Rules - Secondary Cost Elements - codification

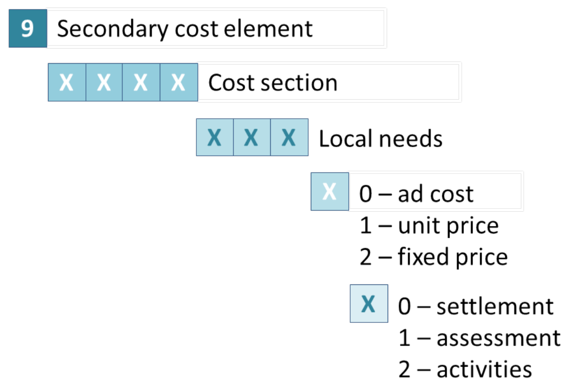
There are 2 types of secondary cost elements:

- 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:

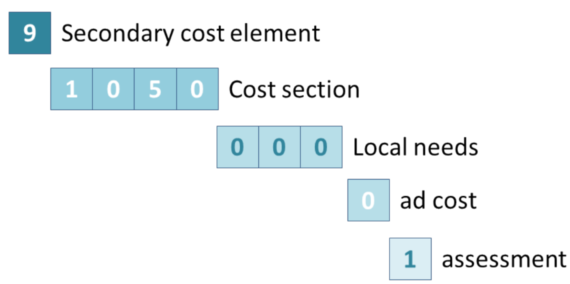
- 9 : secondary cost element
- 4 digits : cost section
- 3 digits : local need
- 1 digit
  - 0 - ad cost
  - 1 - unit price
  - 2 - fixed price
- 1 digit
  - 0 - settlement
  - 1 - assessment
  - 2 - activities



Example

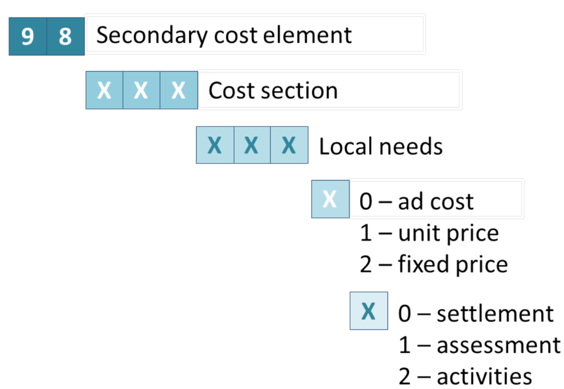
Codification of a non reporting secondary cost element used to settle Maintenance with assessment cycles

- *9 : secondary cost element*
- *4 digits : cost section :* ***105*** *M aintenance*
- *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