

# INDIRECT HOSPITAL COSTS AS A MARK-UP PERCENTAGE ON DIRECT COSTS IN BELGIUM

## SUPPLEMENT



# INDIRECT HOSPITAL COSTS AS A MARK-UP PERCENTAGE ON DIRECT COSTS IN BELGIUM SUPPLEMENT

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## COLOPHON

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| Title:               | Indirect hospital costs as a mark-up percentage on direct costs in Belgium – Supplement                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
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| Acknowledgements:    | Siméon Bourdoux (SPF Santé Publique – FOD Volksgezondheid), Christian Duvivier (SPF Santé Publique – FOD Volksgezondheid), Abdeslam El Mohandiz (SPF Santé Publique – FOD Volksgezondheid)<br>We would like to explicitly thank the research teams from KU Leuven, ULB and Möbius for their constructive contribution to this report.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |



Reported interests KCE members:

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Reported interests:

All experts and stakeholders consulted within this report were selected because of their involvement in the topic of this report. Therefore, by definition, each of them might have a certain degree of conflict of interest to the main topic of this report.

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Publication date:

25 april 2024

Project number:

2022-52-HSR

Domain:

Health Services Research (HSR)

MeSH:

Costs and Cost Analysis; Hospital Costs; Diagnosis-Related Groups; Fees, Medical



NLM Classification: WX 157  
Language: English  
Format: Adobe® PDF™ (A4)  
Legal depot: D/2024/10.273/20  
ISSN: 2466-6459  
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How to refer to this document?

Van de Voorde C, Lefèvre M, Devriese S, Obyn C, Swartenbroekx N. Indirect hospital costs as a mark-up percentage on direct costs in Belgium – Supplement. Health Services Research (HSR) Brussels: Belgian Health Care Knowledge Centre (KCE). 2024. KCE Reports 380. D/2024/10.273/20.

This document is available on the website of the Belgian Health Care Knowledge Centre.

<https://doi.org/10.57598/R380S>



## TABLE OF CONTENTS

|                                                                                                           |     |
|-----------------------------------------------------------------------------------------------------------|-----|
| TABLE OF CONTENTS .....                                                                                   | 1   |
| LIST OF FIGURES .....                                                                                     | 3   |
| LIST OF TABLES .....                                                                                      | 14  |
| ■ APPENDICES .....                                                                                        | 15  |
| APPENDIX 1. CLASSIFICATION OF DIRECT, INDIRECT AND EXCLUDED COST ACCOUNTS.....                            | 15  |
| APPENDIX 2. COST CENTRES .....                                                                            | 42  |
| APPENDIX 3. CASCADE METHOD.....                                                                           | 48  |
| APPENDIX 3.1. CASCADE METHOD IN FINHOSTA.....                                                             | 48  |
| APPENDIX 3.2. ADAPTED CASCADE METHOD.....                                                                 | 53  |
| APPENDIX 4. COST ELEMENTS .....                                                                           | 55  |
| APPENDIX 5. CHECKS ON THE DISTRIBUTION OF COSTS .....                                                     | 56  |
| APPENDIX 5.1. OVERALL COSTS IN ALL COST CENTRES (000 – 990).....                                          | 57  |
| APPENDIX 5.2. COST CENTRES AWAITING DESTINATION (000 – 014).....                                          | 67  |
| APPENDIX 5.3. COMMON COST CENTRES (020 – 093).....                                                        | 76  |
| APPENDIX 5.4. AUXILIARY COST CENTRES (100 – 190).....                                                     | 86  |
| APPENDIX 5.5. NURSING UNITS COST CENTRES (210 – 490) .....                                                | 96  |
| APPENDIX 5.6. MEDICAL-TECHNICAL SERVICES COST CENTRES (500 – 710).....                                    | 116 |
| APPENDIX 5.7. PHARMACY COST CENTRE (830).....                                                             | 136 |
| APPENDIX 5.8. CONSULTATIONS COST CENTRE (840).....                                                        | 156 |
| APPENDIX 5.9. NON-HOSPITAL ACTIVITIES (900 – 990) .....                                                   | 176 |
| APPENDIX 6. EXPLORATION OF THE FINHOSTA DATA .....                                                        | 177 |
| APPENDIX 6.1. TOTAL COSTS IN FINHOSTA DATA FOR 2019 .....                                                 | 178 |
| APPENDIX 6.2. REGISTRATION OF COSTS IN TEMPORARY OR FINAL COST CENTRES .....                              | 179 |
| APPENDIX 6.3. DISTRIBUTION OF COSTS IN DIRECT, INDIRECT, PHARMACEUTICALS AND<br>EXCLUDED CATEGORIES ..... | 180 |
| APPENDIX 6.4. DISTRIBUTION IN COST ACCOUNTS .....                                                         | 205 |



|                    |                                                                                                 |            |
|--------------------|-------------------------------------------------------------------------------------------------|------------|
| APPENDIX 6.5.      | COSTS RELATED TO STAFF, MEDICAL MATERIAL AND MEDICAL EQUIPMENT.....                             | 207        |
| APPENDIX 6.6.      | ASSESSMENT OF THE DISTRIBUTION KEYS.....                                                        | 217        |
| APPENDIX 6.7.      | STAFF DATA: COSTS AND FTES .....                                                                | 238        |
| <b>APPENDIX 7.</b> | <b>INDIRECT COST MARK-UP PERCENTAGE PER COST CENTRE .....</b>                                   | <b>251</b> |
| <b>APPENDIX 8.</b> | <b>RANGE OF INDIRECT COST MARK-UP PERCENTAGES FOR SELECTED GROUPS OF<br/>COST CENTRES .....</b> | <b>254</b> |



## LIST OF FIGURES

|                                                                                                                                               |    |
|-----------------------------------------------------------------------------------------------------------------------------------------------|----|
| Figure A. 1 – Sum of all recorded costs before allocation per hospital in 2019 .....                                                          | 57 |
| Figure A. 2 – Sum of all recorded costs before allocation in cost accounts 600 to 601 per hospital in 2019 ...                                | 58 |
| Figure A. 3 – Sum of all recorded costs before allocation in cost accounts 604, 60940 & 60941 per hospital in 2019 .....                      | 59 |
| Figure A. 4 – Sum of all recorded costs before allocation in other 60 cost accounts per hospital in 2019 .....                                | 60 |
| Figure A. 5 – Sum of all recorded costs before allocation in cost accounts 6102 to 6193 per hospital in 2019                                  | 61 |
| Figure A. 6 – Sum of all recorded costs before allocation in cost accounts 6210 to 6251 per hospital in 2019                                  | 62 |
| Figure A. 7 – Sum of all recorded costs before allocation in cost accounts 6300 to 6371 per hospital in 2019                                  | 63 |
| Figure A. 8 – Sum of all recorded costs before allocation in cost accounts 6400 to 649 per hospital in 2019 .                                 | 64 |
| Figure A. 9 – Sum of all recorded costs before allocation in cost accounts 6500 to 659 per hospital in 2019 .                                 | 65 |
| Figure A. 10 – Sum of all recorded costs before allocation in cost accounts 660 to 6695 per hospital in 2019                                  | 66 |
| Figure A. 11 – Sum of all recorded costs before allocation for cost centres 000 – 014 per hospital in 2019 ...                                | 67 |
| Figure A. 12 – Sum of all recorded costs before allocation for cost centres 000 – 014 and cost accounts 600 – 601 per hospital in 2019.....   | 68 |
| Figure A. 13 – Sum of all recorded costs before allocation for cost centres 000 – 014 and cost accounts other 60 per hospital in 2019.....    | 69 |
| Figure A. 14 – Sum of all recorded costs before allocation for cost centres 000 – 014 and cost accounts 6102 – 6199 per hospital in 2019..... | 70 |
| Figure A. 15 – Sum of all recorded costs before allocation for cost centres 000 – 014 and cost accounts 6210 – 6251 per hospital in 2019..... | 71 |
| Figure A. 16 – Sum of all recorded costs before allocation for cost centres 000 – 014 and cost accounts 6300 – 6371 per hospital in 2019..... | 72 |
| Figure A. 17 – Sum of all recorded costs before allocation for cost centres 000 – 014 and cost accounts 6400 – 649 per hospital in 2019.....  | 73 |
| Figure A. 18 – Sum of all recorded costs before allocation for cost centres 000 – 014 and cost accounts 6500 – 659 per hospital in 2019.....  | 74 |



|                                                                                                                                                       |    |
|-------------------------------------------------------------------------------------------------------------------------------------------------------|----|
| Figure A. 19 – Sum of all recorded costs before allocation for cost centres 000 – 014 and cost accounts 660 – 6695 per hospital in 2019.....          | 75 |
| Figure A. 20 – Sum of all recorded costs before allocation for cost centres 020 – 093 per hospital in 2019 ...                                        | 76 |
| Figure A. 21 – Sum of all recorded costs before allocation for cost centres 020 – 093 and cost accounts 600 – 601 per hospital in 2019.....           | 77 |
| Figure A. 22 – Sum of all recorded costs before allocation for cost centres 020 – 093 and cost accounts 604, 60940 & 60941 per hospital in 2019 ..... | 78 |
| Figure A. 23 – Sum of all recorded costs before allocation for cost centres 020 – 093 and cost accounts other 60 per hospital in 2019.....            | 79 |
| Figure A. 24 – Sum of all recorded costs before allocation for cost centres 020 – 093 and cost accounts 6102 – 6199 per hospital in 2019.....         | 80 |
| Figure A. 25 – Sum of all recorded costs before allocation for cost centres 020 – 093 on cost accounts 6210 – 6251 per hospital in 2019.....          | 81 |
| Figure A. 26 – Sum of all recorded costs before allocation for cost centres 020 – 093 and cost accounts 6300 – 6371 per hospital in 2019.....         | 82 |
| Figure A. 27 – Sum of all recorded costs before allocation for cost centres 020 – 093 and cost accounts 6400 – 649 per hospital in 2019.....          | 83 |
| Figure A. 28 – Sum of all recorded costs before allocation for cost centres 020 – 093 and cost accounts 6500 – 659 per hospital in 2019.....          | 84 |
| Figure A. 29 – Sum of all recorded costs before allocation for cost centres 020 – 093 and cost accounts 660 – 6695 per hospital in 2019.....          | 85 |
| Figure A. 30 – Sum of all recorded costs before allocation for cost centres 100 – 190 per hospital in 2019 ...                                        | 86 |
| Figure A. 31 – Sum of all recorded costs before allocation for cost centres 100 – 190 and cost accounts 600 – 601 per hospital in 2019.....           | 87 |
| Figure A. 32 – Sum of all recorded costs before allocation for cost centres 100 – 190 and cost accounts 604, 60940 & 60941 per hospital in 2019 ..... | 88 |
| Figure A. 33 – Sum of all recorded costs before allocation for cost centres 100 – 190 and cost accounts other 60 per hospital in 2019.....            | 89 |



|                                                                                                                                                       |     |
|-------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| Figure A. 34 – Sum of all recorded costs before allocation for cost centres 100 – 190 and cost accounts 6102 – 6199 per hospital in 2019.....         | 90  |
| Figure A. 35 – Sum of all recorded costs before allocation for cost centres 100 – 190 and cost accounts 6210 – 6251 per hospital in 2019.....         | 91  |
| Figure A. 36 – Sum of all recorded costs before allocation for cost centres 100 – 190 and cost accounts 6300 – 6371 per hospital in 2019.....         | 92  |
| Figure A. 37 – Sum of all recorded costs before allocation for cost centres 100 – 190 and cost accounts 6400 – 649 per hospital in 2019.....          | 93  |
| Figure A. 38 – Sum of all recorded costs before allocation for cost centres 100 – 190 and cost accounts 6500 to 659 per hospital in 2019.....         | 94  |
| Figure A. 39 – Sum of all recorded costs before allocation for cost centres 100 – 190 and cost accounts 660 – 6695 per hospital in 2019.....          | 95  |
| Figure A. 40 – Sum of all recorded costs before allocation for cost centres 210 – 490 per hospital in 2019 ...                                        | 96  |
| Figure A. 41 – Sum of all recorded costs after allocation for cost centres 210 – 490 per hospital in 2019 .....                                       | 97  |
| Figure A. 42 – Sum of all recorded costs before allocation for cost centres 210 – 490 and cost accounts 600 – 601 per hospital in 2019.....           | 98  |
| Figure A. 43 – Sum of all recorded costs after allocation for cost centres 210 – 490 and cost accounts 600 – 601 per hospital in 2019.....            | 99  |
| Figure A. 44 – Sum of all recorded costs before allocation for cost centres 210 – 490 and cost accounts 604, 60940 & 60941 per hospital in 2019 ..... | 100 |
| Figure A. 45 – Sum of all recorded costs after allocation for cost centres 210 – 490 and cost accounts 604, 60940 & 60941 per hospital in 2019 .....  | 101 |
| Figure A. 46 – Sum of all recorded costs before allocation for cost centres 210 – 490 and cost accounts other 60 per hospital in 2019.....            | 102 |
| Figure A. 47 – Sum of all recorded costs after allocation for cost centres 210 – 490 and cost accounts other 60 per hospital in 2019.....             | 103 |
| Figure A. 48 – Sum of all recorded costs before allocation for cost centres 210 – 490 and cost accounts 6102 – 6199 per hospital in 2019.....         | 104 |



|                                                                                                                                               |     |
|-----------------------------------------------------------------------------------------------------------------------------------------------|-----|
| Figure A. 49 – Sum of all recorded costs after allocation for cost centres 210 – 490 and cost accounts 6102 – 6199 per hospital in 2019.....  | 105 |
| Figure A. 50 – Sum of all recorded costs before allocation for cost centres 210 – 490 and cost accounts 6210 – 6251 per hospital in 2019..... | 106 |
| Figure A. 51 – Sum of all recorded costs after allocation for cost centres 210 – 490 and cost accounts 6210 – 6251 per hospital in 2019.....  | 107 |
| Figure A. 52 – Sum of all recorded costs before allocation for cost centres 210 – 490 and cost accounts 6300 – 6371 per hospital in 2019..... | 108 |
| Figure A. 53 – Sum of all recorded costs after allocation for cost centres 210 – 490 and cost accounts 6300 – 6371 per hospital in 2019.....  | 109 |
| Figure A. 54 – Sum of all recorded costs before allocation for cost centres 210 – 490 and cost accounts 6400 – 649 per hospital in 2019.....  | 110 |
| Figure A. 55 – Sum of all recorded costs after allocation for cost centres 210 – 490 and cost accounts 6400 – 649 per hospital in 2019.....   | 111 |
| Figure A. 56 – Sum of all recorded costs before allocation for cost centres 210 – 490 and cost accounts 6500 – 659 per hospital in 2019.....  | 112 |
| Figure A. 57 – Sum of all recorded costs after allocation for cost centres 210 – 490 and cost accounts 6500 – 659 per hospital in 2019.....   | 113 |
| Figure A. 58 – Sum of all recorded costs before allocation for cost centres 210 – 490 and cost accounts 660 – 6695 per hospital in 2019.....  | 114 |
| Figure A. 59 – Sum of all recorded costs after allocation for cost centres 210 – 490 and cost accounts 660 – 6695 per hospital in 2019.....   | 115 |
| Figure A. 60 – Sum of all recorded costs before allocation for cost centres 500 – 710 per hospital in 2019 .                                  | 116 |
| Figure A. 61 – Sum of all recorded costs after allocation for cost centres 500 – 710 per hospital in 2019 ....                                | 117 |
| Figure A. 62 – Sum of all recorded costs before allocation for cost centres 500 – 710 and cost accounts 600 – 601 per hospital in 2019.....   | 118 |
| Figure A. 63 – Sum of all recorded costs after allocation for cost centres 500 – 710 and cost accounts 600 – 601 per hospital in 2019.....    | 119 |



|                                                                                                                                                       |     |
|-------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| Figure A. 64 – Sum of all recorded costs before allocation for cost centres 500 – 710 and cost accounts 604, 60940 & 60941 per hospital in 2019 ..... | 120 |
| Figure A. 65 – Sum of all recorded costs after allocation for cost centres 500 – 710 and cost accounts 604, 60940 & 60941 per hospital in 2019 .....  | 121 |
| Figure A. 66 – Sum of all recorded costs before allocation for cost centres 500 – 710 and cost accounts other 60 per hospital in 2019.....            | 122 |
| Figure A. 67 – Sum of all recorded costs after allocation for cost centres 500 – 710 and cost accounts other 60s per hospital in 2019.....            | 123 |
| Figure A. 68 – Sum of all recorded costs before allocation for cost centres 500 – 710 and cost accounts 6102 – 6199 per hospital in 2019.....         | 124 |
| Figure A. 69 – Sum of all recorded costs after allocation for cost centres 500 – 710 and cost accounts 6102 – 6199 per hospital in 2019.....          | 125 |
| Figure A. 70 – Sum of all recorded costs before allocation for cost centres 500 – 710 and cost accounts 6210 – 6251 per hospital in 2019.....         | 126 |
| Figure A. 71 – Sum of all recorded costs after allocation for cost centres 500 – 710 and cost accounts 6210 – 6251 per hospital in 2019.....          | 127 |
| Figure A. 72 – Sum of all recorded costs before allocation for cost centres 500 – 710 and cost accounts 6300 – 6371 per hospital in 2019.....         | 128 |
| Figure A. 73 – Sum of all recorded costs after allocation for cost centres 500 – 710 and cost accounts 6300 – 6371 per hospital in 2019.....          | 129 |
| Figure A. 74 – Sum of all recorded costs before allocation for cost centres 500 – 710 and cost accounts 6400 – 649 per hospital in 2019.....          | 130 |
| Figure A. 75 – Sum of all recorded costs after allocation for cost centres 500 – 710 and cost accounts 6400 – 649 per hospital in 2019.....           | 131 |
| Figure A. 76 – Sum of all recorded costs before allocation for cost centres 500 – 710 and cost accounts 6500 – 659 per hospital in 2019.....          | 132 |
| Figure A. 77 – Sum of all recorded costs after allocation for cost centres 500 – 710 and cost accounts 6500 – 659 per hospital in 2019.....           | 133 |



|                                                                                                                                               |     |
|-----------------------------------------------------------------------------------------------------------------------------------------------|-----|
| Figure A. 78 – Sum of all recorded costs before allocation for cost centres 500 – 710 and cost accounts 660 – 6695 per hospital in 2019.....  | 134 |
| Figure A. 79 – Sum of all recorded costs after allocation for cost centres 500 – 710 on cost accounts 660 – 6695 per hospital in 2019.....    | 135 |
| Figure A. 80 – Sum of all recorded costs before allocation for cost centre 830 per hospital in 2019 .....                                     | 136 |
| Figure A. 81 – Sum of all recorded costs after allocation for cost centre 830 per hospital in 2019 .....                                      | 137 |
| Figure A. 82 – Sum of all recorded costs before allocation for cost centre 830 and cost accounts 600 – 601 per hospital in 2019.....          | 138 |
| Figure A. 83 – Sum of all recorded costs after allocation for cost centre 830 and cost accounts 600 – 601 per hospital in 2019.....           | 139 |
| Figure A. 84 – Sum of all recorded costs before allocation for cost centre 830 and cost accounts 604, 60940 & 60941 per hospital in 2019..... | 140 |
| Figure A. 85 – Sum of all recorded costs after allocation for cost centre 830 on cost accounts 604, 60940 & 60941 per hospital in 2019.....   | 141 |
| Figure A. 86 – Sum of all recorded costs before allocation for cost centre 830 and cost accounts other 60 per hospital in 2019.....           | 142 |
| Figure A. 87 – Sum of all recorded costs after allocation for cost centre 830 and cost accounts other 60 per hospital in 2019.....            | 143 |
| Figure A. 88 – Sum of all recorded costs before allocation for cost centre 830 and cost accounts 6102 – 6199 per hospital in 2019.....        | 144 |
| Figure A. 89 – Sum of all recorded costs after allocation for cost centre 830 and cost accounts 6102 – 6199 per hospital in 2019.....         | 145 |
| Figure A. 90 – Sum of all recorded costs before allocation for cost centre 830 and cost accounts 6210 – 6251 per hospital in 2019.....        | 146 |
| Figure A. 91 – Sum of all recorded costs after allocation for cost centre 830 and cost accounts 6210 – 6251 per hospital in 2019.....         | 147 |
| Figure A. 92 – Sum of all recorded costs before allocation for cost centre 830 and cost accounts 6300 – 6371 per hospital in 2019.....        | 148 |



|                                                                                                                                                 |     |
|-------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| Figure A. 93 – Sum of all recorded costs after allocation for cost centre 830 and cost accounts 6300 – 6371 per hospital in 2019.....           | 149 |
| Figure A. 94 – Sum of all recorded costs before allocation for cost centre 830 and cost accounts 6400 – 649 per hospital in 2019.....           | 150 |
| Figure A. 95 – Sum of all recorded costs after allocation for cost centre 830 and cost accounts 6400 – 649 per hospital in 2019.....            | 151 |
| Figure A. 96 – Sum of all recorded costs before allocation for cost centre 830 and cost accounts 6500 – 659 per hospital in 2019.....           | 152 |
| Figure A. 97 – Sum of all recorded costs after allocation for cost centre 830 and cost accounts 6500 – 659 per hospital in 2019.....            | 153 |
| Figure A. 98 – Sum of all recorded costs before allocation for cost centre 830 and cost accounts 660 – 6695 per hospital in 2019.....           | 154 |
| Figure A. 99 – Sum of all recorded costs after allocation for cost centre 830 and cost accounts 660 – 6695 per hospital in 2019.....            | 155 |
| Figure A. 100 – Sum of all recorded costs before allocation for cost centre 840 per hospital in 2019 .....                                      | 156 |
| Figure A. 101 – Sum of all recorded costs after allocation for cost centre 840 per hospital in 2019 .....                                       | 157 |
| Figure A. 102 – Sum of all recorded costs before allocation for cost centre 840 and cost accounts 600 – 601 per hospital in 2019.....           | 158 |
| Figure A. 103 – Sum of all recorded costs after allocation for cost centre 840 and cost accounts 600 – 601 per hospital in 2019.....            | 159 |
| Figure A. 104 – Sum of all recorded costs before allocation for cost centre 840 and cost accounts 604, 60940 & 60941 per hospital in 2019 ..... | 160 |
| Figure A. 105 – Sum of all recorded costs after allocation for cost centre 840 and cost accounts 604, 60940 & 60941 per hospital in 2019.....   | 161 |
| Figure A. 106 – Sum of all recorded costs before allocation for cost centre 840 and cost accounts other 60 per hospital in 2019.....            | 162 |
| Figure A. 107 – Sum of all recorded costs after allocation for cost centre 840 and cost accounts other 60 per hospital in 2019.....             | 163 |



|                                                                                                                                         |     |
|-----------------------------------------------------------------------------------------------------------------------------------------|-----|
| Figure A. 108 – Sum of all recorded costs before allocation for cost centre 840 and cost accounts 6102 – 6199 per hospital in 2019..... | 164 |
| Figure A. 109 – Sum of all recorded costs after allocation for cost centre 840 and cost accounts 6102 – 6199 per hospital in 2019.....  | 165 |
| Figure A. 110 – Sum of all recorded costs before allocation for cost centre 840 and cost accounts 6210 – 6251 per hospital in 2019..... | 166 |
| Figure A. 111 – Sum of all recorded costs after allocation for cost centre 840 and cost accounts 6210 – 6251 per hospital in 2019.....  | 167 |
| Figure A. 112 – Sum of all recorded costs before allocation for cost centre 840 and cost accounts 6300 – 6371 per hospital in 2019..... | 168 |
| Figure A. 113 – Sum of all recorded costs after allocation for cost centre 840 and cost accounts 6300 – 6371 per hospital in 2019.....  | 169 |
| Figure A. 114 – Sum of all recorded costs before allocation for cost centre 840 and cost accounts 6400 – 649 per hospital in 2019.....  | 170 |
| Figure A. 115 – Sum of all recorded costs after allocation for cost centre 840 and cost accounts 6400 – 649 per hospital in 2019.....   | 171 |
| Figure A. 116 – Sum of all recorded costs before allocation for cost centre 840 and cost accounts 6500 – 659 per hospital in 2019.....  | 172 |
| Figure A. 117 – Sum of all recorded costs after allocation for cost centre 840 and cost accounts 6500 – 659 per hospital in 2019.....   | 173 |
| Figure A. 118 – Sum of all recorded costs before allocation for cost centre 840 and cost accounts 660 – 6695 per hospital in 2019.....  | 174 |
| Figure A. 119 – Sum of all recorded costs after allocation for cost centre 840 and cost accounts 660 – 6695 per hospital in 2019.....   | 175 |
| Figure A. 120 – Proportion of costs registered in temporary or final cost centres, per hospital, original data                          | 179 |
| Figure A. 121 – Proportion of cost categories per hospital, original data .....                                                         | 180 |
| Figure A. 122 – Proportion of cost categories per hospital, allocated data .....                                                        | 181 |
| Figure A. 123 – Costs registered in cost centres awaiting a destination, per hospital, original data .....                              | 182 |



|                                                                                                                                        |     |
|----------------------------------------------------------------------------------------------------------------------------------------|-----|
| Figure A. 124 – Costs registered in common cost centres, per hospital, original data .....                                             | 184 |
| Figure A. 125 – Costs registered in cost centre 090, per hospital, original data .....                                                 | 185 |
| Figure A. 126 – Costs registered in auxiliary cost centres, per hospital, original data .....                                          | 186 |
| Figure A. 127 – Costs registered in nursing departments cost centres, per hospital, original data .....                                | 187 |
| Figure A. 128 – Proportion of cost categories registered in nursing departments cost centres, per hospital, original data .....        | 188 |
| Figure A. 129 – Costs registered in nursing departments cost centres, per hospital, allocated data .....                               | 189 |
| Figure A. 130 – Proportion of cost categories registered in nursing departments cost centres, per hospital, allocated data.....        | 190 |
| Figure A. 131 – Costs registered in medical-technical services cost centres, per hospital, original data .....                         | 191 |
| Figure A. 132 – Proportion of cost categories registered in medical-technical services cost centres, per hospital, original data ..... | 192 |
| Figure A. 133 – Costs registered in medical-technical services cost centres, per hospital, allocated data ....                         | 193 |
| Figure A. 134 – Proportion of cost categories registered in medical-technical services cost centres, per hospital, allocated data..... | 194 |
| Figure A. 135 – Costs registered in pharmacy cost centre, per hospital, original data .....                                            | 195 |
| Figure A. 136 – Proportion of cost categories registered in pharmacy cost centre, per hospital, original data .....                    | 196 |
| Figure A. 137 – Costs registered in pharmacy cost centre, per hospital, allocated data .....                                           | 197 |
| Figure A. 138 – Proportion of cost categories registered in pharmacy cost centre, per hospital, allocated data .....                   | 198 |
| Figure A. 139 – Costs registered in cost account 608, per hospital, original data .....                                                | 199 |
| Figure A. 140 – Costs registered in consultations cost centre, per hospital, original data .....                                       | 200 |
| Figure A. 141 – Proportion of cost categories registered in consultations cost centre, per hospital, original data .....               | 201 |
| Figure A. 142 – Costs registered in consultations cost centre, per hospital, allocated data .....                                      | 202 |



|                                                                                                                           |     |
|---------------------------------------------------------------------------------------------------------------------------|-----|
| Figure A. 143 – Proportion of cost categories registered in consultations cost centre, per hospital, allocated data ..... | 203 |
| Figure A. 144 – Costs registered in cost centres 580, 710 and 840, per hospital, original data .....                      | 204 |
| Figure A. 145 – Distribution of costs in cost accounts, per hospital, original data .....                                 | 205 |
| Figure A. 146 – Distribution of costs in cost accounts (detailed categories), per hospital, original data .....           | 206 |
| Figure A. 147 – Costs related to medical material, per hospital, original data .....                                      | 207 |
| Figure A. 148 – Costs related to medical material, per hospital, allocated data .....                                     | 208 |
| Figure A. 149 – Costs related to medical equipment, per hospital, original data .....                                     | 209 |
| Figure A. 150 – Costs related to medical equipment, per hospital, allocated data .....                                    | 210 |
| Figure A. 151 – Costs related to non-medical staff, per hospital, original data .....                                     | 211 |
| Figure A. 152 – Costs related to non-medical staff, per hospital, allocated data .....                                    | 212 |
| Figure A. 153 – Costs related to medical staff, per hospital, original data .....                                         | 213 |
| Figure A. 154 – Costs related to medical staff, per hospital, allocated data .....                                        | 214 |
| Figure A. 155 – Costs registered in cost account 615, per hospital, original data .....                                   | 215 |
| Figure A. 156 – Costs registered in cost account 616, per hospital, original data .....                                   | 216 |
| Figure A. 157 – Value of keys M2.010 and M2.012, per cost centre and per hospital.....                                    | 218 |
| Figure A. 158 – Value of keys M2.010 and M2.013, per cost centre and per hospital.....                                    | 219 |
| Figure A. 159 – Value of keys M2.012 and M2.013, per cost centre and per hospital.....                                    | 220 |
| Figure A. 160 – Value of keys M2.020 and M2.021, per cost centre and per hospital.....                                    | 221 |
| Figure A. 161 – Value of keys M2.020 and M2.024, per cost centre and per hospital.....                                    | 222 |
| Figure A. 162 – Value of keys M2.021 and M2.024, per cost centre and per hospital.....                                    | 223 |
| Figure A. 163 – Value of keys M2.030 and M2.031, per cost centre and per hospital.....                                    | 224 |
| Figure A. 164 – Value of keys M2.040 and M2.041, per cost centre and per hospital.....                                    | 225 |
| Figure A. 165 – Value of keys M.050 and M.052, per cost centre and per hospital.....                                      | 226 |
| Figure A. 166 – Value of keys M.060 and M.061, per cost centre and per hospital.....                                      | 227 |



|                                                                                                                                         |     |
|-----------------------------------------------------------------------------------------------------------------------------------------|-----|
| Figure A. 167 – Value of keys M.070 and M.072, per cost centre and per hospital.....                                                    | 228 |
| Figure A. 168 – Heating costs and total value of key M2.040, per hospital .....                                                         | 229 |
| Figure A. 169 – Energy costs and total value of key M2.040, per hospital .....                                                          | 230 |
| Figure A. 170 – Energy costs, per hospital.....                                                                                         | 230 |
| Figure A. 171 – Value of keys M.050 and M.101, per cost centre and per hospital.....                                                    | 231 |
| Figure A. 172 – Total value of keys M.050 and M.101, per hospital .....                                                                 | 233 |
| Figure A. 173 – Total value of keys M.050 and M.101, per hospital (truncated vertical axis).....                                        | 234 |
| Figure A. 174 – Value of keys M.091 and M.101, per cost centre and per hospital.....                                                    | 235 |
| Figure A. 175 – Total value of keys M.091 and M.101, per hospital .....                                                                 | 236 |
| Figure A. 176 – Total value of keys M.091 and M.101, per hospital (truncated vertical axis).....                                        | 237 |
| Figure A. 177 – Staff-related costs (Finhosta Table 2) and FTEs (Finhosta Table 13), per cost centre and per hospital.....              | 238 |
| Figure A. 178 – Staff-related costs (Finhosta Table 2) and FTEs (Finhosta Table 13), per hospital.....                                  | 239 |
| Figure A. 179 – Medical staff-related costs (Finhosta Table 2) and FTEs (Finhosta Table 13), per cost centre and per hospital .....     | 240 |
| Figure A. 180 – Medical staff-related costs (Finhosta Table 2) and FTEs (Finhosta Table 13), per hospital .                             | 241 |
| Figure A. 181 – Non-medical staff-related costs (Finhosta Table 2) and FTEs (Finhosta Table 13), per cost centre and per hospital ..... | 242 |
| Figure A. 182 – Non-medical staff-related costs (Finhosta Table 2) and FTEs (Finhosta Table 13), per hospital .....                     | 243 |
| Figure A. 183 – Value of remunerations registered in Finhosta Tables 2 and 13, per hospital .....                                       | 244 |
| Figure A. 184 – Value of social security contributions registered in Finhosta Tables 2 and 13, per hospital .                           | 245 |
| Figure A. 185 – Value of other staff-related costs registered in Finhosta Tables 2 and 13, per hospital.....                            | 246 |
| Figure A. 186 – Caring staff FTEs, per type of cost centre per hospital.....                                                            | 247 |
| Figure A. 187 – Costs related to caring staff, per type of cost centre per hospital, original data .....                                | 248 |
| Figure A. 188 – Average cost per FTE caring staff, per hospital.....                                                                    | 249 |



|                                                                               |     |
|-------------------------------------------------------------------------------|-----|
| Figure A. 189 – Average cost per FTE administrative staff, per hospital ..... | 250 |
|-------------------------------------------------------------------------------|-----|

## LIST OF TABLES

|                                                                                                                                                               |     |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| Table A. 1 – Classification of direct, indirect and excluded cost accounts .....                                                                              | 15  |
| Table A. 2 – Cost centres in Finhosta.....                                                                                                                    | 42  |
| Table A. 3 – Cascade method in Finhosta.....                                                                                                                  | 48  |
| Table A. 4 – Allocation of costs recorded in cost centres 000-041.....                                                                                        | 51  |
| Table A. 5 – Allocation of costs recorded in cost centres 070-072.....                                                                                        | 52  |
| Table A. 6 – Allocation of costs recorded in cost centres 050-061 and 080-093 .....                                                                           | 53  |
| Table A. 7 – Allocation of costs recorded in cost centres 100-142 and 190 .....                                                                               | 54  |
| Table A. 8 – Cost elements in Finhosta.....                                                                                                                   | 55  |
| Table A. 9 – Total costs, original and allocated data, 2019.....                                                                                              | 178 |
| Table A. 10 – Indirect cost mark-up percentage per cost centre.....                                                                                           | 251 |
| Table A. 11 – Range of indirect cost mark-up percentages for selected groups of cost centres related to automated and associated medical-technical acts ..... | 254 |
| Table A. 12 – Range of indirect cost mark-up percentages for selected groups of cost centres related to technical medical-surgical acts .....                 | 254 |
| Table A. 13 – Range of indirect cost mark-up percentages for groups of cost centres (nursing units, pharmacy and consultations).....                          | 255 |



## ■ APPENDICES

### APPENDIX 1. CLASSIFICATION OF DIRECT, INDIRECT AND EXCLUDED COST ACCOUNTS

Table A. 1 – Classification of direct, indirect and excluded cost accounts

| Cost account (NL)                                                          | Cost account (FR)                                                     | Classification |
|----------------------------------------------------------------------------|-----------------------------------------------------------------------|----------------|
| 60 Voorraden en leveringen                                                 | 60 Approvisionnements et fournitures                                  |                |
| 600 Inkopen van farmaceutische producten                                   | 600 Achats de produits pharmaceutiques                                |                |
| 6000 Farmaceutische specialiteiten                                         | 6000 Spécialités pharmaceutiques                                      |                |
| 60000 Normale farmaceutische specialiteiten                                | 60000 Spécialités pharmaceutiques normales                            | Excluded       |
| 60001 Radio-isotope farmaceutische specialiteiten                          | 60001 Spécialités pharmaceutiques radio-isotopes                      | Excluded       |
| 60002 Farmaceutische specialiteiten steriele medische gassen               | 60002 Spécialités pharmaceutiques gaz médicaux stériles               | Direct         |
| 6002 Courante producten                                                    | 6002 Produits courants                                                | Direct         |
| 60030 Steriele afdekverbanden                                              | 60030 Pansements stériles de couverture                               | Direct         |
| 60031 Chirurgische Ligaturen                                               | 60031 Ligatures chirurgicales                                         | Direct         |
| 60032 Injectie-, infuus-, transfusie-, drainagemateriaal                   | 60032 Matériel d'injection, de perfusion, de transfusion, de drainage | Direct         |
| 60033 Steriel verwijderingsmateriaal                                       | 60033 Matériel de prélèvement stérile                                 | Direct         |
| 60034 Steriel linnen voor uniek gebruik                                    | 60034 Linge stérile à usage unique                                    | Direct         |
| 60039 Diverse steriele producten en materialen                             | 60039 Produits et matériels stériles divers 60039/9                   | Direct         |
| 6004 Magistrale bereidingen                                                | 6004 Prescriptions magistrales                                        | Direct         |
| 6007 Synthesemateriaal en farmaceutische handel in zwachtelsen breukbanden | 6007 Matériel de synthèse et bandagisterie pharmaceutique             | Excluded       |
| 60070 Ander divers materiaal                                               | 60070 Autres matériel divers                                          | Excluded       |
| 60071 Materiaal voor viscerosynthese en endoscopie                         | 60071 Matériel de viscérosynthèse et endoscopie                       | Excluded       |
| 6008 Andere farmaceutische producten                                       | 6008 Autres produits pharmaceutiques                                  | Direct         |



| Cost account (NL)                                                         | Cost account (FR)                                            | Classification |
|---------------------------------------------------------------------------|--------------------------------------------------------------|----------------|
| 60080 Therapeutische verbanden                                            | 60080 Pansements thérapeutiques                              | Direct         |
| 60081 Irrigatie geneesmiddelen                                            | 60081 Solutions d'irrigation                                 | Direct         |
| 60082 Farmaceutische voedingsproducten                                    | 60082 Produits de nutrition pharmaceutiques                  | Direct         |
| 601 Inkopen van niet-steriele medische producten                          | 601 Achats de produits médicaux non stériles                 | Direct         |
| 6010 Disposables en klein medisch materieel                               | 6010 Disposable et petit matériel médical                    | Direct         |
| 6011 Medische gassen niet-farmaceutische specialiteiten                   | 6011 Gaz médicaux non-spécialités pharmaceutiques            | Direct         |
| 6012 Zwachtels, niet-steriele verbanden                                   | 6012 Bandages, pansements non stériles                       | Direct         |
| 6013 Niet-steriel hechtingsmateriaal                                      | 6013 Produits de sutures non stériles                        | Direct         |
| 6014 Niet-steriel afnamemateriaal                                         | 6014 Matériel de prélèvement non stérile                     | Direct         |
| 6015 Reagentia                                                            | 6015 Réactifs                                                | Direct         |
| 6016 Radioactief materiaal en isotopen niet-farmaceutische specialiteiten | 6016 Produits radio-isotopes non-spécialités pharmaceutiques | Excluded       |
| 6017 Filmen en ontwikkelingsmateriaal                                     | 6017 Films et produits révélateurs                           | Direct         |
| 6018 Andere producten                                                     | 6018 Autres produits                                         | Direct         |
| 60180 Moedermelk                                                          | 60180 Lait maternel                                          | Direct         |
| 60181 Bloed, plasma, afgeleiden                                           | 60181 Sang, plasma, dérivés                                  | Direct         |
| 60182 Gipsen en gipsverbanden                                             | 60182 Plâtre et bandes plâtrées                              | Direct         |
| 6019 Diversen niet-steriele medische producten                            | 6019 Divers produits médicaux non stériles                   | Direct         |
| 602 Inkopen van diverse leveringen                                        | 602 Achats fournitures diverses                              | Indirect       |
| 6020 Specifieke leveringen voor eredienst                                 | 6020 Fournitures spécifiques au culte                        | Indirect       |
| 6021 Specifieke leveringen voor mortuarium                                | 6021 Fournitures spécifiques à la morgue                     | Indirect       |
| 6022 Specifieke leveringen voor revalidatie                               | 6022 Fournitures rééducation fonctionnelle                   | Indirect       |
| 6029 Diversen                                                             | 6029 Divers achats divers                                    | Indirect       |
| 603 Inkopen van producten en klein materieel voor onderhoud               | 603 Achats de produits et de petit matériel d'entretien      | Indirect       |



| Cost account (NL)                                                              | Cost account (FR)                                                  | Classification |
|--------------------------------------------------------------------------------|--------------------------------------------------------------------|----------------|
| 6030 Producten en klein materieel voor onderhoud, reiniging en toiletartikelen | 6030 Produits et petit matériel d'entretien, nettoyage et toilette | Indirect       |
| 60300 Onderhoudsproducten en klein onderhoudsmaterieel                         | 60300 Produits et petit matériel d'entretien                       | Indirect       |
| 60301 Reinigingsproducten en klein kuismaterieel                               | 60301 Produits et petit matériel de nettoyage                      | Indirect       |
| 60302 Toiletartikelen (inclusief kleine) en soortgelijke                       | 60302 Produits et petit matériel de toilette et assimilés          | Indirect       |
| 60303 Wasproducten                                                             | 60303 Produits et petit matériel de lessive                        | Indirect       |
| 60304 Afwasproducten                                                           | 60304 Produits de vaisselle                                        | Indirect       |
| 6039 Diversen                                                                  | 6039 Divers                                                        | Indirect       |
| 604 Inkopen van brandstoffen, calorieën, energie en water                      | 604 Achats de combustibles, calories, énergie et eau               | Indirect       |
| 6040 Verwarming                                                                | 6040 Chauffage                                                     | Indirect       |
| 60400 Kolen                                                                    | 60400 Charbon                                                      | Indirect       |
| 60401 Elektriciteit                                                            | 60401 Electricité                                                  | Indirect       |
| 60402 Gas                                                                      | 60402 Gaz                                                          | Indirect       |
| 60403 Mazout                                                                   | 60403 Mazout                                                       | Indirect       |
| 60404 Stoom                                                                    | 60404 Vapeur                                                       | Indirect       |
| 60409 Diversen                                                                 | 60409 Divers                                                       | Indirect       |
| 6041 Andere bestemmingen                                                       | 6041 Autres destinations                                           | Indirect       |
| 60410 Kolen                                                                    | 60410 Charbon                                                      | Indirect       |
| 60411 Elektriciteit                                                            | 60411 Electricité                                                  | Indirect       |
| 60412 Gas                                                                      | 60412 Gaz                                                          | Indirect       |
| 60413 Mazout                                                                   | 60413 Mazout                                                       | Indirect       |
| 60415 Brandstoffen voor voertuigen                                             | 60415 Carburant pour véhicule                                      | Indirect       |
| 60419 Diversen                                                                 | 60419 Divers                                                       | Indirect       |
| 6042 Water                                                                     | 6042 Eau                                                           | Indirect       |



| Cost account (NL)                                                          | Cost account (FR)                                    | Classification |
|----------------------------------------------------------------------------|------------------------------------------------------|----------------|
| 605 Inkopen van bureelbenodigdheden en materieel voor informatieverwerking | 605 Achats de fournitures de bureau et informatiques | Indirect       |
| 6050 Bureelbenodigdheden                                                   | 6050 Fournitures de bureau                           | Indirect       |
| 6051 Materieel voor informatieverwerking                                   | 6051 Fournitures informatiques                       | Indirect       |
| 6052 Drukwerken                                                            | 6052 Imprimés                                        | Indirect       |
| 6059 Diversen                                                              | 6059 Divers                                          | Indirect       |
| 606 Inkopen van linnen, beddengoed, was                                    | 606 Achats de lingerie, literie, buanderie           |                |
| 6060 Linnen en beddengoed                                                  | 6060 Linge et literie                                | Indirect       |
| 6062 Werkkledij                                                            | 6062 Vêtements de travail                            | Indirect       |
| 6063 Disposables                                                           | 6063 Disposable                                      | Direct         |
| 6064 Klein wasmaterieel                                                    | 6064 Petit matériel de buanderie                     | Indirect       |
| 6069 Diversen                                                              | 6069 Divers                                          | Indirect       |
| 607 Inkopen van voeding en leveringen voor keuken                          | 607 Achats de denrées et fournitures de cuisine      | Indirect       |
| 6070 Voedingswaren                                                         | 6070 Denrées alimentaires                            | Indirect       |
| 6073 Dranken                                                               | 6073 Boissons                                        | Indirect       |
| 6074 Dieetproducten                                                        | 6074 Produits diététiques                            | Indirect       |
| 6075 Wegwerpbestekken                                                      | 6075 Vaiselle disposable                             | Indirect       |
| 6076 Ander vaatwerk                                                        | 6076 Autres vaisselle                                | Indirect       |
| 6077 Klein keukenmaterieel                                                 | 6077 Petit matériel de cuisine                       | Indirect       |
| 6079 Diversen                                                              | 6079 Divers                                          | Indirect       |
| 608 Verkregen kortingen en ristorno's                                      | 608 Remises, ristournes et rabais obtenus            | Excluded       |
| 609 Voorraadwijzigingen                                                    | 609 Variations de stocks                             |                |
| 6090 Inkopen van farmaceutische producten                                  | 6090 Achats de produits pharmaceutiques              |                |
| 60900 Farmaceutische specialiteiten                                        | 60900 Spécialités Pharmaceutiques                    |                |
| 609000 Normale farmaceutische specialiteiten                               | 609000 Spécialités pharmaceutiques normales          | Excluded       |



| Cost account (NL)                                                            | Cost account (FR)                                             | Classification |
|------------------------------------------------------------------------------|---------------------------------------------------------------|----------------|
| 609001 Radio-isotopie farmaceutische specialiteiten                          | 609001 Spécialités pharmaceutiques radio-isotopes             | Excluded       |
| 609002 Farmaceutische specialiteiten steriele medische gassen                | 609002 Spécialités pharmaceutiques gaz médicaux stériles      | Direct         |
| 60902 Courante producten                                                     | 60902 Produits courants                                       | Direct         |
| 60903 Steriele materialen en producten                                       | 60903 Produits et matériel stériles                           | Direct         |
| 60904 Magistrale bereidingen                                                 | 60904 Prescriptions magistrales                               | Direct         |
| 60907 Synthesemateriaal en farmaceutische handel in zwachtels en breukbanden | 60907 Matériel de synthèse et bandagisterie pharmaceutique    | Excluded       |
| 60908 Overige farmaceutische producten                                       | 60908 Autres produits pharmaceutiques                         | Direct         |
| 6091 Inkopen van niet-steriele medische producten                            | 6091 Achats de produits médicaux non stériles                 | Direct         |
| 60910 Disposables en klein medisch materiaal                                 | 60910 Disposable & Petit matériel médical                     | Direct         |
| 60911 Medische gassen niet-farmaceutische specialiteiten                     | 60911 Gaz médicaux non-spécialités pharmaceutiques            | Direct         |
| 60912 Zwachtels, niet-steriele verbanden                                     | 60912 Bandages, pansements non stériles                       | Direct         |
| 60913 Niet-steriel hechtingsmateriaal                                        | 60913 Produits de suture non stériles                         | Direct         |
| 60914 Niet-steriel afnamemateriaal                                           | 60914 Matériel de prélèvement non stérile                     | Direct         |
| 60915 Reagentia                                                              | 60915 Réactifs                                                | Direct         |
| 60916 Radioactief materiaal en isotopen niet-farmaceutische specialiteiten   | 60916 Produits radio-isotopes non-spécialités pharmaceutiques | Excluded       |
| 60917 Filmen en ontwikkelingsmateriaal                                       | 60917 Films et produits révélateurs                           | Direct         |
| 60918 Andere producten                                                       | 60918 Autres produits                                         | Direct         |
| 60919 Diverse niet-steriele medische producten                               | 60919 Divers produits médicaux non stériles                   | Direct         |
| 6092 Inkopen van diverse leveringen                                          | 6092 Achats fournitures diverses                              | Indirect       |
| 60920 Specifieke leveringen voor eredienst                                   | 60920 Fournitures spécifiques au culte                        | Indirect       |
| 60921 Specifieke leveringen voor mortuarium                                  | 60921 Fournitures spécifiques à la morgue                     | Indirect       |



| Cost account (NL)                                                               | Cost account (FR)                                                   | Classification |
|---------------------------------------------------------------------------------|---------------------------------------------------------------------|----------------|
| 60922 Specifieke leveringen voor revalidatie                                    | 60922 Fournitures spécifiques pour la rééducation fonctionnelle     | Indirect       |
| 60929 Diversen                                                                  | 60929 Divers                                                        | Indirect       |
| 6093 Inkoop van producten en klein materieel voor onderhoud                     | 6093 Achats de produits et de petit matériel d'entretien            | Indirect       |
| 60930 Producten en klein materieel voor onderhoud, reiniging en toiletartikelen | 60930 Produits et petit matériel d'entretien, nettoyage et toilette | Indirect       |
| 60939 Diversen                                                                  | 60939 Divers                                                        | Indirect       |
| 6094 Inkopen van brandstoffen, calorieën, energie en water                      | 6094 Achats de combustibles, calories, énergie et eau               | Indirect       |
| 60940 Verwarming                                                                | 60940 Chauffage                                                     | Indirect       |
| 60941 Andere bestemmingen                                                       | 60941 Autres destinations                                           | Indirect       |
| 6095 Inkopen van bureelbenodigdheden en materieel voor informatieverwerking     | 6095 Achats de fournitures de bureau et informatiques               | Indirect       |
| 60950 Bureelbenodigdheden                                                       | 60950 Fournitures de bureau                                         | Indirect       |
| 60951 Materieel voor informatieverwerking                                       | 60951 Fournitures informatiques                                     | Indirect       |
| 60952 Drukwerken                                                                | 60952 Imprimés                                                      | Indirect       |
| 60959 Diversen                                                                  | 60959 Divers                                                        | Indirect       |
| 6096 Inkopen van linnen, beddengoed, was                                        | 6096 Achats de lingerie, literie, buanderie                         |                |
| 60960 Linnen en beddengoed                                                      | 60960 Linge et literie                                              | Indirect       |
| 60962 Werkkledij                                                                | 60962 Vêtements de travail                                          | Indirect       |
| 60963 Disposables                                                               | 60963 Disposable                                                    | Direct         |
| 60964 Klein wasmaterieel                                                        | 60964 Petit matériel de buanderie                                   | Indirect       |
| 60969 Diversen                                                                  | 60969 Divers                                                        | Indirect       |
| 6097 Inkopen van voeding en leveringen voor keuken                              | 6097 Achats de denrées et fournitures de cuisine                    | Indirect       |
| 60970 Voedingswaren                                                             | 60970 denrées alimentaires                                          | Indirect       |
| 60973 Dranken                                                                   | 60973 boissons                                                      | Indirect       |



| Cost account (NL)                                                 | Cost account (FR)                                                          | Classification |
|-------------------------------------------------------------------|----------------------------------------------------------------------------|----------------|
| 60974 Dieetproducten                                              | 60974 produits diététiques                                                 | Indirect       |
| 60975 Wegwerpbestekken                                            | 60975 vaisselle disposable                                                 | Indirect       |
| 60976 Ander vaatwerk                                              | 60976 Autre vaisselle                                                      | Indirect       |
| 60977 Klein keukenmateriaal                                       | 60977 Petit matériel de cuisine                                            | Indirect       |
| 60979 Diversen                                                    | 60979 Divers                                                               | Indirect       |
| 61 Diensten en bijkomende leveringen                              | 61 Services et fournitures accessoires                                     |                |
| 610 Huur, huurlasten en schulden voor erfpacht                    | 610 Loyers, charges locatives et redevances emphytéotiques                 |                |
| 6102 Terreinen en gebouwen                                        | 6102 Terrains et constructions.                                            | Indirect       |
| 6103 Materiaal voor medische uitrusting                           | 6103 Matériel d'équipement médical.                                        | Direct         |
| 6104 Materiaal voor niet-medische uitrusting en meubilair         | 6104 Matériel d'équipement non médical et mobilier                         | Indirect       |
| 61040 Meubilair                                                   | 61040 Mobilier                                                             | Indirect       |
| 61041 Materiaal                                                   | 61041 Matériel                                                             | Indirect       |
| 61042 Rollend materiaal                                           | 61042 Matériel roulant                                                     | Indirect       |
| 61043 Materiaal en meubilair voor informatieverwerking            | 61043 Matériel et mobilier informatiques                                   | Indirect       |
| 611. Externe diensten                                             | 611 Services extérieurs                                                    | Indirect       |
| 6111. Medische kosten                                             | 6111 Frais médicaux                                                        | Indirect       |
| 61110 Externe medische verstrekkingen                             | 61110 Prestations médicales exécutées à l'extérieur                        | Indirect       |
| 61111 Prestaties geleverd door verpleegstersscholen en paramedici | 61111 Prestations fournies par les écoles d'infirmières et de paramédicaux | Indirect       |
| 6112. Algemene externe diensten                                   | 6112 Services généraux extérieurs                                          | Indirect       |
| 61120 Bewakings- en veiligheidsdiensten                           | 61120 Services de surveillance, garde et sécurité                          | Indirect       |
| 61121 Inzamelingen behandeling van afval                          | 61121 Collecte et traitement des déchets                                   | Indirect       |
| 61129 Overige algemene externe diensten                           | 61129 Autres services extérieurs généraux                                  | Indirect       |
| 6113. Externe onderhouds- en reinigingsdiensten                   | 6113 Services extérieurs d'entretien et de nettoyage                       | Indirect       |



| Cost account (NL)                               | Cost account (FR)                                                   | Classification |
|-------------------------------------------------|---------------------------------------------------------------------|----------------|
| 61130 Onderhoudsdienst                          | 61130 Services d'entretien                                          | Indirect       |
| 61131 Reinigingsdienst                          | 61131 Services de nettoyage                                         | Indirect       |
| 6115. Externe administratieve diensten          | 6115 Services extérieurs en matière admin                           | Indirect       |
| 61150 Sociaal secretariaat                      | 61150 Secrétariat social                                            | Indirect       |
| 61151 Comptabiliteitskantoor                    | 61151 Bureau de comptabilité                                        | Indirect       |
| 61152 Dienst voor informatieverwerking          | 61152 Service informatique                                          | Indirect       |
| 61159 Overige externe administratieve diensten  | 61159 Autres services extérieurs généraux en matière administrative | Indirect       |
| 6116 Externe diensten voor wasserij - linnen    | 6116 Services extérieurs de buanderie-lingerie                      | Indirect       |
| 6117 Externe diensten voor voeding              | 6117 Services extérieurs d'alimentation                             | Indirect       |
| 6118 Externe diensten voor internaat            | 6118 Services extérieurs d'internat                                 | Indirect       |
| 612 Algemene onkosten                           | 612 Frais généraux                                                  | Indirect       |
| 6120 Transportkosten door derden                | 6120 Frais de transports par tiers                                  | Indirect       |
| 61200 Interne transporten                       | 61200 Transports internes                                           | Indirect       |
| 61201 Externe transporten                       | 61201 Transports externes                                           | Indirect       |
| 61202 Bloedtransport                            | 61202 Transports de sang                                            | Indirect       |
| 61203 Patiëntentransport                        | 61203 Transports de patients                                        | Indirect       |
| 61204 Verplaatsingen van personeel              | 61204 Déplacement du personnel                                      | Indirect       |
| 6121 Niet-personeelsgebonden verzekeringen      | 6121 Assurances non relatives au personnel                          | Indirect       |
| 61210 Brandverzekering                          | 61210 Assurance incendie                                            | Indirect       |
| 61211 Verzekering Burgerlijke aansprakelijkheid | 61211 Assurance responsabilité civile                               | Indirect       |
| 61212 Andere                                    | 61212 Autres                                                        | Indirect       |
| 61213 Andere                                    | 61213 Autres assurances                                             | Indirect       |
| 61214 Andere                                    | 61214 Autres assurances                                             | Indirect       |
| 61215 Andere                                    | 61215 Autres assurances                                             | Indirect       |



| Cost account (NL)                                                      | Cost account (FR)                                           | Classification |
|------------------------------------------------------------------------|-------------------------------------------------------------|----------------|
| 61216 Andere                                                           | 61216 Autres assurances                                     | Indirect       |
| 61217 Andere                                                           | 61217 Autres assurances                                     | Indirect       |
| 61218 Andere                                                           | 61218 Autres assurances                                     | Indirect       |
| 61219 Andere                                                           | 61219 Autres assurances                                     | Indirect       |
| 6129 Diverse algemene onkosten                                         | 6129 Frais généraux divers                                  | Indirect       |
| 613 Onderhoud en herstellingen                                         | 613 Entretien et réparations                                | Indirect       |
| 6130. Onderhoud en herstellingen van terreinen en omgeving             | 6130 Entretien et réparations des terrains et abords        | Indirect       |
| 61300 Onderhoudscontracten                                             | 61300 Contrats de maintenance terrains                      | Indirect       |
| 61301 Andere prestaties                                                | 61301 Autres prestations                                    | Indirect       |
| 61302 Andere prestaties                                                | 61302 Autres prestations                                    | Indirect       |
| 61303 Andere prestaties                                                | 61303 Autres prestations                                    | Indirect       |
| 61309 Andere prestaties                                                | 61309 Autres prestations                                    | Indirect       |
| 6131 Onderhoud en herstellingen van onroerende goederen                | 6131 Entretien et réparations des immeubles                 | Indirect       |
| 61310 Onderhoudscontracten                                             | 61310 Contrats de maintenance immeubles                     | Indirect       |
| 61311 Andere prestaties                                                | 61311 Autres prestations                                    | Indirect       |
| 61312 Andere prestaties                                                | 61312 Autres prestations                                    | Indirect       |
| 61313 Andere prestaties                                                | 61313 Autres prestations                                    | Indirect       |
| 61314 Andere prestaties                                                | 61314 Autres prestations                                    | Indirect       |
| 61316 Andere prestaties                                                | 61316 Autres prestations                                    | Indirect       |
| 61319 Andere prestaties                                                | 61319 Autres prestations                                    | Indirect       |
| 6132 Onderhoud en herstellingen van onroerende goederen bij bestemming | 6132 Entretien et réparations des immeubles par destination | Indirect       |
| 61320 Onderhoudscontracten                                             | 61320 Contrat de maintenance immeubles                      | Indirect       |
| 61321 Andere prestaties                                                | 61321 Autres prestations                                    | Indirect       |



| Cost account (NL)                                       | Cost account (FR)                                  | Classification |
|---------------------------------------------------------|----------------------------------------------------|----------------|
| 61322 Andere prestaties                                 | 61322 Autres prestations                           | Indirect       |
| 61323 Andere prestaties                                 | 61323 Autres prestations                           | Indirect       |
| 61329 Andere prestaties                                 | 61329 Autres prestations                           | Indirect       |
| 6133 Liften                                             | 6133 Ascenseurs                                    | Indirect       |
| 61330 Onderhoudscontracten                              | 61330 Contrats de maintenance ascenseurs           | Indirect       |
| 61331 Andere prestaties                                 | 61331 Autres prestations                           | Indirect       |
| 61332 Andere prestaties                                 | 61332 Autres prestations                           | Indirect       |
| 61339 Andere prestaties                                 | 61339 Autres prestations                           | Indirect       |
| 6134 Verwarmingsinstallatie                             | 6134 Chauffage                                     | Indirect       |
| 61340 Onderhoudscontracten                              | 61340 Contrat de maintenance chauffage             | Indirect       |
| 61341 Andere prestaties                                 | 61341 Autres prestations                           | Indirect       |
| 61342 Andere prestaties                                 | 61342 Autres prestations                           | Indirect       |
| 61349 Andere prestaties                                 | 61349 Autres prestations                           | Indirect       |
| 6135 Onderhoud en herstellingen van medische uitrusting | 6135 Entretien et réparations d'équipement médical | Direct         |
| 61350 Onderhoudscontracten                              | 61350 Contrats de maintenance équipement médical   | Direct         |
| 61351 Andere prestaties                                 | 61351 Autres prestations                           | Direct         |
| 61352 Andere prestaties                                 | 61352 Autres prestations                           | Direct         |
| 61353 Andere prestaties                                 | 61353 Autres prestations                           | Direct         |
| 61359 Andere prestaties                                 | 61359 Autres prestations                           | Direct         |
| 6136 Onderhoud en herstellingen van meubilair           | 6136 Entretien et réparations de mobilier          | Indirect       |
| 61360 Onderhoudscontracten                              | 61360 Contrats de maintenance mobilier             | Indirect       |
| 61361 Andere prestaties                                 | 61361 Autres prestations                           | Indirect       |
| 61362 Andere prestaties                                 | 61362 Autres prestations                           | Indirect       |
| 61369 Andere prestaties                                 | 61369 Autres prestations                           | Indirect       |



| Cost account (NL)                                                       | Cost account (FR)                                                   | Classification |
|-------------------------------------------------------------------------|---------------------------------------------------------------------|----------------|
| 6137 Onderhoud en herstellingen van materieel                           | 6137 Entretien et réparations de matériel                           | Indirect       |
| 61370 Onderhoudscontracten                                              | 61370 Contrats de maintenance matériel                              | Indirect       |
| 61371 Andere prestaties                                                 | 61371 Autres prestations                                            | Indirect       |
| 61372 Andere prestaties                                                 | 61372 Autres prestations                                            | Indirect       |
| 61373 Andere prestaties                                                 | 61373 Autres prestations                                            | Indirect       |
| 61375 Andere prestaties                                                 | 61375 Autres prestations                                            | Indirect       |
| 61379 Andere prestaties                                                 | 61379 Autres prestations                                            | Indirect       |
| 6138 Onderhoud en herstellingen van rollend materieel                   | 6138 Entretien et réparations de matériel roulant                   | Indirect       |
| 61380 Onderhoudscontracten                                              | 61380 Contrats de maintenance matériel roulant                      | Indirect       |
| 61381 Andere prestaties                                                 | 61381 Autres prestations                                            | Indirect       |
| 61382 Andere prestaties                                                 | 61382 Autres prestations                                            | Indirect       |
| 61383 Andere prestaties                                                 | 61383 Autres prestations                                            | Indirect       |
| 61389 Andere prestaties                                                 | 61389 Autres prestations                                            | Indirect       |
| 6139 Onderhoud en herstellingen van materieel voor informatieverwerking | 6139 Entretien et réparations de matériel et mobilier informatiques | Indirect       |
| 61390 Onderhoudscontracten                                              | 61390 Contrats de maintenance mobilier informatique                 | Indirect       |
| 61391 Andere prestaties                                                 | 61391 Autres prestations                                            | Indirect       |
| 61392 Andere prestaties                                                 | 61392 Autres prestations                                            | Indirect       |
| 61393 Andere prestaties                                                 | 61393 Autres prestations                                            | Indirect       |
| 61395 Andere prestaties                                                 | 61395 Autres prestations                                            | Indirect       |
| 61399 Andere prestaties                                                 | 61399 Autres prestations                                            | Indirect       |
| 615 Administratie                                                       | 615 Administration                                                  | Indirect       |
| 6150. Kantoor en administratie                                          | 6150 Bureau et administration                                       | Indirect       |
| 61500 Verzendingskosten                                                 | 61500 Frais d'expédition                                            | Indirect       |
| 61501 Telefoon, telegram, telex                                         | 61501 Téléphone, télégramme, télex                                  | Indirect       |



| Cost account (NL)                                                          | Cost account (FR)                                                       | Classification     |                                                                  |
|----------------------------------------------------------------------------|-------------------------------------------------------------------------|--------------------|------------------------------------------------------------------|
| 61503 Aanwervingskosten voor personeel                                     | 61503 Frais de recrutement du personnel                                 | Indirect           |                                                                  |
| 6151 Notoriëteitsuitgaven                                                  | 6151 Relations publiques                                                | Indirect           |                                                                  |
| 61510 Congressen en informatievergaderingen                                | 61510 Congrès, sessions de formation                                    | Indirect           |                                                                  |
| 61511 Recepties en representatiekosten                                     | 61511 Réception et frais de représentation                              | Indirect           |                                                                  |
| 61512 Lidgeld ziekenhuisverenigingen                                       | 61512 Frais d'affiliation aux organisations hospitalières               | Indirect           |                                                                  |
| 61513 Andere bijdragen                                                     | 61513 Autres cotisations                                                | Indirect           |                                                                  |
| 61514 Werkingskosten voor de verschillende raden en comités                | 61514 Frais de fonctionnement des différentes conseils et comités       | Indirect           |                                                                  |
| 6152 Gerechtskosten en kosten voor dekking van vorderingen                 | 6152 Frais de justice et de recouvrement de créances                    | Indirect           |                                                                  |
| 6159 Diversen                                                              | 6159 Divers                                                             | Indirect           |                                                                  |
| 616 Niet-medische honoraria                                                | 616 Honoraires non médicaux                                             | Indirect           |                                                                  |
| 6160 Advocaat                                                              | 6160 Avocats                                                            | Indirect           |                                                                  |
| 6161 Revisor                                                               | 6161 Réviseur d'entreprise                                              | Indirect           |                                                                  |
| 6162 Andere                                                                | 6162 Autres honoraires                                                  | Indirect           |                                                                  |
| 617 Uitzendkrachten en personen ter beschikking gesteld van het ziekenhuis | 617 Personnel intérimaire et personnes mises à disposition de l'hôpital |                    |                                                                  |
| 6170 Medisch personeel                                                     | 6170 Personnel Médical                                                  | Excluded           |                                                                  |
| 6171 Loontrekkend personeel                                                | 6171 Personnel Salarié                                                  | Indirect           | Exception: Direct for cost centre 160 (central sterile services) |
| 6172 Administratief personeel                                              | 6172 Personnel Administratif                                            | Indirect           |                                                                  |
| 6173 Verplegend personeel                                                  | 6173 Personnel Soignant                                                 | Indirect or direct | Direct if recorded in final cost centre (150-189; 200-899)       |
| 6174 Paramedisch personeel                                                 | 6174 Personnel Paramédical.                                             | Indirect or direct | Direct if recorded in final cost centre (150-189; 200-899)       |



| Cost account (NL)                                                                                                                                                                                                                         | Cost account (FR)                                                                     | Classification     |                                                                  |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------|--------------------|------------------------------------------------------------------|
| 6175 Ander personeel                                                                                                                                                                                                                      | 6175 Autre personnel                                                                  | Indirect or direct | Direct if recorded in final cost centre (150-189; 200-899)       |
| 618 Bezoldigingen, premies voor buitenwettelijke verzekeringen, ouderdoms- en overlevingspensioenen van bestuurders, zaakvoerders, werkende vennoten en bedrijfsleiders, die niet worden toegekend uit hoofde van een arbeidsovereenkomst | 618 Rémun., primes pour assurances extra-légales, pensions... hors contrat de travail | Indirect           |                                                                  |
| 619 Bezoldigingen voor geneesheren, tandartsen, verplegend personeel en paramedici                                                                                                                                                        | 619 Rétributions de médecins, dentistes, personnel soignant et paramédical            |                    |                                                                  |
| 6190 Geneesheren                                                                                                                                                                                                                          | 6190 Médecins                                                                         | Excluded           |                                                                  |
| 6191 Tandartsen                                                                                                                                                                                                                           | 6191 Dentistes                                                                        | Excluded           |                                                                  |
| 6192 Verplegend personeel                                                                                                                                                                                                                 | 6192 Pers. soignant                                                                   | Indirect or direct | Direct if recorded in final cost centre (150-189; 200-899)       |
| 6193 Paramedici                                                                                                                                                                                                                           | 6193 Paramédical                                                                      | Indirect or direct | Direct if recorded in final cost centre (150-189; 200-899)       |
| 62 Bezoldigingen en sociale lasten                                                                                                                                                                                                        | 62 Rémunérations et charges sociales                                                  |                    |                                                                  |
| 620 Bezoldigingen en rechtstreekse sociale voordelen                                                                                                                                                                                      | 620 Rémunérations et avantages sociaux directs                                        |                    |                                                                  |
| 6200 Medisch personeel                                                                                                                                                                                                                    | 6200 Personnel médical                                                                | Excluded           |                                                                  |
| 62000 Medisch personeel                                                                                                                                                                                                                   | 62000 Rém. Personnel médical.                                                         | Excluded           |                                                                  |
| 62002 Gesubsidieerd contractueel medisch personeel                                                                                                                                                                                        | 62002 Rém. Personnel médical contractuel subventionné                                 | Excluded           |                                                                  |
| 6201 Loontrekkend personeel                                                                                                                                                                                                               | 6201 Personnel salarié                                                                | Indirect           | Exception: Direct for cost centre 160 (central sterile services) |
| 62010 Loontrekkend personeel                                                                                                                                                                                                              | 62010 Rém. Personnel salarié.                                                         | Indirect           | Exception: Direct for cost centre 160 (central sterile services) |
| 62011 Loontrekkend personeel stagiairs R.V.A.                                                                                                                                                                                             | 62011 Rém. Personnel salarié stagiaire ONEM                                           | Indirect           | Exception: Direct for cost centre 160 (central sterile services) |



| Cost account (NL)                                                      | Cost account (FR)                                                      | Classification     |                                                                  |
|------------------------------------------------------------------------|------------------------------------------------------------------------|--------------------|------------------------------------------------------------------|
| 62012 Gesubsidieerd contractueel loontrekkend personeel                | 62012 Rém. Personnel salarié contractuel subventionné                  | Indirect           | Exception: Direct for cost centre 160 (central sterile services) |
| 62014 Loontrekkend Maribel personeel (uitgezonderd logistieke steun)   | 62014 Rém. Personnel salarié MARIBEL (hors assistant logistique)       | Indirect           | Exception: Direct for cost centre 160 (central sterile services) |
| 6202 Administratief personeel                                          | 6202 Personnel administratif                                           | Indirect           |                                                                  |
| 62020 Administratief personeel                                         | 62020 Rém. Personnel administratif.                                    | Indirect           |                                                                  |
| 62021 Administratief personeel stagiaires R.V.A.                       | 62021 Rém. Personnel administratif stagiaire ONEM                      | Indirect           |                                                                  |
| 62022 Gesubsidieerd contractueel administratief personeel              | 62022 Rém. Personnel administratif contractuel subventionné            | Indirect           |                                                                  |
| 62024 Administratief Maribel personeel (uitgezonderd logistieke steun) | 62024 Rém. Personnel administratif MARIBEL (hors assistant logistique) | Indirect           |                                                                  |
| 6203 Verplegend personeel                                              | 6203 Personnel soignant                                                | Indirect or direct | Direct if recorded in final cost centre (150-189; 200-899)       |
| 62030 Verplegend personeel                                             | 62030 Rém. Personnel soignant.                                         | Indirect or direct | Direct if recorded in final cost centre (150-189; 200-899)       |
| 62031 Verplegend personeel stagiaires R.V.A.                           | 62031 Rém. Personnel soignant stagiaire ONEM                           | Indirect or direct | Direct if recorded in final cost centre (150-189; 200-899)       |
| 62032 Gesubsidieerd contractueel verplegend personeel                  | 62032 Rém. Personnel soignant contractuel subventionné                 | Indirect or direct | Direct if recorded in final cost centre (150-189; 200-899)       |
| 62033 Logistieke steun verplegend personeel                            | 62033 Rém. Personnel soignant assistant logistique                     | Indirect or direct | Direct if recorded in final cost centre (150-189; 200-899)       |
| 6204 Paramedisch personeel                                             | 6204 Personnel paramédical                                             | Indirect or direct | Direct if recorded in final cost centre (150-189; 200-899)       |
| 62034 Verplegend Maribel personeel (uitgezonderd logistieke steun)     | 62034 Rém. Personnel soignant MARIBEL (hors assistant logistique)      | Indirect or direct | Direct if recorded in final cost centre (150-189; 200-899)       |
| 62040 Paramedisch personeel                                            | 62040 Rém. Personnel paramédical.                                      | Indirect or direct | Direct if recorded in final cost centre (150-189; 200-899)       |
| 62041 Paramedisch personeel stagiaires R.V.A..                         | 62041 Rém. Personnel paramédical stagiaire ONEM                        | Indirect or direct | Direct if recorded in final cost centre (150-189; 200-899)       |



| Cost account (NL)                                                   | Cost account (FR)                                                     | Classification     |                                                                  |
|---------------------------------------------------------------------|-----------------------------------------------------------------------|--------------------|------------------------------------------------------------------|
| 62042 Gesubsidieerd contractueel paramedisch personeel              | 62042 Rém. Personnel paramédical contractuel subventionné             | Indirect or direct | Direct if recorded in final cost centre (150-189; 200-899)       |
| 62044 Paramedisch Maribel personeel (uitgezonderd logistieke steun) | 62044 Rém. Personnel paramédical MARIBEL (hors assistant logistique)  | Indirect or direct | Direct if recorded in final cost centre (150-189; 200-899)       |
| 6205. Ander personeel                                               | 6205 Autre personnel                                                  | Indirect or direct | Direct if recorded in final cost centre (150-189; 200-899)       |
| 62050 Ander personeel                                               | 62050 Rém. Autre personnel.                                           | Indirect or direct | Direct if recorded in final cost centre (150-189; 200-899)       |
| 62051 Ander personeel stagiairs R.V.A.                              | 62051 Rém. Autre personnel stagiaire ONEM                             | Indirect or direct | Direct if recorded in final cost centre (150-189; 200-899)       |
| 62052 Gesubsidieerd contractueel ander personeel                    | 62052 Rém. Autre personnel contractuel subventionné                   | Indirect or direct | Direct if recorded in final cost centre (150-189; 200-899)       |
| 62054 Ander Maribel personeel (uitgezonderd logistieke steun)       | 62054 Rém. Autre personnel MARIBEL (hors assistant logistique)        | Indirect or direct | Direct if recorded in final cost centre (150-189; 200-899)       |
| 621 Werkgeversbijdrage voor sociale verzekeringen                   | 621 Cotisations patronales d'assurances sociales                      |                    |                                                                  |
| 6210 Medisch personeel                                              | 6210 Personnel médical                                                | Excluded           |                                                                  |
| 62100 Medisch personeel                                             | 62100 Cot patr. Personnel médical.                                    | Excluded           |                                                                  |
| 62102 Gesubsidieerd contractueel medisch personeel                  | 62102 Cot patr. Personnel médical contractuel subventionné            | Excluded           |                                                                  |
| 62104 Medisch Maribel personeel (uitgezonderd logistieke steun)     | 62104 Cot patr. Personnel médical MARIBEL (hors assistant logistique) | Excluded           |                                                                  |
| 6211 Loontrekkend personeel                                         | 6211 Personnel salarié                                                | Indirect           | Exception: Direct for cost centre 160 (central sterile services) |
| 62110 Loontrekkend personeel                                        | 62110 Cot patr. Personnel salarié.                                    | Indirect           | Exception: Direct for cost centre 160 (central sterile services) |
| 62111 Loontrekkend personeel stagiairs R.V.A.                       | 62111 Cot patr. Personnel salarié stagiaire ONEM                      | Indirect           | Exception: Direct for cost centre 160 (central sterile services) |



| Cost account (NL)                                                      | Cost account (FR)                                                           | Classification     |                                                                  |
|------------------------------------------------------------------------|-----------------------------------------------------------------------------|--------------------|------------------------------------------------------------------|
| 62112 Gesubsidieerd contractueel loontrekkend personeel                | 62112 Cot patr. Personnel salarié contractuel subventionné                  | Indirect           | Exception: Direct for cost centre 160 (central sterile services) |
| 62114 Loontrekkend Maribel personeel (uitgezonderd logistieke steun)   | 62114 Cot patr. Personnel salarié MARIBEL (hors assistant logistique)       | Indirect           | Exception: Direct for cost centre 160 (central sterile services) |
| 6212 Administratief personeel                                          | 6212 Personnel administratif                                                | Indirect           |                                                                  |
| 62120 Administratief personeel                                         | 62120 Cot patr. Personnel administratif.                                    | Indirect           |                                                                  |
| 62121 Administratief personeel stagiairs R.V.A.                        | 62121 Cot patr. Personnel administratif stagiaire ONEM                      | Indirect           |                                                                  |
| 62122 Gesubsidieerd contractueel administratief personeel              | 62122 Cot patr. Personnel administratif contractuel subventionné            | Indirect           |                                                                  |
| 62124 Administratief Maribel personeel (uitgezonderd logistieke steun) | 62124 Cot patr. Personnel administratif MARIBEL (hors assistant logistique) | Indirect           |                                                                  |
| 6213 Verplegend personeel                                              | 6213 Personnel soignant                                                     | Indirect or direct | Direct if recorded in final cost centre (150-189; 200-899)       |
| 62130 Verplegend personeel                                             | 62130 Cot patr. Personnel soignant.                                         | Indirect or direct | Direct if recorded in final cost centre (150-189; 200-899)       |
| 62131 Verplegend personeel stagiairs R.V.A.                            | 62131 Cot patr. Personnel soignant stagiaire ONEM                           | Indirect or direct | Direct if recorded in final cost centre (150-189; 200-899)       |
| 62132 Gesubsidieerd contractueel verplegend personeel                  | 62132 Cot patr. Personnel soignant contractuel subventionné                 | Indirect or direct | Direct if recorded in final cost centre (150-189; 200-899)       |
| 62133 Logistieke steun verplegend personeel                            | 62133 Cot patr. Personnel soignant assistant logistique                     | Indirect or direct | Direct if recorded in final cost centre (150-189; 200-899)       |
| 62134 Verplegend Maribel personeel (uitgezonderd logistieke steun)     | 62134 Cot patr. Personnel soignant MARIBEL (hors assistant logistique)      | Indirect or direct | Direct if recorded in final cost centre (150-189; 200-899)       |
| 6214 Paramedisch personeel                                             | 6214 Personnel paramédical                                                  | Indirect or direct | Direct if recorded in final cost centre (150-189; 200-899)       |
| 62140 Paramedisch personeel                                            | 62140 Cot patr. Personnel paramédical.                                      | Indirect or direct | Direct if recorded in final cost centre (150-189; 200-899)       |



| Cost account (NL)                                                   | Cost account (FR)                                                         | Classification     |                                                                  |
|---------------------------------------------------------------------|---------------------------------------------------------------------------|--------------------|------------------------------------------------------------------|
| 62141 Paramedisch personeel stagiairs R.V.A..                       | 62141 Cot patr. Personnel paramédical stagiaire ONEM                      | Indirect or direct | Direct if recorded in final cost centre (150-189; 200-899)       |
| 62142 Gesubsidieerd contractueel paramedisch personeel              | 62142 Cot patr. Personnel paramédical contractuel subventionné            | Indirect or direct | Direct if recorded in final cost centre (150-189; 200-899)       |
| 62144 Paramedisch Maribel personeel (uitgezonderd logistieke steun) | 62144 Cot patr. Personnel paramédical MARIBEL (hors assistant logistique) | Indirect or direct | Direct if recorded in final cost centre (150-189; 200-899)       |
| 6215 Ander personeel                                                | 6215 Autre personnel                                                      | Indirect or direct | Direct if recorded in final cost centre (150-189; 200-899)       |
| 62150 Ander personeel                                               | 62150 Cot patr. Autre personnel.                                          | Indirect or direct | Direct if recorded in final cost centre (150-189; 200-899)       |
| 62151 Ander personeel stagiairs R.V.A.                              | 62151 Cot patr. Autre personnel stagiaire ONEM                            | Indirect or direct | Direct if recorded in final cost centre (150-189; 200-899)       |
| 62152 Gesubsidieerd contractueel ander personeel                    | 62152 Cot patr. Autre personnel contractuel subventionné                  | Indirect or direct | Direct if recorded in final cost centre (150-189; 200-899)       |
| 62154 Ander Maribel personeel (uitgezonderd logistieke steun)       | 62154 Cot patr. Autre personnel MARIBEL (hors assistant logistique)       | Indirect or direct | Direct if recorded in final cost centre (150-189; 200-899)       |
| 622. Werkgeverspremies voor bovenwettelijke verzekeringen           | 622 Primes patronales pour assurances extralégales                        |                    |                                                                  |
| 6220 Medisch personeel                                              | 6220 Personnel médical                                                    | Excluded           |                                                                  |
| 62200 Medisch personeel                                             | 62200 Prime patr. Personnel médical                                       | Excluded           |                                                                  |
| 62202 Gesubsidieerd contractueel medisch personeel                  | 62202 Prime patr. Personnel médical contractuel subventionné              | Excluded           |                                                                  |
| 6221 Loontrekkend personeel                                         | 6221 Personnel salarié                                                    | Indirect           | Exception: Direct for cost centre 160 (central sterile services) |
| 62210 Loontrekkend personeel                                        | 62210 Prime patr. Personnel salarié                                       | Indirect           | Exception: Direct for cost centre 160 (central sterile services) |
| 62211 Loontrekkend personeel stagiairs R.V.A.                       | 62211 Prime patr. Personnel salarié stagiaire ONEM                        | Indirect           | Exception: Direct for cost centre 160 (central sterile services) |



| Cost account (NL)                                                      | Cost account (FR)                                                             | Classification     |                                                                  |
|------------------------------------------------------------------------|-------------------------------------------------------------------------------|--------------------|------------------------------------------------------------------|
| 62212 Gesubsidieerd contractueel loontrekkend personeel                | 62212 Prime patr. Personnel salarié contractuel subventionné                  | Indirect           | Exception: Direct for cost centre 160 (central sterile services) |
| 62214 Loontrekkend Maribel personeel (uitgezonderd logistieke steun)   | 62214 Prime patr. Personnel salarié MARIBEL (hors assistant logistique)       | Indirect           | Exception: Direct for cost centre 160 (central sterile services) |
| 6222 Administratief personeel                                          | 6222 Personnel administratif                                                  | Indirect           |                                                                  |
| 62220 Administratief personeel                                         | 62220 Prime patr. Personnel administratif                                     | Indirect           |                                                                  |
| 62221 Administratief personeel stagiairs R.V.A.                        | 62221 Prime patr. Personnel administratif stagiaire ONEM                      | Indirect           |                                                                  |
| 62222 Gesubsidieerd contractueel administratief personeel              | 62222 Prime patr. Personnel administratif contractuel subventionné            | Indirect           |                                                                  |
| 62224 Administratief Maribel personeel (uitgezonderd logistieke steun) | 62224 Prime patr. Personnel administratif MARIBEL (hors assistant logistique) | Indirect           |                                                                  |
| 6223 Verplegend personeel                                              | 6223 Personnel soignant                                                       | Indirect or direct | Direct if recorded in final cost centre (150-189; 200-899)       |
| 62230 Verplegend personeel                                             | 62230 Prime patr. Personnel soignant                                          | Indirect or direct | Direct if recorded in final cost centre (150-189; 200-899)       |
| 62231 Verplegend personeel stagiairs R.V.A.                            | 62231 Prime patr. Personnel soignant stagiaire ONEM                           | Indirect or direct | Direct if recorded in final cost centre (150-189; 200-899)       |
| 62232 Gesubsidieerd contractueel verplegend personeel                  | 62232 Prime patr. Personnel soignant contractuel subventionné                 | Indirect or direct | Direct if recorded in final cost centre (150-189; 200-899)       |
| 62233 Logistieke steun verplegend personeel                            | 62233 Prime patr. Personnel soignant assistant logistique                     | Indirect or direct | Direct if recorded in final cost centre (150-189; 200-899)       |
| 62234 Verplegend Maribel personeel (uitgezonderd logistieke steun)     | 62234 Prime patr. Personnel soignant MARIBEL (hors assistant logistique)      | Indirect or direct | Direct if recorded in final cost centre (150-189; 200-899)       |
| 6224 Paramedisch personeel                                             | 6224 Personnel paramédical                                                    | Indirect or direct | Direct if recorded in final cost centre (150-189; 200-899)       |
| 62240 Paramedisch personeel                                            | 62240 Prime patr. Personnel paramédical                                       | Indirect or direct | Direct if recorded in final cost centre (150-189; 200-899)       |



| Cost account (NL)                                                   | Cost account (FR)                                                           | Classification     |                                                                  |
|---------------------------------------------------------------------|-----------------------------------------------------------------------------|--------------------|------------------------------------------------------------------|
| 62241 Paramedisch personeel stagiairs R.V.A..                       | 62241 Prime patr. Personnel paramédical stagiaire ONEM                      | Indirect or direct | Direct if recorded in final cost centre (150-189; 200-899)       |
| 62242 Gesubsidieerd contractueel paramedisch personeel              | 62242 Prime patr. Personnel paramédical contractuel subventionné            | Indirect or direct | Direct if recorded in final cost centre (150-189; 200-899)       |
| 62244 Paramedisch Maribel personeel (uitgezonderd logistieke steun) | 62244 Prime patr. Personnel paramédical MARIBEL (hors assistant logistique) | Indirect or direct | Direct if recorded in final cost centre (150-189; 200-899)       |
| 6225 Ander personeel                                                | 6225 Autre personnel                                                        | Indirect or direct | Direct if recorded in final cost centre (150-189; 200-899)       |
| 62250 Ander personeel                                               | 62250 Prime patr. Autre personnel                                           | Indirect or direct | Direct if recorded in final cost centre (150-189; 200-899)       |
| 62251 Ander personeel stagiairs R.V.A.                              | 62251 Prime patr. Autre personnel stagiaire ONEM                            | Indirect or direct | Direct if recorded in final cost centre (150-189; 200-899)       |
| 62252 Gesubsidieerd contractueel ander personeel                    | 62252 Prime patr. Autre personnel contractuel subventionné                  | Indirect or direct | Direct if recorded in final cost centre (150-189; 200-899)       |
| 62254 Ander Maribel personeel (uitgezonderd logistieke steun)       | 62254 Prime patr. Autre personnel MARIBEL (hors assistant logistique)       | Indirect or direct | Direct if recorded in final cost centre (150-189; 200-899)       |
| 623 Andere kosten voor personeel                                    | 623 Autres frais de personnel                                               |                    |                                                                  |
| 6230 Medisch personeel                                              | 6230 Personnel médical                                                      | Excluded           |                                                                  |
| 62300 Medisch personeel                                             | 62300 Aut. frais Personnel médical                                          | Excluded           |                                                                  |
| 62302 Gesubsidieerd contractueel medisch personeel                  | 62302 Aut. frais Personnel médical contractuel subventionné                 | Excluded           |                                                                  |
| 6231 Loontrekkend personeel                                         | 6231 Personnel salarié                                                      | Indirect           | Exception: Direct for cost centre 160 (central sterile services) |
| 62310 Loontrekkend personeel                                        | 62310 Aut. frais Personnel salarié                                          | Indirect           | Exception: Direct for cost centre 160 (central sterile services) |
| 62311 Loontrekkend personeel stagiairs R.V.A.                       | 62311 Aut. frais Personnel salarié stagiaire ONEM                           | Indirect           | Exception: Direct for cost centre 160 (central sterile services) |



| Cost account (NL)                                                      | Cost account (FR)                                                            | Classification     |                                                                  |
|------------------------------------------------------------------------|------------------------------------------------------------------------------|--------------------|------------------------------------------------------------------|
| 62312 Gesubsidieerd contractueel loontrekkend personeel                | 62312 Aut. frais Personnel salarié contractuel subventionné                  | Indirect           | Exception: Direct for cost centre 160 (central sterile services) |
| 62314 Loontrekkend Maribel personeel (uitgezonderd logistieke steun)   | 62314 Aut. frais Personnel salarié MARIBEL (hors assistant logistique)       | Indirect           | Exception: Direct for cost centre 160 (central sterile services) |
| 6232 Administratief personeel                                          | 6232 Personnel administratif                                                 | Indirect           |                                                                  |
| 62320 Administratief personeel                                         | 62320 Aut. frais Personnel administratif                                     | Indirect           |                                                                  |
| 62321 Administratief personeel stagiairs R.V.A.                        | 62321 Aut. frais Personnel administratif stagiaire ONEM                      | Indirect           |                                                                  |
| 62322 Gesubsidieerd contractueel administratief personeel              | 62322 Aut. frais Personnel administratif contractuel subventionné            | Indirect           |                                                                  |
| 62324 Administratief Maribel personeel (uitgezonderd logistieke steun) | 62324 Aut. frais Personnel administratif MARIBEL (hors assistant logistique) | Indirect           |                                                                  |
| 6233 Verplegend personeel                                              | 6233 Personnel soignant                                                      | Indirect or direct | Direct if recorded in final cost centre (150-189; 200-899)       |
| 62330 Verplegend personeel                                             | 62330 Aut. frais Personnel soignant                                          | Indirect or direct | Direct if recorded in final cost centre (150-189; 200-899)       |
| 62331 Verplegend personeel stagiairs R.V.A.                            | 62331 Aut. frais Personnel soignant stagiaire ONEM                           | Indirect or direct | Direct if recorded in final cost centre (150-189; 200-899)       |
| 62332 Gesubsidieerd contractueel verplegend personeel                  | 62332 Aut. frais Personnel soignant contractuel subventionné                 | Indirect or direct | Direct if recorded in final cost centre (150-189; 200-899)       |
| 62333 Logistieke steun verplegend personeel                            | 62333 Aut. frais Personnel soignant assistant logistique                     | Indirect or direct | Direct if recorded in final cost centre (150-189; 200-899)       |
| 62334 Verplegend Maribel personeel (uitgezonderd logistieke steun)     | 62334 Aut. frais Personnel soignant MARIBEL (hors assistant logistique)      | Indirect or direct | Direct if recorded in final cost centre (150-189; 200-899)       |
| 6234 Paramedisch personeel                                             | 6234 Personnel paramédical                                                   | Indirect or direct | Direct if recorded in final cost centre (150-189; 200-899)       |
| 62340 Paramedisch personeel                                            | 62340 Aut. frais Personnel paramédical                                       | Indirect or direct | Direct if recorded in final cost centre (150-189; 200-899)       |



| Cost account (NL)                                                    | Cost account (FR)                                                          | Classification     |                                                            |
|----------------------------------------------------------------------|----------------------------------------------------------------------------|--------------------|------------------------------------------------------------|
| 62341 Paramedisch personeel stagiairs R.V.A..                        | 62341 Aut. frais Personnel paramédical stagiaire ONEM                      | Indirect or direct | Direct if recorded in final cost centre (150-189; 200-899) |
| 62342 Gesubsidieerd contractueel paramedisch personeel               | 62342 Aut. frais Personnel paramédical contractuel subventionné            | Indirect or direct | Direct if recorded in final cost centre (150-189; 200-899) |
| 62344 Paramedisch Maribel personeel (uitgezonderd logistieke steun)  | 62344 Aut. frais Personnel paramédical MARIBEL (hors assistant logistique) | Indirect or direct | Direct if recorded in final cost centre (150-189; 200-899) |
| 6235 Ander personeel                                                 | 6235 Autre personnel                                                       | Indirect or direct | Direct if recorded in final cost centre (150-189; 200-899) |
| 62350 Ander personeel                                                | 62350 Aut. frais Autre personnel.                                          | Indirect or direct | Direct if recorded in final cost centre (150-189; 200-899) |
| 62351 Ander personeel stagiairs R.V.A.                               | 62351 Aut. frais Autre personnel stagiaire ONEM                            | Indirect or direct | Direct if recorded in final cost centre (150-189; 200-899) |
| 62352 Gesubsidieerd contractueel ander personeel                     | 62352 Aut. frais Autre personnel contractuel subventionné                  | Indirect or direct | Direct if recorded in final cost centre (150-189; 200-899) |
| 62354 Ander Maribel personeel (uitgezonderd logistieke steun)        | 62354 Aut. frais Autre personnel MARIBEL (hors assistant logistique)       | Indirect or direct | Direct if recorded in final cost centre (150-189; 200-899) |
| 624 Ouderdoms- en overlevingspensioenen                              | 624 Pensions de retraite et de survie                                      |                    |                                                            |
| 6240 Medisch personeel                                               | 6240 Personnel médical                                                     | Excluded           |                                                            |
| 62400 Medisch personeel                                              | 62400 Prévisions Personnel médical                                         | Excluded           |                                                            |
| 6241 Loontrekkend personeel                                          | 6241 Personnel salarié                                                     | Indirect           |                                                            |
| 62410 Loontrekkend personeel                                         | 62410 Prévisions Personnel salarié                                         | Indirect           |                                                            |
| 62412 Gesubsidieerd contractueel loontrekkend personeel              | 62412 Prévisions Personnel salarié contractuel subventionné                | Indirect           |                                                            |
| 62414 Loontrekkend Maribel personeel (uitgezonderd logistieke steun) | 62414 Prévisions Personnel salarié MARIBEL (hors assistant logistique)     | Indirect           |                                                            |
| 6242 Administratief personeel                                        | 6242 Personnel administratif                                               | Indirect           |                                                            |
| 62420 Administratief personeel                                       | 62420 Prévisions Personnel administratif                                   | Indirect           |                                                            |
| 62422 Gesubsidieerd contractueel administratief personeel            | 62422 Prévisions Personnel administratif contractuel subventionné          | Indirect           |                                                            |



| Cost account (NL)                                                      | Cost account (FR)                                                            | Classification     |                                                                  |
|------------------------------------------------------------------------|------------------------------------------------------------------------------|--------------------|------------------------------------------------------------------|
| 62424 Administratief Maribel personeel (uitgezonderd logistieke steun) | 62424 Prévisions Personnel administratif MARIBEL (hors assistant logistique) | Indirect           |                                                                  |
| 6243 Verplegend personeel                                              | 6243 Personnel soignant                                                      | Indirect           |                                                                  |
| 62430 Verplegend personeel                                             | 62430 Prévisions Personnel soignant                                          | Indirect           |                                                                  |
| 62432 Gesubsidieerd contractueel verplegend personeel                  | 62432 Prévisions Personnel soignant contractuel subventionné                 | Indirect           |                                                                  |
| 62433 Logistieke steun verplegend personeel                            | 62433 Prévisions Personnel soignant assistant logistique                     | Indirect           |                                                                  |
| 62434 Verplegend Maribel personeel (uitgezonderd logistieke steun)     | 62434 Prévisions Personnel soignant MARIBEL (hors assistant logistique)      | Indirect           |                                                                  |
| 6244 Paramedisch personeel                                             | 6244 Personnel paramédical                                                   | Indirect           |                                                                  |
| 62440 Paramedisch personeel                                            | 62440 Prévisions Personnel paramédical                                       | Indirect           |                                                                  |
| 62444 Paramedisch Maribel personeel (uitgezonderd logistieke steun)    | 62444 Prévisions Personnel paramédical MARIBEL (hors assistant logistique)   | Indirect           |                                                                  |
| 6245 Ander personeel                                                   | 6245 Autre personnel                                                         | Indirect           |                                                                  |
| 62450 Ander personeel                                                  | 62450 Prévisions Autre personnel                                             | Indirect           |                                                                  |
| 62454 Ander Maribel personeel (uitgezonderd logistieke steun)          | 62454 Prévisions Autre personnel MARIBEL (hors assistant logistique)         | Indirect           |                                                                  |
| 625 Loonvoorzieningen                                                  | 625 Provisions salariales                                                    |                    |                                                                  |
| 6250 Dotaties                                                          | 6250 Dotations                                                               |                    |                                                                  |
| 62500 Loonvoorzieningen : Medisch personeel                            | 62500 Prov. PV Personnel médical                                             | Excluded           |                                                                  |
| 62501 Loonvoorzieningen : Loontrekkend personeel                       | 62501 Prov. PV Personnel salarié                                             | Indirect           | Exception: Direct for cost centre 160 (central sterile services) |
| 62502 Loonvoorzieningen : Administratief personeel                     | 62502 Prov. PV Personnel administratif                                       | Indirect           |                                                                  |
| 62503 Loonvoorzieningen : Verplegend personeel                         | 62503 Prov. PV Personnel soignant                                            | Indirect or direct | Direct if recorded in final cost centre (150-189; 200-899)       |



| Cost account (NL)                                                                | Cost account (FR)                                                             | Classification     |                                                                  |
|----------------------------------------------------------------------------------|-------------------------------------------------------------------------------|--------------------|------------------------------------------------------------------|
| 62504 Loonvoorzieningen : Paramedisch personeel                                  | 62504 Prov. PV Personnel paramédical                                          | Indirect or direct | Direct if recorded in final cost centre (150-189; 200-899)       |
| 62505 Loonvoorzieningen : Ander personeel                                        | 62505 Prov. PV Personnel autres                                               | Indirect or direct | Direct if recorded in final cost centre (150-189; 200-899)       |
| 6251 Besteding en terugnemng                                                     | 6251 Utilisations et reprises                                                 |                    |                                                                  |
| 62510 Loonvoorzieningen : Medisch personeel                                      | 62510 Repr. PV Personnel médical                                              | Excluded           |                                                                  |
| 62511 Loonvoorzieningen : Loontrekkend personeel                                 | 62511 Repr. PV Personnel salarié                                              | Indirect           | Exception: Direct for cost centre 160 (central sterile services) |
| 62512 Loonvoorzieningen : Administratief personeel                               | 62512 Repr. PV Personnel administratif                                        | Indirect           |                                                                  |
| 62513 Loonvoorzieningen : Verplegend personeel                                   | 62513 Repr. PV Personnel soignant                                             | Indirect or direct |                                                                  |
| 62514 Loonvoorzieningen : Paramedisch personeel                                  | 62514 Repr. PV Personnel paramédical                                          | Indirect or direct |                                                                  |
| 62515 Loonvoorzieningen : Ander personeel                                        | 62515 Repr. PV Personnel autres                                               | Indirect or direct |                                                                  |
| 63 Afschrijvingen, waardeverminderingen en voorzieningen voor risico's en kosten | 63 Amortissements, réductions de valeur et provisions pour risques et charges |                    |                                                                  |
| 630. Afschrijvingen en waardeverminderingen op vaste activa - toevoeging         | 630 Dotations aux amortissements et réductions de valeur sur immobilisations  |                    |                                                                  |
| 6300. Op oprichtingskosten                                                       | 6300 Sur frais d'établissement                                                | Indirect           |                                                                  |
| 63000 Stichtingskosten en inbreng                                                | 63000 Red.Imm. Frais de constitution et d'apports                             | Indirect           |                                                                  |
| 63001 Eerste oprichtingskosten                                                   | 63001 Red.Imm. Frais de 1er établissement                                     | Indirect           |                                                                  |
| 63002 Aanloopkosten                                                              | 63002 Red.Imm. Frais de pré-exploitation                                      | Indirect           |                                                                  |
| 63003 Intercalaire intresten niet-gesubsidieerd gedeelte                         | 63003 Red.Imm. Intérêts intercalaires sur partie non subsidiée                | Indirect           |                                                                  |
| 63004 Intercalaire intresten gesubsidieerd gedeelte                              | 63004 Red.Imm. Intérêts intercalaires sur partie subsidiée                    | Indirect           |                                                                  |
| 63005 Herstructureringskosten                                                    | 63005 Red.Imm. Frais de restructuration                                       | Indirect           |                                                                  |



| Cost account (NL)                                                  | Cost account (FR)                                                              | Classification |
|--------------------------------------------------------------------|--------------------------------------------------------------------------------|----------------|
| 6301 Op immateriële vaste activa                                   | 6301 Sur immobilisations incorporelles                                         | Indirect       |
| 63010 Op software                                                  | 63010 sur les logiciels                                                        | Indirect       |
| 63011 Op andere immateriële vaste activa                           | 63011 Sur autres immobilisation incorporelles                                  | Indirect       |
| 6302 Op gebouwen                                                   | 6302 Sur constructions                                                         | Indirect       |
| 63021 Gebouwen                                                     | 63021 Red.Imm. Sur constructions.                                              | Indirect       |
| 63022 Bebouwde terreinen                                           | 63022 Red.Imm. Sur terrains bâtis                                              | Indirect       |
| 63023 Andere reële rechten op onroerende goederen                  | 63023 Red.Imm. Sur autres droits réels sur immeubles                           | Indirect       |
| 63024 Grote herstellingen en groot onderhoud                       | 63024 Red.Imm. Sur grosses réparations et gros entretiens                      | Indirect       |
| 63025 Inrichting van de gebouwen                                   | 63025 Red.Imm. Sur agencement des immeubles                                    | Indirect       |
| 6303 Op materieel voor medische uitrusting                         | 6303 Red.Imm. Sur matériel d'équipement médical                                | Direct         |
| 6304 Op materieel voor niet-medische uitrusting en meubilair       | 6304 Sur matériel d'équipement non médical et mobilier                         | Indirect       |
| 63040 Meubilair                                                    | 63040 Red.Imm. Mobilier                                                        | Indirect       |
| 63041 Materieel                                                    | 63041 Red.Imm. Matériel                                                        | Indirect       |
| 63042 Rollend materieel                                            | 63042 Red.Imm. Matériel roulant                                                | Indirect       |
| 63043 Materieel en meubilair voor informatieverwerking             | 63043 Red.Imm. Matériel et mobilier informatique                               | Indirect       |
| 6305 Op vaste activa in huur, financiering en soortgelijke rechten | 6305 Sur immobilisations détenues en location financement et droits similaires | Indirect       |
| 63050 Inrichting van gebouwen                                      | 63050 Red.Imm. Constructions                                                   | Indirect       |
| 63051 Materieel voor medische uitrusting                           | 63051 Red.Imm. Matériel d'équipement médical                                   | Direct         |
| 63052 Meubilair                                                    | 63052 Red.Imm. Mobilier médical                                                | Indirect       |
| 63053 Materieel voor niet-medische uitrusting                      | 63053 Red.Imm. Matériel d'équipement non médical                               | Indirect       |
| 63054 Rollend materieel                                            | 63054 Red.Imm. Matériel roulant equ.                                           | Indirect       |



| Cost account (NL)                                                         | Cost account (FR)                                          | Classification |
|---------------------------------------------------------------------------|------------------------------------------------------------|----------------|
| 63055 Materieel en meubilair voor informatieverwerking                    | 63055 Red.Imm. Matériel informatique en loc.               | Indirect       |
| 631 Waardeverminderingen op voorraden                                     | 631 Réductions de valeur sur stocks                        | Indirect       |
| 6310 Toevoeging                                                           | 6310 Dotations pr valeurs sur stocks                       | Indirect       |
| 6311 Terugneming (-)                                                      | 6311 Reprises (-) pr valeurs sur stocks                    | Indirect       |
| 633 Waardeverminderingen op vorderingen op meer dan één jaar              | 633 Réductions de valeur sur créances à plus d'un an       | Indirect       |
| 6330 Toevoeging                                                           | 6330 Dotations sur créances à plus d'un an                 | Indirect       |
| 6331 Terugneming (-)                                                      | 6331 Reprises (-) sur créances à plus d'un an              | Indirect       |
| 634 Waardeverminderingen op vorderingen op ten hoogste één jaar           | 634 Réductions de valeur sur créances à un an au plus      | Indirect       |
| 6340 Toevoeging                                                           | 6340 Dotations sur créances à un an au plus                | Indirect       |
| 6341 Terugneming (-)                                                      | 6341 Reprises (-) sur créances à un an au plus             | Indirect       |
| 635 Voorzieningen voor pensioenen en soortgelijke verplichtingen          | 635 Provisions pour pensions et obligations similaires     | Indirect       |
| 6350 Toevoeging                                                           | 6350 Dotations pour pensions                               | Indirect       |
| 6351 Besteding en terugneming (-)                                         | 6351 Utilisations et reprises (-) pour pensions            | Indirect       |
| 636 Voorzieningen voor grote herstellingswerken en grote onderhoudswerken | 636 Provisions pour grosses réparations et gros entretiens | Indirect       |
| 6360 Toevoeging                                                           | 6360 Dotations pour grosses réparations                    | Indirect       |
| 6361 Besteding en terugneming (-)                                         | 6361 Utilisations et reprises pour grosses réparations     | Indirect       |
| 637 Voorzieningen voor andere risico's en kosten                          | 637 Provisions pour autres risques et charges              | Indirect       |
| 6370 Toevoeging                                                           | 6370 Dotations pour autres risques                         | Indirect       |
| 6371 Besteding en terugneming (-)                                         | 6371 Utilisations et reprises pour autres risques          | Indirect       |
| 64 Andere bedrijfskosten                                                  | 64 Autres charges d'exploitation                           | Indirect       |
| 640 Bedrijfsbelastingen                                                   | 640 Charges fiscales                                       | Indirect       |
| 6400 Voorheffing onroerende goederen                                      | 6400 Précompte immobilier                                  | Indirect       |



| Cost account (NL)                                                | Cost account (FR)                                                           | Classification |
|------------------------------------------------------------------|-----------------------------------------------------------------------------|----------------|
| 6401 Taks op voertuigen                                          | 6401 Taxes sur véhicules                                                    | Indirect       |
| 6402 Taks op drijfkracht                                         | 6402 Taxes sur force motrice                                                | Indirect       |
| 6403 Taks op tewerkgesteld personeel                             | 6403 Taxe sur personnel occupé                                              | Indirect       |
| 6404 Taks op patrimonium                                         | 6404 Taxe sur patrimoine                                                    | Indirect       |
| 6405 Belastingen voor de milieubescherming                       | 6405 Taxe pr protect. environnement                                         | Indirect       |
| 6409 Diverse taksen                                              | 6409 Taxes diverses                                                         | Indirect       |
| 642 Minderwaarden op de realisatie van vorderingen op prestaties | 642 Moins values sur realis. de créances commerciales                       | Indirect       |
| 643 Diverse bedrijfskosten                                       | 643 Charges d'exploitation diverses 1                                       | Indirect       |
| 644 Diverse bedrijfskosten                                       | 644 Charges d'exploitation diverses 2                                       | Indirect       |
| 645 Diverse bedrijfskosten                                       | 645 Charges d'exploitation diverses 3                                       | Indirect       |
| 646 Diverse bedrijfskosten                                       | 646 Charges d'exploitation diverses 4                                       | Indirect       |
| 647 Diverse bedrijfskosten                                       | 647 Charges d'exploitation diverses 5                                       | Indirect       |
| 648 Diverse bedrijfskosten                                       | 648 Charges d'exploitation diverses 6                                       | Indirect       |
| 649 Exploitatiekosten geactiveerd als herstructureringskosten    | 649 Charges d'exploitation portées à l'actif au titre de frais de restruct. | Indirect       |
| 65 Financiële kosten                                             | 65 Charges financières                                                      | Indirect       |
| 650. Lasten van investeringsleningen                             | 650 Charges des emprunts d'investissement                                   | Indirect       |
| 6500 Intresten                                                   | 6500 Intérêts                                                               | Indirect       |
| 651 Minderwaarden op vlottende activa                            | 651 Réductions de valeur sur actifs circulants                              | Indirect       |
| 6510 Toevoegingen 6510 /1                                        | 6510 Dotations 6510                                                         | Indirect       |
| 6511 Terugnemingen (-)                                           | 6511 Reprises 6511                                                          | Indirect       |
| 652 Minderwaarden op de realisatie van vlottende activa          | 652 Moins-values sur réalisation d'actifs immobilisés                       | Indirect       |
| 654 Koersverschillen                                             | 654 Différences de change                                                   | Indirect       |
| 655 Omrekeningsverschillen van deviezen                          | 655 Ecart de conversion en devises                                          | Indirect       |
| 656 Kosten voor kredieten op korte termijn                       | 656 Charges des crédits à court terme                                       | Indirect       |



| Cost account (NL)                                                              | Cost account (FR)                                                         | Classification |
|--------------------------------------------------------------------------------|---------------------------------------------------------------------------|----------------|
| 6560 tot 6569 Kredietinstellingen                                              | 6560 à 6569 Organismes financiers                                         | Indirect       |
| 657 tot 659 Diverse financiële kosten                                          | 657 à 659 Charges financières diverses                                    | Indirect       |
| 66 Uitzonderlijke kosten                                                       | 66 Charges exceptionnelles                                                | Excluded       |
| 660 Afschrijvingen en uitzonderlijke waardeverminderingen                      | 660 Amortissements et réductions de valeurs exceptionnelles               | Excluded       |
| 661 Waardeverminderingen op financiële vaste activa                            | 661 Réductions de valeurs sur immobilisations financières                 | Excluded       |
| 662 Voorzieningen voor risico's en uitzonderlijke kosten                       | 662 Provisions pour risques et charges exceptionnelles                    | Excluded       |
| 663 Minderwaarden op de realisatie van vaste activa                            | 663 Moins-values sur réalisation d'actifs immobilisés                     | Excluded       |
| 664 tot 668 Andere uitzonderlijke kosten                                       | 664 à 668 Autres charges exceptionnelles                                  | Excluded       |
| 669 Kosten met betrekking tot voorgaande boekjaren                             | 669 Charges relatives aux exercices antérieurs                            | Excluded       |
| 6690 Voorraden en leveringen met betrekking tot voorgaande boekjaren           | 6690 Approvisionnement et fournitures relatives aux exercices antérieurs  | Excluded       |
| 6691 Bijkomende diensten en leveringen met betrekking tot voorgaande boekjaren | 6691 Services et fournitures relatifs aux exercices antérieurs            | Excluded       |
| 6692 Bezoldigingen en sociale lasten met betrekking tot voorgaande boekjaren   | 6692 Rémunérations et charges sociales relatives aux exercices antérieurs | Excluded       |
| 6693 Afschrijvingen met betrekking tot voorgaande boekjaren                    | 6693 Amortissements relatifs aux exercices antérieurs                     | Excluded       |
| 6694 Andere exploitatiekosten met betrekking tot voorgaande boekjaren          | 6694 Autres charges d'exploitation relatives aux exercices antérieurs     | Excluded       |
| 6695 Financiële kosten met betrekking tot voorgaande boekjaren                 | 6695 Charges financières relatives aux exercices antérieurs               | Excluded       |
| 690 Overgedragen verlies van het vorig boekjaar                                | 690 Perte reportée de l'exercice précédent                                | Excluded       |
| 691 Toevoeging aan het kapitaal exclusief reserves                             | 691 Dotation au capital hors réserves                                     | Excluded       |
| 692 Toevoeging aan de reserves                                                 | 692 Dotation aux réserves                                                 | Excluded       |
| 6920 Toevoeging aan de wettelijke reserve                                      | 6920 Dotation à la réserve légale                                         | Excluded       |
| 6921 Toevoeging aan de overige reserves                                        | 6921 Dotation aux autres réserves (1) et (2)                              | Excluded       |
| 693 Over te dragen winst                                                       | 693 Bénéfice à reporter                                                   | Excluded       |



## APPENDIX 2. COST CENTRES

Table A. 2 – Cost centres in Finhosta

|         | 1. Rekeningen van kosten die wachten op een bestemming | 1. Comptes de charges en attente d'affectation |
|---------|--------------------------------------------------------|------------------------------------------------|
| 000-004 | Afschrijvingen                                         | Amortissements                                 |
| 010-012 | Financiële lasten                                      | Charges financières                            |
| 013     | Interesten op kaskredieten                             | Intérêts des crédits à court terme             |
| 014     | Andere                                                 | Autres                                         |
|         | 2. Te verdelen kostenplaatsen                          | 2. Centres de frais à répartir                 |
|         | 2.1 Gemeenschappelijke kostenplaatsen                  | 2.1 Centres de frais communs                   |
| 020-021 | Algemene onkosten                                      | Frais généraux                                 |
| 022     | Brandbeveiliging                                       | Protection Incendie                            |
| 023     | Ophaling en behandeling van afvalstoffen               | Collecte et traitement des immondices          |
| 024     | Algemene onkosten                                      | Frais généraux                                 |
| 030-031 | Onderhoud                                              | Entretien                                      |
| 040-041 | Verwarming                                             | Chauffage                                      |
| 050     | Administratie                                          | Administration                                 |
| 051     | Informatieverwerking                                   | Informatique                                   |
| 052     | Administratie                                          | Administration                                 |
| 060-061 | Wasserij - Linnen                                      | Buanderie – Lingerie                           |
| 070     | Voeding                                                | Alimentation                                   |
| 071     | Dieet                                                  | Diététique                                     |
| 072     | Voeding                                                | Alimentation                                   |
| 080     | Internaat                                              | Internat                                       |
| 090     | Medische kosten                                        | Frais Médicaux                                 |
| 091     | Directie nursing + middenkader                         | Direction nursing + cadre intermédiaire        |
| 092     | Ziekenhuishygiëne                                      | Hygiène hospitalière                           |



|                                      |                                                                          |                                                                                            |
|--------------------------------------|--------------------------------------------------------------------------|--------------------------------------------------------------------------------------------|
| 093                                  | Intern ziekenhuisvervoer                                                 | Transport interne patient                                                                  |
| <b>2.2 Hulpkostenplaatsen</b>        |                                                                          | <b>2.2 Centres de frais auxiliaires</b>                                                    |
| 100                                  | Klooster                                                                 | Couvent                                                                                    |
| 110                                  | Eredienst                                                                | Culte                                                                                      |
| 120                                  | Mortuarium                                                               | Morgue                                                                                     |
| 130                                  | Functionele readaptatie (ten laste van de verpleging)                    | Réadaptation fonctionnelle (à charge de l'hospitalisation)                                 |
| 139                                  | Ontspanningstherapie                                                     | Thérapie de relaxation                                                                     |
| 140                                  | Medisch secretariaat                                                     | Secrétariat médical                                                                        |
| 141                                  | Gecentraliseerde medische archieven                                      | Archives médicales centralisées                                                            |
| 142                                  | Morbiditeitsdossiers - MKG                                               | Dossiers de morbidité – RCM                                                                |
| 150                                  | Spoedgevallen                                                            | Urgences                                                                                   |
| 151                                  | Wachtdienst                                                              | Service de garde                                                                           |
| 152                                  | M.U.G.                                                                   | S.M.U.R.                                                                                   |
| 153                                  | Ambulance voor eerste hulp met een verpleegkundige aan boord (PIT)       | Ambulance de premiers soins avec infirmier(e) présent(e) à bord (PIT)                      |
| 160                                  | Sterilisatie                                                             | Stérilisation                                                                              |
| 170                                  | Anesthesie                                                               | Anesthésie                                                                                 |
| 180                                  | Operatiekwartier                                                         | Bloc opératoire                                                                            |
| 181                                  | Gipskamer                                                                | Salle de plâtre                                                                            |
| 190                                  | Bloedbank                                                                | Banque de sang                                                                             |
| <b>3. Definitieve kostenplaatsen</b> |                                                                          | <b>3. Centres de frais définitifs</b>                                                      |
| <b>3.1 Verpleegdiensten</b>          |                                                                          | <b>3.1 Services hospitaliers</b>                                                           |
| 210                                  | Dienst voor diagnose en heelkundige behandeling                          | Service de diagnostic et traitement chirurgical                                            |
| 219                                  | Hartchirurgie                                                            | Services de chirurgie cardiaque                                                            |
| 220                                  | Dienst voor diagnose en geneeskundige behandeling                        | Services de diagnostic et traitement médical                                               |
| 230                                  | Dienst voor kindergeneeskunde                                            | Services de pédiatrie                                                                      |
| 239                                  | Ziekenhuisdienst voor diagnose of preventieve behandeling van wiegendood | Section hospitalière de diagnostic ou traitement préventif de la mort subite du nourrisson |



|     |                                                                                                                  |                                                                                                                                        |
|-----|------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------|
| 250 | Dienst voor besmettelijke aandoeningen                                                                           | Service de maladies contagieuses                                                                                                       |
| 260 | Kraamdienst (hospitalisatie-eenheden)                                                                            | Service de maternité (Unités d'hospitalisation)                                                                                        |
| 261 | Bevallingskwartier                                                                                               | Quartier d'accouchements                                                                                                               |
| 262 | Dienst voor niet-intensieve neonatale zorgen                                                                     | Service de soins néonataux non intensifs                                                                                               |
| 263 | Dienst M.I.C.                                                                                                    | Services M.I.C.                                                                                                                        |
| 270 | Dienst voor intensieve neonatale zorgen                                                                          | Service de soins néonataux intensifs                                                                                                   |
| 279 | Ziekenhuisdienst voor diagnose of preventieve behandeling van wiegendood                                         | Section hospitalière de diagnostic ou traitement préventif de la mort subite du nourrisson                                             |
| 280 | Dienst voor gemengde hospitalisatie (C+D)                                                                        | Service d'hospitalisation mixte (C+D)                                                                                                  |
| 290 | Eenheid voor de behandeling van zware brandwonden                                                                | Unité de traitement des grands brûlés                                                                                                  |
| 300 | Dienst voor geriatrie                                                                                            | Services de gériatrie                                                                                                                  |
| 310 | Gespecialiseerde dienst voor behandeling en revalidatie bestemd voor patiënten met cardiopulmonaire aandoeningen | Service spécialisé pour le traitement et la réadaptation fonctionnelle destiné à des patients atteints d'affections cardio-pulmonaires |
| 311 | Gespecialiseerde dienst voor behandeling en revalidatie bestemd voor patiënten met neurologische aandoeningen    | Service spécialisé pour le traitement et la réadaptation fonctionnelle destiné à des patients atteints d'affections neurologiques      |
| 312 | Gespecialiseerde dienst voor behandeling en revalidatie bestemd voor patiënten met locomotorische aandoeningen   | Service spécialisé pour le traitement et la réadaptation fonctionnelle destiné à des patients atteints d'affections locomotrices       |
| 313 | Gespecialiseerde dienst voor behandeling en revalidatie bestemd voor patiënten met chronische aandoeningen       | Service spécialisé pour le traitement et la réadaptation fonctionnelle destiné à des patients atteints d'affections chroniques         |
| 314 | Dienst voor palliatieve zorgen                                                                                   | Service de soins palliatifs                                                                                                            |
| 315 | Dienst psycho-geriatrie                                                                                          | Service de psycho-gériatrie                                                                                                            |
| 316 | Andere diensten voor specialiteiten                                                                              | Autres services de spécialités                                                                                                         |
| 320 | Chirurgische daghospitalisatie                                                                                   | Hôpital de jour chirurgical                                                                                                            |
| 334 | Geriatrisch dagziekenhuis                                                                                        | Hôpital de jour gériatrique                                                                                                            |
| 340 | Dienst neuropsychiatrie voor kinderen en For-K                                                                   | Service de neuropsychiatrie infantile et « For K »                                                                                     |
| 350 | Dagverpleging in K-dienst                                                                                        | Hospitalisation de jour en service K                                                                                                   |
| 360 | Nachtverpleging in K-dienst                                                                                      | Hospitalisation de nuit en service K                                                                                                   |



|                                                                  |                                                                                                           |                                                                                                                       |
|------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------|
| 370                                                              | Dienst neuropsychiatrie voor observatie en behandeling                                                    | Service neuro-psychiatrique d'observation et de traitement                                                            |
| 380                                                              | Dagverpleging in A-dienst                                                                                 | Hospitalisation de jour en service A                                                                                  |
| 390                                                              | Nachtverpleging in A-dienst                                                                               | Hospitalisation de nuit en service A                                                                                  |
| 410                                                              | Psychiatrische dienst voor behandeling                                                                    | Service psychiatrique de traitement                                                                                   |
| 411                                                              | Gezinsplaatsing intra-muros                                                                               | Placement familial intra-muros                                                                                        |
| 420                                                              | Dagverpleging in T-dienst                                                                                 | Hospitalisation de jour en service T                                                                                  |
| 430                                                              | Nachtverpleging in T-dienst                                                                               | Hospitalisation de nuit en service T                                                                                  |
| 450                                                              | Thematische proefprojecten m.b.t. de geestelijke gezondheidszorg (andere dan Art. 107 en For-K)           | Projets pilotes ayant trait à des thématiques relatives à la santé mentale (autres que projets Art. 107 et « For K ») |
| 451                                                              | Proefprojecten Netwerken en circuits geestelijke gezondheidszorg (1) – Art. 107 voor volwassenen          | Projets pilotes Réseaux et circuits de soins santé mentale (1) – Art. 107 – Adultes                                   |
| 452                                                              | Proefprojecten Netwerken en circuits geestelijke gezondheidszorg (1) – Art. 107 voor kinderen en jongeren | Projets pilotes ayant trait à des thématiques à la santé mentale (1) – Art. 107 – Enfants et adolescents              |
| 454                                                              | Projecten Forensische Psychiatrie For-K                                                                   | Projets psychiatrie légale « For K »                                                                                  |
| 460                                                              | Psychiatrische verzorging in familieverband                                                               | Placement familial extra-muros                                                                                        |
| 470                                                              | Psychiatrische dienst voor behandeling in progressieve omschakeling                                       | Service psychiatrique de traitement en reconversion progressive                                                       |
| 480                                                              | IB-dienst (SGA-volwassenen en kinderen)                                                                   | Service TI (PTCA – Adultes et Enfants)                                                                                |
| 490                                                              | Intensieve zorgen                                                                                         | Soins Intensifs                                                                                                       |
| <b>3.2 Medisch-technische diensten, consultaties en apotheek</b> |                                                                                                           | <b>3.2 Services médico-techniques, consultations et pharmacie</b>                                                     |
| 500                                                              | Radiologie                                                                                                | Radiologie                                                                                                            |
| 501                                                              | Nucleaire magnetische resonantie                                                                          | Résonance magnétique nucléaire                                                                                        |
| 502                                                              | Scanner                                                                                                   | Scanner                                                                                                               |
| 503                                                              | Andere diensten voor medische beeldvorming                                                                | Autres services d'imagerie médicale                                                                                   |
| 510                                                              | Laboratorium voor scheikunde                                                                              | Laboratoire de chimie                                                                                                 |
| 511                                                              | Laboratorium voor hematologie                                                                             | Laboratoire d'hématologie                                                                                             |
| 512                                                              | Laboratorium voor coagulatie en hemostase                                                                 | Laboratoire de coagulation et hémostase                                                                               |
| 513                                                              | Laboratorium voor immuno-hematologie                                                                      | Laboratoire d'immuno-hématologie                                                                                      |



|                                         |                                           |                                             |
|-----------------------------------------|-------------------------------------------|---------------------------------------------|
| 514                                     | Laboratorium voor serologie               | Laboratoire de sérologie                    |
| 515                                     | Laboratorium voor microbiologie           | Laboratoire de microbiologie                |
| 516                                     | Laboratorium voor hormonologie            | Laboratoire d'hormonologie                  |
| 517                                     | Laboratorium voor anatomo-pathologie      | Laboratoire d'anatomo-pathologie            |
| 518                                     | Laboratorium voor radio-isotopen in vitro | Laboratoire de radio-isotopes in vitro      |
| 519                                     | Laboratorium                              | Laboratoire                                 |
| 520                                     | Andere laboratoria                        | Autres Laboratoires                         |
| 550                                     | Medische daghospitalisatie                | Hôpital de jour médical                     |
| 551                                     | Daghospitalisatie voor kinderen           | Hôpital de jour pédiatrique                 |
| 552                                     | Andere daghospitalisatie                  | Hôpital de jour autres                      |
| 555                                     | Revalidatiecentra – conventies RIZIV      | Centres de revalidation – conventions INAMI |
| 560                                     | Hemodialyse                               | Hémodialyse                                 |
| 570                                     | Radiotherapie                             | Radiothérapie                               |
| 580                                     | Andere medisch-technische diensten        | Autres services médico-techniques           |
| 650                                     | Banken voor menselijk lichaamsmateriaal   | Banques de matériel corporel à usage humain |
| 700                                     | Nuclaire geneeskunde in vivo              | Médecine nucléaire in vivo                  |
| 701                                     | PET scan                                  | PET scan                                    |
| 702                                     | Nuclaire geneeskunde in vivo              | Autre médecine nucléaire in vivo            |
| 710                                     | Andere medisch-technische diensten        | Autres services médico-techniques           |
| 830                                     | Apotheek                                  | Pharmacie                                   |
| 840                                     | Consultaties                              | Consultations                               |
| <b>3.3 Niet-ziekenhuis activiteiten</b> |                                           | <b>3.3 Activités non hospitalières</b>      |
| 900                                     | Ziekenwagen                               | Ambulance                                   |
| 910                                     | Rust- en verzorgingstehuizen              | Maison de repos et de soins                 |
| 920                                     | Rusthuizen                                | Maison de repos                             |
| 930                                     | School verpleegkunde                      | Ecole infirmières                           |
| 935                                     | O.C.M.W. lokalen                          | Locaux C.P.A.S.                             |
| 940                                     | Beschut wonen                             | Habitations protégées                       |



|     |                                           |                                      |
|-----|-------------------------------------------|--------------------------------------|
| 950 | Psychiatrische verzorgingstehuizen        | Maison de soins psychiatriques       |
| 960 | Andere niet-ziekenhuis activiteiten       | Autres activités non hospitalières   |
| 980 | Kosten niet toewijsbaar aan diensten      | Charges non imputables aux services  |
| 990 | Opbrengsten niet toewijsbaar aan diensten | Produits non imputables aux services |

Source: FOD Volksgezondheid – SPF Santé Publique.<sup>a</sup>

<sup>a</sup> FOD Volksgezondheid, Directoraat-generaal Gezondheidszorg, Dienst financiering van de ziekenhuizen. FINHOSTA 4.7. Gegevensinzameling Budget 2019. Tabellen 1,2,3,5,7,8. Bijlagen. Available from:

[https://www.health.belgium.be/sites/default/files/uploads/fields/fpshealth\\_theme\\_file/bijlagen\\_bud\\_4\\_7\\_nl\\_versie\\_opmaak\\_dd\\_defpdf\\_6.pdf](https://www.health.belgium.be/sites/default/files/uploads/fields/fpshealth_theme_file/bijlagen_bud_4_7_nl_versie_opmaak_dd_defpdf_6.pdf);

SPF Santé publique, Direction Générale des Soins de Santé. FINHOSTA 4.7. Collecte Budget 2019. Tableaux 1,2,3,5,7,8. Annexes. Available from: [https://www.health.belgium.be/sites/default/files/uploads/fields/fpshealth\\_theme\\_file/annexes\\_bud\\_4\\_7\\_fr\\_opmaakdd\\_def\\_dd\\_opmaakpdf\\_5.pdf](https://www.health.belgium.be/sites/default/files/uploads/fields/fpshealth_theme_file/annexes_bud_4_7_fr_opmaakdd_def_dd_opmaakpdf_5.pdf)



## APPENDIX 3. CASCADE METHOD

### Appendix 3.1. Cascade method in Finhosta

Table A. 3 summarises the cascade method as defined in Finhosta. The cost centres in the first column are temporary cost centres that are allocated to other temporary and to final cost centres, which are given in the first line of the table. A “x” indicates that a temporary cost centre is allocated to the temporary or final cost centre in the first line. The last two columns give the name and content of the respective allocation keys.

**Table A. 3 – Cascade method in Finhosta**

| Cost centre | 050 | 051 | 052 | 060 | 070 | 071 | 072 | 080 | 090 | S1 | S2.4 | S5.8 | S9 | Allocation key |                |
|-------------|-----|-----|-----|-----|-----|-----|-----|-----|-----|----|------|------|----|----------------|----------------|
| <b>000</b>  | x   | x   | x   | x   | x   | x   | x   |     |     | x  | x    | x    | x  | M2.000         | m <sup>2</sup> |
| <b>001</b>  | x   | x   | x   | x   | x   | x   | x   |     |     | x  | x    | x    | x  | M2.001         | m <sup>2</sup> |
| <b>002</b>  | x   | x   | x   | x   | x   | x   | x   |     |     | x  | x    | x    | x  | M2.002         | m <sup>2</sup> |
| <b>003</b>  | x   | x   | x   | x   | x   | x   | x   |     |     | x  | x    | x    | x  | M2.003         | m <sup>2</sup> |
| <b>004</b>  | x   | x   | x   | x   | x   | x   | x   |     |     | x  | x    | x    | x  | M2.004         | m <sup>2</sup> |
| <b>010</b>  | x   | x   | x   | x   | x   | x   | x   |     |     | x  | x    | x    | x  | M2.010         | m <sup>2</sup> |
| <b>012</b>  | x   | x   | x   | x   | x   | x   | x   |     |     | x  | x    | x    | x  | M2.012         | m <sup>2</sup> |
| <b>013</b>  | x   | x   | x   | x   | x   | x   | x   |     |     | x  | x    | x    | x  | M2.013         | m <sup>2</sup> |
| <b>014</b>  | x   | x   | x   | x   | x   | x   | x   |     |     | x  | x    | x    | x  | M2.014         | m <sup>2</sup> |
| <b>020</b>  | x   | x   | x   | x   | x   | x   | x   |     |     | x  | x    | x    | x  | M2.020         | m <sup>2</sup> |
| <b>022</b>  | x   | x   | x   | x   | x   | x   | x   |     |     | x  | x    | x    | x  | M2.020         | m <sup>2</sup> |
| <b>023</b>  | x   | x   | x   | x   | x   | x   | x   |     |     | x  | x    | x    | x  | M2.020         | m <sup>2</sup> |
| <b>021</b>  | x   | x   | x   | x   | x   | x   | x   |     |     | x  | x    | x    | x  | M2.021         | m <sup>2</sup> |
| <b>024</b>  | x   | x   | x   | x   | x   | x   | x   |     |     | x  | x    | x    | x  | M2.024         | m <sup>2</sup> |
| <b>030</b>  | x   | x   | x   | x   | x   | x   | x   |     |     | x  | x    | x    | x  | M2.030         | m <sup>2</sup> |



|     |   |   |   |   |   |   |   |  |   |   |   |   |              |                                                |
|-----|---|---|---|---|---|---|---|--|---|---|---|---|--------------|------------------------------------------------|
| 031 | x | x | x | x | x | x | x |  | x | x | x | x | M2.031       | m <sup>2</sup>                                 |
| 040 | x | x | x | x | x | x | x |  | x | x | x | x | M2.040       | m <sup>2</sup>                                 |
| 041 | x | x | x | x | x | x | x |  | x | x | x | x | M2.041       | m <sup>2</sup>                                 |
| 070 |   |   |   |   |   |   | x |  | x | x | x | x | M.070        | Number of nutrition days                       |
| 071 |   |   |   |   |   |   | x |  | x | x | x | x | M.070        | Number of nutrition days                       |
| 072 |   |   |   |   |   |   | x |  | x | x | x | x | M.072        | Number of nutrition days other nutrition costs |
| 050 |   |   |   |   |   |   |   |  | x | x | x | x | M.050        | FTE administration                             |
| 051 |   |   |   |   |   |   |   |  | x | x | x | x | M.050        | FTE administration                             |
| 052 |   |   |   |   |   |   |   |  | x | x | x | x | M.052        | FTE other administrative costs                 |
| 060 |   |   |   |   |   |   |   |  | x | x | x | x | M.060        | Kg laundry                                     |
| 061 |   |   |   |   |   |   |   |  | x | x | x | x | M.061        | Kg other costs laundry                         |
| 080 |   |   |   |   |   |   |   |  | x | x | x | x | M.080        | FTE on-call room                               |
| 091 |   |   |   |   |   |   |   |  | x | x | x | x | M.091        | FTE nursing                                    |
| 093 |   |   |   |   |   |   |   |  | x | x | x | x | M.093        | *                                              |
| 090 |   |   |   |   |   |   |   |  |   | x |   |   | Nursing days |                                                |
| 092 |   |   |   |   |   |   |   |  |   | x | x |   | M.092        | *                                              |



|     |   |   |   |              |                     |
|-----|---|---|---|--------------|---------------------|
| 100 | x | x | x | M.100        | FTE religious staff |
| 110 | x |   |   | Nursing days |                     |
| 120 | x |   | x | M.120        | Number of deaths    |
| 130 | x |   |   | M.130        | *                   |
| 139 | x |   |   | M.139        | *                   |
| 140 | x | x | x | M.140        | *                   |
| 141 | x | x | x | M.140        | *                   |
| 142 | x |   |   | M.140        | *                   |
| 150 | x |   |   | Nursing days |                     |
| 151 | x |   |   | Nursing days |                     |
| 152 | x |   |   | Nursing days |                     |
| 153 | x |   |   | Nursing days |                     |
| 160 | x | x |   | M.160        | *                   |
| 170 | x | x |   | M.170        | *                   |
| 180 | x |   |   | M.180        | *                   |
| 181 | x |   |   | M.181        | *                   |
| 190 | x | x |   | M.190        | *                   |

*Note: S1=cost centres 100-190; S2.4=nursing departments cost centres (200-490); S5.8=medical-technical cost centres, pharmacy and consultations (500-840); S9=non-hospital related cost centres (900-990). Allocation keys with an \* can be defined by the hospital.*

*Source: FOD Volksgezondheid – SPF Santé Publique.<sup>b</sup>*

<sup>b</sup> FOD Volksgezondheid, Directoraat-generaal Gezondheidszorg, Dienst financiering van de ziekenhuizen. Toepassing FINHOSTA: versie 4.7. Gegevensinzameling Budget 2019. Tabellen 1,2,3,5,7,8. Available from: [https://www.health.belgium.be/sites/default/files/uploads/fields/fpshealth\\_theme\\_file/brochure\\_finhosta\\_bud\\_2019\\_versie\\_4.7\\_nlopmakdd\\_defpdf\\_2.pdf](https://www.health.belgium.be/sites/default/files/uploads/fields/fpshealth_theme_file/brochure_finhosta_bud_2019_versie_4.7_nlopmakdd_defpdf_2.pdf)

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In the first part of the cascade mechanism, values in cost centres 000 to 041 are allocated to cost centres 050 to 990 (except 080 and 090). The total value in cost centres 000 to 041 is € 1 533 687 581.8 that should be allocated to cost centres 050 to 990 (excluding 080 and 090). Table A. 4 shows to which groups of temporary and final cost centres these costs are allocated. The table shows totals over all hospitals, but the allocation of costs is done for each hospital separately.

**Table A. 4 – Allocation of costs recorded in cost centres 000-041**

| Cost centres                                 | Total value       | Direct         | Indirect          | Pharmaceuticals | Excluded       |
|----------------------------------------------|-------------------|----------------|-------------------|-----------------|----------------|
| Origin 000 to 041                            | € 1 533 687 581.8 | € 14 755 759.8 | € 1 464 970 121.7 | € 25 365 186.8  | € 28 596 513.4 |
| Allocated to 050 to 990 (except 080 and 090) | € 1 533 687 581.8 | € 14 755 759.8 | € 1 464 970 121.7 | € 25 365 186.8  | € 28 596 513.4 |
| Allocated to 050 to 061                      | € 165 162 874.1   | € 6 352 142.3  | € 132 407 924.5   | € 23 726 875.7  | € 2 675 931.7  |
| Allocated to 070 to 072                      | € 43 458 040.5    | € 252 780.8    | € 42 252 087.3    | € 47 320.5      | € 905 851.9    |
| Allocated to 080                             | € 0.0             | € 0.0          | € 0.0             | € 0.0           | € 0.0          |
| Allocated to 090                             | € 0.0             | € 0.0          | € 0.0             | € 0.0           | € 0.0          |
| Allocated to 091 to 093                      | € 92 141.3        | € 849.9        | € 91 048.6        | -€ 5.9          | € 248.7        |
| Allocated to 100 to 190                      | € 228 563 692.1   | € 1 498 725.9  | € 222 473 074.5   | € 211 426.0     | € 4 380 465.8  |
| Allocated to 210 to 490                      | € 648 626 662.8   | € 3 896 418.0  | € 632 139 772.8   | € 860 288.8     | € 11 730 183.2 |
| Allocated to 500 to 830                      | € 269 072 151.9   | € 1 716 829.0  | € 261 845 435.9   | € 269 642.6     | € 5 240 244.4  |
| Allocated to 840                             | € 136 371 605.1   | € 856 242.3    | € 132 782 111.3   | € 108 761.2     | € 2 624 490.3  |
| Allocated to 900 to 990                      | € 42 340 413.9    | € 181 771.8    | € 40 978 666.8    | € 140 877.9     | € 1 039 097.4  |

In the second part of the cascade mechanism, values in cost centres 070 to 072 are allocated to cost centres 080 to 990 (except 090). The total value in cost centres 070 to 072 is € 463 527 437.3 that should be allocated to cost centres 080 to 990 (€ 420 069 396.8 were originally in cost centres 070 to 072 and € 43 458 040.5 have been allocated through the first part of the cascade). Table A. 5 shows to which groups of temporary and final cost centres these costs are allocated.

**Table A. 5 – Allocation of costs recorded in cost centres 070-072**

| Cost centres                         | Total value     | Direct        | Indirect        | Pharmaceuticals | Excluded      |
|--------------------------------------|-----------------|---------------|-----------------|-----------------|---------------|
| Origin 070 to 072                    | € 463 527 437.3 | € 3 180 821.7 | € 458 527 464.6 | -€ 285 260.4    | € 2 104 411.3 |
| From the beginning                   | € 420 069 396.8 | € 2 928 041.0 | € 416 275 377.3 | -€ 332 580.8    | € 1 198 559.3 |
| From cascade 1                       | € 43 458 040.5  | € 252 780.8   | € 42 252 087.3  | € 47 320.5      | € 905 851.9   |
| Allocated to 080 to 990 (except 090) | € 463 527 437.3 | € 3 180 821.7 | € 458 527 464.6 | -€ 285 260.4    | € 2 104 411.3 |
| Allocated to 080                     | € 52 073 388.9  | € 341 811.3   | € 51 551 823.7  | -€ 34 455.1     | € 214 209.0   |
| Allocated to 090                     | € 0.0           | € 0.0         | € 0.0           | € 0.0           | € 0.0         |
| Allocated to 091 to 093              | € 0.0           | € 0.0         | € 0.0           | € 0.0           | € 0.0         |
| Allocated to 100 to 190              | € 1 292 121.0   | € 5 439.5     | € 1 264 979.9   | € 102.3         | € 21 599.3    |
| Allocated to 210 to 490              | € 393 753 501.9 | € 2 756 216.6 | € 389 435 829.9 | -€ 250 344.6    | € 1 811 799.9 |
| Allocated to 500 to 830              | € 6 154 363.6   | € 38 207.4    | € 6 089 886.4   | -€ 2 936.5      | € 29 206.3    |
| Allocated to 840                     | € 150 435.9     | € 91.8        | € 150 529.1     | -€ 375.4        | € 190.4       |
| Allocated to 900 to 990              | € 10 103 626.1  | € 39 055.2    | € 10 034 415.6  | € 2 749.0       | € 27 406.4    |

In the third part of the cascade mechanism, values in cost centres 050 to 061 and 080 to 093 are allocated to cost centres 100 to 990 (with exceptions, e.g. values in 090 can only be allocated to cost centres 210 to 490). For one hospital, keys M.050, M.052 and M.080 allocate costs from cost centres 050 and 051 to other cost centres including 091, 092 and 093 which is not possible (see Appendix 3.1). Therefore, the concerned keys are corrected so that they contain no impossible allocation. More precisely, the value of the keys M.050, M.052 and M.080 is set to 0 when they allocate costs to cost centres 091, 092 or 093.

The total value in cost centres 050 to 061 and 080 to 093 is € 2 765 421 293.0 that should be allocated to cost centres 100 to 990 (€ 2 548 092 888.7 were originally in cost centres 050 to 061 and 080 to 093 and € 217 328 404.3 have been allocated through previous parts of the cascade). Table A. 6 shows to which groups of temporary and final cost centres these costs are allocated.

**Table A. 6 – Allocation of costs recorded in cost centres 050-061 and 080-093**

| Cost centres                     | Total value       | Direct         | Indirect          | Pharmaceuticals | Excluded        |
|----------------------------------|-------------------|----------------|-------------------|-----------------|-----------------|
| Origin 050 to 061 and 080 to 093 | € 2 765 421 293.0 | € 43 744 655.0 | € 2 453 300 128.8 | € 25 367 834.6  | € 243 008 674.6 |
| From the beginning               | € 2 548 092 888.7 | € 37 049 851.5 | € 2 269 249 332.0 | € 1 675 419.9   | € 240 118 285.2 |
| From previous cascade parts      | € 217 328 404.3   | € 6 694 803.4  | € 184 050 796.8   | € 23 692 414.6  | € 2 890 389.4   |
| Allocated to 100 to 990          | € 2 765 421 293.0 | € 43 744 655.0 | € 2 453 300 128.8 | € 25 367 834.6  | € 243 008 674.6 |
| Allocated to 100 to 190          | € 375 530 393.5   | € 2 498 474.7  | € 353 451 899.5   | € 5 979 671.2   | € 13 600 348.1  |
| Allocated to 210 to 490          | € 1 668 451 291.2 | € 35 973 467.7 | € 1 428 558 861.3 | € 4 475 965.9   | € 199 442 996.3 |
| Allocated to 500 to 830          | € 495 372 330.9   | € 2 305 655.6  | € 470 216 785.9   | € 4 803 239.7   | € 18 046 649.7  |
| Allocated to 840                 | € 205 598 614.4   | € 2 927 694.0  | € 181 616 897.4   | € 10 122 951.7  | € 10 931 071.3  |
| Allocated to 900 to 990          | € 20 468 663.1    | € 39 363.0     | € 19 455 684.7    | -€ 13 993.9     | € 987 609.3     |

### Appendix 3.2. Adapted cascade method

Some cost centres which are considered as temporary in Finhosta, were changed to final cost centres. It concerns cost centres 150-181. Due to that decision, the last step in the cascade mechanism was adapted.

In the last part of the cascade mechanism, values in cost centres 100 to 190 are allocated to cost centres 210 to 990. However, because we consider some temporary cost centres as final cost centres, this part of the mechanism is adapted. Only values in cost centres 100 to 142 and in cost centre 190 are allocated to cost centres 210 to 990. Values in cost centres 150 to 181 are kept in their original cost centres.

In addition, there is an inconsistency in the table that describes the cascade mechanism in the Finhosta brochure. It is described that cost centres 140, 141 and 142 should be allocated using the number of admissions (key INSCR) while according to the text in the brochure, they should actually be allocated using the key M.140 (and hospitals are free to choose their own definition for that key) (see Appendix 3.1). For more than half of the hospitals, key M.140 has the same value as key INSCR. Key M.140 is missing in 6 different hospitals so that € 28 094 159.3 (0.9%) could not be allocated. For these hospitals, key M.140 is replaced by key INSCR.

The total value in cost centres 100 to 142 and 190 is € 619 265 258.5 that should be allocated to cost centres 210 to 990 (€ 477 050 595.1 were originally in cost centres 100 to 142 and 190 and € 142 214 663.4 have been allocated through previous parts of the cascade). Table A. 7 shows to which groups of final cost centres these costs are allocated.

**Table A. 7 – Allocation of costs recorded in cost centres 100-142 and 190**

| Cost centres                | Total value     | Direct         | Indirect        | Pharmaceuticals | Excluded        |
|-----------------------------|-----------------|----------------|-----------------|-----------------|-----------------|
| Origin 100 to 142 and 190   | € 619 265 258.5 | € 57 054 796.7 | € 359 326 304.8 | € 4 943 397.0   | € 197 940 760.1 |
| From the beginning          | € 477 050 595.1 | € 55 308 216.6 | € 227 562 930.8 | € 22 694.9      | € 194 156 752.8 |
| From previous cascade parts | € 142 214 663.4 | € 1 746 580.1  | € 131 763 374.0 | € 4 920 702.1   | € 3 784 007.3   |
| Allocated to 210 to 990     | € 619 265 258.5 | € 57 054 796.7 | € 359 326 304.8 | € 4 943 397.0   | € 197 940 760.1 |
| Allocated to 210 to 490     | € 592 275 189.3 | € 55 487 826.7 | € 334 244 804.4 | € 4 949 514.3   | € 197 593 043.8 |
| Allocated to 500 to 830     | € 16 329 862.1  | € 1 271 245.7  | € 14 870 387.2  | -€ 6 014.1      | € 194 243.3     |
| Allocated to 840            | € 10 658 935.9  | € 295 724.0    | € 10 209 860.4  | -€ 103.2        | € 153 454.8     |
| Allocated to 900 to 990     | € 1 271.3       | € 0.3          | € 1 252.9       | € 0.0           | € 18.1          |



## APPENDIX 4. COST ELEMENTS

Table A. 8 – Cost elements in Finhosta

| Cost elements     | Corresponding suffix |
|-------------------|----------------------|
| Depreciation      | 0                    |
| Financial charges | 1                    |
| General costs     | 2                    |
| Maintenance       | 3                    |
| Heating           | 4                    |
| Administration    | 5                    |
| Laundry           | 6                    |
| Food              | 7                    |
| On-call room      | 8                    |
| Medical costs     | 9                    |



## APPENDIX 5. CHECKS ON THE DISTRIBUTION OF COSTS

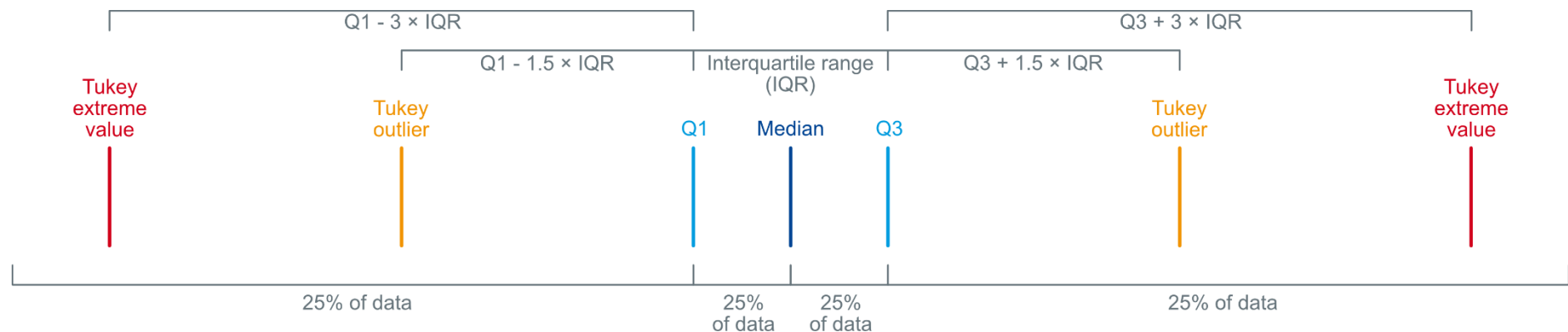
In the following sections, costs are defined as all costs recorded in the group of cost centres under consideration, for cost accounts 6000 to 6695 (Finhosta record type B0201). The recorded cost per hospital is shown for:

|                         |                                                                                                                  |
|-------------------------|------------------------------------------------------------------------------------------------------------------|
| Original Finhosta data  | The Finhosta data as delivered by the FPS Public Health with costs recorded in temporary and final cost centres. |
| Allocated Finhosta data | The Finhosta data where temporary cost centres are allocated to final cost centres by allocation keys.           |

Note that, for allocated Finhosta data, the entire cascade mechanism as described in section 2.1 of the scientific report is used. Therefore, the adjustments made to the cascade mechanism for cost centres 150-181 described in section 3.2.1 of the scientific report are not implemented in the following analysis. Also the few corrections for missing or inconsistent variables described in Appendix 3.2 are not implemented.

Both types of data are shown in euro and standardised by the number of stays ( $cost_{standardised} = \frac{cost}{N_{stays}}$ ). The number of stays per hospital in 2019 was taken from the Minimal Hospital Data (MZG – RHM). Included stays are inpatient or same-day stays in 2019 with A2\_HOSPTYPE\_FAC not “U” (emergency room only contacts) or “N” (provisional registration of stays that haven’t ended but which require nursing registration).

The distributions of total cost and standardised cost per hospital are plotted in superposed kernel density plots and scatterplots using the definitions shown below:



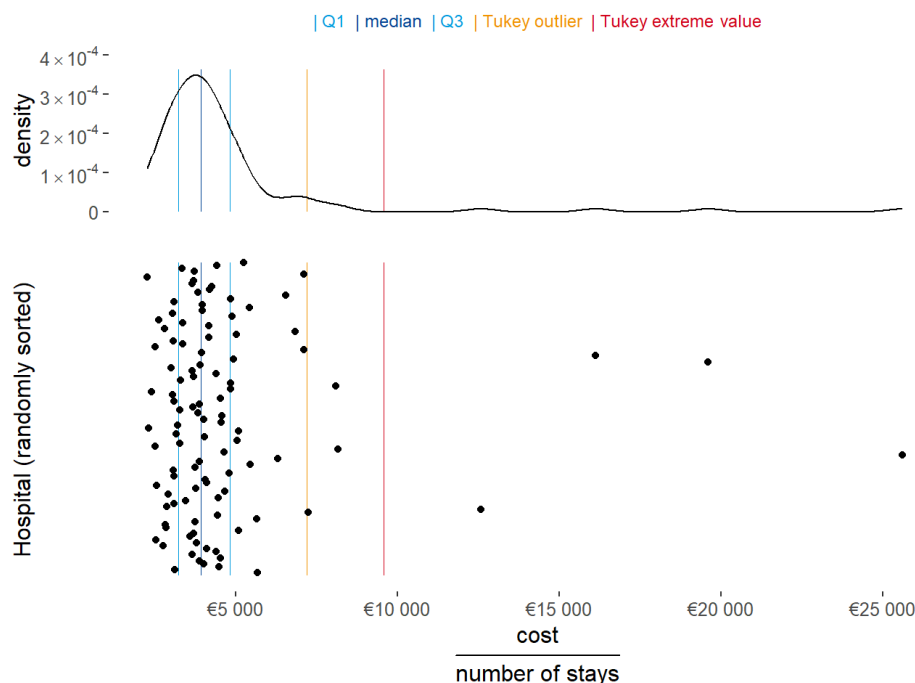


## Appendix 5.1. Overall costs in all cost centres (000 – 990)

### All cost accounts (600 – 6695)

The sum of recorded costs before allocation in all cost accounts and cost centres per hospital is shown in Figure A. 1. As allocation of costs from temporary to final cost centres only shifts costs between cost centres, no separate figures are shown after allocation as this has no impact on total costs. There is an almost linear relation between overall costs and activity, approximated by number of stays in 2019 (bootstrapped<sup>c</sup> correlation = 0.93 [95% BCa CI 0.88, 0.95]). The four hospitals that show up as extreme value are hospitals with primarily rehabilitation or geriatric services. As such, they have relatively few stays but these stays are most likely longer in duration, increasing the costs per stay.

**Figure A. 1 – Sum of all recorded costs before allocation per hospital in 2019**



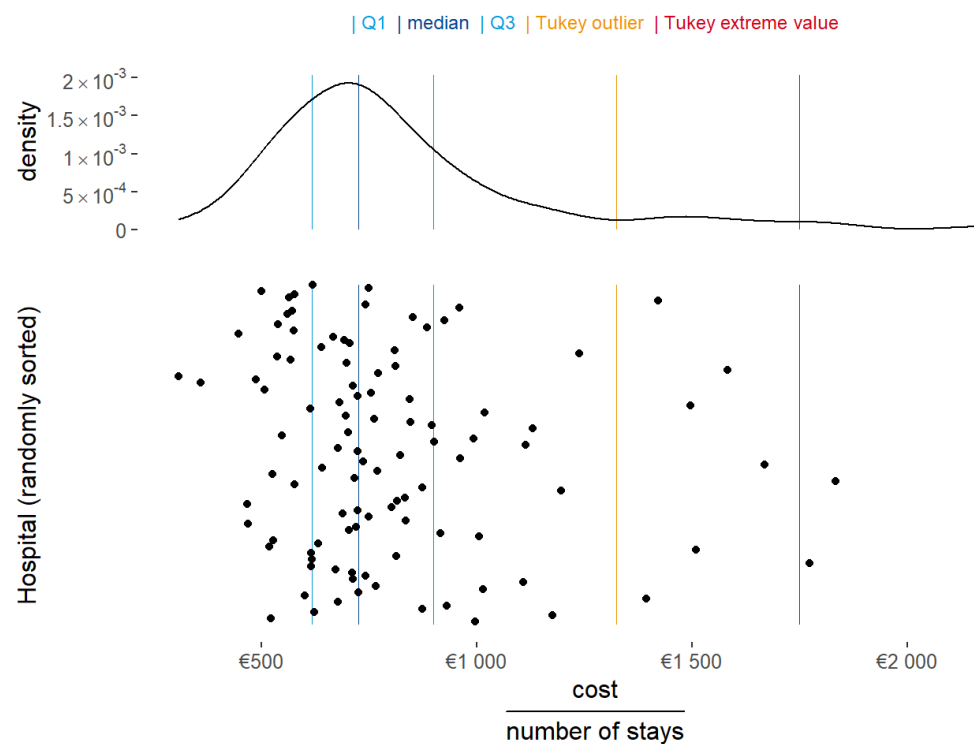
<sup>c</sup> Bootstrap statistics are calculated on 1 000 samples and use bias-corrected and accelerated (BCa) bootstrap confidence intervals (see also [Altman 2015](#) and [Efron 1987](#)).



### Pharmaceutical products and non-sterile medical products cost accounts (600 – 601)

The cost accounts 600 to 601 concern pharmaceutical products (600) and non-sterile medical products (601). The median share of costs recorded in these cost accounts and in all cost centres relative to total costs is 19% (IQR 6%). The recorded costs per hospital for these cost accounts are shown in Figure A. 2.

**Figure A. 2 – Sum of all recorded costs before allocation in cost accounts 600 to 601 per hospital in 2019**

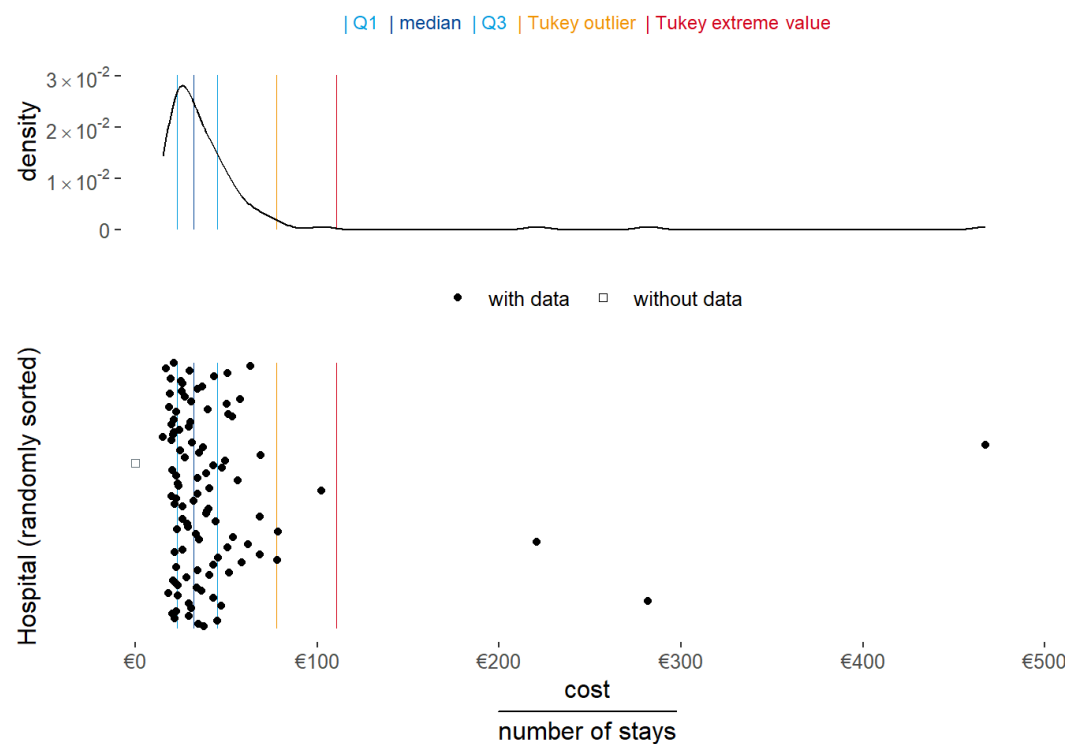




### Energy cost accounts (604, 60940 & 60941)

The cost accounts related to energy concern cost accounts 604, 60940 and 60941. The median share of costs recorded in these cost accounts and in all cost centres relative to total costs is 0.8% (IQR 0.3%). The recorded costs per hospital for these cost accounts are shown in Figure A. 3.

**Figure A. 3 – Sum of all recorded costs before allocation in cost accounts 604, 60940 & 60941 per hospital in 2019**



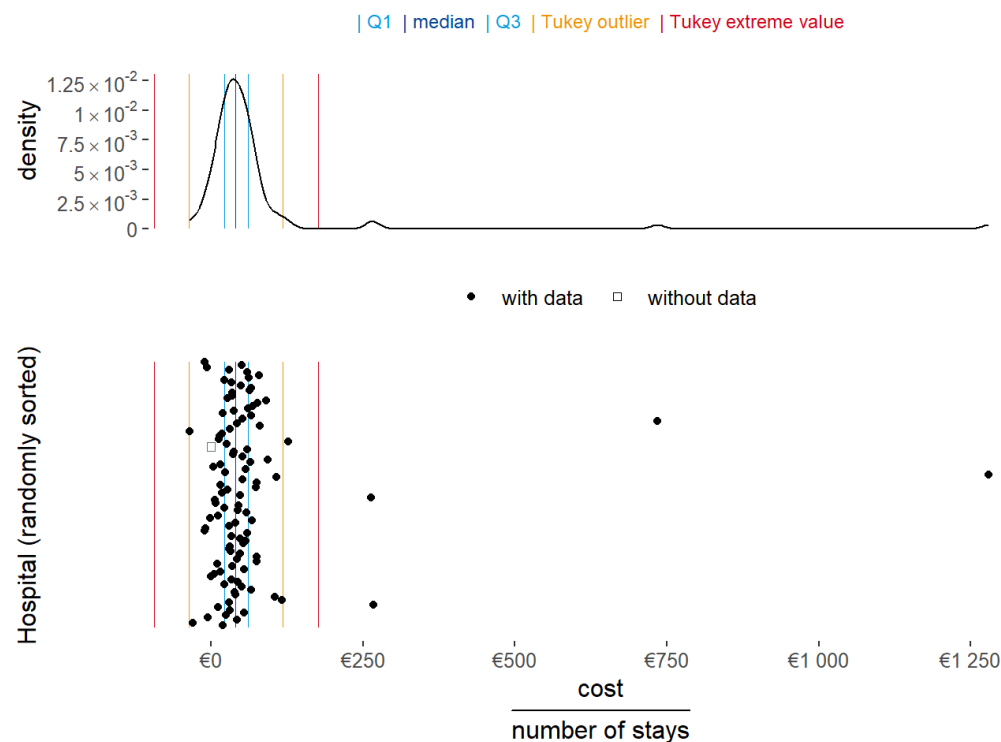
1% of hospitals did not record costs in cost accounts 604, 60940 & 60941 (hospitals shown as black squares).



### Other inventories and deliveries cost accounts (other 60)

The cost accounts related to other inventories and deliveries concern the cost accounts starting with 60 not in the pharmaceutical and non-sterile medical products or energy. The median share of costs recorded in these cost accounts and in all cost centres relative to total costs is 1.1% (IQR 1.1%). The recorded costs per hospital for these cost accounts are shown in Figure A. 4.

**Figure A. 4 – Sum of all recorded costs before allocation in other 60 cost accounts per hospital in 2019**



1% of hospitals did not record costs in cost accounts for other inventories and deliveries cost accounts (hospitals shown as black squares).

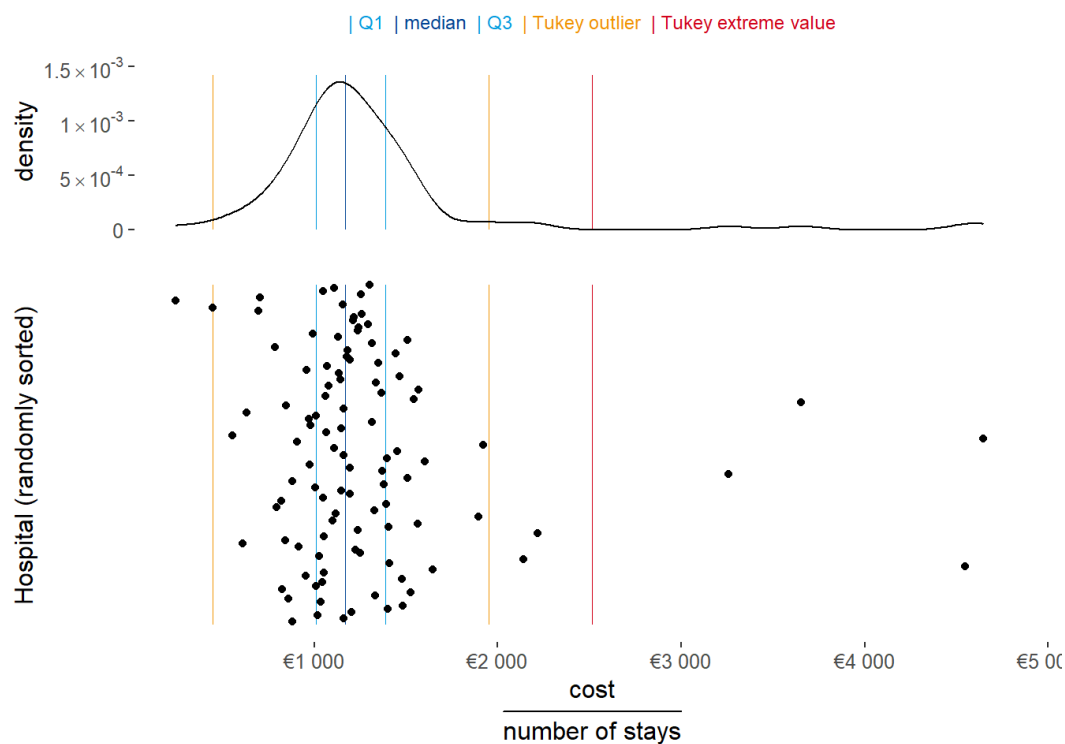


### Services and additional deliveries cost accounts (6102 – 6199)

The cost accounts 6102 to 6199 concern services and additional deliveries.

The median share of costs recorded in these cost accounts and in all cost centres relative to total costs is 19% (IQR 6%). The median share of costs recorded in these cost accounts and in all cost centres relative to total costs is 30.3% (IQR 9%). The recorded costs per hospital for these cost accounts are shown in Figure A. 5.

**Figure A. 5 – Sum of all recorded costs before allocation in cost accounts 6102 to 6193 per hospital in 2019**

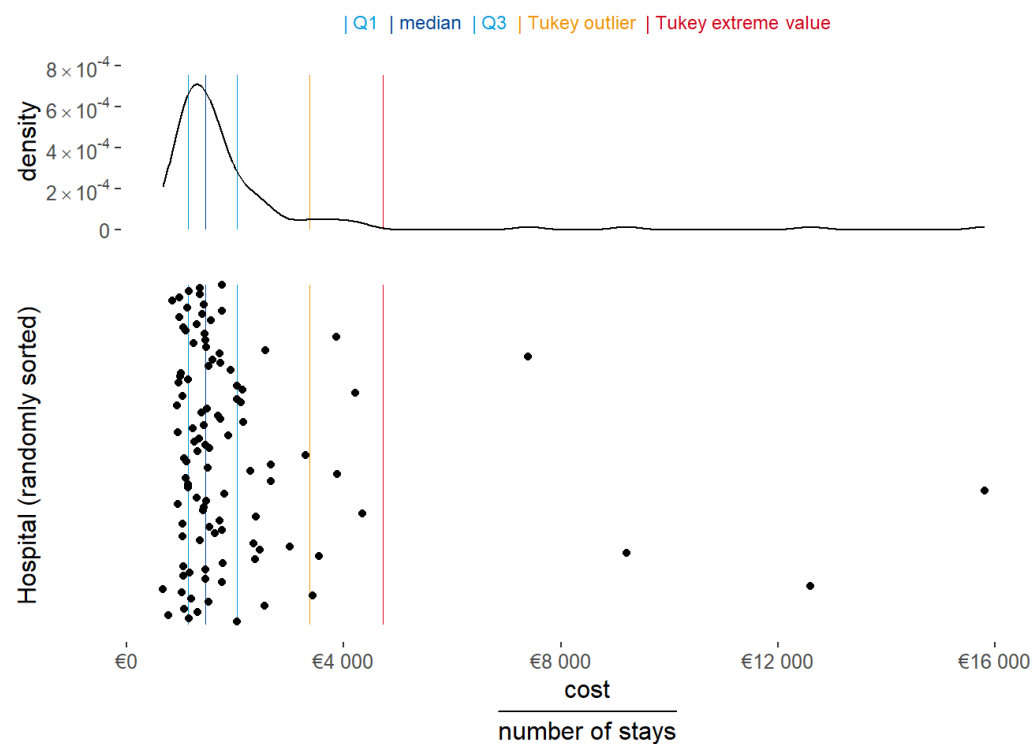




### Remuneration and social charges cost accounts (6210 – 6251)

The cost accounts 6210 to 6251 concern remuneration and social charges related to personnel. The median share of costs recorded in these cost accounts and in all cost centres relative to total costs is 38.4% (IQR 6.9%). The recorded costs per hospital for these cost accounts are shown in Figure A. 6.

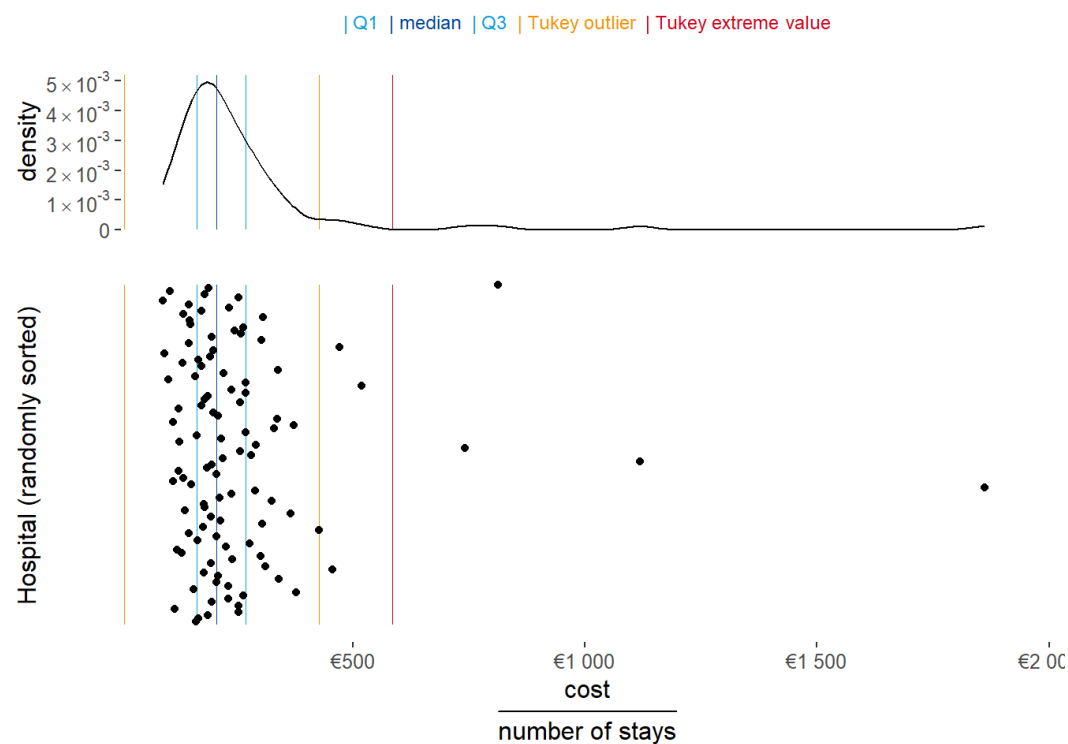
**Figure A. 6 – Sum of all recorded costs before allocation in cost accounts 6210 to 6251 per hospital in 2019**



**Depreciation, impairment and provisions for liabilities and charges cost accounts (6300 – 6371)**

The cost accounts 6300 to 6371 concern depreciation, impairment and provisions for liabilities and charges. The median share of costs recorded in these cost accounts and in all cost centres relative to total costs is 5.4% (IQR 1.8%). The recorded costs per hospital for these cost accounts are shown in Figure A. 7.

**Figure A. 7 – Sum of all recorded costs before allocation in cost accounts 6300 to 6371 per hospital in 2019**

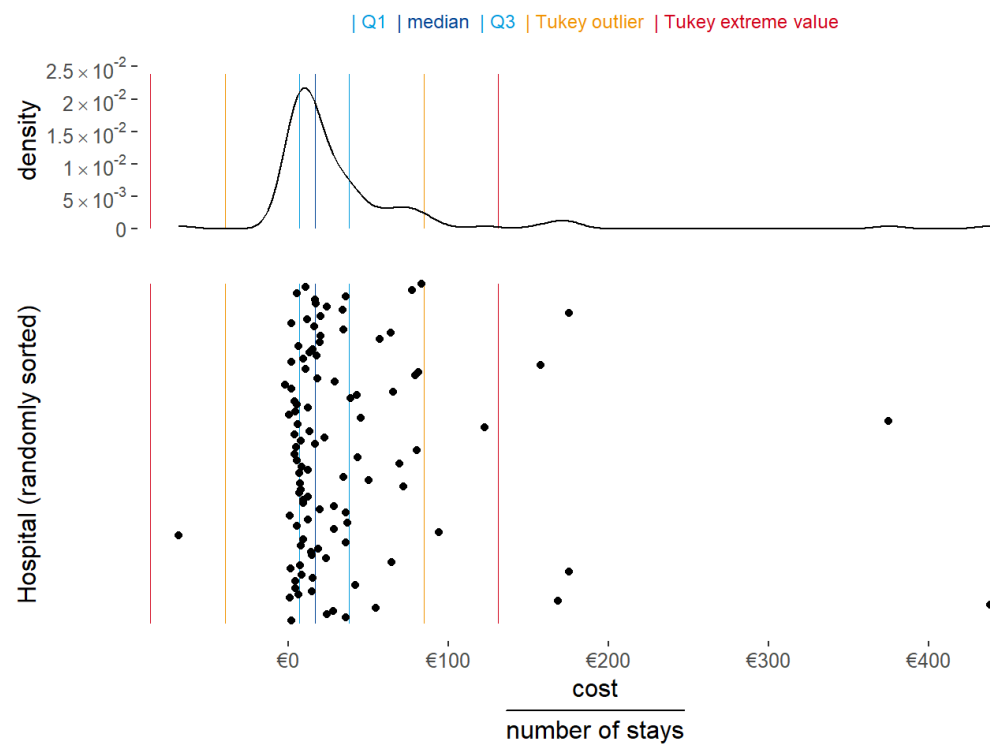




### Other operating costs cost accounts (6400 – 649)

The cost accounts 6400 to 649 concern other operating costs like corporate taxes, value reductions and restructuring costs. The median share of costs recorded in these cost accounts and in all cost centres relative to total costs is 0.4% (IQR 0.7%). The recorded costs per hospital for these cost accounts are shown in Figure A. 8.

**Figure A. 8 – Sum of all recorded costs before allocation in cost accounts 6400 to 649 per hospital in 2019**

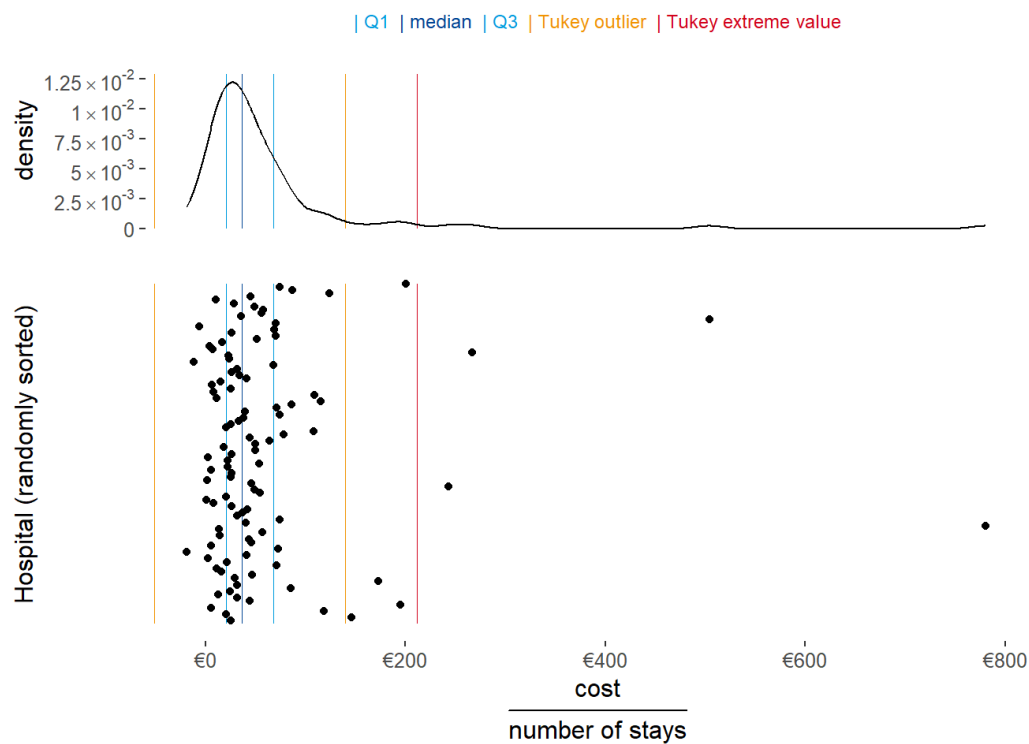




### Financial costs cost accounts (6500 – 659)

The cost accounts 6500 to 659 concern financial costs like investment loan payments and costs related to short term credit. The median share of costs recorded in these cost accounts and in all cost centres relative to total costs is 1% (IQR 1.1%). The recorded costs per hospital for these cost accounts are shown in Figure A. 9 .

**Figure A. 9 – Sum of all recorded costs before allocation in cost accounts 6500 to 659 per hospital in 2019**

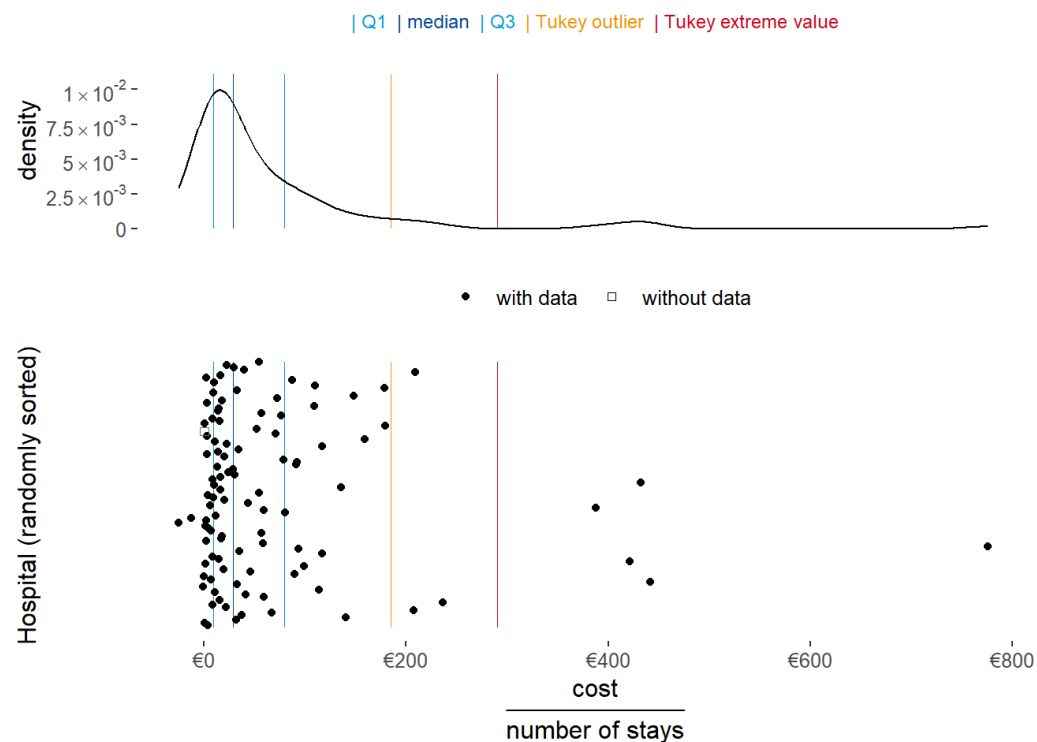




### Exceptional costs cost accounts (660 – 6695)

The cost accounts 660 to 6695 concern exceptional costs like value reductions on fixed assets and costs related to previous years. The median share of costs recorded in these cost accounts and in all cost centres relative to total costs is 0.6% (IQR 1.5%). The recorded costs per hospital for these cost accounts are shown in Figure A. 10.

**Figure A. 10 – Sum of all recorded costs before allocation in cost accounts 660 to 6695 per hospital in 2019**



1% of hospitals did not record costs in cost accounts 660 to 6695 (hospitals shown as black squares).

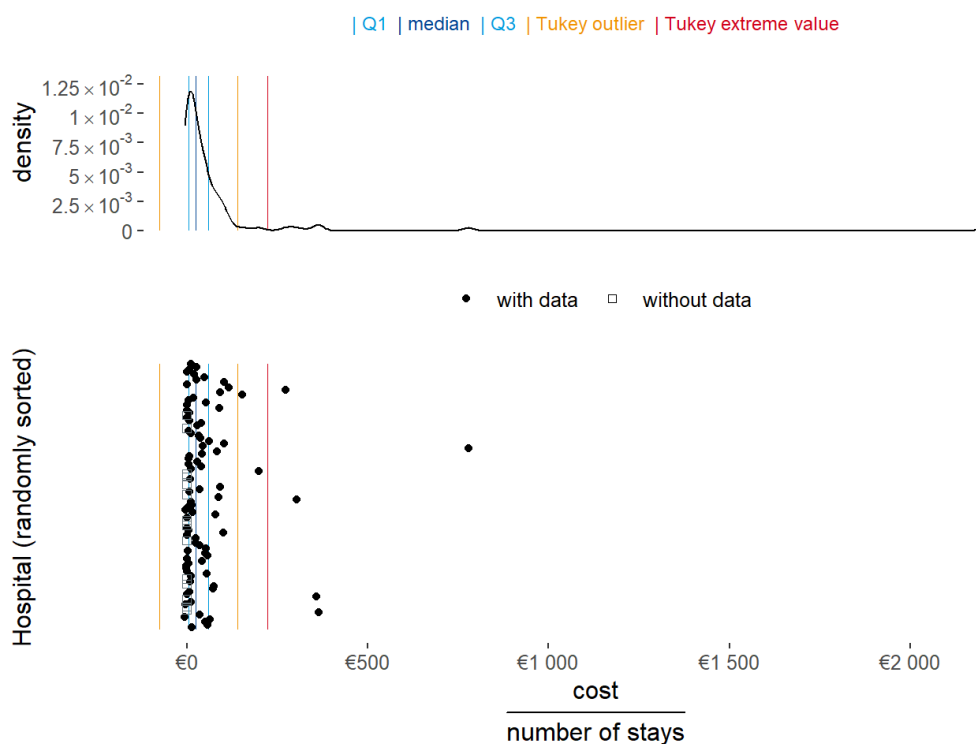


## Appendix 5.2. Cost centres awaiting destination (000 – 014)

### All cost accounts (600 – 6695)

As allocating costs from temporary to final costs centres empties these cost centres, only results before allocation are shown. The sum of recorded costs in all cost accounts and cost centres awaiting destination per hospital is shown in Figure A. 11.

**Figure A. 11 – Sum of all recorded costs before allocation for cost centres 000 – 014 per hospital in 2019**

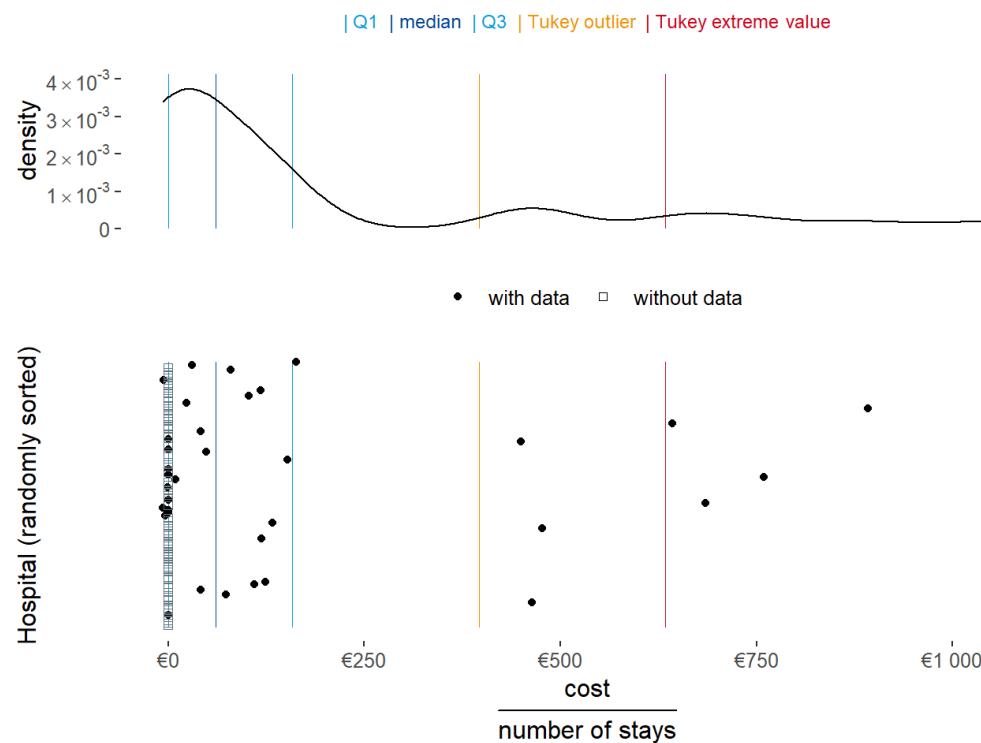


14.4% of hospitals did not record costs in cost centres 000 – 014 (hospitals shown as black squares).

**Pharmaceutical products and non-sterile medical products cost accounts (600 – 601)**

The costs recorded in pharmaceutical products and non-sterile medical products cost accounts (600 – 601) are shown per hospital in Figure A. 12.

**Figure A. 12 – Sum of all recorded costs before allocation for cost centres 000 – 014 and cost accounts 600 – 601 per hospital in 2019**



65.4% of hospitals did not record costs in cost accounts 600 – 601 (hospitals shown as black squares).

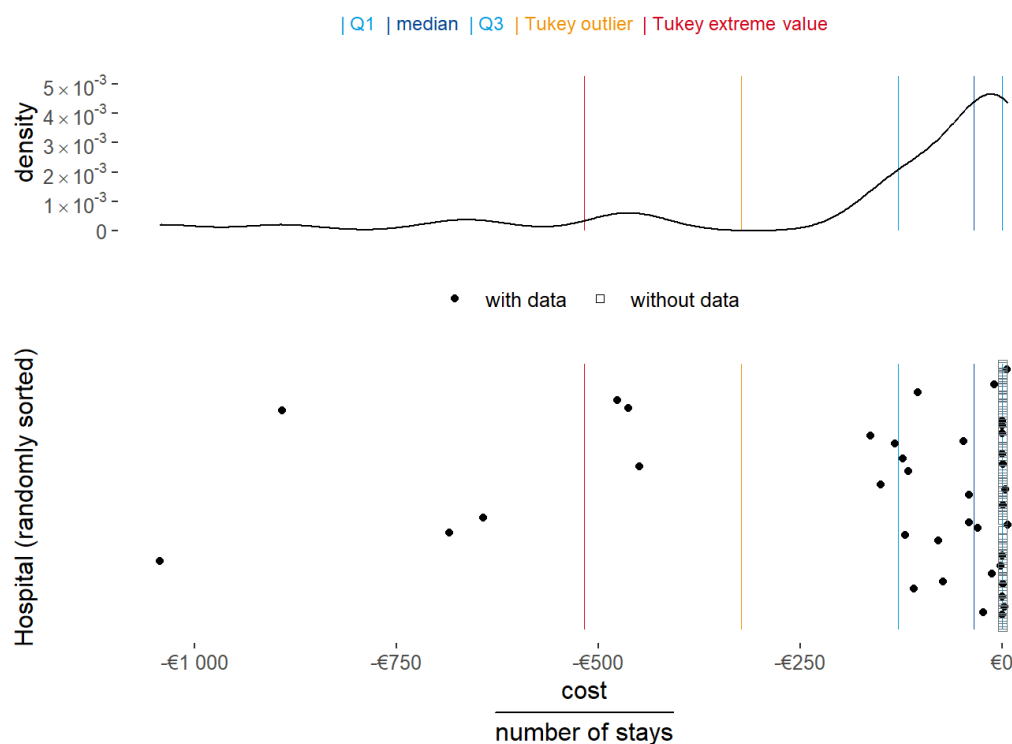
### Energy cost accounts (604, 60940 & 60941)

Only two hospitals recorded a very limited amount of costs (< €0.01 per admission) in energy cost accounts (604, 60940 & 60941).

### Other inventories and deliveries cost accounts (other 60)

The sum of all costs recorded in other 60 cost accounts per hospital is shown in Figure A. 13.

**Figure A. 13 – Sum of all recorded costs before allocation for cost centres 000 – 014 and cost accounts other 60 per hospital in 2019**



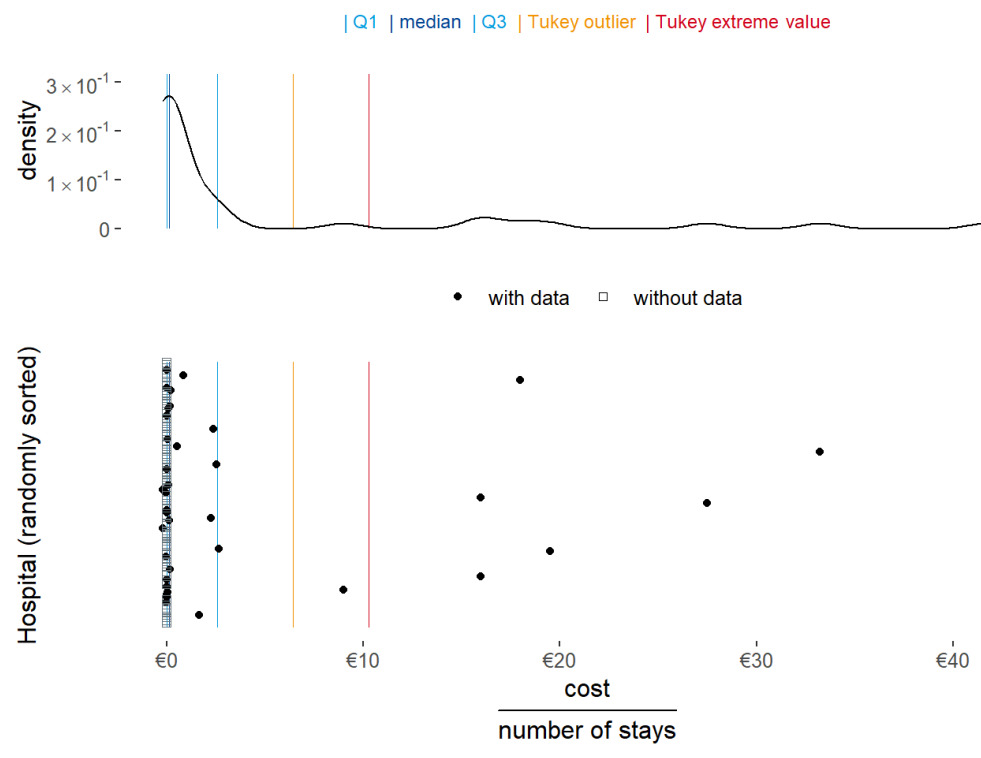
61.5% of hospitals did not record costs in cost accounts other 60 for cost centres 000 – 014 (hospitals shown as black squares).



### Services and additional deliveries cost accounts (6102 – 6199)

The sum of all costs recorded in services and additional deliveries cost accounts (6102 – 6199) per hospital is shown in Figure A. 14.

**Figure A. 14 – Sum of all recorded costs before allocation for cost centres 000 – 014 and cost accounts 6102 – 6199 per hospital in 2019**

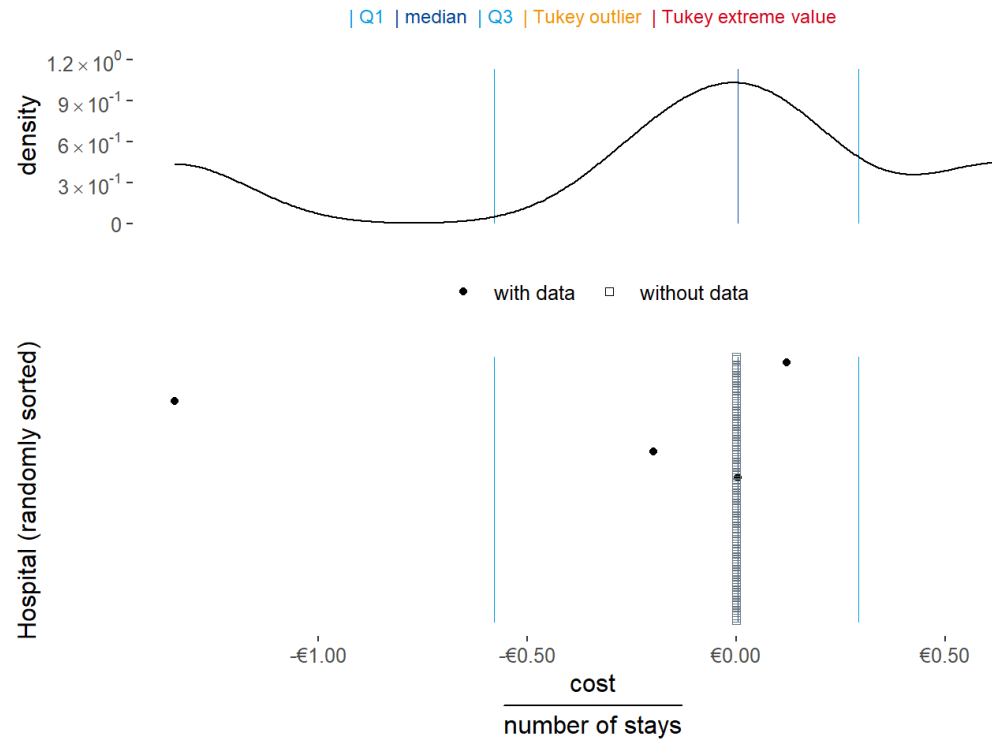


63.5% of hospitals did not record costs in cost accounts 6102 – 6199 for cost centres 000 – 014 (hospitals shown as black squares).

**Remuneration and social charges cost accounts (6210 – 6251)**

The sum of all costs recorded in cost accounts (6210 – 6251) per hospital is shown in Figure A. 15.

**Figure A. 15 – Sum of all recorded costs before allocation for cost centres 000 – 014 and cost accounts 6210 – 6251 per hospital in 2019**

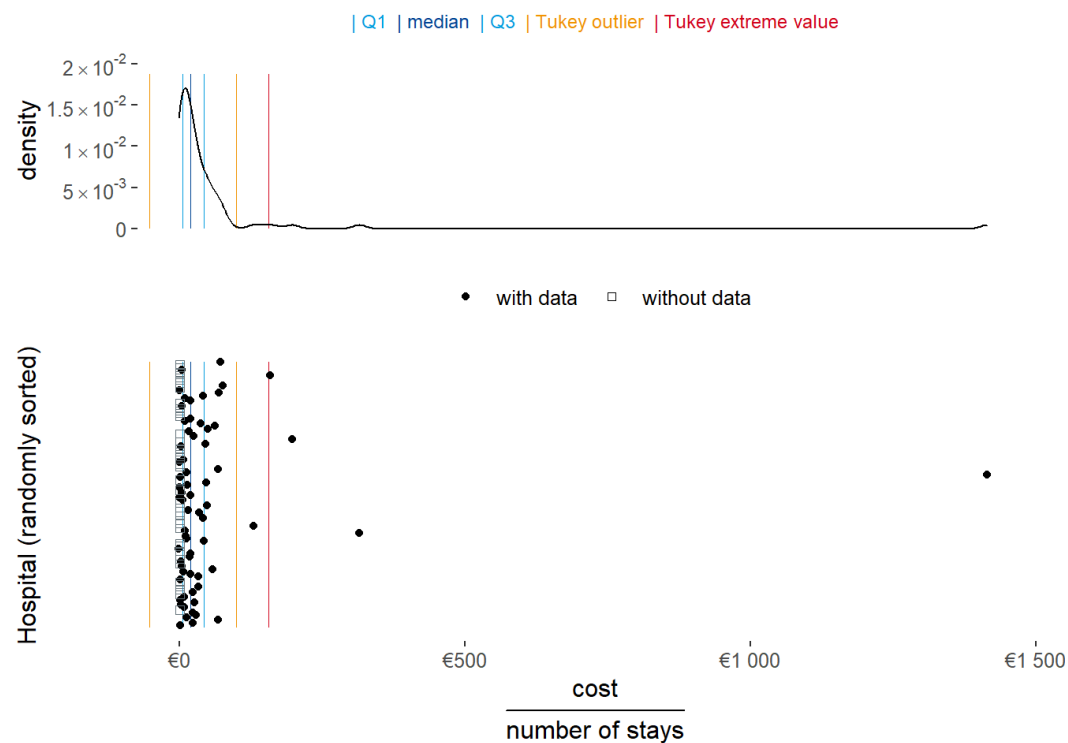


95.2% of hospitals did not record costs in cost accounts 6210 – 6251 for cost centres 000 – 014 (hospitals shown as black squares).

**Depreciation, impairment and provisions for liabilities and charges cost accounts (6300 – 6371)**

The sum of all costs recorded in cost accounts (6300 – 6371) per hospital is shown in Figure A. 16.

**Figure A. 16 – Sum of all recorded costs before allocation for cost centres 000 – 014 and cost accounts 6300 – 6371 per hospital in 2019**



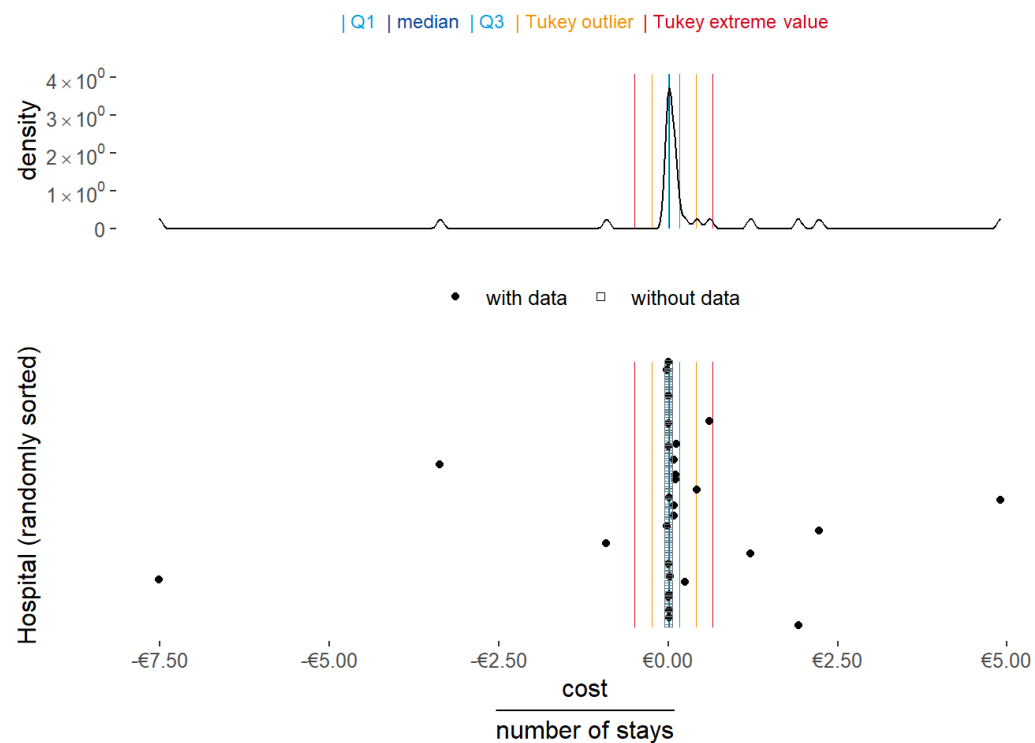
36.5% of hospitals did not record costs in cost accounts 6300 – 6371 for cost centres 000 – 014 (hospitals shown as black squares).



### Other operating costs cost accounts (6400 – 649)

The sum of all cost accounts recorded in cost accounts (6400 – 649) per hospital is shown in Figure A. 17.

**Figure A. 17 – Sum of all recorded costs before allocation for cost centres 000 – 014 and cost accounts 6400 – 649 per hospital in 2019**

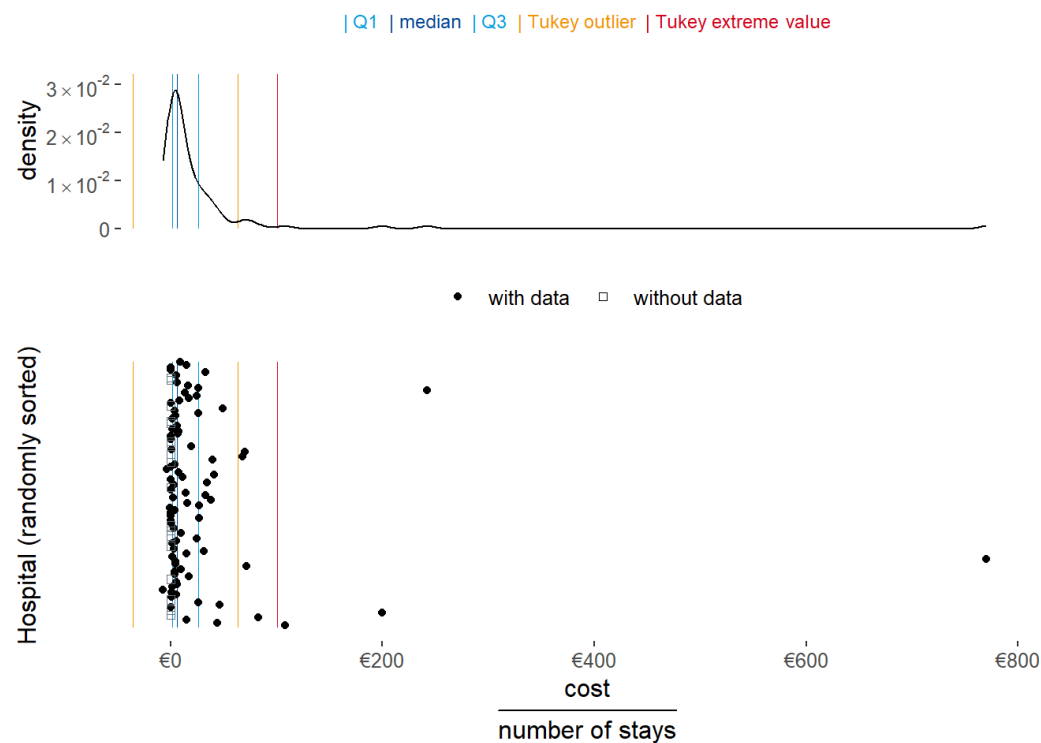


72.1% of hospitals did not record costs in cost accounts 6400 – 649 for cost centres 000 – 014 (hospitals shown as black squares).

**Financial costs cost accounts (6500 – 659)**

The sum of all costs recorded in cost accounts (6500 – 659) per hospital is shown in Figure A. 18.

**Figure A. 18 – Sum of all recorded costs before allocation for cost centres 000 – 014 and cost accounts 6500 – 659 per hospital in 2019**



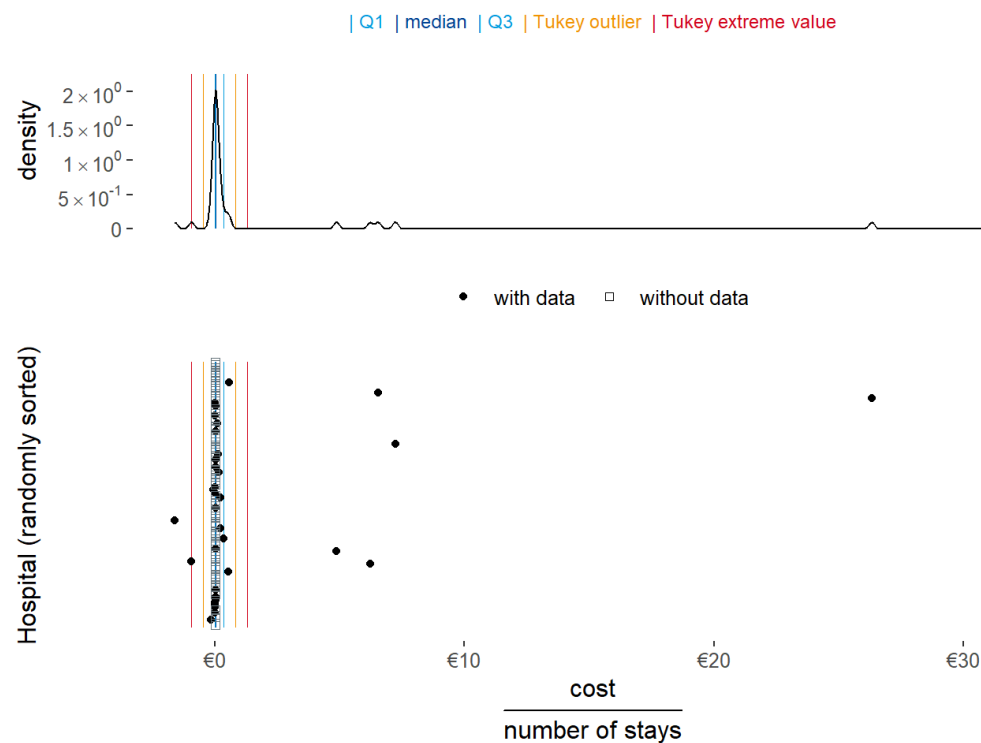
17.3% of hospitals did not record costs in cost accounts 6500 – 659 for cost centres 000 – 014 (hospitals shown as black squares).



### Exceptional costs cost accounts (660 – 6695)

The sum of all costs recorded in cost accounts (660 – 6695) per hospital is shown in Figure A. 19

**Figure A. 19 – Sum of all recorded costs before allocation for cost centres 000 – 014 and cost accounts 660 – 6695 per hospital in 2019**



66.3% of hospitals did not record costs in cost accounts 660 – 6695 for cost centres 000 – 014 (hospitals shown as black squares).

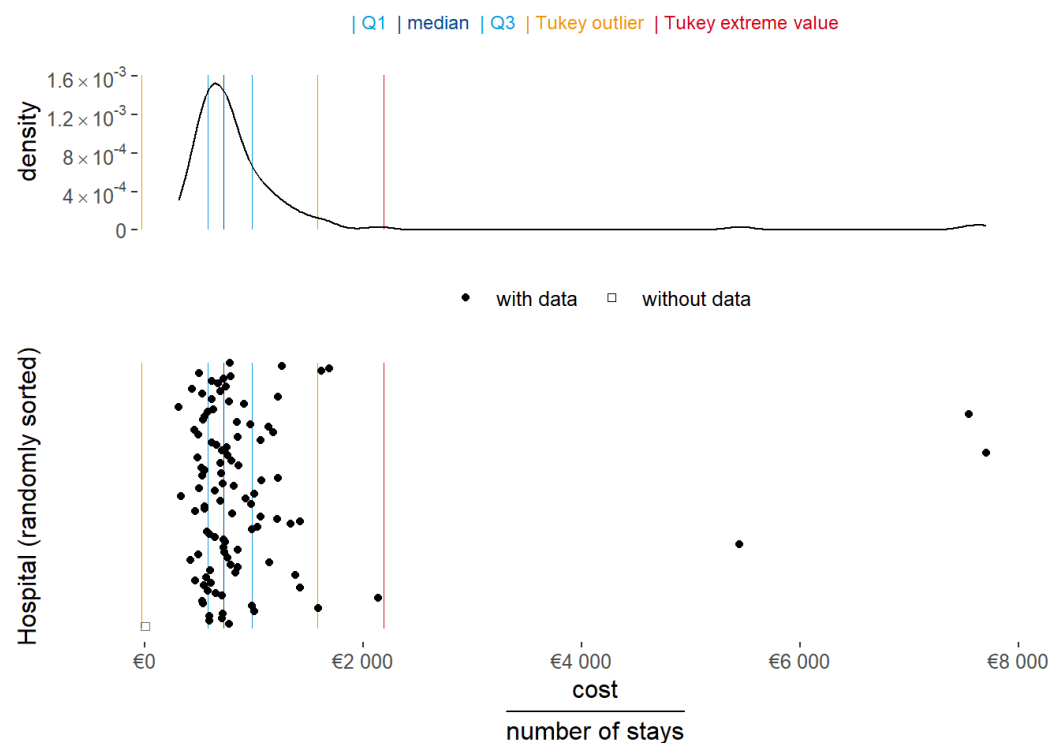


### Appendix 5.3. Common cost centres (020 – 093)

#### All cost accounts (600 – 6695)

Common cost centres concern costs recorded in cost centres 020 to 093. The sum of costs recorded in all cost accounts and cost centres 020 – 093 per hospital is shown in Figure A. 20 (before allocation of temporary cost centres to final cost centres). As only one hospital recorded costs in cost centres 020 – 093 after allocation of temporary cost centres to final cost centres, no distribution results are shown for costs after allocation.

**Figure A. 20 – Sum of all recorded costs before allocation for cost centres 020 – 093 per hospital in 2019**

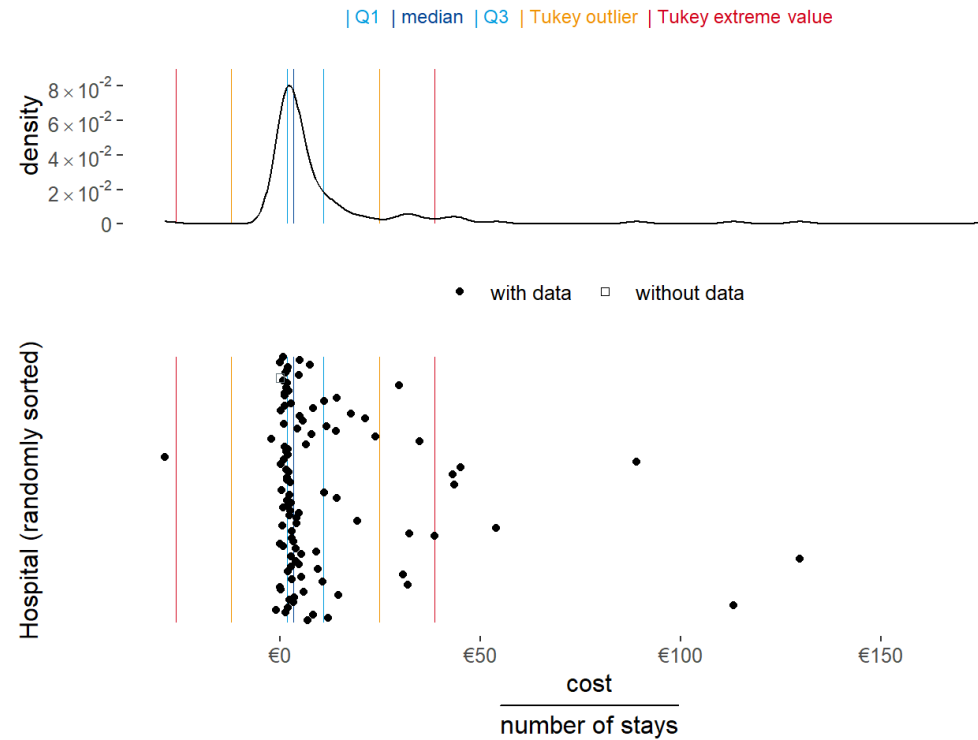


1% of hospitals did not record costs in the cost centres 020 – 093 (hospitals shown as black squares).

**Pharmaceutical products and non-sterile medical products cost accounts (600 – 601)**

The sum of all costs recorded in cost accounts (600 – 601) per hospital is shown in Figure A. 21.

**Figure A. 21 – Sum of all recorded costs before allocation for cost centres 020 – 093 and cost accounts 600 – 601 per hospital in 2019**



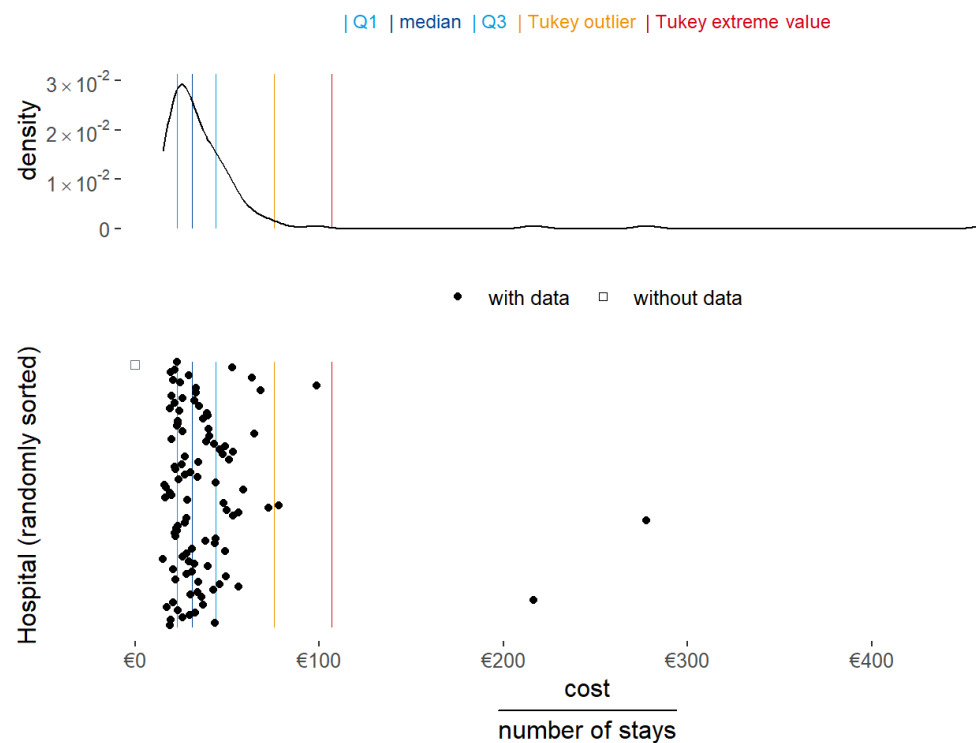
1% of hospitals did not record costs in cost accounts 600 – 601 for cost centres 020 – 093 (hospitals shown as black squares). One hospital recorded much higher costs than any other hospital.



### Energy cost accounts (604, 60940 & 60941)

The sum of all costs recorded in cost accounts (604, 60940 & 60941) per hospital is shown in Figure A. 22.

**Figure A. 22 – Sum of all recorded costs before allocation for cost centres 020 – 093 and cost accounts 604, 60940 & 60941 per hospital in 2019**



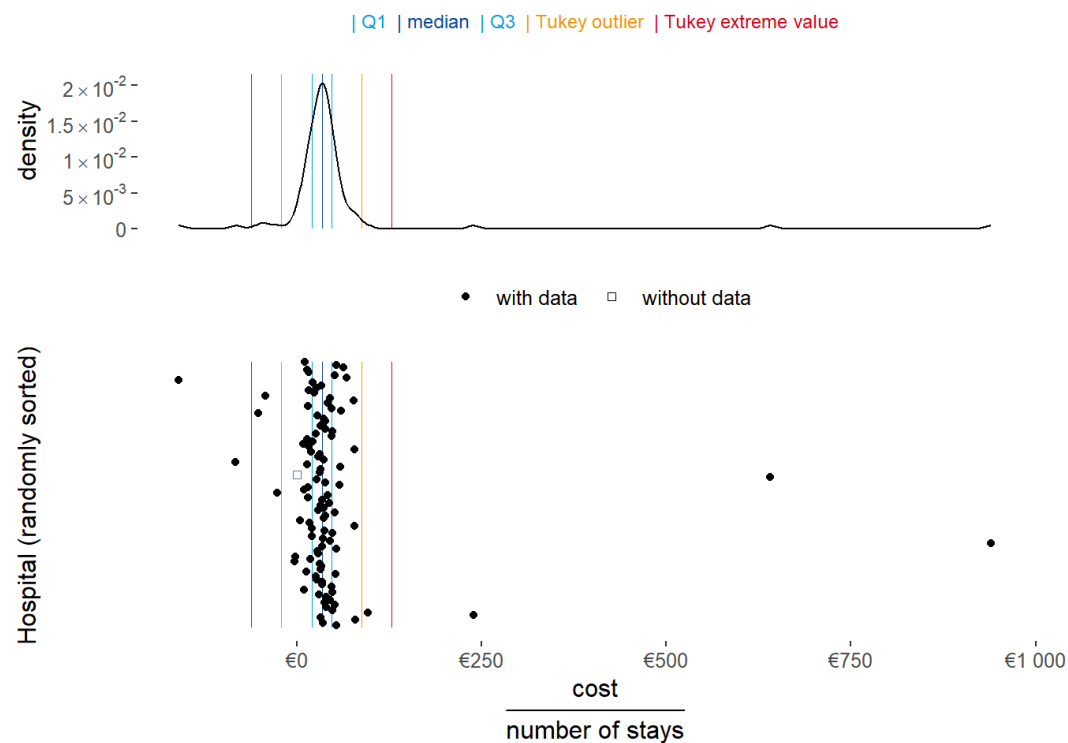
1% of hospitals did not record costs in cost accounts 604, 60940 & 60941 for cost centres 020 – 093 (hospitals shown as black squares).



### Other inventories and deliveries cost accounts (other 60)

The sum of all costs recorded in cost accounts (other 60) per hospital is shown in Figure A. 23.

**Figure A. 23 – Sum of all recorded costs before allocation for cost centres 020 – 093 and cost accounts other 60 per hospital in 2019**



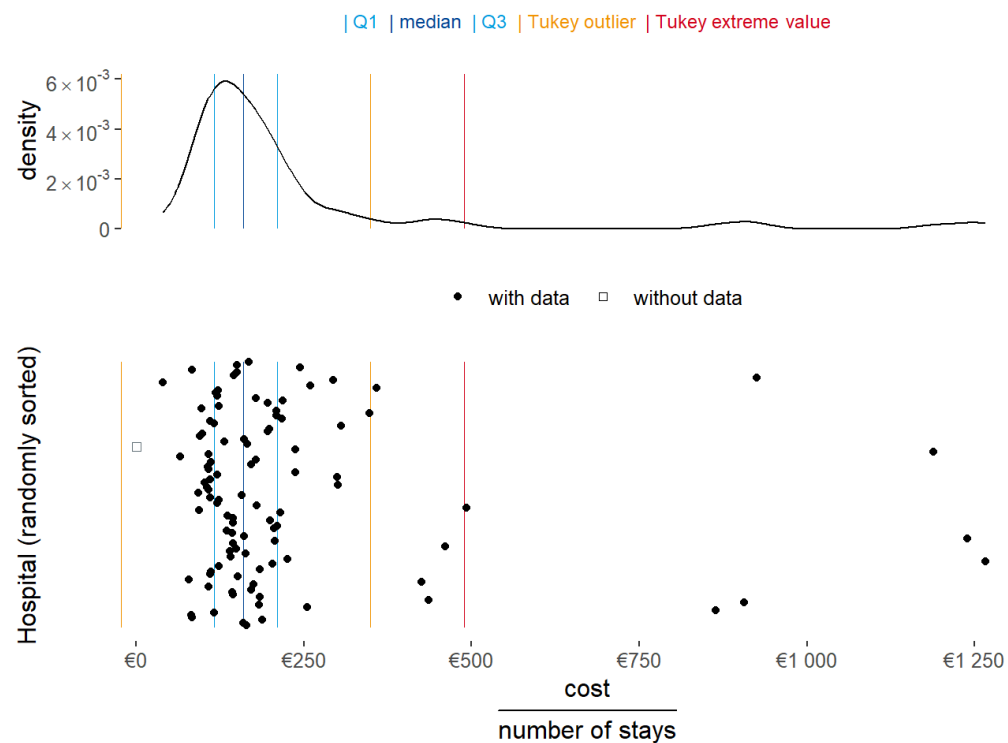
1% of hospitals did not record costs in cost accounts other 60 for cost centres 020 – 093 (hospitals shown as black squares).



### Services and additional deliveries cost accounts (6102 – 6199)

The sum of all costs recorded in cost accounts (6102 – 6199) per hospital is shown in Figure A. 24.

**Figure A. 24 – Sum of all recorded costs before allocation for cost centres 020 – 093 and cost accounts 6102 – 6199 per hospital in 2019**



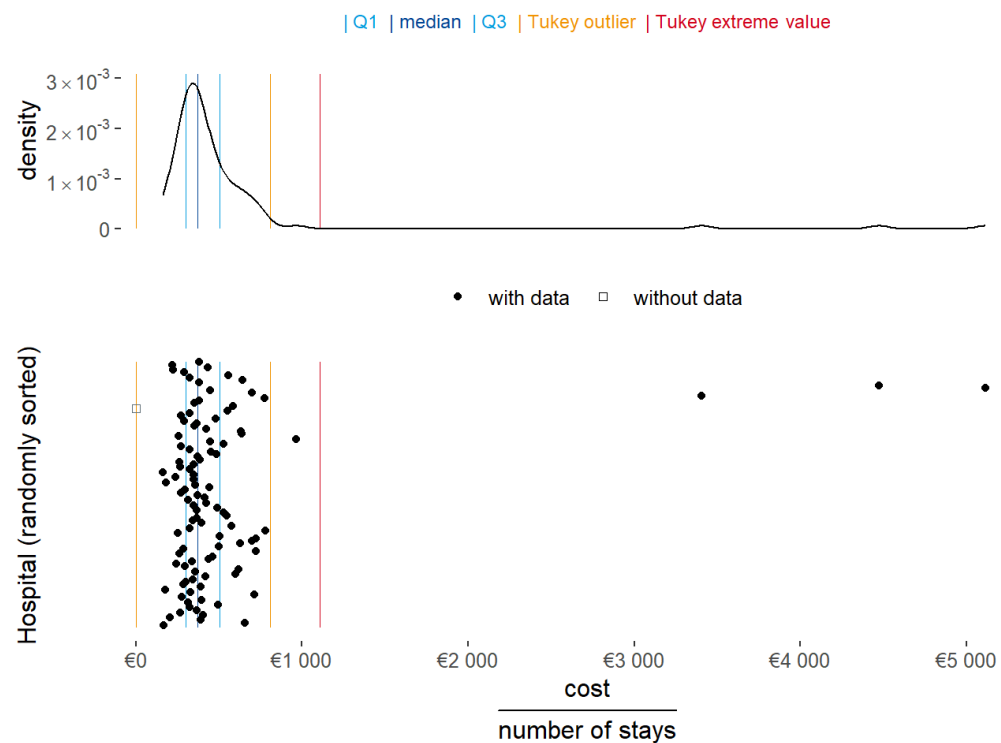
1% of hospitals did not record costs in cost accounts 6102 – 6199 for cost centres 020 – 093 (hospitals shown as black squares).



### Remuneration and social charges cost accounts (6210 – 6251)

The sum of all costs recorded in cost accounts (6210 – 6251) per hospital is shown in Figure A. 25.

**Figure A. 25 – Sum of all recorded costs before allocation for cost centres 020 – 093 on cost accounts 6210 – 6251 per hospital in 2019**



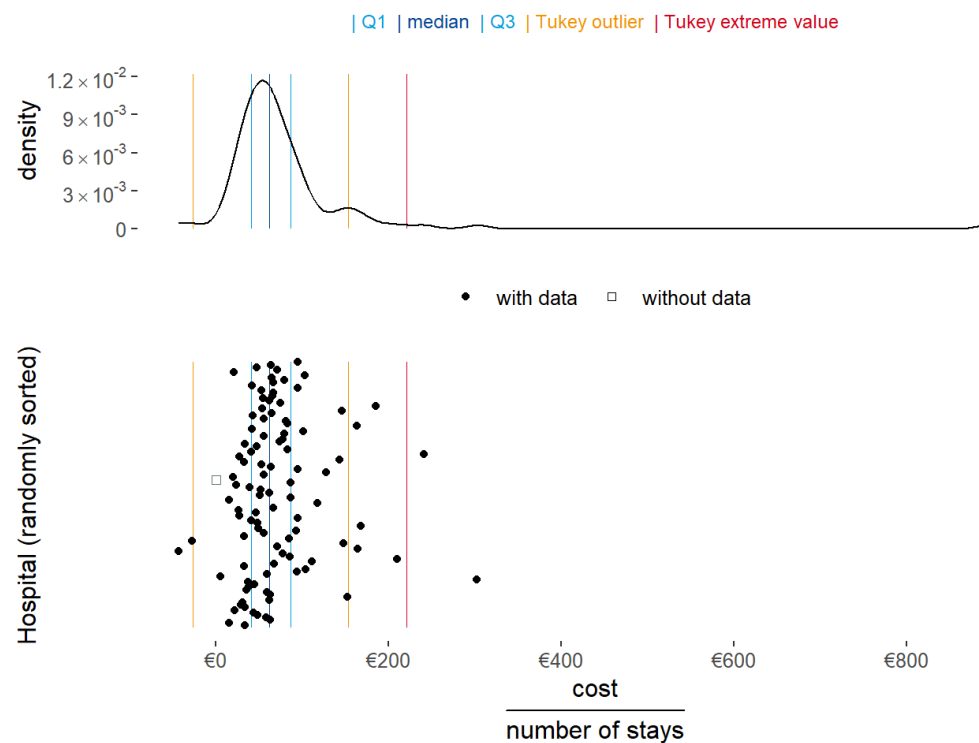
1% of hospitals did not record costs in cost accounts 6210 – 6251 for cost centres 020 – 093 (hospitals shown as black squares).



### Depreciation, impairment and provisions for liabilities and charges cost accounts (6300 – 6371)

The sum of all costs recorded in cost accounts (6300 – 6371) per hospital is shown in Figure A. 26.

**Figure A. 26 – Sum of all recorded costs before allocation for cost centres 020 – 093 and cost accounts 6300 – 6371 per hospital in 2019**



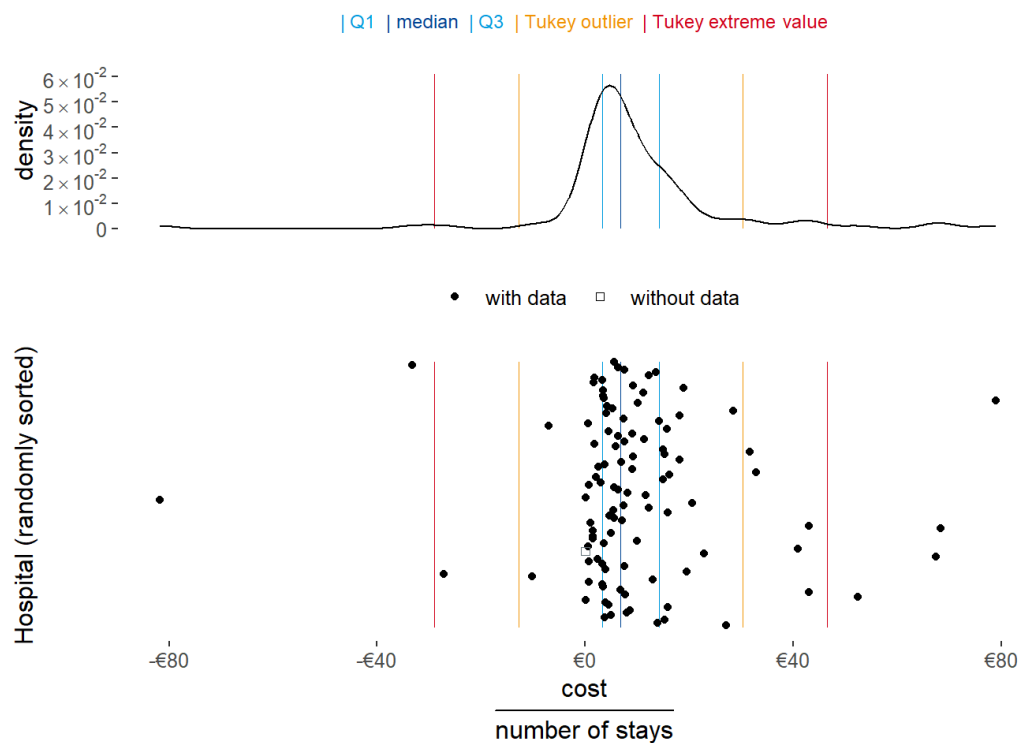
1% of hospitals did not record costs in cost accounts 6300 – 6371 for cost centres 020 – 093 (hospitals shown as black squares).



### Other operating costs cost accounts (6400 – 649)

The sum of all costs recorded in cost accounts (6400 – 649) per hospital is shown in Figure A. 27.

**Figure A. 27 – Sum of all recorded costs before allocation for cost centres 020 – 093 and cost accounts 6400 – 649 per hospital in 2019**

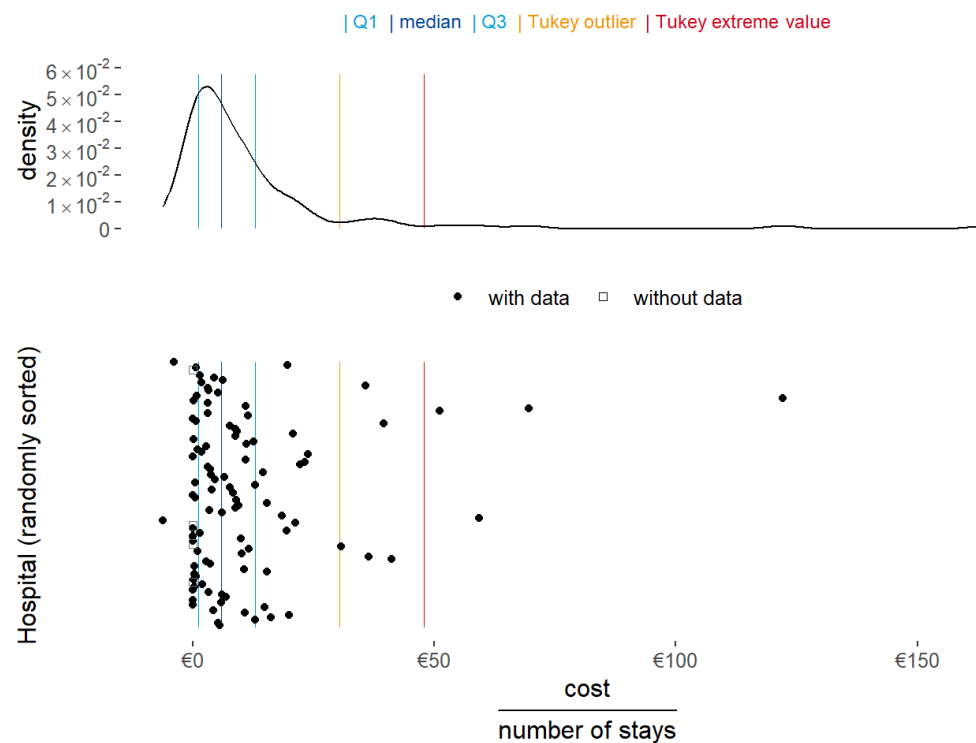


1% of hospitals did not record costs in cost accounts 6400 – 649 for cost centres 020 – 093 (hospitals shown as black squares).

**Financial costs cost accounts (6500 – 659)**

The sum of all costs recorded in cost accounts (6500 – 659) per hospital is shown in Figure A. 28.

**Figure A. 28 – Sum of all recorded costs before allocation for cost centres 020 – 093 and cost accounts 6500 – 659 per hospital in 2019**



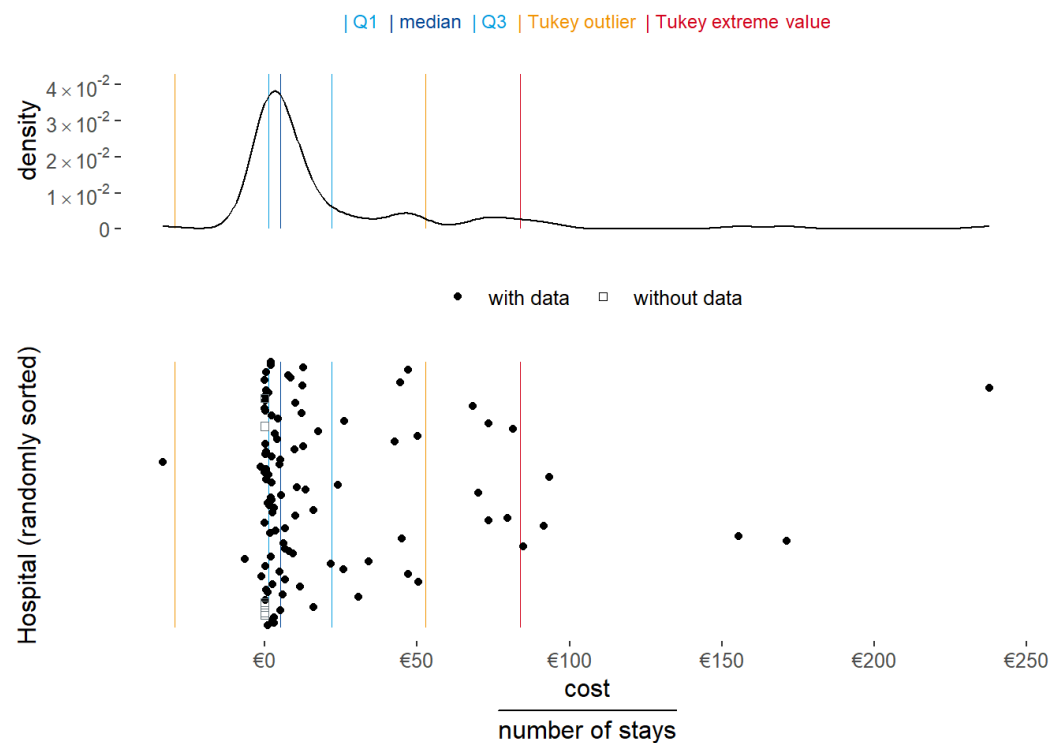
3.8% of hospitals did not record costs in cost accounts 6500 – 659 for cost centres 020 – 093 (hospitals shown as black squares).



### Exceptional costs cost accounts (660 – 6695)

The sum of all costs recorded in cost accounts (660 – 6695) per hospital is shown in Figure A. 29.

**Figure A. 29 – Sum of all recorded costs before allocation for cost centres 020 – 093 and cost accounts 660 – 6695 per hospital in 2019**



5.8% of hospitals did not record costs in cost accounts 660 – 6695 for cost centres 020 – 093 (hospitals shown as black squares).



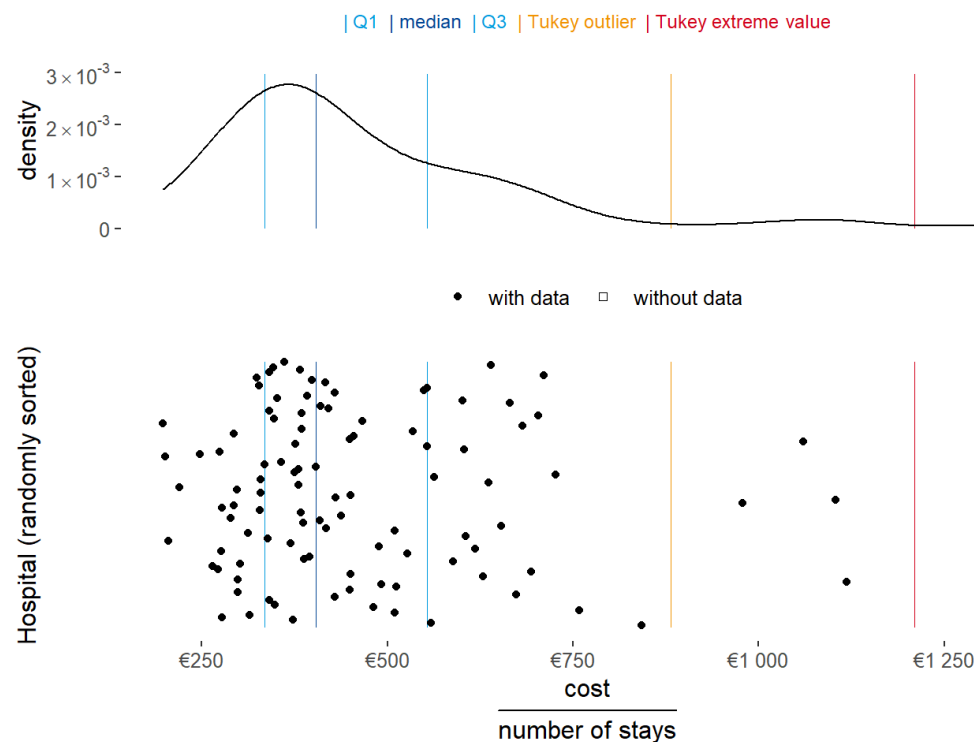
#### Appendix 5.4. Auxiliary cost centres (100 – 190)

No distribution results are shown for costs after allocation.

##### All cost accounts (600 – 6695)

The sum of costs recorded in all cost accounts per hospital is shown in Figure A. 30.

**Figure A. 30 – Sum of all recorded costs before allocation for cost centres 100 – 190 per hospital in 2019**

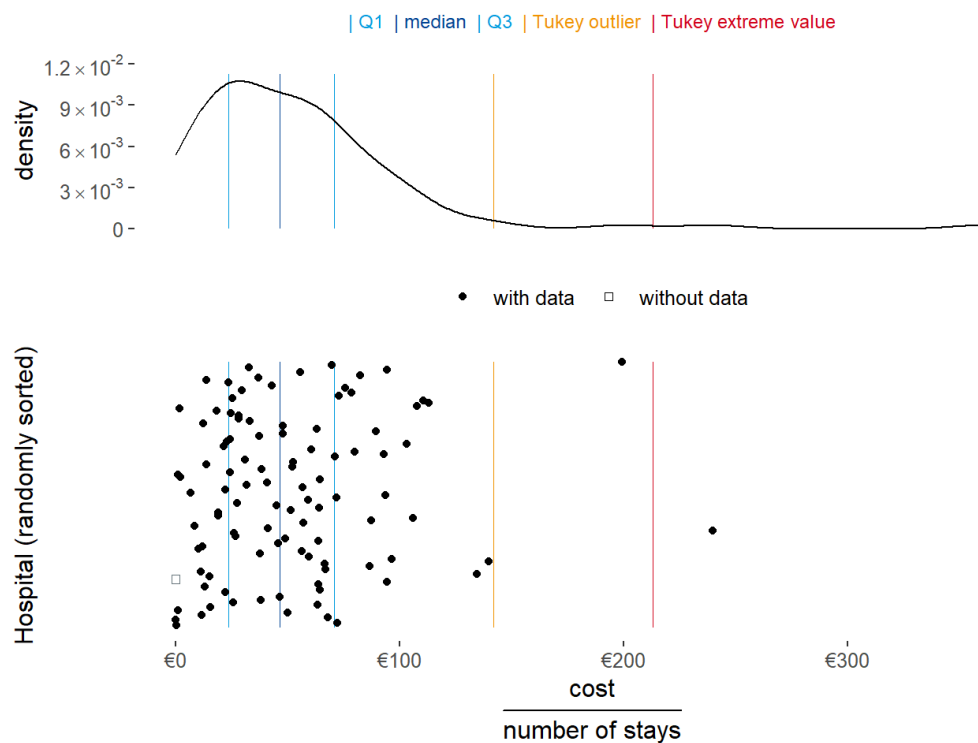


1% of hospitals did not record costs before allocation in the cost centres 100 – 190 (hospitals shown as black squares).

**Pharmaceutical products and non-sterile medical products cost accounts (600 – 601)**

The sum of all costs recorded in cost accounts (600 – 601) per hospital is shown in Figure A. 31.

**Figure A. 31 – Sum of all recorded costs before allocation for cost centres 100 – 190 and cost accounts 600 – 601 per hospital in 2019**



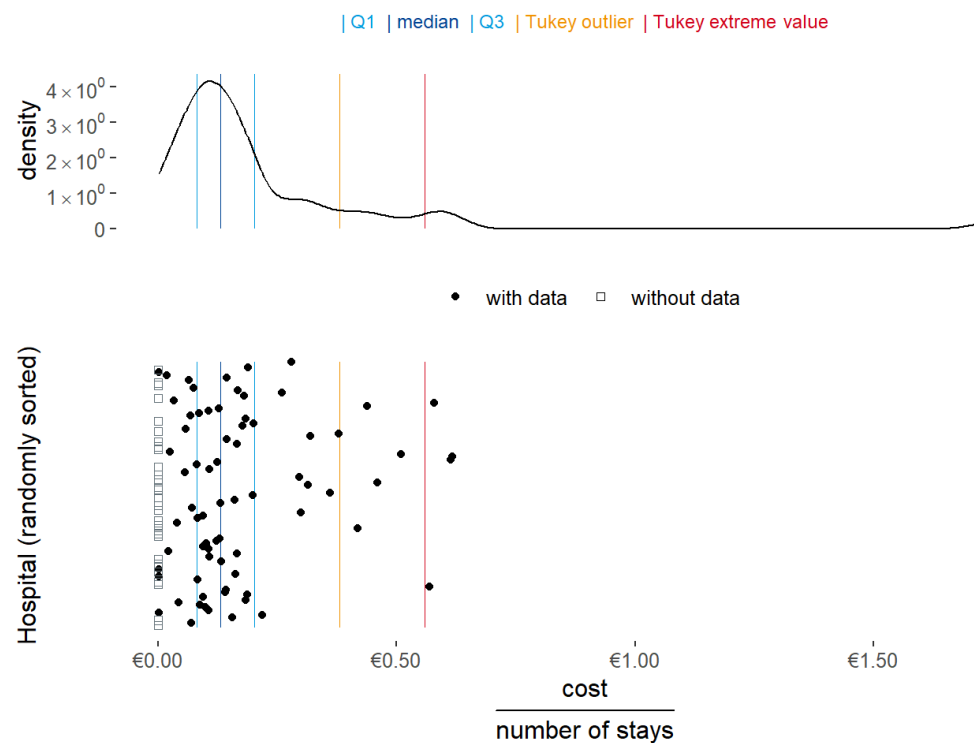
1% of hospitals did not record costs in cost accounts 600 – 601 for cost centres 100 – 190 (hospitals shown as black squares). One hospital recorded much higher costs than any other hospital.



### Energy cost accounts (604, 60940 & 60941)

The sum of all costs recorded in cost accounts (604, 60940 & 60941) per hospital is shown in Figure A. 32.

**Figure A. 32 – Sum of all recorded costs before allocation for cost centres 100 – 190 and cost accounts 604, 60940 & 60941 per hospital in 2019**



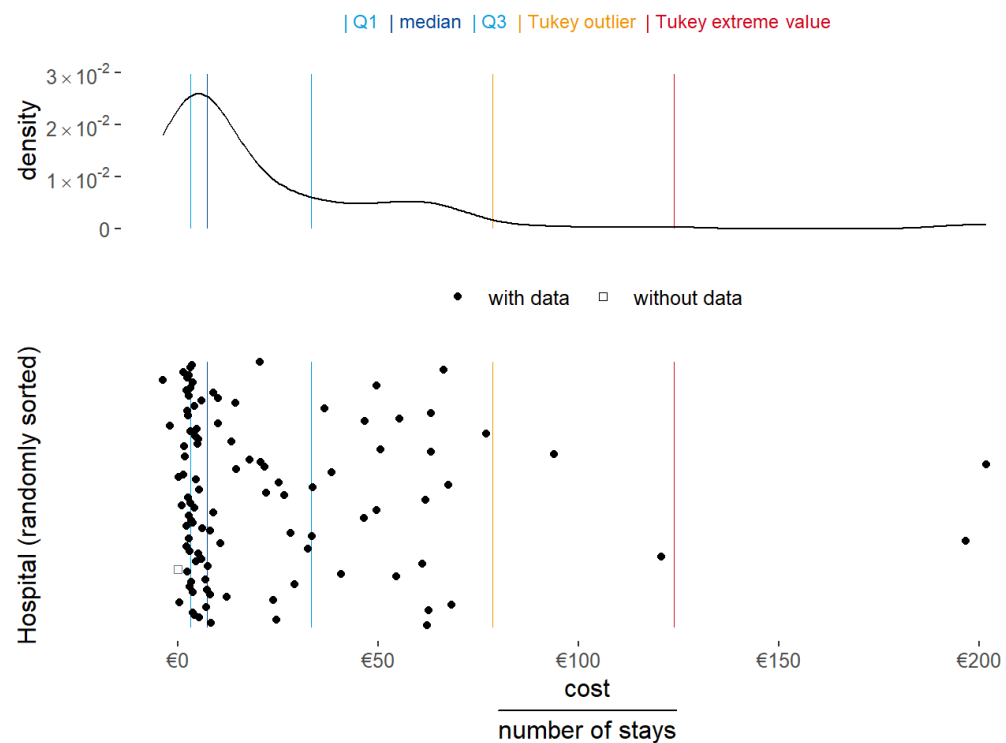
28.8% of hospitals did not record costs in cost accounts 604, 60940 & 60941 for cost centres 100 – 190 (hospitals shown as black squares).



### Other inventories and deliveries cost accounts (other 60)

The sum of all costs recorded in cost accounts (other 60) per hospital is shown in Figure A. 33.

**Figure A. 33 – Sum of all recorded costs before allocation for cost centres 100 – 190 and cost accounts other 60 per hospital in 2019**

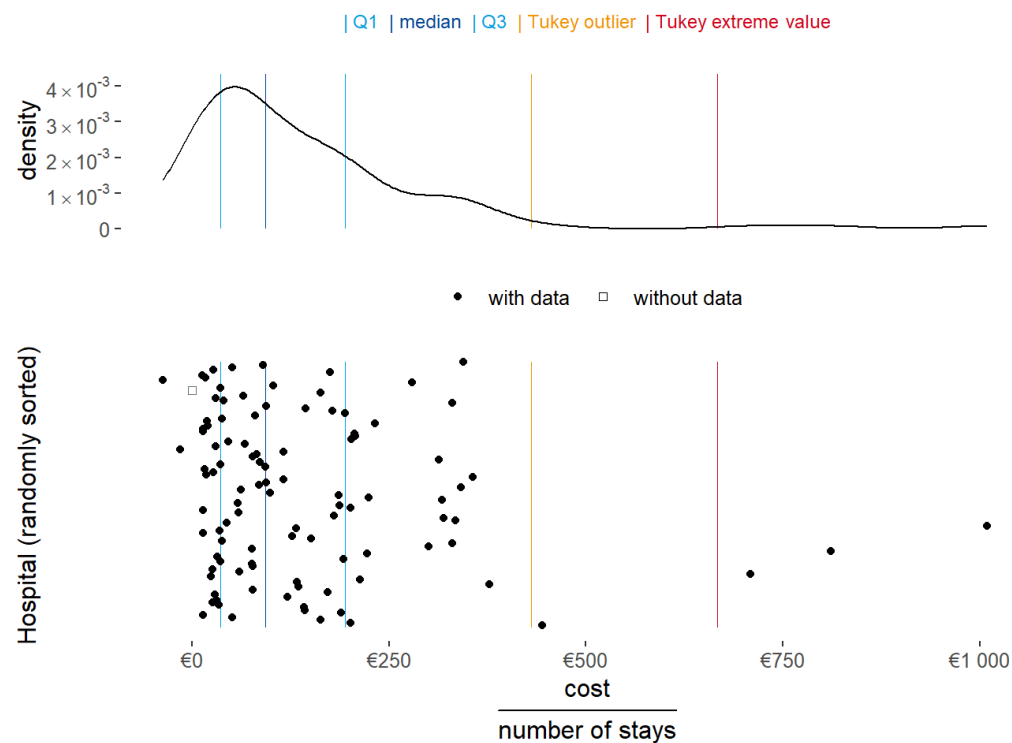


1% of hospitals did not record costs in cost accounts other 60 for cost centres 100 – 190 (hospitals shown as black squares).

**Services and additional deliveries cost accounts (6102 – 6199)**

The sum of all costs recorded in cost accounts (6102 – 6199) per hospital is shown in Figure A. 34.

**Figure A. 34 – Sum of all recorded costs before allocation for cost centres 100 – 190 and cost accounts 6102 – 6199 per hospital in 2019**

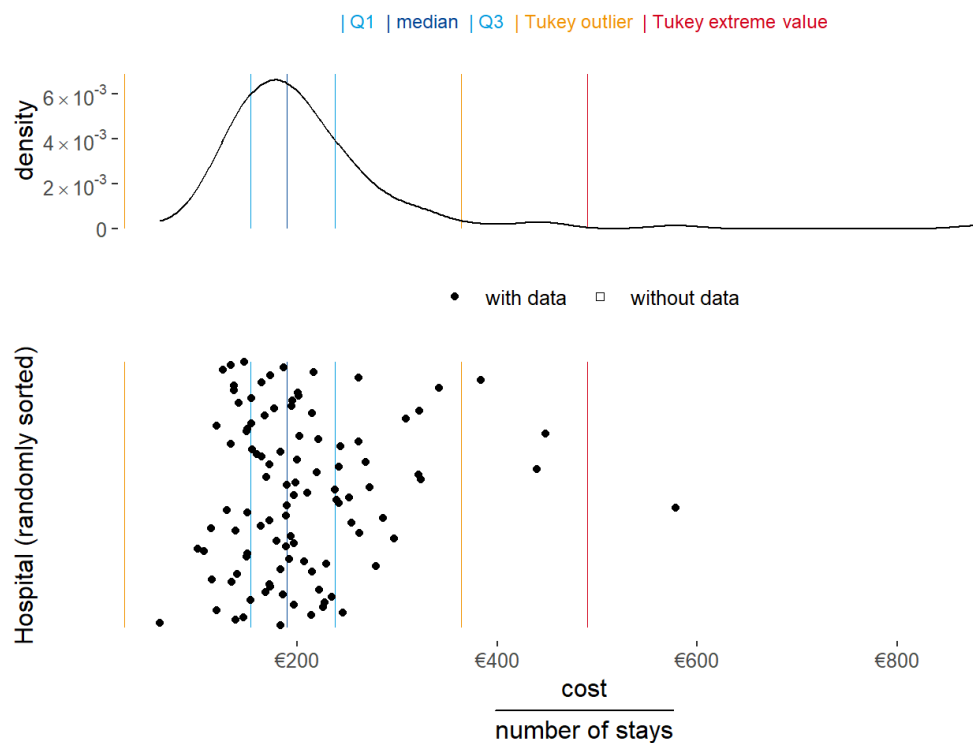


1% of hospitals did not record costs in cost accounts 6102 – 6199 for cost centres 100 – 190 (hospitals shown as black squares).

**Remuneration and social charges cost accounts (6210 – 6251)**

The sum of all costs recorded in cost accounts (6210 – 6251) per hospital is shown in Figure A. 35.

**Figure A. 35 – Sum of all recorded costs before allocation for cost centres 100 – 190 and cost accounts 6210 – 6251 per hospital in 2019**

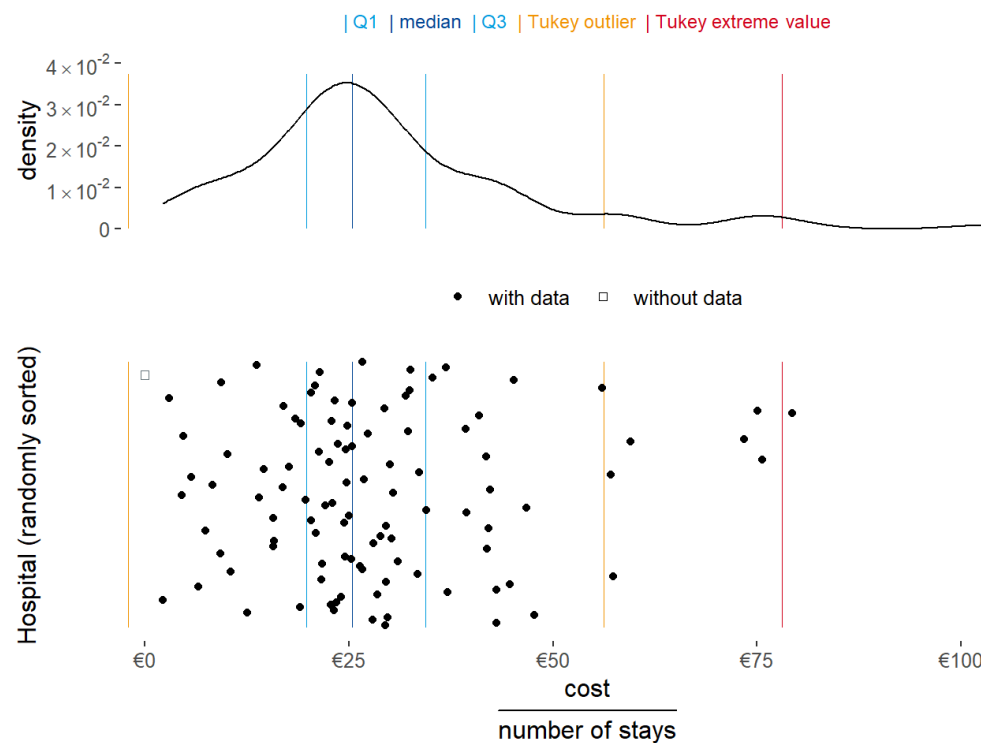


1% of hospitals did not record costs in cost accounts 6210 – 6251 for cost centres 100 – 190 (hospitals shown as black squares).

**Depreciation, impairment and provisions for liabilities and charges cost accounts (6300 – 6371)**

The sum of all costs recorded in cost accounts (6300 – 6371) per hospital is shown in Figure A. 36.

**Figure A. 36 – Sum of all recorded costs before allocation for cost centres 100 – 190 and cost accounts 6300 – 6371 per hospital in 2019**



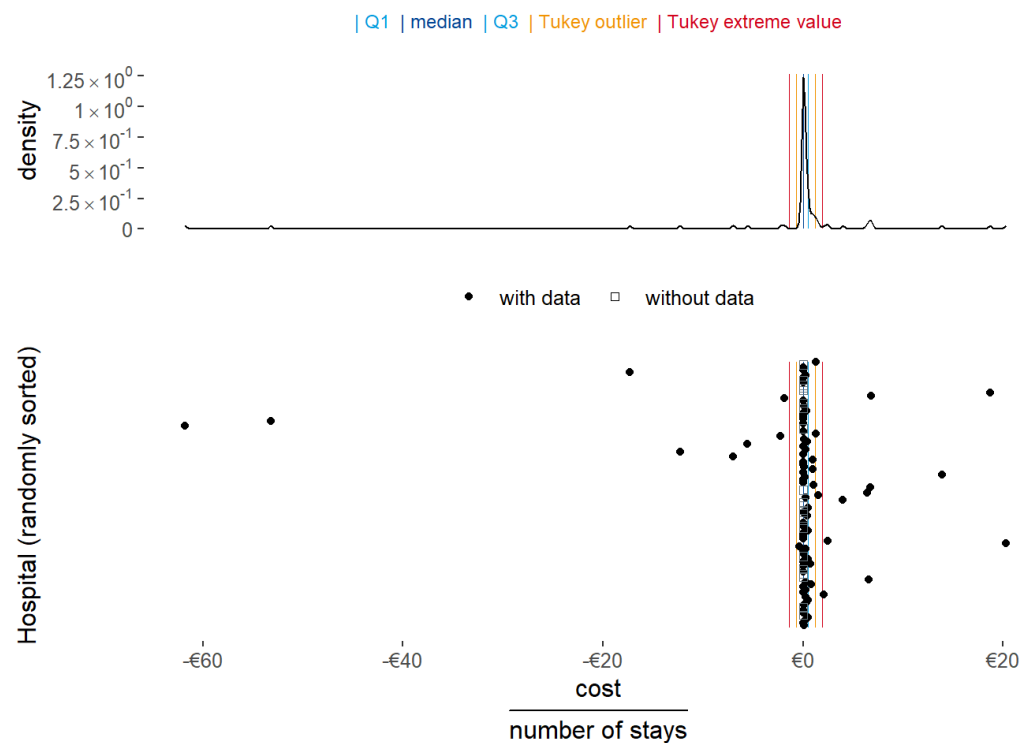
1% of hospitals did not record costs in cost accounts 6300 – 6371 for cost centres 100 – 190 (hospitals shown as black squares).



### Other operating costs cost accounts (6400 – 649)

The sum of all costs recorded in cost accounts (6400 – 649) per hospital is shown in Figure A. 37.

**Figure A. 37 – Sum of all recorded costs before allocation for cost centres 100 – 190 and cost accounts 6400 – 649 per hospital in 2019**



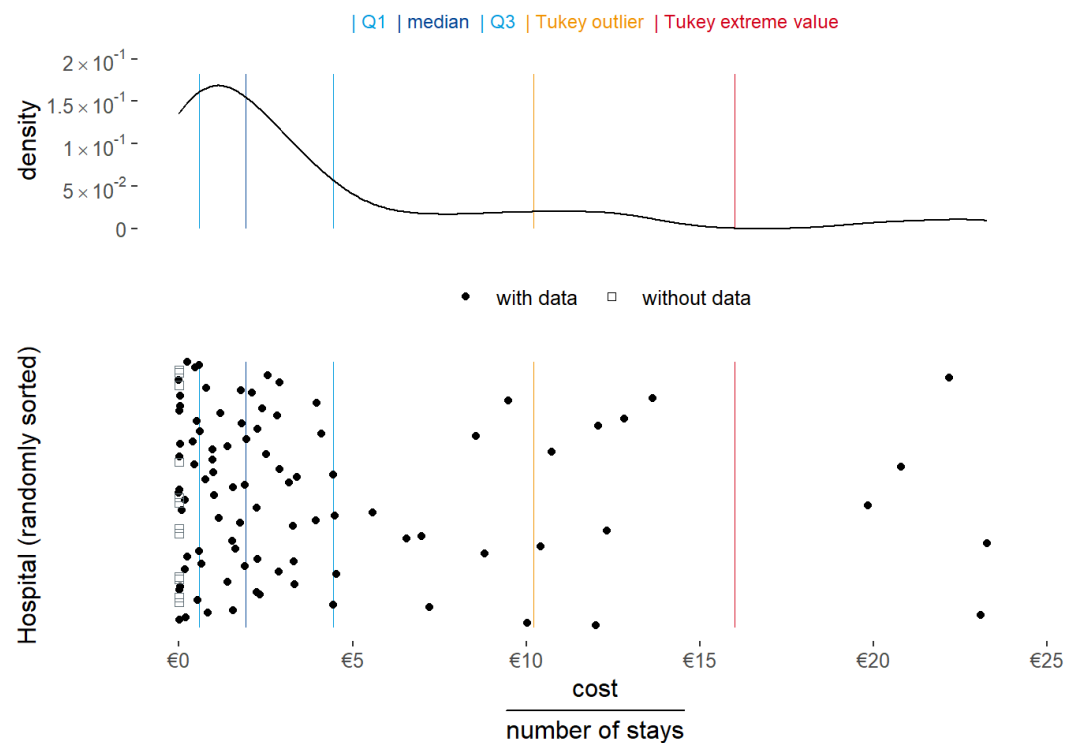
20.2% of hospitals did not record costs in cost accounts 6400 – 649 for cost centres 100 – 190 (hospitals shown as black squares).



### Financial costs cost accounts (6500 – 659)

The sum of all costs recorded in cost accounts (6500 – 659) per hospital is shown in Figure A. 38.

**Figure A. 38 – Sum of all recorded costs before allocation for cost centres 100 – 190 and cost accounts 6500 to 659 per hospital in 2019**



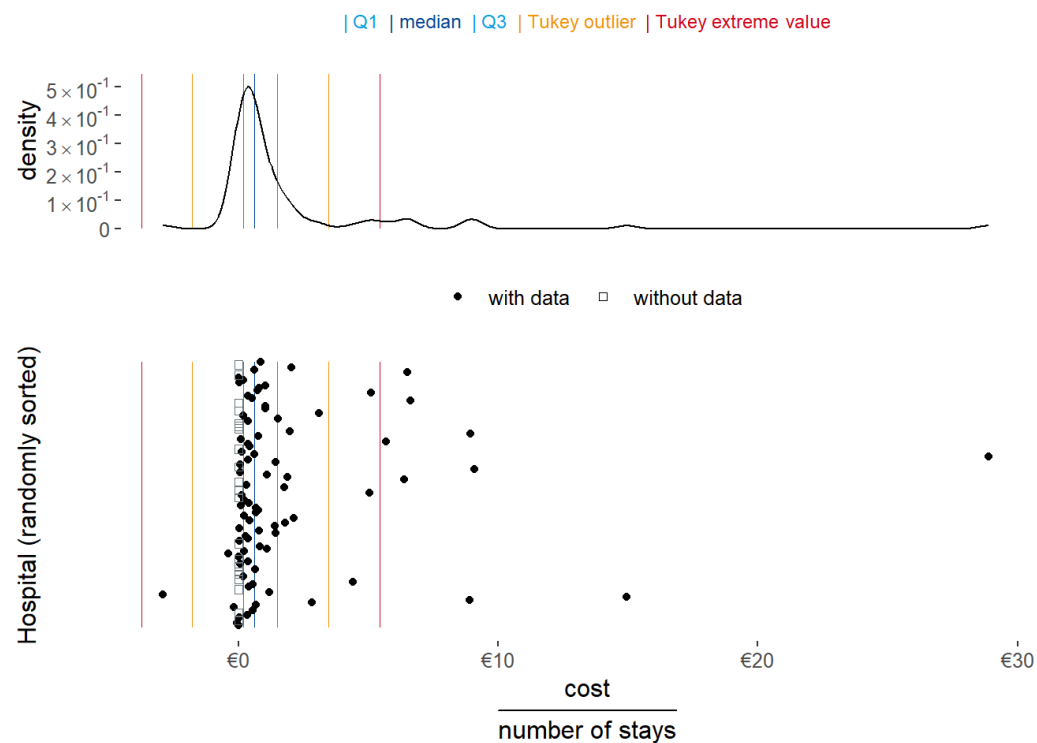
11.5% of hospitals did not record costs in cost accounts 6500 – 659 for cost centres 100 – 190 (hospitals shown as black squares).



### Exceptional costs cost accounts (660 – 6695)

The sum of all costs recorded in cost accounts (660 – 6695) per hospital is shown in Figure A. 39.

**Figure A. 39 – Sum of all recorded costs before allocation for cost centres 100 – 190 and cost accounts 660 – 6695 per hospital in 2019**



20.2% of hospitals did not record costs in cost accounts 660 – 6695 for cost centres 100 – 190 (hospitals shown as black squares).



## Appendix 5.5. Nursing units cost centres (210 – 490)

### All cost accounts (600 – 6695)

Nursing units cost centres concern costs recorded in cost centres 210 to 490. The sum of all costs recorded in cost accounts (600 – 6695) per hospital is shown in Figure A. 40 (before allocation) and Figure A. 41 (after allocation).

**Figure A. 40 – Sum of all recorded costs before allocation for cost centres 210 – 490 per hospital in 2019**

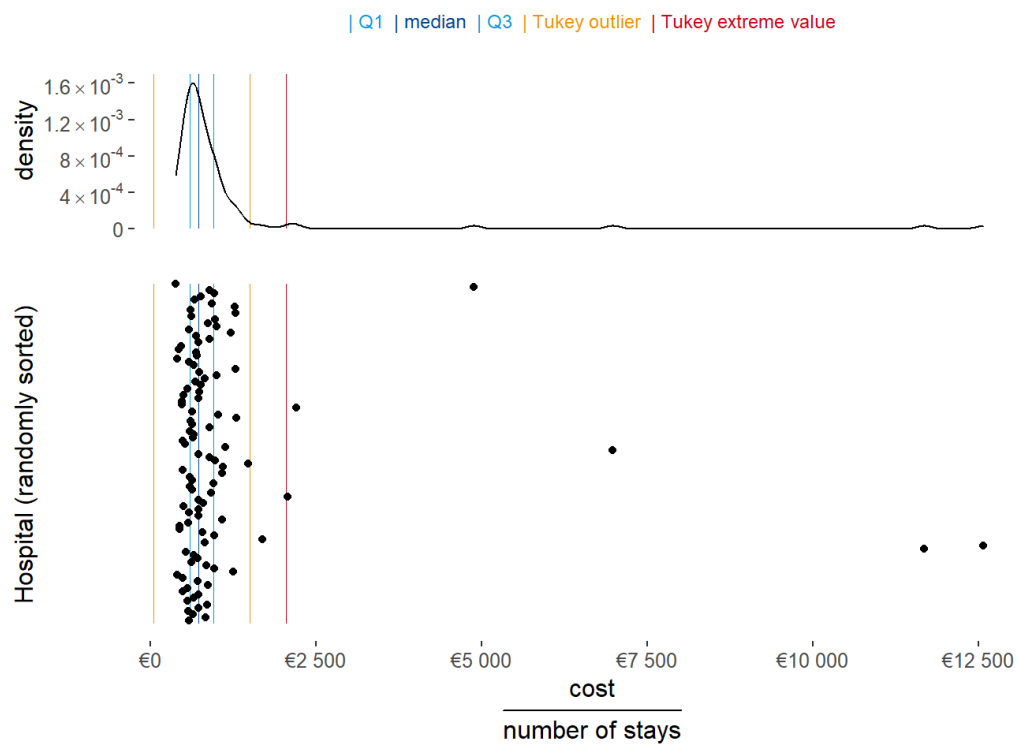
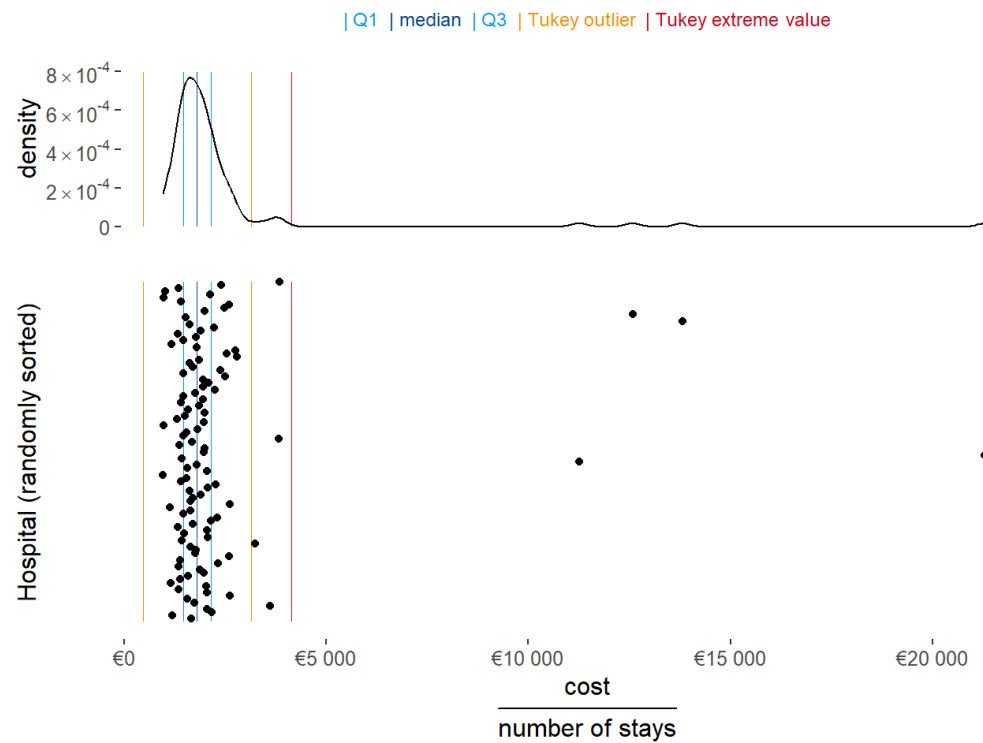


**Figure A. 41 – Sum of all recorded costs after allocation for cost centres 210 – 490 per hospital in 2019**

**Pharmaceutical products and non-sterile medical products cost accounts (600 – 601)**

The sum of all costs recorded in cost accounts (600 – 601) is shown in Figure A. 42 (before allocation) and Figure A. 43 (after allocation).

**Figure A. 42 – Sum of all recorded costs before allocation for cost centres 210 – 490 and cost accounts 600 – 601 per hospital in 2019**

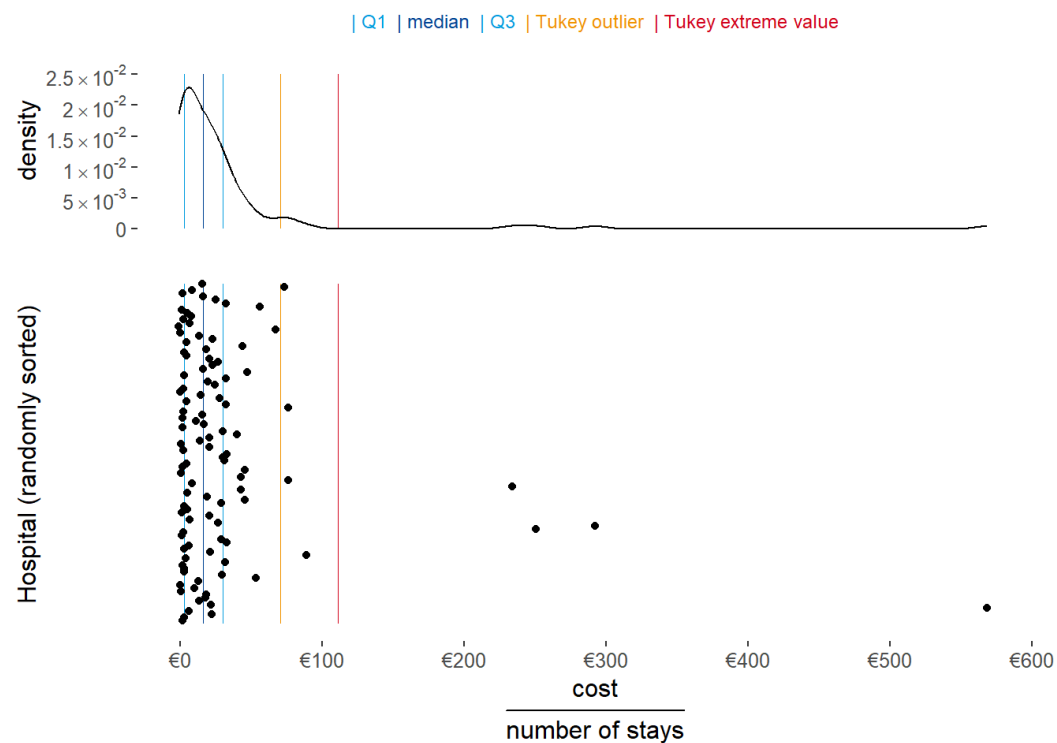
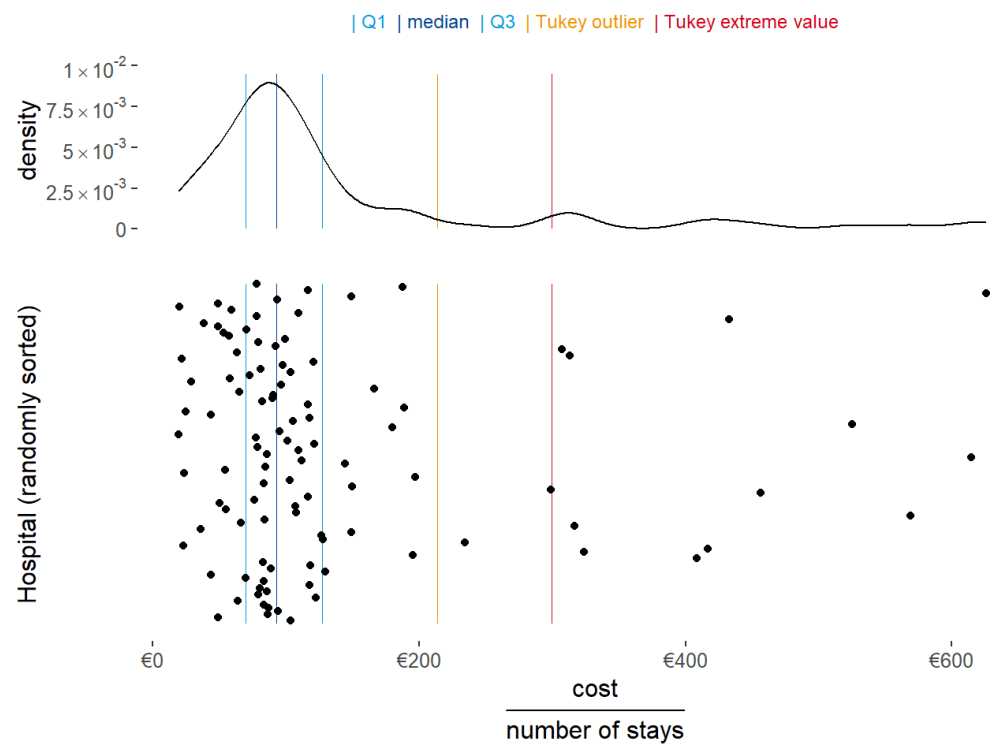


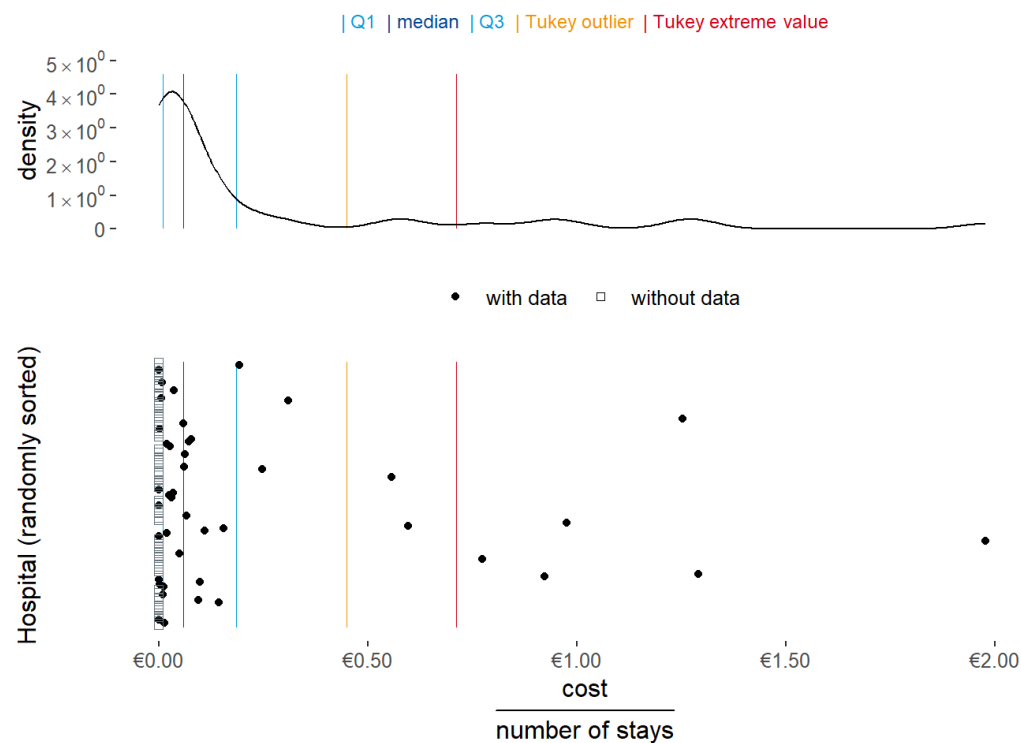
**Figure A. 43 – Sum of all recorded costs after allocation for cost centres 210 – 490 and cost accounts 600 – 601 per hospital in 2019**



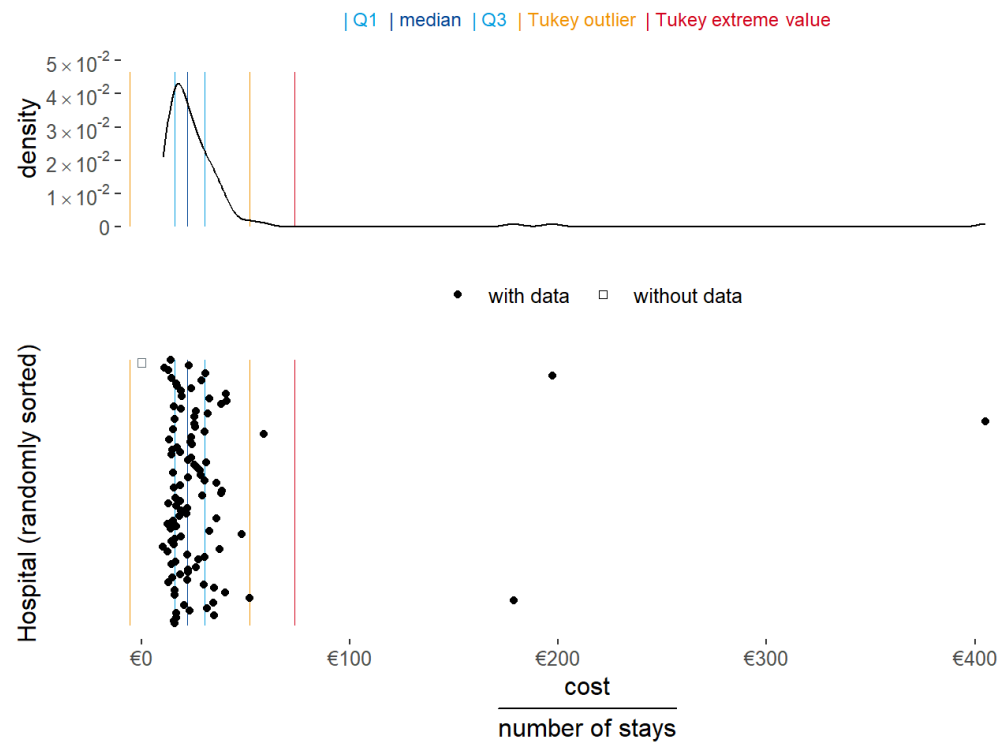
### Energy cost accounts (604, 60940 & 60941)

The sum of all costs recorded in cost accounts (604, 60940 & 60941) per hospital is shown in Figure A. 44 (before allocation) and Figure A. 45 (after allocation).

**Figure A. 44 – Sum of all recorded costs before allocation for cost centres 210 – 490 and cost accounts 604, 60940 & 60941 per hospital in 2019**



58.7% of hospitals did not record costs in cost accounts 604, 60940 & 60941 for cost centres 210 – 490 (hospitals shown as black squares).

**Figure A. 45 – Sum of all recorded costs after allocation for cost centres 210 – 490 and cost accounts 604, 60940 & 60941 per hospital in 2019**

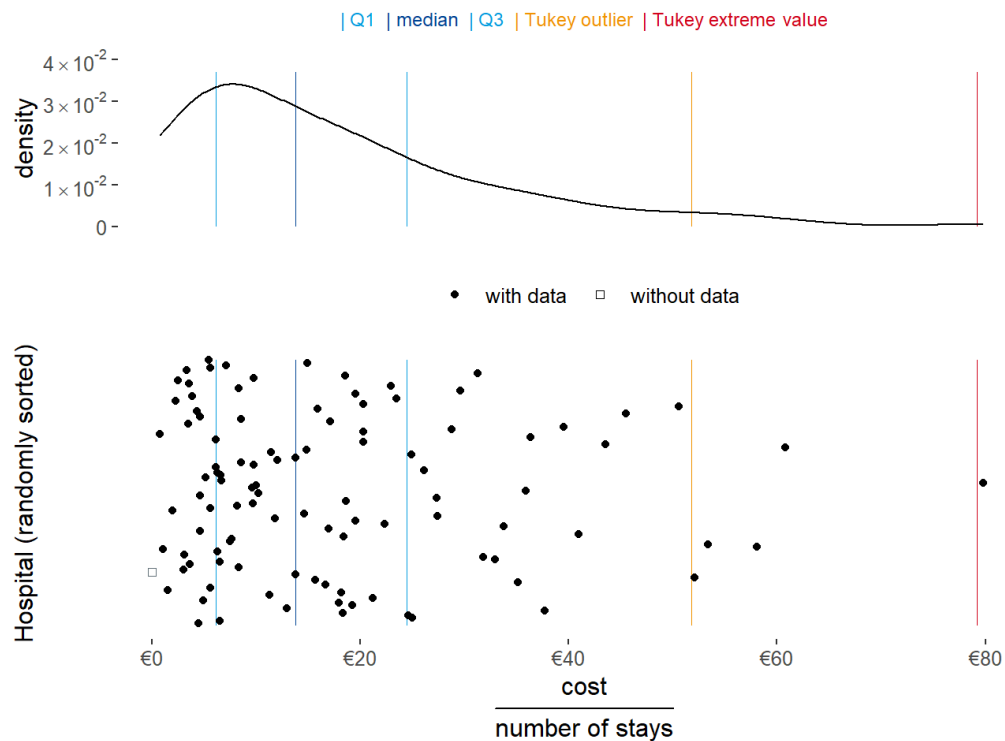
1% of hospitals did not record costs after allocation in the cost centres 210 – 490 (hospitals shown as black squares).



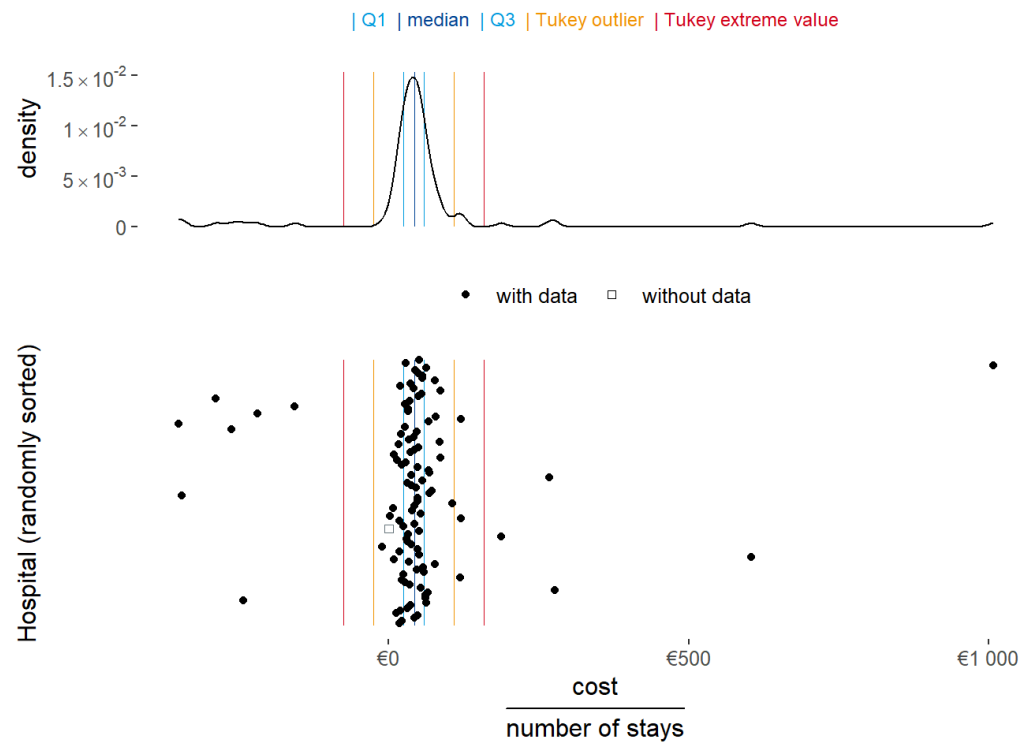
### Other inventories and deliveries cost accounts (other 60)

The sum of all costs recorded cost accounts (other 60) per hospital is shown in Figure A. 46 (before allocation) and Figure A. 47 (after allocation).

**Figure A. 46 – Sum of all recorded costs before allocation for cost centres 210 – 490 and cost accounts other 60 per hospital in 2019**



1% of hospitals did not record costs in cost accounts other 60 for cost centres 210 – 490 (hospitals shown as black squares).

**Figure A. 47 – Sum of all recorded costs after allocation for cost centres 210 – 490 and cost accounts other 60 per hospital in 2019**

1% of hospitals did not record costs after allocation in the cost centres 210 – 490 (hospitals shown as black squares).

**Services and additional deliveries cost accounts (6102 – 6199)**

The sum of all costs recorded in cost accounts (6102 – 6199) per hospital is shown in Figure A. 48 (before allocation) and Figure A. 49 (after allocation).

**Figure A. 48 – Sum of all recorded costs before allocation for cost centres 210 – 490 and cost accounts 6102 – 6199 per hospital in 2019**

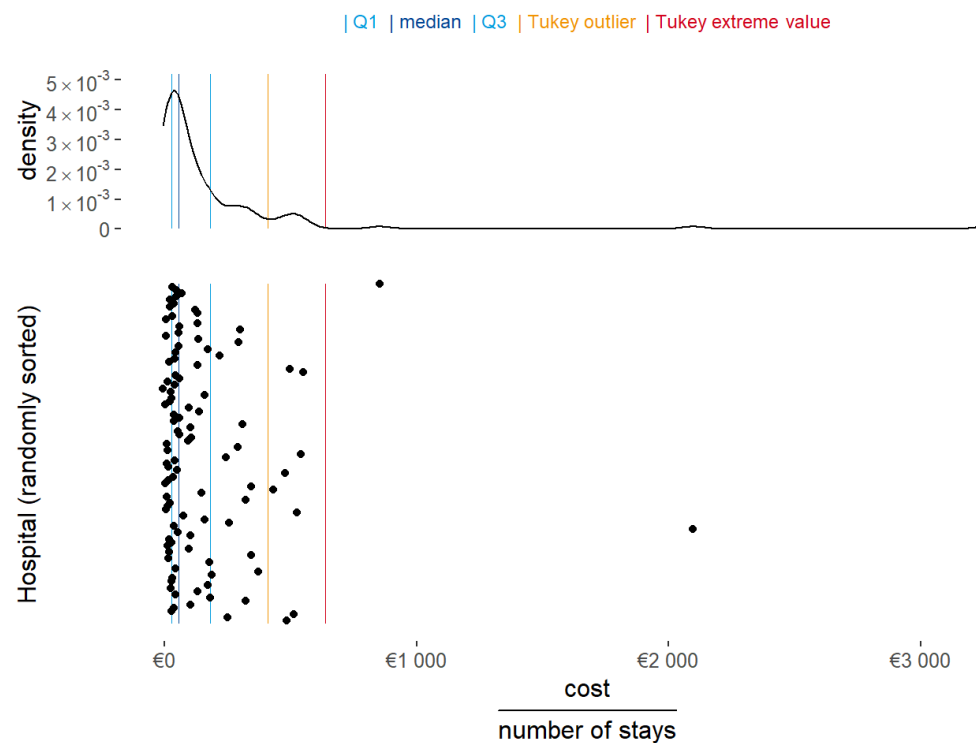
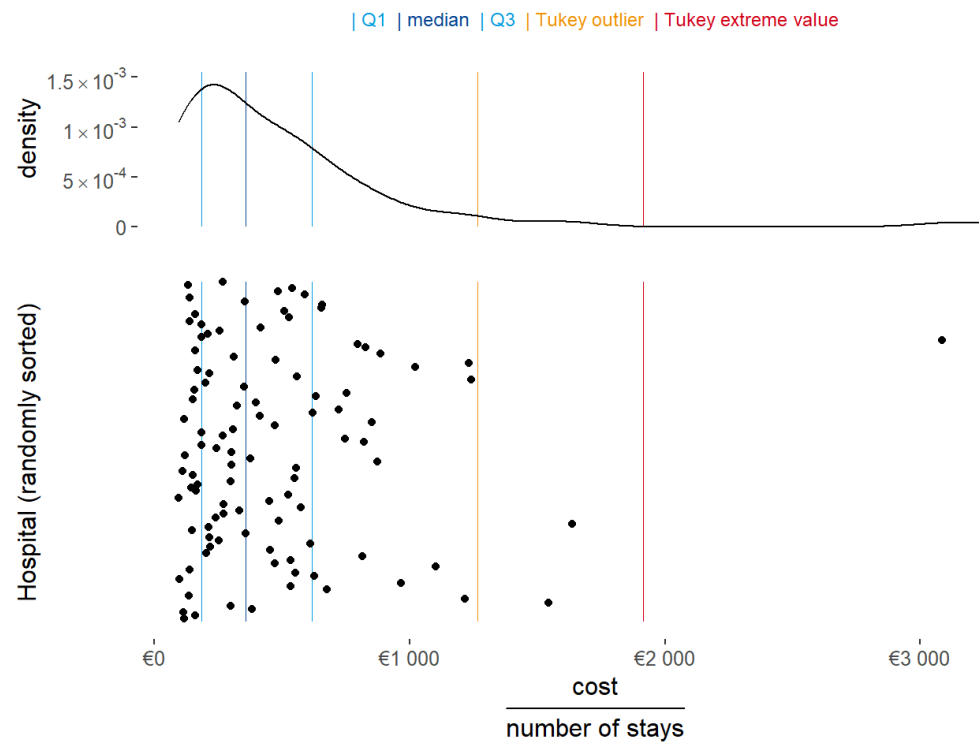


**Figure A. 49 – Sum of all recorded costs after allocation for cost centres 210 – 490 and cost accounts 6102 – 6199 per hospital in 2019**



### Remuneration and social charges cost accounts (6210 – 6251)

The sum of all costs recorded in cost accounts (6210 – 6251) per hospital is shown in Figure A. 50 (before allocation) and Figure A. 51 (after allocation).

**Figure A. 50 – Sum of all recorded costs before allocation for cost centres 210 – 490 and cost accounts 6210 – 6251 per hospital in 2019**

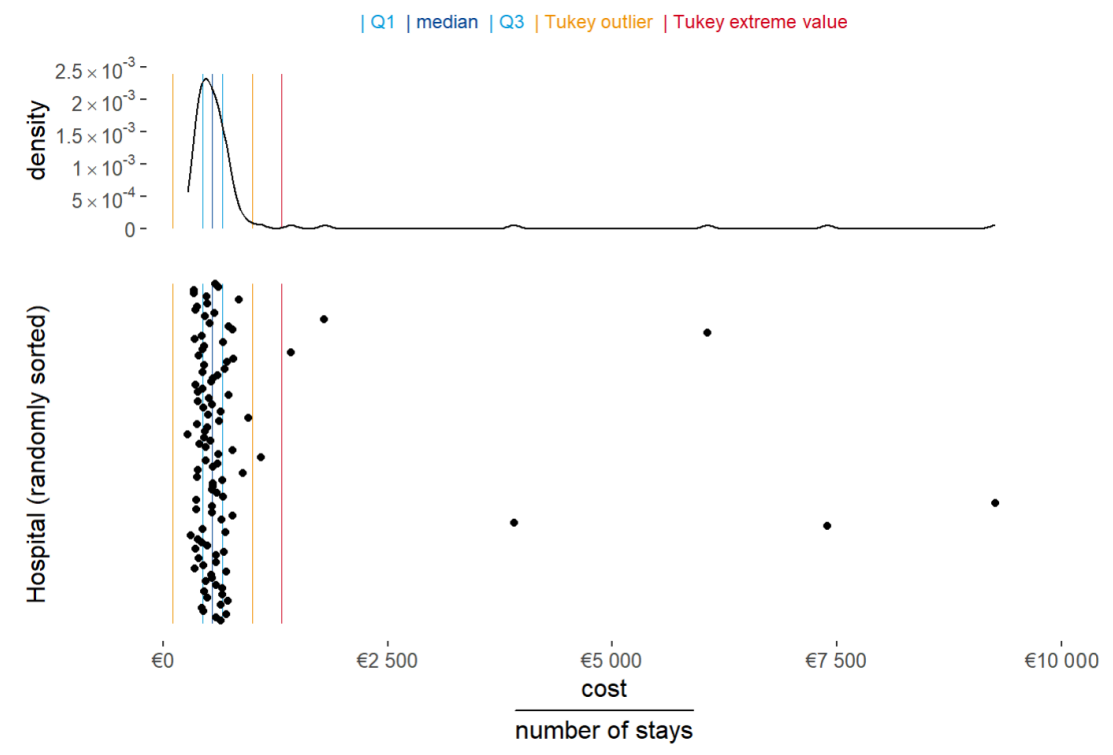
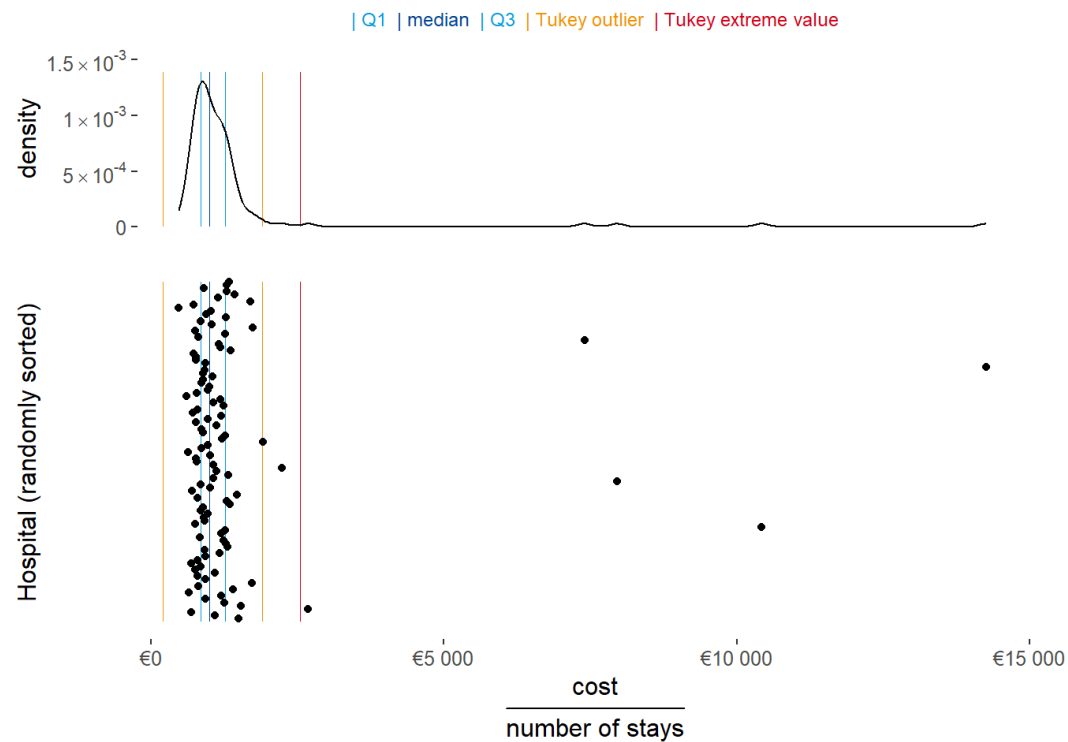


**Figure A. 51 – Sum of all recorded costs after allocation for cost centres 210 – 490 and cost accounts 6210 – 6251 per hospital in 2019**

**Depreciation, impairment and provisions for liabilities and charges cost accounts (6300 – 6371)**

The sum of all costs recorded in cost accounts (6300 – 6371) per hospital is shown in Figure A. 52 (before allocation) and Figure A. 53 (after allocation).

**Figure A. 52 – Sum of all recorded costs before allocation for cost centres 210 – 490 and cost accounts 6300 – 6371 per hospital in 2019**

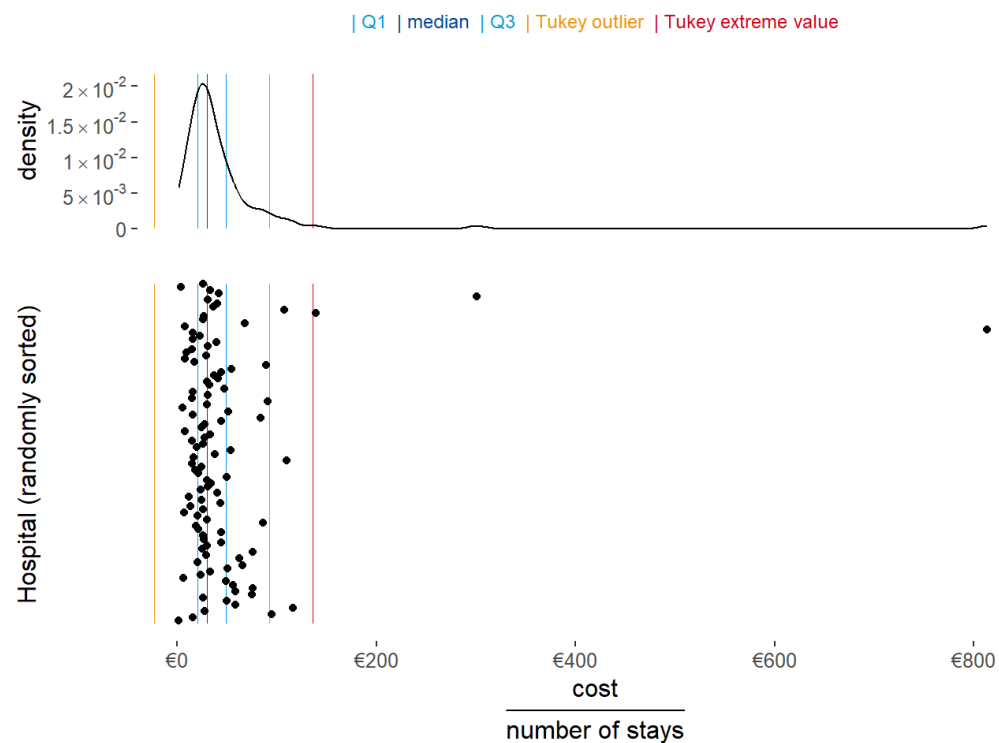
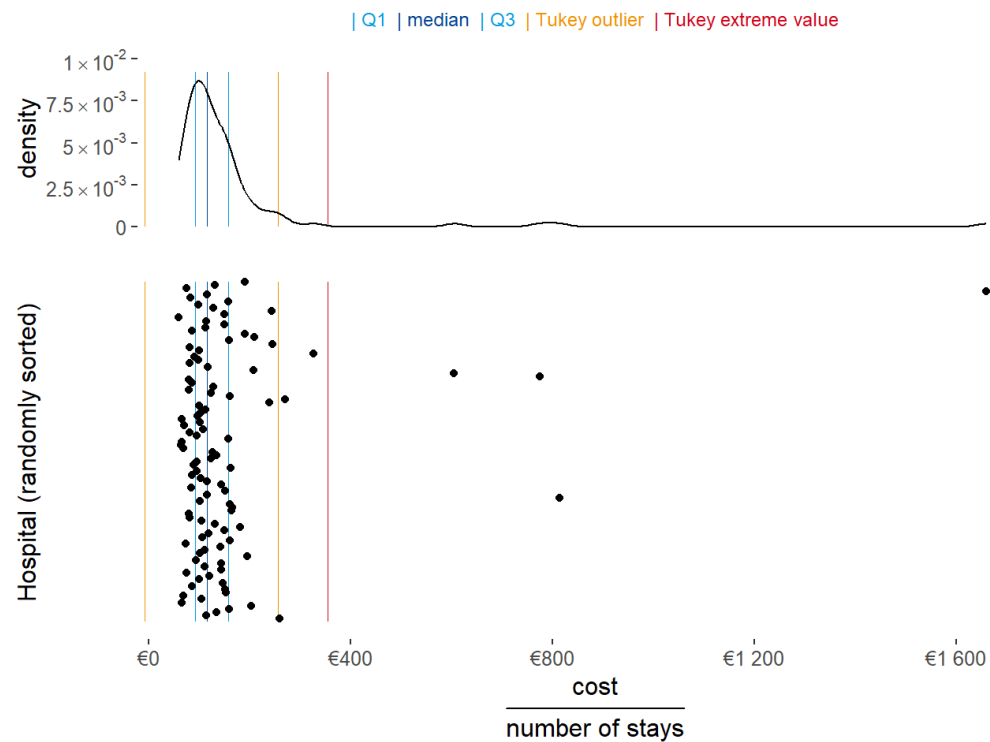


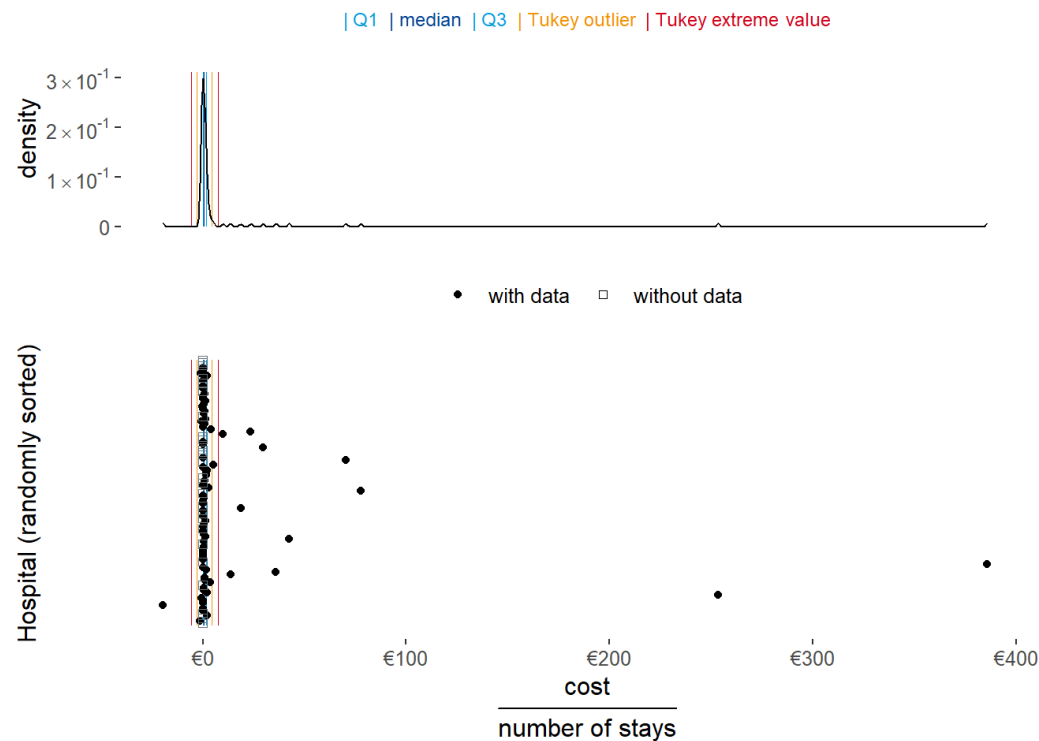
**Figure A. 53 – Sum of all recorded costs after allocation for cost centres 210 – 490 and cost accounts 6300 – 6371 per hospital in 2019**



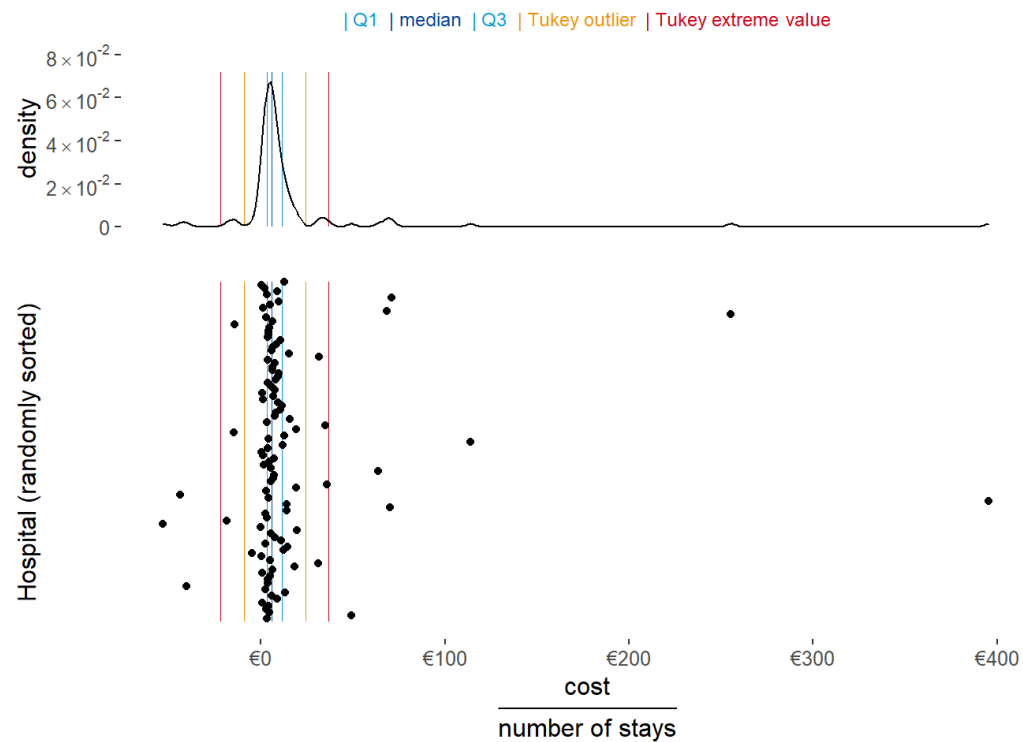
### Other operating costs cost accounts (6400 – 649)

The sum of all costs recorded in cost accounts (6400 – 649) per hospital is shown Figure A. 54 (before allocation) and Figure A. 55 (after allocation).

**Figure A. 54 – Sum of all recorded costs before allocation for cost centres 210 – 490 and cost accounts 6400 – 649 per hospital in 2019**



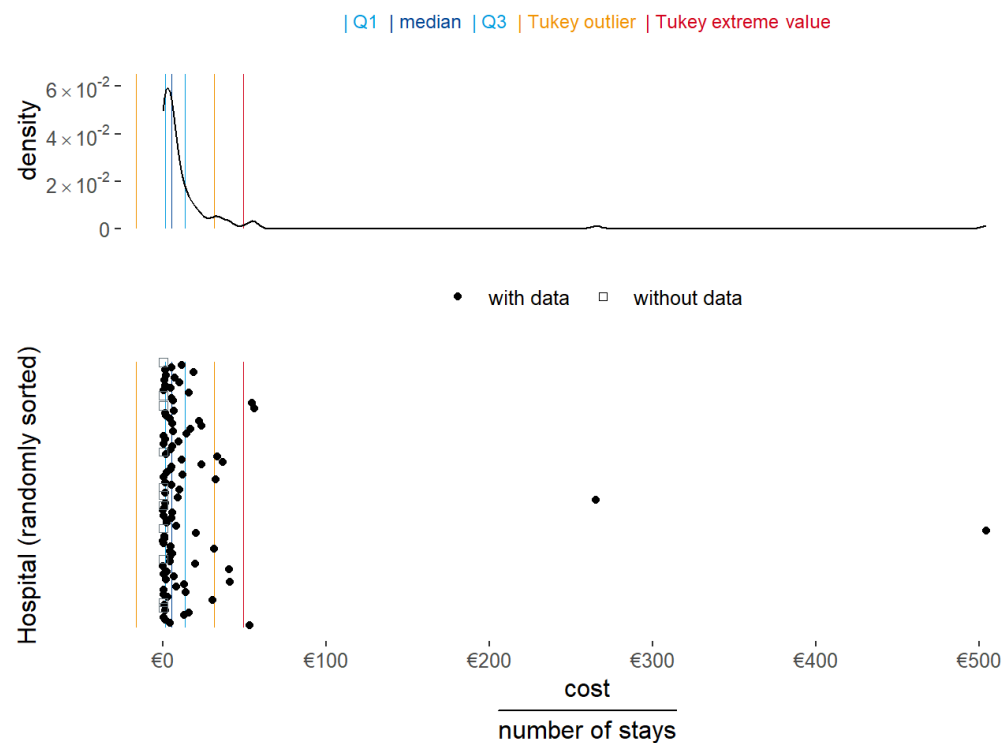
25% of hospitals did not record costs in cost accounts 6400 – 649 for cost centres 210 – 490 (hospitals shown as black squares).

**Figure A. 55 – Sum of all recorded costs after allocation for cost centres 210 – 490 and cost accounts 6400 – 649 per hospital in 2019**

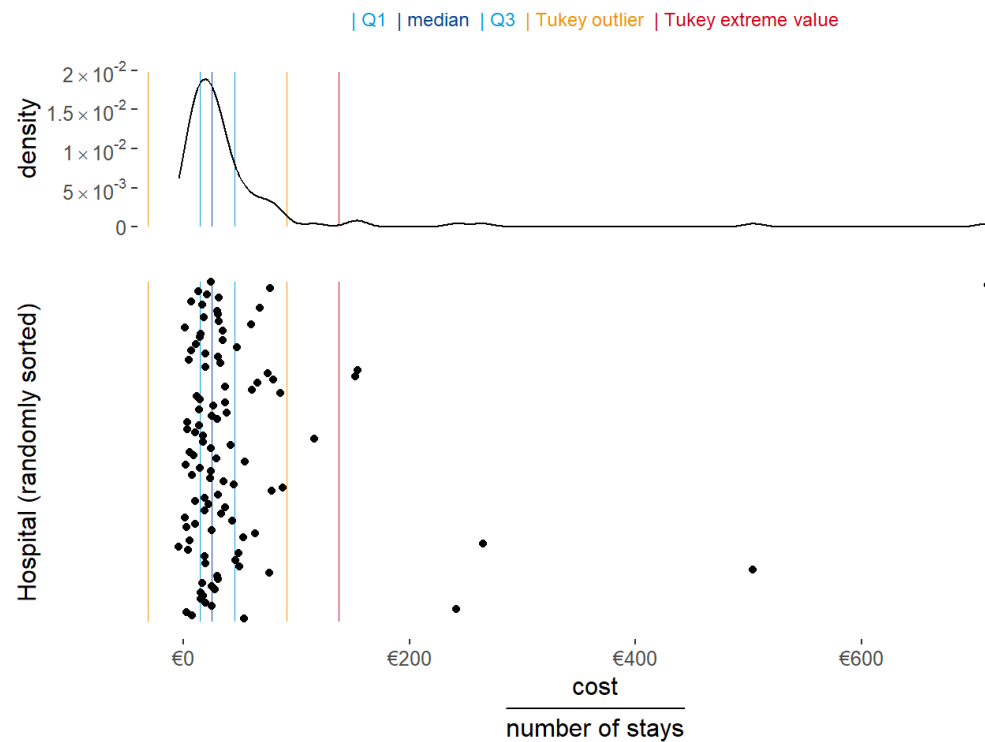
**Financial costs cost accounts (6500 – 659)**

The sum of all costs recorded in cost accounts (6500 – 659) per hospital is shown in Figure A. 56 (before allocation) and Figure A. 57 (after allocation).

**Figure A. 56 – Sum of all recorded costs before allocation for cost centres 210 – 490 and cost accounts 6500 – 659 per hospital in 2019**



10.6% of hospitals did not record costs in cost accounts 6500 – 659 for cost centres 210 – 490 (hospitals shown as black squares).

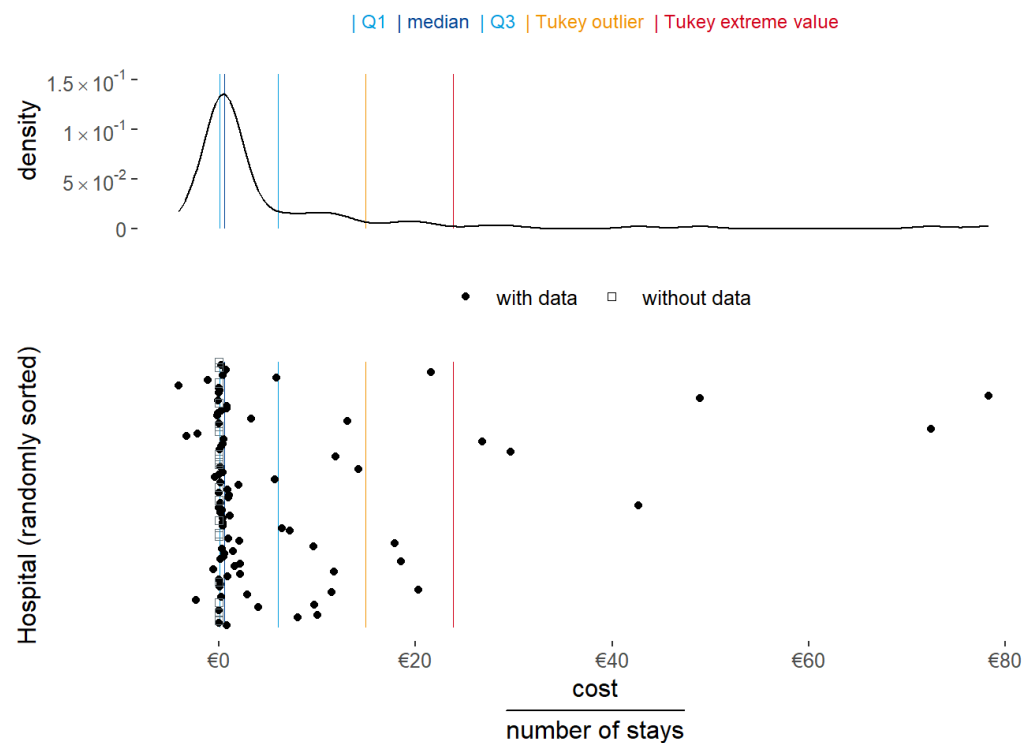
**Figure A. 57 – Sum of all recorded costs after allocation for cost centres 210 – 490 and cost accounts 6500 – 659 per hospital in 2019**



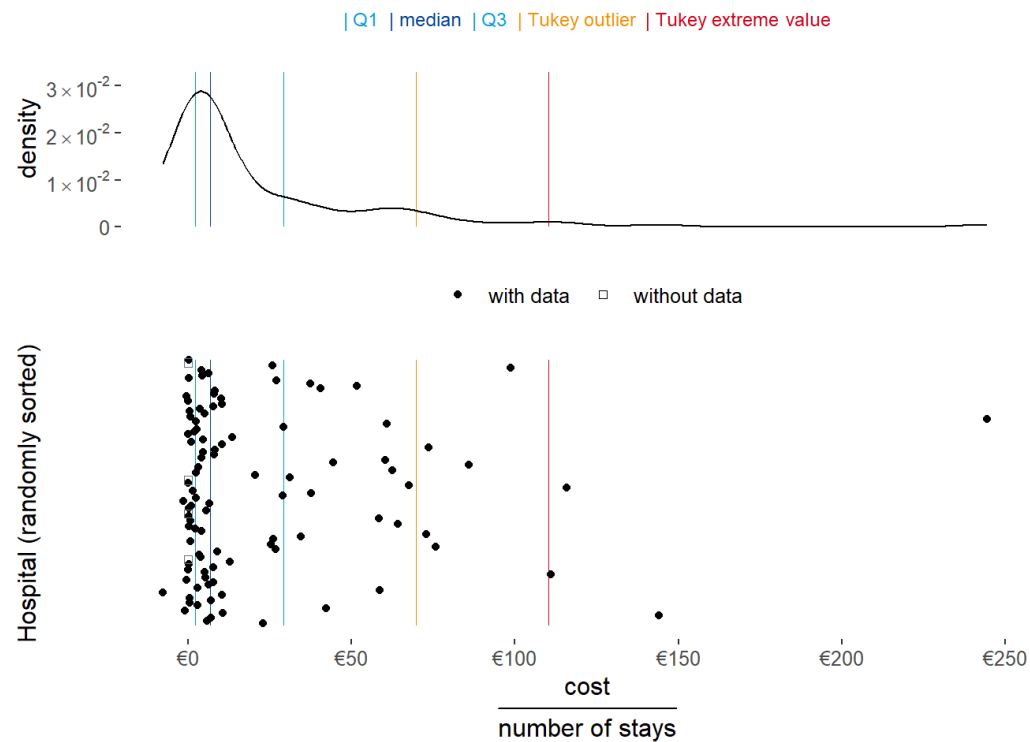
### Exceptional costs cost accounts (660 – 6695)

The sum of all costs recorded in cost accounts (660 – 6695) per hospital is shown in Figure A. 58 (before allocation) and Figure A. 59 (after allocation).

**Figure A. 58 – Sum of all recorded costs before allocation for cost centres 210 – 490 and cost accounts 660 – 6695 per hospital in 2019**



18.3% of hospitals did not record costs in cost accounts 660 – 6695 for cost centres 210 – 490 (hospitals shown as black squares).

**Figure A. 59 – Sum of all recorded costs after allocation for cost centres 210 – 490 and cost accounts 660 – 6695 per hospital in 2019**

3.8% of hospitals did not record costs in cost accounts 660 – 6695 for cost centres 210 – 490 (hospitals shown as black squares).

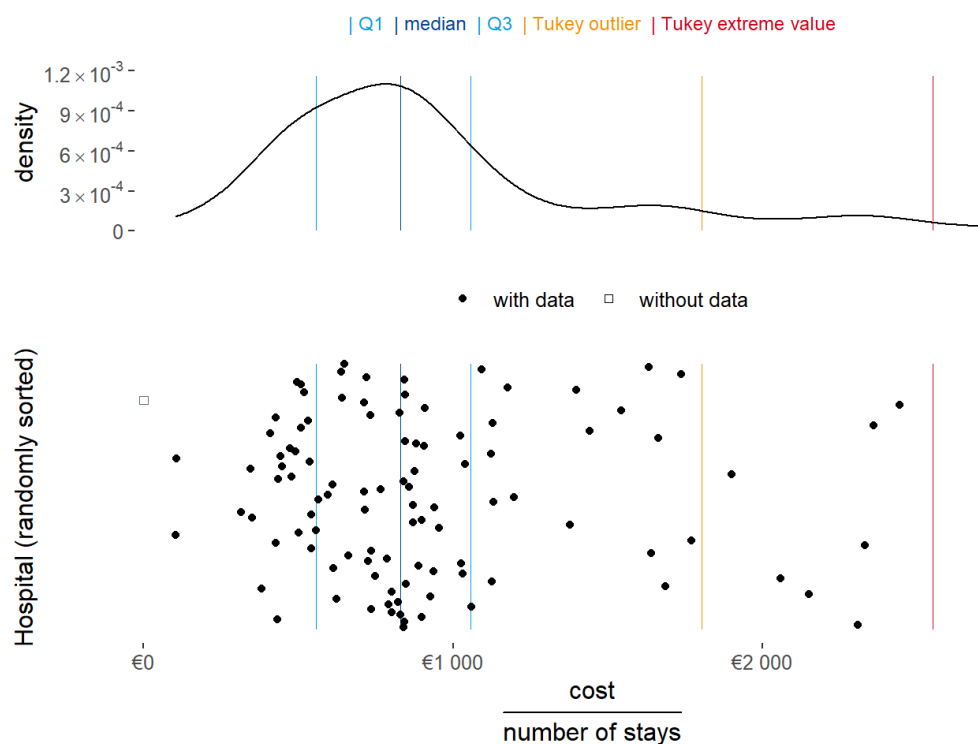


## Appendix 5.6. Medical-technical services cost centres (500 – 710)

### All cost accounts (600 – 6695)

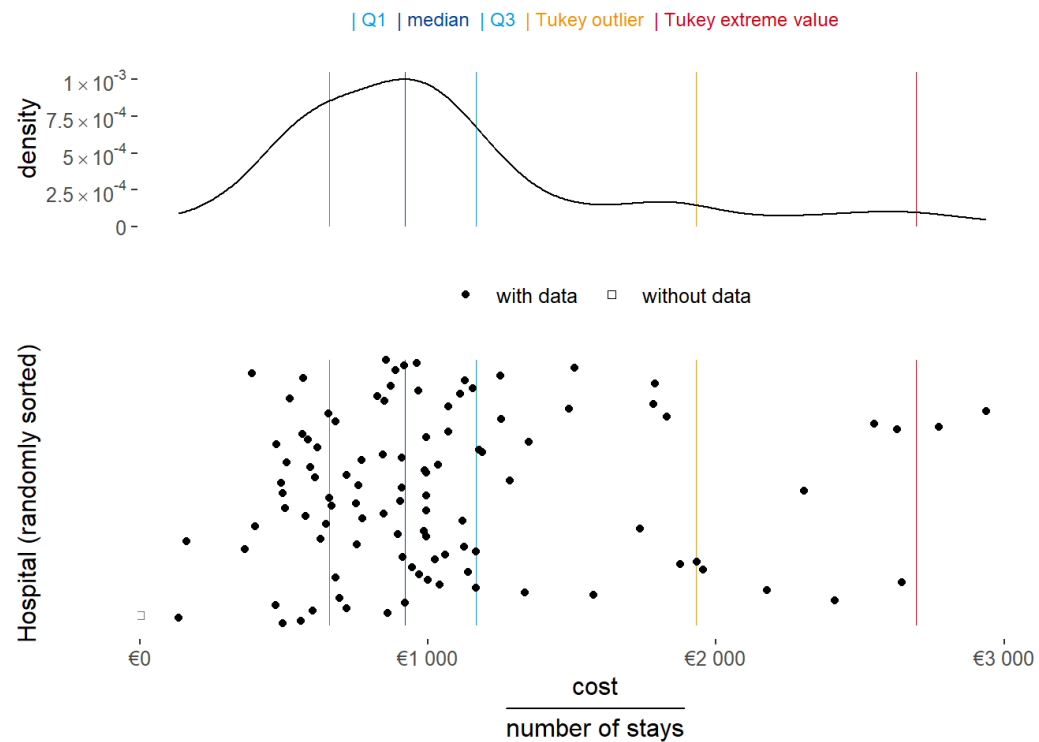
Medical-technical services concern costs recorded in cost centres 500 to 710. The sum of all costs recorded in cost accounts (600 – 6695) per hospital is shown in Figure A. 60 (before allocation) and Figure A. 61 (after allocation).

**Figure A. 60 – Sum of all recorded costs before allocation for cost centres 500 – 710 per hospital in 2019**



1% of hospitals did not record costs for cost centres 500 – 710 (hospitals shown as black squares).

**Figure A. 61 – Sum of all recorded costs after allocation for cost centres 500 – 710 per hospital in 2019**



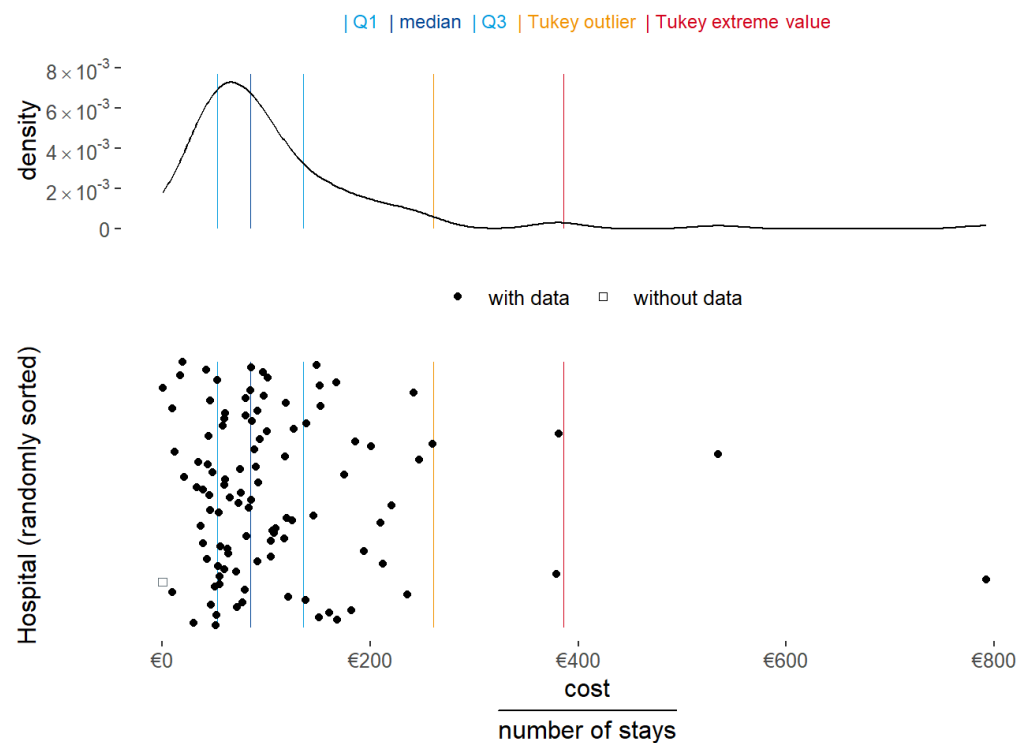
1% of hospitals did not record costs for cost centres 500 – 710 (hospitals shown as black squares).



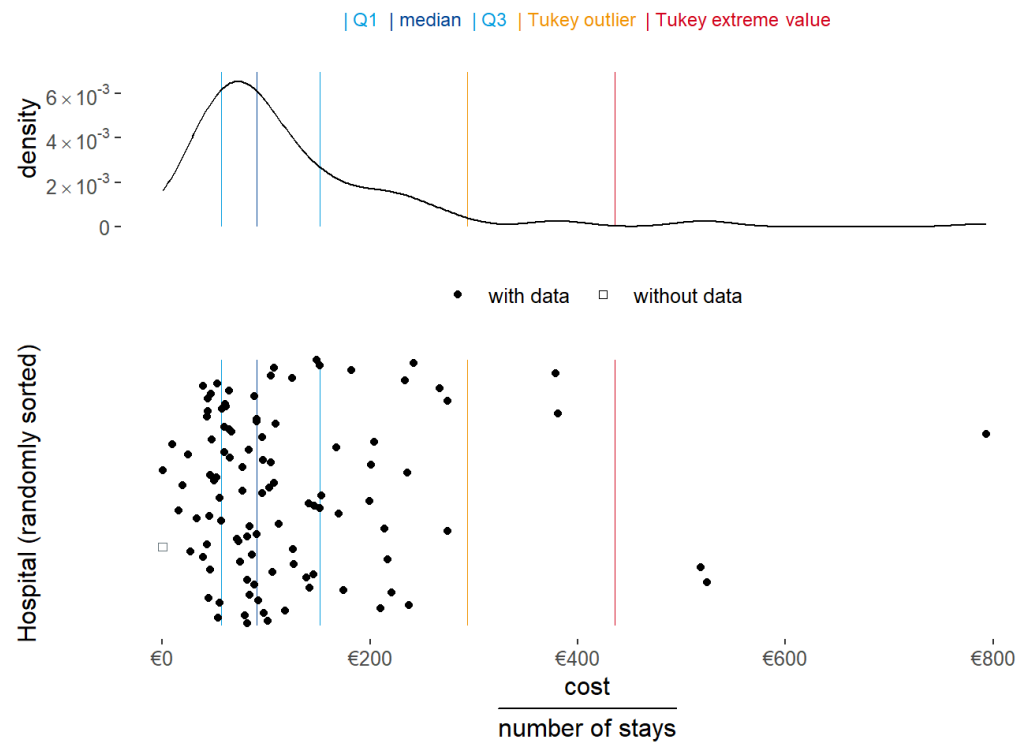
### Pharmaceutical products and non-sterile medical products cost accounts (600 – 601)

The sum of all costs recorded in cost accounts (600 – 601) per hospital is shown in Figure A. 62 (before allocation) and Figure A. 63 (after allocation).

**Figure A. 62 – Sum of all recorded costs before allocation for cost centres 500 – 710 and cost accounts 600 – 601 per hospital in 2019**



1% of hospitals did not record costs in cost accounts 600 – 601 for cost centres 500 – 710 (hospitals shown as black squares). One hospital recorded much higher costs than any other hospital.

**Figure A. 63 – Sum of all recorded costs after allocation for cost centres 500 – 710 and cost accounts 600 – 601 per hospital in 2019**

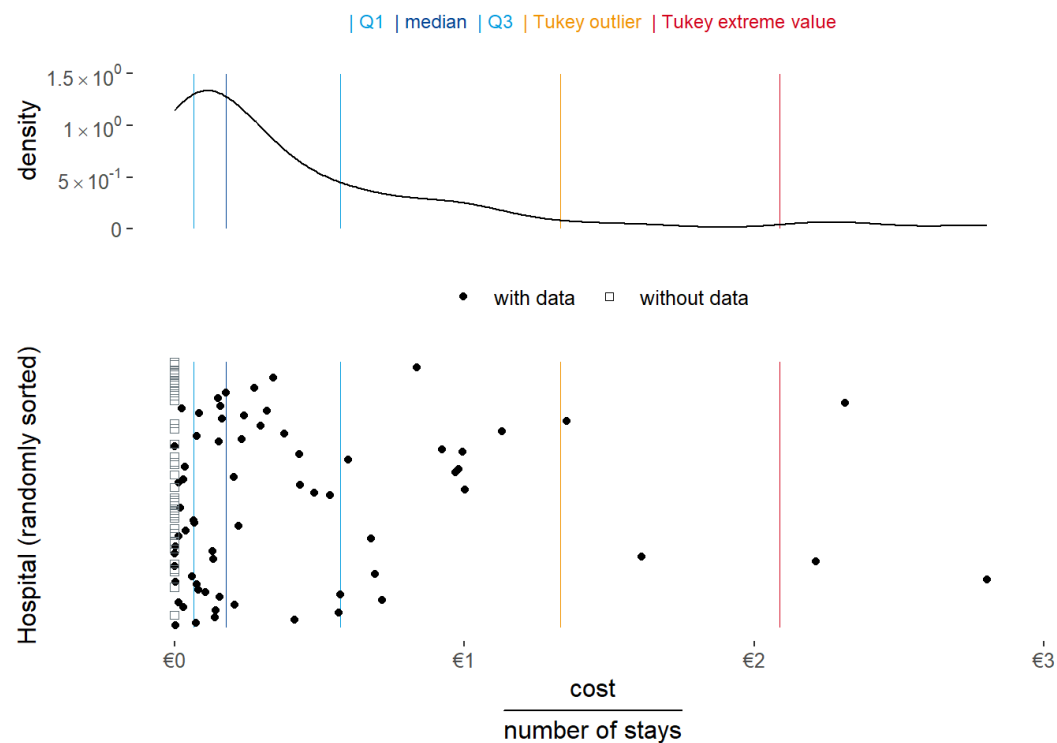
1% of hospitals did not record costs in cost accounts 600 – 601 for cost centres 500 – 710 (hospitals shown as black squares).



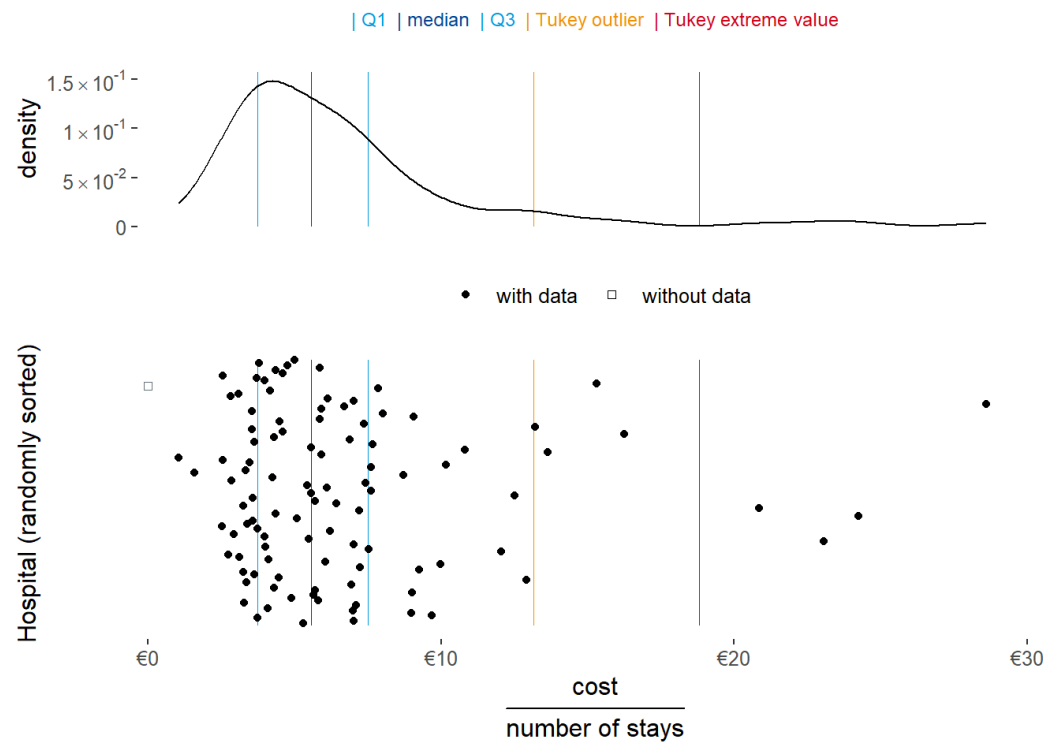
### Energy cost accounts (604, 60940 & 60941)

The sum of all costs recorded in cost accounts (604, 60940 & 60941) per hospital is shown in Figure A. 64 (before allocation) and Figure A. 65 (after allocation).

**Figure A. 64 – Sum of all recorded costs before allocation for cost centres 500 – 710 and cost accounts 604, 60940 & 60941 per hospital in 2019**



35.6% of hospitals did not record costs in cost accounts 604, 60940 & 60941 for cost centres 500 – 710 (hospitals shown as black squares).

**Figure A. 65 – Sum of all recorded costs after allocation for cost centres 500 – 710 and cost accounts 604, 60940 & 60941 per hospital in 2019**

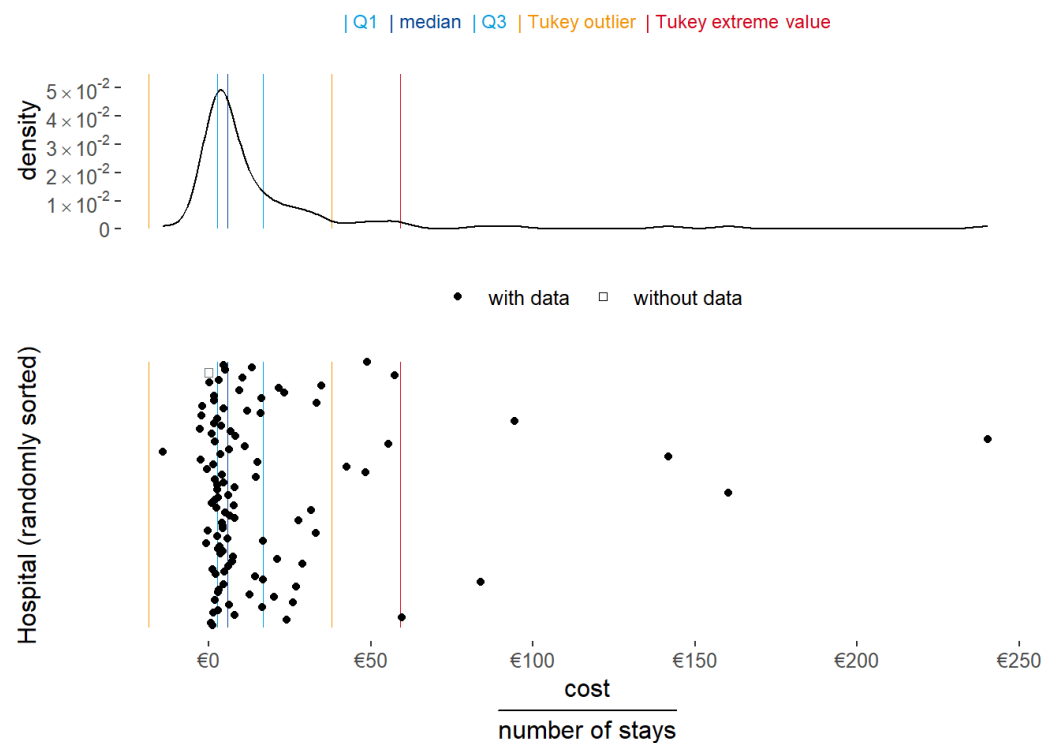
1% of hospitals did not record costs in cost accounts 604, 60940 & 60941 for cost centres 500 – 710 (hospitals shown as black squares).



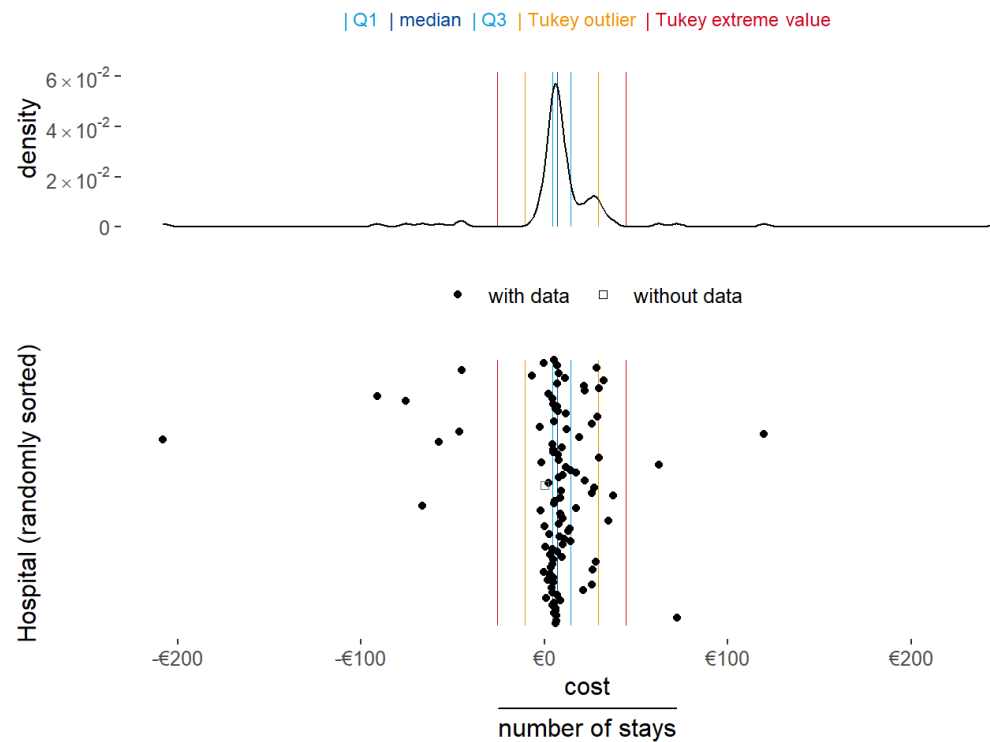
### Other inventories and deliveries cost accounts (other 60)

The sum of all costs recorded in cost accounts (other 60) per hospital is shown in Figure A. 66 (before allocation) and Figure A. 67 (after allocation).

**Figure A. 66 – Sum of all recorded costs before allocation for cost centres 500 – 710 and cost accounts other 60 per hospital in 2019**



1% of hospitals did not record costs in cost accounts other 60 for cost centres 500 – 710 (hospitals shown as black squares).

**Figure A. 67 – Sum of all recorded costs after allocation for cost centres 500 – 710 and cost accounts other 60s per hospital in 2019**

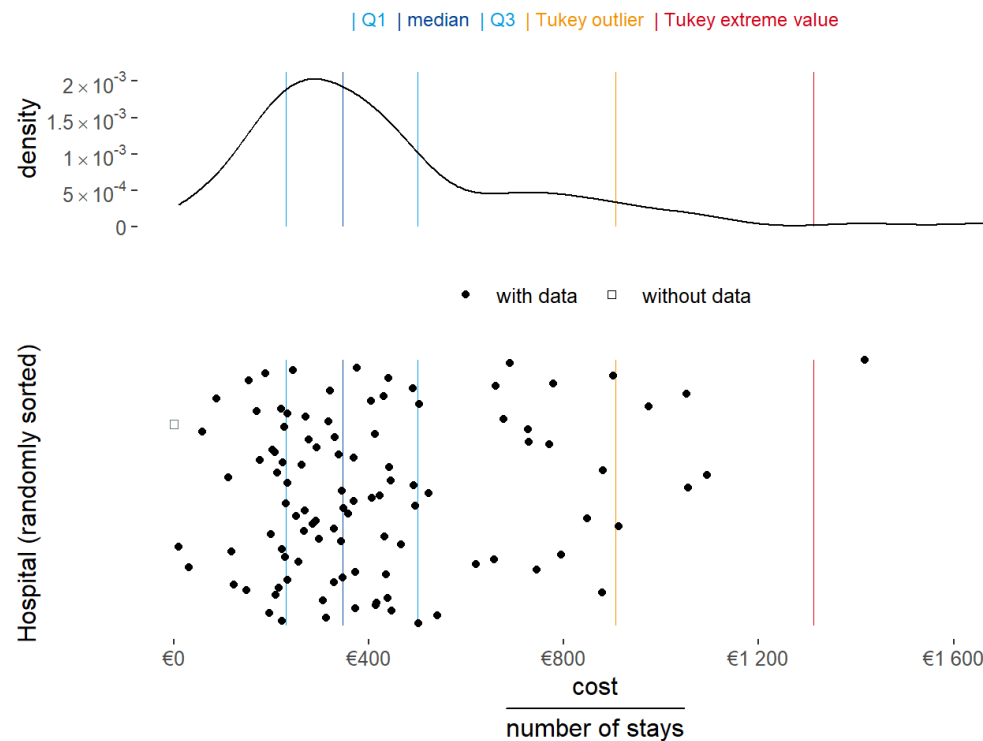
1% of hospitals did not record costs in cost accounts other 60 for cost centres 500 – 710 (hospitals shown as black squares).



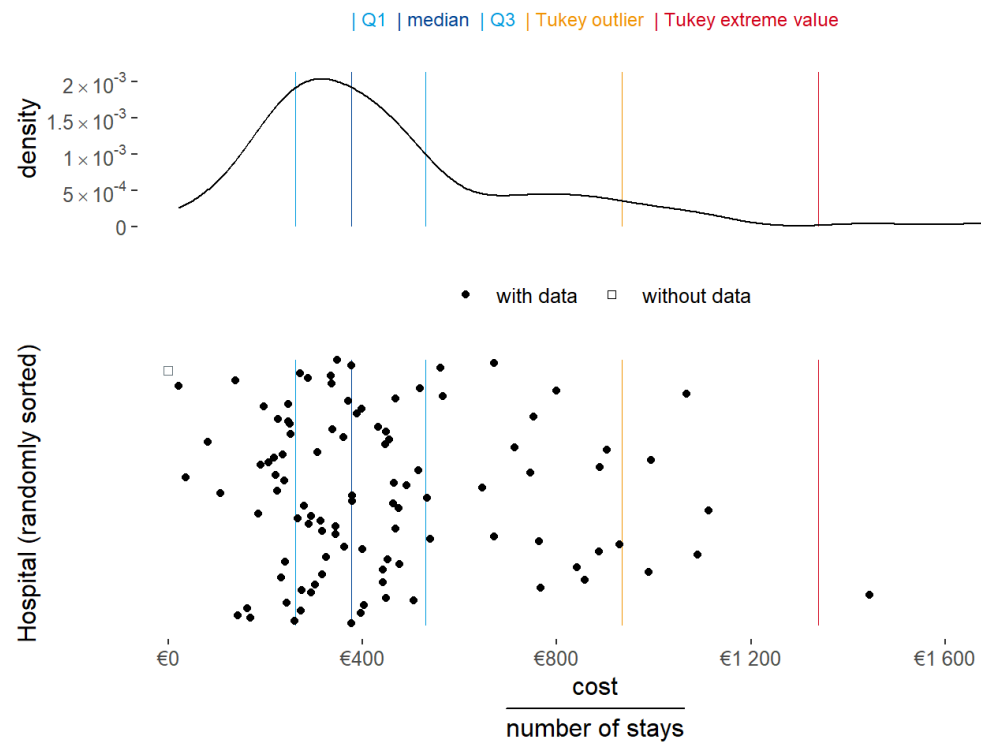
### Services and additional deliveries cost accounts (6102 – 6199)

The sum of all costs recorded in cost accounts (6102 – 6199) per hospital is shown in Figure A. 68 (before allocation) and Figure A. 69 (after allocation).

**Figure A. 68 – Sum of all recorded costs before allocation for cost centres 500 – 710 and cost accounts 6102 – 6199 per hospital in 2019**



1% of hospitals did not record costs in cost accounts 6102 – 6199 for cost centres 500 – 710 (hospitals shown as black squares).

**Figure A. 69 – Sum of all recorded costs after allocation for cost centres 500 – 710 and cost accounts 6102 – 6199 per hospital in 2019**

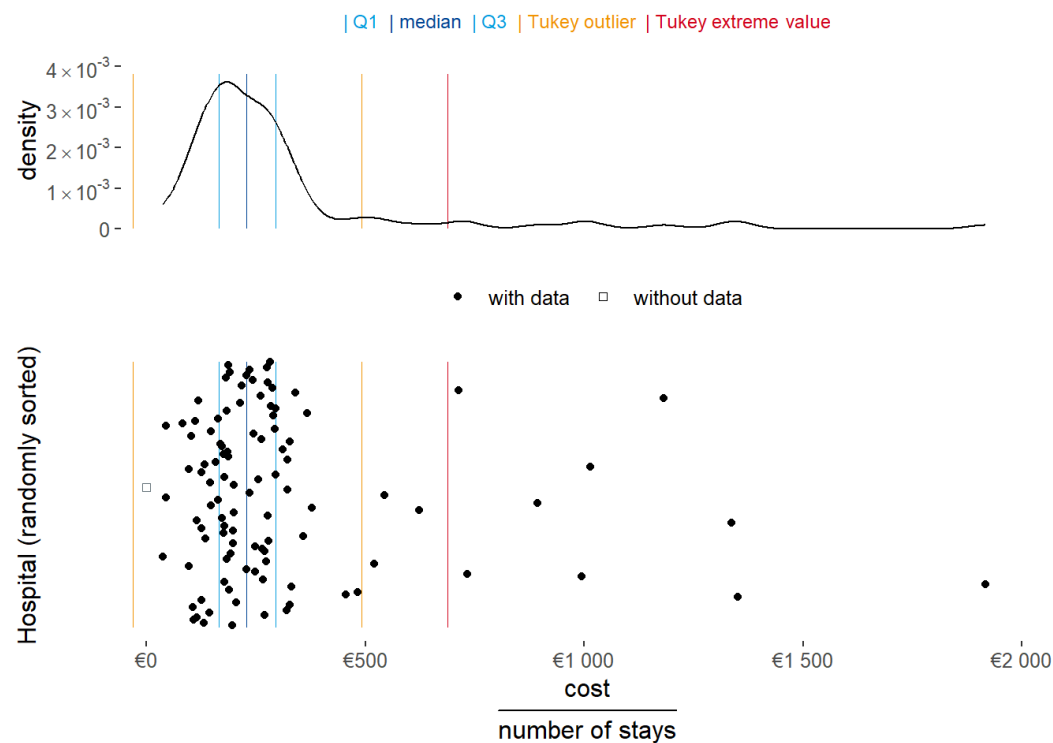
1% of hospitals did not record costs in cost accounts 6102 – 6199 for cost centres 500 – 710 (hospitals shown as black squares).



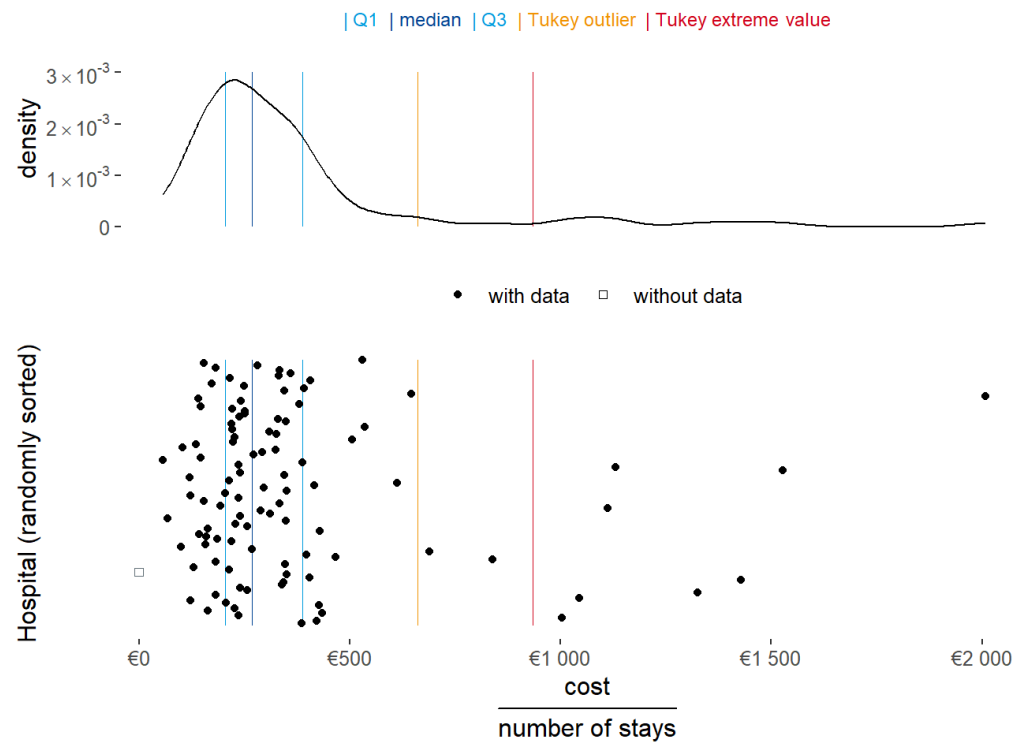
### Remuneration and social charges cost accounts (6210 – 6251)

The sum of all costs recorded in cost accounts (6210 – 6251) per hospital is shown in Figure A. 70 (before allocation) and Figure A. 71 (after allocation).

**Figure A. 70 – Sum of all recorded costs before allocation for cost centres 500 – 710 and cost accounts 6210 – 6251 per hospital in 2019**



1% of hospitals did not record costs in cost accounts 6210 – 6251 for cost centres 500 – 710 (hospitals shown as black squares).

**Figure A. 71 – Sum of all recorded costs after allocation for cost centres 500 – 710 and cost accounts 6210 – 6251 per hospital in 2019**

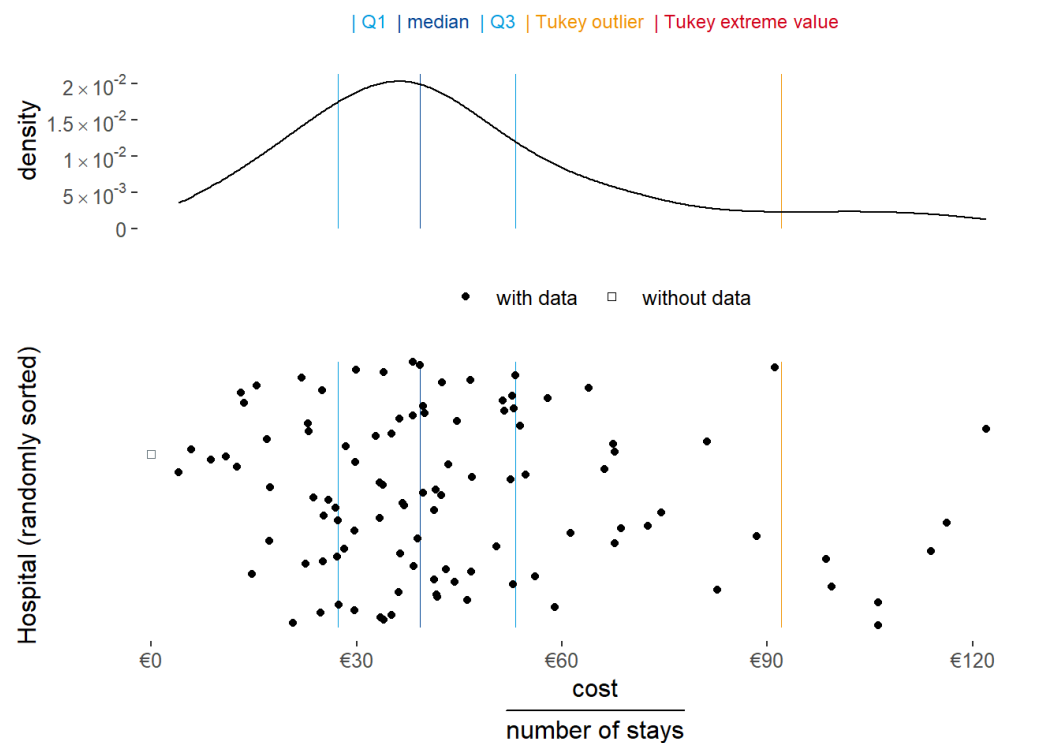
1% of hospitals did not record costs in cost accounts 6210 – 6251 for cost centres 500 – 710 (hospitals shown as black squares).



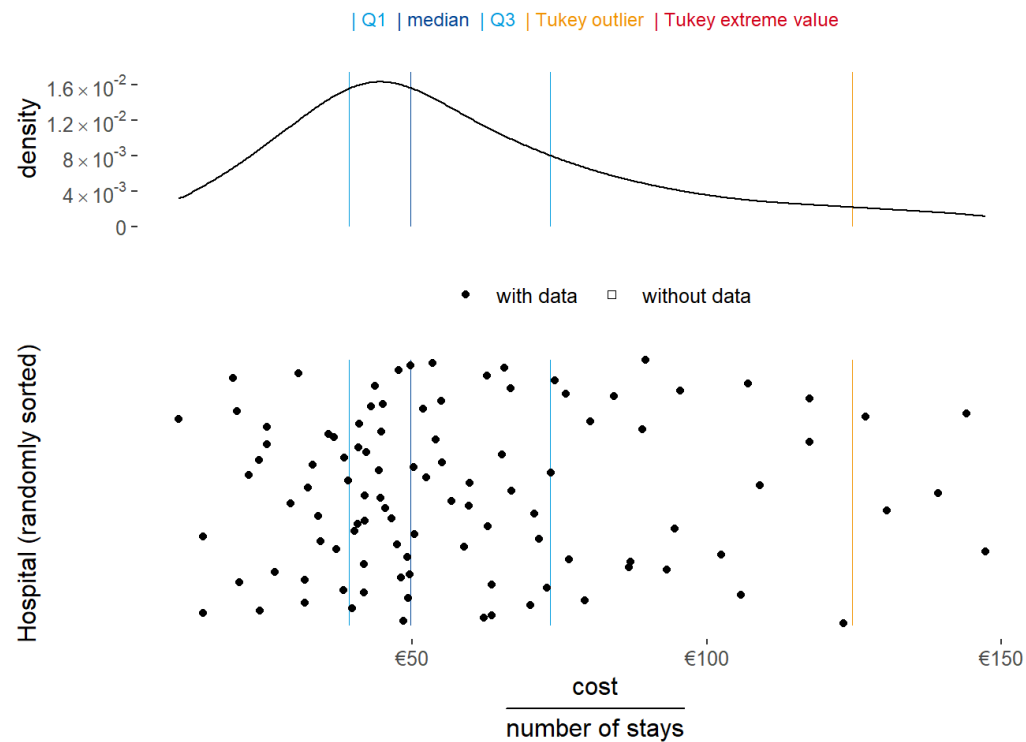
### Depreciation, impairment and provisions for liabilities and charges cost accounts (6300 – 6371)

The sum of all costs recorded in cost accounts (6300 – 6371) per hospital is shown in Figure A. 72 (before allocation) and Figure A. 73 (after allocation).

**Figure A. 72 – Sum of all recorded costs before allocation for cost centres 500 – 710 and cost accounts 6300 – 6371 per hospital in 2019**



1% of hospitals did not record costs in cost accounts 6300 – 6371 for cost centres 500 – 710 (hospitals shown as black squares).

**Figure A. 73 – Sum of all recorded costs after allocation for cost centres 500 – 710 and cost accounts 6300 – 6371 per hospital in 2019**

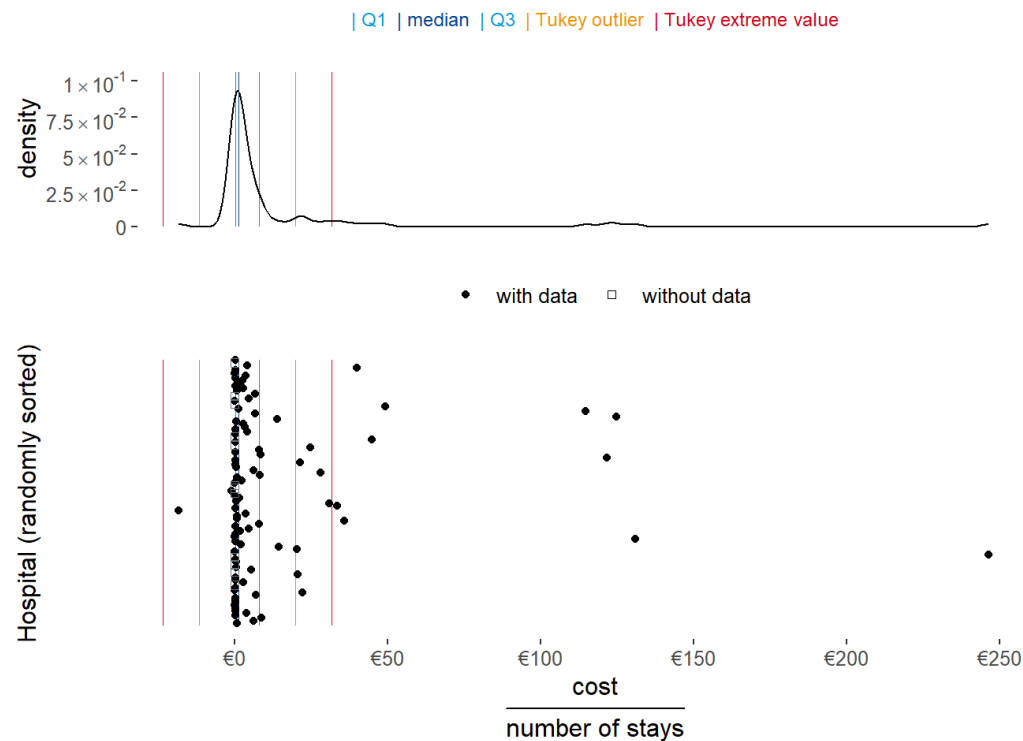
1% of hospitals did not record costs in cost accounts 6300 – 6371 for cost centres 500 – 710 (hospitals shown as black squares).



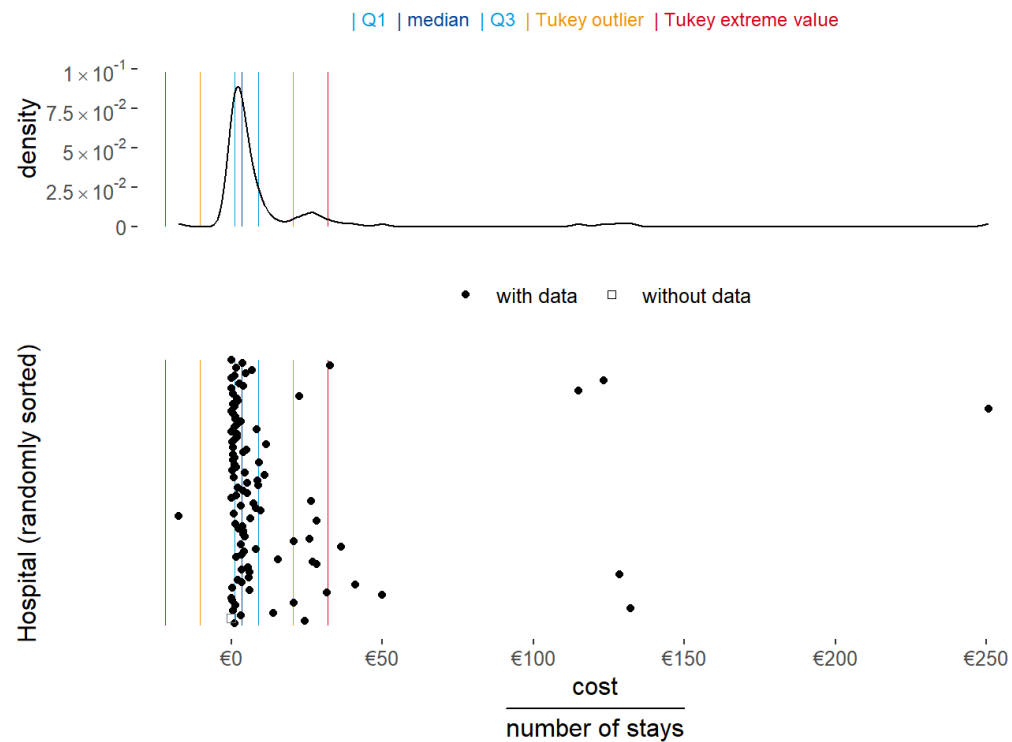
### Other operating costs cost accounts (6400 – 649)

The sum of all costs recorded in cost accounts (6400 – 649) per hospital is shown in Figure A. 74 (before allocation) and Figure A. 75 (after allocation).

**Figure A. 74 – Sum of all recorded costs before allocation for cost centres 500 – 710 and cost accounts 6400 – 649 per hospital in 2019**



11.5% of hospitals did not record costs in cost accounts 6400 – 649 for cost centres 500 – 710 (hospitals shown as black squares).

**Figure A. 75 – Sum of all recorded costs after allocation for cost centres 500 – 710 and cost accounts 6400 – 649 per hospital in 2019**

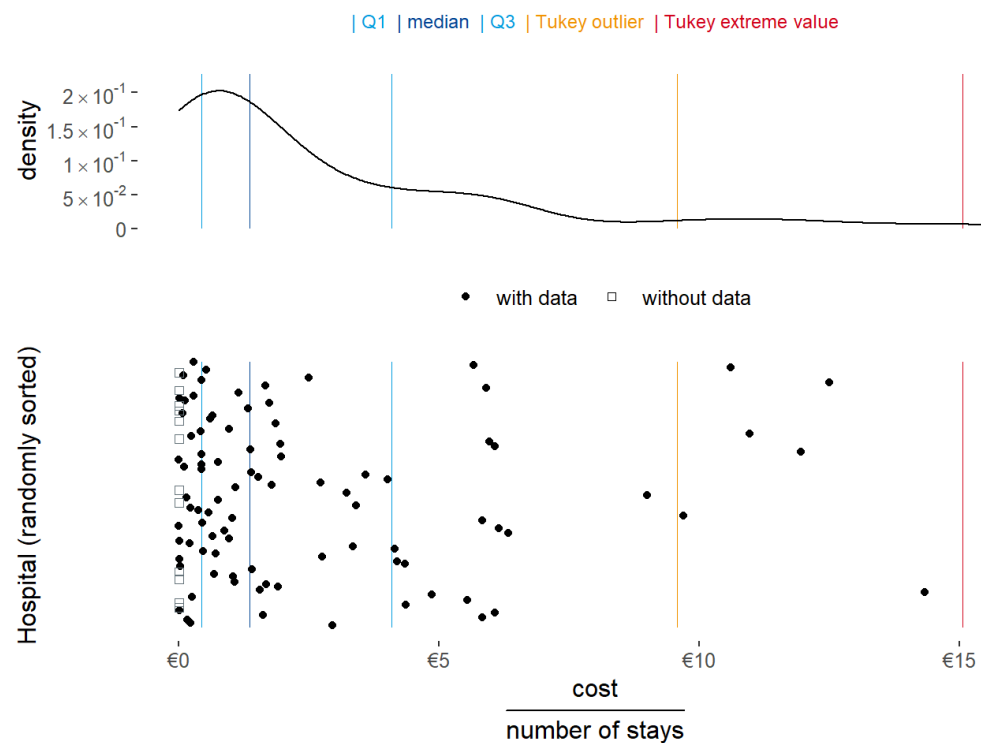
1% of hospitals did not record costs in cost accounts 6400 – 649 for cost centres 500 – 710 (hospitals shown as black squares).



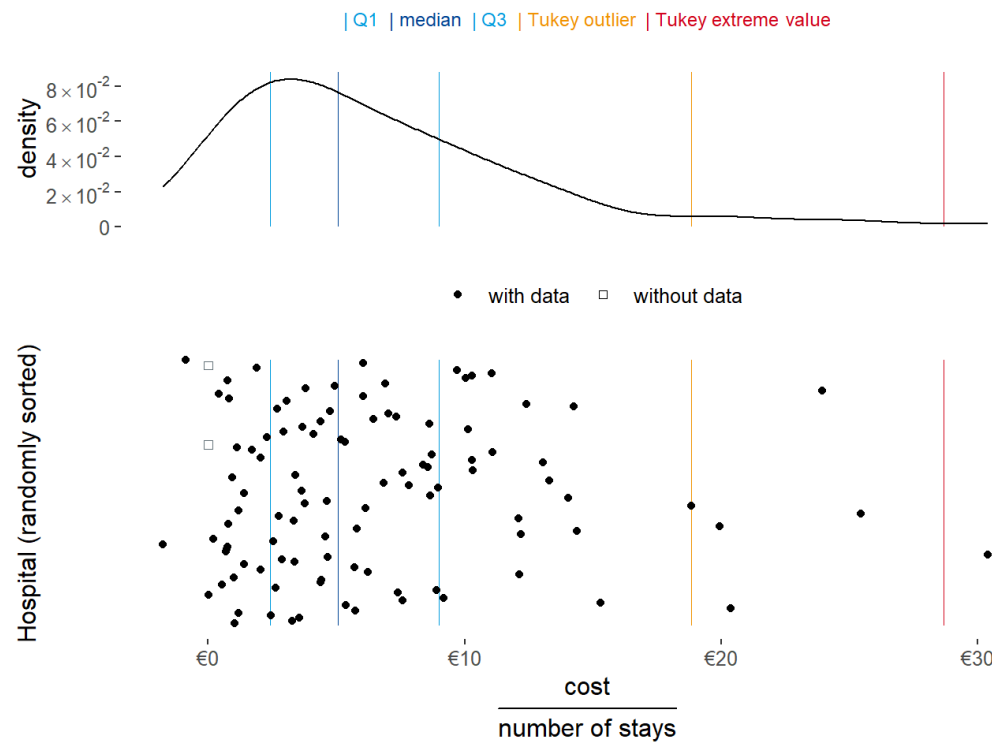
### Financial costs cost accounts (6500 – 659)

The sum of all costs recorded in cost accounts (6500 – 659) per hospital is shown in Figure A. 76 (before allocation) and Figure A. 77 (after allocation).

**Figure A. 76 – Sum of all recorded costs before allocation for cost centres 500 – 710 and cost accounts 6500 – 659 per hospital in 2019**



11.5% of hospitals did not record costs in cost accounts 6500 – 659 for cost centres 500 – 710 (hospitals shown as black squares).

**Figure A. 77 – Sum of all recorded costs after allocation for cost centres 500 – 710 and cost accounts 6500 – 659 per hospital in 2019**

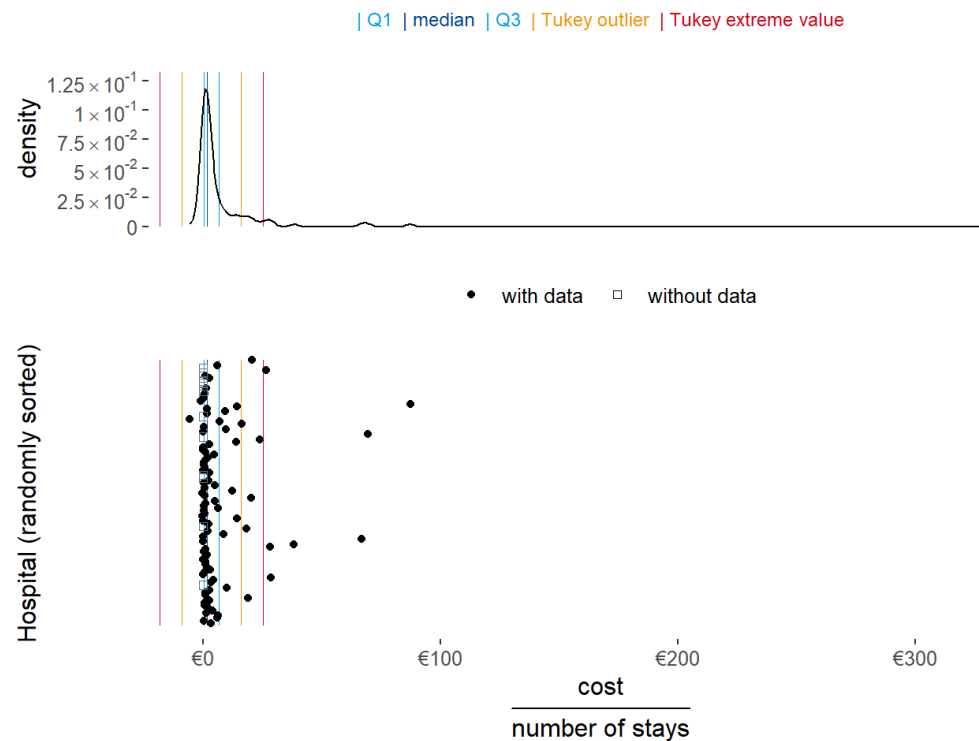
1.9% of hospitals did not record costs in cost accounts 6500 – 659 for cost centres 500 – 710 (hospitals shown as black squares).



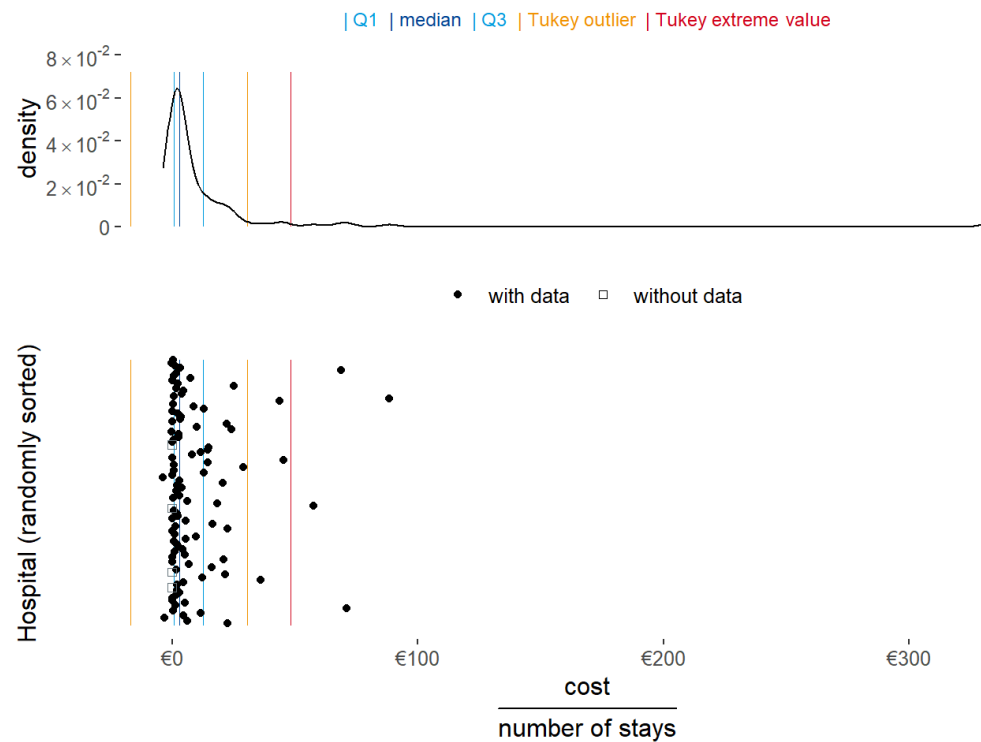
### Exceptional costs cost accounts (660 – 6695)

The sum of all costs recorded in cost accounts (660 – 6695) per hospital is shown in Figure A. 78 (before allocation) and Figure A. 79 (after allocation).

**Figure A. 78 – Sum of all recorded costs before allocation for cost centres 500 – 710 and cost accounts 660 – 6695 per hospital in 2019**



11.5% of hospitals did not record costs in cost accounts 660 – 6695 for cost centres 500 – 710 (hospitals shown as black squares).

**Figure A. 79 – Sum of all recorded costs after allocation for cost centres 500 – 710 on cost accounts 660 – 6695 per hospital in 2019**

3.8% of hospitals did not record costs in cost accounts 660 – 6695 for cost centres 500 – 710 (hospitals shown as black squares).



## Appendix 5.7. Pharmacy cost centre (830)

### All cost accounts (600 – 6695)

Pharmacy cost centres concern costs recorded in cost centre 830. The sum of all costs recorded in cost accounts (600 – 6695) per hospital is shown in Figure A. 80 (before allocation) and Figure A. 81 (after allocation).

**Figure A. 80 – Sum of all recorded costs before allocation for cost centre 830 per hospital in 2019**

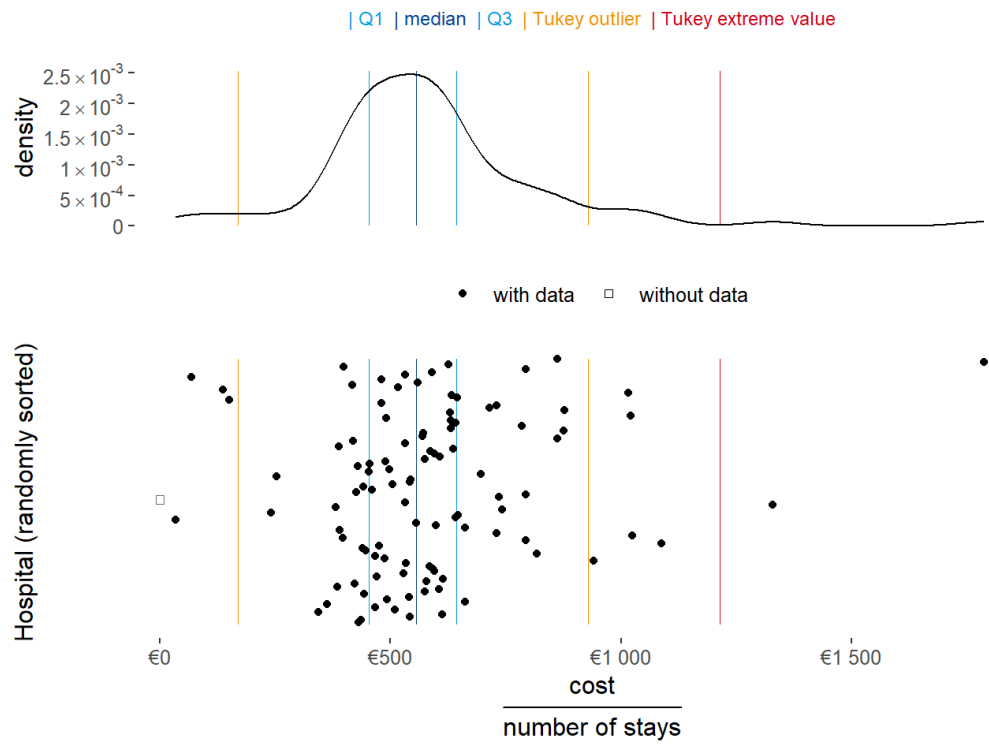
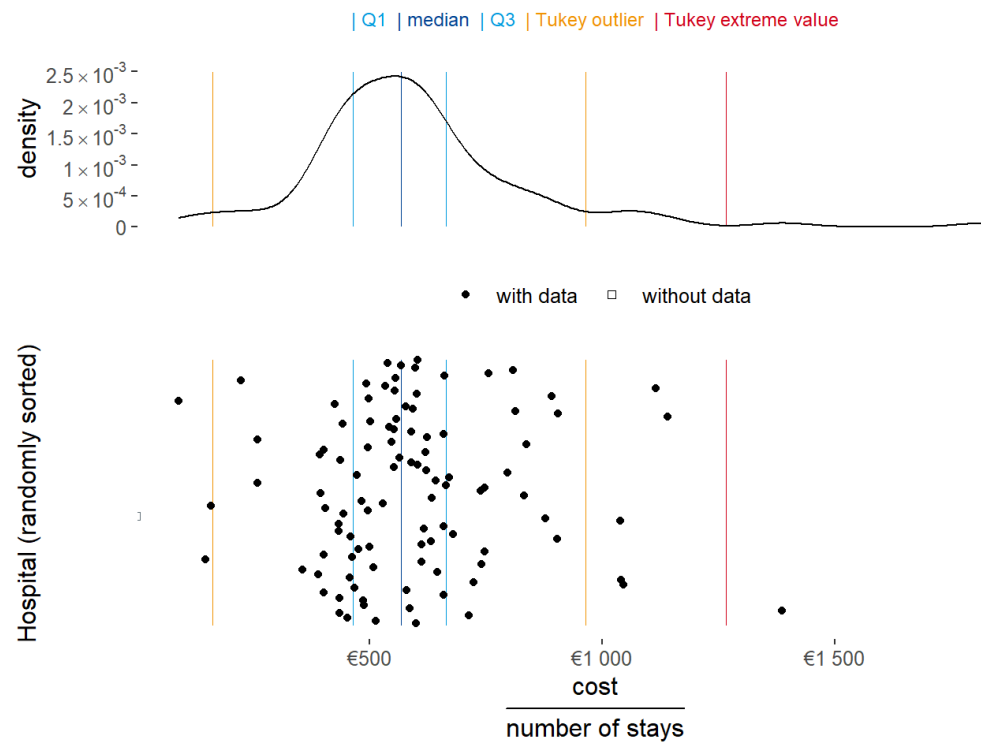
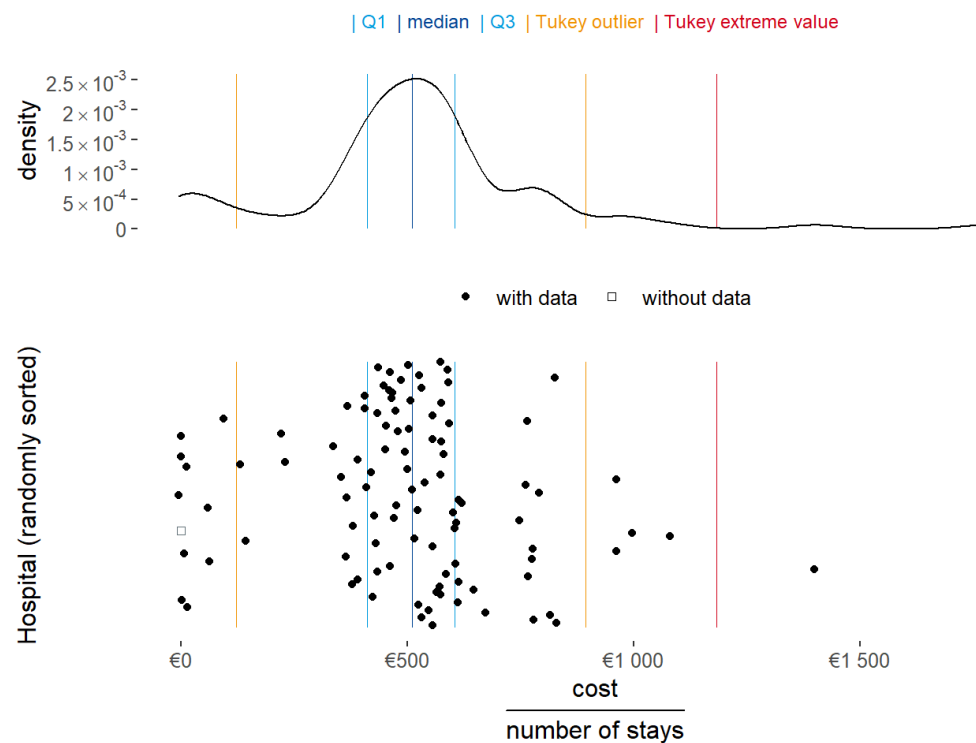


**Figure A. 81 – Sum of all recorded costs after allocation for cost centre 830 per hospital in 2019**

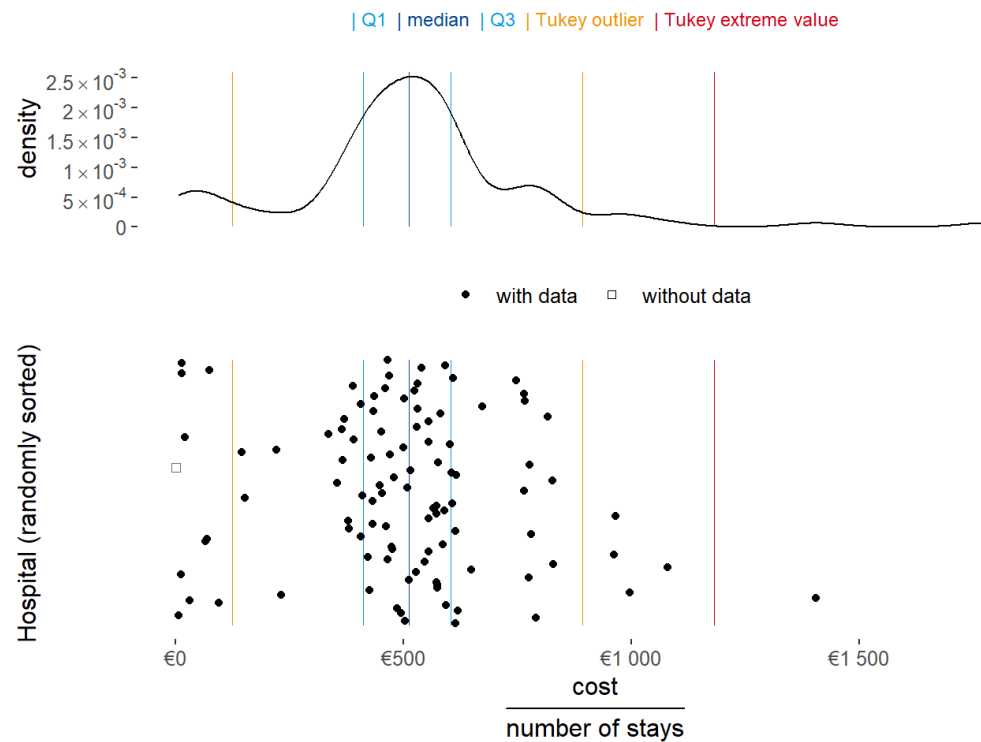
**Pharmaceutical products and non-sterile medical products cost accounts (600 – 601)**

The sum of all costs recorded in cost accounts (600 – 601) per hospital is shown in Figure A. 82 (before allocation) and Figure A. 83 (after allocation).

**Figure A. 82 – Sum of all recorded costs before allocation for cost centre 830 and cost accounts 600 – 601 per hospital in 2019**



1% of hospitals did not record costs in cost accounts 600 – 601 for cost centre 830 (hospitals shown as black squares).

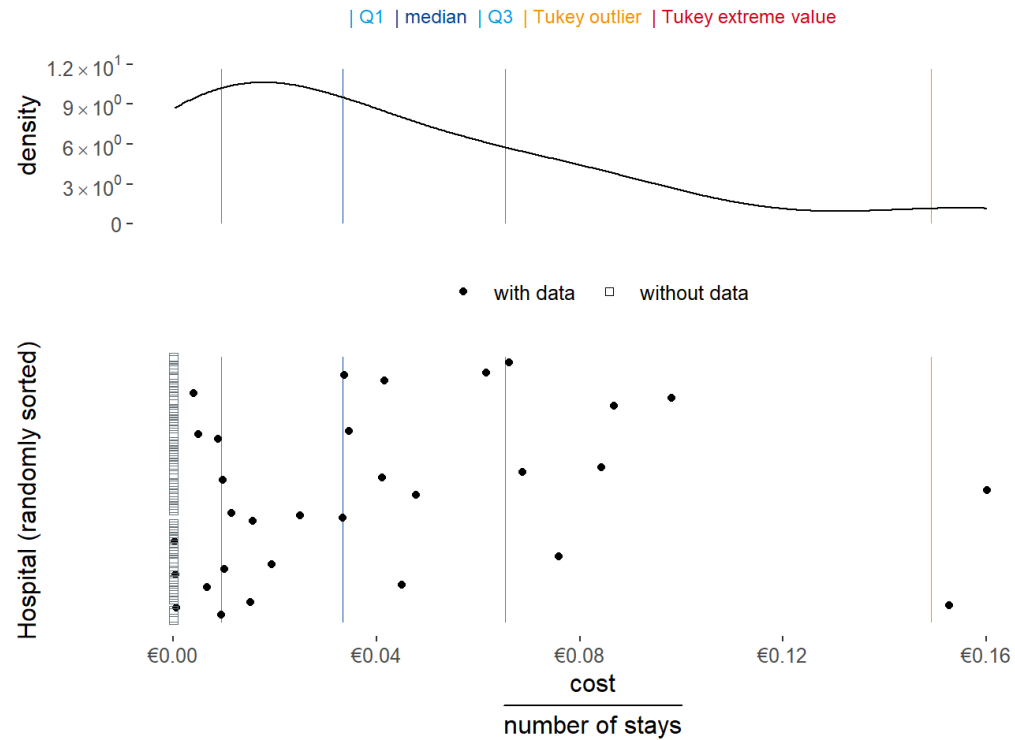
**Figure A. 83 – Sum of all recorded costs after allocation for cost centre 830 and cost accounts 600 – 601 per hospital in 2019**

1% of hospitals did not record costs in cost accounts 600 – 601 for cost centre 830 (hospitals shown as black squares).

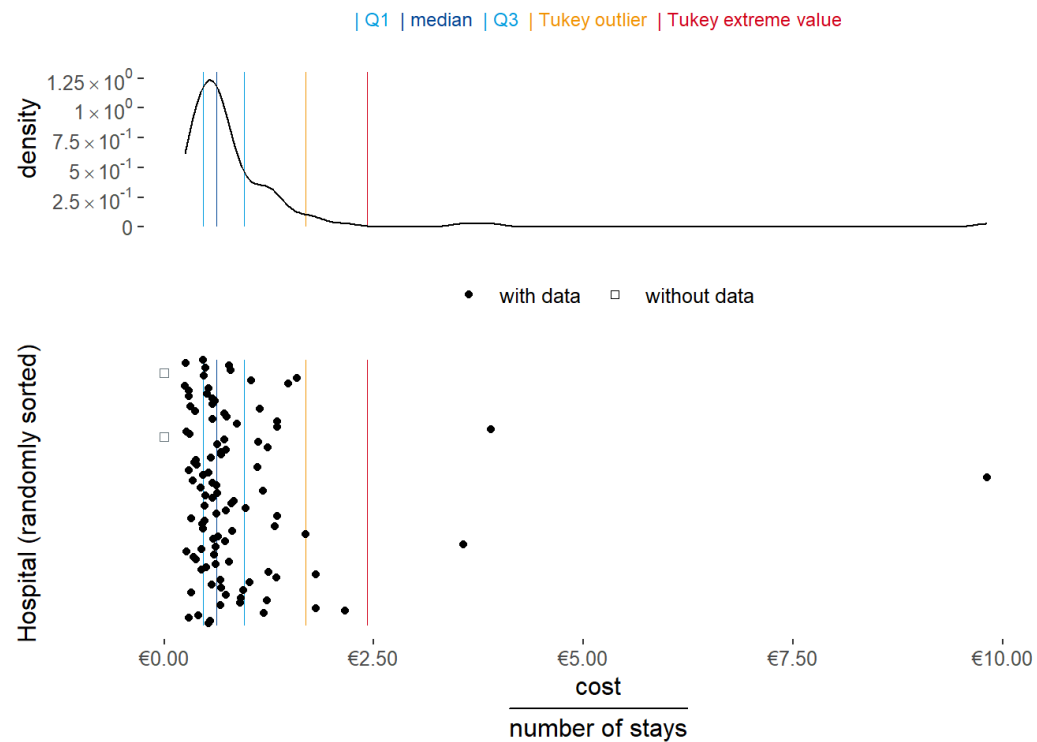
**Energy cost accounts (604, 60940 & 60941)**

The sum of all costs recorded in cost accounts (604, 60940 & 60941) per hospital is shown in Figure A. 84 (before allocation) and Figure A. 85 (after allocation).

**Figure A. 84 – Sum of all recorded costs before allocation for cost centre 830 and cost accounts 604, 60940 & 60941 per hospital in 2019**



70.2% of hospitals did not record costs in cost accounts 604, 60940 & 60941 for cost centre 830 (hospitals shown as black squares).

**Figure A. 85 – Sum of all recorded costs after allocation for cost centre 830 on cost accounts 604, 60940 & 60941 per hospital in 2019**

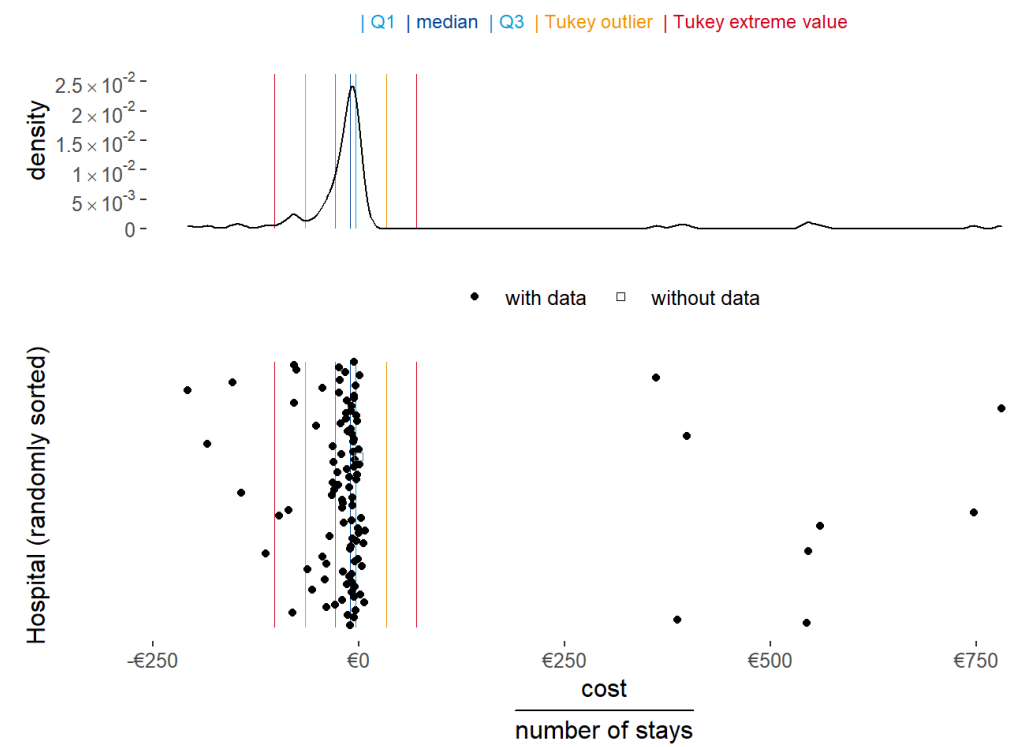
1.9% of hospitals did not record costs in cost accounts 604, 60940 & 60941 for cost centre 830 (hospitals shown as black squares).



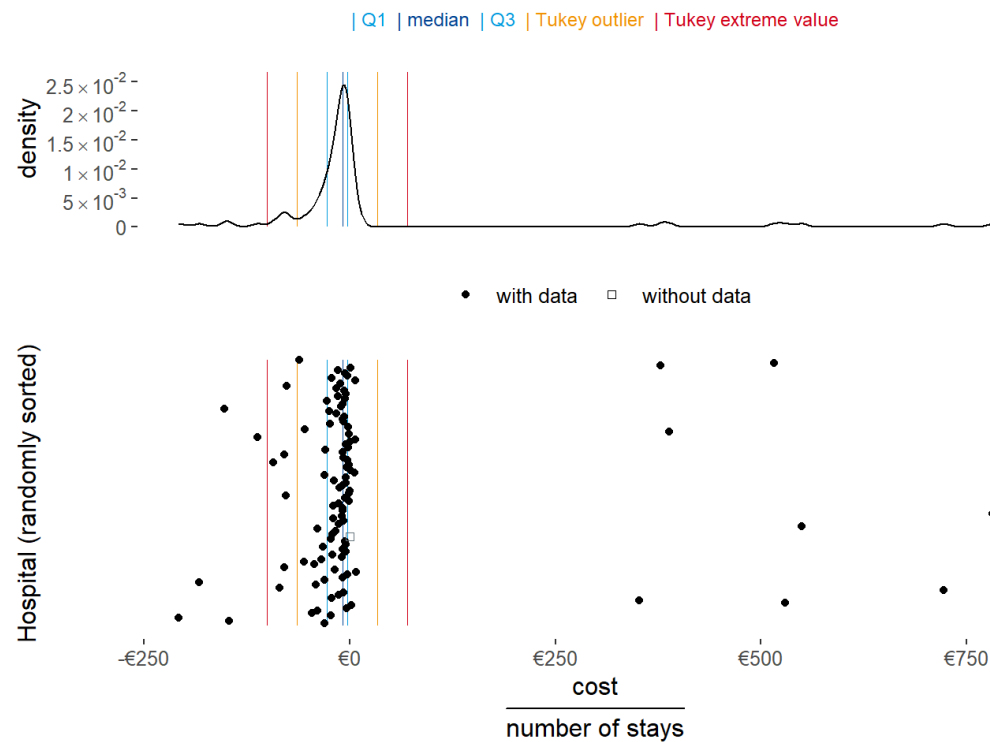
### Other inventories and deliveries cost accounts (other 60)

The sum of all costs recorded in cost accounts (other 60) per hospital is shown in Figure A. 86 (before allocation) and Figure A. 87 (after allocation).

**Figure A. 86 – Sum of all recorded costs before allocation for cost centre 830 and cost accounts other 60 per hospital in 2019**



1% of hospitals did not record costs in cost accounts other 60 for cost centre 830 (hospitals shown as black squares).

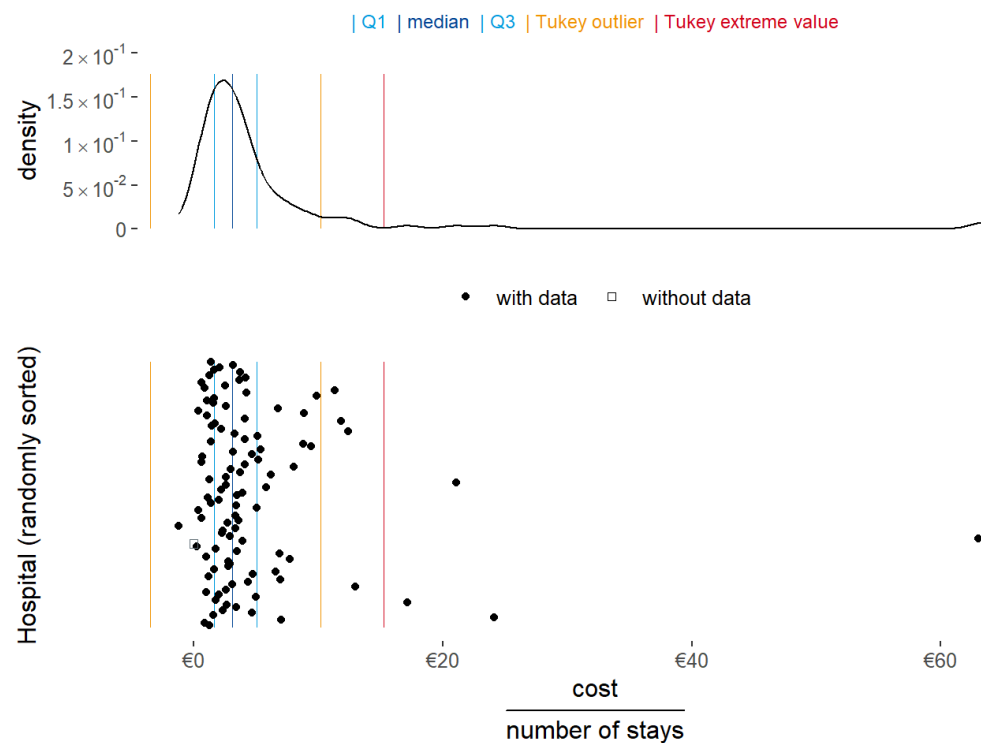
**Figure A. 87 – Sum of all recorded costs after allocation for cost centre 830 and cost accounts other 60 per hospital in 2019**

1% of hospitals did not record costs in cost accounts other 60 for cost centre 830 (hospitals shown as black squares).

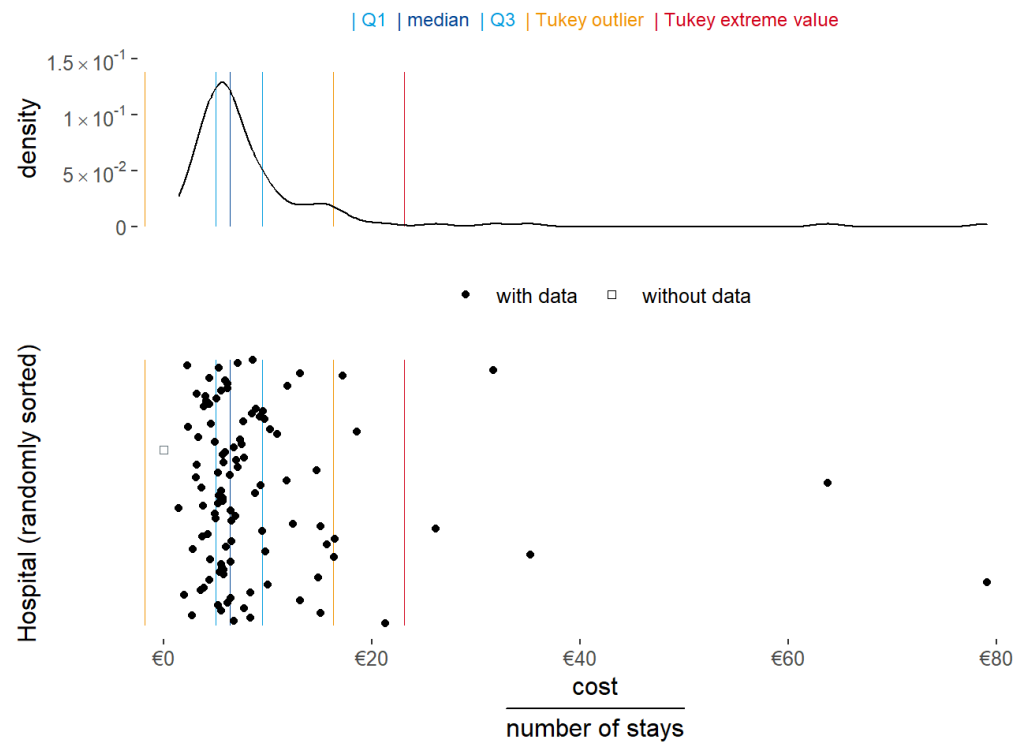
**Services and additional deliveries cost accounts (6102 – 6199)**

The sum of all costs recorded in cost accounts (6102 – 6199) per hospital is shown in Figure A. 88 (before allocation) and Figure A. 89 (after allocation).

**Figure A. 88 – Sum of all recorded costs before allocation for cost centre 830 and cost accounts 6102 – 6199 per hospital in 2019**



1% of hospitals did not record costs in cost accounts 6102 – 6199 for cost centre 830 (hospitals shown as black squares).

**Figure A. 89 – Sum of all recorded costs after allocation for cost centre 830 and cost accounts 6102 – 6199 per hospital in 2019**

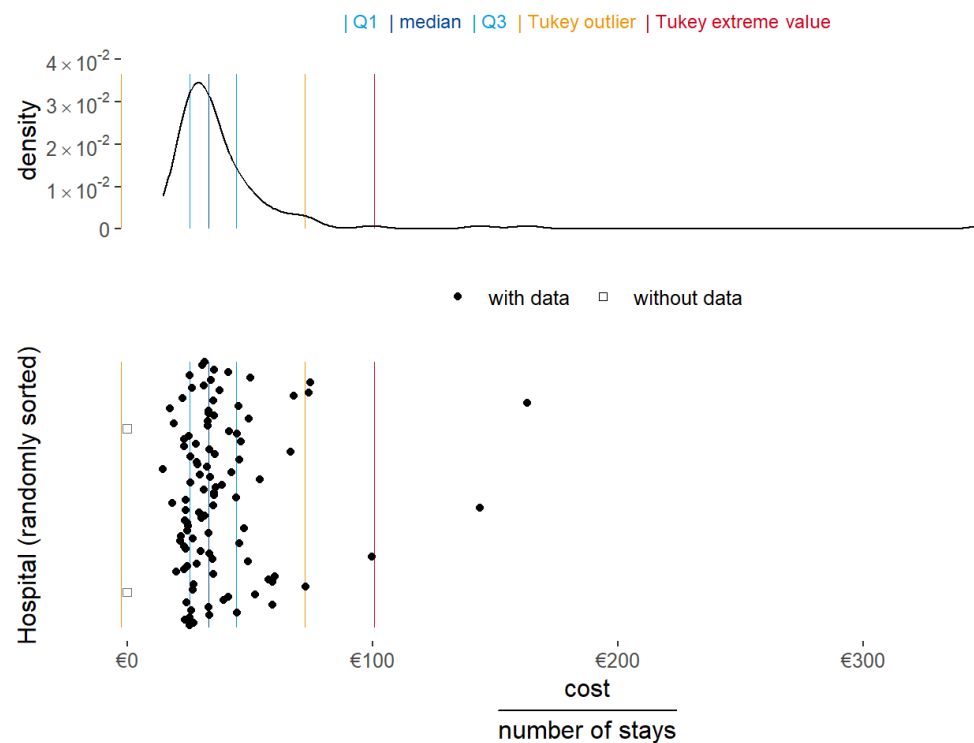
1% of hospitals did not record costs in cost accounts 6102 – 6199 for cost centre 830 (hospitals shown as black squares).



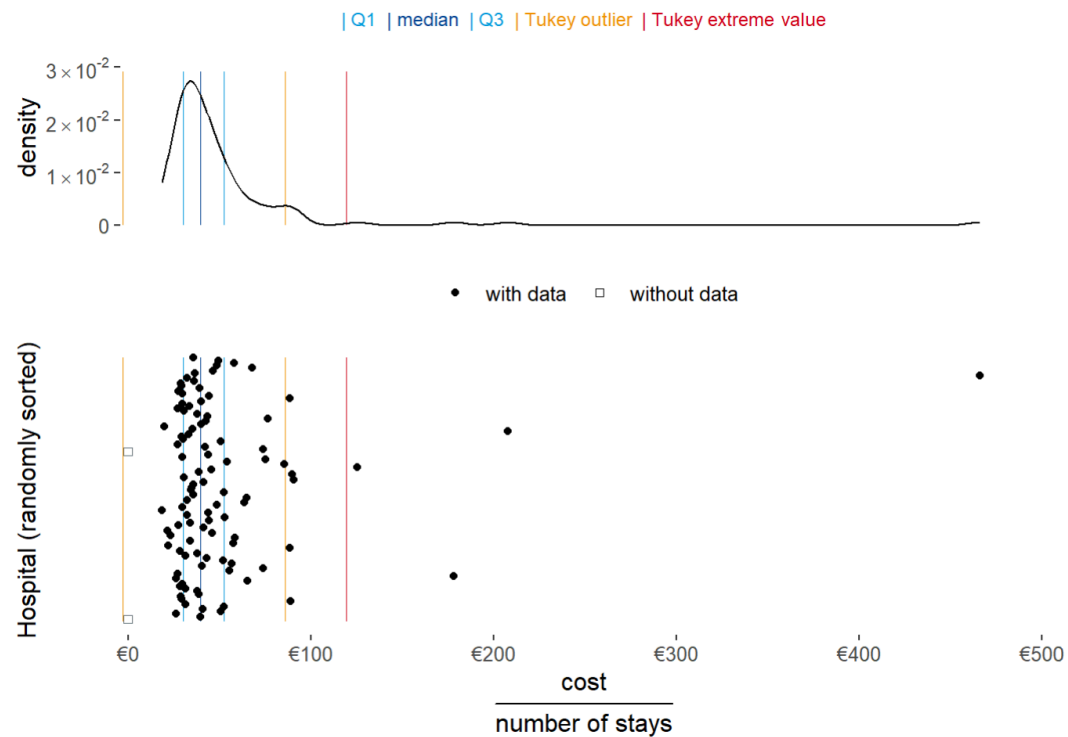
### Remuneration and social charges cost accounts (6210 – 6251)

The sum of all costs recorded in cost accounts (6210 – 6251) per hospital is shown in Figure A. 90 (before allocation) and Figure A. 91 (after allocation).

**Figure A. 90 – Sum of all recorded costs before allocation for cost centre 830 and cost accounts 6210 – 6251 per hospital in 2019**



1.9% of hospitals did not record costs in cost accounts 6210 – 6251 for cost centre 830 (hospitals shown as black squares).

**Figure A. 91 – Sum of all recorded costs after allocation for cost centre 830 and cost accounts 6210 – 6251 per hospital in 2019**

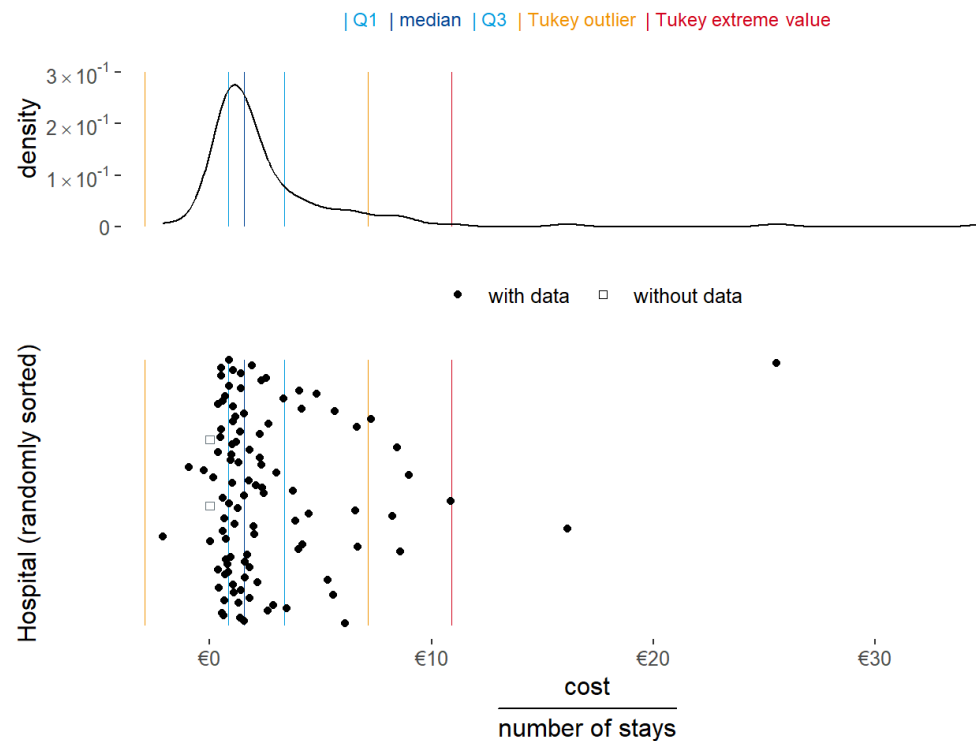
1.9% of hospitals did not record costs in cost accounts 6210 – 6251 for cost centre 830 (hospitals shown as black squares).



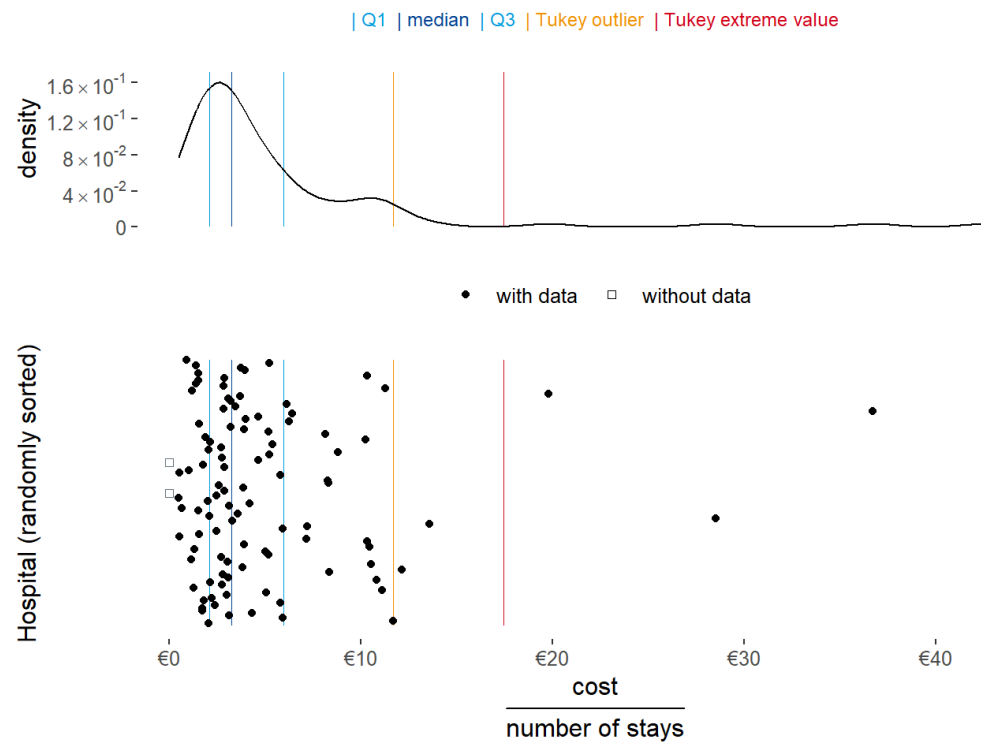
### Depreciation, impairment and provisions for liabilities and charges cost accounts (6300 – 6371)

The sum of all costs recorded in cost accounts (6300 – 6371) per hospital is shown in Figure A. 92 (before allocation) and Figure A. 93 (after allocation).

**Figure A. 92 – Sum of all recorded costs before allocation for cost centre 830 and cost accounts 6300 – 6371 per hospital in 2019**



1.9% of hospitals did not record costs in cost accounts 6300 – 6371 for cost centre 830 (hospitals shown as black squares).

**Figure A. 93 – Sum of all recorded costs after allocation for cost centre 830 and cost accounts 6300 – 6371 per hospital in 2019**

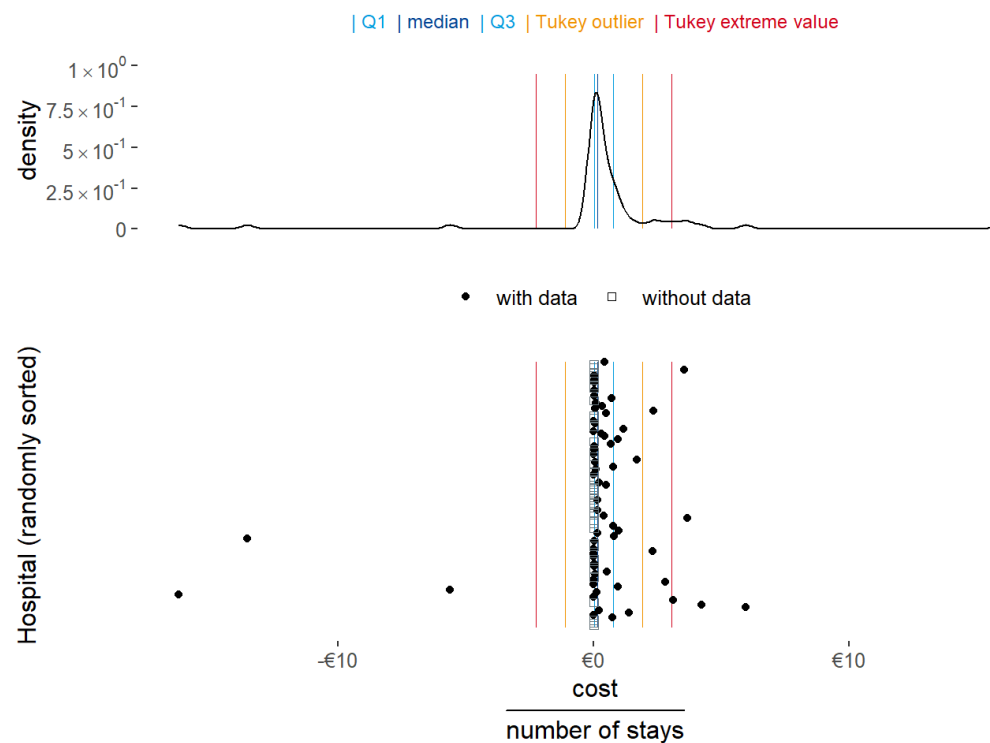
1.9% of hospitals did not record costs in cost accounts 6300 – 6371 for cost centre 830 (hospitals shown as black squares).



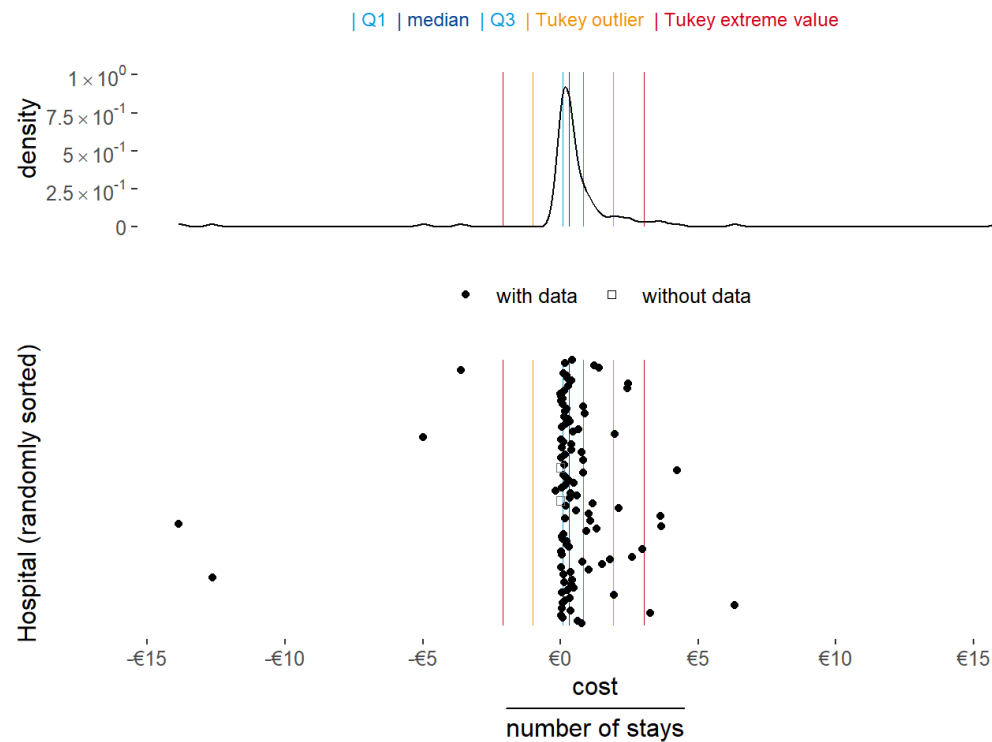
### Other operating costs cost accounts (6400 – 649)

The sum of all costs recorded in cost accounts (6400 – 649) per hospital is shown in Figure A. 94 (before allocation) and Figure A. 95 (after allocation).

**Figure A. 94 – Sum of all recorded costs before allocation for cost centre 830 and cost accounts 6400 – 649 per hospital in 2019**



37.5% of hospitals did not record costs in cost accounts 6400 – 649 for cost centre 830 (hospitals shown as black squares).

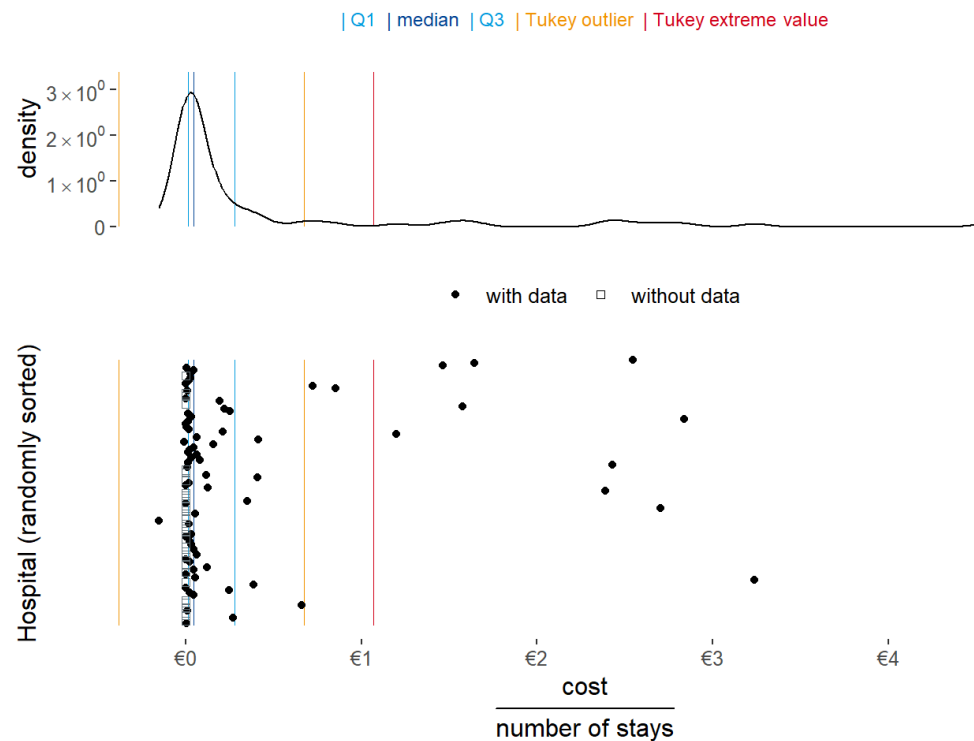
**Figure A. 95 – Sum of all recorded costs after allocation for cost centre 830 and cost accounts 6400 – 649 per hospital in 2019**

1.9% of hospitals did not record costs in cost accounts 6400 – 649 for cost centre 830 (hospitals shown as black squares).

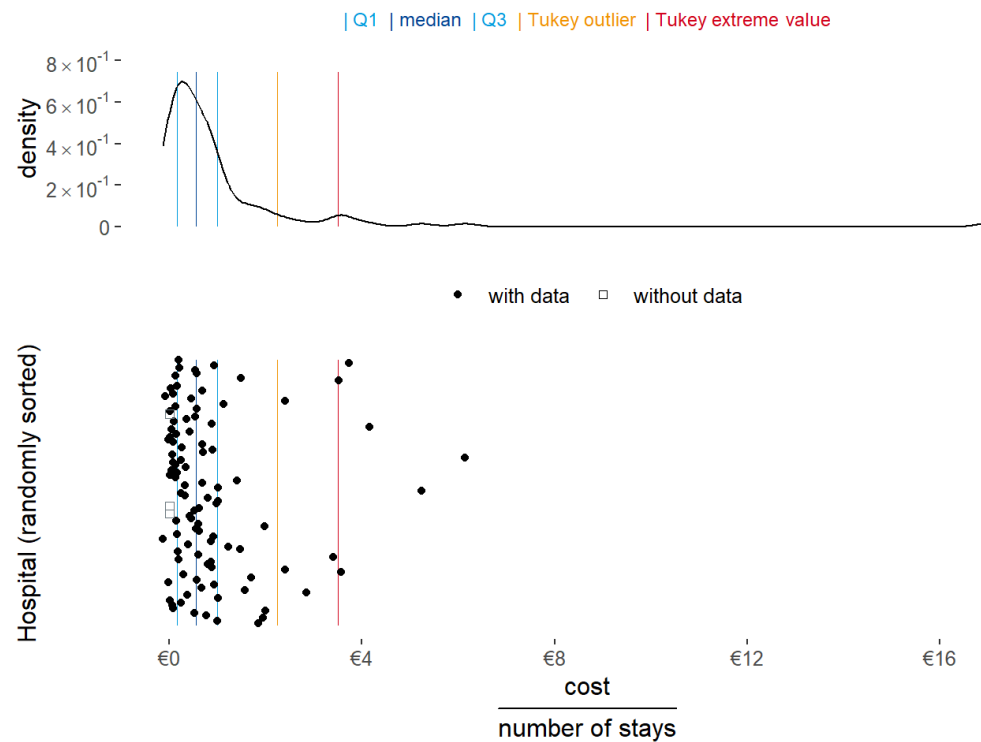
**Financial costs cost accounts (6500 – 659)**

The sum of all costs recorded in cost accounts (6500 – 659) per hospital is shown in Figure A. 96 (before allocation) and Figure A. 97 (after allocation).

**Figure A. 96 – Sum of all recorded costs before allocation for cost centre 830 and cost accounts 6500 – 659 per hospital in 2019**



28.8% of hospitals did not record costs in cost accounts 6500 – 659 for cost centre 830 (hospitals shown as black squares).

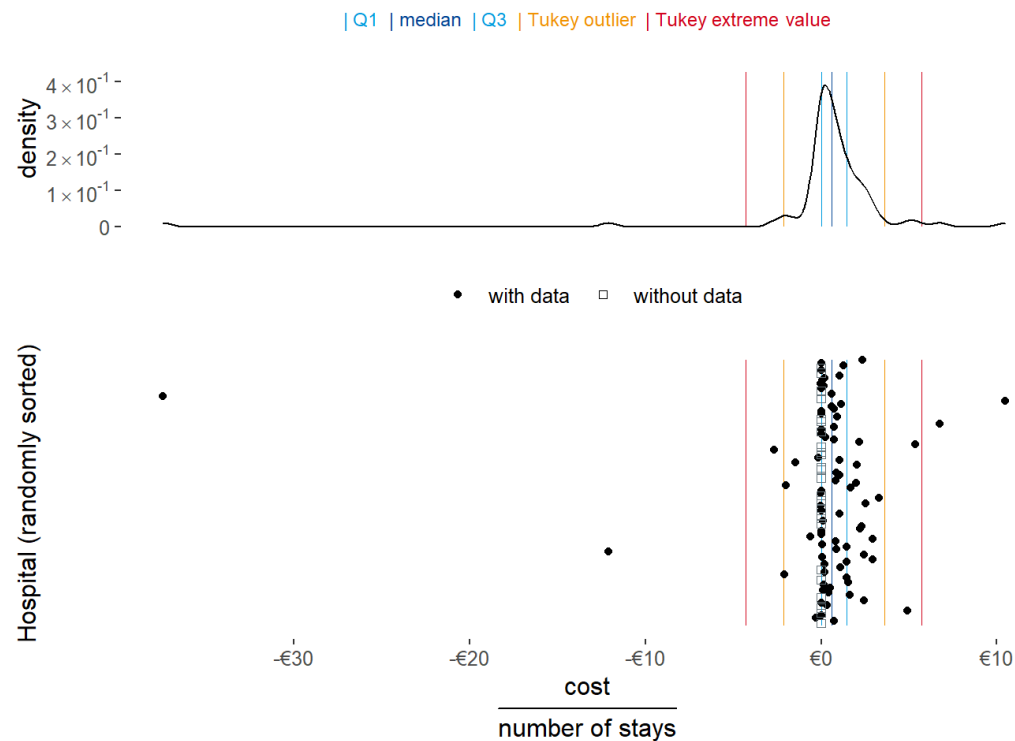
**Figure A. 97 – Sum of all recorded costs after allocation for cost centre 830 and cost accounts 6500 – 659 per hospital in 2019**

2.9% of hospitals did not record costs in cost accounts 6500 – 659 for cost centre 830 (hospitals shown as black squares).

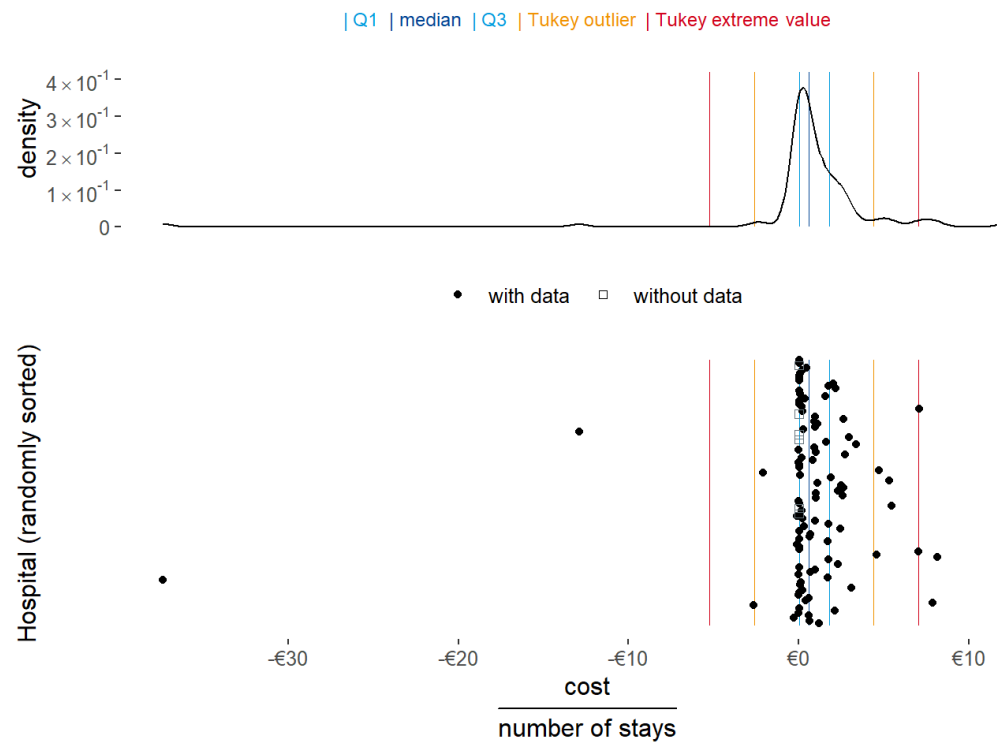
**Exceptional costs cost accounts (660 – 6695)**

The sum of all costs recorded in cost accounts (660 – 6695) per hospital is shown in Figure A. 98 (before allocation) and Figure A. 99 (after allocation).

**Figure A. 98 – Sum of all recorded costs before allocation for cost centre 830 and cost accounts 660 – 6695 per hospital in 2019**



24% of hospitals did not record costs in cost accounts 660 – 6695 for cost centre 830 (hospitals shown as black squares).

**Figure A. 99 – Sum of all recorded costs after allocation for cost centre 830 and cost accounts 660 – 6695 per hospital in 2019**

5.8% of hospitals did not record costs in cost accounts 660 – 6695 for cost centre 830 (hospitals shown as black squares).

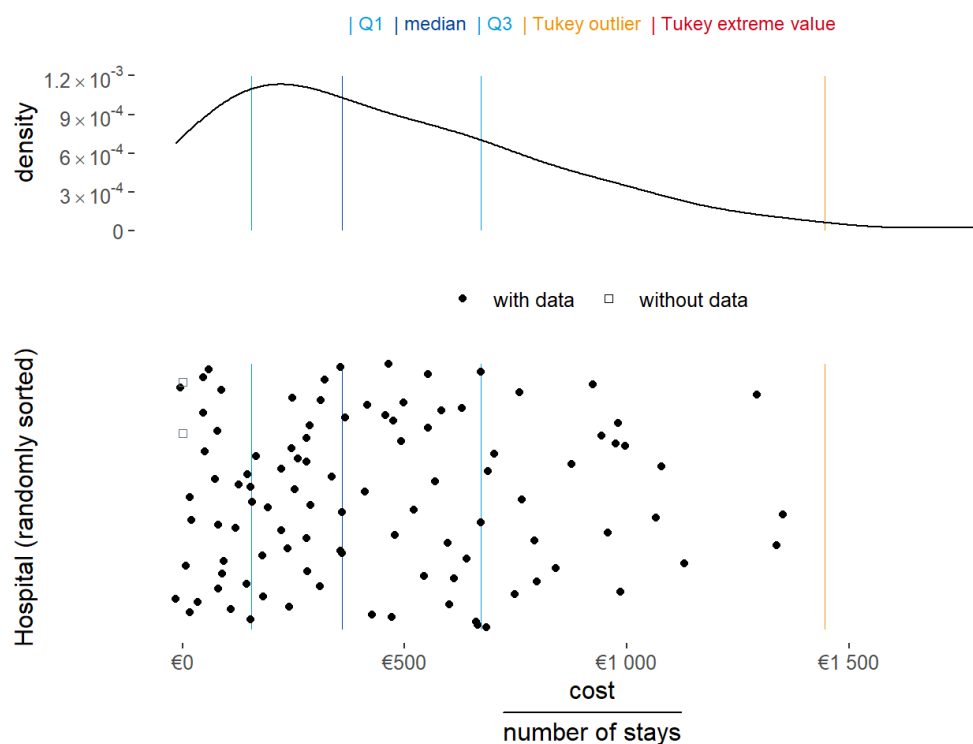


## Appendix 5.8. Consultations cost centre (840)

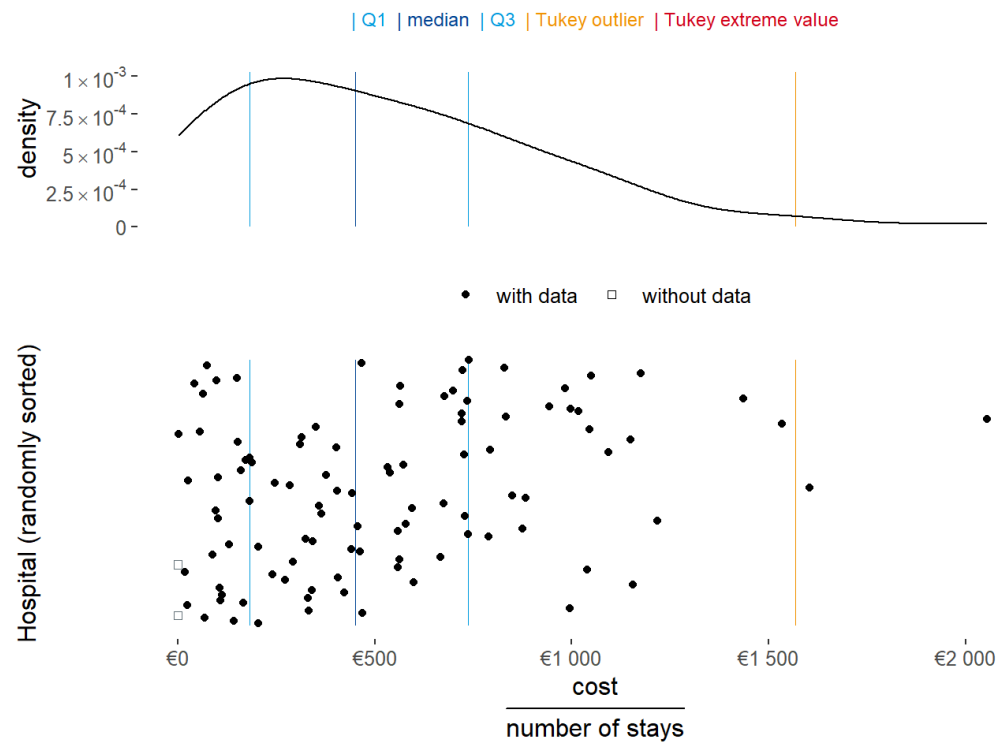
### All cost accounts (600 – 6695)

Consultations cost centres concern costs recorded in cost centre 840. The sum of all costs recorded in cost accounts (600 – 6695) per hospital is shown in Figure A. 100 (before allocation) and Figure A. 101 (after allocation).

**Figure A. 100 – Sum of all recorded costs before allocation for cost centre 840 per hospital in 2019**



1.9% of hospitals did not record costs in cost centre 840 (hospitals shown as black squares).

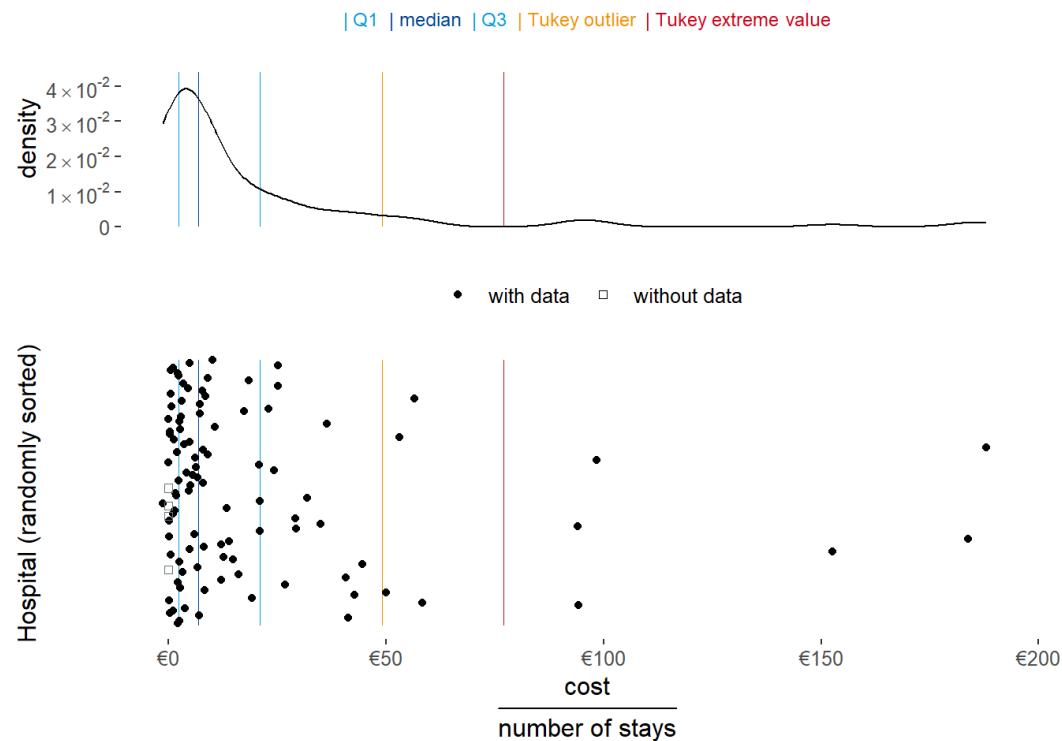
**Figure A. 101 – Sum of all recorded costs after allocation for cost centre 840 per hospital in 2019**

1.9% of hospitals did not record costs in cost centre 840 (hospitals shown as black squares).

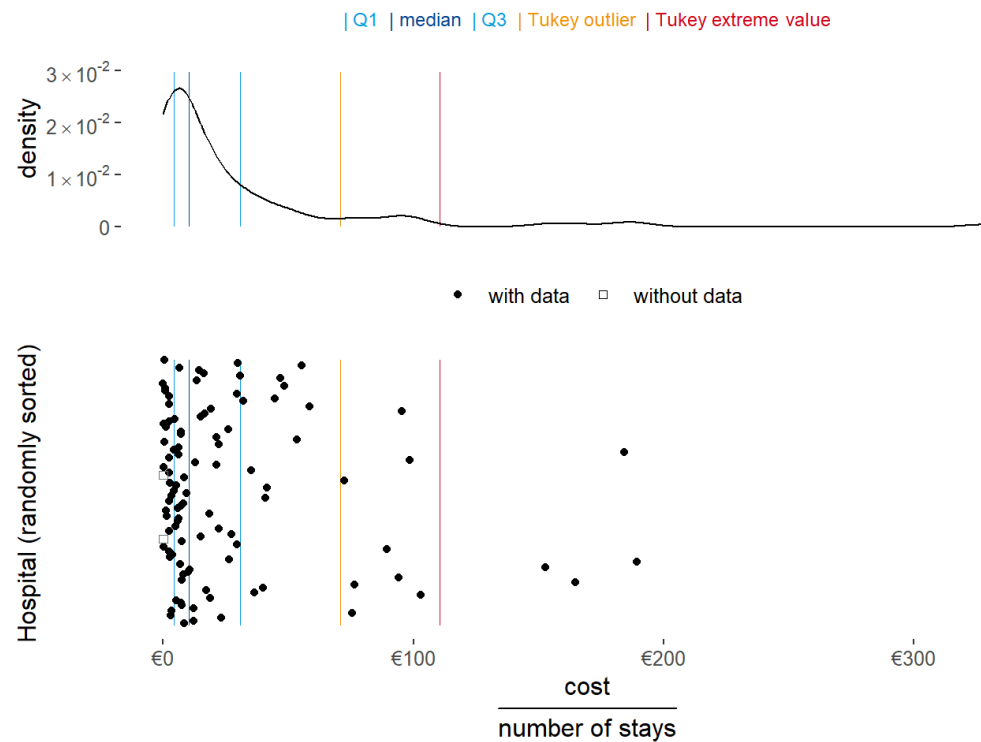
**Pharmaceutical products and non-sterile medical products cost accounts (600 – 601)**

The sum of all costs recorded in cost accounts (600 – 601) per hospital is shown in Figure A. 102 (before allocation) and Figure A. 103 (after allocation).

**Figure A. 102 – Sum of all recorded costs before allocation for cost centre 840 and cost accounts 600 – 601 per hospital in 2019**



3.8% of hospitals did not record costs in cost accounts 600 – 601 for cost centre 840 (hospitals shown as black squares).

**Figure A. 103 – Sum of all recorded costs after allocation for cost centre 840 and cost accounts 600 – 601 per hospital in 2019**

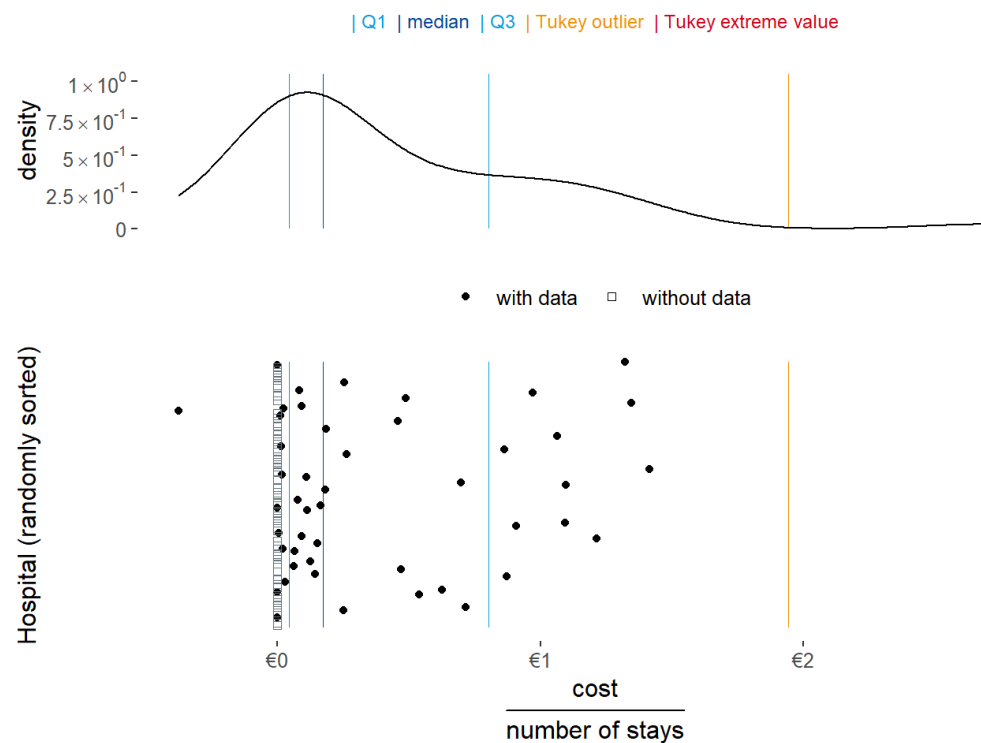
1.9% of hospitals did not record costs in cost accounts 600 – 601 for cost centre 840 (hospitals shown as black squares).



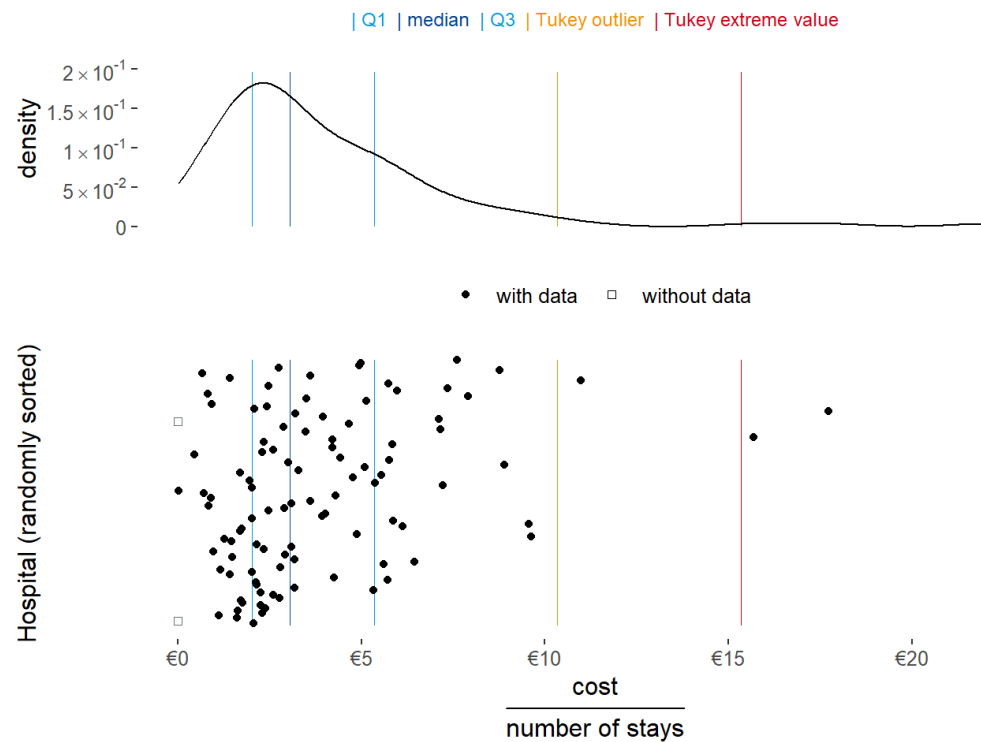
### Energy cost accounts (604, 60940 & 60941)

The sum of all costs recorded in cost accounts (604, 60940 & 60941) per hospital is shown in Figure A. 104 (before allocation) and Figure A. 105 (after allocation).

**Figure A. 104 – Sum of all recorded costs before allocation for cost centre 840 and cost accounts 604, 60940 & 60941 per hospital in 2019**



53.8% of hospitals did not record costs in cost accounts 604, 60940 & 60941 for cost centre 840 (hospitals shown as black squares).

**Figure A. 105 – Sum of all recorded costs after allocation for cost centre 840 and cost accounts 604, 60940 & 60941 per hospital in 2019**

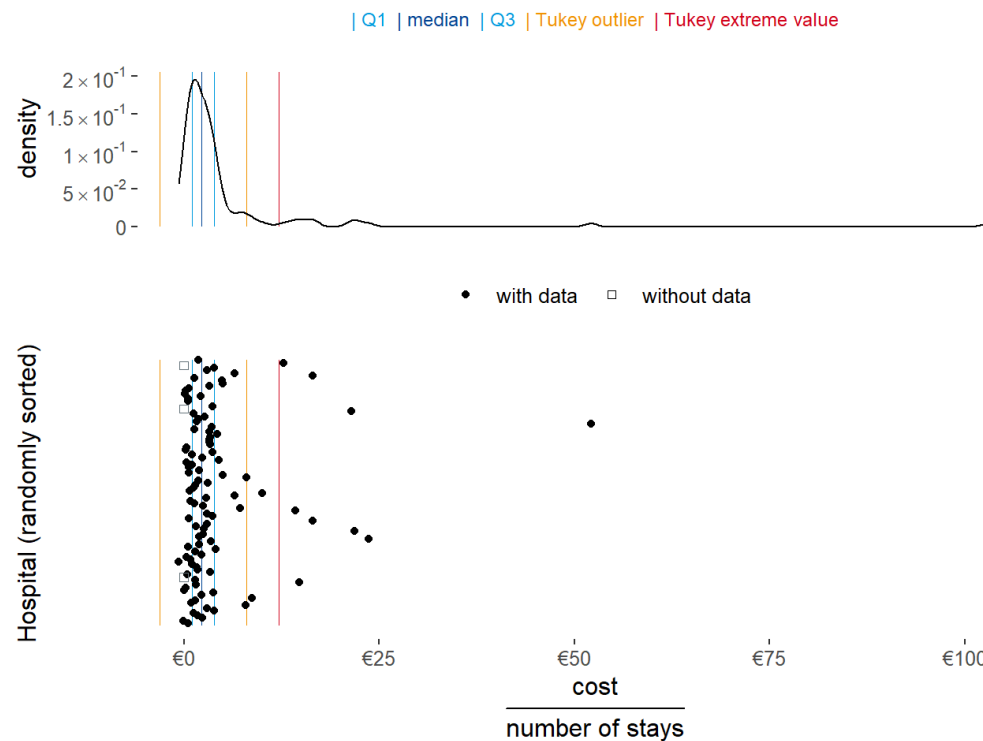
1.9% of hospitals did not record costs in cost accounts 604, 60940 & 60941 for cost centre 840 (hospitals shown as black squares).



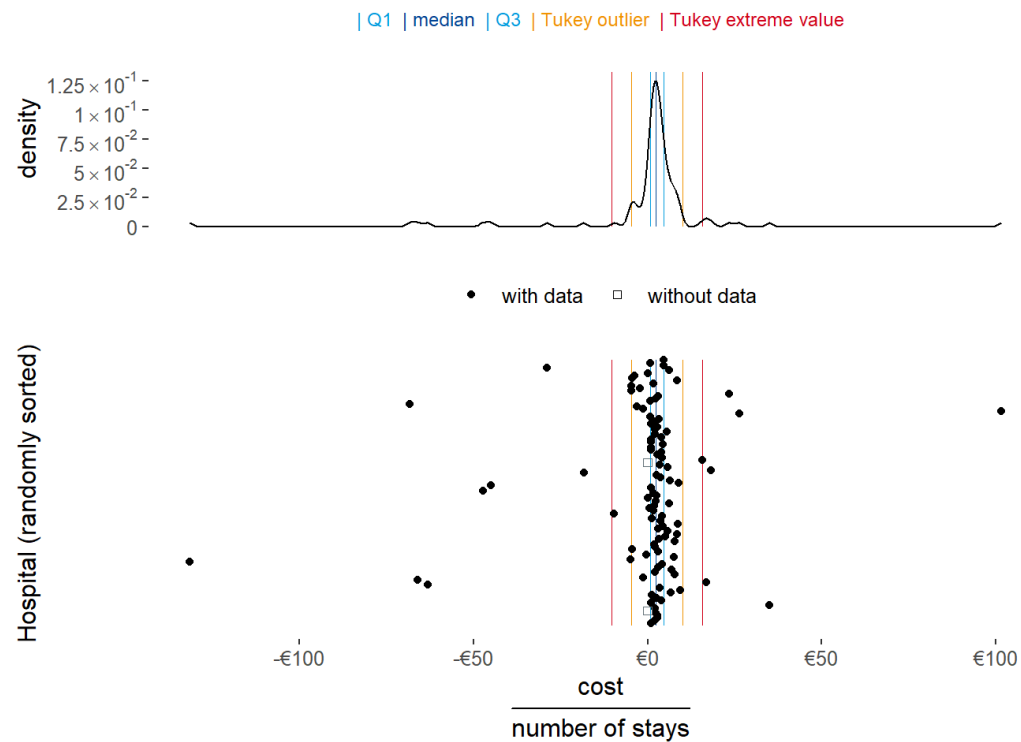
### Other inventories and deliveries cost accounts (other 60)

The sum of all costs recorded in cost accounts (other 60) per hospital is shown in Figure A. 106 (before allocation) and Figure A. 107 (after allocation).

**Figure A. 106 – Sum of all recorded costs before allocation for cost centre 840 and cost accounts other 60 per hospital in 2019**



2.9% of hospitals did not record costs in cost accounts other 60 for cost centre 840 (hospitals shown as black squares).

**Figure A. 107 – Sum of all recorded costs after allocation for cost centre 840 and cost accounts other 60 per hospital in 2019**

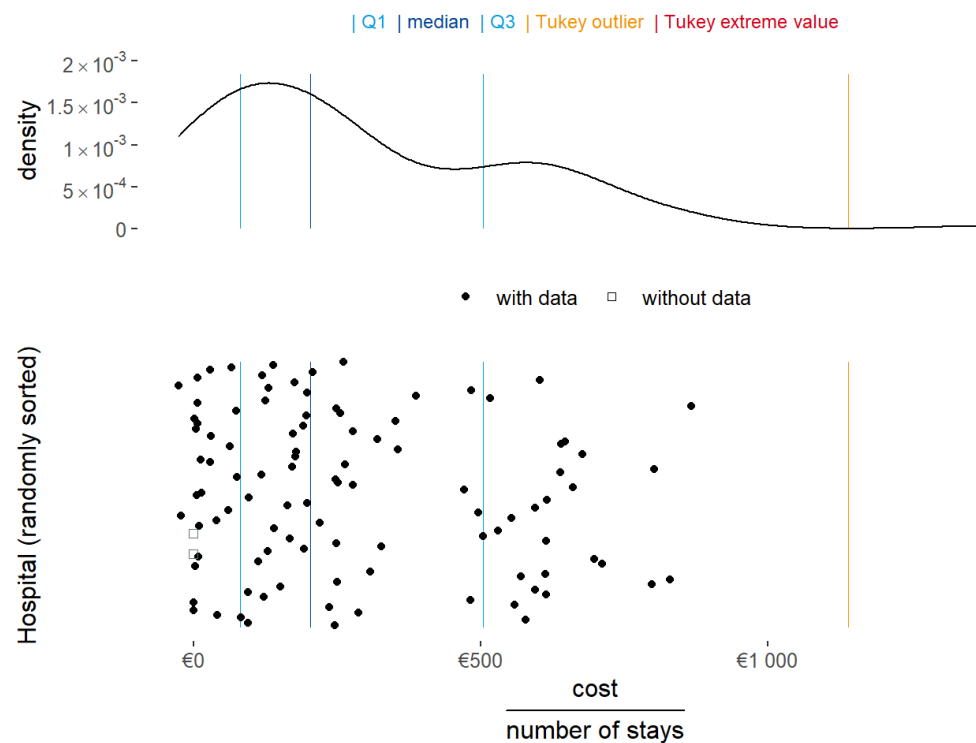
1.9% of hospitals did not record costs in cost accounts other 60 for cost centre 840 (hospitals shown as black squares).



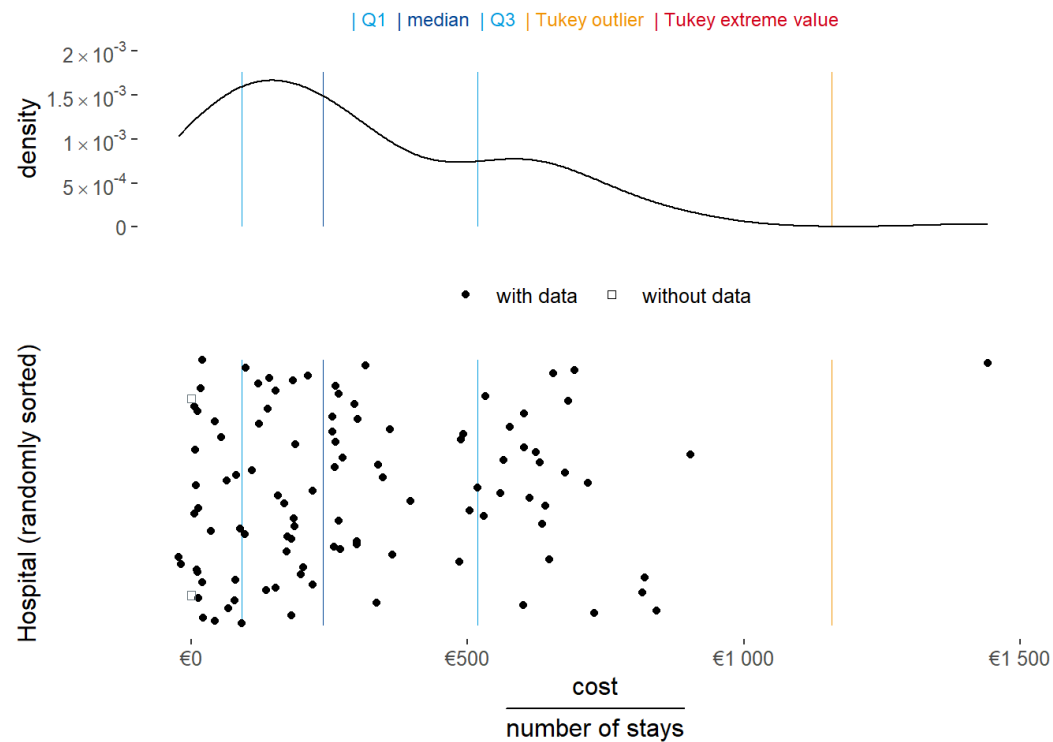
### Services and additional deliveries cost accounts (6102 – 6199)

The sum of all costs recorded in cost accounts (6102 – 6199) per hospital is shown in Figure A. 108 (before allocation) and Figure A. 109 (after allocation).

**Figure A. 108 – Sum of all recorded costs before allocation for cost centre 840 and cost accounts 6102 – 6199 per hospital in 2019**



1.9% of hospitals did not record costs in cost accounts 6102 – 6199 for cost centre 840 (hospitals shown as black squares).

**Figure A. 109 – Sum of all recorded costs after allocation for cost centre 840 and cost accounts 6102 – 6199 per hospital in 2019**

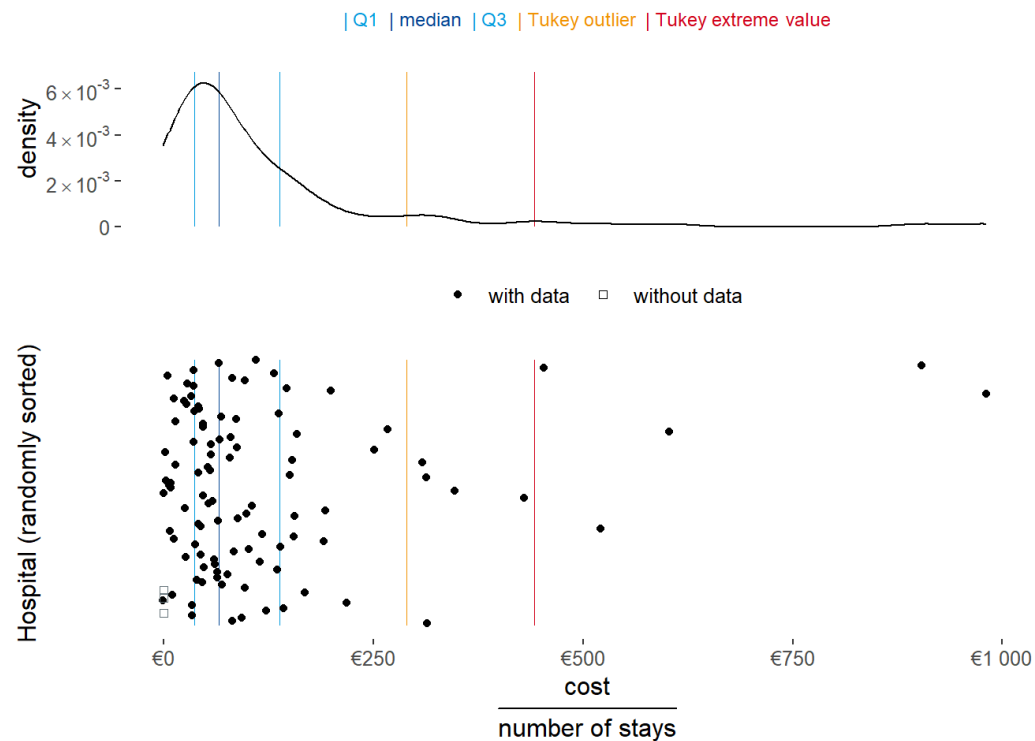
1.9% of hospitals did not record costs in cost accounts 6102 – 6199 for cost centre 840 (hospitals shown as black squares).



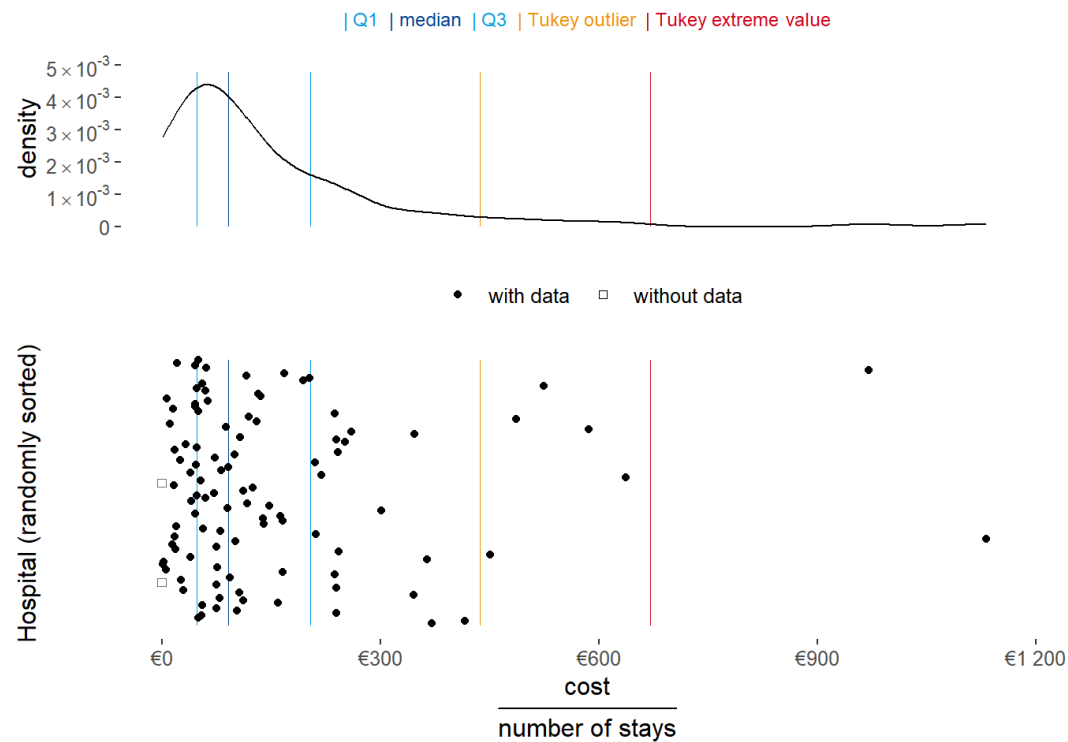
### Remuneration and social charges cost accounts (6210 – 6251)

The sum of all costs recorded in cost accounts (6210 – 6251) per hospital is shown in Figure A. 110 (before allocation) and Figure A. 111 (after allocation).

**Figure A. 110 – Sum of all recorded costs before allocation for cost centre 840 and cost accounts 6210 – 6251 per hospital in 2019**



2.9% of hospitals did not record costs in cost accounts 6210 – 6251 for cost centre 840 (hospitals shown as black squares).

**Figure A. 111 – Sum of all recorded costs after allocation for cost centre 840 and cost accounts 6210 – 6251 per hospital in 2019**

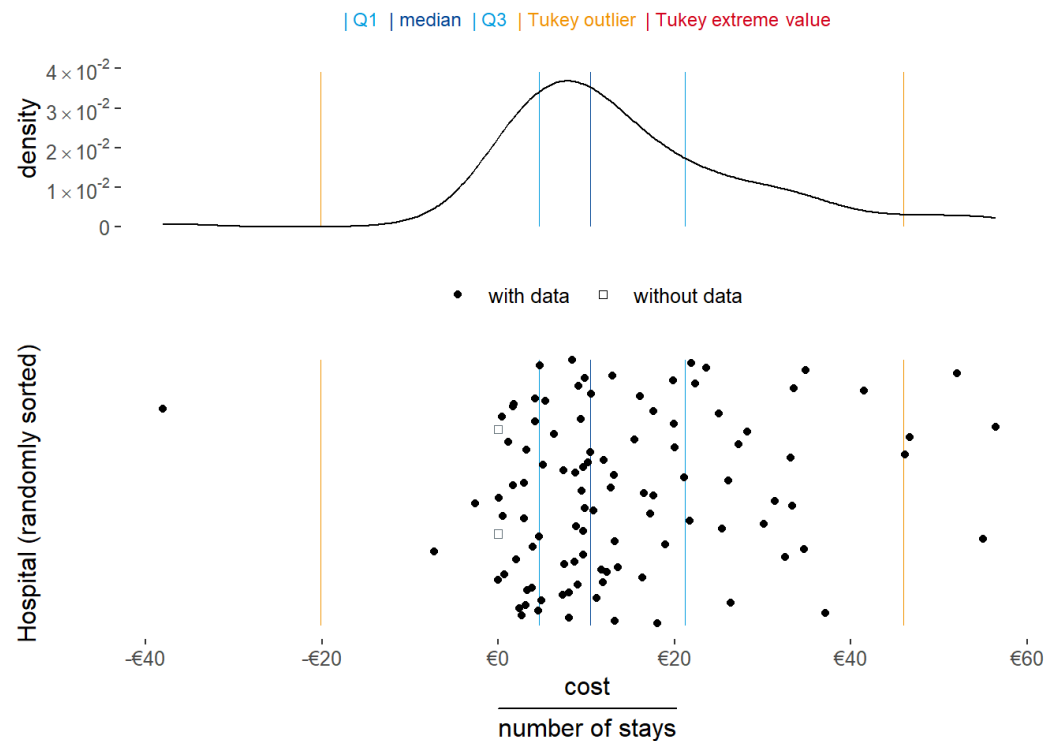
1.9% of hospitals did not record costs in cost accounts 6210 – 6251 for cost centre 840 (hospitals shown as black squares).



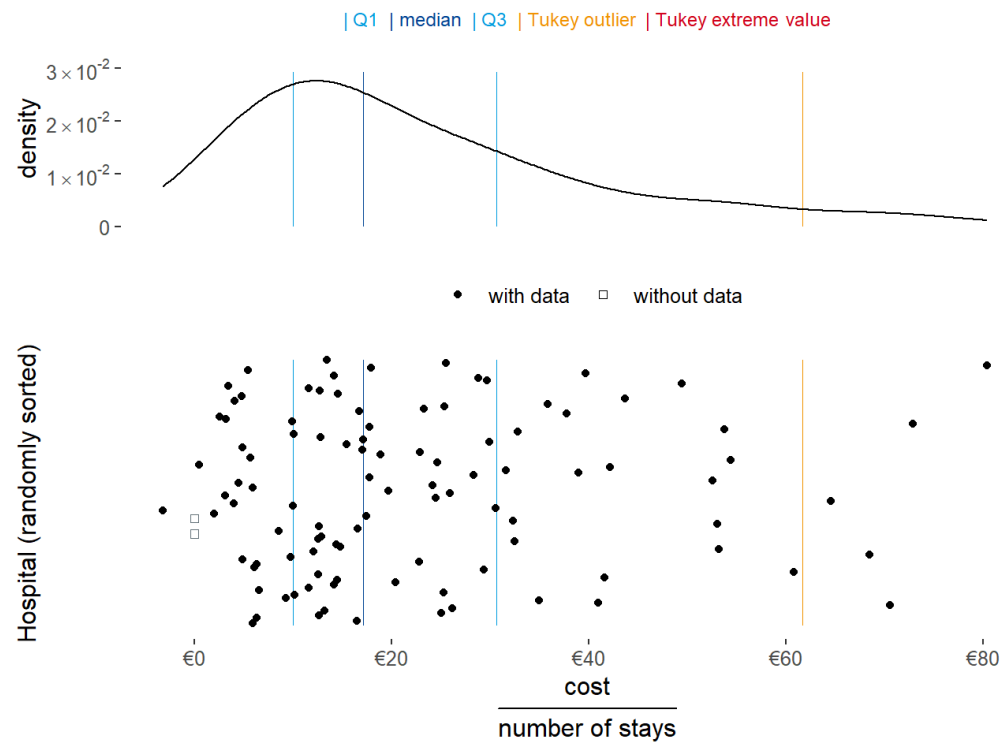
### Depreciation, impairment and provisions for liabilities and charges cost accounts (6300 – 6371)

The sum of all costs recorded in cost accounts (6300 – 6371) per hospital is shown in Figure A. 112 (before allocation) and Figure A. 113 (after allocation).

**Figure A. 112 – Sum of all recorded costs before allocation for cost centre 840 and cost accounts 6300 – 6371 per hospital in 2019**



1.9% of hospitals did not record costs of cost accounts 6300 – 6371 for cost centre 840 (hospitals shown as black squares).

**Figure A. 113 – Sum of all recorded costs after allocation for cost centre 840 and cost accounts 6300 – 6371 per hospital in 2019**

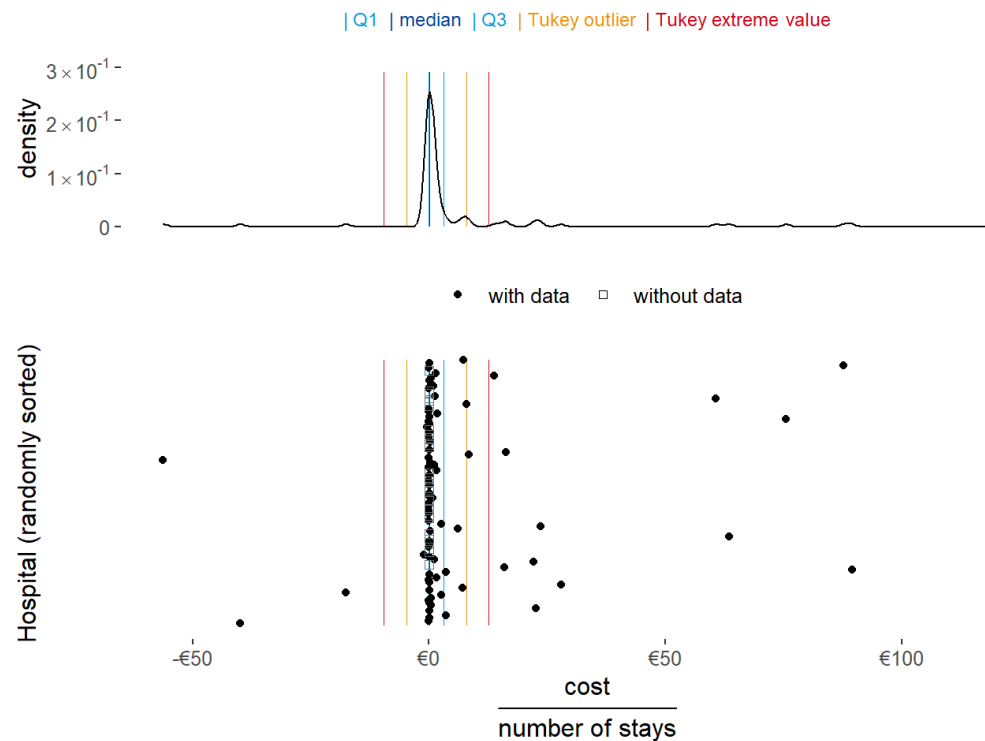
1.9% of hospitals did not record costs in cost accounts 6300 – 6371 for cost centre 840 (hospitals shown as black squares).



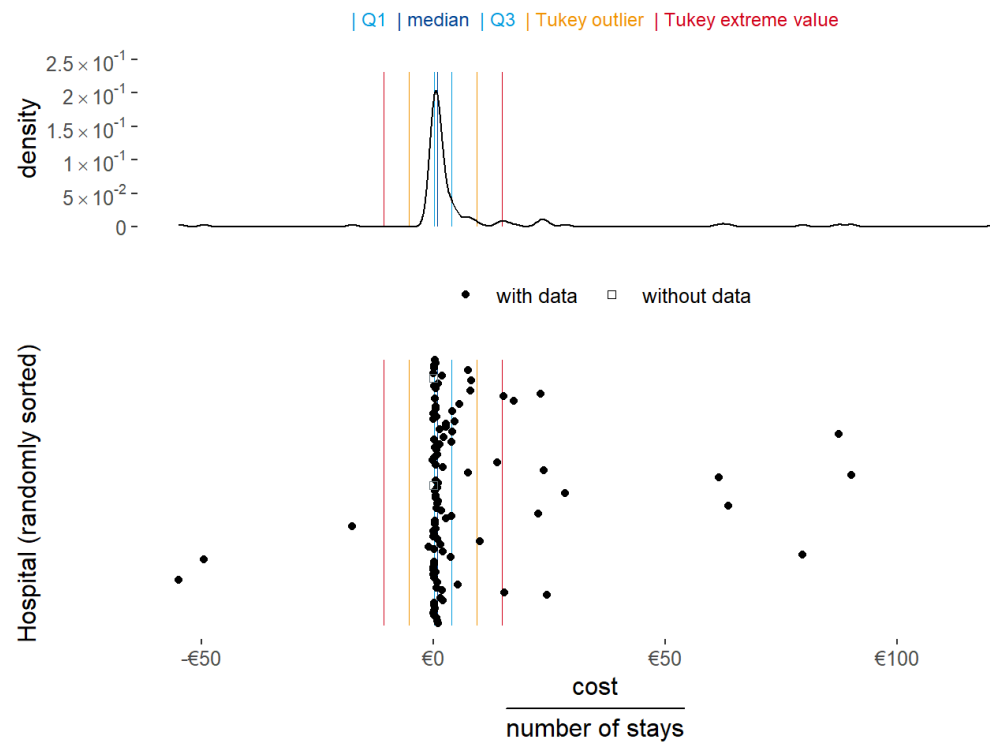
### Other operating costs cost accounts (6400 – 649)

The sum of all costs recorded in cost accounts (6400 – 649) per hospital is shown in Figure A. 114 (before allocation) and Figure A. 115 (after allocation).

**Figure A. 114 – Sum of all recorded costs before allocation for cost centre 840 and cost accounts 6400 – 649 per hospital in 2019**



23.1% of hospitals did not record costs in cost accounts 6400 – 649 for cost centre 840 (hospitals shown as black squares).

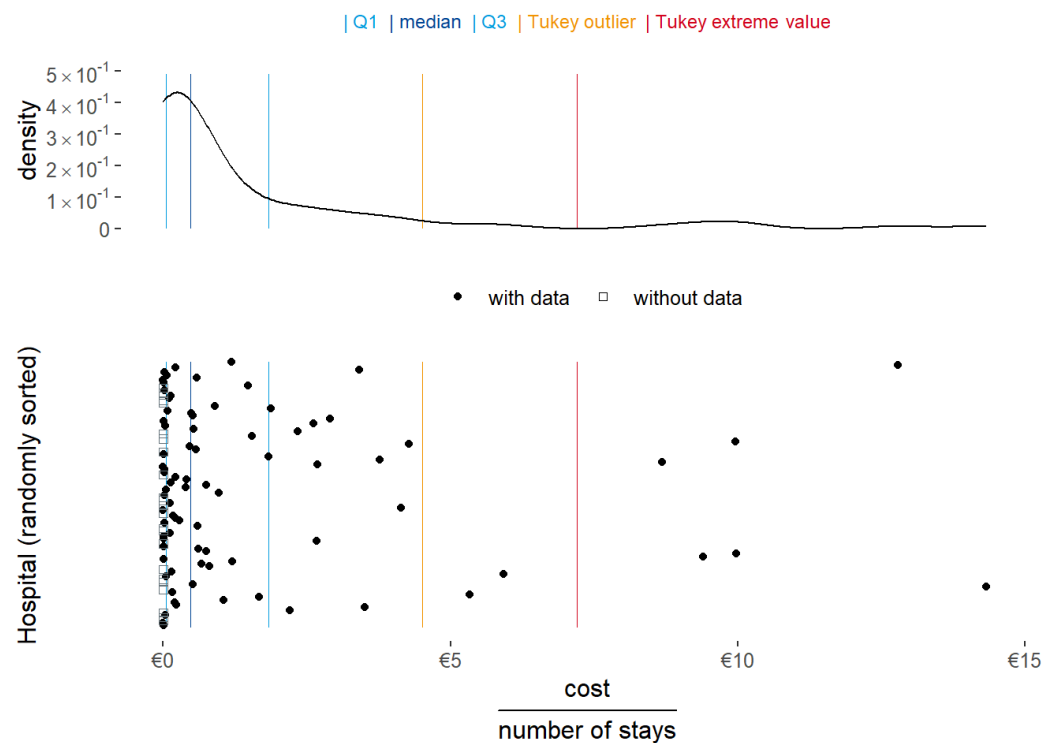
**Figure A. 115 – Sum of all recorded costs after allocation for cost centre 840 and cost accounts 6400 – 649 per hospital in 2019**

1.9% of hospitals did not record costs in cost accounts 6400 – 649 for cost centre 840 (hospitals shown as black squares).

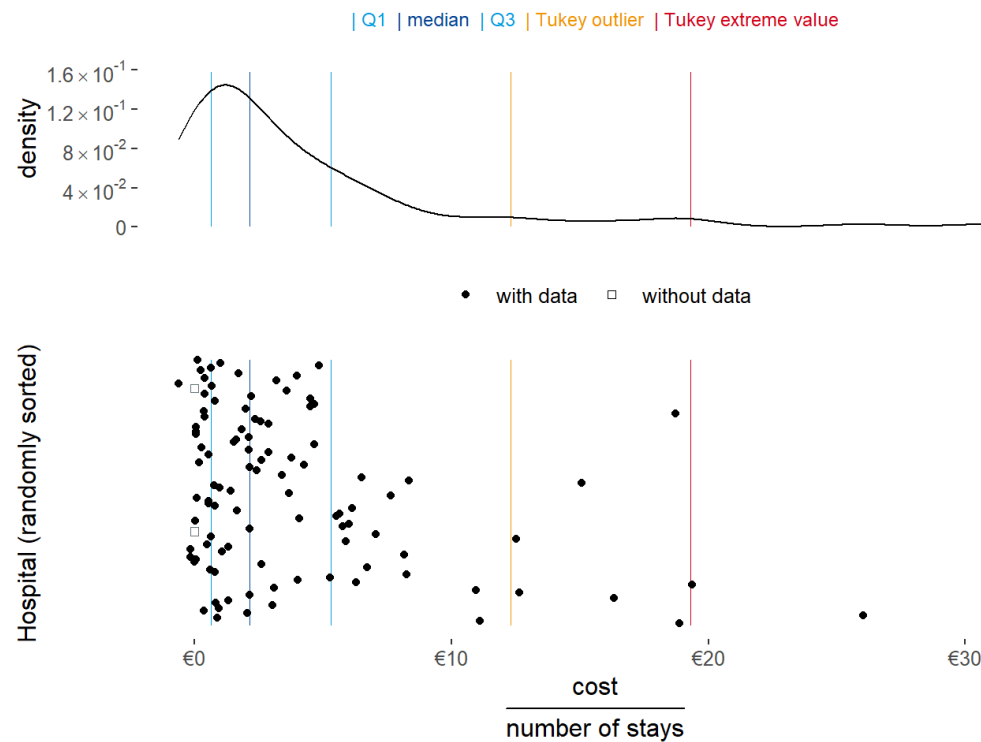
**Financial costs cost accounts (6500 – 659)**

The sum of all costs recorded in cost accounts (6500 – 659) per hospital is shown in Figure A. 116 (before allocation) and Figure A. 117 (after allocation).

**Figure A. 116 – Sum of all recorded costs before allocation for cost centre 840 and cost accounts 6500 – 659 per hospital in 2019**



21.2% of hospitals did not record costs in cost accounts 6500 – 659 for cost centre 840 (hospitals shown as black squares).

**Figure A. 117 – Sum of all recorded costs after allocation for cost centre 840 and cost accounts 6500 – 659 per hospital in 2019**

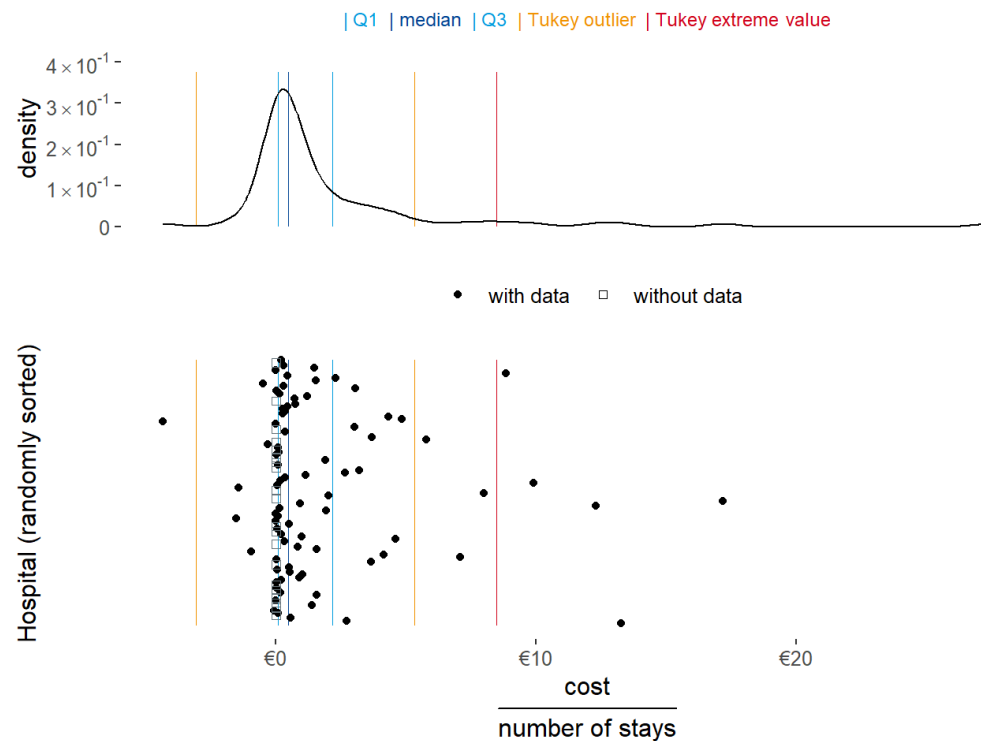
1.9% of hospitals did not record costs in cost accounts 6500 – 659 for cost centre 840 (hospitals shown as black squares).



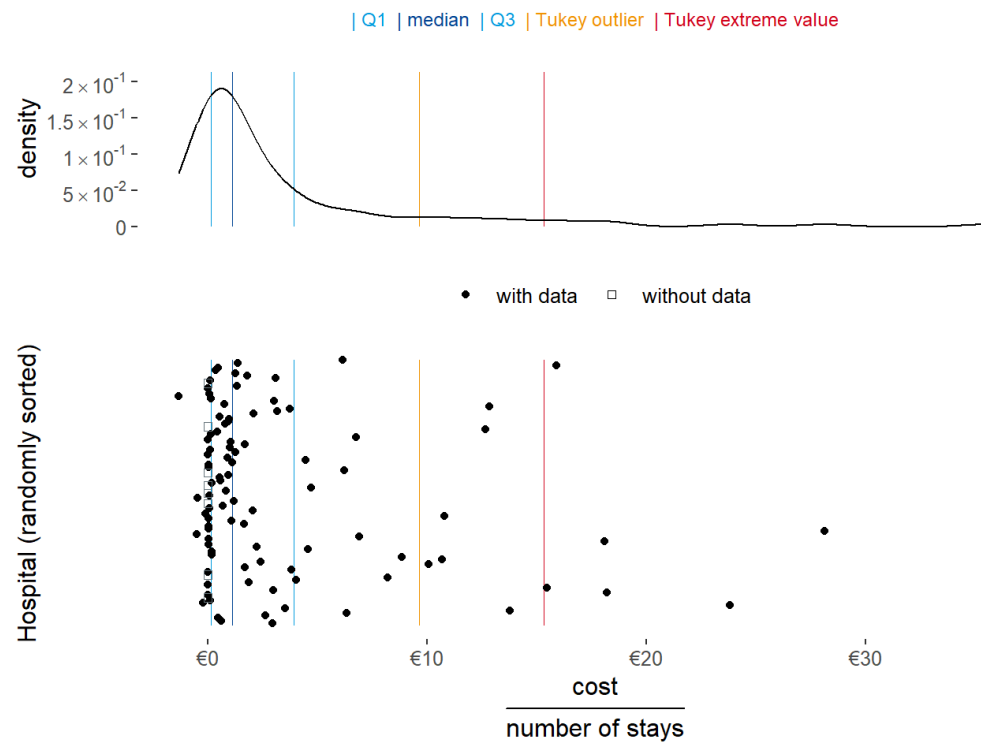
### Exceptional costs cost accounts (660 – 6695)

The sum of all costs recorded in cost accounts (660 – 6695) per hospital is shown in Figure A. 118 (before allocation) and Figure A. 119 (after allocation).

**Figure A. 118 – Sum of all recorded costs before allocation for cost centre 840 and cost accounts 660 – 6695 per hospital in 2019**



19.2% of hospitals did not record costs in cost accounts 660 – 6695 for cost centre 840 (hospitals shown as black squares).

**Figure A. 119 – Sum of all recorded costs after allocation for cost centre 840 and cost accounts 660 – 6695 per hospital in 2019**

7.7% of hospitals did not record costs in cost accounts 660 – 6695 for cost centre 840 (hospitals shown as black squares).



### Appendix 5.9. Non-hospital activities (900 – 990)

Non-hospital activities (900 – 990) cost centres are excluded from the scope of the study.



## APPENDIX 6. EXPLORATION OF THE FINHOSTA DATA

The following analysis explores accounting costs in the Finhosta database (2019), for all 104 general hospitals. In all figures, the license number of the hospitals is removed for confidentiality reasons and it is ensured that individual hospitals are not identifiable.

The analysis is restricted to costs recorded in cost accounts 6000 to 6695 (Finhosta record type B0201). Costs recorded in cost accounts 690 to 693 (Finhosta record type B0203) are not included in the analysis. These cost accounts are used to calculate closing balances and are not associated with a cost centre.

In what follows, costs are classified in four categories: direct; indirect; pharmaceuticals and implants<sup>d</sup>; and excluded. Criteria for the classification into the direct or indirect category depend on cost accounts and cost centres and are detailed in section 3.2 of the scientific report. Criteria for exclusion (and pharmaceuticals) are detailed in section 3.1.

Costs registered in temporary cost centres are allocated to final cost centres following the cascade mechanism described in section 2.1 of the scientific report. In what follows, two types of analyses are carried out, one before costs allocation (further referred to as “original data”), and one after allocation (further referred to as “allocated data”). Where relevant, only one of the two analyses is performed. Note that, in what follows, the entire cascade mechanism as described in section 2.1 is used. Therefore, the adjustments made to the cascade mechanism for cost centres 150-181 described in section 3.2.1 of the scientific report are not implemented in the following analysis. Also, the few corrections for missing or inconsistent variables described in Appendix 3.2 are not implemented in the following analysis.

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<sup>d</sup> For ease of writing, we use the term pharmaceuticals to refer to pharmaceuticals and implants in the remainder of the appendix.



### Appendix 6.1. Total costs in Finhosta data for 2019

Table A. 9 shows a general overview of accounting costs in Finhosta for the year 2019. There are no large differences between the original and allocated data. The only reason a cost can change type (direct/indirect/pharmaceutical/excluded) in the process, is when a direct or indirect cost is distributed to a cost centre related to non-hospital activities – which are excluded.

**Table A. 9 – Total costs, original and allocated data, 2019**

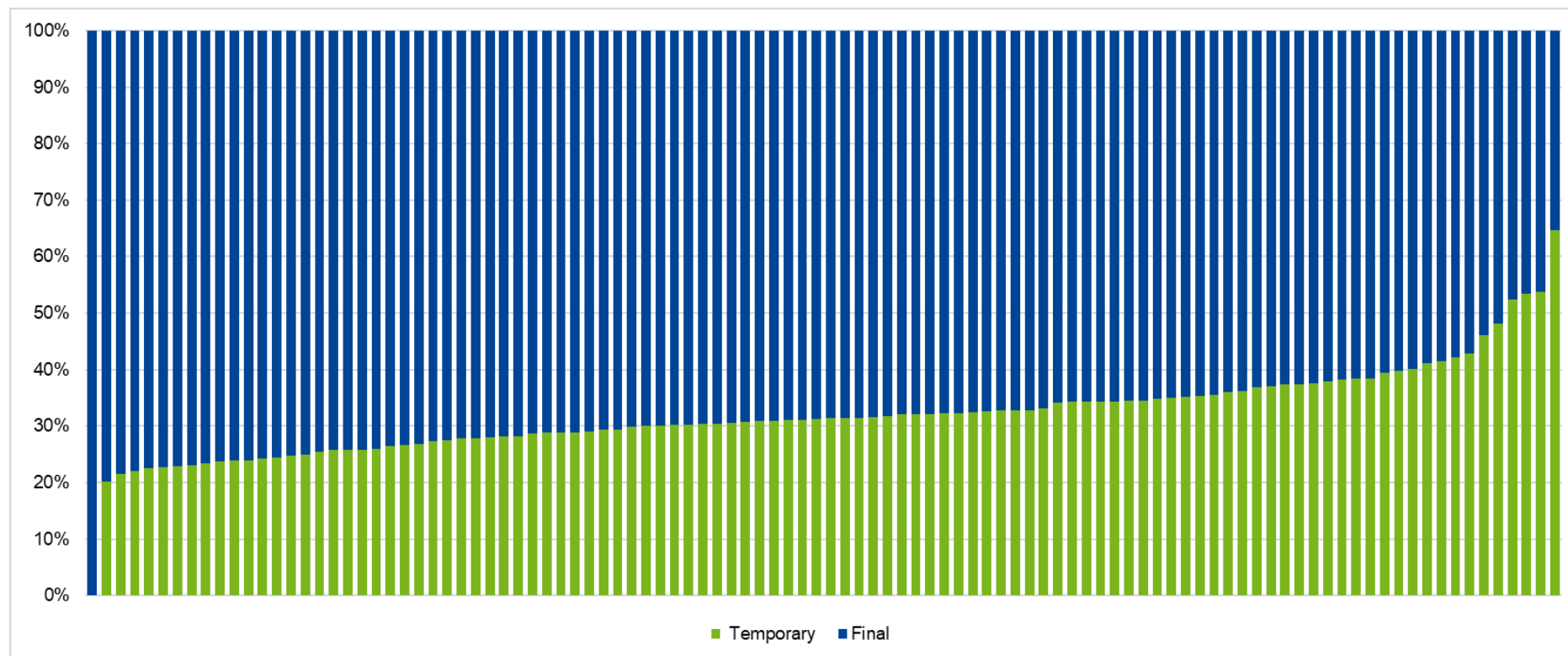
| All hospitals (N=104)                                    | Original data    | Allocated data   |
|----------------------------------------------------------|------------------|------------------|
| <b>Total costs</b>                                       | € 22 922 721 586 | € 22 922 721 586 |
| <b>Cost centres 000 to 840</b>                           |                  |                  |
| Indirect costs                                           | € 6 157 101 924  | € 6 083 596 403  |
| Direct costs                                             | € 7 574 274 224  | € 7 574 013 127  |
| Pharmaceutical costs                                     | € 3 525 952 482  | € 3 525 822 872  |
| Excluded costs                                           | € 5 109 713 362  | € 5 107 663 664  |
| <b>Excluded cost centres 900 to 990</b>                  |                  |                  |
| Costs in cost centres related to non-hospital activities | € 555 679 594    | € 631 625 520    |



## Appendix 6.2. Registration of costs in temporary or final cost centres

Figure A. 120 shows the distribution of costs in temporary (awaiting a destination; common; auxiliary) or final (nursing departments; medical-technical services; pharmacy; consultations; non-hospital activities) cost centres. The proportion of costs registered in temporary cost centres varies between hospitals from 0% to 64.6%. Four hospitals register more than 50% of total costs in temporary cost centres.

**Figure A. 120 – Proportion of costs registered in temporary or final cost centres, per hospital, original data**





### Appendix 6.3. Distribution of costs in direct, indirect, pharmaceuticals and excluded categories

#### Appendix 6.3.1. Total costs

Figure A. 121 and Figure A. 122 show the distribution of costs in direct, indirect, pharmaceuticals, and excluded categories. Hospitals are ranked by their share of indirect costs. The distribution of costs in cost categories is quite similar in all hospitals except that four “categorical” hospitals of Brussels and Wallonia, as well as some other hospitals, have a lower proportion of excluded costs. The largest part of excluded costs is related to physician payments. Some hospitals have very low excluded costs related to physicians. Most of them are small hospitals (in terms of total costs). The differences in share of excluded costs related to physicians can be due to the way physician fees are collected (collection via the hospital versus collection via the medical council).

**Figure A. 121 – Proportion of cost categories per hospital, original data**

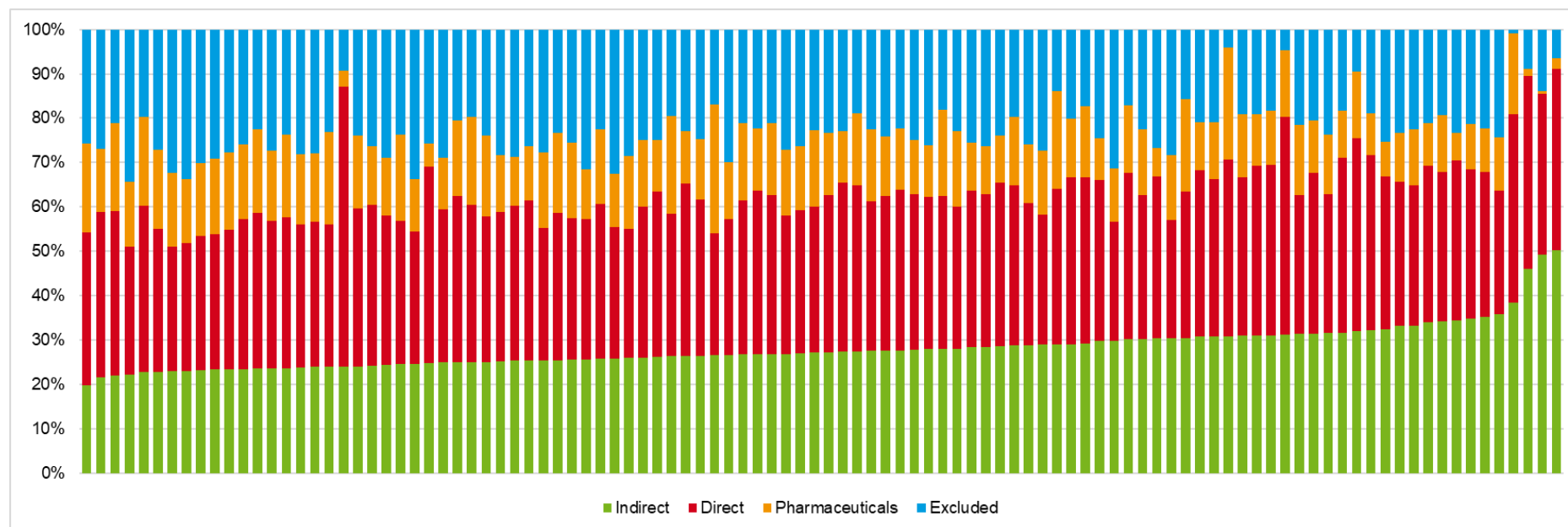
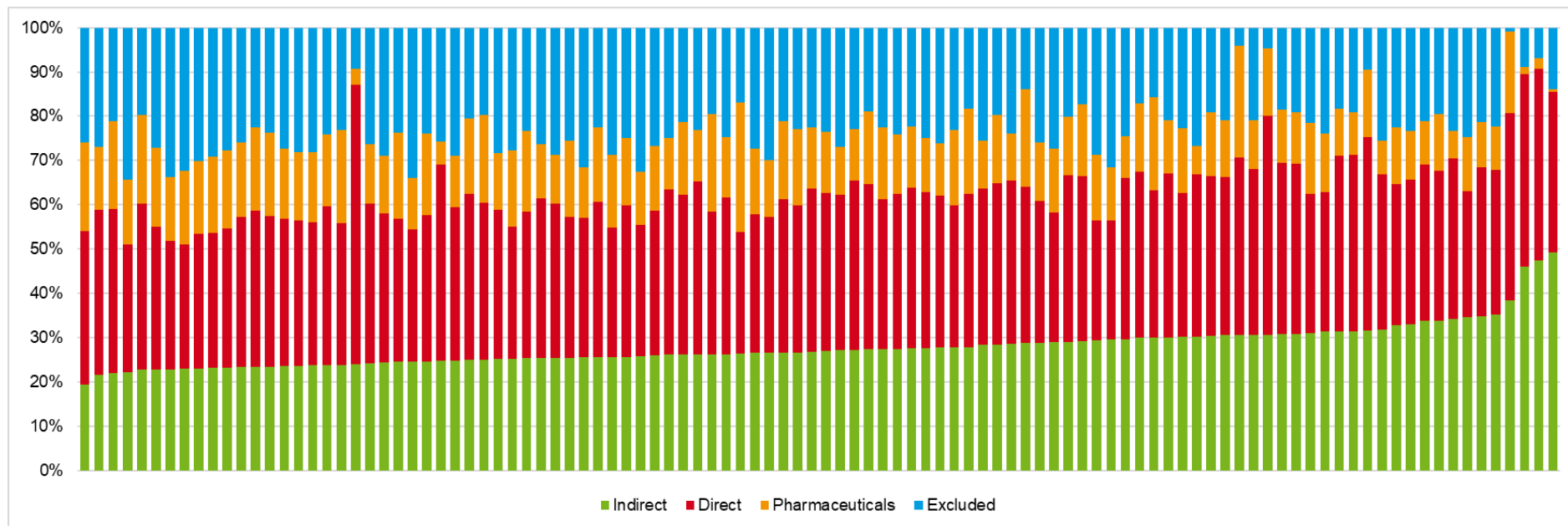




Figure A. 122 – Proportion of cost categories per hospital, allocated data





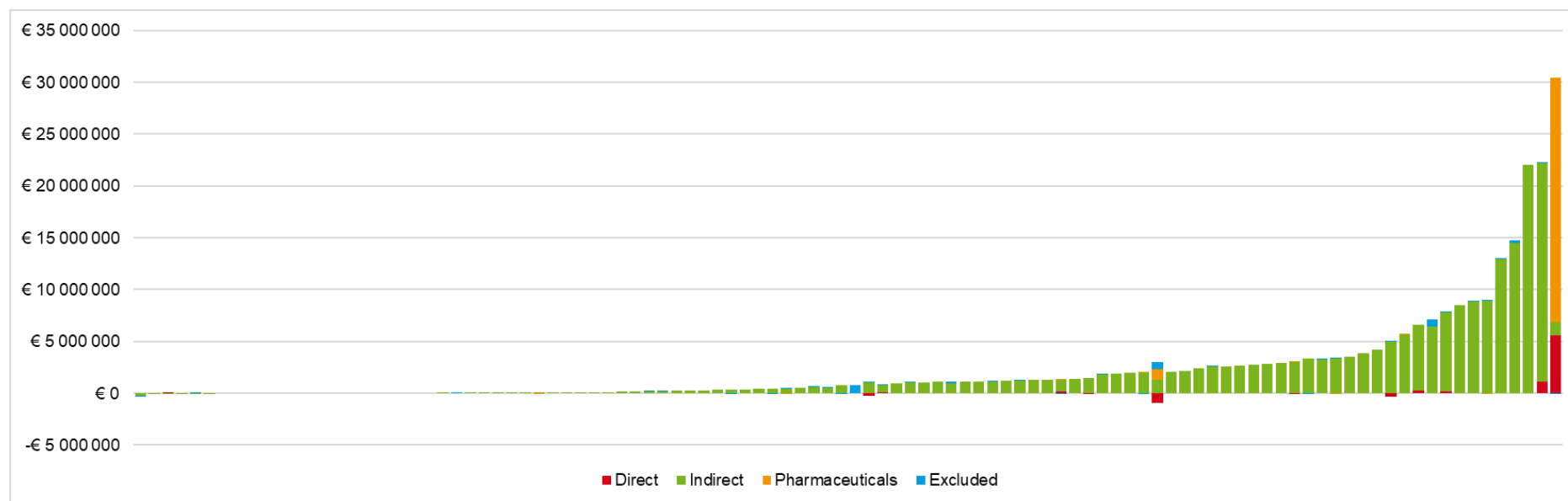
### Appendix 6.3.2. Per type of cost centres

The following figures (Figure A. 123 to Figure A. 143) show the distribution of costs in direct/indirect/pharmaceuticals/excluded categories, for specific types of cost centres: awaiting a destination; common; auxiliary; nursing departments; medical-technical services; pharmacy; consultations. Hospitals are ordered according to the total costs in the considered cost centres.

For temporary (awaiting a destination; common; and auxiliary) cost centres, the figures only show costs *before* allocation (original data). For final cost centres, an additional figure with costs after allocation (allocated data) is presented.

#### Cost centres awaiting a destination

Figure A. 123 – Costs registered in cost centres awaiting a destination, per hospital, original data



Most costs registered in cost centres awaiting a destination (Figure A. 123) are indirect, but there are a few exceptions.



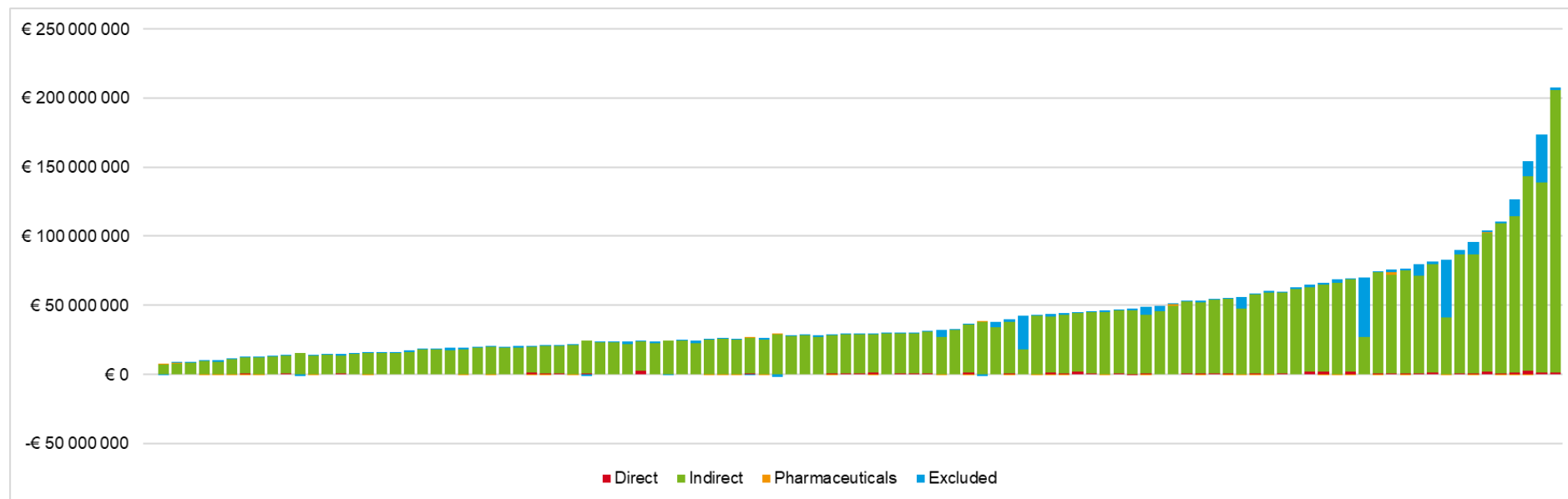
One hospital registers large pharmaceutical costs in these cost centres. This hospital was identified on Figure A. 120 as the one that registered the largest share of total costs (64.6%) in temporary cost centres. The same hospital also registers direct costs in these cost centres. Those are spread across 25 cost accounts, almost all of them from accounts 600 (pharmaceutical products), 601 (non-sterile medical products) and 6091 (stock variations on non-sterile medical products). As is the case for other costs in temporary cost centres, the distribution keys as defined by the FPS Public Health (using m<sup>2</sup>) will also be applied to these products.

Other hospitals also register costs that are not indirect in the cost centres awaiting a destination, although this concerns smaller amounts. One of them registers some pharmaceutical costs in these cost centres, as well as excluded costs related to the previous year and direct costs related to pharmaceuticals. Other hospitals register excluded exceptional costs or direct costs from account 6303 (*waardeverminderingen op materieel voor medische uitrusting/ red.imm. sur matériel d'équipement medical*).

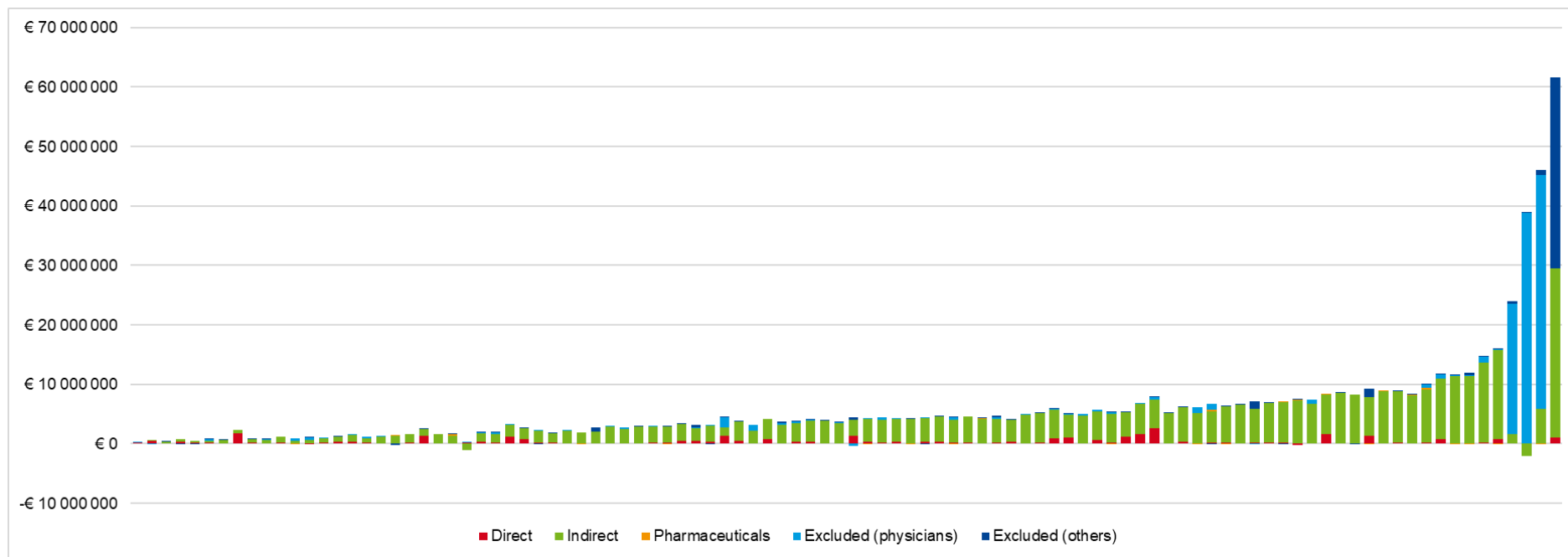


### Common cost centres

Figure A. 124 – Costs registered in common cost centres, per hospital, original data



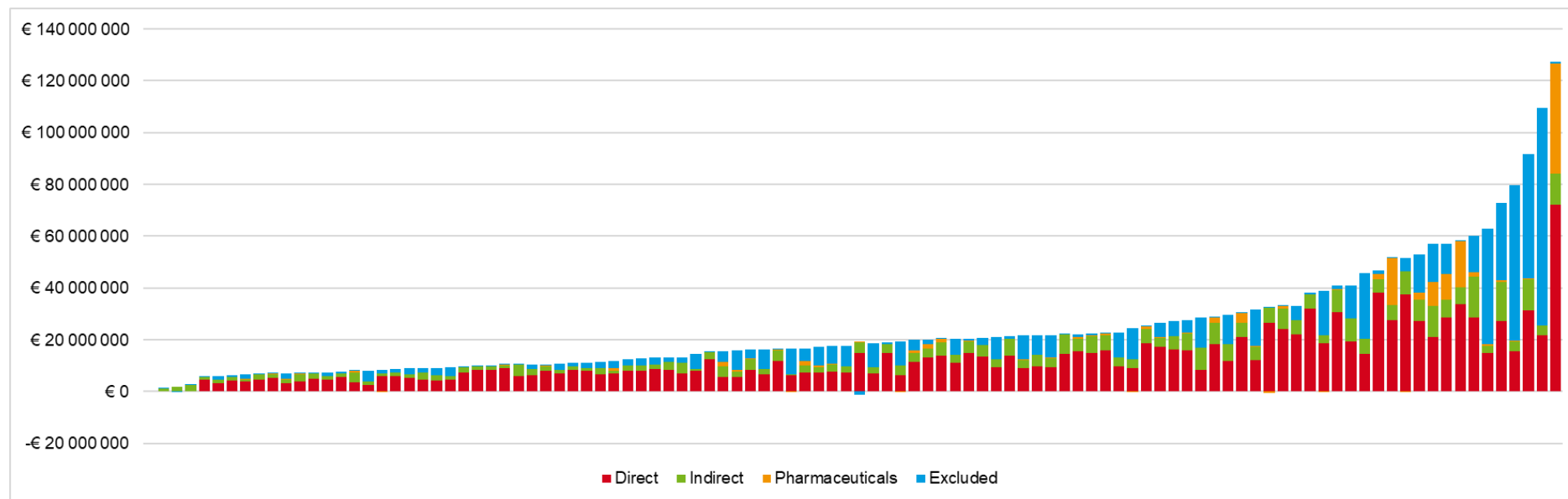
In common cost centres (Figure A. 124) also, most registered costs are indirect, with a few exceptions. Four hospitals can be identified that register a larger share of excluded costs in common cost centres. These excluded costs are either exceptional costs or physician-related costs. Physician-related costs are mainly found in cost centre 090 (medical costs). A deeper look at cost centre 090 (see Figure A. 125) shows this is concentrated in three hospitals.

**Figure A. 125 – Costs registered in cost centre 090, per hospital, original data**



### Auxiliary cost centres

**Figure A. 126 – Costs registered in auxiliary cost centres, per hospital, original data**



In auxiliary cost centres (see Figure A. 126), many more direct costs are recorded. As explained in section 3.2.2 of the scientific report, the costs of nursing and caring staff, allied healthcare and other staff, and other scientific staff recorded in cost centres 150-181 are considered direct (while they are considered as indirect costs when registered in other temporary cost centres). In addition, costs of salaried staff recorded in cost centre 160 are also considered as direct (while they are considered as indirect costs when registered in other cost centres).

Also, some hospitals register a larger amount of excluded costs in auxiliary cost centres. In particular, three hospitals register large amounts of physician fees (cost account 6190) in cost centre 140 (medical secretariat). Finally, a few hospitals register pharmaceutical costs in auxiliary cost centres.



### Nursing departments cost centres

Figure A. 127 – Costs registered in nursing departments cost centres, per hospital, original data

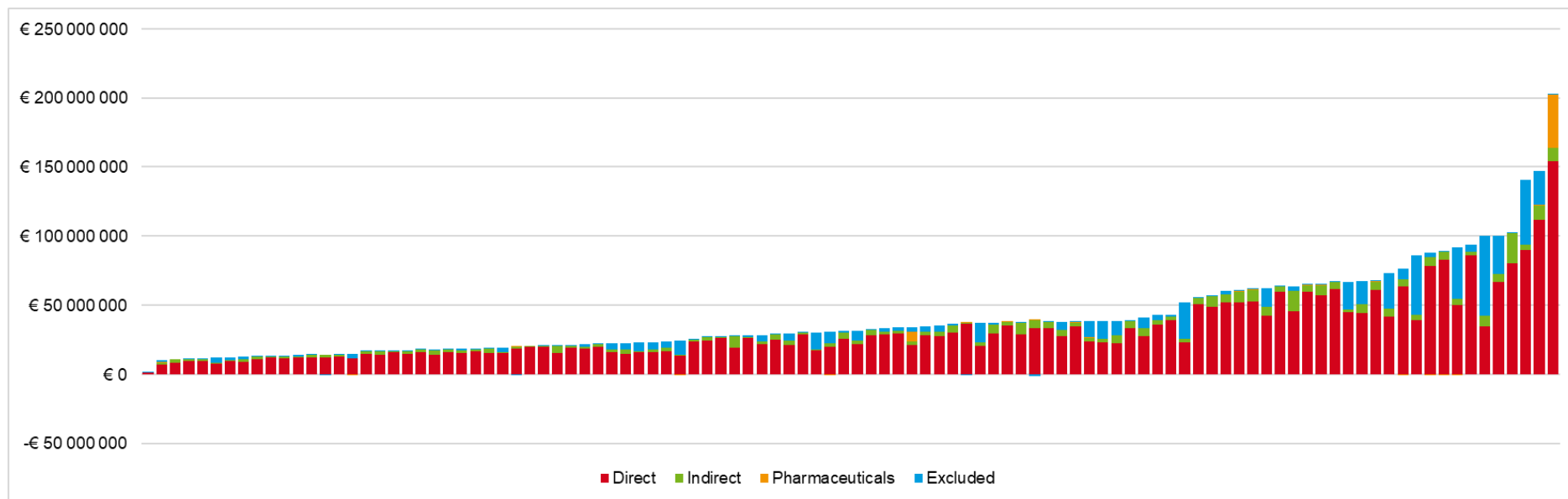
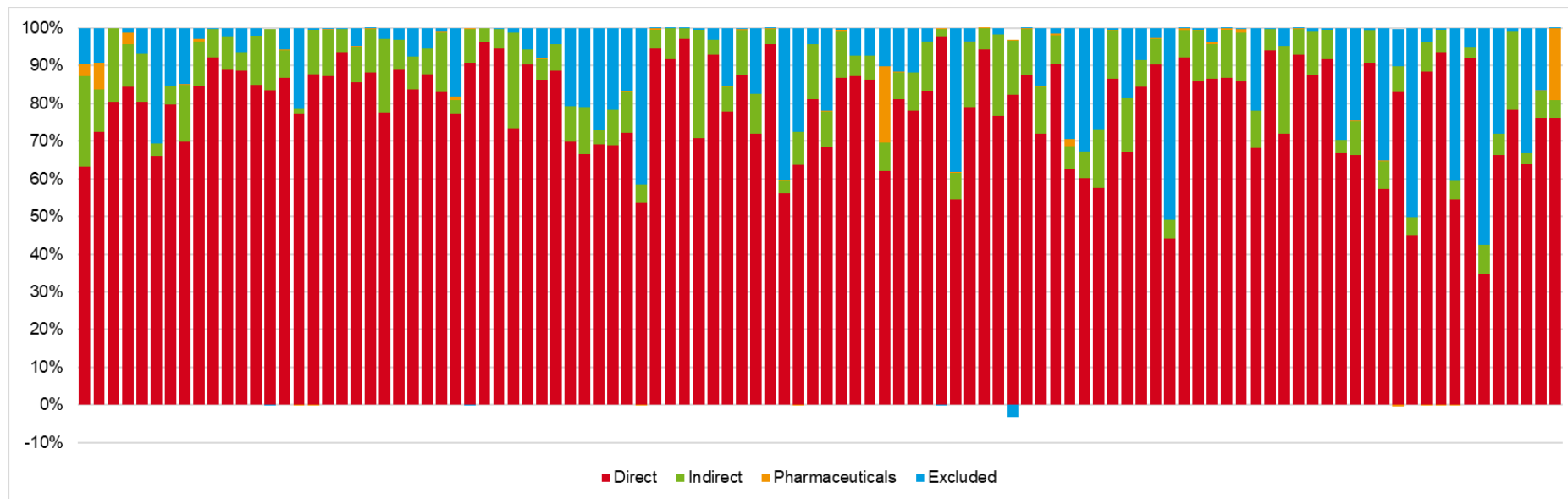


**Figure A. 128 – Proportion of cost categories registered in nursing departments cost centres, per hospital, original data**

Most of the costs originally recorded in cost centres related to nursing departments are direct costs (Figure A. 127 and Figure A. 128)<sup>e</sup>. Some hospitals also register excluded costs (mainly related to physicians – in cost account 6190) in these cost centres. Hospitals also register a few indirect costs (spread across various different cost accounts) in these cost centres. Some hospitals register the costs of pharmaceuticals in these cost centres. In particular, two hospitals register large amounts (compared to total costs in these cost centres) related to pharmaceuticals.

Figure A. 129 and Figure A. 130 show that many indirect costs – but also excluded costs and pharmaceutical costs – are allocated to nursing departments through the cascade mechanism. For at least four hospitals, the share of pharmaceutical costs that follow this process is not negligible. These hospitals were identified before, as having a large share of pharmaceutical costs registered in cost centres awaiting a destination (Figure A. 123) or in auxiliary cost centres (Figure A. 126).

<sup>e</sup> In Figure A. 128 as well as in following figures, negative values or proportions (based on negative costs) are shown below the horizontal axis.

**Figure A. 129 – Costs registered in nursing departments cost centres, per hospital, allocated data**

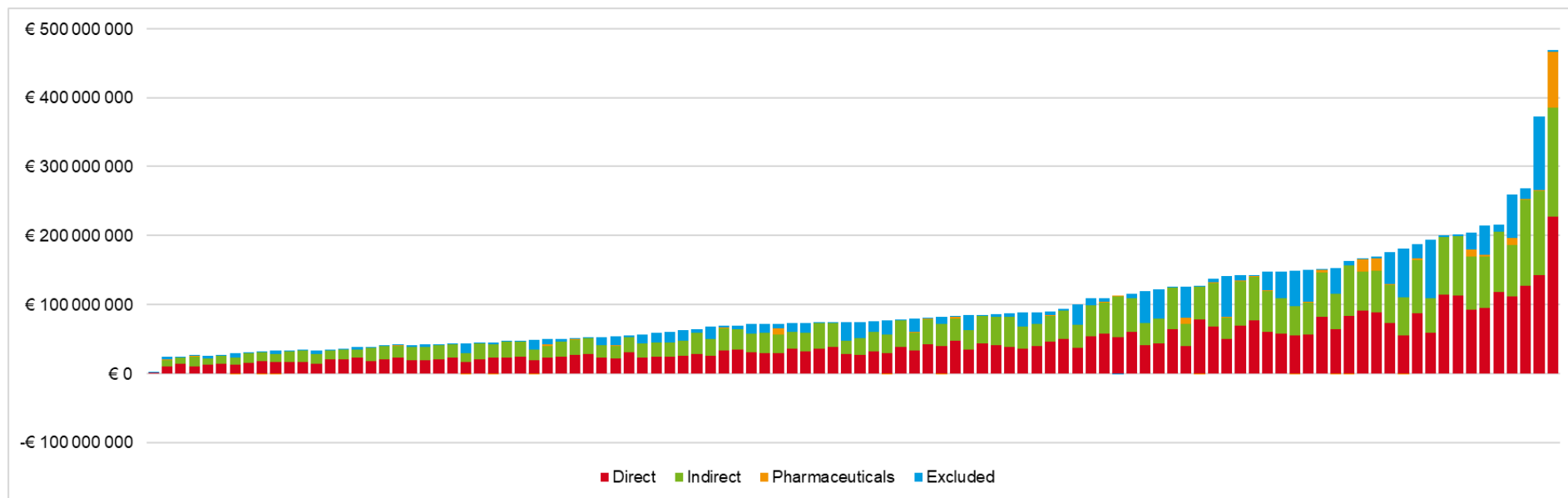
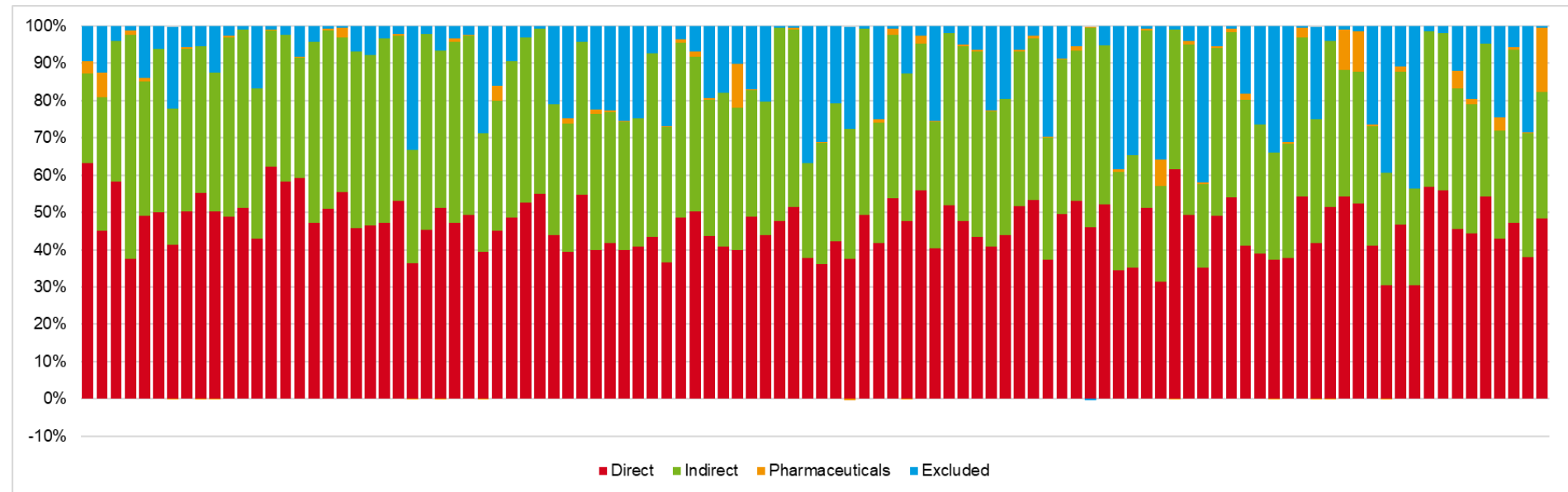




Figure A. 130 – Proportion of cost categories registered in nursing departments cost centres, per hospital, allocated data



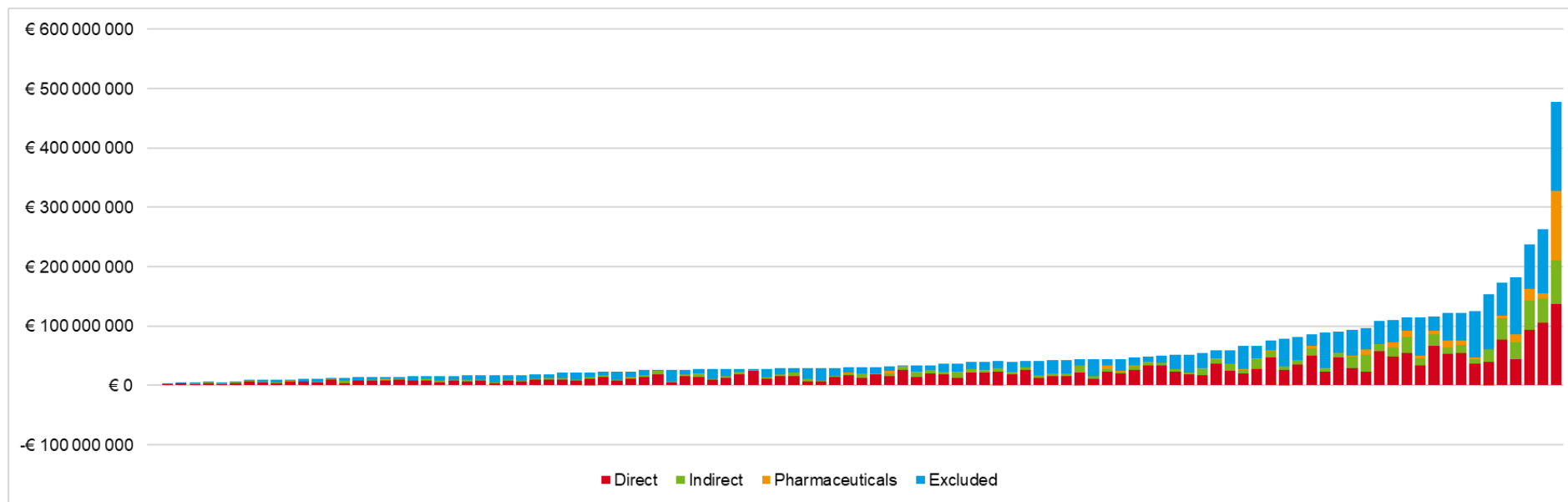
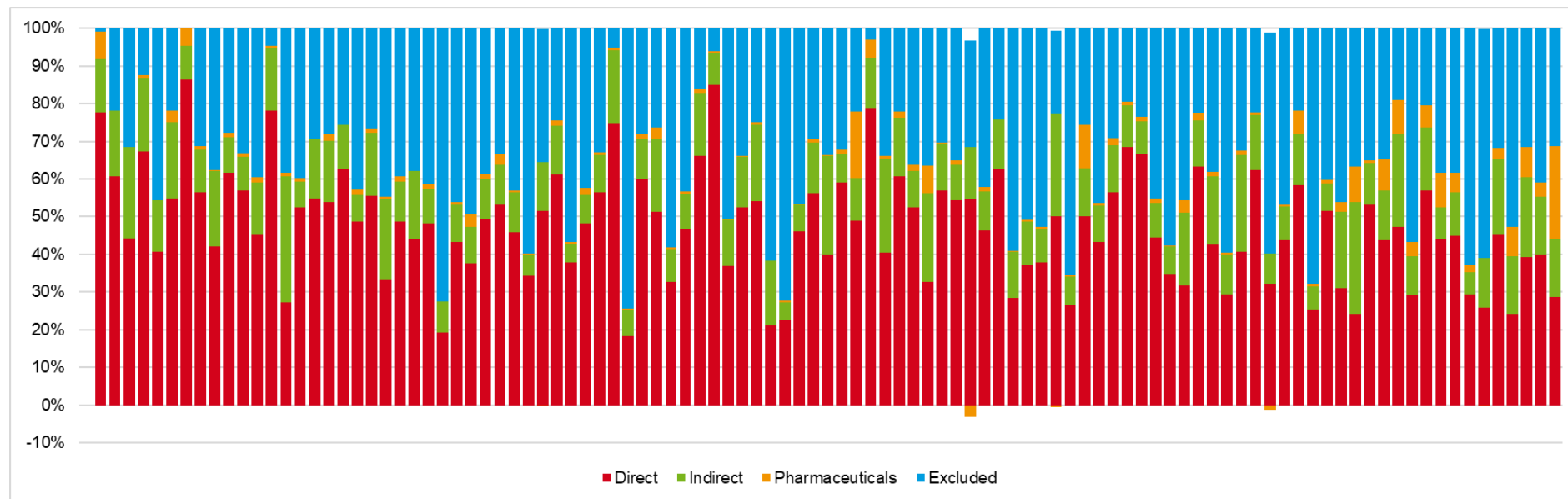
**Medical-technical services cost centres****Figure A. 131 – Costs registered in medical-technical services cost centres, per hospital, original data**

**Figure A. 132 – Proportion of cost categories registered in medical-technical services cost centres, per hospital, original data**

Most of the costs originally recorded in medical-technical services cost centres (Figure A. 131 and Figure A. 132) are direct costs or excluded costs. Nevertheless, in the original data, all hospitals register some indirect costs in medical-technical services cost centres. Also, some hospitals register pharmaceutical costs directly in medical-technical services cost centres. This practice seems more common than for nursing departments (Figure A. 127 and Figure A. 128).

Through the cascade mechanism, mainly indirect costs are allocated to medical-technical cost centres (Figure A. 133 and Figure A. 134).

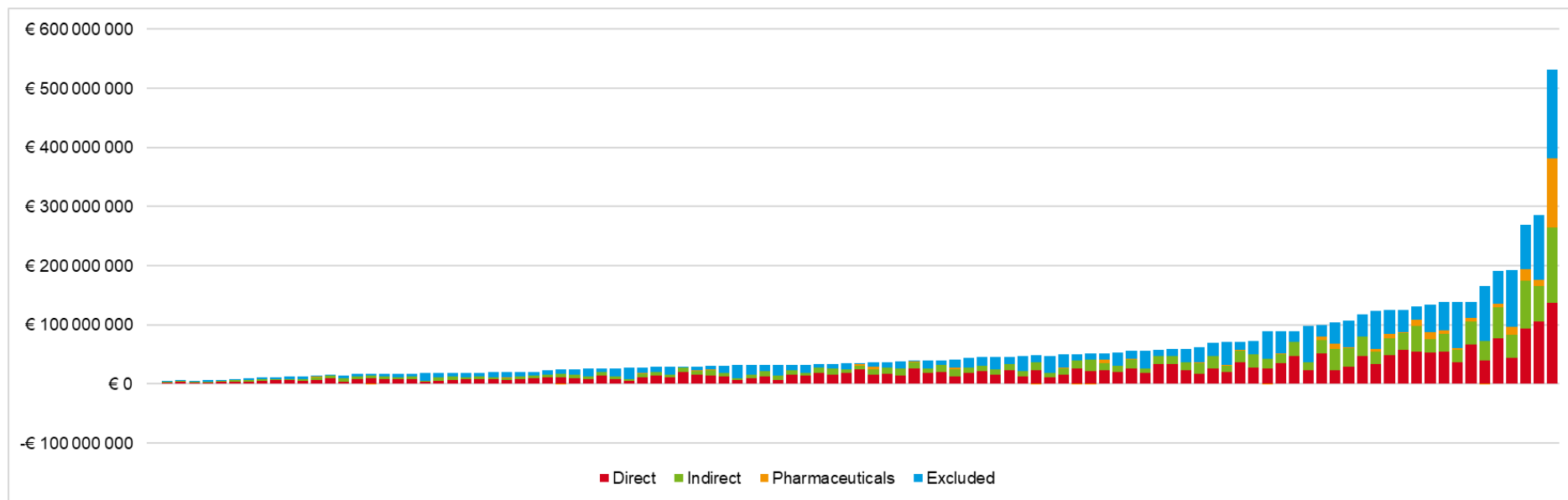
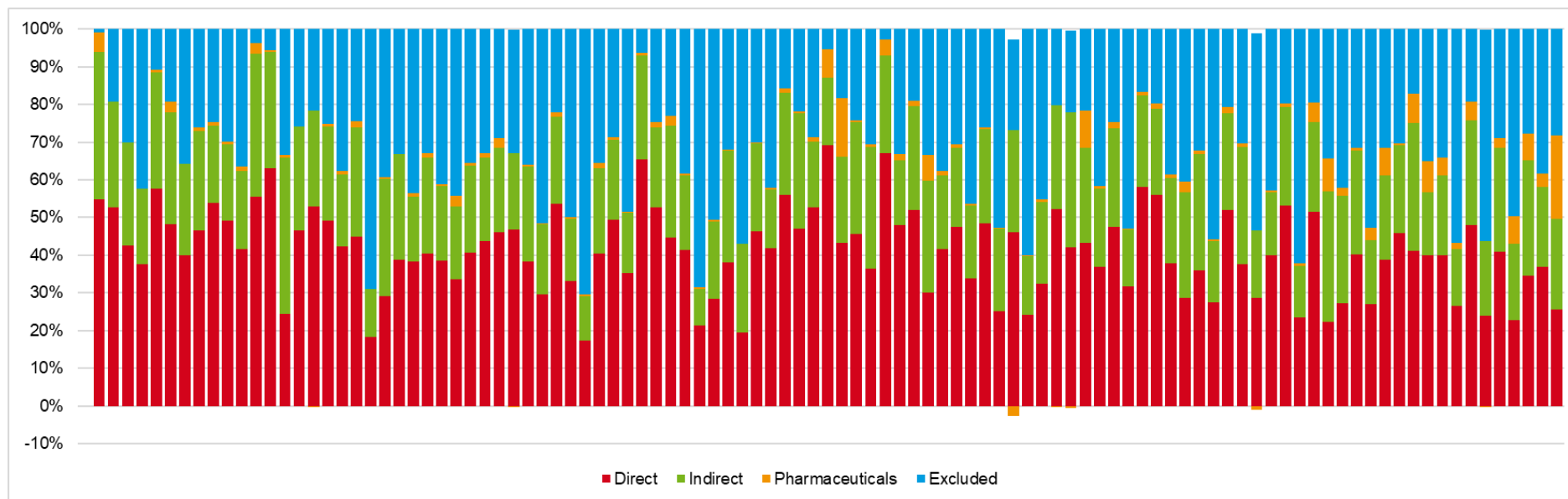
**Figure A. 133 – Costs registered in medical-technical services cost centres, per hospital, allocated data**



Figure A. 134 – Proportion of cost categories registered in medical-technical services cost centres, per hospital, allocated data



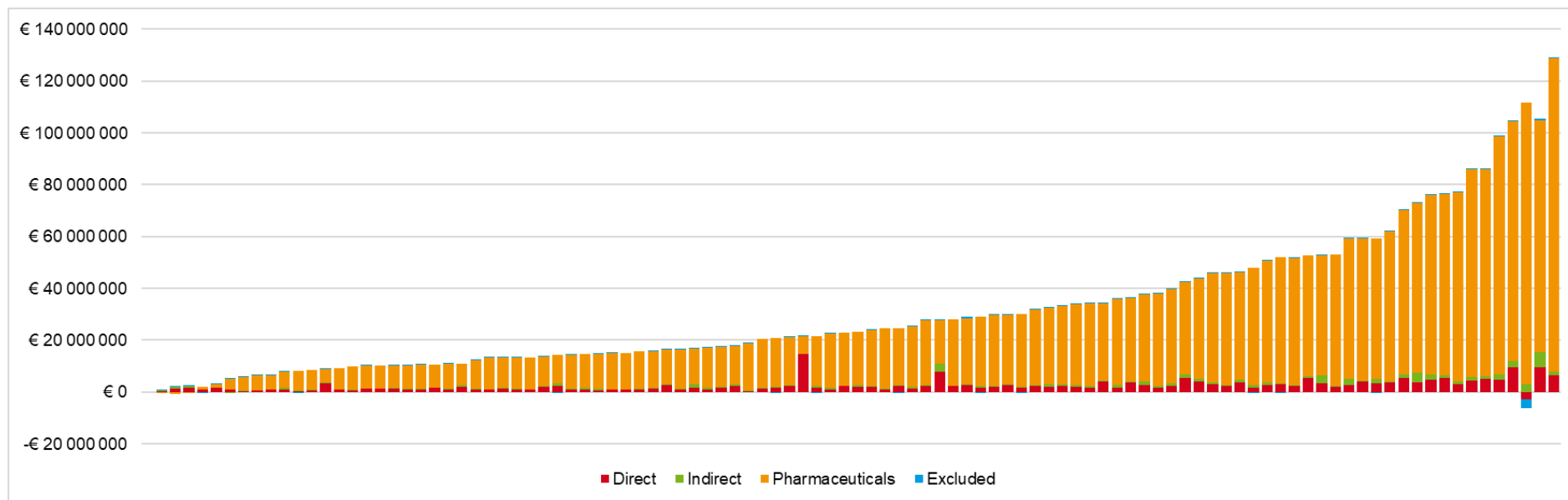
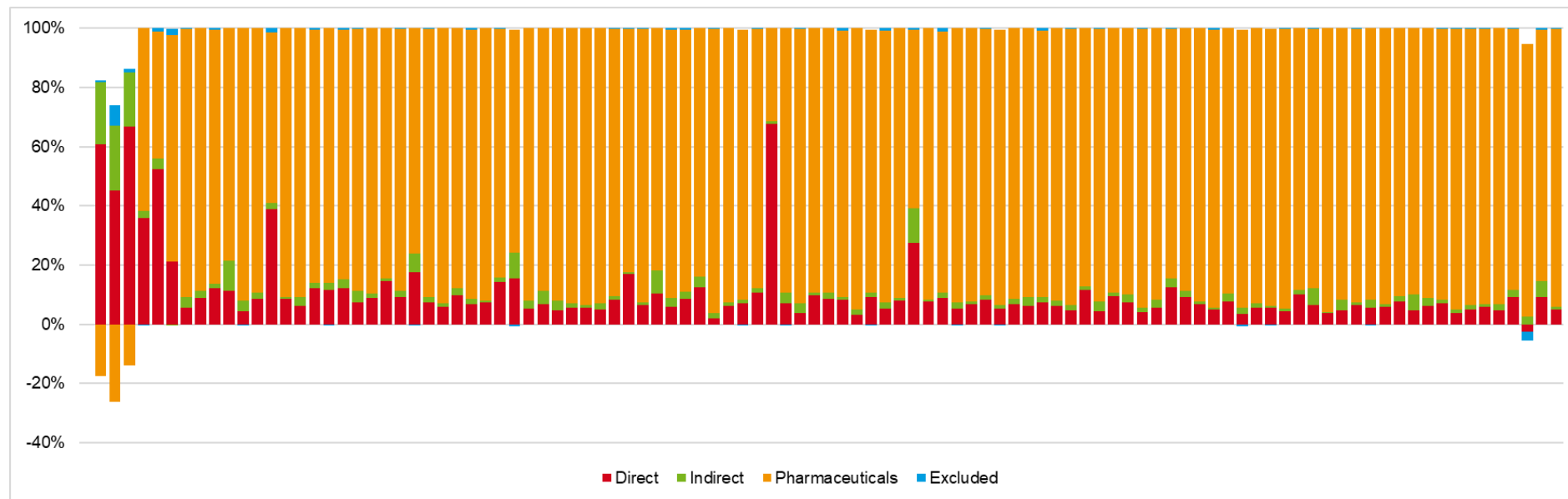
**Pharmacy cost centre****Figure A. 135 – Costs registered in pharmacy cost centre, per hospital, original data**

**Figure A. 136 – Proportion of cost categories registered in pharmacy cost centre, per hospital, original data**

In the pharmacy cost centre, most registered costs are pharmaceutical costs. The four “categorical” hospitals of Brussels and Wallonia are exceptions: they register very low amounts in this cost centre, except for direct costs. At least five other hospitals can be identified as exceptions: they register smaller proportions of pharmaceutical costs, and larger proportions of direct costs in the pharmacy cost centre. Three of them were identified before: one of them registered a large share of pharmaceutical costs in cost centres awaiting a destination (Figure A. 123), that are later on allocated to nursing departments cost centres; the other two registered a large share of pharmaceutical costs directly in nursing departments cost centres (Figure A. 127) and in medical-technical services cost centres (Figure A. 131).

After allocation (Figure A. 137 and Figure A. 138), the same exceptions can be identified.

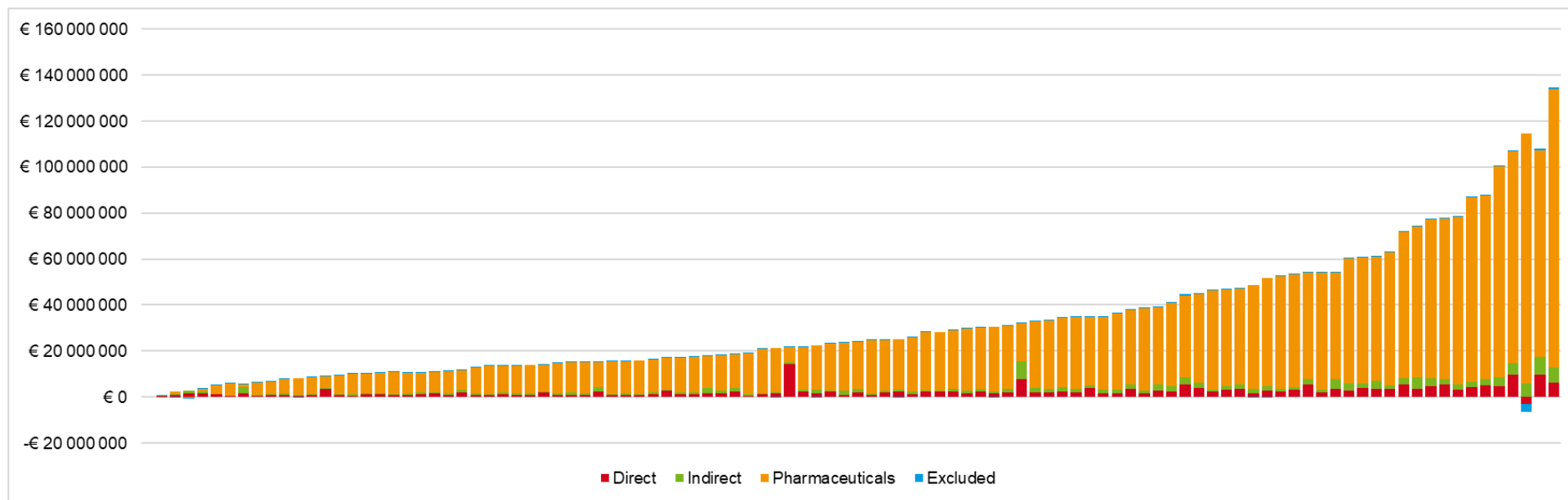
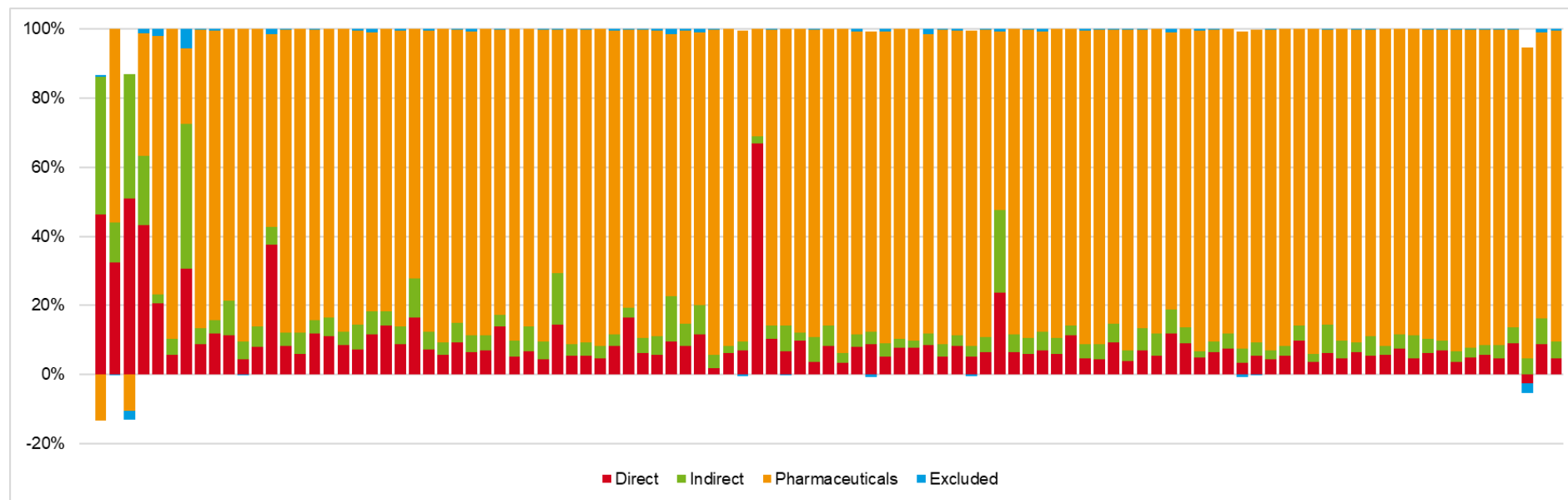
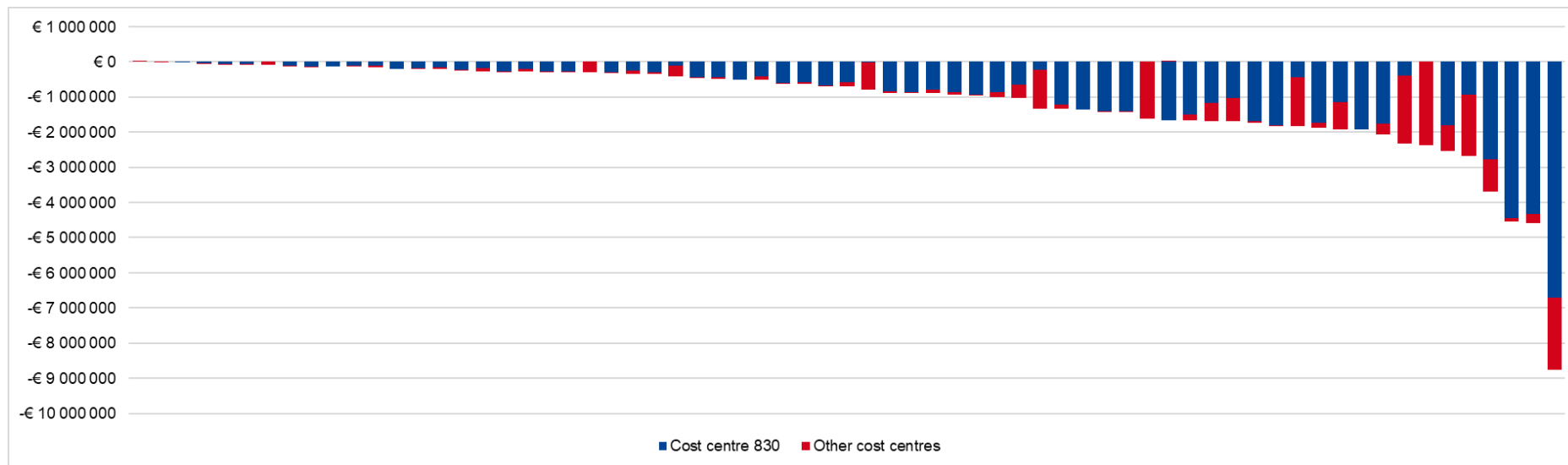
**Figure A. 137 – Costs registered in pharmacy cost centre, per hospital, allocated data**

**Figure A. 138 – Proportion of cost categories registered in pharmacy cost centre, per hospital, allocated data**

Costs registered in cost account 608 (discounts for pharmaceuticals and other products) – a total negative amount of € 76 717 285.8 – are considered as pharmaceutical costs. It is not possible to distinguish between discounts on pharmaceuticals and other discounts, which should be considered as indirect costs. Nevertheless, the vast majority (73.9%) of costs registered in cost account 608 are registered in the pharmacy cost centre (cost centre 830). Figure A. 139 shows the distribution per hospital. In a few hospitals, an important proportion of discounts is not registered in the pharmacy cost centre.



Figure A. 139 – Costs registered in cost account 608, per hospital, original data



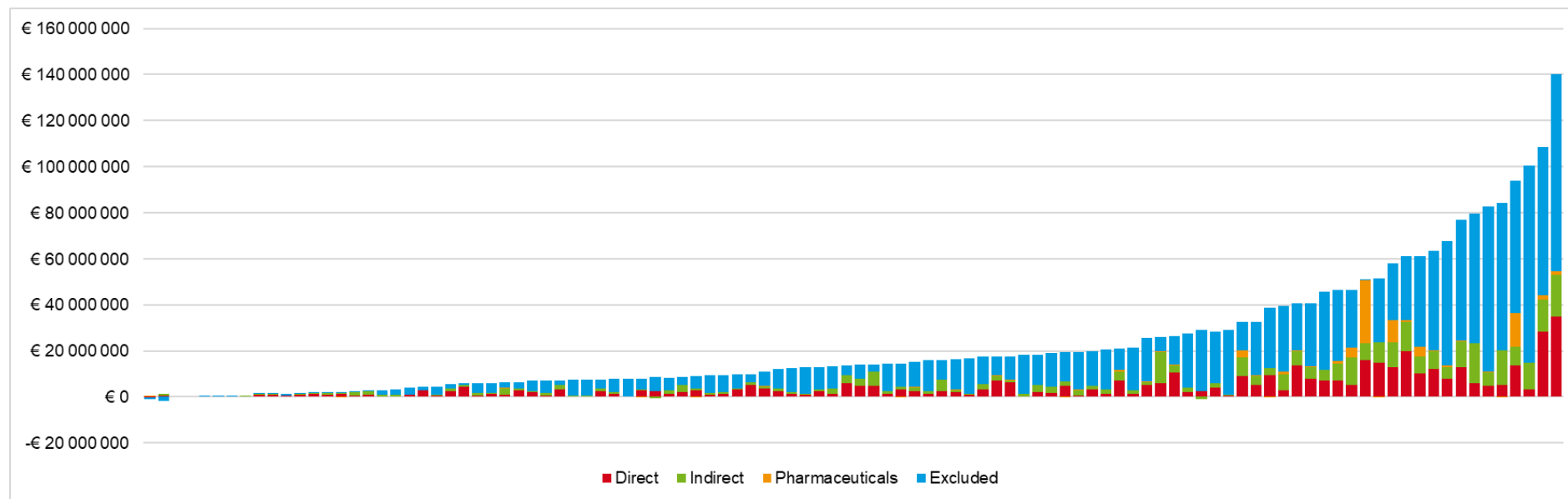
**Consultations cost centre****Figure A. 140 – Costs registered in consultations cost centre, per hospital, original data**

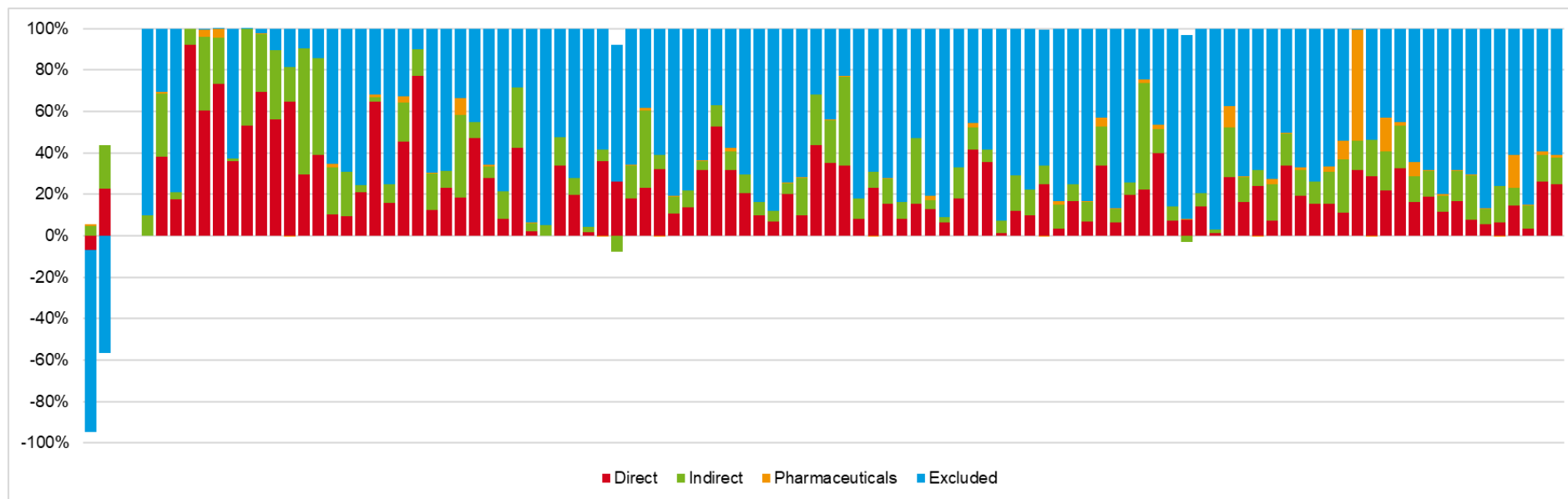
**Figure A. 141 – Proportion of cost categories registered in consultations cost centre, per hospital, original data**



Figure A. 142 – Costs registered in consultations cost centre, per hospital, allocated data

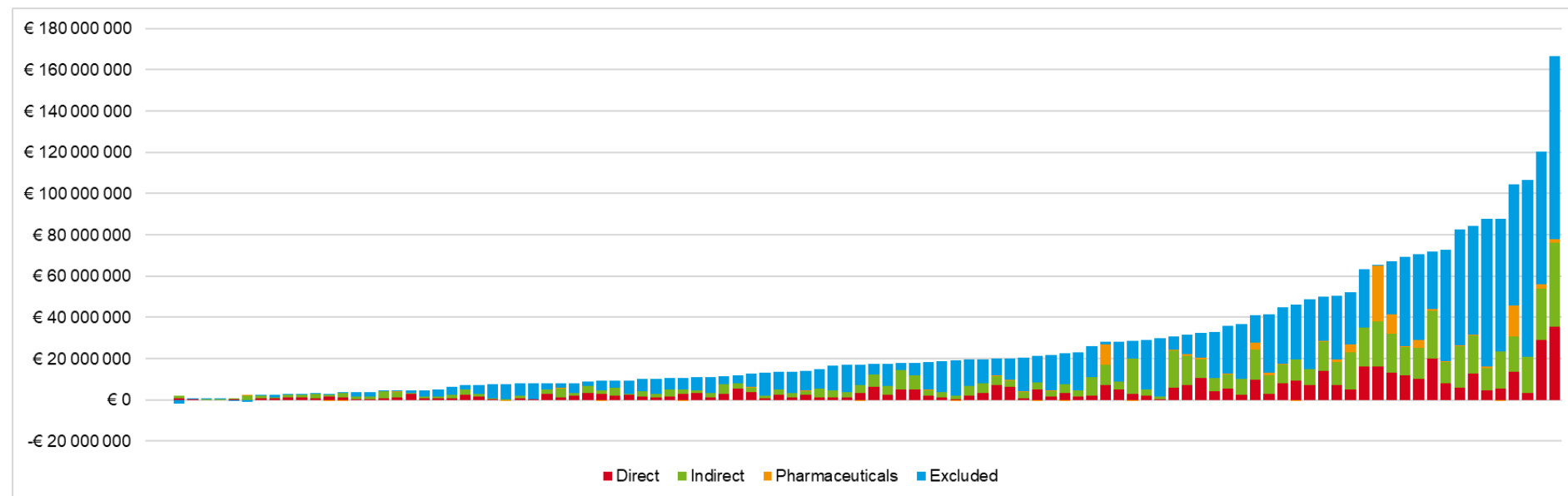
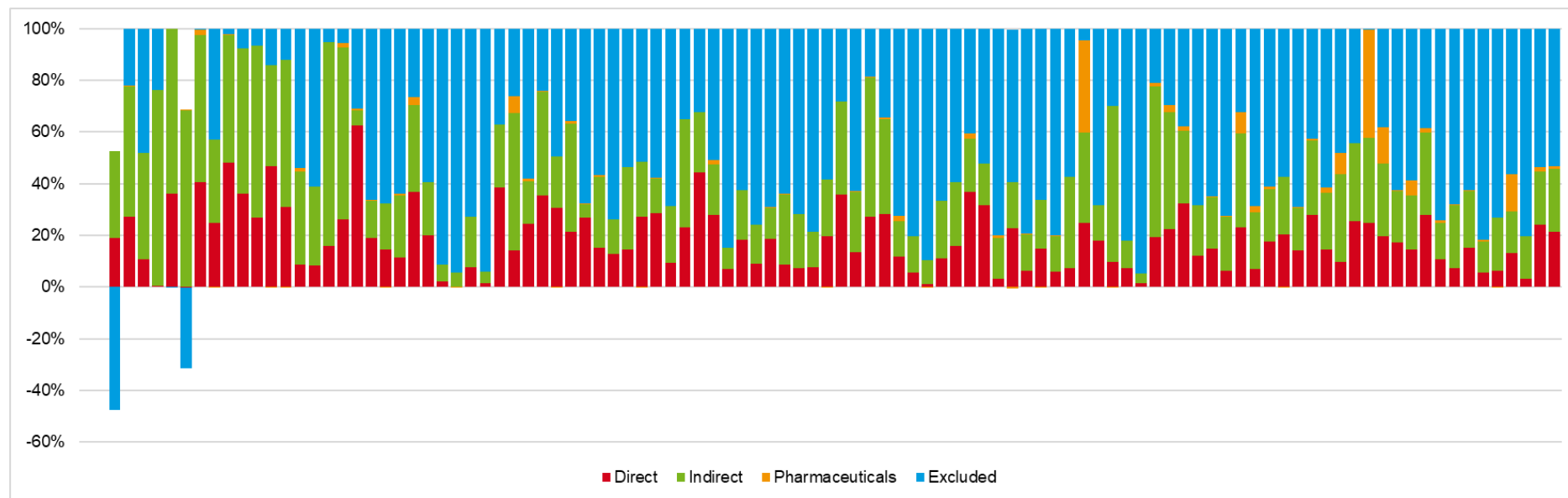


**Figure A. 143 – Proportion of cost categories registered in consultations cost centre, per hospital, allocated data**

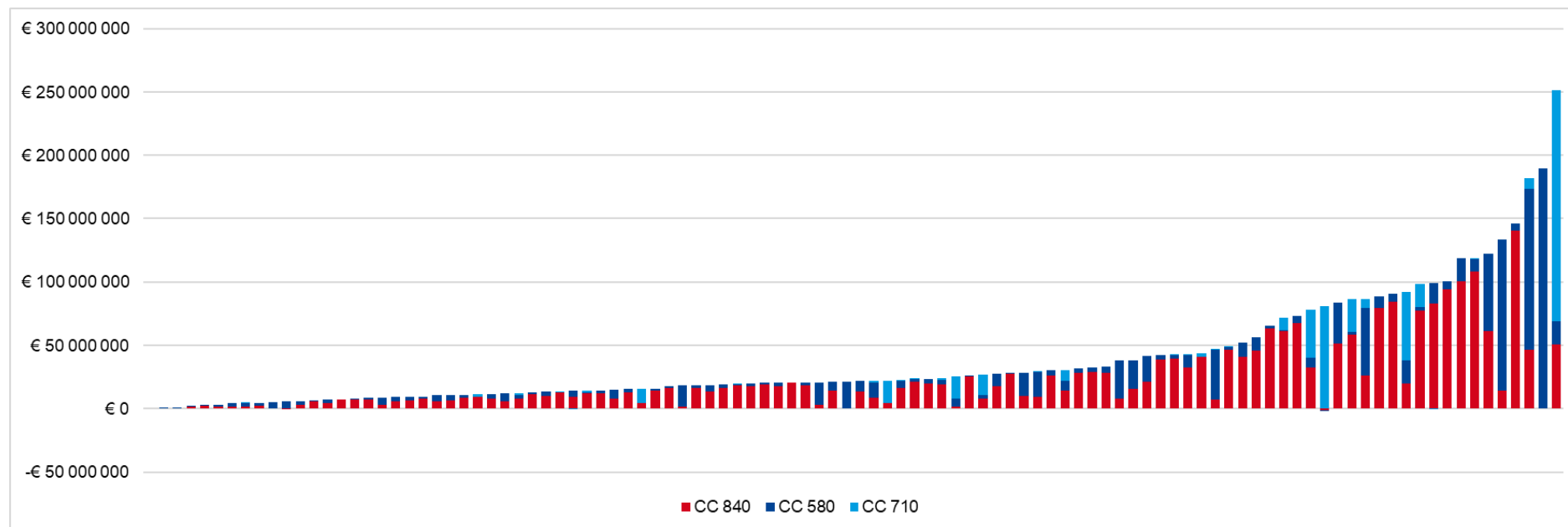
There is a large variability in the share of total costs that are registered in the cost centre consultations (from 0% to 27% of total costs; not visible on the figure). Also, there is a large variability in the distribution between direct, indirect, excluded and pharmaceutical costs, both before (Figure A. 140 and Figure A. 141) and after allocation (Figure A. 142 and Figure A. 143).

Some hospitals register pharmaceutical costs directly in the cost centre consultations, rather than in the cost centre pharmacy (similarly to what was observed for nursing departments and medical-technical services). For the one hospital that registers large amounts of pharmaceutical costs in cost centres awaiting a destination, these are allocated to the consultations cost centre through the cascade process.

Some hospitals (fully) register consultation costs in another cost centre such as 580 (other medical-technical services) or 710 (other medical-technical services) (see Figure A. 144). This figure shows costs (before allocation) registered in cost centres 840 (consultations), 580 (other medical-technical services) and 710 (other medical-technical services). For some of the hospitals that register small amounts in cost centre 840, larger amounts are registered in cost centre 580 or 710. However, this does not hold for all concerned hospitals.



Figure A. 144 – Costs registered in cost centres 580, 710 and 840, per hospital, original data



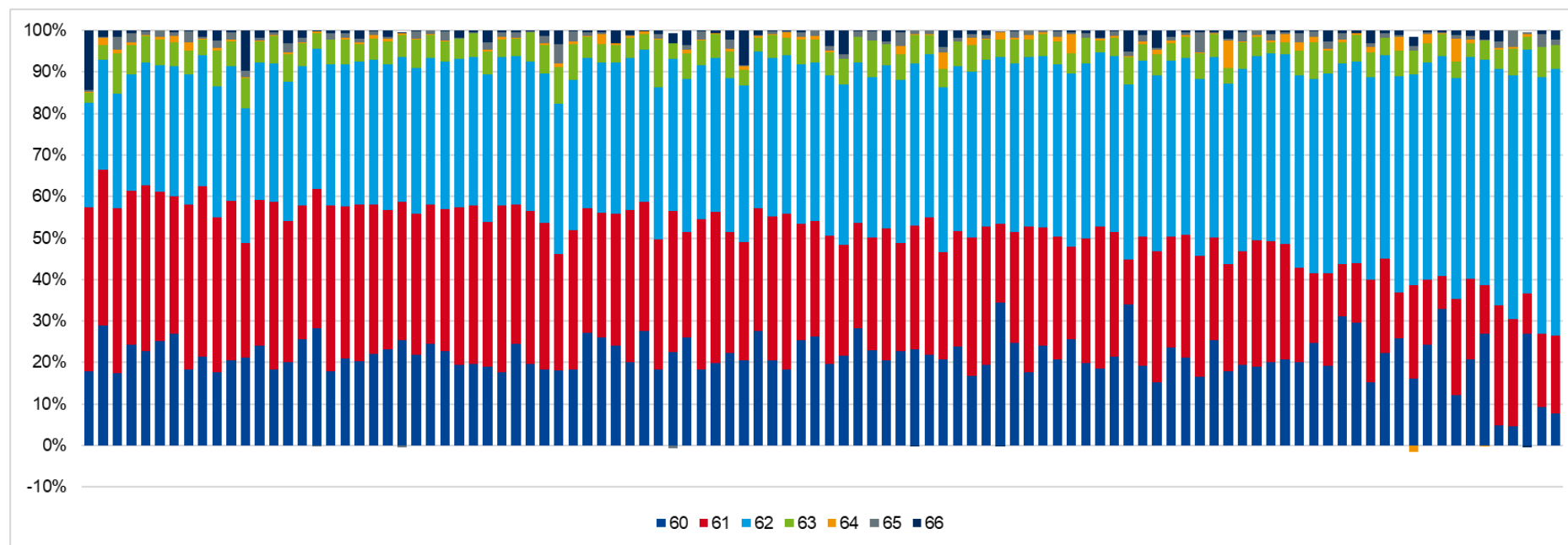


## Appendix 6.4. Distribution in cost accounts

Figure A. 145 shows the distribution of costs in cost account categories (from 60 to 66), for all types of costs (direct/indirect/pharmaceuticals/excluded) taken together. Hospitals are ranked by share of costs in account 62. The analysis is only carried out on the original data (not on the allocated data) because the distribution in cost accounts is not affected by the cascade mechanism.

The distribution of costs in cost account categories is similar in all hospitals with a few exceptions. Some hospitals have a larger proportion of costs in category 66 (excluded costs). This is likely related to the particular year. Some hospitals seem to have a larger proportion of costs in category 64. This is also likely year-dependent and not an issue for the analysis. Finally, the four “categorical” hospitals, the seven university hospitals but also a few other hospitals, have a larger proportion of costs in category 62.

**Figure A. 145 – Distribution of costs in cost accounts, per hospital, original data**

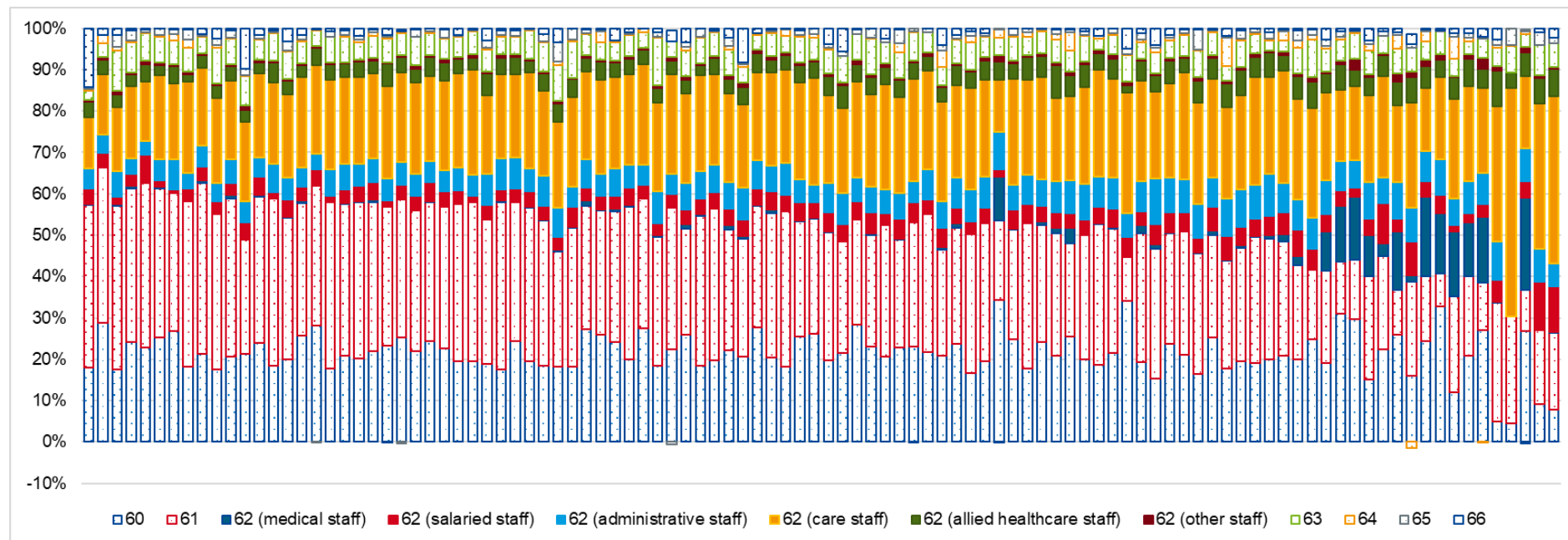


60 = Voorraden en leveringen / Approvisionnements et fournitures; 61 = Diensten en bijkomende leveringen / Services et fournitures accessoires; 62 = Bezoldigingen en sociale lasten / Rémunérations et charges sociales; 63 = Afschrijvingen, waardeverminderingen en voorzieningen voor risico's en kosten / Amortissements, réductions de valeur et provisions pour risques et charges; 64 = Andere bedrijfskosten / Autres charges d'exploitation; 65 = Financiële kosten / Charges financières; 66 = Uitzonderlijke kosten / Charges exceptionnelles.



Figure A. 146 shows the same information but costs in category 62 are classified in categories (medical staff; salaried staff; administrative staff; care staff; allied healthcare staff; other staff). We can see that most of the costs in category 62 are related to care staff. University (and university-like) hospitals also have costs related to medical staff in this category. “Categorical” hospitals have larger proportions of costs related to care staff.

**Figure A. 146 – Distribution of costs in cost accounts (detailed categories), per hospital, original data**





## Appendix 6.5. Costs related to staff, medical material and medical equipment

The following figures show the distribution of particular categories of (direct, indirect or excluded) costs in different types of cost centres. In each case, two figures are shown: one *before* distribution (original data) and one *after* distribution (allocated data).

Figure A. 147 and Figure A. 148 show the distribution of (direct) costs related to medical material (identified by cost accounts 60002, 6002-6004, 6008, 6010-6015, 6017-6019, 6063, 609002, 60902-60904, 60908, 60910-60915, 60917-60919 and 60963) in the different types of cost centres. Direct costs related to medical material are originally mainly recorded in medical-technical and auxiliary cost centres. The fact that a non-negligible part of these costs are originally recorded in auxiliary costs centres confirms the choice to consider some auxiliary cost centres as final ones (as medical material should ideally be registered directly in final cost centres). After allocation, a large share of costs of medical material is also recorded in nursing departments. A few hospitals register more medical material-related costs in the pharmacy cost centre. As already identified above (see Figure A. 123), one hospital records large amounts of costs of medical material in awaiting cost centres. After allocation, this hospital shows a similar pattern as other hospitals.

**Figure A. 147 – Costs related to medical material, per hospital, original data**

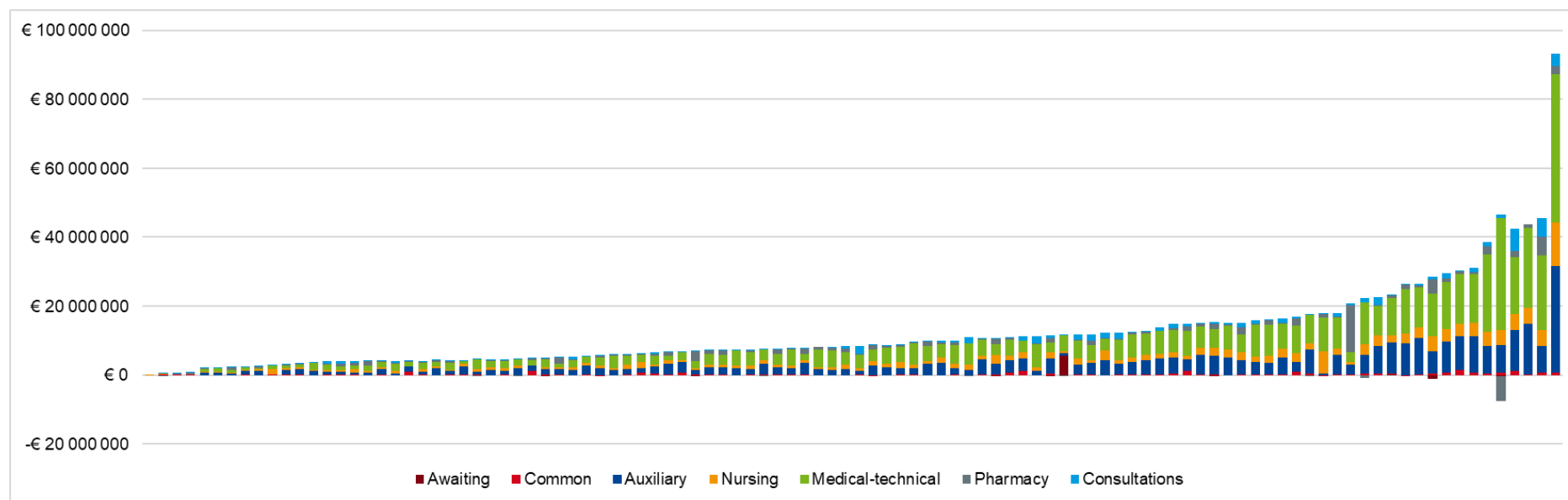


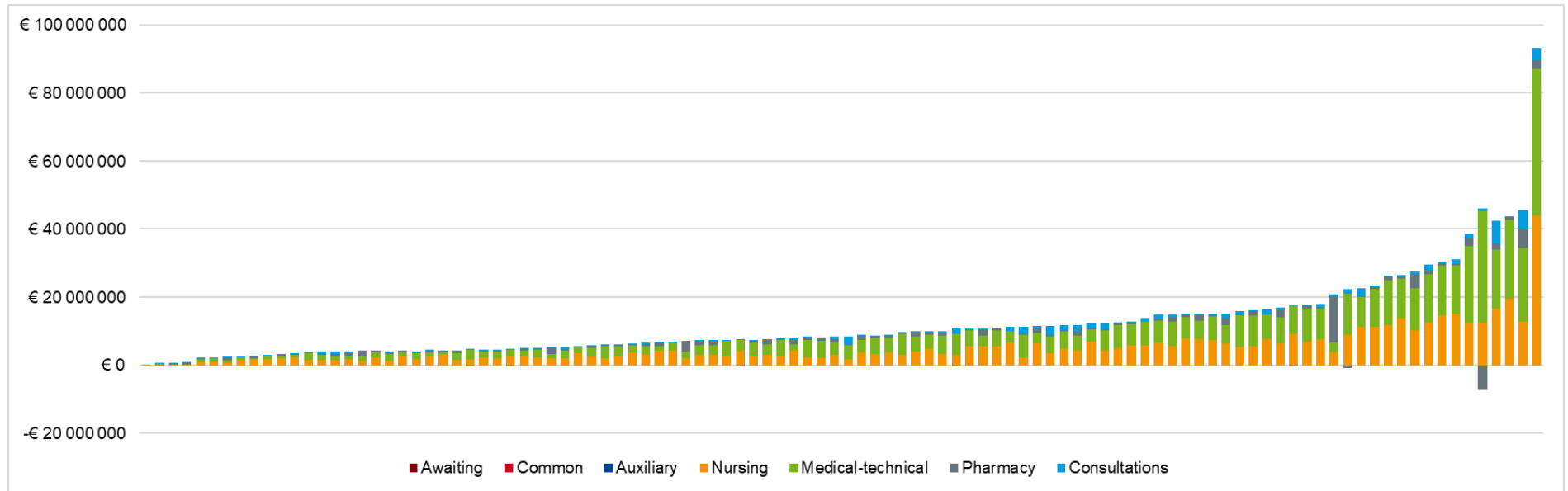
**Figure A. 148 – Costs related to medical material, per hospital, allocated data**



Figure A. 149 and Figure A. 150 show the distribution of (direct) costs related to medical equipment (identified by cost accounts 6103, 6135, 6303 and 63051) in the different types of cost centres. Direct costs related to medical equipment are mainly recorded in medical-technical and auxiliary cost centres. After allocation, a large share of costs of medical material is also recorded in nursing departments. The fact that a non-negligible part of these costs are originally recorded in auxiliary costs centres confirms the choice to consider some auxiliary cost centres as final ones (as medical equipment should ideally be registered directly in final cost centres).

**Figure A. 149 – Costs related to medical equipment, per hospital, original data**

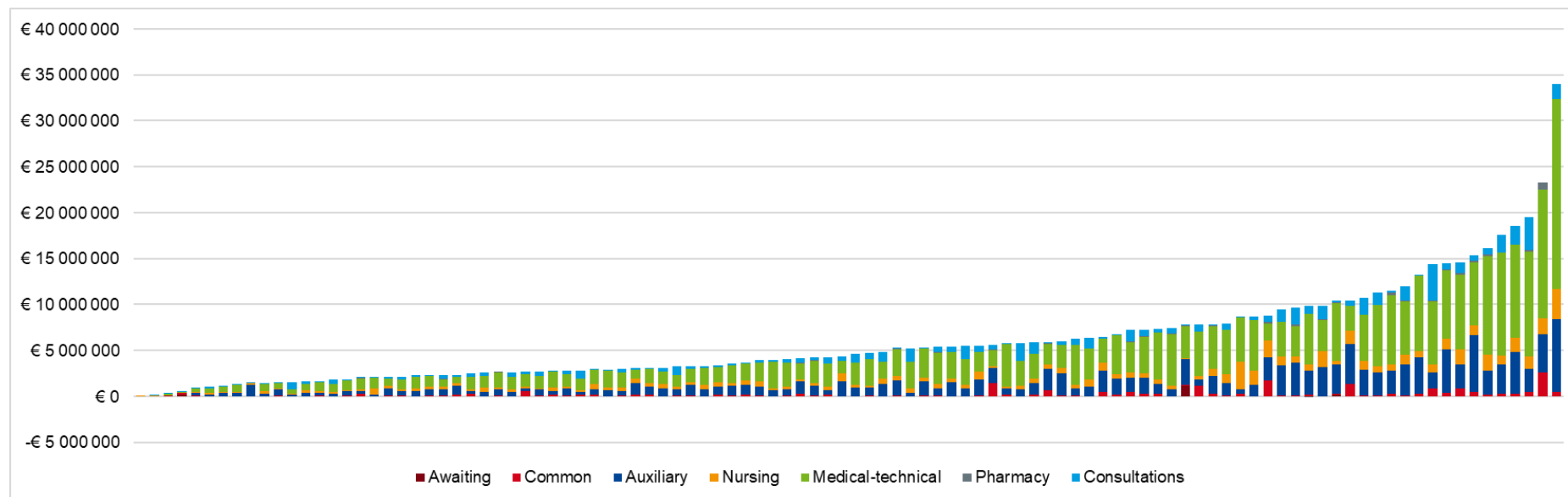


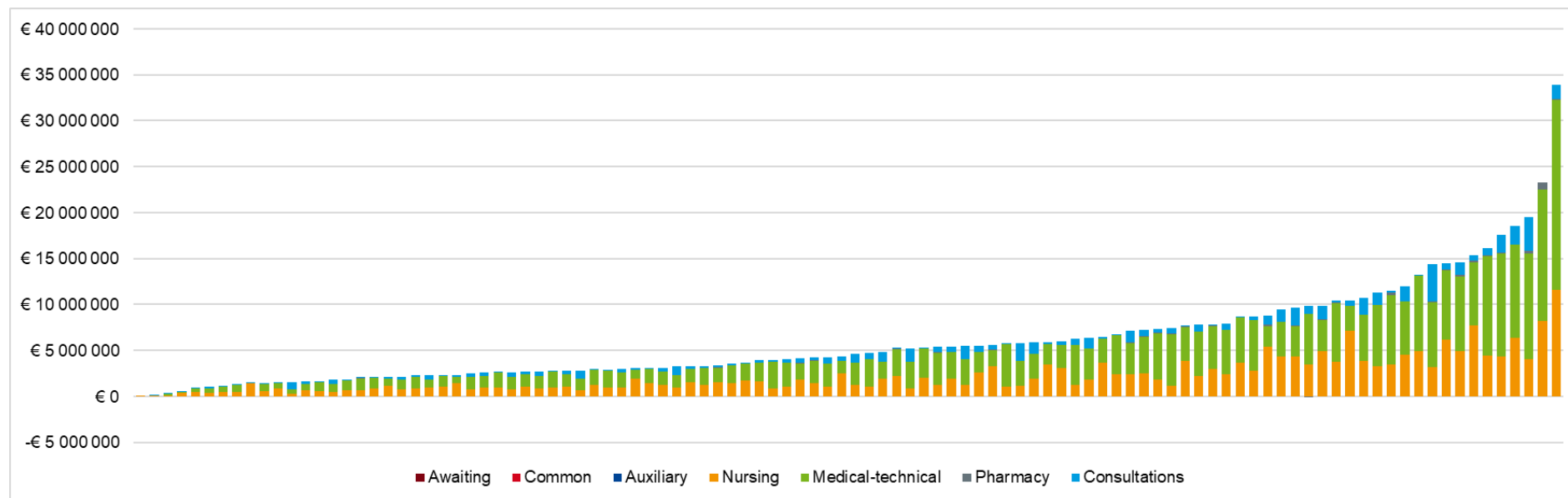
**Figure A. 150 – Costs related to medical equipment, per hospital, allocated data**

Figure A. 151 and Figure A. 152 show the distribution of (direct and indirect) costs related to non-medical staff (identified by cost accounts 6171-6175, 618, 6192-6193, 6201-6205, 6211-6215, 6221-6225, 6231-6235, 6241-6245, 62501-62505 and 62511-62515) in the different types of cost centres. Originally, these costs are mainly registered in common cost centres and in nursing departments. After allocation, they are mainly registered in nursing departments.

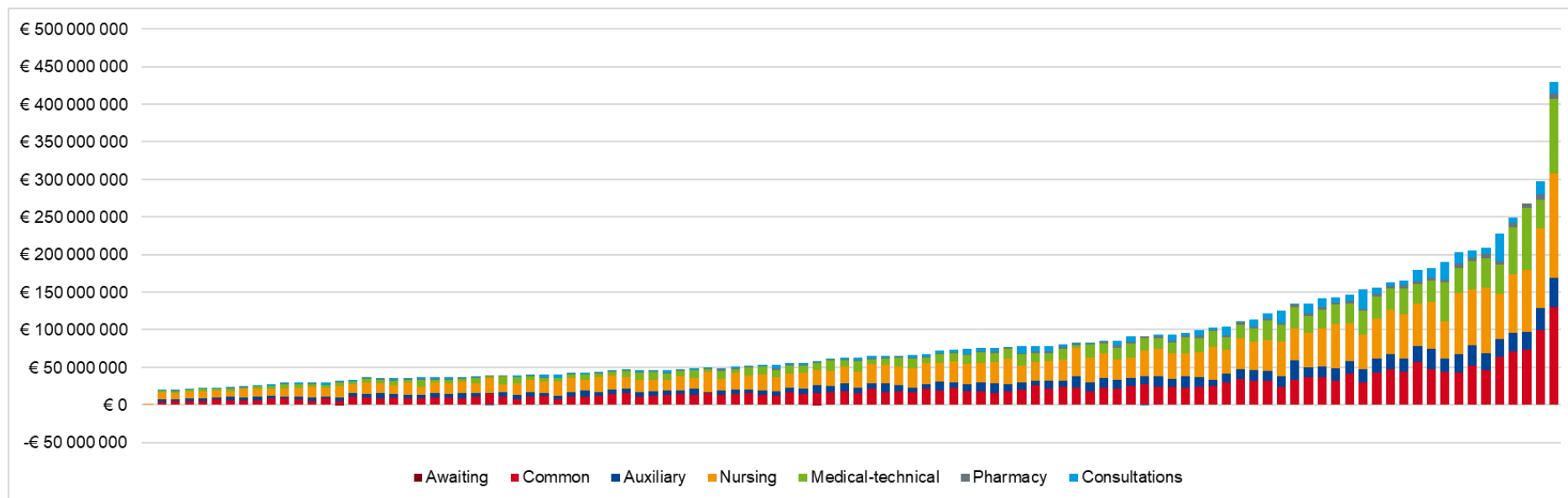
**Figure A. 151 – Costs related to non-medical staff, per hospital, original data**

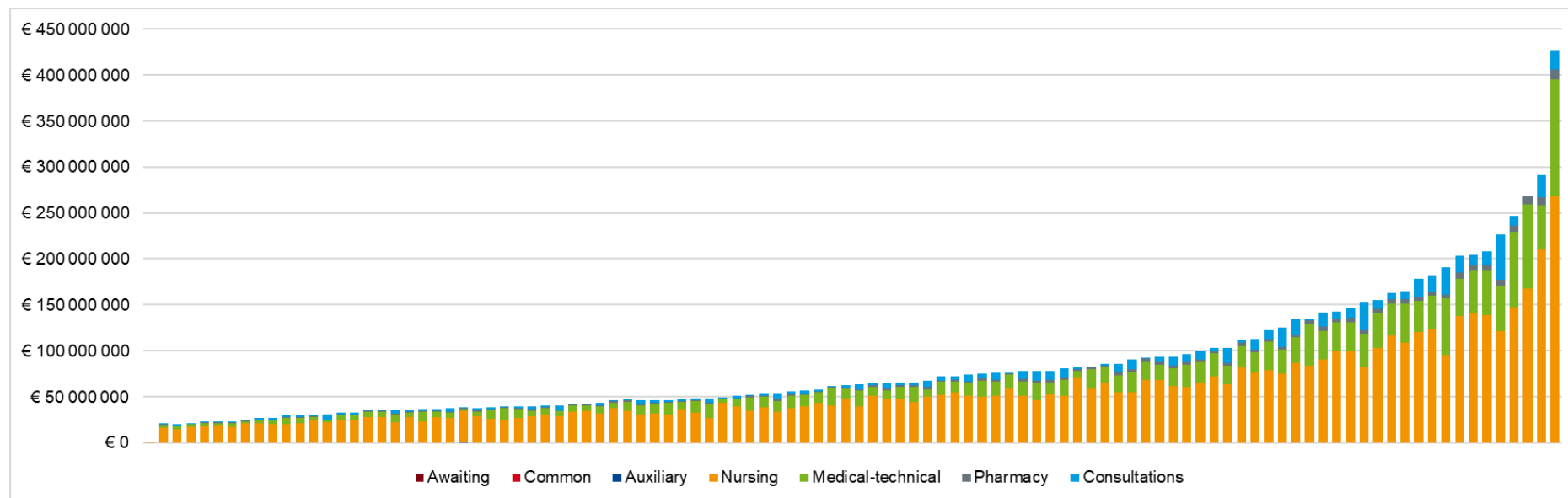
**Figure A. 152 – Costs related to non-medical staff, per hospital, allocated data**

Figure A. 153 and Figure A. 154 show the distribution of (excluded) costs related to medical staff (identified by cost accounts 6170, 6190, 6191, 6200, 6210, 6220, 6230, 6240, 62500 and 62510) in the different types of cost centres. These costs are mainly registered in medical-technical services and in the consultations cost centre. However, three hospitals register them mainly in common cost centres and some rely more on auxiliary cost centres than others (before allocation). Also, original registration in nursing departments is more frequent in some hospitals than in others. After allocation, the hospitals that register more costs in temporary cost centres (common or auxiliary) tend to have more costs registered in nursing departments (i.e. medical staff costs registered in temporary cost centres are allocated to nursing departments). It must be noted that some hospitals have almost no costs related to medical staff: this concerns the four “categorical” hospitals of Brussels and Wallonia as well as three other hospitals.

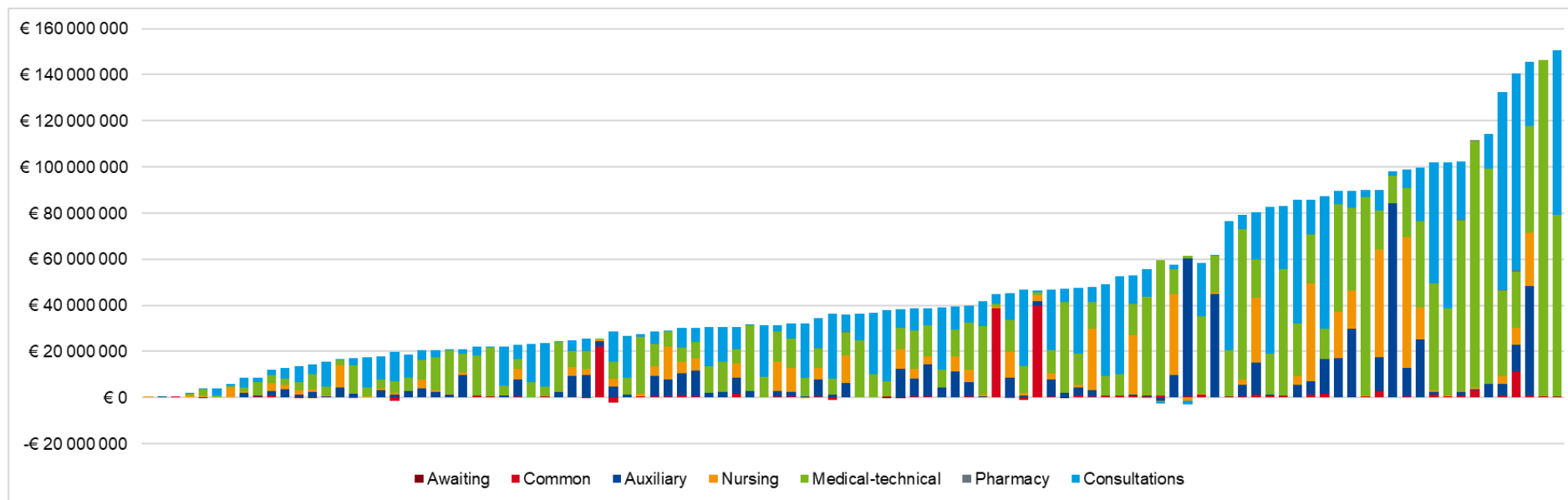
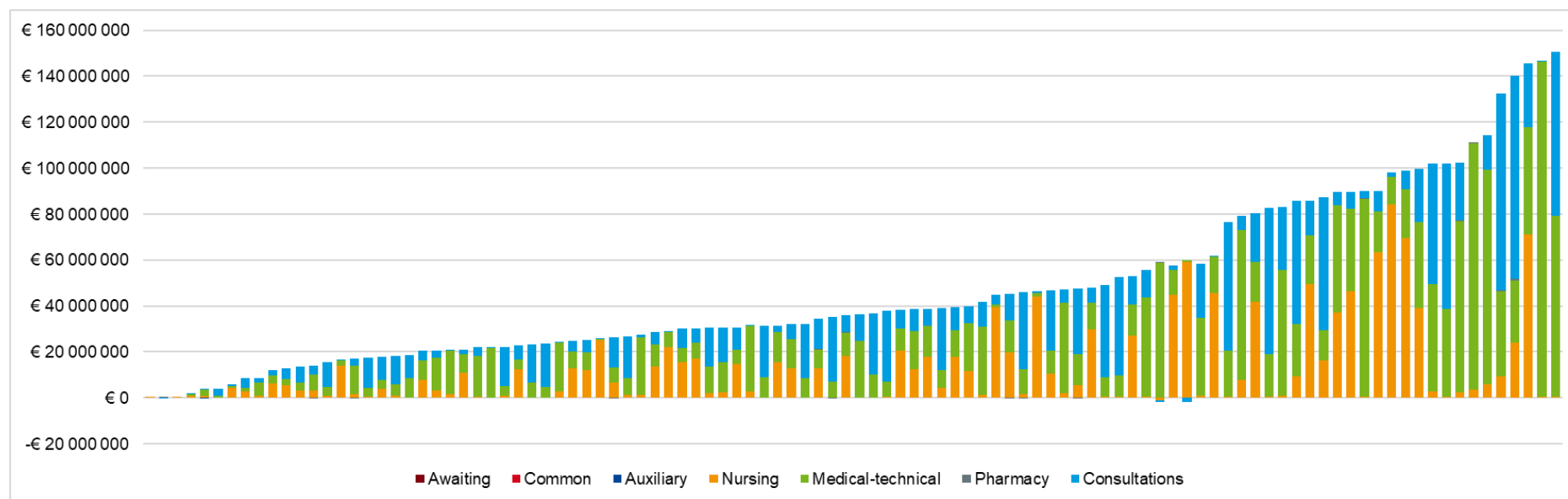
**Figure A. 153 – Costs related to medical staff, per hospital, original data**

**Figure A. 154 – Costs related to medical staff, per hospital, allocated data**

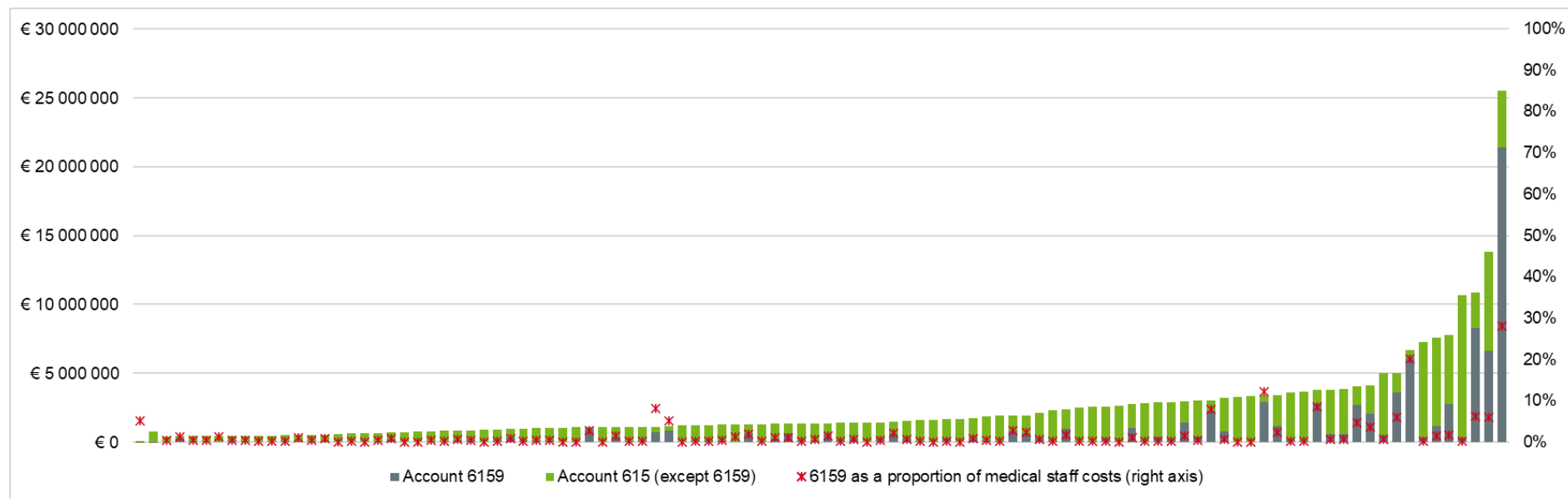
Costs related to medical staff are excluded. Hence, for the purpose of this study, it is of less importance where these costs are recorded unless differences between hospitals affect direct or indirect costs. However, some hospitals use cost account 6159 (classified as indirect) to record costs of medical staff (that should have been classified as excluded) which results in an overestimation of indirect costs.<sup>f</sup> This issue is illustrated by Figure A. 155. On that figure, the grey bar shows the amounts registered in cost account 6159 while the green bar shows the amounts registered in other sub-accounts of cost account 615. For a few hospitals, the amount registered in cost account 6159 is larger than expected (based on total costs – not visible on the figure). A second check consists in comparing the importance of the amounts registered in cost account 6159 as a proportion of costs related to medical staff (registered in cost accounts 6170, 6190, 6191, 6200, 6210, 6220, 6230, 6240, 62500 and 62510). This is shown by the red stars on Figure A. 155. For the identified hospitals, amounts registered in cost account 6159 represent a larger proportion of medical staff costs.

Overall, costs in cost account 6159 are mainly registered in the cost centre consultations (840): for all hospitals together 38.1% of costs registered in cost account 6159 are registered in cost centre 840. This is also true for the hospital with the largest amount registered in cost account 6159: this hospital registers 49.3% of costs in cost account 6159 in cost centre 840. However, it is not the case for other identified hospitals. The other two hospitals for whom cost account 6159 represents a large share of medical staff costs, register respectively 9.6% and 0.0% of these costs in cost centre 840.

<sup>f</sup> Mentioned during the expert meeting with representatives from the hospital umbrella organisations and experts from the financial department of hospitals.

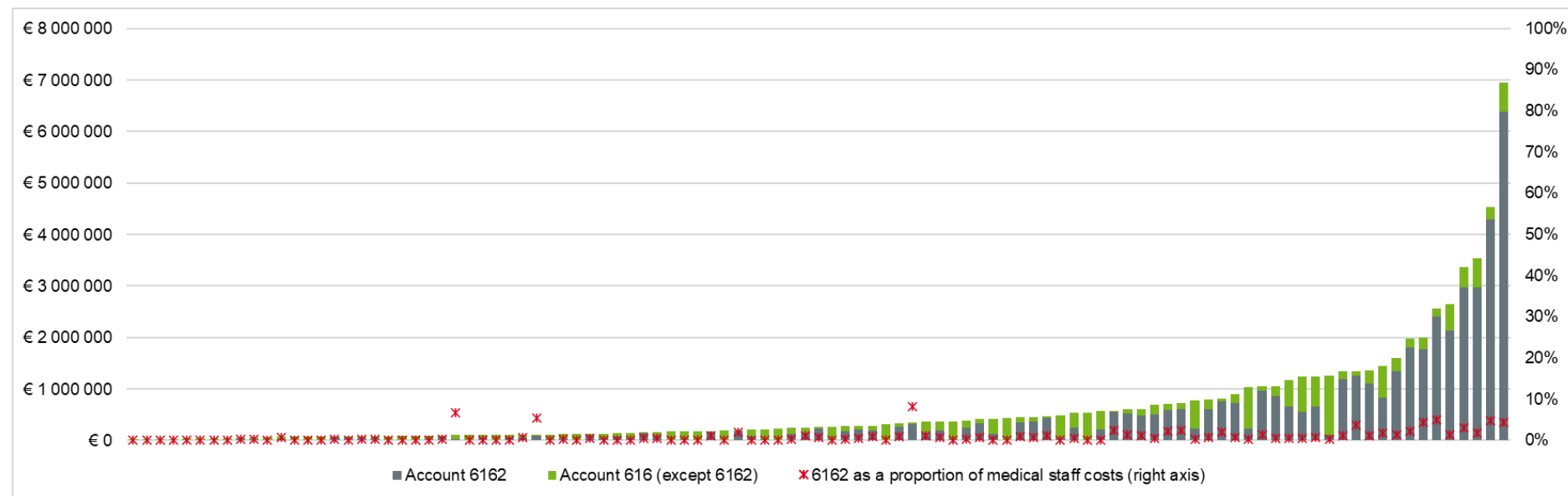


**Figure A. 155 – Costs registered in cost account 615, per hospital, original data**



*Note: negative amounts are not shown. 615 = Administratie / Administration; 6159 = Diversen / Divers.*

In some hospitals, cost account 6162 (which is categorised as indirect) instead of cost accounts related to medical staff (categorised as excluded) is used to register costs related to residents. This implies that indirect costs are overestimated for these hospitals. Figure A. 156 shows, per hospital, the amounts registered in cost account 6162 and in other sub-accounts of 616. The red star shows the amounts registered in cost account 6162 as a proportion of costs related to medical staff (registered in cost accounts 6170, 6190, 6191, 6200, 6210, 6220, 6230, 6240, 62500 and 62510).

**Figure A. 156 – Costs registered in cost account 616, per hospital, original data**

Note: negative amounts are not shown. 616 = Niet-medische honoraria / Honoraires non médicaux; 6162 = Andere / Autres.



## Appendix 6.6. Assessment of the distribution keys

Some of the checks that were performed, have no direct impact on the results of the current KCE study. These checks were, however, carried out to interpret the final results (indirect/direct costs), for example, to calculate the amount of indirect costs per m<sup>2</sup> or per FTE.

The explanation of the key codes can be found in Appendix 3.1.

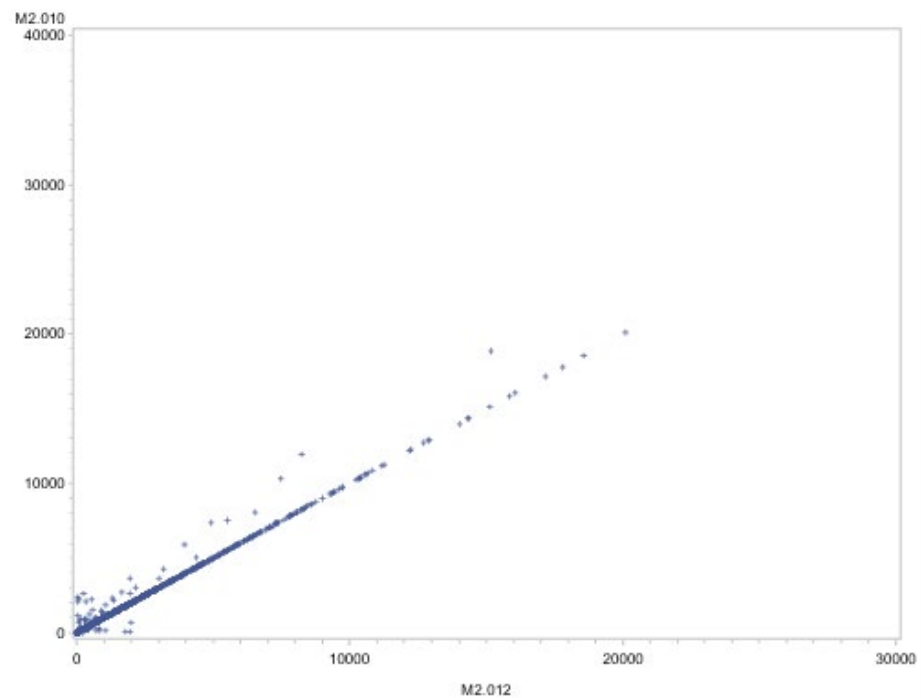
### Appendix 6.6.1. Consistency between keys

Some keys used in the cascade structure share the same label. For instance, key M2.030 (*M<sup>2</sup> Laken Onderhoud / M<sup>2</sup> Drap de lit Entretien*) allows to allocate values registered in temporary cost centre 030 to other temporary cost centres and to final cost centres. This key is based on the number of m<sup>2</sup>, per cost centre. Key M2.031 (*M<sup>2</sup> Laken Onderhoud / M<sup>2</sup> Drap de lit Entretien*) allows to allocate values registered in temporary cost centre 031 to other temporary cost centres and to final cost centres and is also based on the number of m<sup>2</sup>, per cost centre. However, hospitals can use different definitions for these keys. For instance, a distinction between maintenance (030) and cleaning (031) can be made, where key M2.031 can be weighed according to the intensity of cleaning work.

The following figures (Figure A. 157 to Figure A. 167) show the correlation between keys of the same type (the overview is not exhaustive, other combinations of keys could be analysed). Each dot represents a cost centre within a hospital. In most cases, the keys have the same value and hospitals do not use the possibly to differentiate them. In some cases, one of the two keys is missing (=0 on the figure) because no costs are allocated using that specific key. In a limited number of cases, keys are indeed different. When differences are observed, they are concentrated in a limited group of hospitals (i.e. the practice of differentiating keys with the same label is not spread across all hospitals, but when a hospital uses it, it tends to apply this practice for several groups of keys).



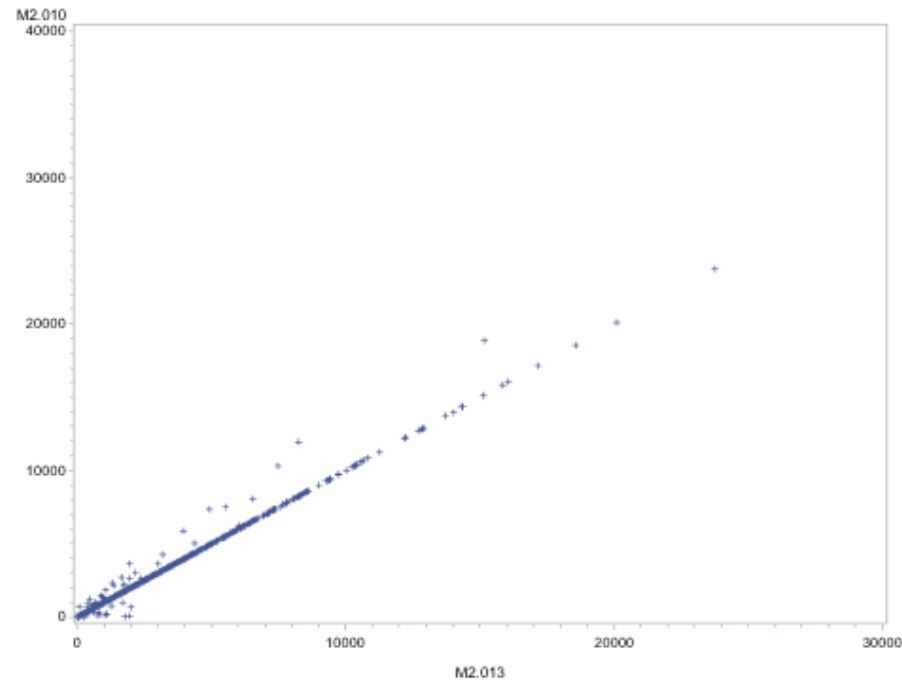
Figure A. 157 – Value of keys M2.010 and M2.012, per cost centre and per hospital



*Note: differences are concentrated in six hospitals.*



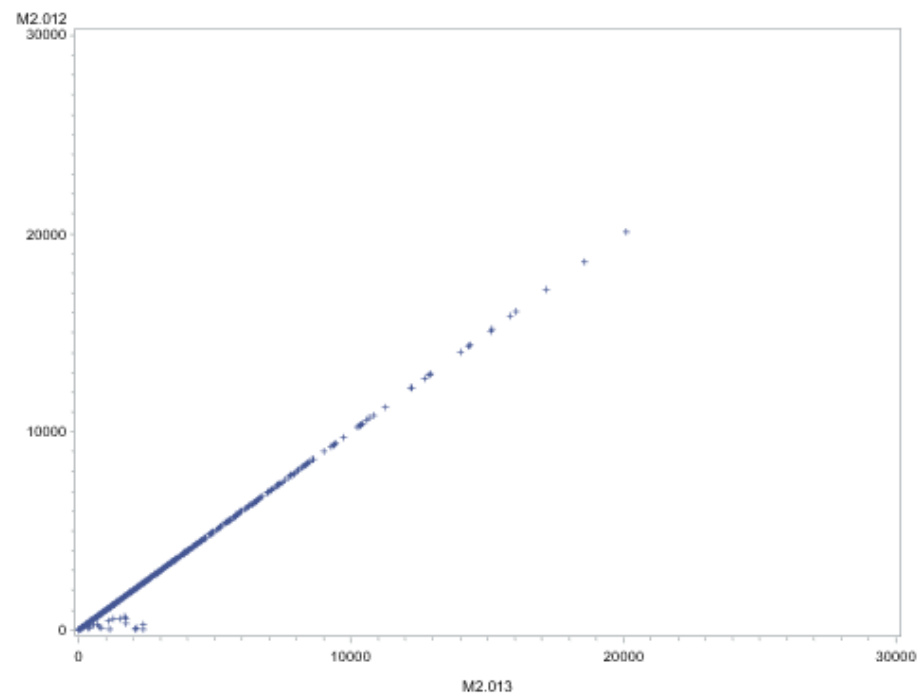
**Figure A. 158 – Value of keys M2.010 and M2.013, per cost centre and per hospital**



*Note: differences are concentrated in seven hospitals.*



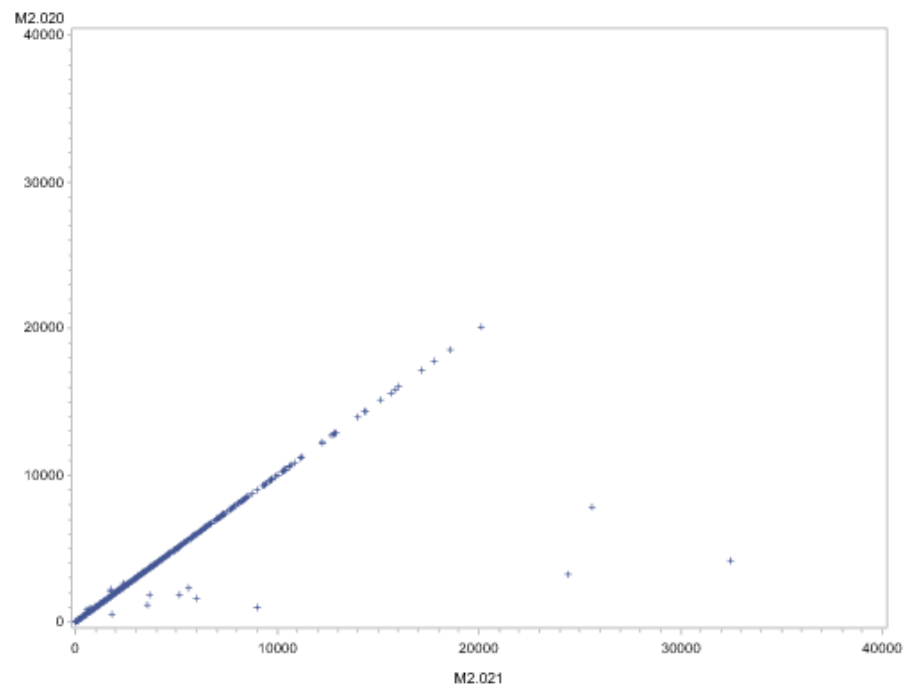
Figure A. 159 – Value of keys M2.012 and M2.013, per cost centre and per hospital



*Note: differences are concentrated in three hospitals.*



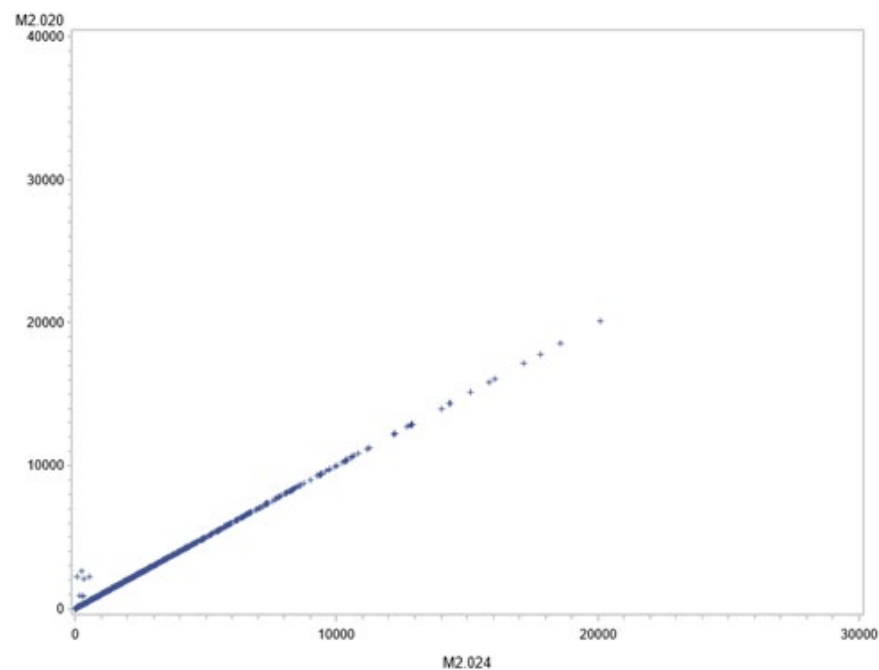
**Figure A. 160 – Value of keys M2.020 and M2.021, per cost centre and per hospital**



*Note: differences are concentrated in three hospitals.*



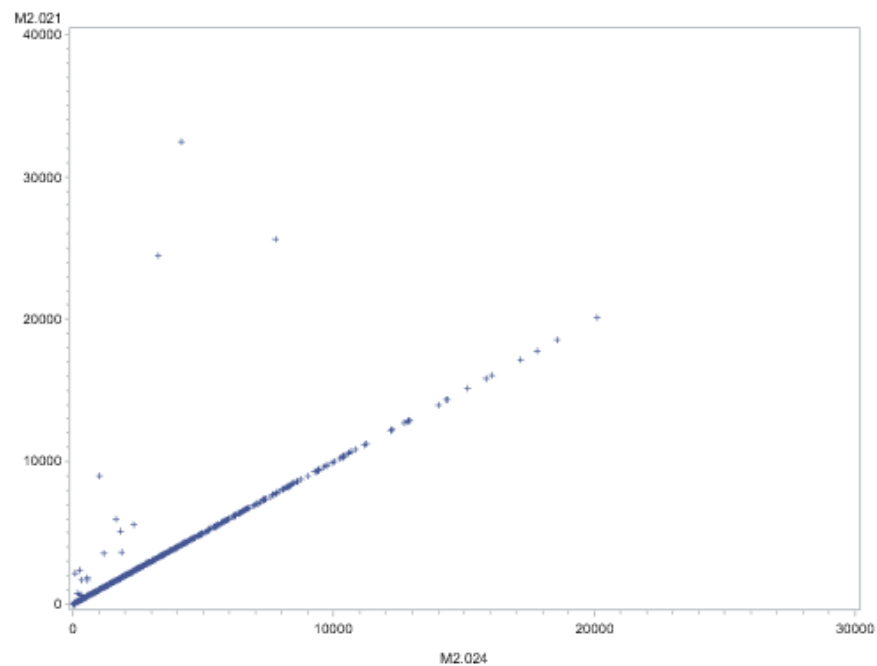
Figure A. 161 – Value of keys M2.020 and M2.024, per cost centre and per hospital



*Note: differences are concentrated in two hospitals.*



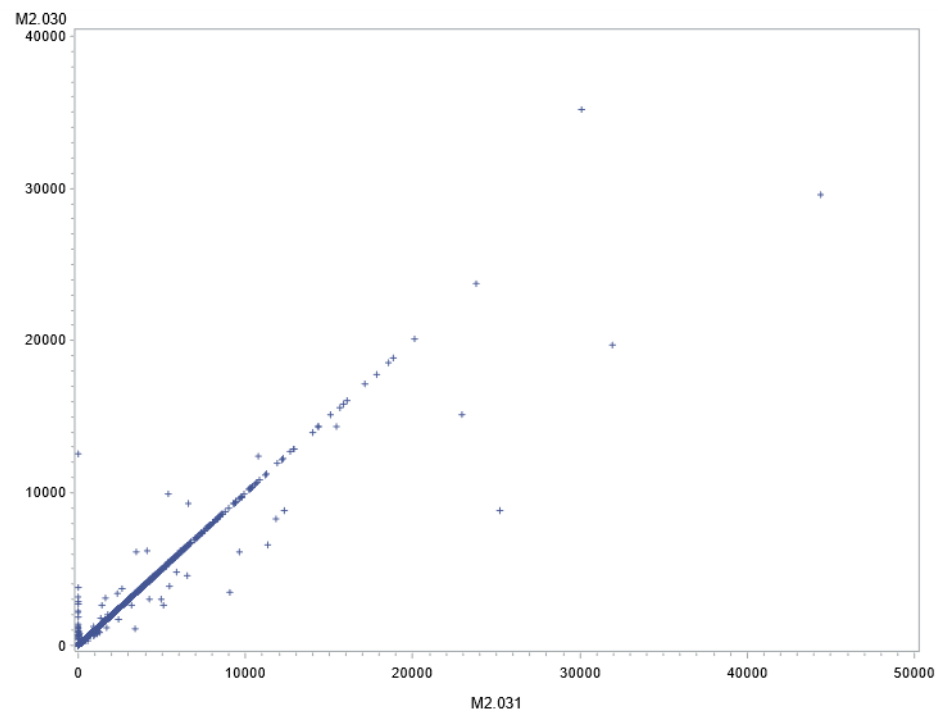
**Figure A. 162 – Value of keys M2.021 and M2.024, per cost centre and per hospital**



*Note: differences are concentrated in two hospitals.*



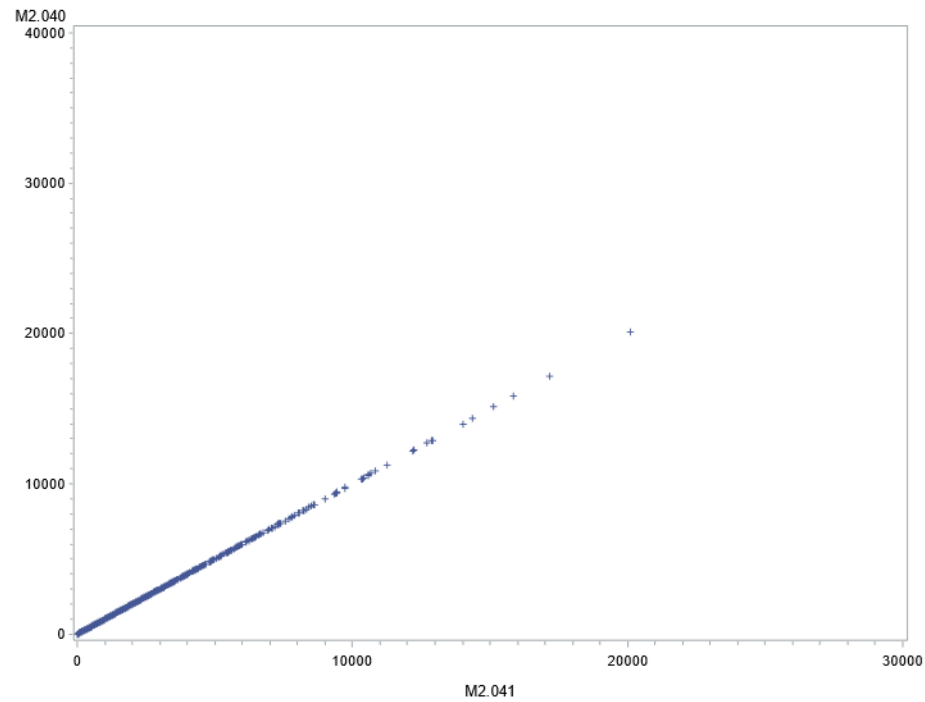
**Figure A. 163 – Value of keys M2.030 and M2.031, per cost centre and per hospital**



*Note: differences are concentrated in five hospitals.*



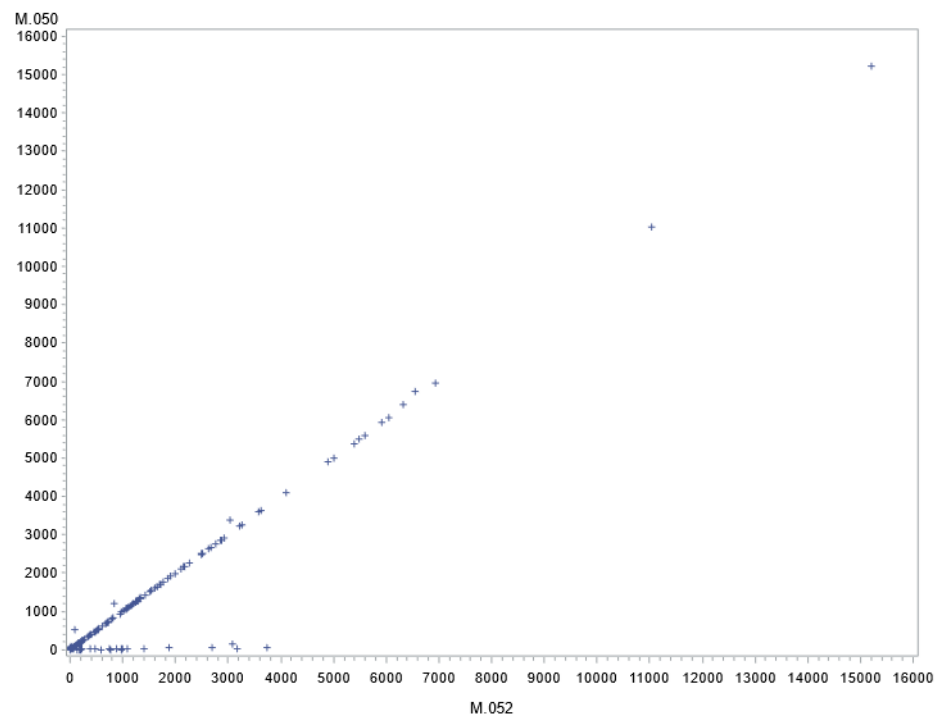
**Figure A. 164 – Value of keys M2.040 and M2.041, per cost centre and per hospital**



*Note: no differences are observed.*



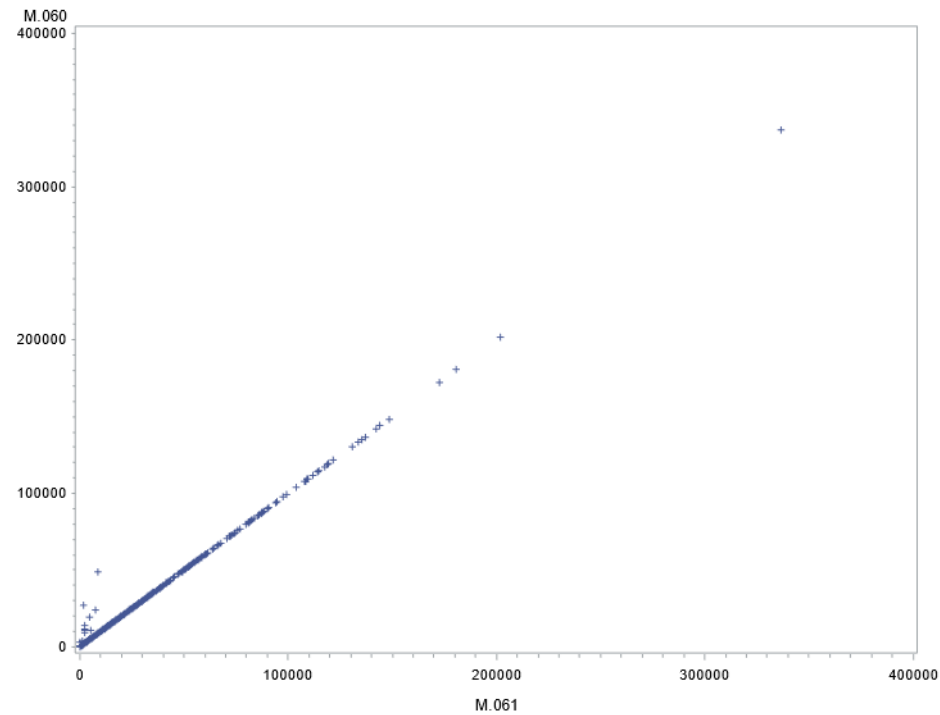
Figure A. 165 – Value of keys M.050 and M.052, per cost centre and per hospital



*Note: differences are concentrated in five hospitals.*



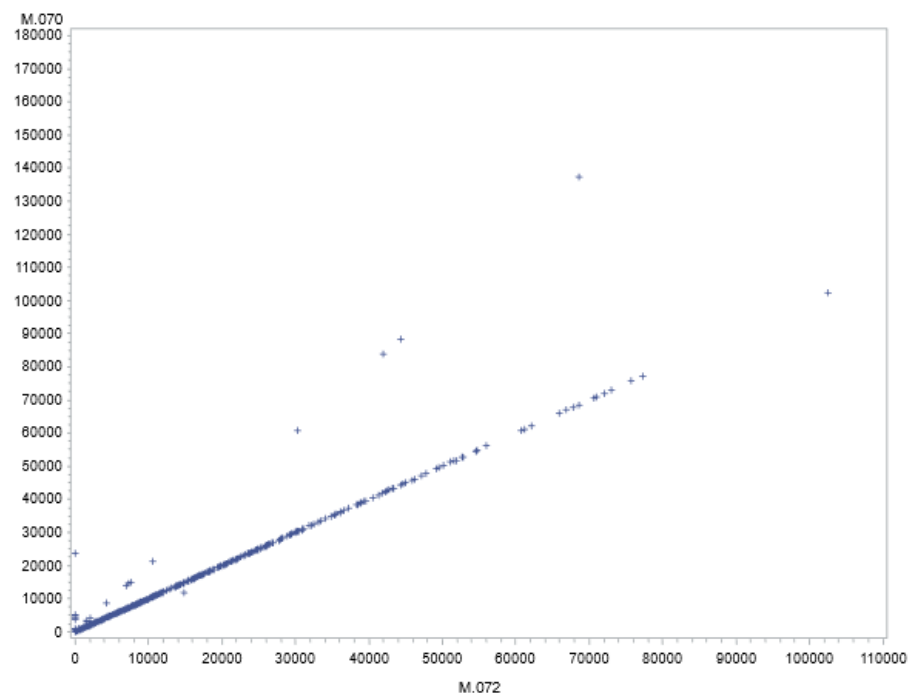
**Figure A. 166 – Value of keys M.060 and M.061, per cost centre and per hospital**



*Note: differences are concentrated in one hospital.*



Figure A. 167 – Value of keys M.070 and M.072, per cost centre and per hospital



*Note: differences are concentrated in three hospitals.*



### Appendix 6.6.2. Consistency between keys and cost accounts

Figure A. 168 shows the correlation between key M2.040 (*Laken Verwarming / Drap de lit Chauffage*) [total for all cost centres] and costs related to heating (sum of costs recorded in cost accounts 6040 and 60940) [total for all cost centres]. A positive correlation is seen, i.e. hospitals with larger areas tend to record larger costs related to heating. However, the correlation is not perfect and some hospitals register very small costs in the selected accounts. Some hospitals do not make a clear distinction between costs related to heating and other energy costs. Therefore, Figure A. 169 shows the correlation between key M2.040 [total for all cost centres] and costs related to energy (sum of costs recorded in cost account 6040, 6041, 60940 and 609410) [total for all cost centres]. On Figure A.169 a stronger correlation can be identified, i.e. hospitals with larger areas tend to register larger energy costs. A similar result is seen in Figure A. 170 that shows total costs recorded in the energy cost accounts (6040, 6041, 60940 and 609410), for each hospital, ranked according to the total value of key M2.040.

**Figure A. 168 – Heating costs and total value of key M2.040, per hospital**

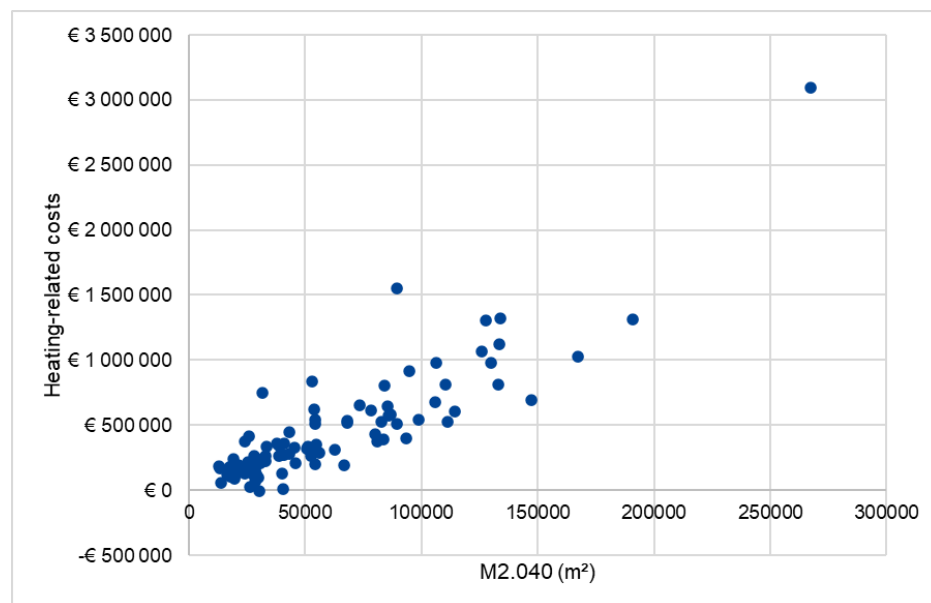
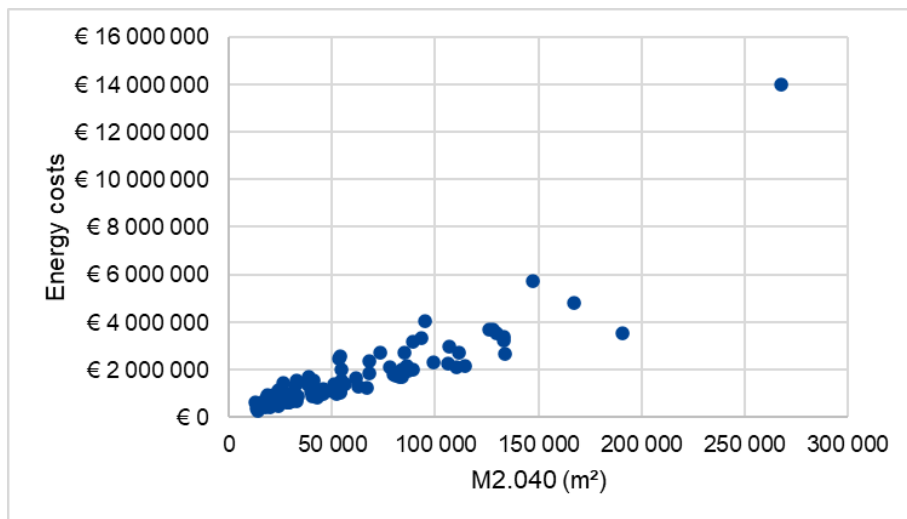
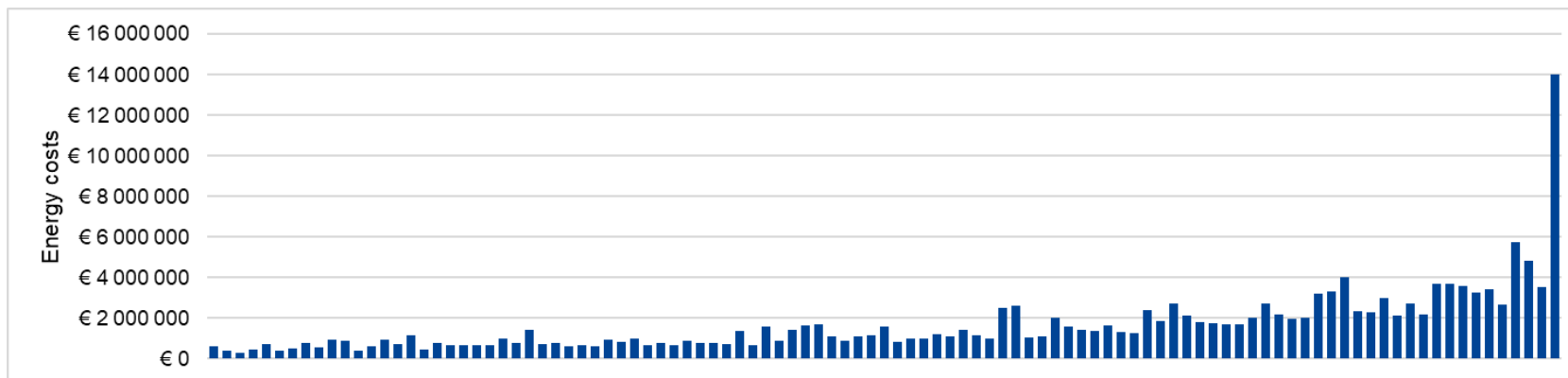


**Figure A. 169 – Energy costs and total value of key M2.040, per hospital****Figure A. 170 – Energy costs, per hospital**

*Note: hospitals are ranked according to the total value of key M2.040.*

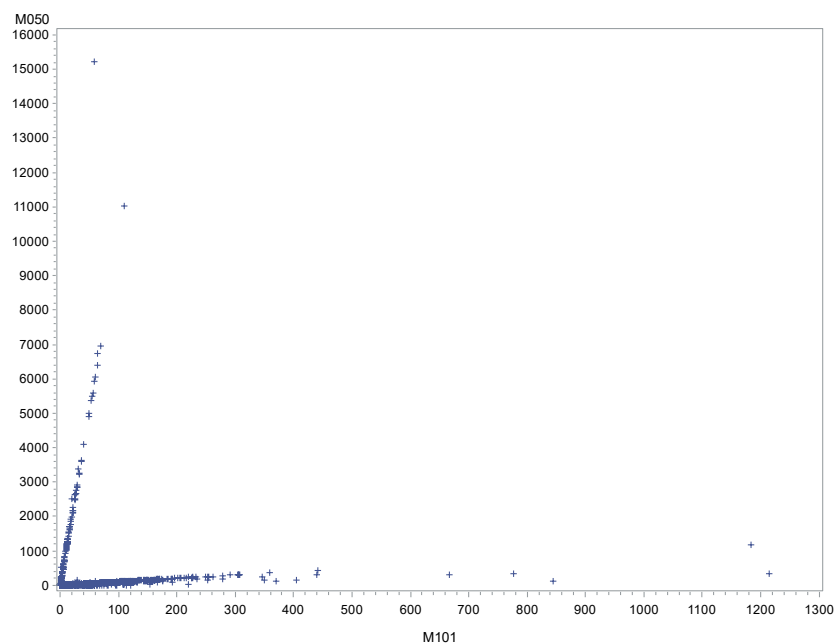


### Appendix 6.6.3. Consistency between keys and staff data

A consistency check between key M.050 (*Aantal VTE Administratie / Nombre d'ETP Administratifs*) (used in the cascade mechanism to allocate costs from temporary cost centres 050 and 051 to final cost centres) and the number of FTEs for the category “administrative” from Finhosta Table 13 (item\_08=2), revealed that key M.050 does not seem to represent the number of *administrative* FTEs. As an illustration of this, in the following figures key M.050 is compared to key M.101 (*Totaal aantal VTE / Nombre d'ETP Total Payés*).

In Figure A. 171, each dot is a cost centre in a hospital. For a large group of cost centres, keys M.050 and M.101 have the same value, indicating that key M.050 does not represent administrative but total FTEs. For another group of hospitals, the value of key M.050 is 100 times larger than the value of key M.101. It seems that the decimal point was not taken into account in key M.050. The issue is consistent at the hospital level (i.e. the decimal is missing for all cost centres within the same hospital) and concerns three hospitals. In another hospital, the value of key M.050 is systematically close (but not equal) to 100 times the value of key M.101. For other cost centres, keys M.050 and M.101 have different values.

**Figure A. 171 – Value of keys M.050 and M.101, per cost centre and per hospital**





In Figure A. 172, the sum of the values for all cost centres is taken for each key, so that each dot represents a hospital. The extreme values are the four hospitals identified above, where the decimal point seems to be missing for key M.050. Therefore Figure A. 173 shows the same information but with a truncated vertical axis. At the hospital level, when key values are summed up across all cost centres, key M.050 is not equal to key M.101. Although the keys are equal for many cost centres, they are not present in all cost centres. Key M.050 is used to allocate temporary costs: it is present only in cost centres to which costs should be allocated. Key M.101 represents the number of FTE in a cost centre and does not depend on the cost allocation process.

It seems therefore that, in many hospitals, key M.050 does not represent administrative but total FTEs, *in the relevant cost centres*. Hence, in these hospitals administration and IT costs are allocated to final cost centres on the basis of the total number of FTE of these cost centres.

We can also conclude from the above analysis that key M.050 does not represent the number of administrative FTE and can therefore not be compared to the number of administrative FTEs from Finhosta Table 13.

Also the missing decimal point is not an issue for our further analysis. Key M.050 is only used in the cascade mechanism where the absolute value of M.050 does not matter, only the relative value between cost centres, which is not impacted as the decimal point is missing for all cost centres of the same hospital.

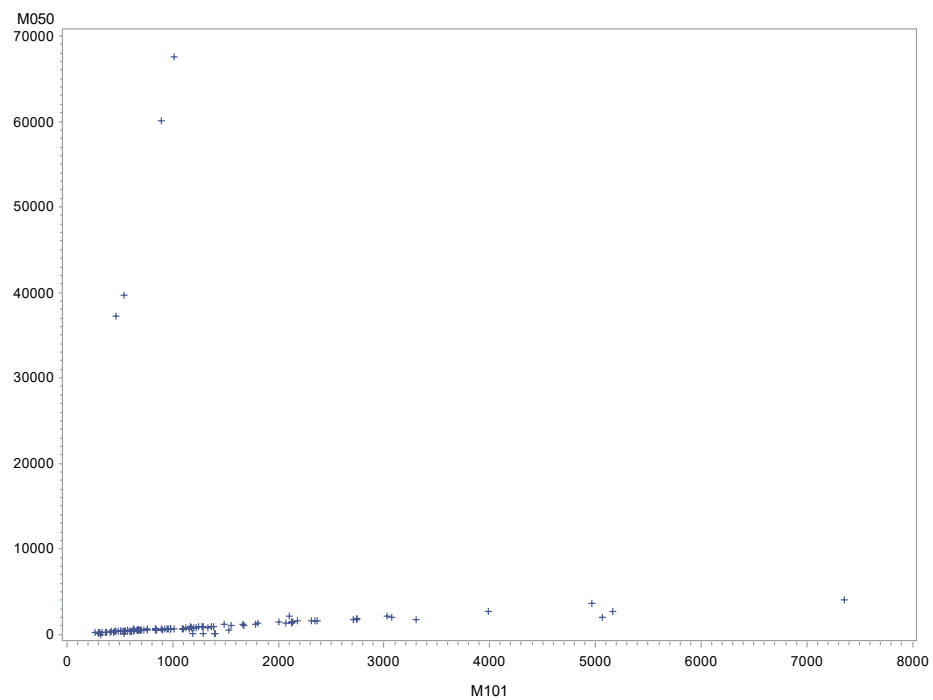
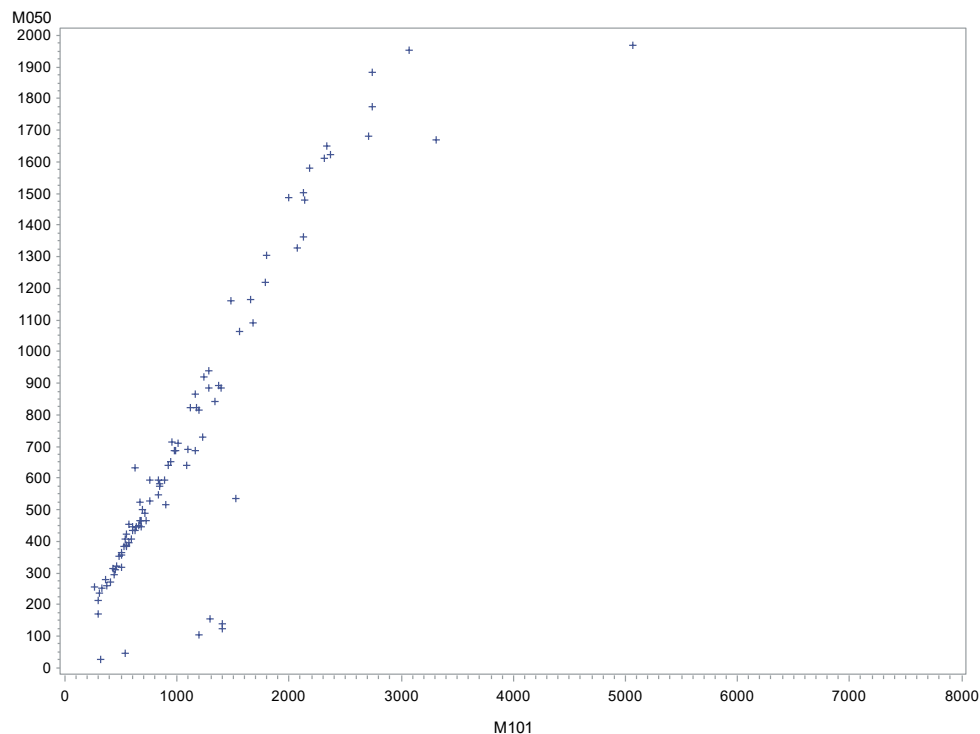
**Figure A. 172 – Total value of keys M.050 and M.101, per hospital**

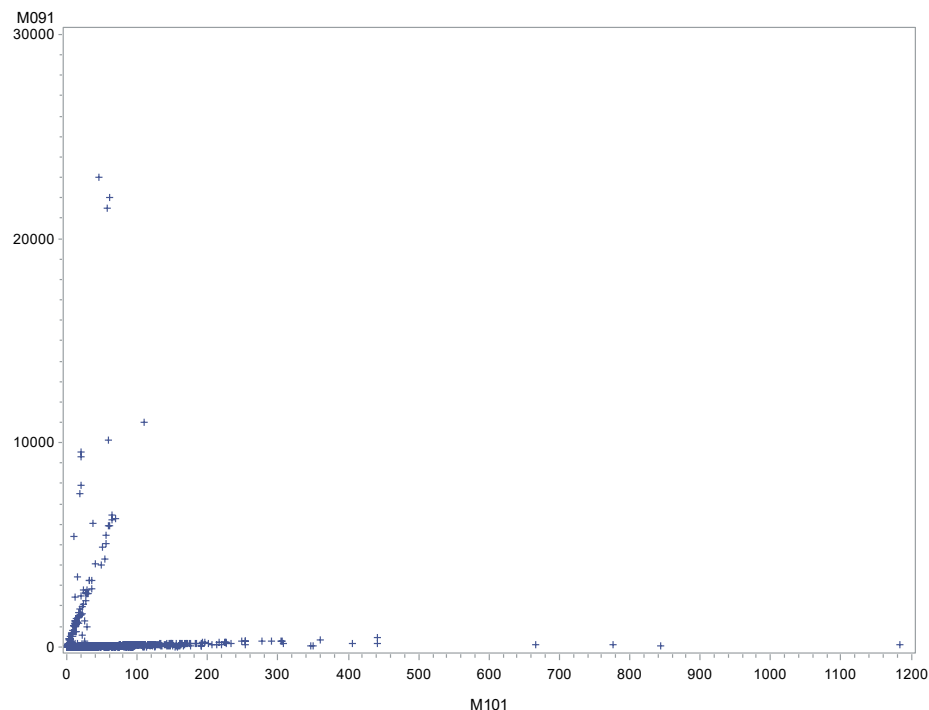


Figure A. 173 – Total value of keys M.050 and M.101, per hospital (truncated vertical axis)



A consistency check between key M.091 (*Aantal VTE nursing / Nombre d'ETP Soignant nursing*) (used in the cascade mechanism to allocate costs from temporary cost centre 091 to final cost centres) and the number of FTEs for the category “nursing” from Finhosta Table 13 (item\_08=3) revealed that key M.091 does not seem to represent the number of *nursing* FTEs. As an illustration of this, in the following figures key M.091 is compared to key M.101 (*Totaal aantal VTE / Nombre d'ETP Total Payés*).

In Figure A. 174, each dot is a cost centre in a hospital. For a large group of cost centres, keys M.091 and M.101 have the same value, indicating that key M.091 does not represent nursing but total FTEs. For another group of hospitals, the value of key M.091 is 100 times larger than the value of key M.101. It seems that the decimal point was not taken into account in key M.091. The issue is consistent at the hospital level (i.e. the decimal is missing for all cost centres within the same hospital) and concerns two hospitals. In two other hospitals, the value of key M.091 is systematically close (but not equal) to 100 times the value of key M.101. In one other hospital, the value of key M.091 is systematically larger than 100 times the value of key M.101. For other cost centres, keys M.091 and M.101 have different values.

**Figure A. 174 – Value of keys M.091 and M.101, per cost centre and per hospital**

In Figure A. 175, the sum of the values for all cost centres is taken for each key, so that each dot represents a hospital. Figure A. 176 shows the same information but with a truncated vertical axis. As discussed above for key M.050, it seems that, in many hospitals, key M.091 does not represent nursing but total FTEs, *in the relevant cost centres*. Hence, in these hospitals costs of nursing (middle) management are allocated to final cost centres on the basis of the total number of FTEs of these cost centres. Also, as key M.091 does not represent the number of nursing FTE and it cannot be compared to the number of nursing FTEs from Finhosta Table 13.

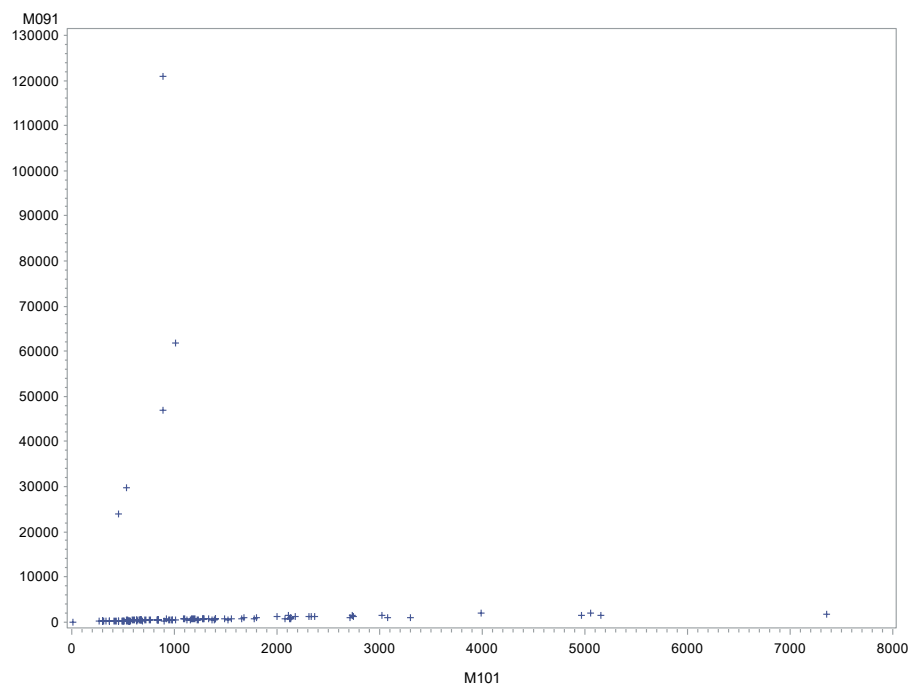
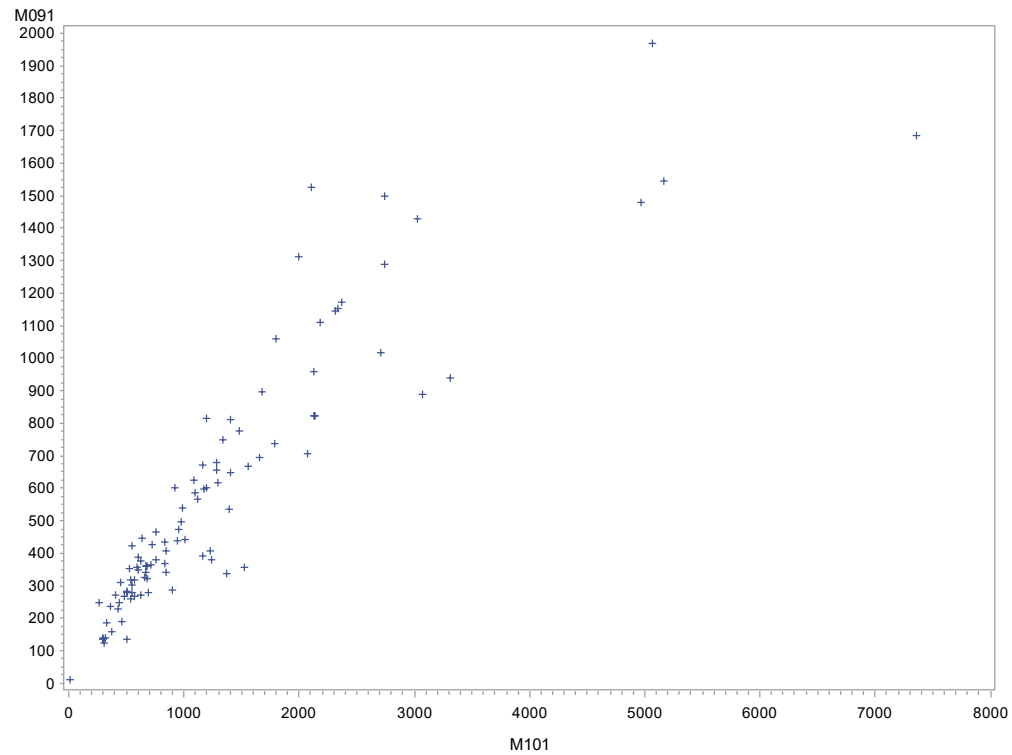
**Figure A. 175 – Total value of keys M.091 and M.101, per hospital**



**Figure A. 176 – Total value of keys M.091 and M.101, per hospital (truncated vertical axis)**





## Appendix 6.7. Staff data: costs and FTEs

### Appendix 6.7.1. Comparison between Finhosta Tables 2 and 13

Figure A. 177 and Figure A. 178 compare staff-related costs (cost registered in cost accounts 62) in Finhosta Table 2 with the total number of FTEs registered in Finhosta Table 13. On Figure A. 177, each dot represents a cost centre in a hospital. On Figure A. 178, FTEs and costs are aggregated for all cost centres of the hospital, so that each dot represents a hospital. In both cases, it can be seen that staff-related costs and FTEs are highly correlated.

**Figure A. 177 – Staff-related costs (Finhosta Table 2) and FTEs (Finhosta Table 13), per cost centre and per hospital**

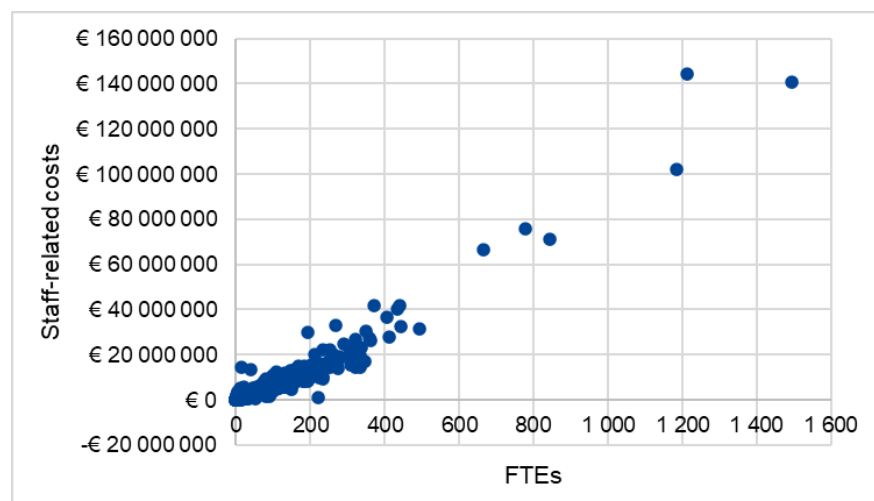
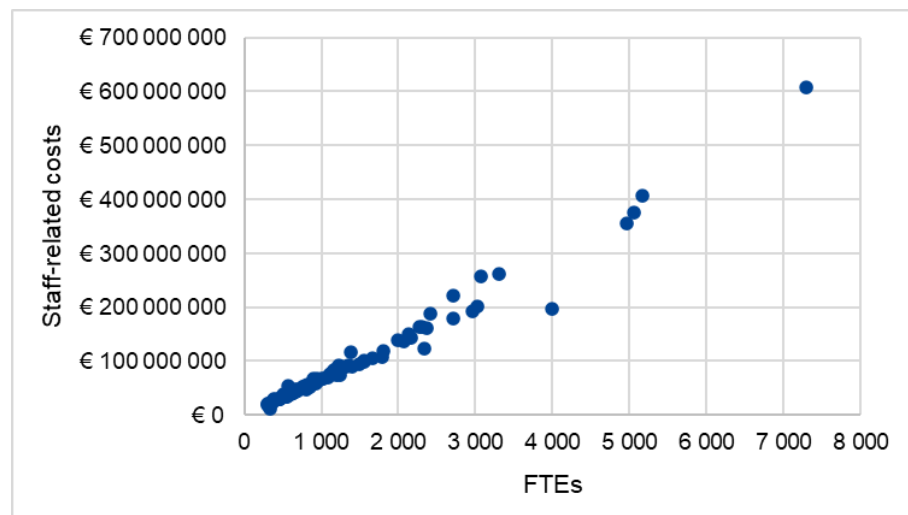


**Figure A. 178 – Staff-related costs (Finhosta Table 2) and FTEs (Finhosta Table 13), per hospital**

The same analysis is done for specific staff categories. This analysis is not exhaustive as it could be carried out for other (sub)groups of costs in Finhosta Table 2 and Table 13. Figure A. 179 and Figure A. 180 compare salaried medical staff-related costs (costs recorded in accounts 6200, 6210, 6220, 6230, 6240, 6250, 62510 in Finhosta Table 2) with medical FTEs from Finhosta Table 13 (item\_08=0). Figure A. 181 and Figure A. 182 compare non-medical staff-related costs (costs recorded in accounts 6201-6205, 6211-6215, 6221-6225, 6231-6235, 6241-6245, 62501-62505, 62511-62515 in Finhosta Table 2) with non-medical FTEs from Finhosta Table 13 (item\_08 = 1;2;3;4;5). Focusing on non-medical staff only, the correlation between staff-related costs and FTEs is very strong.



Figure A. 179 – Medical staff-related costs (Finhosta Table 2) and FTEs (Finhosta Table 13), per cost centre and per hospital

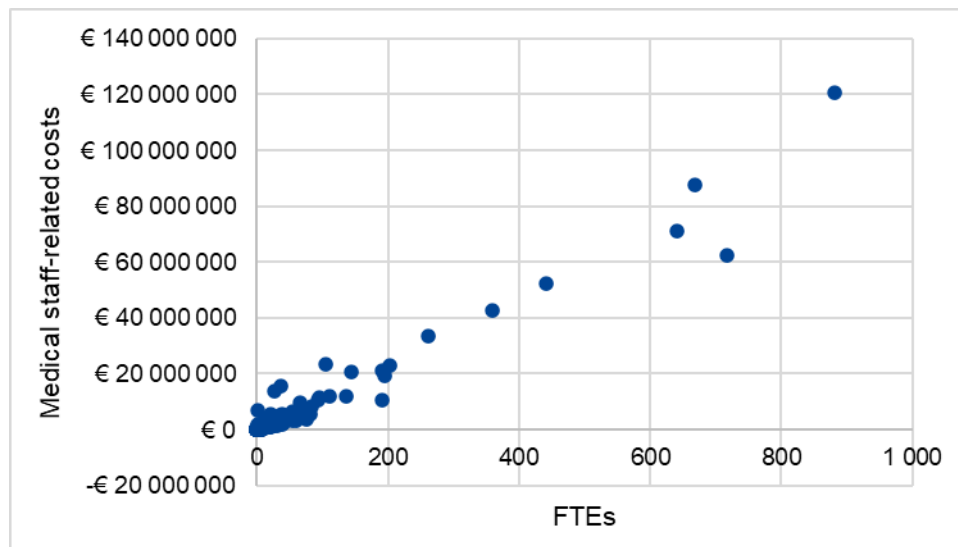




**Figure A. 180 – Medical staff-related costs (Finhosta Table 2) and FTEs (Finhosta Table 13), per hospital**

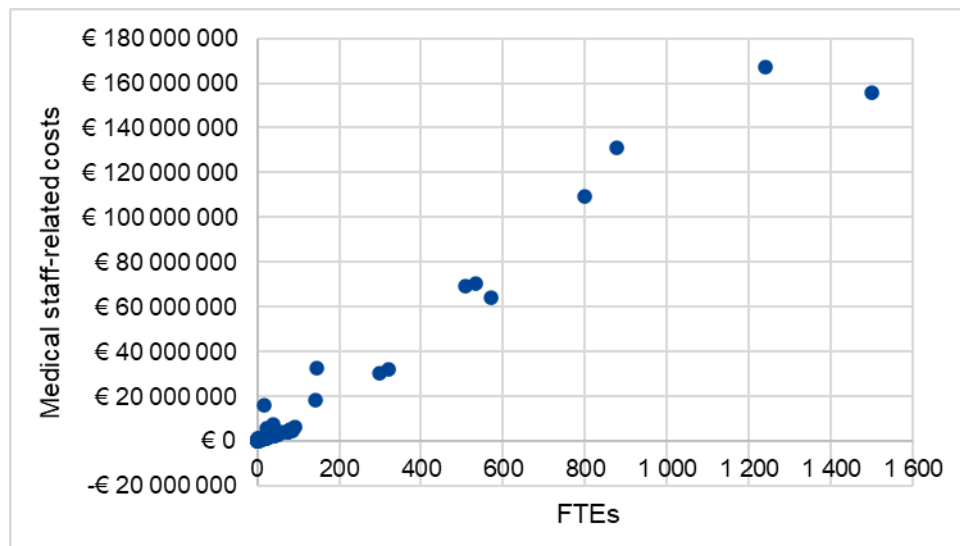




Figure A. 181 – Non-medical staff-related costs (Finhosta Table 2) and FTEs (Finhosta Table 13), per cost centre and per hospital

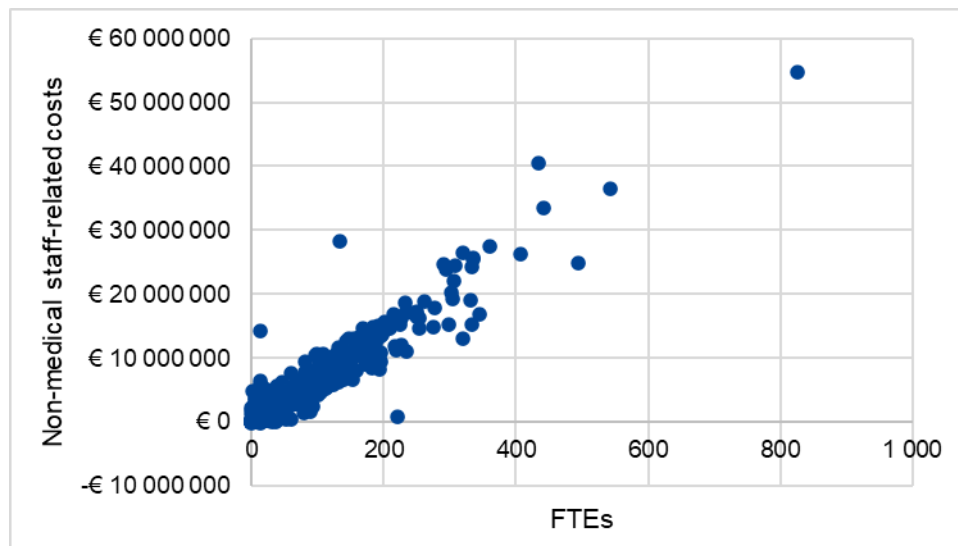
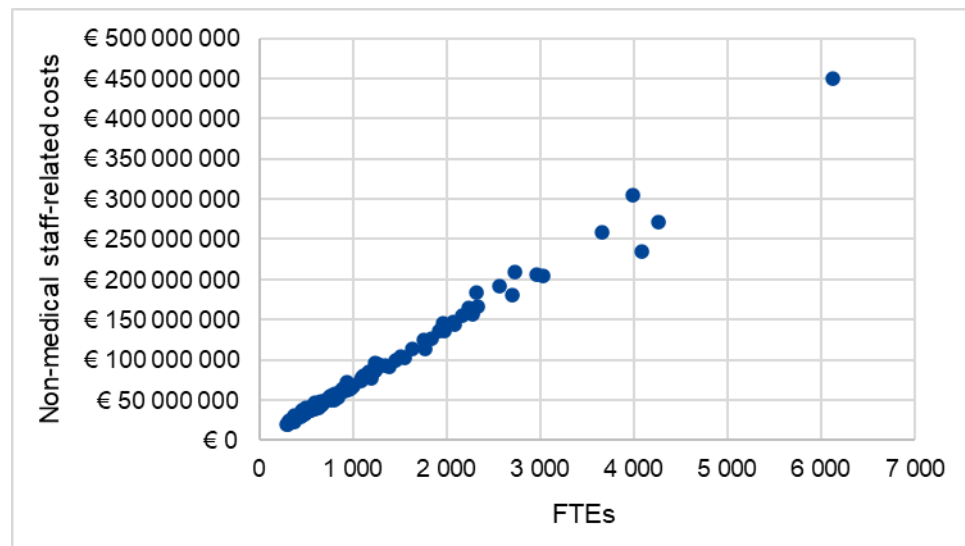




Figure A. 182 – Non-medical staff-related costs (Finhosta Table 2) and FTEs (Finhosta Table 13), per hospital



In Finhosta Table 13, in addition to FTEs, hospitals must register various data related to their staff (per category of staff, type, grade and gender) per cost centre. Some of these data are costs, that can be compared to costs registered in Finhosta Table 2. Note that data in Finhosta Table 13 are missing for one of the four “categorical” hospitals. In what follows we compare, per hospital (sum of all cost centres) some cost data from Finhosta Table 13 with cost data from Finhosta Table 2.

Figure A. 183 compares remunerations in both Finhosta tables. In Finhosta Table 2, this corresponds to costs recorded in cost accounts 620 (*Bezoldigingen en rechtstreekse sociale voordelen / Rémunérations et avantages sociaux directs*). In Finhosta Table 13, this corresponds to Item\_14=3 (*Jaarlijks brutobedrag / Brut annuel*). The two variables are equal in all hospitals.

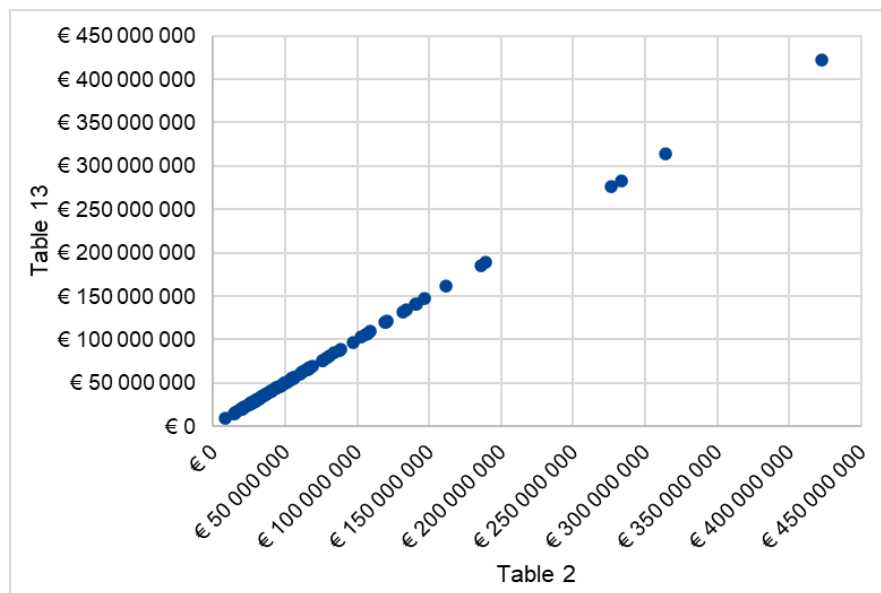
**Figure A. 183 – Value of remunerations registered in Finhosta Tables 2 and 13, per hospital**

Figure A. 184 compares social security contributions in both Finhosta tables. In Finhosta Table 2, this corresponds to costs recorded in cost accounts 621 (*Werkgeversbijdrage voor sociale verzekeringen / Cotisations patronales d'assurances sociales*) while in Finhosta Table 13, this corresponds to Item\_14=4 (*Werkgeversbijdrage / Cotisations patronales*). The two variables are equal in all hospitals.

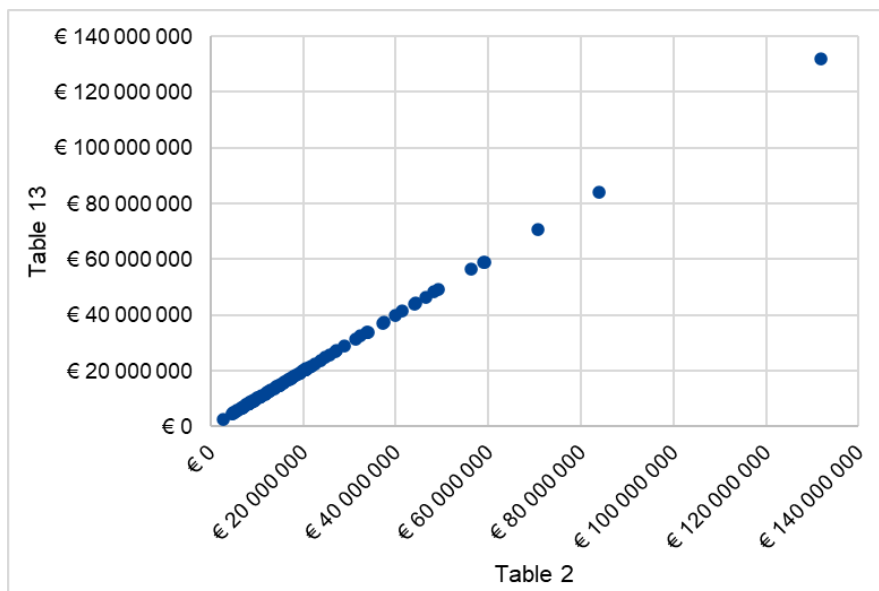
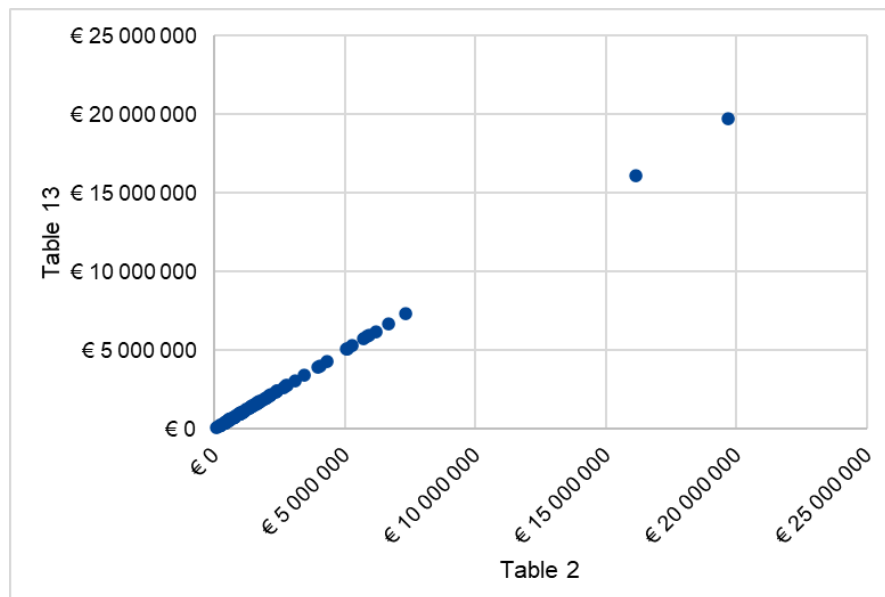
**Figure A. 184 – Value of social security contributions registered in Finhosta Tables 2 and 13, per hospital**

Figure A. 185 compares other staff-related costs in both Finhosta tables. In Finhosta Table 2, this corresponds to costs recorded in cost accounts 623 (*Andere kosten voor personeel / Autres frais de personnel*), in Finhosta Table 13 to Item\_14=5 (*Diverse lasten / Charges diverses*). The two variables are equal in all hospitals.



Figure A. 185 – Value of other staff-related costs registered in Finhosta Tables 2 and 13, per hospital





### Appendix 6.7.2. Staff-related costs and FTEs per type of cost centres

Figure A. 186 shows the number of caring staff FTEs in Finhosta Table 13 (item\_08=3, 4 and 5) per type of cost centre. Hospitals are ranked according to the number of caring staff FTEs. Figure A. 187 shows costs related to caring staff (recorded in cost accounts 6203-6205, 6213-6215, 6223-6225, 6233-6235, 6243-6245, 62503-62505 and 62513-62515) per type of cost centre, before allocation. Hospitals are ranked according to the total selected costs. The rationale for these figures is to verify whether caring staff are almost exclusively recorded in final cost centres (both in terms of costs and FTEs). It can be seen that caring staff FTEs and costs are mainly registered in nursing department cost centres. Only a small proportion is registered in temporary cost centres. Note that the information provided by Figure A. 187 is very similar to the one provided by Figure A. 151 on non-medical staff.

**Figure A. 186 – Caring staff FTEs, per type of cost centre per hospital**

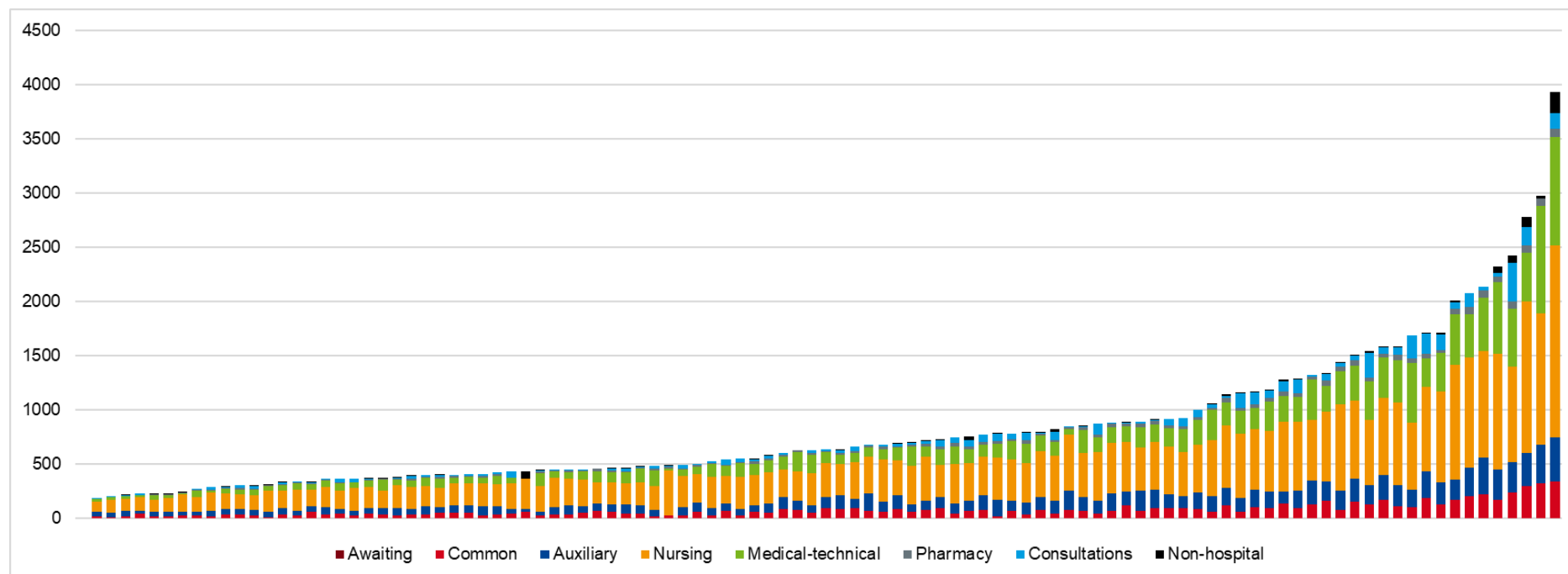
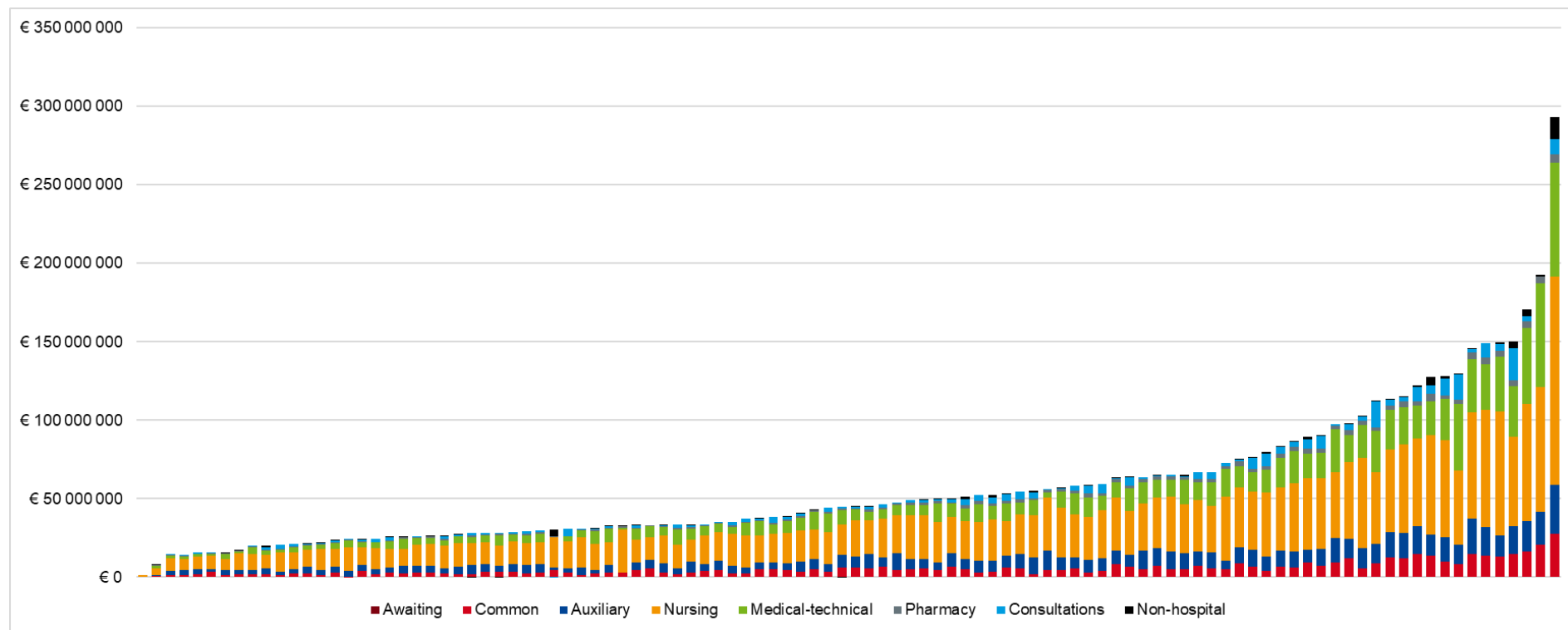


**Figure A. 187 – Costs related to caring staff, per type of cost centre per hospital, original data**



### Appendix 6.7.3. Average cost per FTE

The following figures show the average cost per FTE for different categories of staff in each hospital. The average cost is obtained by dividing staff-related costs from Finhosta Table 2 by the number of FTEs in this staff category from Finhosta Table 13.

Figure A. 188 shows the average cost per FTE for caring staff. Costs related to this staff category are recorded in cost accounts 6203-6205, 6213-6215, 6223-6225, 6233-6235, 6243-6245, 62503-62505 and 62513-62515. The number of FTEs is retrieved from Finhosta Table 13 for categories item\_08=3, 4 or 5. The blue line represents the average across hospitals (€ 69 744.2 per FTE). Hospitals are ranked from the smallest to the largest average cost. Most hospitals have an average cost per FTE very close to the average, but there are some exceptions.

**Figure A. 188 – Average cost per FTE caring staff, per hospital**

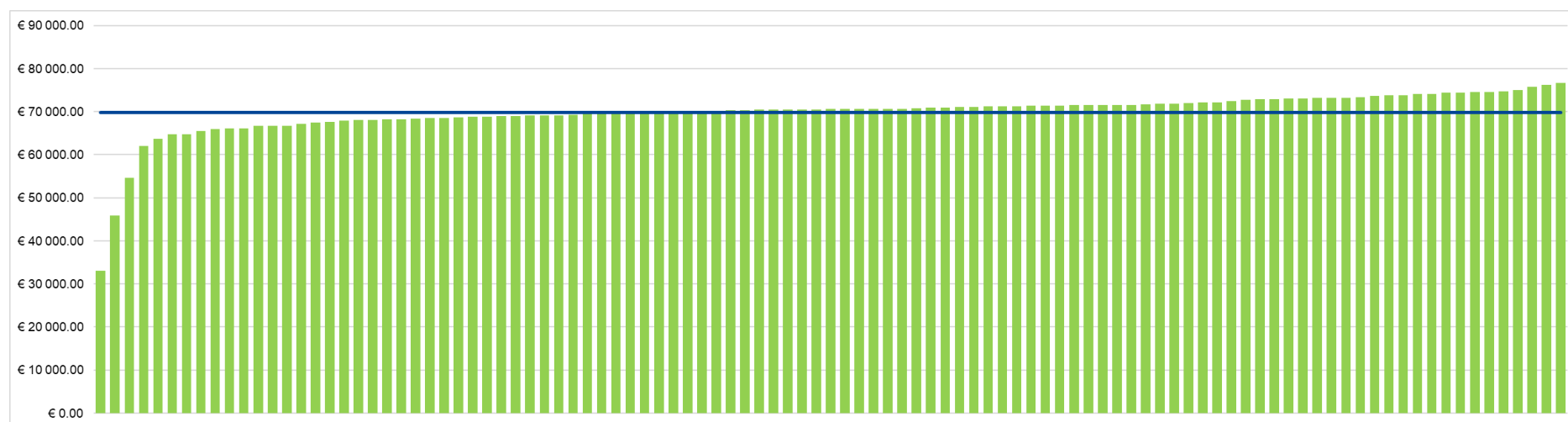
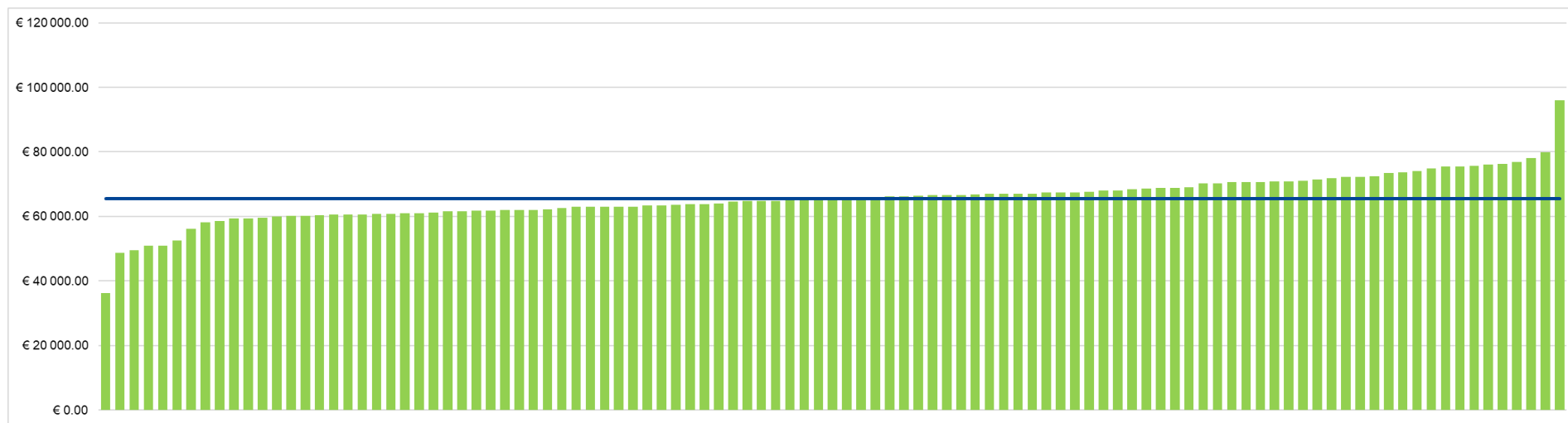


Figure A. 189 shows the average cost per FTE for administrative staff. Costs related to this staff category are recorded in cost accounts 6202, 6212, 6222, 6232, 6242, 62502 and 62512. The number of FTEs is retrieved from Finhosta Table 13 for category item\_08=2. The blue line represents the average across hospitals (€ 65 520.8 per FTE). Hospitals are ranked from the smallest to the largest average cost. Most hospitals have an average cost per FTE very close to the average, but there are some exceptions.



Figure A. 189 – Average cost per FTE administrative staff, per hospital





## APPENDIX 7. INDIRECT COST MARK-UP PERCENTAGE PER COST CENTRE

In Table A. 10, the amount of direct and indirect costs is given, as well as the indirect cost mark-up percentage, where the costs of pharmaceuticals are excluded. In the last column, these costs are included as direct costs.

**Table A. 10 – Indirect cost mark-up percentage per cost centre**

| Cost centre | Direct costs  | Indirect costs | Mark-up        | Pharmaceutical costs | Mark-up (pharmaceutical costs considered as direct costs) |
|-------------|---------------|----------------|----------------|----------------------|-----------------------------------------------------------|
| <b>150</b>  | € 312 299 637 | € 188 144 093  | <b>60.24%</b>  | € 2 440 379          | 59.78%                                                    |
| <b>151</b>  | € 2 585 344   | € 4 488 853    | <b>173.63%</b> | € 23 760             | 172.05%                                                   |
| <b>152</b>  | € 18 989 090  | € 11 900 150   | <b>62.67%</b>  | € 29 679             | 62.57%                                                    |
| <b>153</b>  | € 1 527 635   | € 422 124      | <b>27.63%</b>  | € 5 819              | 27.53%                                                    |
| <b>160</b>  | € 116 974 606 | € 78 984 789   | <b>67.52%</b>  | € 9 180              | 67.52%                                                    |
| <b>170</b>  | € 23 042 945  | € 11 469 172   | <b>49.77%</b>  | € 112 383            | 49.53%                                                    |
| <b>180</b>  | € 781 465 756 | € 327 098 619  | <b>41.86%</b>  | € 130 484 125        | 35.87%                                                    |
| <b>181</b>  | € 4 696 723   | € 2 937 966    | <b>62.55%</b>  | € 35 243             | 62.09%                                                    |
| <b>210</b>  | € 518 734 964 | € 568 716 367  | <b>109.64%</b> | € 10 404 787         | 107.48%                                                   |
| <b>219</b>  | € 14 939 452  | € 14 013 909   | <b>93.80%</b>  | € 84 348             | 93.28%                                                    |
| <b>220</b>  | € 628 143 036 | € 707 291 907  | <b>112.60%</b> | € 26 842 323         | 107.99%                                                   |
| <b>230</b>  | € 176 708 554 | € 156 350 793  | <b>88.48%</b>  | € 3 907 492          | 86.57%                                                    |
| <b>239</b>  | € 1 557 950   | € 1 390 008    | <b>89.22%</b>  | € 7 706              | 88.78%                                                    |
| <b>250</b>  | € 1 927 120   | € 1 861 867    | <b>96.61%</b>  | € 172                | 96.61%                                                    |
| <b>260</b>  | € 194 489 969 | € 167 548 066  | <b>86.15%</b>  | € 1 225 030          | 85.61%                                                    |
| <b>261</b>  | € 60 407 358  | € 32 707 069   | <b>54.14%</b>  | € 487 421            | 53.71%                                                    |
| <b>262</b>  | € 43 122 273  | € 14 342 022   | <b>33.26%</b>  | € 52 758             | 33.22%                                                    |
| <b>263</b>  | € 12 919 638  | € 6 704 396    | <b>51.89%</b>  | € 19 242             | 51.82%                                                    |
| <b>270</b>  | € 87 934 129  | € 41 915 703   | <b>47.67%</b>  | € 1 214 303          | 47.02%                                                    |
| <b>280</b>  | € 67 332 922  | € 67 462 005   | <b>100.19%</b> | € 85 435             | 100.06%                                                   |
| <b>290</b>  | € 12 931 168  | € 7 751 433    | <b>59.94%</b>  | € 468 151            | 57.85%                                                    |



|     |               |               |                 |              |          |
|-----|---------------|---------------|-----------------|--------------|----------|
| 300 | € 384 687 142 | € 413 373 085 | <b>107.46%</b>  | € 2 036 519  | 106.89%  |
| 310 | € 18 323 632  | € 20 111 716  | <b>109.76%</b>  | € 14 933     | 109.67%  |
| 311 | € 51 671 377  | € 51 300 047  | <b>99.28%</b>   | € 123 614    | 99.04%   |
| 312 | € 110 341 181 | € 115 290 852 | <b>104.49%</b>  | € 636 401    | 103.89%  |
| 313 | € 33 032 676  | € 33 633 542  | <b>101.82%</b>  | € 265 172    | 101.01%  |
| 314 | € 51 927 942  | € 36 044 246  | <b>69.41%</b>   | € 65 575     | 69.32%   |
| 315 | € 27 247 417  | € 30 698 170  | <b>112.66%</b>  | € 29 297     | 112.54%  |
| 316 | € 130         |               |                 | € 591        |          |
| 320 | € 134 178 728 | € 198 813 334 | <b>148.17%</b>  | € 4 464 827  | 143.40%  |
| 334 | € 16 984 873  | € 11 109 847  | <b>65.41%</b>   | € 119 766    | 64.95%   |
| 340 | € 30 598 576  | € 30 315 568  | <b>99.08%</b>   | € 70 568     | 98.85%   |
| 350 | € 8 293 409   | € 11 662 284  | <b>140.62%</b>  | € 9 160      | 140.47%  |
| 360 | € 1 227       | € 80 418      | <b>6555.89%</b> | -€ 77        | 6994.31% |
| 370 | € 134 052 299 | € 146 043 423 | <b>108.95%</b>  | € 384 298    | 108.63%  |
| 380 | € 11 251 131  | € 16 318 389  | <b>145.04%</b>  | € 20 184     | 144.78%  |
| 410 | € 59 449      | € 26 009      | <b>43.75%</b>   |              | 43.75%   |
| 420 |               | € 6           |                 |              |          |
| 450 | € 1 200 401   | € 458 300     | <b>38.18%</b>   | € 23         | 38.18%   |
| 451 | € 1 405 054   | € 1 067 601   | <b>75.98%</b>   | € 524        | 75.95%   |
| 452 | € 930 404     | € 301 238     | <b>32.38%</b>   | € 8 041      | 32.10%   |
| 454 | € 1 508 211   | € 473 799     | <b>31.41%</b>   | € 3 846      | 31.33%   |
| 460 | € 544         |               |                 |              |          |
| 490 | € 463 122 258 | € 241 418 708 | <b>52.13%</b>   | € 8 298 959  | 51.21%   |
| 500 | € 275 718 639 | € 230 789 318 | <b>83.70%</b>   | € 11 011 633 | 80.49%   |
| 501 | € 52 635 163  | € 30 603 277  | <b>58.14%</b>   | € 1 616 395  | 56.41%   |
| 502 | € 32 482 499  | € 15 271 919  | <b>47.02%</b>   | € 511 599    | 46.29%   |
| 503 | € 41 129 221  | € 15 746 096  | <b>38.28%</b>   | € 46 017 357 | 18.07%   |
| 510 | € 210 145 333 | € 128 590 322 | <b>61.19%</b>   | -€ 177 025   | 61.24%   |



|     |               |               |                |                 |         |
|-----|---------------|---------------|----------------|-----------------|---------|
| 511 | € 21 899 775  | € 10 702 361  | <b>48.87%</b>  | € 10 884        | 48.85%  |
| 512 | € 4 707 478   | € 1 448 938   | <b>30.78%</b>  | € 3 512         | 30.76%  |
| 513 | € 9 783 030   | € 4 124 142   | <b>42.16%</b>  | € 2 528         | 42.15%  |
| 514 | € 10 738 772  | € 2 033 204   | <b>18.93%</b>  | € 4 193         | 18.93%  |
| 515 | € 30 391 322  | € 18 564 881  | <b>61.09%</b>  | -€ 219          | 61.09%  |
| 516 | € 3 569 745   | € 541 203     | <b>15.16%</b>  | -€ 45           | 15.16%  |
| 517 | € 62 613 056  | € 42 749 366  | <b>68.28%</b>  | € 15 160        | 68.26%  |
| 518 | € 5 030 093   | € 3 097 619   | <b>61.58%</b>  | € 326 779       | 57.83%  |
| 519 | € 124 714 238 | € 59 592 479  | <b>47.78%</b>  | € 994 657       | 47.41%  |
| 520 | € 243 807 580 | € 138 792 753 | <b>56.93%</b>  | € 751 131       | 56.75%  |
| 550 | € 76 868 582  | € 57 274 844  | <b>74.51%</b>  | € 110 174 456   | 30.62%  |
| 551 | € 8 348 992   | € 5 834 569   | <b>69.88%</b>  | € 9 315 844     | 33.03%  |
| 552 | € 43 473 062  | € 29 413 924  | <b>67.66%</b>  | € 485 089       | 66.91%  |
| 555 | € 202 336 592 | € 75 038 198  | <b>37.09%</b>  | € 9 938 355     | 35.35%  |
| 560 | € 220 190 660 | € 111 866 233 | <b>50.80%</b>  | € 5 465 743     | 49.57%  |
| 570 | € 89 486 404  | € 65 946 215  | <b>73.69%</b>  | € 1 022 133     | 72.86%  |
| 580 | € 360 669 594 | € 235 286 864 | <b>65.24%</b>  | € 46 076 061    | 57.85%  |
| 650 | € 12 443 898  | € 13 435 696  | <b>107.97%</b> | € 1 203 485     | 98.45%  |
| 700 | € 38 321 626  | € 29 237 093  | <b>76.29%</b>  | € 15 747 759    | 54.07%  |
| 701 | € 14 037 310  | € 8 499 802   | <b>60.55%</b>  | € 6 048 797     | 42.32%  |
| 702 | € 5 866 853   | € 4 325 024   | <b>73.72%</b>  | € 1 800 627     | 56.41%  |
| 710 | € 54 166 178  | € 86 559 549  | <b>159.80%</b> | € 1 757 296     | 154.78% |
| 830 | € 239 708 177 | € 160 441 427 | <b>66.93%</b>  | € 2 969 913 045 | 5.00%   |
| 840 | € 445 170 467 | € 647 761 868 | <b>145.51%</b> | € 88 480 679    | 121.38% |



## APPENDIX 8. RANGE OF INDIRECT COST MARK-UP PERCENTAGES FOR SELECTED GROUPS OF COST CENTRES

In Table A. 11, Table A. 12 and Table A. 13, the first and third quartiles are given for the indirect cost mark-up percentages presented as base results in Tables 4, 5 and 7 of the scientific report.

**Table A. 11 – Range of indirect cost mark-up percentages for selected groups of cost centres related to automated and associated medical-technical acts**

| Group                                | Mark-up | Q1     | Q3     | Number of hospitals |
|--------------------------------------|---------|--------|--------|---------------------|
| Clinical biology, including genetics | 44.79%  | 35.86% | 52.72% | 89                  |
| Pathological anatomy                 | 60.02%  | 39.53% | 82.17% | 58                  |
| Radiotherapy                         | 72.32%  | 42.17% | 79.46% | 30                  |

**Table A. 12 – Range of indirect cost mark-up percentages for selected groups of cost centres related to technical medical-surgical acts**

| Group                               | Mark-up | Q1     | Q3      | Number of hospitals |
|-------------------------------------|---------|--------|---------|---------------------|
| Emergency services                  | 59.05%  | 46.59% | 69.76%  | 96                  |
| Central sterile services department | 63.30%  | 47.79% | 74.74%  | 94                  |
| Operating theatre and anaesthesia   | 42.30%  | 36.17% | 51.02%  | 96                  |
| Plaster room                        | 58.18%  | 26.63% | 77.01%  | 40                  |
| Delivery room                       | 52.46%  | 43.06% | 112.57% | 68                  |
| Medical imaging                     | 69.22%  | 58.15% | 84.54%  | 95                  |
| Haemodialysis                       | 47.99%  | 35.19% | 57.09%  | 62                  |
| In vivo nuclear medicine            | 65.58%  | 45.54% | 83.03%  | 59                  |
| PET scan                            | 59.46%  | 42.18% | 89.68%  | 18                  |
| Other medical-technical services    | 58.21%  | 30.31% | 68.19%  | 89                  |

**Table A. 13 – Range of indirect cost mark-up percentages for groups of cost centres (nursing units, pharmacy and consultations)**

| Group              | Mark-up | Q1      | Q3      | Number of hospitals |
|--------------------|---------|---------|---------|---------------------|
| Nursing units      | 106.39% | 96.58%  | 119.69% | 100                 |
| Intensive care     | 49.40%  | 43.41%  | 55.40%  | 94                  |
| Day care           | 69.38%  | 52.69%  | 88.91%  | 95                  |
| Pharmacy           | 63.11%  | 45.91%  | 83.82%  | 97                  |
| Consultations      | 136.06% | 103.91% | 214.27% | 90                  |
| Other cost centres | 82.78%  | 69.73%  | 98.28%  | 93                  |