



# Economic viability

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Re.: Factsheet on the reporting template  
Date: 1 January 2024

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File: BAZL-311.150.2-13/2

## Background

The FOCA created a standard template to streamline the reporting process for its ongoing oversight of Swiss air carriers' economic viability. It is important that this template be used consistently.

## Explanations for using the FOCA financial reporting template

### General notes

- As the FOCA uses a software program to automatically process the information provided by air carriers, the Excel template must be completed with care. In particular, it is important to fill in all the required fields. The formatting and references in the Excel cells must not be changed.
- There is space at the bottom of each worksheet for additional information or explanations on items in the financial reporting. This information can help the FOCA to gain a better understanding of the financial background to the changes in individual items.

### Automatic controls ('Controls' worksheet)

- The template contains a number of automatic controls for checking the entries made. Any errors displayed or incomplete work steps must be processed accordingly until the control indicator becomes green.

### Notes on the title page ('Title' worksheet)

- ICAO Code: Refers to the company's three-letter code. If no official code exists, one will be assigned by the FOCA.
- Year: Refers to the financial year. If a company does not close its accounts on 31 December, the calendar year of the next cut-off date should be stated (e.g. a company with a cut-off date of 31 March states the year 2014 for its reporting as at 30 June 2013).
- Period: Refers to the company's reporting period. If the company does not close its accounts on 31 December, the reporting period will differ from the calendar year (e.g. a company with a cut-off date of 31 March states the reporting period Q4 for the first calendar quarter).



*Notes on the balance sheet ('BS' worksheet)*

- In the balance sheet, companies should enter their data for the respective cut-off date (Current Year) and for the same date the previous year (Prior Year). Only the coloured cells should be filled in.
- It is important to ensure that the signs of the individual items correspond to the signs on the right-hand side of the worksheet.

*Notes on the income statement ('IS' worksheet)*

- Actual (ytd): Revenues and expenses on the given cut-off date.
- Budget (ytd): The relevant values are automatically transferred from the budget worksheet ('BUD') with reference to the period specified in the title page.
- Deviation: Based on the budgeted annual revenues, a threshold value is automatically calculated. Any significant deviation of the actual figures from the budget must be justified. The respective items are automatically displayed in the 'IS' worksheet.

*Notes on cash planning ('CP ind' and 'CP dir' worksheets)*

- Only one of these two worksheets must be completed. However, the unused worksheet should not be deleted.
- Cash planning is updated on a rolling basis for the next 12 months as at the respective cut-off date. The opening balance for the cash planning therefore always corresponds to the cash on hand and at bank reported for the cut-off date.

*Notes on the budget ('BUD' worksheet):*

- The budget is reported to the FOCA once a year for the next financial year. It is broken down over 12 months.
- The budgeted figures must be presented with each periodic report.

**Data protection and official secrecy**

The data and information transmitted to the FOCA will only be used for internal evaluations and will not be made available to third parties. The data are processed in an area in the federal office in which access is restricted to a few specific persons. Data protection and official secrecy requirements are met.

**Contact**

If you have any questions about the documents to be submitted or the procedure involved, please contact the Economic Affairs Section:

Chantal Imsand and Sara Kurth  
Auditors

Jan Bittel  
Co-Head of the Economic Affairs Section

Tel.: 058 469 29 66 / 058 469 29 72  
Email: [financialreporting@bazl.admin.ch](mailto:financialreporting@bazl.admin.ch)

Tel.: 058 465 35 08  
Email: [financialreporting@bazl.admin.ch](mailto:financialreporting@bazl.admin.ch)