

Audit of the DTI key project SUPERB – finance project

Federal Finance Administration, Federal Office for Buildings and Logistics

Key facts

The SAP R/3 currently used in the Federal Administration (Fed. Adm.) will be supported only until the end of 2027, and it is therefore being replaced with SAP S/4HANA (S/4). Within the civil Federal Administration, the change of technology and the simultaneous modernisation and standardisation of the support processes (finance, personnel, logistics, procurement and real estate) will take place as part of the SUPERB programme. With the "ERP Systems Defence/armasuisse" (ERPSYSVAR) programme, the Federal Department of Defence, Civil Protection and Sport is also renewing its mission-critical systems.

Between 13 June and 22 July 2022, the Swiss Federal Audit Office (SFAO) audited the federal ERP support processes (SUPERB) programme, focusing in particular on the finance project. The project is aimed at implementing and harmonising financial processes on the basis of the SAP standard. As set out in the dispatch, CHF 25 million was budgeted for the project. Under the current plans, the budgeted resources are sufficient.

Following the database migration from Oracle to SAP HANA in May 2022, the existing processes should be migrated and absolutely necessary adjustments due to technology changes should be made available as a minimum viable product (MVP) on S/4 by 18 September 2023. From 2024, the programme will be expanded and optimised; introduction of the target kernel is planned for 1 January 2025. The innovation phase starting in 2025 should bring further usage and synergy potential.

The first harmonisations and standardisations will take place mainly with the introduction of the centralised chart of accounts. Subsequently, additional process automation steps should be examined during the innovation phase. The potential benefits and synergies have not yet been definitively identified.

Key decisions for migration are outstanding

A number of key decisions for the migration to S/4 in September 2023, such as the scope of the data to be migrated and the storage procedure, have not yet been taken. The migration concept is still in the process of being drawn up. The SFAO recommends the programme managers take the necessary decisions swiftly, so as not to jeopardise the migration date.

At the same time as the migration, the centralised chart of accounts will be rolled out. This increases the complexity of the migration. This complexity must be taken into consideration as part of the control concept.

The minimum viable product does not bring many additional standardisations

With the step-by-step introduction variant, the focus of the MVP implementation remains on the migration of existing processes and the absolutely necessary adjustments due to the change in technology. There has been little effort to standardise similar business events

across the Federal Administration and to achieve efficiency gains; under this approach, that will take place during the innovation phase. The centralisation of the chart of accounts is noteworthy, as this will result in a major harmonisation.

The introduction of subsidy management is not part of the MVP. This decision was taken during the programme committee meeting on 18 October 2019. The granting of subsidies is a key process with potential benefits and synergies for the entire Federal Administration. The SFAO finds it regrettable that this has been postponed to the innovation phase. To date, the existing financial processes have not been assessed to identify possible additional automation opportunities. This should be rectified during the innovation phase. There is a risk that, following the migration to S/4 on 18 September 2023 and the go-live of the processes, it will be difficult to push through further standardisations, optimisations and innovations.

Of the CHF 25 million originally budgeted, CHF 2.1 million are earmarked for optimisations and innovations as of 2025.

Centralisation of the chart of accounts is a major contributor to harmonisation

The new chart of accounts will be managed centrally by the Federal Finance Administration. The administrative units' charts of account, of which there are over 70, were consolidated into one centralised chart of account. Likewise, the original 56,000 or so accounts were reduced to fewer than 7,000. The proposals of the Hegglin motion and the revised Financial Budget Act¹ were taken into consideration in the process.

A formal acceptance process for the centralised chart of accounts by the programme owners has not yet taken place. The SFAO recommends that the chart of accounts be formally approved, thereby underscoring its binding nature.

Common kernel with ERPSYSVAR

The system kernel maps the support processes in the SAP system. Uniform usage of the kernel forms the basis for the desired harmonisation and standardisation. Thirteen of the 64 kernel processes were not being used and were thus not migrated to the ERPSYSVAR programme.

Original text in German

¹ SR 611.0