

# Audit of the new cost accounting system

## Federal Office of Meteorology and Climatology (MeteoSwiss)

### Key facts

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The Federal Office of Meteorology and Climatology (MeteoSwiss) provides meteorological and climatological services to the public. The annual budget amounts to almost CHF 120 million. MeteoSwiss employs around 348 people. At the request of the General Secretariat of the Federal Department of Home Affairs, the Swiss Federal Audit Office (SFAO) audited MeteoSwiss' cost accounting (CA). As the supervisory authority for air traffic control services, which also includes the MeteoSwiss aviation weather service, the Federal Office of Civil Aviation identified deficiencies in the CA and therefore decided to reduce the chargeable costs for the civil aviation weather service. As a result, MeteoSwiss revised its CA.

The infrastructure operated by MeteoSwiss for the collection and analysis of meteorological and climatological data is used by various stakeholders. Significant synergies exist at the technical level between the various stakeholders, for example between users of the public weather service and of the aviation weather service.

In general, the CA is structured in a clear and comprehensible manner.

### **Expert estimates for determining the full costs per product are problematic**

The legal framework allows MeteoSwiss to provide services either free of charge or for a fee. The services provided by MeteoSwiss and its instruments are invoiced differently according to the client group (public weather service – free of charge, aviation weather service – full cost, client-specific services – full cost not including the costs of the measuring instruments).

A group of experts from MeteoSwiss determines the distribution of costs across the products by means of qualitative assessments. These are the costs of the meteorological measurement systems and for specialist work. The expert estimates are explained. However, they are rarely based on objectively comprehensible and measurable criteria. The use of this method for full cost-based invoicing of services to third parties is always liable to accusations of arbitrariness. Recommendations of the International Civil Air Organization mention estimate-based cost allocations for determining the costs of aviation weather services. Accordingly, clients who are charged for services at full cost should be included in the process of estimate-based cost allocation. According to the Guide to Aeronautical Meteorological Services Cost Recovery, some countries even waive passing on the cost of the basic infrastructure of their national meteorological service to the aviation weather service.

**Original text in German**