



Key facts

Auditing work on the collection and processing of the data used as a basis for the calculation of resource equalization for 2013 has revealed no significant errors or shortcomings.

The annual volume of NFE equalization payments for 2013 will be slightly higher than in the previous year, reaching CHF 4,786 million (up from CHF 4,676 million). Resource equalization accounts for CHF 3,697 million of that sum. CHF 1,500 million (up from CHF 1,453 million) is to be borne by the financially strong cantons (horizontal resource equalization). The Confederation contributes CHF 3,166 million (up from CHF 3,102 million), covering in particular the entire cost compensation amount of CHF 730 million (down from CHF 738 million).

Based on the audit actions carried out, the Swiss Federal Audit Office (SFAO) considers that overall the quality of data is good. The migration project which was under way in the Canton of Luzern at the time of data extraction and decentralised assessment had a negative impact on the data quality. The Canton of Ticino uses an outdated software solution for the assessment of legal entities. That and the major dependence on specific individuals are judged by the SFAO to be a risk for the transmission of NFE data.

Eleven cantons work with NEST tax assessment software. Hence one error in the NEST NFE data extraction program can potentially repeat itself 11 times. As each canton uses the program differently, all "NEST cantons" should therefore consistently define test cases for their own specific canton and test them individually when version upgrades are performed, for example.

The Federal Department of Finance (FDF) has clarified the directive of 19 August 2008 on the collection and delivery of required data for cases where the cantons had refrained from collecting provisional direct federal tax. Whether direct federal tax had been billed provisionally at the time of data extraction or not is irrelevant for the purposes of NFE data transmission. Insofar as the taxpayer appears on the tax register during the assessment period, mention should be made of this in the NFE.

Data collection for resource equalization is one of the main activities of the Analysis and Data Division of the Federal Tax Administration (FTA). The NFE process places much greater demands on data quality than simply a statistical usage of data gathered. The Internal Control System (ICS) of the FTA does not cover the processes of the Analysis and Data Division of the FTA. The SFAO is of the opinion that the ICS of the FTA must be expanded accordingly.

Contrary to the decision taken by the quality assurance expert group in 2009, the Federal Statistical Office (FSO) did not include diplomats in the population data; this error was detected during the consultation and has been corrected.

In recalculating the alpha factor for the new four-year period from 2012-2015, an error occurred at the Federal Finance Administration (FFA). The Canton of Aargau noticed this and requested that it be corrected. On the recommendation of the NFE quality assurance expert group, the FFA retrospectively corrected the alpha factor for 2012 and modified the data for the period 2013-2015 accordingly. It is necessary to extend the ICS of the FFA to include NFE-related activities.

NFE processing is carried out cross-functionally in the Federal Administration. The SFAO would welcome better coordination among the different offices involved in order to achieve rational and secure NFE processing. Interfaces, media disruptions and manual data processing should be reduced as far as possible.