



BUCHHALTUNGSAGENTUR  
DES BUNDES

---

---

# Austrian Federal Accounting Agency (BHAG)



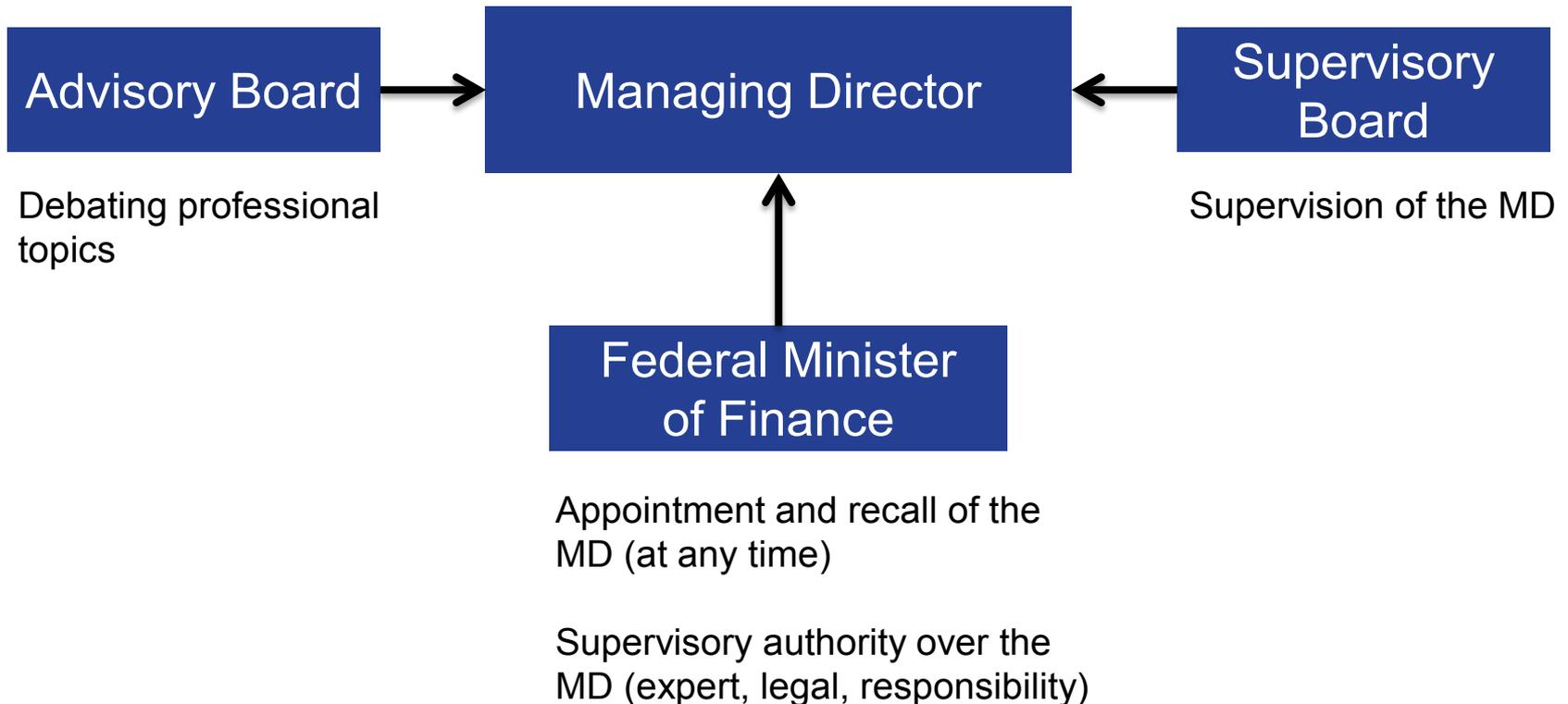


- General Overview BHAG
- Accounting process
- Training - basic informations
- External Trainings – BHAG for customers
- Internal Trainings – for BHAG employees



# GENERAL OVERVIEW

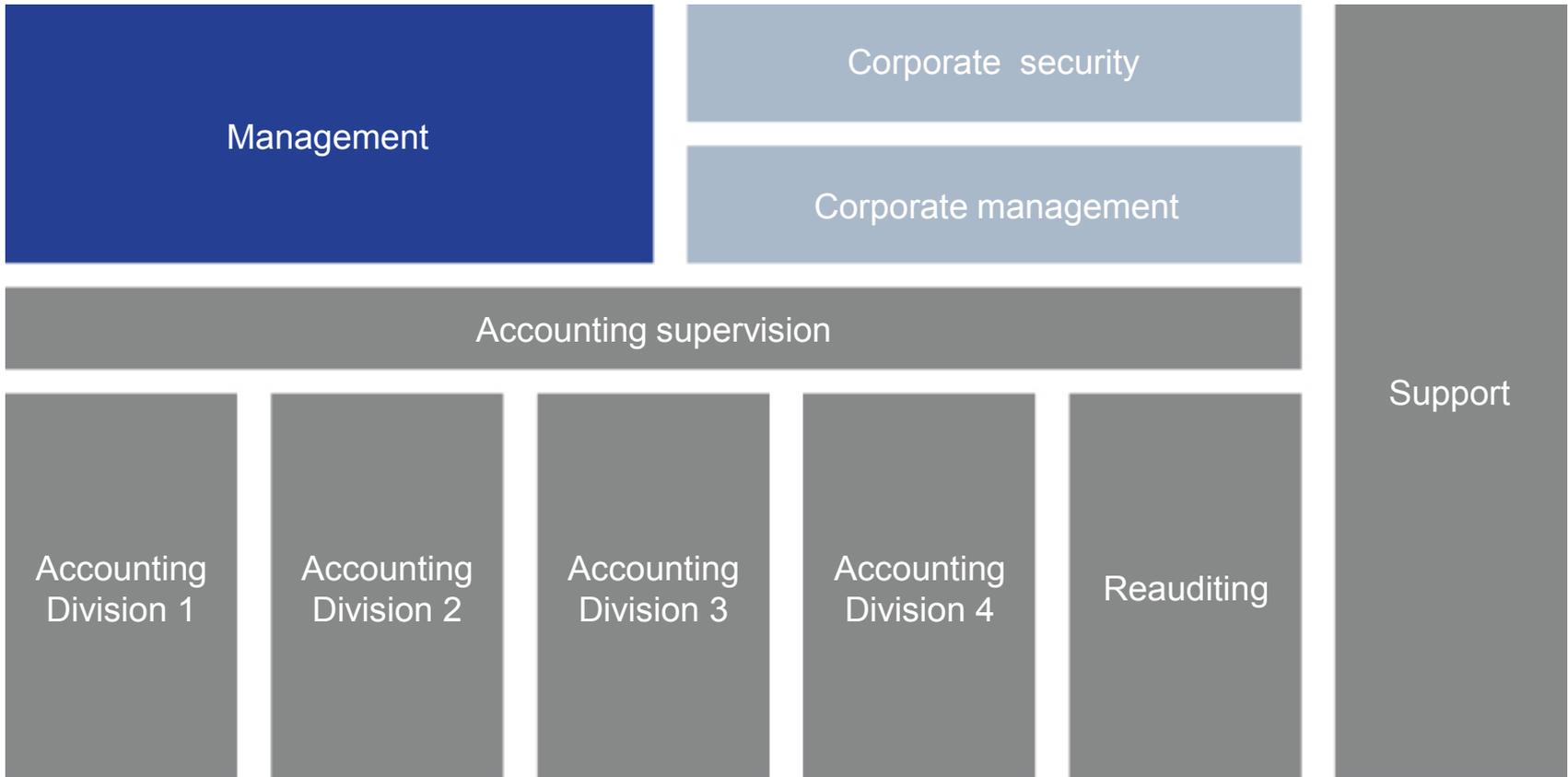
## Company bodies



# General Overview



## Our Organization





## Services

- **Statutory Output** (legal obligation)
  - Accounting
    - Post debts, receivables, payments
    - Monitoring incoming payments
  - Reauditing (Review)
    - Auditing of standard accounting
    - Auditing of payroll accounting
  
- **Contractual Output** (non-legal obligation)
  - Auditing of national subsidies or EU subsidies
  - Trainings
  - Further education



# General Overview

---

---

## Funding model

- All services have to be paid
  
- **Statutory Output** (legal obligation)
  - Accounting billing is based on processed transactions
  - Reauditing billing is based on conducted hours
  
- **Contractual Output** (non-legal obligation)
  - Hourly rate billing
  
- **Full-cost pricing** (§ 4 section 2 BHAG-G)



## Our customers

- **All federal ministries**

- including subordinate departments (e.g. courts, prisons, tax offices, police stations, schools, ...)

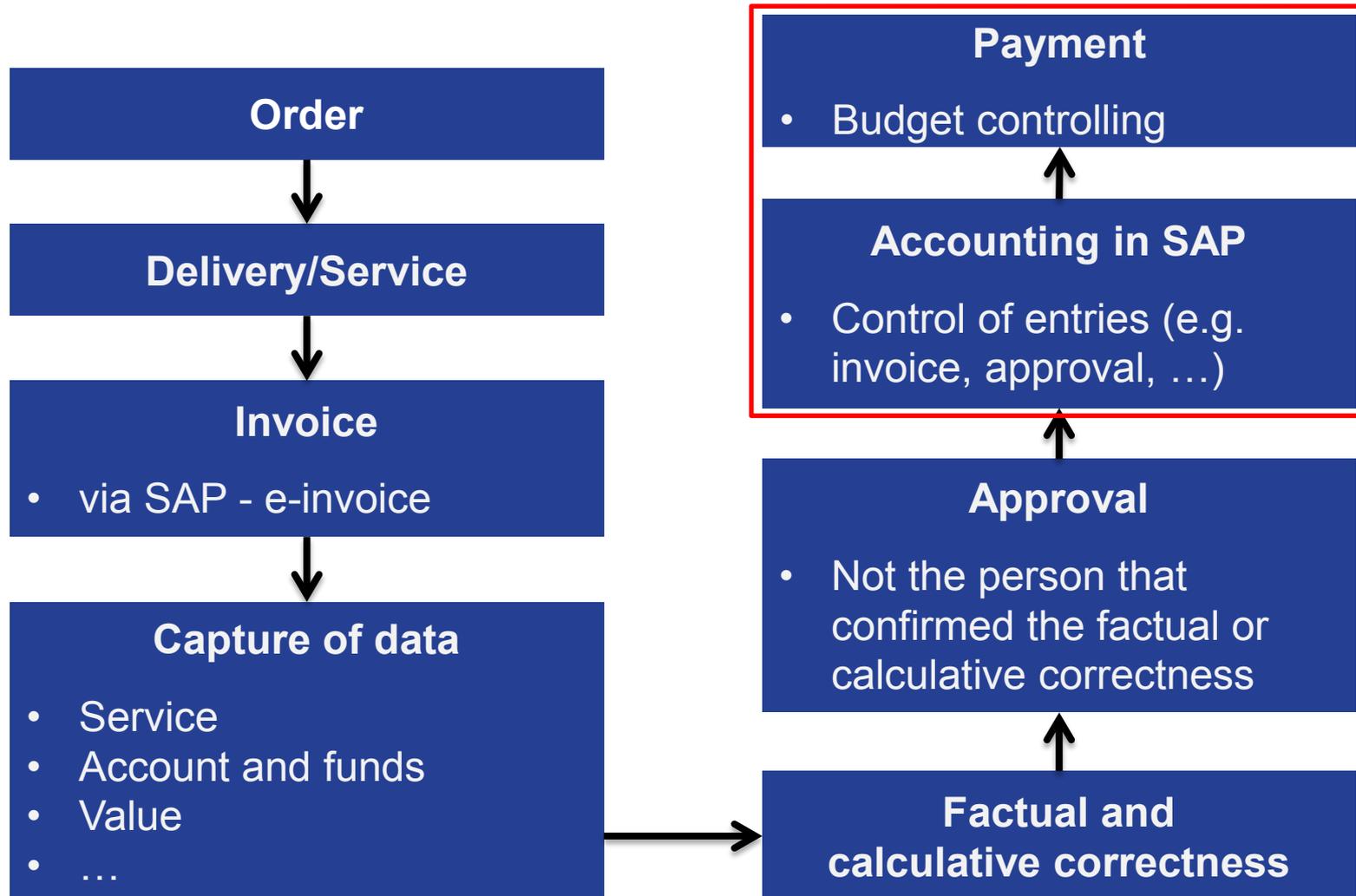
- **The supreme bodies**

- The parliament's general administration office
- Office of the austrian federal president
- Austrian court of audit
- Higher administrative court
- Constitutional court
- Austrian ombudsman board



# ACCOUNTING PROCESS

# Accounting process





## § 5 section 5 BHG 2013

*Mit der Wahrnehmung von Aufgaben der Haushaltsführung dürfen Bedienstete nur dann betraut werden, wenn die volle Unbefangenheit und Gebarungssicherheit gewährleistet sind.*

which means

The exercise of activities within the budget management may only be entrusted to employees who can ensure impartiality and proper financial management.



- For employees
  - Edicts Archive
  - Extract from the penal register
  - Security clearance when working for the Federal Ministry of Defense



Basic informations – for customers and employeers

# TRAININGS



# Trainings and education

---

---

## Trainings

- All software trainings are held in our training room
- We use a HV-SAP training system which is a 1:1 copy of the real system
- All our trainers are employees of the BHAG and normally work in their departments
  - We have one training coordinator who is responsible for appointment coordination, trainer assignment and creation of the training documents
- We always work with two trainers
  - One lecturer, one to assist the participants on the computer
- Our training documents include the presentation sheets, a part with exercises and a detailed manual



BHAG for customers

# TRAININGS



# Trainings and education

---

---

## Trainings

- Rolle Anweisungsreferent (Capture of data)
  - 3 days
  - Theoretical and practical examples of all relevant HV-SAP processes
  - Usage of our HV-SAP training system
  - Includes details of factual and calculative correctness
  
- Rolle Anordnungsbefugter (Approval)
  - 1 day
  - Theoretical and practical examples of all relevant steps to approve workitems in HV-SAP
  - Usage of our HV-SAP training system



# Trainings and education

---

---

## Trainings

- Rolle Infouser (Analysis and information)
  - 1 day
  - Examples of queries, reports and analysis in HV-SAP
  - Usage of our HV-SAP training system
  
- Rolle Anlagenreferent (Inventory manager)
  - 2 days
  - Explanation of the most important legal bases
  - Theoretical and practical examples of all relevant HV-SAP processes
  - Usage of our HV-SAP training system



## Trainings

- Qualifizierter Anweisungsreferent (Capture of data)
  - 4 modules, 7 days
  - Extended and more detailed theoretical and practical examples of all relevant HV-SAP processes
  - Usage of our HV-SAP training system
  
- Qualifizierter Anordnungsbefugter (Approval)
  - 4 modules, 5 days
  - Extended and more detailed theoretical and practical examples of all relevant steps to approve workitems in HV-SAP
  - Usage of our HV-SAP training system



# Trainings and education

---

---

## Trainings without training system

- Basisschulung Buchhaltungspraxis (Base accounting praxis)
  - 2 days
  - Theoretical explanation of double-entry accounting and the budgetary law
  - Practical examples for the capture of data
  
- Grundlagen der Umsatzsteuer (Sales tax basics)
  - Basic details on sales tax
  - Explanation of the most important legal bases
  - Practical examples



BHAG for employees

# TRAININGS



# Trainings and education

---

---

## Entry qualifications

- Apprenticeship in the Federal Accounting Agency
- Completed vocational training
- Higher-level secondary commercial college
- Medium-level secondary commercial college
- Relevant university degree



# Trainings and education

---

---

## The first year

- Everything „on the job“ – learning by doing
- No further trainings
- Only one field of activity
- Cooperation with colleagues -> starting with simple tasks
- After some time -> independent work with supervision of colleagues and department head



# Trainings and education

---

---

## Education

- Minimum educational requirements ( ■ ) for all employees
- Different further education depending on area of responsibility ( ■ )
- Priority topics are trained directly in the divisions and departments
  - Smaller thematic parts, not a whole day
  - Lectured from trainers from their own division

# Trainings and education



Accounting	Auditing of standard accounting	Auditing of payroll accounting	Auditing of subsidies	Function group
Basic training				FG 3
Seminar for difficult discussions				
Time management				
Telephone training	Appearance, Speech, Impact			
Participation at a standard auditing	MS Word for auditing employees		Improvement of conflict abilities	
Reporting	SAP Payroll accounting basics		Accounting praxis 1 and 2	
Inventory management analysis	Seminar personal			
	SAP/OIS payroll accounting reporting			

# Trainings and education



Verrechnung	Nachprüfung HV	Nachprüfung PV	Nachprüfung Förderprüfung	Funktionsgruppe
Grundausbildung				FG 3
Seminar zu schwierigen Gesprächen				
Zeitmanagement				
Telefontraining	Auftritt Sprache Wirkung			
Teilnahme an Prüfung HV	Word für Nachprüfer		Seminar Förderung der Konfliktfähigkeit	
Reporting		PM-SAP-Grundausbildung	Buchhaltungspraxis 1 und 2	
Anlageninfouser extern		Lehrgang Personal		
		Berichtssystem im PM-SAP/OIS		

# Trainings and education



Accounting	Auditing of standard accounting	Auditing of payroll accounting	Auditing of subsidies	Function group
Accounting praxis 1 and 2		Payroll accounting 1		FG 4
Improvement of conflict abilities			Tax law 1	
		Seminar Payroll accounting	Economic law 1	
		Seminar Travel management		
Module leadership abilities (Amount 3 days)				
Module lecturing/trainer abilities (Amount 3 days)				
Tax law 1		Payroll accounting 2	Self-presentation	FG 5
Accounting and Balancing				

# Trainings and education



Verrechnung	Nachprüfung HV	Nachprüfung PV	Nachprüfung Förderprüfung	Funktionsgruppe
Buchhaltungspraxis 1 und 2		Personalverrechnung 1		FG 4
Seminar zur Förderung der Konfliktfähigkeit			Steuerrecht 1	
		Lehrgang Personalverrechnung	Wirtschaftsrecht 1	
		Seminar Reisemanagement		
Modul für den Erwerb von Führungskompetenzen (Umfang 3 Tage)				
Modul für den Erwerb von Trainerkompetenzen (Umfang 3 Tage)				
Steuerrecht 1		Personalverrechnung 2	Selbstpräsentation & Selbstwirksamkeit	FG 5
Buchhaltung und Bilanzierung				



# Trainings and education

---

---

## Accounting praxis 1

- In cooperation with the Institute for Economic Promotion (WIFI)
- 84 learning units á 50 minutes
- Introduction in double-entry accounting
- Basic sales tax knowledge
- Account assignment and accounting of business cases
- Practical examples
- Creation of simple sales tax pre-announcements
- Standard statistic analyses



# Trainings and education

---

---

## Accounting praxis 2

- In cooperation with the Institute for Economic Promotion (WIFI)
- 102 learning units á 50 minutes
- Practical exercises
- Advance payments
- Foreign currency, imports, exports
- Travel expense accounting
- Creation of sales tax pre-announcements
- Depreciation
- Valuation and default on debts
- Recognition and release of provisions
- Ends with written and oral exam



## Ralf Hammer

Head of Marketing, Sales and Education

[ralf.hammer@bhag.gv.at](mailto:ralf.hammer@bhag.gv.at)

0664/83 29 813

# Mission



BUCHHALTUNGSAGENTUR  
DES BUNDES

The Austrian Federal Accounting Agency (BHAG) is the **central service company** for federal accounting obligations and ensures **competent, transparent** and **reliable** provision of services.

