

# Rules - Cost element Codification

**i** A primary cost elements is for CO the equivalent as accounts in FI with the same codification that is detailed in the page [GL Accounts codification tables](#).

## In PF2

The codification of a primary cost element is:

- 6 when it is a cost & 7 a revenue
- 9 digits : it can depend on the use of the cost element

**6** Costs

X X X X X X X X X

**7** Revenues

X X X X X X X X X

## In WP2

The codification of a primary cost element is:

- 98 : primary cost element
- 6 digits that can depend on the use of the cost element

**9 8** Primary cost element

X X X X X X

**i** There are 2 types of secondary cost elements:

- Cost elements to transfer costs between cost centers, orders & WBS
- Cost elements to transfer costs from the cost centers to COPA (in PF2 we speak about "Reporting cost elements")

## In PF2

The codification of a cost element to transfer costs between cost objects is:

- 9 : secondary cost element
- 4 digits : cost section
- 3 digits : local need
- 1 digit
  - 0 - ad cost
  - 1 - unit price
  - 2 - fixed price
- 1 digit
  - 0 - settlement
  - 1 - assessment
  - 2 - activities

**9** Secondary cost element

X X X X Cost section

X X X Local needs

X 0 – ad cost  
1 – unit price  
2 – fixed price

X 0 – settlement  
1 – assessment  
2 – activities

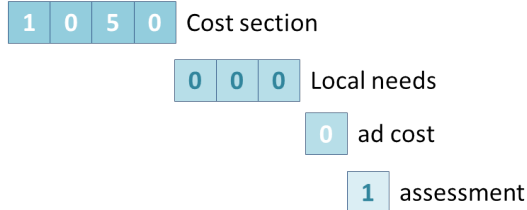
### Example

Codification of a non reporting secondary cost element used to settle Maintenance with assessment cycles

- 9 : secondary cost element
- 4 digits : cost section : **105**  
Maintenance
- 3 digits : by default **000**

- 1 digit : 0 - ad cost
- 1 digit : 1 - assessment

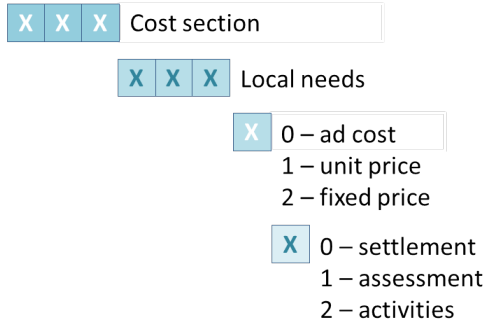
### 9 Secondary cost element



**The codification of a Reporting cost element** (to transfer costs from a cost center to COPA):

- 98 : reporting cost element
- 3 digits : cost section
- 3 digits : local need
- 1 digit
  - 0 - ad cost
  - 1 - unit price
  - 2 - fixed price
- 1 digit
  - 0 - settlement
  - 1 - assessment
  - 2 - activities

### 9 8 Secondary cost element



## In WP2

The codification of a secondary cost element is:

- 99 : secondary cost element
- 6 digits : the first digits depend on the use of the cost element

