



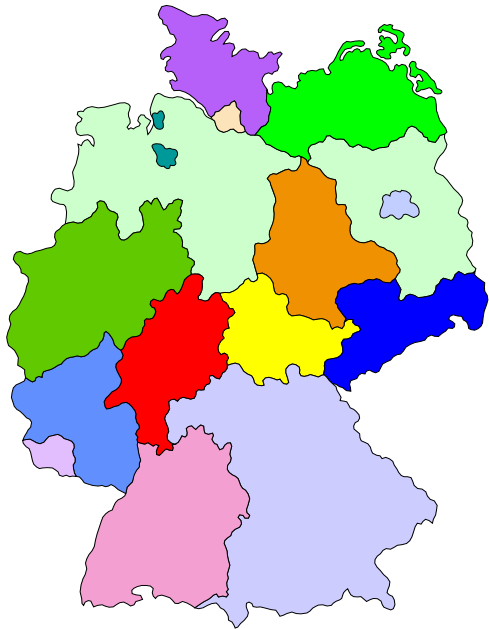
Cost and Activity Accounting in the German Surveying Administrations



EU-Europe



Facts about Germany (1)

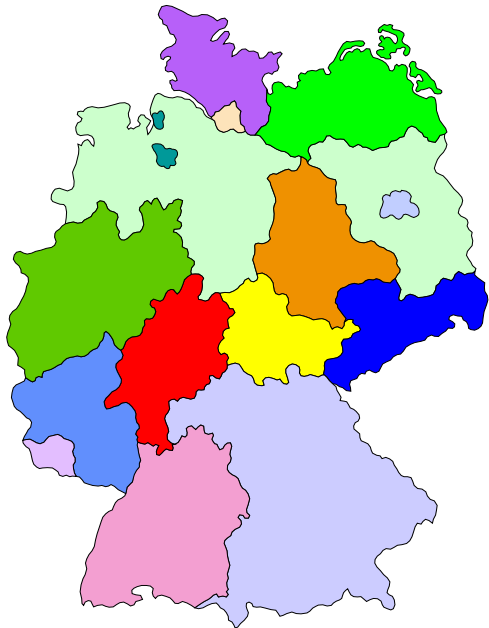


- **Federal states (Länder)** 16
- **Inhabitants:** 82,4 mio.
- **Area (sqkm):** 357.093
- **Official surveying and mapping belongs to the responsibilities of the 16 states in Germany.**
- **State survey and Real Estate Cadastre in one authority, but different organisational structures**
- **Licensed Surveyors in 15 states (except in Bavaria)**
- **BKG (Federal Agency for Cartography and Geodesy) has the task to provide the federal level with geospatial reference data (licensed by the states), but no competence.**

Figures dated from 31st December 2006



Surveying facts about Germany (1)



- **Number of cadastral parcels:** 62,0 mio.
- **State Survey Offices** 16
- **Cadastral Offices:** 254
- **Staff for official surveying and mapping:** 33.000
- **Licensed Surveyors** 1510

- **AdV was founded in 1948**

Figures dated from 31st December 2006



Organisation of AdV

Plenum			
Members Baden-Württemberg, Bayern, Berlin, Brandenburg, Bremen, Hamburg, Hessen, Mecklenburg-Vorpommern, Niedersachsen, Nordrhein-Westfalen, Rheinland-Pfalz, Saarland, Sachsen, Sachsen-Anhalt, Schleswig-Holstein, Thüringen, Federal Ministry of the Interior, Federal Ministry of Defence and Federal Ministry of Transport, Building and Urban Affairs			
President		Secretary General	
Working Groups (AK)			
Spatial Reference	Real Estate Cadastre	Geo-Topography	Information and Communication Technology

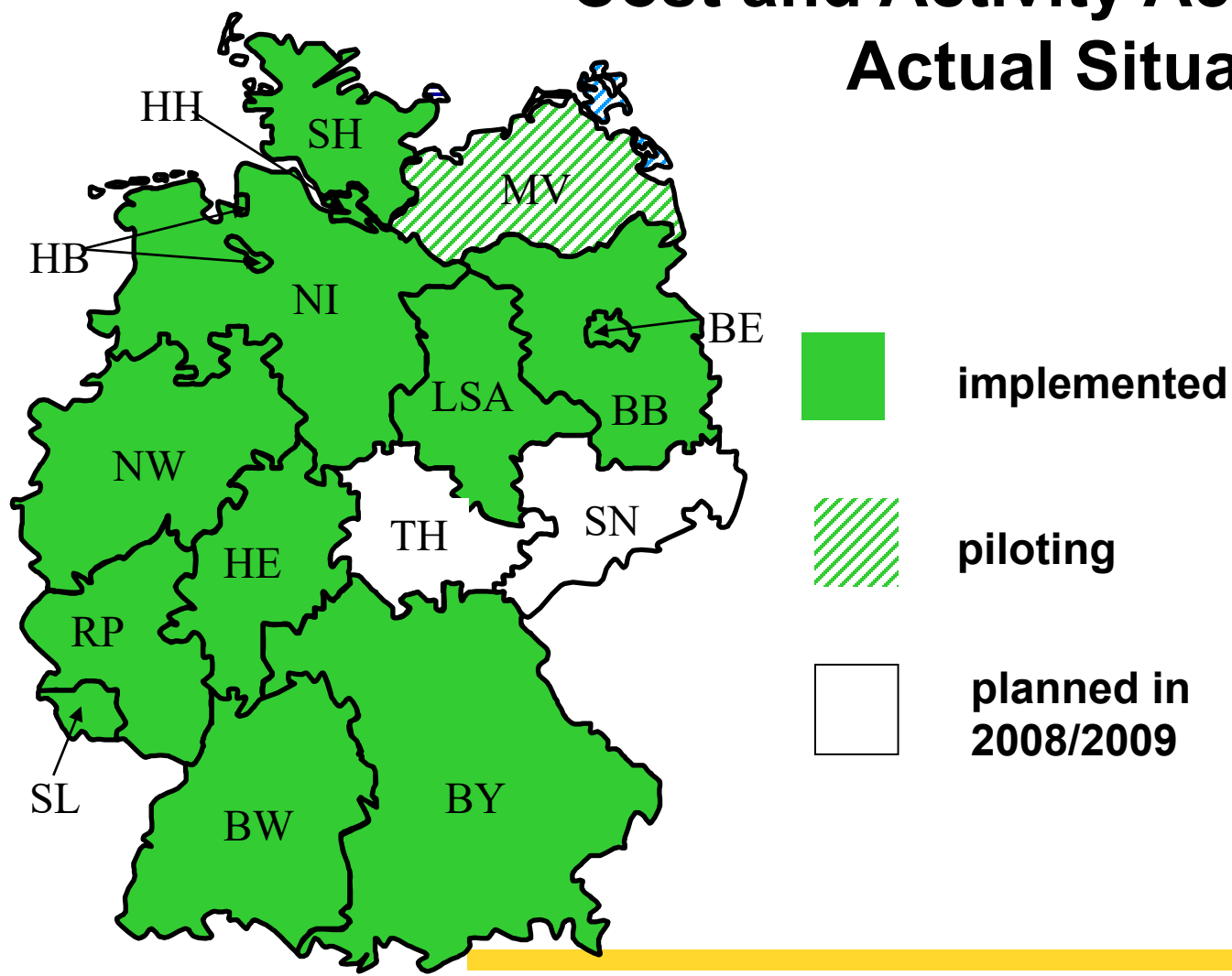


Tasks and Responsibilities of AdV

- **Recommendations, guidelines and binding regulations for state survey and real estate cadastre in Germany**
- **Co-ordination of state overlapping projects**
- **Collaboration in research, development and application of technical methods and procedures**
- **Representation of official surveying and mapping of the states of Germany in international organisations and co-operation at international level**



Cost and Activity Accounting Actual Situation





Budget Accounting Principles

- **Cameralistics (in most of the States) – sometimes with the possibility of the coverage possibility of the budgetary means („classical authorities“)**
- **Double-entry bookkeeping (in some states and „state enterprises“)**
- **The use of these accounting principles is decided by the government (no free choice)**



Why Cost and Activity Accounting?

- **For the public sector the budget restraints as well as the increase in demands make it imperative to optimize the working processes. Quite often the concentration on the basic functions has already begun. Expressions like "New Control Models" and "Slim State" are vogue at the moment. But potential time and cost cutting measures can only be identified clearly if costs and related activities are transparent.**



Structure of cost and activity accounting (1)

- **joint product catalogue both for cadastral and state survey offices**
- **product ranges (example)**
 - management of the real estate cadastre
 - data collection
 - real estate cadastre (surveying activities etc.)
 - landmanagement (only in some states)
 - geo-topography and cartography
 - spatial reference
 - internal service (administration)
- **products groups and products**
- **full cost accounting**



Structure of cost and activity accounting (2)

- **cost category accounting**
 - labour costs (ca. 80%)
 - material costs (ca. 3-4%)
 - building occupancy expenses (ca. 11%)
 - depreciation and amortisation of fixed assets (ca. 5-6%)
- **N.B. internal service („overhead“) : should not exceed 15-17% of the personnel capacities**



Structure of cost and activity accounting (3)

- **cost centre accounting shows where the different costs incurred; it has the task to allocate the costs fair according to the input involved**
- **cost object accounting shows the services and products from the cost perspective (for what incurred the costs)**



Some bad examples when starting with cost and activity accounting

- **attempt to allocate the costs of telephone calls and fotocopies to each of the surveying orders;**
 - today: equal allocation to all activities
- **in some cost centres people had the idea to move – not so efficient working – staff to other departments to reduce their own costs**



Some results (1)

- **subdivision of a parcel incl. preparation and registration in the cadastral register:**
 - **expenditures**
 - per case ca. 1750 € (1210 € + 150 € + 390 €)
 - per boundary point ca. 290 € (240 € + 50 €)
 - **revenues**
 - per case ca. 1835 € (1370 € + 135 € + 330 €)
- **Source: Lower Saxony 2006**



Some results (2)

- **measurement of a building incl. preparation and registration in the cadastral register:**
 - **expenditures**
 - per case ca. 440 € (275 € + 45 € + 120 €)
 - **revenues**
 - per case ca. 385 € (240 € + 45 € + 100 €)

- **Source: Lower Saxony 2006**



Some results (3)

- **collection of purchase prices**
 - **expenditures for developed real estates**
 - per case ca. 50 €
 - **collection of purchase prices**
 - **expenditures for undeveloped real estates**
 - per case ca. 29 €
- Source: Lower Saxony 2006



Some results (4)

- **valuation of developed real estates**
 - **expenditures**
 - per case ca. 1480 €
 - **revenues**
 - per case ca. 1260 €
- **valuation of undeveloped real estates**
 - **expenditures**
 - per case ca. 420 €
 - **revenues**
 - per case ca. 340 €
- Source: Lower Saxony 2006



Appraisal of the results and consequences

- **organisational changes**
- **re-engineering of procedures**
- **auditing of fees and charges (e.g. internal and during the negotiations with the licensed surveyors because of the same scale of fees)**



Lessons learned during establishing cost and activity accounting

- **dealing very open with this instrument**
- **early involvement of the workers´ council**
- **information of the personnel by the heads of departments during the pilot and implementation phase**
- **discussion of the results with the personnel**
- **cost and activity accounting is an important internal management instrument**



**Thank you very much
for your attention
and
thanks to the interpreters**

**More information about AdV at
www.adv-online.de**