

Cost- matrix	Labor costs				Material costs				Infrastructure costs	
Cost category groups	Physicians	Nursing	Medical/ technical staff	Drugs general	Drugs individual	Implants and grafts	Material	Material individual	Medical	Non-medical
Ward	Care days	Weighted minutes	Care days	Weighted minutes	Actual usage/unit costs	-	Weighted minutes	Actual usage/unit costs	Care days	
Intensive care	Weighted hours					Actual usage/unit costs	Weighted hours		Weighted hours	
Dialysis	Weighted dialysis					-	Weighted dialysis		Weighted dialysis	
Operating rooms	Surgery times and setup time	Surgery times and setup time				Actual usage unit costs	Surgery times and setup time		Surgery times and setup time	
Anesthesia		Anesthesia times	Anesthesia times			-	Anesthesia times		Anesthesia times	
Delivery ward	Time in delivery ward	Time in delivery ward				-	Time in delivery ward		Time in delivery ward	
Cardiac diagnostics/therapy	Point system/duration	Point system/duration				Actual usage/unit costs	Point system/duration		Point system/duration	
Endoscopic diagnostics/therapy		Point system/duration					Point system/duration		Point system/duration	
Radiology	Point system	Point system				Actual usage/unit costs	Point system		Point system	
Laboratories		Point system					Point system		Point system	
Further diagnostics/therapy	Point system/duration				Actual usage/unit costs	Point system/duration	Point system/duration			