

DIN 276



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Supersedes
 DIN 277-3:2005-04,
 DIN 276-1:2008-12 and
 DIN 276-4:2009-08

**Building costs,
 English translation of DIN 276:2018-12**

Kosten im Bauwesen,
 Englische Übersetzung von DIN 276:2018-12

Coûts de bâtiment et de travaux publics (btp),
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In case of doubt, the German-language original shall be considered authoritative.

A comma is used as the decimal marker.

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Foreword

This standard has been prepared by Working Committee NA 005-01-05 AA “Cost in building construction” of *DIN-Normenausschuss Bauwesen* (DIN Standards Committee Building and Civil Engineering).

Attention is drawn to the possibility that some of the elements of this document may be the subject of patent rights. DIN shall not be held responsible for identifying any or all such patent rights.

Amendments

This standard differs from DIN 276-1:2008-12, DIN 276-4:2009-08 and DIN 277-3:2005-04 as follows:

- a) DIN 276-1 and DIN 276-4 have been combined into one standard and the title of the standard has been revised accordingly;
- b) the provisions of DIN 277-3:2005-04 have been adopted in DIN 276;
- c) the structure of the standard has been revised;
- d) the scope of the standard has been reformulated to take into account the revised content;
- e) Clause 2 “Normative references” and a Bibliography have been added;
- f) terms and definitions have been expanded and revised;
- g) the principles of cost planning have been revised and expanded with the objective of making such planning more certain and more uniform;
- h) the levels of cost identification have been expanded and editorially revised with a view to continuous cost planning; in doing so, more levels of cost identification have been added;
- i) the description of the classification has been revised and expanded;
- j) cost classification has been revised overall; in doing so, the notes were expanded and made more precise with the objective of making such classification more certain and more uniform;
- k) in adopting the content of DIN 277-3, Tables 2 to 4 have been newly added;
- l) in the first level, the cost classification has been expanded to eight cost groups;
- m) cost groups 300 and 400 have been revised to provide a uniform cost classification for buildings, civil engineering structures and infrastructure systems;
- n) cost group 500 has been restructured and now covers both external works and open spaces that are stand-alone and independent of buildings.

Previous editions

DIN 276: 1934-08, 1943-08, 1954x-03, 1993-06
 DIN 276-1: 1971-09, 1981-04, 2006-11, 2008-12
 DIN 276-1 Corrigendum 1:2007-02
 DIN 276-2: 1971-09, 1981-04
 DIN 276-3: 1971-09, 1981-04
 DIN 276-3 Selection 1: 1981-04
 DIN 277-3: 1998-07, 2005-02, 2005-04
 DIN 276-4: 2009-08

1 Scope

This standard applies to cost planning in building, in particular the identification and classification of costs. It covers the costs of buildings, civil engineering structures, infrastructure systems, and open spaces, and the associated project-related costs.

This standard applies to costs for the new construction, conversion and modernization of buildings and systems. DIN 18960 applies to the user costs of buildings.

This standard specifies terms and definitions and principles of cost planning in building, as well as the distinguishing features of costs and reference units for cost groups. It thus provides the prerequisites for a uniform approach to cost planning and the comparability of the results of cost identification.

Costs identified according to this standard can be taken as a basis for the necessary input needed for other purposes (e.g. compensation of architects and engineers, tax incentives, financing, budget estimates, marketing). However, this standard does not cover the evaluation of costs according to the relevant regulations.

2 Normative references

The following documents are referred to in the text in such a way that some or all of their content constitutes requirements of this document. For dated references, only the edition cited applies. For undated references, the latest edition of the referenced document (including any amendments) applies.

DIN 277-1, *Areas and volumes of buildings — Part 1: Building construction*

DIN 18960, *User costs of buildings*

3 Terms and definitions

For the purposes of this document, the following terms and definitions apply.

DIN and DKE provide terminology databases for use in standardization under the following addresses:

— DIN-TERMinology Portal: <https://www.din.de/en/services/din-term>

— DKE-IEV: unter <http://www.dke.de/DKE-IEV>

3.1 building costs

expenditures, in particular for goods, services, taxes and statutory charges as may be required in connection with the preparation, planning and execution of building projects

Note 1 to entry: Building costs are referred to in this document simply as “costs”.

3.2 cost planning

the full range of activities involved in the identification, control and management of costs

3.3 cost identification

forecast of costs that will be incurred or determination of costs actually incurred

A distinction is made between the following levels of cost identification according to the planning stage to which they refer:

3.3.1

budget

identification of costs on the basis of demand planning

3.3.2

preliminary estimate

identification of costs on the basis of preliminary planning

3.3.3

approximate estimate

identification of costs on the basis of design planning

3.3.4

cost estimate

identification of costs on the basis of the execution planning and preparation of the awarding of the contract

3.3.5

estimated final cost

identification of costs on the basis of the contract award and execution

3.3.6

statement of final costs

determination of costs actually incurred

3.4

cost control

comparison of current identified costs with earlier identified costs and cost objectives

3.5

cost management

measures taken to meet cost objectives

3.6

cost objective

specification of costs as the upper limit or target value for the building project

3.7

cost certainty

the objective and task to ensure that cost objectives of a building project are met by taking suitable planning measures

3.8

cost transparency

the objective and task of a building project which is to present the costs and their development in a suitable manner that makes them recognizable and traceable

3.9

cost classification

scheme according to which the overall costs of a building project are broken down into cost groups

3.10

cost group

compilation of separate cost items which are classed together in accordance with planning criteria

3.11

overall costs

costs given by the sum of all cost groups from 100 to 800

3.12

costs of structure

costs given by the sum of all cost groups from 300 and 400

3.13

cost parameter

value which represents the relationship of costs to a reference unit

3.14

reference unit

unit to which costs in a cost parameter refer

3.15

cost influence

circumstance which has an effect on the level of costs

3.16

cost identification procedure

procedures used to identify costs that are determined on the basis of cost classification, the selected level of classification and the cost parameters used

4 Principles of cost planning

4.1 General

The objective and task of cost planning is to ensure that a building project is realized economically, with cost certainty and cost transparency.

Cost planning shall be carried out continuously and systematically either on the basis of planning requirements (quantities and qualities) or on the basis of cost objectives, over all phases of a building project.

Alternatively, cost planning can involve the following goals and procedures based on the principles of economic efficiency:

- Cost objectives should ensure that target costs are met, thus reaching the highest quantitative and qualitative planning objectives.
- Specified quantities and qualities should be met by means of planning objectives, thus keeping costs as low as possible.

4.2 Cost identification

4.2.1 Purpose

Cost identification serves as the basis for financial considerations and cost objectives as well as for cost control and management measures; it helps to make decisions regarding planning, the awarding of contracts and the execution of work, and it provides proof of actual costs incurred.