# CSP - What are the rules for budget code creation?

An **extra (new) budget code** is created when an extra (new) PUA is created which creates a new line in the financial table of section 12 (for RD interventions; section 11 for DP interventions; section 5.2 or 9 for Sectoral interventions);

Modifications to the PUA in heading 12, or to the PUA yearly values in heading 13 (for rural development interventions), have no influence on the existing budget code that is linked to the PUA.

Changes to the “type” or the “title” of the PUA are allowed, as long as no expenditure has been declared yet for the PUA.

If the Member State considers that it needs a separate budget code for the future expenditure linked to a “modified” PUA(*), then it does not need to modify the existing PUA, but it has to create a new PUA with a PUA code different from the already existing one.

(*) for example for an easier identification of the expenditure linked to each “type” (uniform/medium).

An extra (new) budget code is created when:

- an extra (new) PUA is created = new line in the financial table of heading 12 (for rural development interventions), section 11 (for direct payments interventions), section 5.2 or 9 for sectoral interventions;

- an extra payment reduction tranche or the application of 100% capping is added (section 4.2.2.1 in the CSP), for the BISS direct payment;

- an extra contribution rate “article” is added (section 11 in the CSP), for the RD interventions.

Only Amendments can trigger the creation of new budget codes, while CSP Corrections do not lead to the creation of budget codes.

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