

Status report on the benefit and synergy potential of SUPERB

Federal Office for Buildings and Logistics

Key facts

The Swiss Federal Audit Office (SFAO) has already carried out several audits in the area of the SUPERB programme.¹ The present audit is a status report on the realisation of the benefit and synergy potential (BSP) envisaged in the dispatch on the guarantee credits for the SUPERB programme and the V/ar ERP systems. According to the Federal Council's report to Parliament dated 18 December 2020 on the benefit and synergy potential in the SUPERB and V/ar ERP systems programmes, the SUPERB programme aims to make long-term savings totalling CHF 0.5 billion.

The audit shows that the potential savings have not yet been confirmed by the departments and administrative units, some of the newly introduced processes require considerable additional effort, and operating costs are increasing. It is therefore uncertain whether the desired savings can actually be achieved.

Technological changeover to the new environment was successful

The SUPERB programme successfully completed the technological changeover to the new SAP-S/4-HANA environment in mid-September 2023. The civil Federal Administration now has a modern system with high availability and incorporating redundancy.

Over the next three years, the processes now need to be adapted and the planned innovations implemented. Programme estimates show that as of 2027, planned benefit and synergy potential of CHF 418 million can be expected from this over a period of 15 years. However, proof of the feasibility of the BSP will only be available once the new processes have been implemented. At present, it is a hypothetical figure that involves uncertainties.

Benefit and synergy potential to be ascertained for each administrative unit by 2025

The majority of the preliminary work on ascertaining the BSP has previously been done by the programme. There was thus a lack of involvement and commitment from the departments and administrative units at the time of the audit. The SFAO recommends involving them in the further work in this area as soon as possible, as well as calculating and reporting the achievable savings per administrative unit. It is important for the programme and the BSP project management to coordinate the next steps. The implementation order required for this is currently in the consultation process with the specialist offices.

The SFAO believes it is unrealistic to measure the savings over 15 years. For the departments, the effort seems disproportionate compared with the benefit. The SFAO is therefore of the opinion that it is all the more important for the savings to be reflected in the federal financial statements and budget from 2027 onwards.

¹ The SFAO has carried out nine audits on SUPERB since 2020, most recently focusing on the Specialist Applications project (PA 22754) and the Finance project (PA 22530). The audit reports are available on the SFAO website.

The report does not make any statements on the benefit and synergy potential

For reporting to the supreme supervisory body, the investments made by the SUPERB programme were aggregated into "BSP modules". However, the planned savings were not allocated to these modules. The business value reported reflects the progress of the investments made but, despite widespread assumptions to the contrary, does not make any statement on the BSP.

The service provider's calculations for the operating costs show a sharp increase. There is a risk of the planned BSP savings being largely distorted by the rising costs. However, the report on BSP does not contain any statements on this. The SFAO therefore recommends that the development of the operating costs be presented in a clear and understandable way.

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