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## CBI Revised Budgeting and Accounting Structures (ACO alert #18)

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ACO Alert 18 is the “Cash-Based Interventions (CBI) Revised Budgeting and Accounting Structure” (May 2020) sent to all IOM Staff. The alert serves as a guidance for IOM staff members on how to prepare the budgets of projects containing Cash-Based Interventions in PRIMA and how to record related expenses in PRISM.

Levels 3 and 4 of the IOM Work Breakdown Structure (WBS) have been revised to include one new activity group and six new activity codes to allow for proper tracking of CBI expenses. For the same purpose, the IOM Chart of Accounts was also revised to include three additional General Ledger (GL) accounts. This revision was done in order to respond to new reporting requirements set by donors and IOM management.

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