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# Budgetary Control for External Facility Management Service Providers

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## Abstract

This research paper explores the critical success factors for a contract with budgetary control service providers in facility management. Today, for most contracts in Europe (especially in Switzerland), the client side is responsible for the budget and the spending decision. Commonly the provider is not motivated to achieve savings for the client, since the provider would earn less. The paper focuses on the reasons for a contract with budgetary control for the client, as well as for the provider, along with how the relationship between the two parties is influenced. The background theory provides information on contracts in FM and incentive systems. These elements form the guiding structure for the empirical research, based on a qualitative case study approach. Semi structured interviews were conducted to gain information of the practise. This information is compared to the background theory and discussed to deliver tangible results for client and provider. The results gained state reasons to handover budgetary control to the provider as security in planning and keeping to the budget. Furthermore it can be said, that a main part for a successful contract with budgetary control are the tender documents provided by the client, including definitions and strategies along with knowledge of the building(s).

**Keywords:** budgetary control; client-provider-relationship; FM service contract

## Introduction

In Switzerland most contracts in facility management (FM) are based on a framework agreement with attached service level agreements. The FM provider is paid for the performance agreed on in the contract and SLAs in an annual contract amount, which is divided by twelve for a monthly payment. Budget control for further spending lies with the client and so the provider has no real incentive to achieve real savings and not just reduce costs, since then the provider would earn less and have a smaller revenue. Personal experiences of the authors with clients in Switzerland show that they do not want to hand over budgetary control, even though there is a long term relationship existing of more than 12 years. The duration of the contracts normally last between two to five years, with an option of an extension for more years. Also, budgetary control could go further than the benefit described by Atkin and Brooks (2005), of reduced administration work on the clients part due to fewer transactions. The provider could be responsible for deciding on further executions, such as replacement of plants, investment on new technical equipment and so forth. This would accelerate the decision processes and reduce further transactions.

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Market research carried out by Drees and Sommer in 2012, shows that clients are interested in a long-term collaboration with service providers, which also includes responsibility for the budget by the provider (Drees & Sommer, 2012). The purpose of this paper, which is based on a Masterthesis by Zingg (2013), is to analyse why and how budgetary control executed by the provider for the benefit of both client and provider is working in practise. Also, part of it is to find out how long the client and external FM provider have been working together, what kind of relationship they have and whether the client is prescriptive or performance-oriented. There should be a benefit for the client to outsource the budgetary control – what is it? These premises lead to the following main research question:

**What are the critical success factors of a contract with budgetary control for FM service providers and what implications might there be for future contracts in Switzerland/Europe?**

The research question and the sub-question are the basis for the discussion-structure (see chapter 4.2). The context around the research questions of this paper is complex. So it is not possible to thoroughly address every aspect (e.g. in-house vs. outsourcing, pricing-models). Still, where suitable, it is mentioned where these topics interrelate with the statements given in this paper and therefore would need further exploration (see chapter 5.).

### **Literature Review**

The presented literature shows that there is not yet much literature available on the specific topic of this study. However, there are specific aspects presented that are relevant for this topic.

#### **FM Relationship Model**

The European FM model (CEN, 2007) illustrates the core business, as well as the support processes with the parties involved and their interaction together. Yet this is a general statement and says little about how the support services are provided and what is needed to provide them. Therefore, the CEN standard (2011) developed the FM relationship model. The centre of the relationship model builds the product map, which consists of products and services. Products and services are provided to people and the organisation within space and infrastructure. The model also illustrates the three different levels; strategic, tactical and operational. The process and activities matrix is also part of the relationship model with the Plan-Do-Check-Act (PDCA) quality cycle shown across. The model represents the structure of costs and revenue construction of the contract party, who orders, as well as pays for the facility services and products (CEN, 2011). According to CEN (2007) the agreement in facility management is either a verbal or written agreement, which states terms and conditions for the delivery of facility services between the client and the service provider, regardless of whether these are internal or external. The contract is described as an agreement, which is compulsory by law between two juristic persons. With the SLA, the strategic or tactical level, together with the service provider, agree on “performance, measurement and conditions of services delivery” (CEN, 2007, p. 6) of a specific service.

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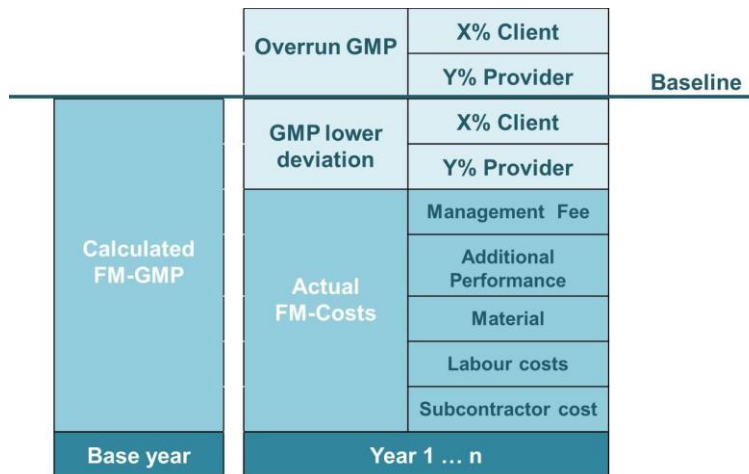
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## **View on contracts**

In the business world most relationships between client and provider are regulated with contracts, which contain terms and conditions for both parties. In addition Hirschner, Hahr and Kleinschrot (2013) state, it is difficult to delimit the different contract models. There is a freedom of contract for FM-contracts, which makes it possible to choose elements of different contracts. Thereof individual contracts are developed and cannot be assigned to one of the contract forms (Hirschner, et al., 2013). If an organisation decides to outsource the supporting processes, it is expected that the provider will deliver the services cheaper, better and faster. Also, the supplier is supposed to be more innovative and flexible than the client (Gondring & Wagner, 2012). Contracts (in general) will be concluded, where there are three forms to choose from according to Gondring and Wagner (2012): allocating only parts of the services to a provider, allocating all the services to a general contractor and all or some of the facility management department build an organisation of their own and gain the contract, which is called management-buy-out. The different types of service contracts are as follows: Frame Contract (e.g see Kovács, 2004), Lump Sum or Fixed Price Contract (e.g see Hirschner, et al., 2013), Open Book Contract (Atkin & Brooks, 2005) and Guaranteed Maximum Price Contract (GMP). A short description of the GMP is given below because for this study this type is in focus. The GMP-contract can be considered as a lump-sum contract with a bonus-penalty arrangement below the fixed price, although there is no clear definition on guaranteed maximum price (Mathoi, 2007). There are distinctive elements of the maximum price agreements: maximum price, incentive system in place, early involvement of the contractor, open bookkeeping and cooperative partnership (Mathoi, 2007). Hirschner, et al. (2013), describes the GMP-contract as a contract that promotes cooperative partnership and shall improve the success from the economic point of view for all involved parties. A main part of GMP is that both parties – client, as well as contractor – set the goals together and work on processes jointly (incl. open-book concept). It is further supposed to minimise the risk of overrunning costs. The GMP contract is divided into two parts: the fixed costs and the variable costs. Since the provider takes part in the planning, the GMP contract is special (Gondring & Wagner, 2012). In order to reduce the potential of conflict, it is wise to involve the FM provider early on, as described by Haghsheno in Hirschner, et al. (2013). It is important to define the desired service performance as accurately as possible (Hirschner, et al. 2013). The jointly developed GMP or target price will become the baseline for the first year of the contract. The costs for the remaining years of the contract will be measured against this fixed baseline (Hirschner, et al. 2013), as shown in Figure 1 below. The cooperative partnership might be disturbed if the provider, in order to achieve cost savings, does not perform a service accurately and only with the smallest effort and expenses (Krimmling, 2013).

There can be a penalty/incentive clause added in avoidance of lack of quality, which is defined by KPIs in the SLAs attached to the contract (Hirschner, et al. 2013).

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**Figure 1. Concept of FM-GMP contract according to Hirschner, et al., (2013)**

### Look at the market

There are a few GMP-contracts in place. For instance Munich Re initiated a floating GMP-contract with the help of the consulting organisation makon GmbH, with a consortium of Hochtief Facility Management GmbH and Klüh Service Management GmbH in 2010 (VALTEQ makon GmbH – office Munich). It was the intention of Munich Re to promote potential in efficiency as well as in synergies due to the transferred operating-responsibility. With that contract the contracting parties divide chances and risks. This model will help to reduce the administrative work of Munich Re but also install security in budgeting. The tender was performance-related. The GMP-contract is based on open-book and transparent costs with a defined baseline. If the baseline is overrun, the contract works as a lump sum contract. However, if the baseline is undercut, the sharing of chances and risks kicks in (VALTEQ makon GmbH - Büro München).

Another example also described by GEFMA - IPV (2012) in the following paragraph, is the contract between Procter & Gamble (P&G) and Sodexo. Sodexo provides P&G with services in the field of cleaning, catering and building maintenance amongst other services. The services are defined in SLAs. Sodexo is responsible for the budget with the understanding of the core business of their client P&G. P&G benefits from a reliable budget plan, as well as transparent cost management. Sodexo has in place a process regarding critical performance indicators and always looks out for improvement-potential. Moreover, internal process costs were reduced (GEFMA - IPV, 2012).

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## Methodology

This paper shall answer questions of “what?”, “why?”, as well as “how?” so methodology is based on a qualitative research approach (Saunders, Lewis, & Thornhill, 2009) in form of a case study (Morris & Wood in Saunders, et al., 2009). On account of the fact that this research project shall gain new insights, it will be an exploratory collective case study (Wilson, 2010). Due to there being only a little amount of literature available on this particular topic, this paper will present a valuable addition to the existing literature as a result of the gathered data. As written in Wilson (2010) the exploratory research complies with the inductive approach. As stated by Easterby-Smith et al. in Saunders, et al. (2009) the inductive approach is suitable if someone wants to find out why something occurs, which is the goal of this paper.

### Data collection

In order to find suitable interview partners to conduct the case study in the first place, a first part of the data collections a short written survey was carried out. To gain further insight to the budgetary control or responsibility, documents were analysed, as well as interviews conducted as second part of the survey.

A *written survey* was done with a judgement sample of 32 companies, as the cases were selected because they are FM service providers in Germany and Switzerland (August 2013). This way was supposed to find good informants, which would help to select interview partners (Vogt, Gardner, & Haeffele, 2012). The sample of the survey bases on the provider matrix of facility services provider of “Der Facility Manager“ (Der Facility Manager, 2012). The twelve survey questions were posed in German on the platform SurveyMonkey.

As stated in Myers (2009), as *secondary data* documents of any kind are a record of something that has happened or a person has said. Intensive document research and analysing documents has been part of this research: documents written and produced by organisations for internal use e.g. budgets, memos or meeting minutes (private documents), personal documents (e.g. diaries, notes, etc.), as well as public documents, articles in news-papers, public statements or annual reports, organisational websites etc. Contracts between the demand side and the supply side are considered a useful source of information. The same counts for the reports, which have to be delivered by the provider to the demand side on a regular basis. Therefore, customer reports, contracts or SLAs, even the minutes from the contract negotiation would be suitable and useful and have to be looked at. Since contracts and reports were considered confidential by the interviewed companies, unfortunately, it was not possible to add this data to the study.

*Semi-structured interviews* have been chosen to meet the explorative approach of this study and to have freedom to change the order of the questions, and go deeper into a topic if it seems interesting. Moreover, it is a qualitative study, which shall also answer, why it is done in whatever way. The interviews were conducted on a one-to-one basis, either in person or by phone. The interview ending is unstructured: What is important for the interviewee considering contracts with budgetary control/responsibility?

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The interviews and the written survey were conducted in German. The answers of the written survey were translated into English. The interview answers were translated into English during the filling in of the matrix.

Since contracts with budgetary control are rarely in place, it was proven difficult to gain information and interview partners. Furthermore, German and Swiss FM providers were quite reluctant to talk about their contracts with their clients or declined any support for research work from the beginning. Therefore, the *unit of analysis* is quite small. Yet, it was possible to have interviewees from the levels of client and customer, on the provider part also, from the strategic and tactical level, according to the CEN FM Model 15221.1. As it was not possible to gain further interview partners who have contracts with budgetary control already in place, the *sample size* of only three interviews is small.

- Interview with Zurich Insurance – leading insurance company, 60`000 employees (Zurich, 2013) - client side – senior contract manager FM/head of internal FM - strategic level (21st November 2013, 60min)
- Interview with Credit Suisse (CS) – leading insurance company, 19`400 employees – client/senior provider manager (Credit Suisse, 2012) and provider side/experienced account manager (Bouygues, 2013) – strategic/tactical level (25th November 2013; 60 min)
- Interview with a provider from Munich – 60`000 employees - provider side – experienced account manager - strategic level (10th December 2013; 50min)

During the survey period it failed to find other service providers, which could present appropriate contracts or were willing to participate in the study. All interviewees gave consent to tape the interviews and further use. For reasons of confidentiality, contracts excerpts, reports and so forth were not shown and therefore could not be part of this study.

### **Data analysis**

For this study, especially for the interviews, a template analysis in the form of a matrix according to Cassell and Symon (2004) was used. For the matrices of this study, the main topics of the research questions were used for the first four columns. The initial topics: Reason -Kind of relationship - Critical success factors - Control mechanisms - Added value. These topics were extended with the following further subjects: Deciding on Spent – Difficulties - Contract / initial situation – Disadvantages. These subjects were added due to the information of the interview. The matrices were filled in straight away with direct citations, as recommended by Nadin & Cassell (2004), while listening to the interviews. This enabled an efficient data analysis process. Descriptive summaries were directly written alongside the data matrices, based on the elements listed above. During doing so, interviews were listened to several times to ensure that no relevant data was missed.

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## **Data reliability, validity and generalisation**

When it comes to qualitative research there is always the question of reliability, validity and generalisation. Results of this research are mainly based on interviews statements, due to the nature of qualitative research. Yet, having an inductive approach for the study, there was a deductive approach for the data collection and analysis by using a semi-structured interview and a matrix for analysing the data. This deductive process allows the assumption that a similar research context would lead to similar results. The semi-structured interview guideline, along with the research questions and the European FM model (see chapter 2.1) was sent to the counterparts prior to the interviews. This process is considered useful in terms of credibility and supports reliability, as well as validity (Saunders, et al., 2009). The written survey was sent out for testing on how long it took to answer and if the questions were easy to understand and to answer. It is not the intention of this research to generalise the results to other settings. Since only three interviews were conducted for this study, it is also not possible to generalise the results.

## **Results, Discussion and Conclusion**

This chapter outlines the essence of this study's outcome, based on the accumulated results of the empirical research (part one: written survey, part two: interviews) and is a critical review of the research objectives, enhanced by reflection on the practical relevance of the findings. The aim is to offer implications of what the critical success factors are for a contract with budgetary control (see chapter 1). First, an impression of the results of the written survey is given before the results of the interviews are discussed and interpreted (for interviewees see chapter 3.1). The discussion follows as closely as possible the research question and its sub-questions.

### **Written survey**

From 32 FM providers, five organisations started to answer the survey. Only two providers responded to all the questions. All organisations provide hard and soft services, whereas three also offer commercial FM. Furthermore, consulting is part of the services as well, next to cleaning and catering. The organisations count between 30 and 13`000 customers. The contractual relationships to their clients endure between 3 to 36 years. Four providers affirmed that their contracts with the clients changed over the years, whereas one declined. The most set up contracts are either management contracts or operating agreements. Two providers also have outsourcing contracts in place. All five of the answering service providers work with fixed-price contracts, whereas three also offer open-book-contracts. Two have GMP contracts installed and one also works with public private partnership contracts. Although only one provider actually has GMP-contracts with budgetary control in place, two other providers responded to question number eight: "What do you suppose is the reason/are the reasons, which your client/s think/s is positive about a GMP-contract with budgetary control/responsibility?"

The providers think of opportunities of cost-saving e.g. reorganisation on customer side due to downsizing complexity, security in planning, cost, as well as budgets. Question number nine was only answered by two providers: "If you already have this kind of contract with budgetary control/responsibility in place, what do you consider as advantages and disadvantages for you as a service provider?" A disadvantage for one provider is the risk of additional costs. However,

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there is also the advantage of incentives such as sharing profit with achieved savings. Another good point is the added value of a long-term relationship. As for question number ten; asking for the advantages and disadvantages for the clients from the provider perspective, the same two providers responded. On one hand there is again the security with costs and budgets but also a high independence of the service provider, as well as reducing complexity and therefore resources as an advantage. In contrast stands the reorganisation, a high demand of transparency of data as well as performance and strong dependence of the client on the provider. Another disadvantage is the lack of flexibility regarding alterations of performance and the contract.

### **Interviews**

This study set out to explore critical success factors for contracts with budgetary control. In view of this context, the study research question was posed to establish four sub-questions, which now will be critically reviewed. First, the sub-questions will be reviewed and at the end, the main research-question will be covered.

- What are the reasons for a client/customer to hand over budgetary control to a service provider?

Reasons to hand over the budgetary control can be defined, on the basis of the results, as security in planning and keeping to the budget for the clients. Effort on the administrative part can be reduced, which in turn decreases resources and in consequence, costs. Not having enough building operation knowledge can also be added to the list of reasons, along with the intention to enhance the life-cycle of a building or/and its infrastructure. This goes with handing over the risk or dividing it between the client and the service provider. Additionally, the wish for improvement regarding processes and building operation is one of the reasons to hand over the budget to a service provider.

- What are the control mechanisms for the client?

Based on the results above, it can be said that the information, along with the figures, need to meet the client's requirements. Tools for comparison of budget figures with actual figures and to depict the history of buildings and their infrastructure need to be in place.

- What is the added value for the client in handing over budgetary control?

The client will benefit from simplification of processes. Small repairs will be handled quickly. The provider is motivated to act instead of react since he has already received money in advance, by monthly payment.

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This in turn may result in fewer costs since the initial work is done early and is of good quality, rather than waiting and having a bigger problem and further costs. Therefore, secondary costs can be saved. This allows, in consequence, a higher availability of the infrastructure.

The client also benefits from the opportunity of better planning costs, due to a fixed budget. Additionally, there is the added value for the client side of handing over the risk to the provider. Since the provider is interested in staying within the budget and profit from sharing achieved savings, he is more motivated in finding improvements and to implement innovations, which can be related to processes or technical infrastructure (e.g. reduction of energy consumption) and so forth. Depending on the distribution clause in the contract, the client may not be profiting from the achieved savings, if it is not fixed in the contract and the provider keeps below the budget.

These added values mentioned above, also promote a cooperative and sustainable relationship between the contractual parties. This is even more supported, if the provider is involved early on in the process of a tender or the idea of a contract with budgetary control.

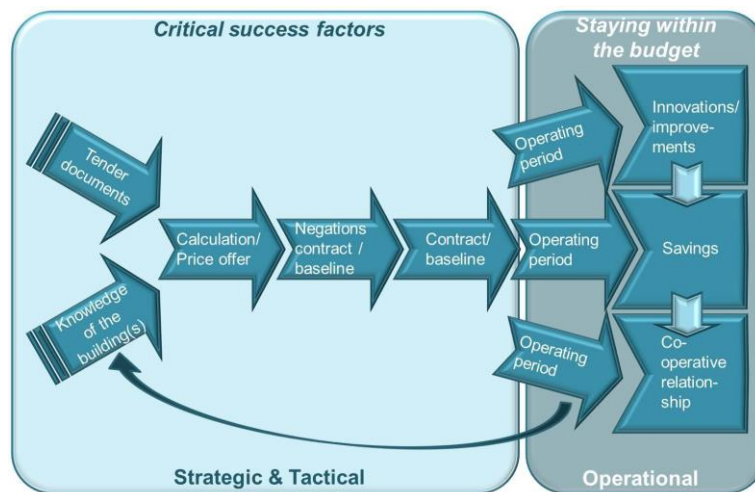
- What kind of relationship is needed for a contract with budgetary control? How long have the client and provider been working together?

As mentioned above, it was declared during all three interviews that a cooperative relationship is in place or intended. Trust and an open communication are important issues for this kind of contract. This in turn promotes a sustainable and long-term relationship. Some contracts changed over the years and the relationship between both parties deepened. This again allows a proper price offer by the service, if the client decides on a new contract with budgetary control for the provider. If there is a tender, it is advisable on good tender documents and a long enough due diligence phase, along with an early involvement of possible providers.

### **What are the critical success factors of a contract with budgetary control for facility management service providers and what implications might there be for future contracts in Switzerland?**

Depending on the quality of the tender documents is the provider enabled to submit a proper price offer. This means the tender documents need to reveal the clients' strategy regarding buildings and infrastructure. A good description of the buildings, along with a detailed history and plans should also be provided by the client. On the other hand, it is even better if the provider already has a thorough knowledge of the building because he may already provide services for the client. Both the tender documents, as well as the knowledge of the building(s) have an influence on the provider's calculation and price offer, as shown in Figure 2. The price offer itself provides the basis for the contract negotiations and the baseline. The negotiations should also involve the definition of an incentive system, which should consider the distribution factor of savings.

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**Figure 2: Own illustration of critical success factors for budgetary control by the external FM provider**

The defined baseline should be realistic and clearly include, which services are part of the agreement. Based on the negotiation results are the final contract and the baseline. As mentioned earlier, the contract itself is a critical success factor. A cooperative partnership may be difficult if all clauses are not itemised within it. There may be a lot of discussions, where instead of any productive work, both parties become frustrated. The contract shall allow a productive and straightforward operating period. These support the provider to stay within the budget and even implement innovations and improvements. Again, these continuous improvements will allow the achievement of savings, which in consequence will promote a cooperative and sustainable relationship.

If the client wishes to install an open-book clause in the contract but the provider is reluctant to report everything, they might agree on a compromise. The provider might not have to reveal his calculation; however, he could reveal the margin added on additional work, which can be part of the variable services. It needs to be part of the negotiations if the provider has also to pass through discounts he might receive from sub-suppliers.

Regarding the challenge of deciding on additional spending on repair and such, or carrying out special work orders from users which might not be part of the service pack-ages, it is advisable to install a kind of committee, who decide on further spending in the first few months. This will help the provider to get a better understanding of the client`s strategy. The same can also be considered if a building has a low maintenance strategy, as a new building is already planned.

### **Summary and Outlook**

This study contains highly relevant aspects regarding budgetary control for facility management service providers for the practise and future contracts in Germany and Switzerland, also against the background of the small number of cases. Under certain conditions such contracts are successful, this type of contract is thus very promising for the industry, as both parties can benefit from it. In conclusion, this study demonstrates that comprehensive tender documents and a good knowledge of buildings are necessary for a contract with budgetary control. A

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sustainable, cooperative relationship is promoted by this kind of contract. However, this does not mean that this study provides evidence for all examples of contracts with budgetary control in FM. Nevertheless, the overall argument of this study provides, as outlined previously, valuable results for practitioners, as well as a reasoned foundation for further research activities.

In accordance with the explorative research design it can further be stated that the available amount of literature on the specific research topic, goes along with the accessibility of the cases and therewith, the sample size. The ultimate low number of participants in the surveys, although (with simultaneous expression of interest in the results of the study, nearly all been prescribed service) limits the validity of the results, but also shows the relevance and potential of the topic. The used survey methodologies appear to be suitable, since only about the personal approach are statements to the most confidential details of contractual relations and the experience to win. Therefore, more case studies should be found or done and studied in order to verify the findings in this study. A focus should be placed on the reasons why and what reservations clients have against this type of contract and how these might be reduced.

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