

# Analysis of the dispatch on the SUPERB and ERP Systems V/ar programmes for the attention of both Finance Committees

## Key facts

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The SAP landscape currently used in the Federal Administration will no longer be supported by the manufacturer from the end of 2025. The existing SAP ERP system landscapes will have to be replaced by then at the latest and this will be done using the SUPERB and ERPSYS V/ar programmes. As a prerequisite for the migration, the new system architecture of SAP S/4HANA means that at least the master data management system for "business partners" must be standardised and centralised. As a result, most of the affected business processes and applications throughout the Federal Administration must be adapted or migrated.

In accordance with the Federal Council's decision of 1 June 2018, the strategic basis for both programmes, the "Federal Council's 2023 ERP ICT strategy" of May 2018, was acknowledged but not approved. This means that there is no binding basis recognised by the Federal Council for either programme on which objectively necessary goals and required projects can be specified in concrete terms and then implemented across the Federal Administration. The lack of consensus was also evident in a further rejection of the draft dispatch on 10 April 2019. The Federal Council referred the guarantee credit application for both programmes for further revision due to discrepancies. The heavily revised dispatch was finally adopted by the Federal Council on 13 December 2019 and submitted to Parliament. The governance directive commissioned by the Federal Council on 10 April 2019 and due by August 2019 is still pending.

The Swiss Federal Audit Office (SFAO) has been supporting the General Secretaries Conference since autumn 2018 by drafting objectives for the Federal Council's dispatch on the SUPERB and ERPSYS V/ar programmes. The Finance Delegation intervened in the same vein with its letter of 12 July 2019 to the Federal Council. A large number of these objectives are still not covered in the dispatch of 13 December 2019. One positive aspect is that improvements in the dispatch have been noted since the recent change of client. For example, it lists some significant risks and expected potential benefits. Further information is to be provided for the attention of the Finance Committees in the form of so-called "project information". This information has not been approved by the Federal Council and is therefore not included in this analysis except for a few exceptions which are explicitly declared.

### **Rejection of guarantee credits increases risks – immediate measures possible**

The SFAO still sees weaknesses in the dispatch, as well as significant risks for which no suitable decisions or measures have been proposed. As the migration date of 31 December 2025 has been set by an external party, the SFAO considers a further delay to the programmes to be the greatest risk, which is why it appears necessary to release the guarantee credit. In the SFAO's view, one possible way of rapidly improving the situation, which remains risky, would be to make the release of the federal decree on the two guarantee credits conditional on the Federal Council first regulating the outstanding governance issues in a directive, or ideally in an ordinance which it would then bring into force. This could be

achieved by way of a new ordinance or by adapting an existing one, e.g. the Ordinance on the Organisation of the Government and the Federal Administration or the Ordinance on Informatics and Telecommunications in the Federal Administration. This would create the prerequisite for the SUPERB and ERPSYS V/ar programmes to clarify urgent pending issues before the end of 2020, make decisions and apply them in the Federal Administration.

This solution would make it possible to avoid blocking the SUPERB and ERPSYS V/ar programmes because of a rejected guarantee credit, and at the same time lay the foundation for appropriate risk reduction using the programmes.

### **Which governance regulations should be drawn up before the federal decree is approved?**

In view of the many cross-cutting challenges in terms of programmes and themes, as well as the need for interdepartmental management, governance must be significantly improved and regulated in a binding manner. In this context, the SFAO once again refers to the Cattaneo motion 18.3553<sup>1</sup>, which would have largely covered the need for action for SUPERB and ERPSYS V/ar. Governance should be regulated in a lasting manner, i.e. also beyond the term of the SUPERB and ERPSYS V/ar programmes:

- Governance support processes: Tasks and responsibilities are regulated integrally across all support processes. Clear authority to issue directives ensures that integrated, standardised, simple and efficient support processes are implemented throughout the Federal Administration. All applications that deal with such processes or have interfaces with these processes are covered<sup>2</sup>.
- SAP governance: Regulation on SAP basic services<sup>3</sup> for all civil or not operationally relevant SAP systems of the Federal Administration<sup>4</sup>. In addition, the civil SAP specialist applications of all departments are to be coordinated and controlled (DaziT, Fiscal-IT, TDcost, etc.).
- Overarching governance: Management of issues such as shared master data (business processes and IT solutions), cloud use, distinction from GENOVA, etc., which are outside the direct decision-making authority of the SUPERB or ERPSYS V/ar client.

The regulation of the listed governance issues does not have to provide a coordinated solution to the problems already now, but it does form the basis for the two programmes to eliminate the weaknesses.

### **Guarantee credits: No phasing and release of the reserves by the clients**

As the release of the second and third credit phases for both programmes is not linked to objectively assessable criteria (deliverables, achievement of objectives, etc.), the SFAO sees no added value in this; instead, it considers it merely a burden on the programmes in preparing the Federal Council's affairs. The clients already manage the programmes in terms of content (including budgets). In addition, the ICT controlling for the Federal Coun-

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<sup>1</sup> <https://www.parlament.ch/de/ratsbetrieb/suche-curia-vista/geschaeft?AffairId=20183553>

<sup>2</sup> Partly formally mandated by the Federal Council decree of 10 April 2019 for submission to the Federal Council by August 2019

<sup>3</sup> SAP basic services = shared federal business solutions

<sup>4</sup> Mandated as part of the 2023 ERP ICT strategy with its acknowledgement by the Federal Council on 1 June 2018

cil and the SFAO's key project audits allow adequate monitoring. The phases could therefore be removed. The SFAO would welcome a corresponding amendment to Article 2 of the federal decree.

According to the dispatch, CHF 60 million in reserves and a budget of around CHF 40 million can be used to generate added value (difference between benefit- and cost-optimised expenditure estimates) without any explicit request. The SFAO suggests amending Article 2 of the federal decree so that the reserves totalling CHF 100 million can be released to the client only upon request.

**Original text in German**