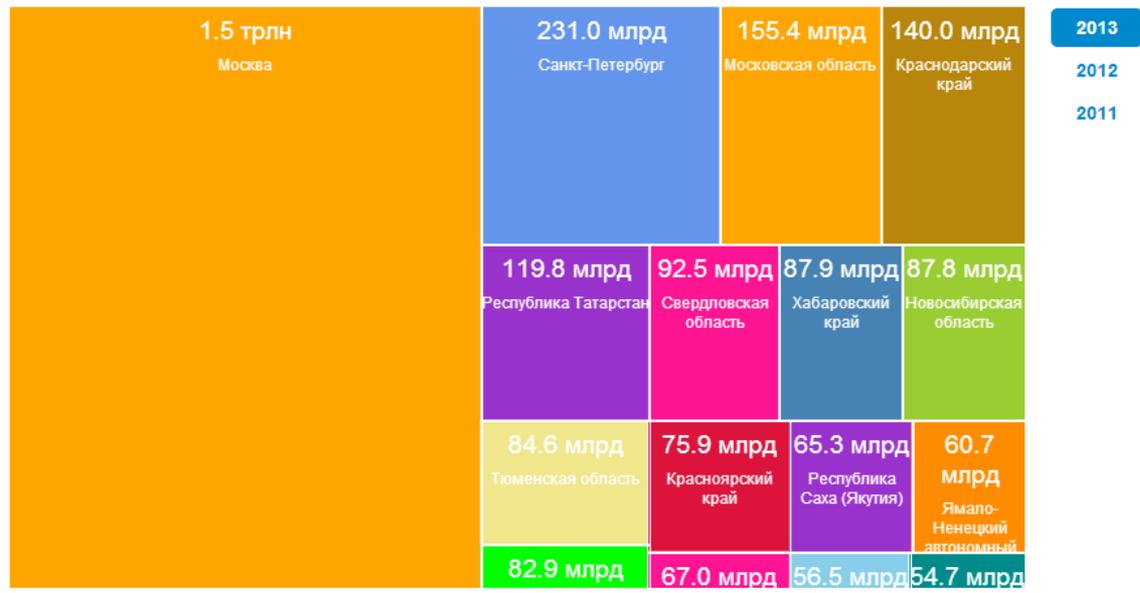
Russland

<http://clearspending.ru>



[Главная](#)
[Конкурс](#)
[На контроле](#)
[Организации](#)
[Контракты](#)
[Регионы](#)
[Аналитика](#)
[О проекте](#)
[Разработчикам](#)

[Крупнейшие регионы](#)
[Крупнейшие контракты](#)
[Крупнейшие заказчики](#)
[Крупнейшие поставщики](#)



Поиск госзаказчиков

[Расширенный поиск](#)

О проекте

ГосЗатраты - проект по обеспечению качественно нового уровня доступа к информации о государственных расходах. Автоматизированный мониторинг и аналитика по заключенным госконтрактам – инструменты для общественного анализа, выявления злоупотреблений, борьбы с коррупцией и неэффективным расходованием государственных средств.

[Подробнее](#)



USA

<http://www.nytimes.com/interactive/2012/02/13/us/politics/2013-budget-proposal-graphic.html>

Mandatory

\$2.5 trillion

About 70 percent of budgetary spending is controlled by existing laws, including entitlements like Medicare, Medicaid and Social Security.



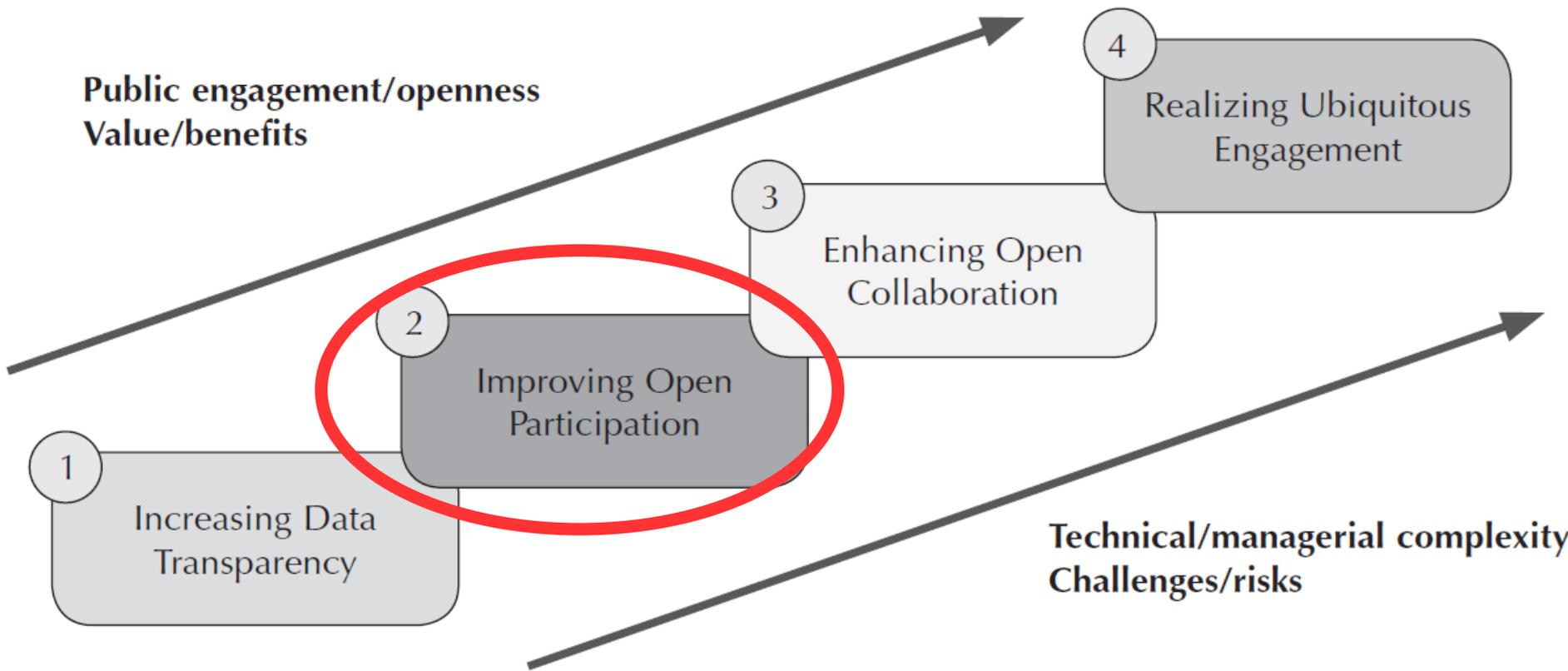
Discretionary

\$1.1 trillion

Only about 30 percent of the budget is controlled by the annual budget process. Last August, the White House and Congress agreed to a cap on this spending.



Open Government Implementation Model



Budget Puzzle

<http://www.nytimes.com/interactive/2010/11/13/weekinreview/deficits-graphic.html>

The New York Times Search All NYTimes.com

Week in Review

WORLD | U.S. | N.Y. / REGION | BUSINESS | TECHNOLOGY | SCIENCE | HEALTH | SPORTS | OPINION | ARTS | STYLE | TRAVEL | **JOBS** | REAL ESTATE | AUTOS

Published: November 13, 2010

Budget Puzzle: You Fix the Budget

Today, you're in charge of the nation's finances. Some of your options have more short-term savings and some have more long-term savings. When you have closed the budget gaps for both 2015 and 2030, you are done. Make your own plan, then share it online.

[Related Article](#) | [Behind The Times's Deficit Project](#) | [Printable PDF Version](#) | [Follow-Up: 7,000 Ways to Fix the Deficit](#) | [Room for Debate](#)

Projected 2015 shortfall: \$418 billion

Billions: \$220 billion 300

Projected 2030 shortfall: \$1,345 billion

Billions: 150 \$357 billion 450 600 750 900 1,050 1,200

Each box represents \$1 billion

0%
Savings from tax increases

100%
Savings from spending cuts

DOMESTIC PROGRAMS AND FOREIGN AID	Projected Savings to Deficit in: 2015	2030
<p>Cut foreign aid in half</p> <p style="font-size: x-small;">At a time when the United States is facing large deficits, some budget analysts argue that the country should significantly reduce the money it spends helping other countries. Others say that foreign aid already represents a smaller share of the budget here than in other rich countries and that it expands American influence.</p>	\$17 billion	\$17 billion
<p>Eliminate earmarks</p> <p style="font-size: x-small;">Earmarks are lawmaker-directed spending items, often to finance local projects favored by a member of</p>	\$14 billion	\$14 billion

Citizen Budget

Sections ▾

Balance

\$-44,500

Your budget is in deficit (\$-44,500). **Cut activities or add revenues to balance the budget.**

CULTURAL CENTERS & ARENAS

Increase or decrease the number of exhibitions at the Brun Creative Arts Centre

Currently, the cultural centre is open 312 days a year and 30 hours per week. Each year, nearly 125 shows and about twenty exhibitions are held. Increasing the number of cultural exhibitions requires additional opening hours and staff for the center. Fewer cultural exhibitions could result in a service reduction for the our arts community.



Your choice

0 Exhibitions 10 20

\$40,000 -\$40,000

Renovate one of three arenas to accommodate skateboarding, rollerblading and BMX

[Learn more](#)

Should one of our town's hockey arenas be renovated for \$40,000 to accommodate these new and in-demand sports? The Facilities Department has identified three arenas that could be renovated at the same cost. This would result in a service level increase for our town.



Costs: \$40,000

YES

\$0 -\$40,000

Increase or decrease the number of recreational programs for Senior Citizens

Our town has over 40,000 residents over the age of 65. We could add new services for them in our community center this year such as bridge



Costs: \$4,500

Stabilize the U.S. Debt

<http://crfb.org/stabilizethedebt/>

COMMITTEE FOR A RESPONSIBLE FEDERAL BUDGET

• RETURN TO MAIN SITE

FAQ'S | METHODOLOGY | LEARN ABOUT THE BUDGET | MY CURRENT CHOICES | ALL POSSIBLE CHOICES

INTRO | **BUDGET PATH** | DEFENSE | DOMESTIC | SOCIAL SECURITY | HEALTHCARE | OTHER | REVENUE | TAX EXPENDITURES | RESULTS

Choose Budget Path

BACK NEXT

The federal budget is more than numbers; it's about setting national priorities. Before moving to discrete budget choices, you must choose a starting point by making decisions on the broader policy issues (below) that cannot be avoided. The starting path you choose will greatly impact the budget, and our society. All numbers represent cumulative changes in debt through 2024 and include interest. Numbers in red add to the debt and blue numbers decrease it. CLICK ANY OPTION TO SEE MORE INFORMATION

Afghanistan

- Reduce Troop Levels to 30,000 by 2017 -\$680B
- Eliminate War Funding After 2021 -\$820B ✓
- Maintain Current Funding Levels \$0

Alter the Sequester

- Fully Repeal the Sequester \$1,040B
- Repeal About Half of the Sequester \$540B
- Further Reduce Discretionary Spending -\$320B

Afghanistan

There are two broad policy choices that you must make before proceeding to the larger set of options. These determine your starting budget path. This option establishes what you would choose to do about troop levels for the conflict in Afghanistan. Only one of these options may be chosen.

STABILIZE THE U.S. DEBT

Your goal is to achieve 60% of GDP by 2024

75% \$16.1 Trillion

60%

0% ■ Your Debt as a % of GDP

\$4,020 Dollars in billions that you need to cut to get under 60% of the GDP by 2024

CLICK FOR A LIST OF YOUR CURRENT CHOICES

CLICK FOR A LIST OF ALL POSSIBLE CHOICES

Build a Better Budget

BUILD A BETTER BUDGET



\$ GET STARTED

REMAINING TO SPEND
\$3,433,340,000,000*



Indicates this amount is based on the Republican budget



Indicates this amount is based on the Office of Management & Budget



Indicates this amount is based on President Obama's budget



Indicates this amount is based on the Progressive Caucus budget

TOTAL AVAILABLE: \$3,531,000,000,000

* All budgets contain \$97.66 Billion in spending to keep the government operating & pay interest on the national debt. Any extra money you do not spend will be used to reduce annual borrowing.

1. REVENUE ?



\$3.531 TRILLION

Consolidate the current six income tax brackets in two brackets of 10 and 25 percent, which would cut taxes for the top earners, repeal the Alternative Minimum Tax and reduce the corporate tax rate from 35 percent to 25 percent.



\$3.654 TRILLION

Permanently extend the Bush-era tax cuts for individuals of all income levels.



\$3.803 TRILLION

End the Bush tax cuts for individuals making over \$200,000 per year and families making more than \$250,000 annually; tax corporations at the full 35% rate.



\$3.933 TRILLION

Add this amount by ending Bush tax cuts for individuals making over \$200,000 per year and families making more than \$250,000 annually; create five millionaires and billionaires

1. REVENUE
2. SOCIAL SECURITY, MEDICARE & MEDICAID
3. MILITARY
4. EDUCATION
5. HEALTH
6. SCIENCE, ENERGY, ENVIRONMENT & AGRICULTURE
7. INCOME SECURITY
8. LAW ENFORCEMENT
9. INTERNATIONAL AFFAIRS
10. INVESTMENT IN LOCAL JOBS & COMMUNITIES
11. YOUR IDEA FOR A BETTER BUDGET

SUBMIT YOUR BUDGET

Open Coesione

<http://www.opencoesione.gov.it>

PROGRAMMAZIONE 2014-2020 **RISORSE** **PROGRAMMI** **BANDI** **PROGETTI** **AIUTI**

FINANZIAMENTI MONITORATI (INCLUDE RISORSE ATTRATTE) 98,2 MILIARDI DI EURO	PAGAMENTI MONITORATI (INCLUDE RISORSE ATTRATTE) 56,9 MILIARDI DI EURO	PROGETTI MONITORATI 956.924
--	--	--

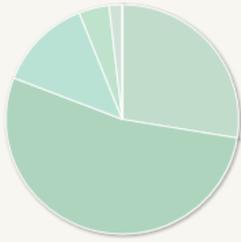
OpenCoesione è il portale sull'attuazione dei progetti finanziati dalle politiche di coesione in Italia. Sono navigabili dati su risorse assegnate e spese, localizzazioni, ambiti tematici, soggetti programmatori e attuatori, tempi di realizzazione e pagamenti dei singoli progetti. Tutti possono così valutare come le risorse vengono utilizzate rispetto ai bisogni dei territori. I dati pubblicati sono aggiornati al 31/10/2016 e riguardano **101.480 soggetti**

RISORSE TOTALI 2007-2013

**99,286
MILIARDI
DI EURO**

NATURA DELL'INVESTIMENTO

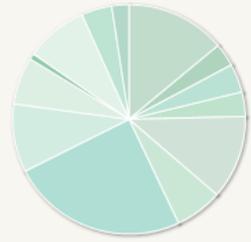
Cosa si fa con i progetti?



Acquisto beni e servizi	27.104.827.514
Infrastrutture	52.352.472.047
Incentivi alle imprese	12.856.839.119

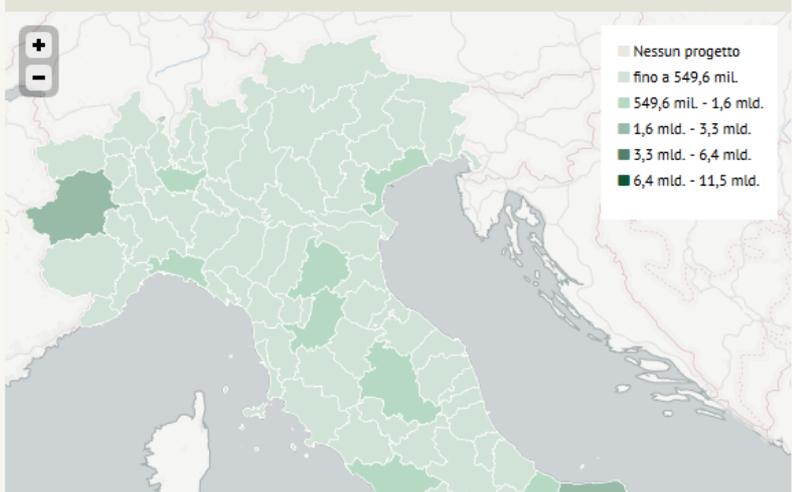
TEMI

In quali settori si interviene?



Ricerca e innovazione	13.625.685.053
Agenda digitale	3.211.330.063
Competitività imprese	3.970.586.373

TOTALI **PRO CAPITE** **REGIONI** **PROVINCE**

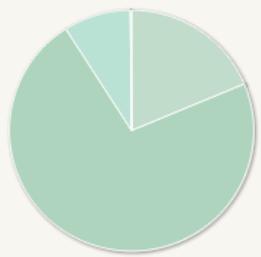


Open Coesione

Vai a tutti i progetti

NATURA DELL'INVESTIMENTO

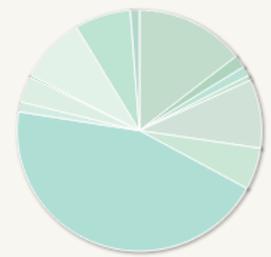
Cosa si fa con i progetti?



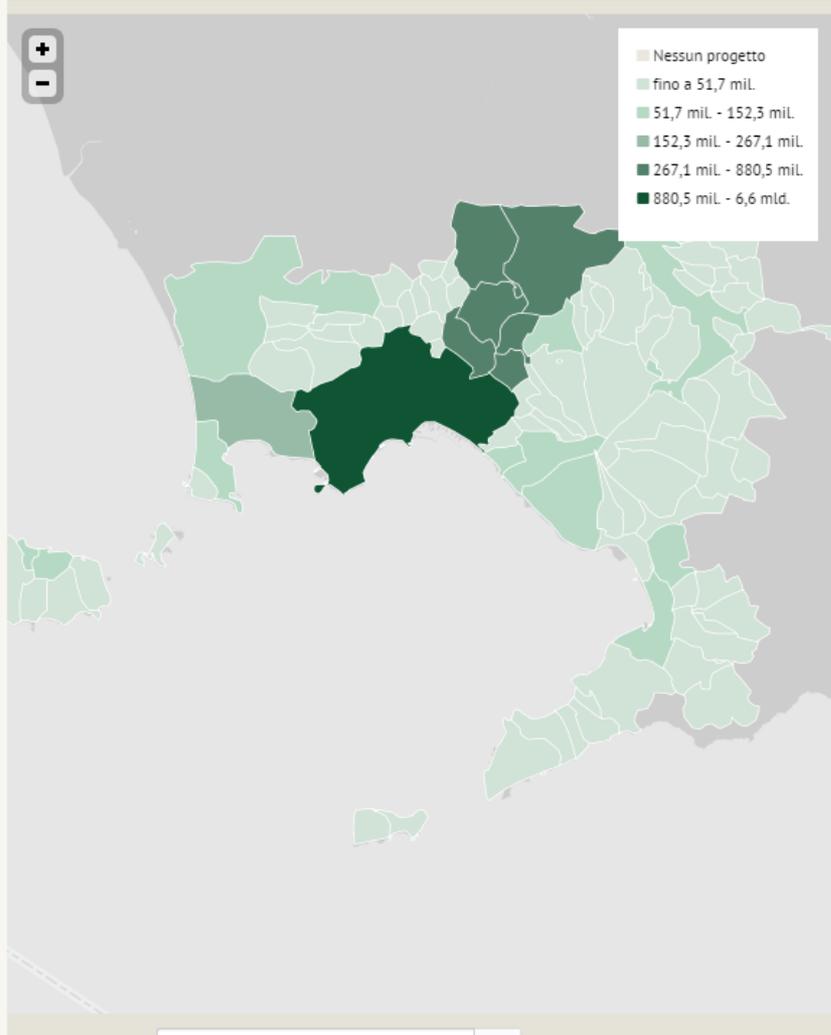
Acquisto beni e servizi	1.804.348.674
Infrastrutture	6.981.015.110
Incentivi alle imprese	857.974.585
Contributi a persone	14.333.345
Conferimenti capitale	0
Non disponibile	0

TEMI

In quali settori si interviene?



Ricerca e innovazione	1.396.438.808
Agenda digitale	164.746.673
Competitività imprese	127.909.302
Energia	61.458.920
Ambiente	889.528.091
Cultura e turismo	543.410.182
Trasporti	4.301.255.841
Occupazione	130.292.629
Inclusione sociale	334.973.730
Infanzia e anziani	28.946.565
Istruzione	848.194.673



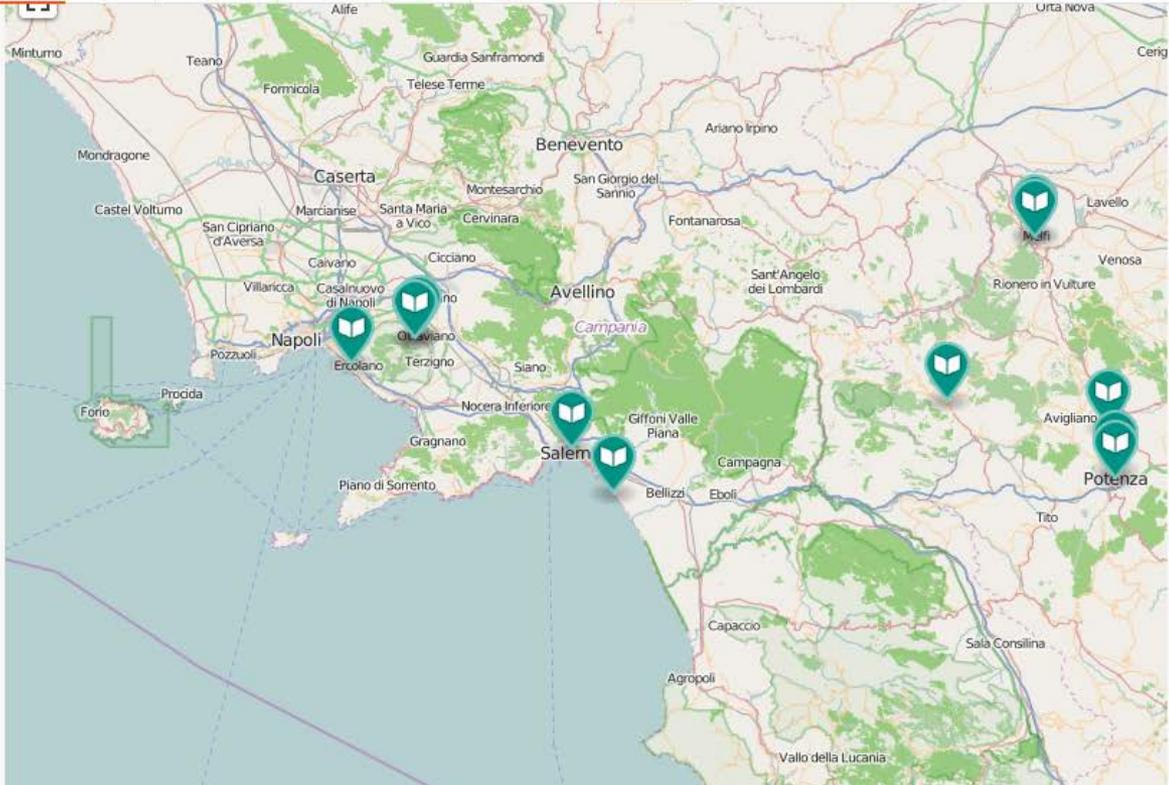
Monithon

<http://www.monithon.it>



Maratona di monitoraggio civico delle politiche pubbliche in Italia basata sui dati di OPENCOESIONE

- HOME
- COS'E'
- PROGETTI
- REPORT
- BLOG
- CHI SIAMO
- LOGIN



CHIAMA GLI AMICI

Organizza un gruppo di amici che possano essere interessati a monitorare come sono spesi i fondi europei nel territorio



STUDIA LA STORIA DEL PROGETTO

Cerca i documenti amministrativi, risorse aggiuntive, fai un'analisi di contesto sul tema scelto



ESPLORA SUL CAMPO

Verifica lo stato di avanzamento del progetto scelto, intervista i referenti e gli attori, raccogli altre informazioni.



SCRIVI UN REPORT

Su Monithon.it e rendi disponibili a tutti i risultati della tua ricerca