

Audit of Hägendorf railway technology centre cost accounting

Swiss Federal Railways

Key facts

The Hägendorf railway technology centre manufactures sets of points and rails for the Infrastructure Division of the Swiss Federal Railways (SBB) and for third parties, and also provides services for the construction, operation and maintenance of railway infrastructure. In 2018, the railway technology centre delivered 542 points (previous year 553 points) and 811 km of rails (previous year 675 km).

190 employees work in Hägendorf. Operating turnover in 2018 amounted to CHF 104 million (previous year CHF 101 million), of which around 10% was attributable to third-party orders. EBIT was around CHF 4 million (previous year CHF 2 million) with an EBIT margin of 3.9% (previous year 2%).

The audit of the Swiss Federal Audit Office (SFAO) focused on assessing the railway technology centre's cost accounting for 2016 to 2018.

No profit transfers to other divisions or SBB Group

Realised gains from third-party transactions and efficiency gains resulting from productivity improvements remain in the Infrastructure Division and are reported in the railway technology centre's profit centre accounting.

The Group allocations and settlements charged to the railway technology centre include appropriate IT services based on services used or cost allocations within the Infrastructure Division. These are not profit shifts.

The railway technology centre correctly represents the cost-performance calculation in line with the group's requirements. The process from cost planning through to cost price calculation is comprehensible and transparent. Every year, the controlling department, together with the line managers of the railway technology centre, reviews deviations between the actual and budget figures on a monthly basis and introduces any necessary corrective measures.

Follow-up: Implementation of 2014 recommendations

Where the 2014 recommendations¹ on group and divisional allocations are relevant to the railway technology centre, the SFAO has not identified any deviations from the group's requirements. On the basis of the random audit carried out at the BTC, the SFAO considers the recommendations to have been implemented.

Original text in German

¹ See the report "Internal cost allocations" (audit mandate 14371).