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| --- | --- | --- | --- | --- | --- |
| Kosten | Istkosten | Über-/  Unterdeckung | Normalkosten | | |
| Gesamt |  |  |
| HKA  BVUE |  |  |  |  |  |
| HKFE  BVFE |  |  |  |  |  |
| HKU  VwGK  VtGK  SEKVt |  |  |  |  |  |
| SK  Umsatzerlöse |  |  |  |  |  |
| UEG  Ü/U |  |  |  |  |  |
| BEG |  |  |  |  |  |

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| HKU  VwGK  VtGK  SEKVt |  |  |  |  |  |
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| BEG |  |  |  |  |  |