
Project Information and Management Application (PRIMA) & Processes and Resources Integrated Systems Management (PRISM)

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IOM administers and tracks expenses by the nature of the expense and by the reason for incurring the expense as well. Any expense recognized and recorded by IOM therefore must be recorded.¹³ For finance-related questions, please contact DRM Emergency Support: drmes@iom.int.

- **Recorded in PRISM against the General Ledger** that reflects the nature of the expense and that enables reporting of IOM expenses (and income) on a consolidated level for accurate International Public Sector Accounting Standards (IPSAS) reporting purposes.
- **Recorded in PRISM against a cost object**, such as a WBS element that reflects the reason for incurring the expense and that enables IOM to perform internal management and project financial reporting of all its expenses (and income).

Three new GL account codes and respective Material codes have been created for CBI:

- GL 307410 (Material 8000000477) — Cash Grants to beneficiaries
- GL 307420 (Material 8000000478) — Vouchers to beneficiaries
- GL 307430 (Material 8000000479) — CBI — Transfer fees

Table 7: Account/GL Description for CBI

Account Code / GL Description	Material Code
307410 Cash Grants to beneficiaries	8000000477
307420 Vouchers to beneficiaries	8000000478
307430 CBI — Transfer fees	8000000479

Account codes and GL description for CBI from [ACO Alert #18](#).

Creating a CBI budget structure in PRIMA: Ensure that a relevant WBS structure for CBI is used.

WBS Level 3: Under Activity Type, select Cash-Based Interventions (CBI), D2.

WBS Level 4: Under Activity Type, select one of the six (6) activity codes designed for CBI.

- 01 CBI – Multipurpose Cash Assistance (MPCA)
- 02 CBI – Vouchers for Specific Purpose – Restricted
- 03 CBI – Cash-for-Work
- 04 CBI – Transfer Fees
- 05 CBI – Other Direct Operational Costs
- 06 CBI – Cash Grants for Specific Purpose – Unrestricted

Using CBI indicators in PRIMA: Use relevant indicators for CBI and make sure that these are linked to the indicator service codes (ISC) designed for CBI:

- # of beneficiaries receiving Unrestricted Multipurpose Cash Assistance (MPCA)
- # of beneficiaries receiving Cash Grants for a Specific Purpose — Unrestricted
- # of beneficiaries receiving Vouchers for a Specific Purpose — Restricted
- # of beneficiaries receiving Cash-for-Work

Please, note that some CBI indicators can be sourced from the indicator bank in PRIMA, and those are already linked to relevant indicator service codes (ISC):

- assisted, CBI UNrestricted/for a purpose
- assisted, CBI UNrestricted/Multi-purpose
- assisted, CBI voucher/for a purpose
- assisted, CBI Cash for Work

CBI through Implementing Partners: Follow [ACO Alert #15](#) in the use of GL account codes for CBI activities via Implementing Partners (IPs).

Table 8: Account/GL Description for Implementing Partners

Account Code / GL Description	Material Code
305850 IP transfers - UN agencies	500000121
305860 IP transfers - Int Orgs (non-UN) and Int Red Cross	500000122
	500000123
305870 IP transfers - International CSOs	500000124
305880 IP transfers - National CSOs	500000125
305890 IP transfers - National Gov Entities	

Account codes and GL description for implementing partners from [ACO Alert #15](#).

When recording expenditures incurred by IPs, ensure that the amounts of assistance to the beneficiaries equivalent to purely Cash Grants to Beneficiaries and Vouchers to Beneficiaries are

carved out of the IP's financial reports and recorded under the correct WBS (main activities D2.01, D2.02, D2.03 and D2.06). Other costs incurred such as IP staff and office costs and transfer costs should be recorded under the WBS D2.05 - CBI Other Direct Operational Costs.

When CBI is delivered via bank transfers directly from **IOM bank accounts** to the individual beneficiaries' bank accounts, please follow the instructions under ACO Alert #21 creating a Beneficiary Group Account in PRISM.

[Recording CBI in PRIMA and PRISM IN/267: Financial Management Rules and Procedures \(FMRP\): Section G.214](#)

¹³As per [IN/267 Financial Management Rules and Procedures](#) – Module I.1.02.

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