


# Rules - Primary Cost Elements - codification

 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