

## Full cost approach using actual costs based on the audited annual accounts of a hospital

Exclusion of non-DRG-relevant cost categories: Expenses relating to other periods and uncommon expenses, accruals (except for holidays and overtime), and non-DRG-relevant expenses (most amortizations, private physician liquidation, capital costs, tax, insurance, interest, research and teaching, etc.)

### DRG-related costs/services:

- Inpatient services
- Day cases
- Pre- and after-care services related to inpatient services and not reimbursed separately

### Non DRG-related costs/services:

- Outpatient services
- Psychiatric, psychosomatic and psychotherapy services
- Pre- and after-care services reimbursed separately, etc.

### Allocation and accrual of costs and service/activity statistics

- The cost allocation method has to be fair according to the input involved
- Cost allocation between indirect and indirect cost-centers and from indirect to primary cost-centers

Indirect cost-centers,  
DRG-relevant



Primary cost-centers,  
DRG-relevant



Indirect cost-centers,  
mixed relevance



Primary cost-centers,  
mixed relevance



Primary and indirect cost-centers, non-DRG-relevant (deferred cost-centers)



**All DRG-relevant costs are now on primary cost-centers**