# LinkedSpending: OpenSpending becomes Linked Open Data

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**Abstract.** There is a high public demand to increase transparency in government spending. Open spending data has the power to reduce corruption by increasing accountability and strengthens democracy because voters can make better informed decisions. An informed and trusting public also strengthens the government itself because it is more likely to commit to large projects. OpenSpending.org is a an open platform that provides public finance data from governments around the world. In this article, we present its RDF conversion LinkedSpending which provides more than five million planned and carried out financial transactions in 627 datasets from all over the world from 2005 to 2035 as *Linked Open Data*. This data is represented in the RDF Data Cube vocabulary and is freely available and openly licensed.

Keywords: government, transparency, finance, budget, openspending, rdf, public expenditure, Open Data

## 1. Introduction

A W3C design issue [6] motivates making government data available online as Linked Data for three reasons: "1) Increasing citizen awareness of government functions to enable greater accountability; 2) Contributing valuable information about the world; and 3) Enabling the government, the country, and the world to function more efficiently." Increasing the transparency of government spending specifically is in high demand from the public. For instance, in the survey publication [14], "Public access to records is crucial to the functioning government" was rated with a mean of 4.14 (1 = disagree completely, 5 = agree completely). Open spending data can reduce corruption by increasing accountability and strengthening democracy because voters can make better informed decisions. Furthermore, an informed and trusting public also strengthens the government itself because it is more likely to commit to large projects (see [3] for details).

Several States and Unions are bound to financial transparency by law, such as the European Union<sup>1</sup> with its *Financial Transparency System*  $(FTS)^2$  [10]. Public spending services satisfy basic information needs, but in their current form they do not allow queries which go further than simple keyword search or which cannot be answered with data from one system alone. Linked Data solves those problems by providing a unified format, a powerful query language and the possibility of integration with linked datasets from other services.

Our contribution is an RDF transformation of the OpenSpending<sup>3</sup> project which provides government spending financial transactions from all over the world and is thus suitable as a core knowledge base that can be enriched and integrated with other, more focussed datasets. Transforming OpenSpending to Linked Data and publishing it adds to and profits from the Semantic Web which offers benefits including a standardized

<sup>&</sup>lt;sup>1</sup>"2. The Commission shall make available, in an appropriate and timely manner, information on recipients, as well as the nature and purpose of the measure financed from the budget[...]" [1]

<sup>&</sup>lt;sup>2</sup>http://ec.europa.eu/budget/fts <sup>3</sup>http://openspending.org

http://openspending.org

interface, easier data integration and complex queries over multiple knowledge bases.

The structure of the paper is as follows. Section 2 motivates the work and presents use cases. Section 3 describes OpenSpending, which is the source of the data, and its statistical data model. Section 4 explains the target RDF Data Cube vocabulary and the transformation process to it. Section 5 describes, how and where the dataset is published and in which way users can access the data. Section 6 gives an overall view of the data sets, gives details about the licence used and describes the datasets it is interlinked to. Section 7 presents related spending datasets as Linked Open Data (LOD). The last section discusses known shortcomings of the datasets and future work. The prefixes used throughout this publication are defined in Table 1. In order to save space, prefixes are used even when technically incorrect, such as in ls:berlin de/model.

Table 1 Namespaces and prefixes used in the paper

prefix	URL
OS	http://openspending.org/
owl	http://www.w3.org/2002/07/owl#
ls	http://linkedspending.aksw.org/instance/
lso	http://linkedspending.aksw.org/ontology/
qb	http://purl.org/linked-data/cube#
sdmxd	http://purl.org/linked-data/sdmx /2009/dimension#
dbpedia	http://dbpedia.org/resource/
dbp	http://dbpedia.org/property/

# 2. Motivation

In a time of globalization, financial data becomes an international network. RDF data with its linked nature supports a representation that takes this network nature into account. As a machine interpretable format, it lowers the access barrier for application developers. For instance, generic Linked Data tools such as OntoWiki, CubeViz and Facete provide end users with the means to explore the data and discover new insights.

*Economic Analysis* LinkedSpending is represented in Linked Open Data, which facilitates data integration. Currencies from DBpedia and countries from Linked-GeoData are already integrated. Financial data offers further integration candidates, such as political or other statistical, policy-influencing data such as health care. This allows queries such as query 7 in Table 5, which asks for datasets with currencies whose inflation rates are greater than 10%.

LinkedSpending can also be used to compute economic indicators across several datasets. A possible indicator about the economic situation of a country is the spending on education per person where the population size can be taken from the LinkedGeoData countries linked from one or more budget datasets. One such dataset is ugandabudget, which contains the Uganda Budget and Aid to Uganda, 2003–2006. LinkedSpending serves as a hub for the integration of those datasets and their provenance information. More datasets can be integrated with similarity-based interlinking tools such as LIMES [13]<sup>4</sup> and Silk [18].

Finding and Comparing Relevant Datasets Government spending amounts are often much higher than the sums ordinary people are used to dealing with but even for policy makers it is hard to understand whether a certain amount of money spent is too high or normal. Comparing datasets and finding those which are similar to another one helps separating common values from outliers which should be further investigated. For example, if another country has a similar budget structure but spends way less on healthcare with a similar health level, it should be investigated whether that discrepancy is caused by inherent differences such as different minimum wages or a different climate or if it is due to preventable factors such as inefficiencies or corruption. While OpenSpending provides several hundreds of datasets which can be searched and it allows browsing and visualization of any single one, it does not provide a comparison function between datasets. Because of the mechanism to identify equivalent properties (see Section 4), SPARQL queries can compare different datasets, e.g. between similar structures in different countries. Query 9 in Table 5 shows a simple query to detect datasets which are most similar to any particular dataset. This is done by calculating the number of common measures, attributes and dimensions.

## 3. OpenSpending Source Data

OpenSpending<sup>5</sup> is a project which aims to track and analyze public spending worldwide and, at May 2014, contains more than 25 million financial entries in 732 datasets<sup>6</sup>. Datasets can be submitted and modified by

<sup>&</sup>lt;sup>4</sup>and its web interface SAIM[9]

<sup>&</sup>lt;sup>5</sup>http://openspending.org/

<sup>&</sup>lt;sup>6</sup>As some of them contain errors, the number of LinkedSpending datasets is slightly smaller.

### LinkedSpending

anyone but they have to pass a sanity check from the OpenSpending Data Team which also cleans the data before publishing.<sup>7</sup> OpenSpending hosts transactional as well as budgetary data with a focus on government finance.<sup>8</sup> It contains this data in structured form stored in database tables and provides searching and filtering as well as visualizations and a JSON REST interface. The datasets differ heavily in granularity and the type of accompanying information of entry, but they share the same meta model.

## 3.1. The Data Cube Model

The domain model of OpenSpending is a *data cube* (also *OLAP cube*, *hypercube*), which represents multidimensional statistical observations. Each cell corresponds to an observation (an instance of spending or revenue) that contains measurements (e.g. the amount of money spent or received). The context of the measurement is provided by the *dimensions* like the purpose, department and time of a spending item and optionally by *attributes*, which further describe the measured value, e.g., the unit of the measurement.

```
"sub-programme": {
  "label": "Sub-programme",
  "type": "compound",
},
"amount": {
    "datatype": "float",
    "label": "Total",
    "type": "measure",
}
```

Fig. 1. simplified excerpt of an OpenSpending model

Figure 1 shows an excerpt from the model of the OpenSpending dataset *eu-budget* with the dimension "sub-programme" and the measure amount. Figure 2 shows the corresponding part of an *entry* of the dataset, which contains the actual values for the dimension and the measure of the observation.

## 3.2. Problems

While the data is well-structured and thus suitable for conversion without data cleaning or extensive pre-

```
<sup>7</sup>http://community.openspending.org
/contribute/data/
```

```
<sup>8</sup>http://community.openspending.org/help
/guide/en/financial-data-types/
```

```
"sub-programme": {
  "label":"Security and safeguarding liberties
    ",
  "html_url":"http://openspending.org/eu-
    budget/sub-programme/security-and-
    safeguarding-liberties",
  "name":"security-and-safeguarding-liberties"
},
  "html_url": "http://openspending.org/eu-
    budget/entries/017
    dfcb58d05671ef9eb5a9f77fef39c8b14150c",
  "amount": 41.2
```

Fig. 2. simplified excerpt from an OpenSpending entry

processing, it still poses problems that need to be taken into account: 1. New datasets are frequently added (approximately 50 per month) and, less often, existing datasets are modified. 2. Some datasets do not specify a value for all properties in all observations. 3. There are properties with the same name in different datasets where it is unknown if they specify the same property. 4. Data Cube is a meta model. The deep structure of the datasets is heterogeneous and described only shallowly. 5. The language of literals is varying between and even within datasets but the language used is not specified. Points 1 to 3 are addressed in the next section while points 4 and 5 are discussed in Section 8.

# 4. Conversion of OpenSpending to RDF

The RDF DataCube vocabulary [2], i.e. an RDF variant of the previously explained data cube model, is an ideal fit for the transformed data.

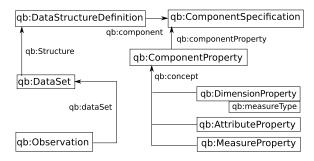


Fig. 3. Used RDF DataCube concepts and their relationships9

First and foremost, this vocabulary provides the backbone structure for every LinkedSpending dataset,

<sup>&</sup>lt;sup>9</sup>Simplified version of the structure described in [2].

### LinkedSpending

# Table 2

Conversion of OpenSpending to LinkedSpending classes and instances

	Source URL	JSON Path	LinkedSpending class	LS instance scheme
I П	os: <i>name</i> .json os: <i>name</i> /model		qb:DataSet qb:DataStructureDefinition	ls: <i>name</i> ls: <i>name</i> /model
Ш	os: <i>name</i> /model	\$.mapping.*	os:{Country,Time}Component Specification or qb:ComponentSpecification	lso: <i>propertyname</i> -spec
IV V VI VII	os: <i>name</i> /model	<pre>\$.mapping.*[?(@.type="compound")] \$.mapping.*[?(@.type="date")] \$.mapping.*[?(@.type="measure")] \$.mapping.*[?(@.type="attribute")]</pre>	qb:DimensionProperty qb:DimensionProperty qb:MeasureProperty qb:AttributeProperty	lso:propertyname
VIII	os: <i>name</i> /entries.j	son\$.results[*].dataset	qb:Observation	ls:observation- datasetname- hashvalue

see Figure 3. Each dataset is represented by an instance of gb:DataSet and an associated instance of gb:DataStructureDefinition which includes component specifications (see Figure 4 for an example). Each component specification is associated to a component property which can be either a dimension, an attribute or a measure. Commonly used concepts are specified in the model of the Statistical Data and Metadata eXchange (SDMX) initiative<sup>10</sup>. The RDF Data Cube vocabulary is supported by the LOD2 Statistical Office Workbench<sup>11</sup> which is part of the Linked Data Stack (an advanced version of the the LOD2 Stack [4]). The workbench includes a DataCube validator, a split and merge component and a CKAN Publisher. The OntoWiki [5], which manages several parts of the the Linked Data Lifecycle [4], such as Storage/Querying and Search/Browsing/Exploration offers a CSV import plugin for the format as well as a facetted RDF Data Cube browser, CubeViz. Data cubes may contain slices, which are presets for certain dimension values, effectively selecting a subset of a cube. Users may create and visualize their own slices using the OntoWiki CubeViz plugin. Furthermore, the RDF DataCube vocabulary allows the persistence of slices which is used to represent preconfigured slices from OpenSpending.

*Transformation* All of the OpenSpending datasets describe observations referring to a specific point or period in time and thus undergo only minor changes. New datasets however, are frequently added. Because of this, the huge number of datasets and their size, an automatic, repeatable transformation is required. This is

```
<sup>10</sup>http://sdmx.org
```

```
ls:berlin de
rdf:type
                qb: DataSet;
rdfs:label
                 "Berlin Budget";
                os:berlin_de;
dc:source
                ls:berlin_de/model;
qb: structure
                ls:berlin_de/views/nach-
qb:slice
     einzelplan.
ls:berlin_de/model
rdf:type qb:DataStructureDefinition;
qb:component
   lso:CountryComponentSpecification,
   lso:DateComponentSpecification,
   lso:Einzelplan-spec,
   lso:amount-spec.
lso:CountryComponentSpecification
rdf:type qb:ComponentSpecification;
rdfs:label "country";
```

qb: attribute sdmxa: refArea; qb: componentRequired "false "^^xsd: boolean; qb: componentAttachment qb: DataSet, qb: Observation.

Fig. 4. RDF DataCube vocabulary modelling excerpt of dataset berlin\_de (some properties and values omitted).

realized by a program<sup>12</sup> which fetches a list of datasets on execution and only transforms the ones who are not transformed yet. Each dataset is transformed separately. Table 2 shows for each class used by LinkedSpending, at which URL (abbreviated using the prefixes from Table 1) the information used to create the instances of those classes is found. In case there are multiple in-

<sup>&</sup>lt;sup>11</sup>http://demo.lod2.eu/lod2statworkbench

<sup>&</sup>lt;sup>12</sup>written in Java, available as open source at https://github .com/AKSW/openspending2rdf

stances described at one URL, a *JSON path*<sup>13</sup> expression is given, that locates the corresponding subnodes. Finally, the table contains the patterns that describe resulting LinkedSpending URLs. For example, the OpenSpending URL os:berlin\_de/model contains the node \$.mapping.amount which has a type value of "attribute" and is, thus, transformed to the OpenSpending instance lso:amount of the class qb:AttributeProperty.

Equivalent component properties (dimensions, attributes and measures) are identified as follows: A configuration file optionally specifies the mapping of dataset and property name to an entity in the Linked-Spending ontology. By default, the property URI is derived from the property name. Properties with the same name in different datasets not having a mapping entry that states otherwise are assumed to represent the same concept and thus given the same URL.<sup>14</sup>

Use of Established Vocabularies In addition to the standard vocabularies, RDF, RDFS, OWL and XSD, the DCMI vocabulary is used for source and generation time metadata. The datasets are modelled, first and foremost, according to the RDF Data Cube vocabulary, which specifies the structure of a data cube. LinkedSpending follows the RDF Data Cube recommendation to make heavy use of the SDMX model for measures, attributes and dimensions. The datasets are very heterogeneous but there are some properties which are commonly specified and thus modelled with established vocabularies. The year and date, a dataset and an observation refers to, respectively, is expressed by sdmx-dimension: refPeriod and XSD.

Currencies are taken from DBpedia [12] and countries are represented using the vocabulary of Linked-GeoData [16], a hub for spatial linked data. Some amount of data is imported from LinkedGeoData countries and DBpedia currencies. Because of the limited number of countries and currencies, and properties values imported per country and currency, the amount of data is too small to consider federated querying. As most countries and currencies are stable in the medium term, this data needs to be updated only infrequently. Interlinking There are two possibilities to align entities to another vocabulary: 1) to use the entities directly and 2) to create an own RDF resource with interlinks, like owl:sameAs, to that vocabulary. We generally preferred the first approach because a higher amount of reuse provides easier integration, better understandability and tool support. While we did not find sameAs link targets on observation level, i.e. exactly the same statistical observations described in other datasets, there are many possibilities for interlinks between datasets or dimension values and concepts they refer to. Using the labels of those datasets and dimension values, it is possible, for example, to link values of the dimension "region" of a federal budget, and thus indirectly also the observations which use those values, to the cities in DBpedia or LinkedGeoData whose labels are contained in the label of the region value URI.

Error Handling The OpenSpending API lists 732 datasets with 627 of them having a LinkedSpending equivalent. The discrepancy is caused by loss in several stages. To prevent timeouts and to reduce the impact of disrupted connections, the source dataset is downloaded in several parts with a maximum number of entries. These parts are then merged so that each file corresponds to exactly one dataset. The datasets without any observations are removed and the remaining datasets are transformed, noting the missing values for all component properties. If the first 1000 values are all missing, the transformation is aborted, otherwise a lso:completeness value c =|existing values| |observations||component properties|| is attached to the dataset. Besides empty or nonexisting datasets, there were no other types of error observed. There are however several cases of component properties with the same name which raises the problem of determining equivalent component properties. The chosen approach is to regard as equal all properties with exactly the same name.

*Sustainability* The data conversion process is controled by a web application<sup>15</sup>, which constantly checks for added and modified datasets from OpenSpending, which are automatically queued for conversion but can also be manually managed. Updates don't interrupt the accessibility of the SPARQL endpoint and the services building on it. On average, about 50 new datasets became available on each month between September 2013 and March 2014.

<sup>&</sup>lt;sup>13</sup>JSON path (http://code.google.com/p/json-path /) is a a query language for selecting nodes from a JSON documents, similar to XPath for XML

<sup>&</sup>lt;sup>14</sup>Although that has the possibility of mismatches, such a mismatch has not been spotted yet. Still, evaluating and, if necessary, improving the automatic matching is part of future work.

<sup>&</sup>lt;sup>15</sup>Available at http://linkedspending.aksw .org/api, developed at https://github.com /AKSW/openspending2rdf

*Performance* The transformation of a dataset takes less than an hour on average on a 2 GHz virtual machine, using less then 2 GB of RAM.

## 5. Publishing

The LinkedSpending data is published using OntoWiki [5]. The interface for human and machine consumption of the data is available at http:// linkedspending.aksw.org. Depending on the actor and the needs, OntoWiki provides various abilities to gather the published RDF data as described as follows.

The data can be explored by viewing the properties of a resource, its values and by following links to other resources (see Figure 5). Using the SPARQL endpoint<sup>16</sup> provided by the underlying *Virtuoso Triple Store*<sup>17</sup>, actors are able to satisfy complex information needs.

Faceted search offers a selection of values for certain properties and thus slice and dice of the dataset according to the interests on the fly. For example, depicted in Figure 6 is all Greek police spending in a certain region. Visualization supports discovery of underlying patterns and gain of new insights about the data, for example

<sup>16</sup>http://linkedspending.aksw.org/sparql <sup>17</sup>http://virtuoso.openlinksw.com

http://linkedspending.aksw.org/instance/berlin_de			
Properties	History	Community	Source
ns0:created	2014	-04-09T11:24:5	6.571Z
ns0:source	🗉 bei	ˈlin_de	
ns1:completene	ss 1.0		
ns1:refYear	2012	-01-01T00:00:0	00+02:00
		-01-01T00:00:0	
		-01-01T00:00:0	
	2015	-01-01T00:00:0	00 <del>+</del> 02:00
ns2:slice	🛛 Na	ch Einzelplan	
ns2:structure	💷 mo	odel	
ns3:refArea	🗉 no	node424310500	
rdf:type	🗉 ns2	2:DataSet	
rdfs:comment		n Budget 2009- 2013	2013 Original da
rdfs:label	Berli	n Budget	

Fig. 5. View of the dataset berlin\_de in the OntoWiki

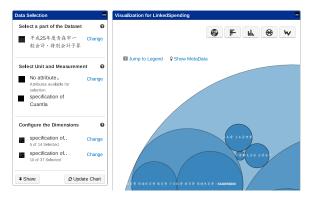


Fig. 6. Faceted browsing in CubeViz by restricting values of dimensions

about the relative proportions of a budget (see Figure 7). We set up the RDF DataCube Browser CubeViz [15] as part of the human consumption interface.

	Table 3
Technical det	ails of the LinkedSpending dataset
URL	http://linkedspending.aksw.org

UKL	nttp://linkedspending.aksw.org
Version date and number	2013-8-14, 0.1
	2014-4-11, 2014-3
License	PDDL 1.0 <sup>18</sup>
SPARQL endpoint	http://linkedspending.aksw.org /sparql
Compressed N-Triples Dump	http://linkedspending.aksw.org /extensions/page/page/export /lscomplete20143.tar.gz
datahub entry	http://datahub.io/dataset /linkedspending

*Licensing* All published data is openly licensed under the PDDL 1.0. in accordance with the open definition<sup>19</sup>.

## 6. Overview over the Datasets

LinkedSpending consists of 627 datasets (continually growing) with more than five million observations total. The amount of observations of the individual datasets varies considerably between two (spendings in Prague of about 5000 CZK for an unknown purpose) and 242 209 ("Spending from ministries under the Danish government"). Table 4 details the average and total amount of data in bytes, triples, and observations as well as the number of links to external datasets, which, for the presented version of 2014-3, amounts to more than 9 million links to LinkedGeoData countries and 1.5

<sup>&</sup>lt;sup>18</sup>http://opendatacommons.org/licenses/pddl
/1.0/

<sup>&</sup>lt;sup>19</sup>http://opendefinition.org/

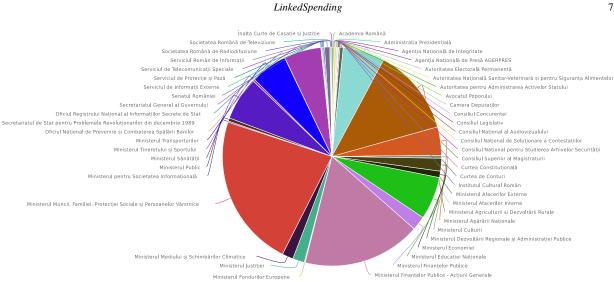


Fig. 7. CubeViz visualization of the romanian budget of 2013

million links to DBpedia currencies.<sup>20</sup> Figure 8 shows the distribution of the numbers of measures, attributes and dimensions of the datasets.<sup>21</sup> Measures represent the quantity that an observation describes. All datasets have at least one measure which is the amount of money spent or received. For most of them (217) that is the only one but there are datasets with up to 7 measures. Attributes give further context to the measurement. The number of attributes is more varied, ranging from 2 to 26, with all datasets having at least a currency and a country, and most of them additionally the time the observations refer to. While the number of dimensions ranges from none<sup>22</sup> to 32, almost all of the datasets have between 1 and 6 dimensions, the most common ones being the year and the time the dataset and the observations refers to, respectively. Technical details about the datasets are described in Table 3.

Example Queries Table 5 contains example queries for common use cases: Queries 1-6 are basic queries. Query 7 uses the interlinking to DBpedia currencies by querying over two different graphs.<sup>23</sup> Query 8 uses the

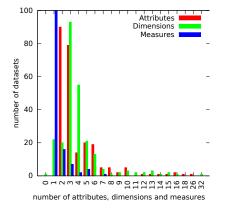


Fig. 8. Histogram of measures, attributes and dimensions (version 0.1). 217 datasets have exactly one measure (clipped bar).

Table 4 Amount of data for version 2014-3. All values are rounded to the nearest integer.

	Total	Average
	Totai	Average
number of datasets	627	
filesize (RDF/N-Triples)	$24585\mathrm{MB}$	39 MB
triples	113640534	181245
observations	5026393	8017
links to external	10696614	17060
datasets		

custom vocabulary<sup>24</sup> which is available for each dataset.

 $<sup>^{\</sup>rm 20} {\rm The}$  links are chosen to originate in observations even though they are detected at the dataset level yet, so the number of links could be significantly reduced but the chosen way allows for easier querying and better support by tools such as CubeViz.

<sup>&</sup>lt;sup>21</sup>This analysis relates to version 0.1, which contains less datasets. <sup>22</sup>There is only one dataset with no dimensions which a test dataset on OpenSpending, as a data cube with no dimensions is not useful.

<sup>&</sup>lt;sup>23</sup>Parts of DBpedia and LinkedGeoData describing countries and currencies have been integrated in the SPAROL endpoint. With federated querying however, nearly the whole LOD cloud can be queried.

<sup>&</sup>lt;sup>24</sup>In this case, the "Hauptfunktion" and "Oberfunktion" are unique to the berlin\_de dataset.

#### LinkedSpending

#### Table 5

Examplary SPARQL queries for typical use cases.

information need	SPARQL Query
1 list of all datasets	select * {?d a qb:DataSet}
2 all measures of the dataset berlin_de	<pre>select ?m { ls:berlin_de qb:structure ?s. ?s qb:component ?c. ?c qb:measure ?m.}</pre>
3 all years which have observa- tions in the de-bund dataset from 2020 onwards	<pre>select distinct ?year {?o a qb:Observation. ?o qb:dataSet ls:de-bund. ?o lso:refYear ?     year.FILTER (xsd:date(?year) &gt;= "2020-1-1"^^xsd:date) }</pre>
4 spendings of more than 100 bil- lion €	<pre>select * {?o lso:amount ?a. ?o dbo:currency dbpedia:Euro. FILTER(xsd:integer(?a)&gt;"1E11"     ^^xsd:integer) }</pre>
5 datasets with multiple years	<pre>select ?d count(?y) as ?count { ?d a qb:DataSet. ?d lso:refYear ?y. } group by ?d having (count(?y)&gt;1)</pre>
6 sums of amounts for each refer- ence year of berlin_de	<pre>select ?y (sum(xsd:integer(?amount)) as ?sum) {?o qb:dataSet ls:berlin_de. ?o lso:refYear ?y. ?o lso:amount ?amount.} group by ?y</pre>
7 datasets with currencies whose inflation rate is greater than 10 %	<pre>select distinct ?d ?c ?r {?o qb:dataSet ?d. ?o dbo:currency ?c. ?c dbp:inflationRate ? r. filter(?r &gt; 10)}</pre>
8 Berlin city subsectors of research and education that have had their budget reduced from 2012 to	<pre>select ?1 (sum(xsd:integer(?amount12)) as ?sum12) (sum(xsd:integer(?amount13)) as ?     sum13) {</pre>
2013 (dataset version 0.1)	?o qb:dataSet ls:berlin_de. ?o lso:Hauptfunktion < http://openspending.org/berlin_de/Hauptfunktion/l>. ?o lso:Oberfunktion ?of. ?of rdfs:label ?1.
	{?o lso:refYear "2012"^^xsd:gYear. ?o lso:amount ?amount12.} UNION {?o lso:refYear "2013"^^xsd:gYear. ?o lso:amount ?amount13.}
9 datasets ordered by their num-	<pre>} group by ?1 having (sum(xsd:integer(?amount12)) &gt; sum(xsd:integer(?amount13))) select ?d (count(?c) as ?count) {</pre>
ber of properties in common with 2012_tax (having at least one such common property)	1s:2012_tax_qb:structure_?s?s_qb:component_?c. ?d_qb:structure_?s2?s2_qb:component_?c. FILTER(?d!=1s:2012_tax)
	} group by ?d order by desc(?count)

## 7. Related Work

The TWC Data-Gov Corpus [7,8] consists of linked government data from the Data-gov project. However, it only contains transactions made in the US and does not overlap with OpenSpending. The publicspending.gr project generates and publishes [17] public spending data from Greece based on the UK payment ontology and without using statistical data cubes. The UK government expenditure dataset COINS<sup>25</sup> is available as Linked Data<sup>26</sup>. LOD Around-The-Clock (LATC)<sup>27</sup> is a project, which was funded by the European Union (EU) and converted European open government data into RDF. One of its outcomes is the FTS<sup>28</sup> [10] project, which transforms and publishes financial transparency data on EU spending. In comparison with LinkedSpending, those projects also contribute linked government data but with a different or more limited scope.

<sup>27</sup>http://latc-project.eu

Furthermore, there is the Digital Agenda Scoreboard [11] is an EU project which keeps track of the transformation of statistical data to RDF.

### 8. Conclusions, Shortcomings, Future Work

As shown in Section 4, we converted several hundreds of financial datasets to RDF and, as shown in Section 5, we published them as Linked Open Data in several ways. However, we recognise a few shortcomings and our goal is to enrich the meta data with the help of domain experts and to refine the structure of the individual datasets. Furthermore, we plan to improve the automatic configuration of CubeViz.

Multilinguality RDF itself provides support multilingualism, which is one of its key advantages to other representation formats. The languages used in the source data does not always match the country the data refers to, however. Automatic language detection on single labels did not yield a satisfying success rate and it is not possible to increase the precision of the language detection by combining the estimates about several different

<sup>&</sup>lt;sup>25</sup>http://data.gov.uk/dataset/coins 26 http://openuplabs.tso.co.uk/sparql/gov -coins, in a beta version

<sup>28</sup>http://ec.europa.eu/budget/fts

labels of an observation because their language is not always identical. We plan statistical examinations of the relations between labels of different entities and more complex schemes based on those examinations, which can achieve language detection with a higher successrate. Additionally, we plan to automatically translate all literals to several languages.

*Individual Modelling* Because the source data is already structured, the transformation of all the datasets without the need of text extraction and in an automatic way was feasible. On a deep level however, there is much unmodelled structure that is unique to each dataset or at most shared between several of them, for instance the categorization of spending into several specific "plans" in German budgets. Because of the amount of datasets, modelling all details, and thus also improving the internal and external connectivity, requires either a large-scale cooperation or a crowd-driven approach, which we did not perform yet.

Drilldowns Because of the hierarchical organization of the different coded properties "groups" and "functions", the visualizations on openspending.org permit "zooming" (drilldown) in and out of the different levels of the data. The RDF Data Cube vocabulary specifies the use of skos:ConceptScheme or qb :HierarchicalCodeList but neither variant is fully implemented yet and it is not clear, which of those modelling possibilities will win out in the long run and get better tool support.

### 8.1. Future Work

*Interlinking* Extensive interlinking of referenced entities to the all-purpose knowledge base of DBpedia provides additional context. Coded property values, such as the budget areas healthcare and public transportation, can be interlinked with their respective DBpedia concepts. This enables the usage of type hierarchies and thus new ways of structuring the data and provides more meaningful aggregations and new insights.

*Question Answering* We plan to develop a question answering system that allows accessing statistical Linked Data in the form of RDF Data Cubes using natural language questions. LinkedSpending is used both as the first knowledge base and for performance evaluation.

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