

Rules - Secondary Cost Elements - codification



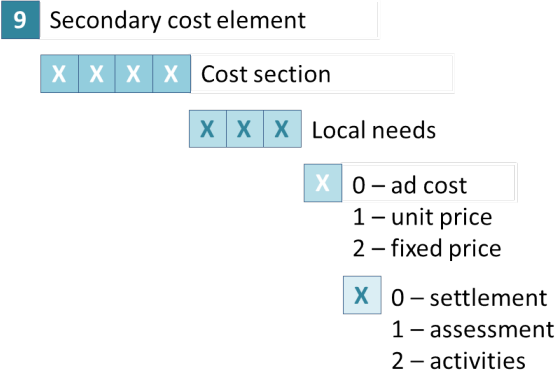
There are 2 types of secondary cost elements:

- 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:

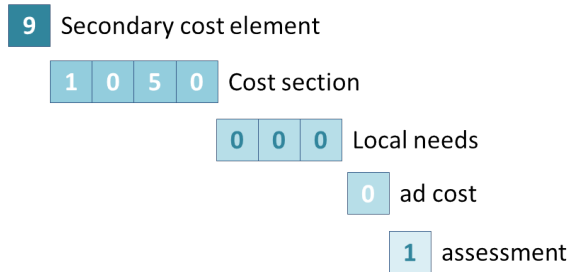
- 9 : secondary cost element
- 4 digits : cost section
- 3 digits : local need
- 1 digit
 - 0 - ad cost
 - 1 - unit price
 - 2 - fixed price
- 1 digit
 - 0 - settlement
 - 1 - assessment
 - 2 - activities



Example

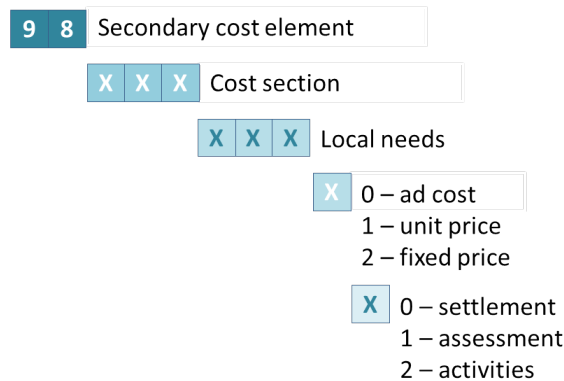
Codification of a non reporting secondary cost element used to settle Maintenance with assessment cycles

- 9 : secondary cost element
- 4 digits : cost section : 1050
- 3 digits : by default 000
- 1 digit : 0 - ad cost
- 1 digit : 1 - assessment



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



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

9 9 Secondary cost element

2 1 Internal settlement

0 0 X X Maintenance

4 2 Assessment

2 X X X Fixed costs

3 X X X Depreciation

6 X X X R&D

9 9 X X COPA

4 3 Internal activity allocation

0 X X X Fixed costs

6 X X X Utilities

8 X X X Depreciation