PRIMA FOR ALL

BUDGET MODULE
DEVELOPMENT PHASE

GUIDANCE NOTE

MANDATORY PROCESS
FOR IOM DEVELOPMENT FUND
PROJECTS
Overview:

This Guidance Note acts to clarify the steps in developing the Budget on PRIMA for All. It includes guidance on how to complete the Budget Module and generate the Budget Template.

It should be read alongside more in-depth Section Guides, linked throughout this guidance note. For further questions about any part of the document, please reach out to IOMDevelopmentFund@iom.int.

These steps should be followed during Project Development.
Introduction: Accessing the Budget Module/Budget Builder

On PRIMA for All, go to the project’s task page (2 options: click on the task link from the notification email or click on the suitcase on PRIMA, and select the project). It is recommended to use MS Edge Chromium (fastest browser). Using another browser such as Google Chrome may result in some technical issues when using the application.

From the modules section, select ‘WBS / Budget’ module.
General Information

The ‘Budget Builder’ will open with the default budget lines and Costing Sheet (B000A-CS0%).

Renaming of the budget description can be made by clicking on each description text and entering the revised text description.

Each budget line item should clearly state the description and details of the cost (ex. IOM Staff salaries, venue, refreshment, subsistence, travel and DSA, training, materials, printing costs, field visit costs, consultants, type of equipment, etc.), including the provision of an item cost and quantity. Please see below further instructions on the budget description.

Adding/deleting a budget line can be done under the ‘Action’ column.
The total amount of each cost group and total project budget can be found at the lowest part of the budget module.

**Note 1:** Since the budget description entered on PRIMA for ALL is linked to PRISM, the IOM Mission is requested to use English as this is the official language.

**Note 2:** Budget description has a limit of 40 characters therefore the description should be concise following the IOM Development Fund description format (see further details below per cost category). If the description is too long to fit in the ‘Description’ column, please use the ‘Remarks’ column. The complete breakdown of the budget line can also be shown on the ‘Remarks’ column.

**Note 3:** Number of units must match with the narrative proposal. In addition, please avoid using lumpsums.

**Note 4:** For regional projects, please use the relevant Missions' Business Area (BA) for each WBS line for Staff, Office and Operational Costs.

**Note 5:** Please do not fill the ‘Budget Narrative’ column as the details entered in this column will show in the narrative proposal.

**Note 6:** Capacity building costs (training and development) of IOM Staff are not allowed to be budgeted in neither the Staff and Office budget nor Operational budget of the IOM Development Fund projects.

**Note 7:** Total S&O must not exceed 30% of the total allocated budget.

**Note 8:** Total allocated budget must not be higher or lower than the target project budget.
## Cost Categories

### Part I: Staff Costs

IOM Development Fund projects must include the position title of the staff along with the percentage of the salary being covered (in the budget description).

**Format:** Position title + Percentage of salary covered

**Description:** Chief of Mission 5%

‘Unit Cost’ column must show the monthly salary of the staff budgeted and the ‘% of Unit Cost’ column must have the percentage of the staff’s salary covered.

<table>
<thead>
<tr>
<th>Description (HR chart)</th>
<th>WBS Element</th>
<th>Costing Sheet</th>
<th>Unit</th>
<th>No Of Units</th>
<th>Unit Cost</th>
<th>% of Unit Cost</th>
</tr>
</thead>
<tbody>
<tr>
<td>Staff Costs International</td>
<td>NC-YYYY-ID1.10.21.001</td>
<td>B0000A - C02%</td>
<td>Months</td>
<td>12.00</td>
<td>5,000.00</td>
<td>5</td>
</tr>
<tr>
<td>Chief of Mission 5%</td>
<td>NC-YYYY-ID1.10.21.001</td>
<td>B0000A - C02%</td>
<td>Months</td>
<td>12.00</td>
<td>2,000.00</td>
<td>2</td>
</tr>
<tr>
<td>Staff Costs Local</td>
<td>NC-YYYY-ID1.10.21.001</td>
<td>B0000A - C02%</td>
<td>Months</td>
<td>12.00</td>
<td>7,000.00</td>
<td>7</td>
</tr>
<tr>
<td>Capacity Building Officer 30%</td>
<td>NC-YYYY-ID1.10.21.001</td>
<td>B0000A - C02%</td>
<td>Months</td>
<td>12.00</td>
<td>3,000.00</td>
<td>3</td>
</tr>
<tr>
<td>Project Assistant 35%</td>
<td>NC-YYYY-ID1.10.21.001</td>
<td>B0000A - C02%</td>
<td>Months</td>
<td>12.00</td>
<td>1,500.00</td>
<td>15</td>
</tr>
<tr>
<td>Resource Officer (Sr. Admin - Human) 9%</td>
<td>NC-YYYY-ID1.10.21.001</td>
<td>B0000A - C02%</td>
<td>Months</td>
<td>12.00</td>
<td>1,200.00</td>
<td>12</td>
</tr>
<tr>
<td>Resource Officer (Proc &amp; Admin) 10%</td>
<td>NC-YYYY-ID1.10.21.001</td>
<td>B0000A - C02%</td>
<td>Months</td>
<td>12.00</td>
<td>1,600.00</td>
<td>16</td>
</tr>
</tbody>
</table>

**Note 1:** The allocated budget for the salary of the Project Manager must cover the entire duration of the project to ensure effective management and monitoring throughout project implementation.

**Note 2:** If the staff salary will not be covered by the project, the Mission should provide justification, if possible, in the ‘Remarks’ column. Note that the narrative proposal should also make note of this and include a clause on this arrangement.

**Note 3:** Staff support costs for a Mission which is not the management site for an activity such as ‘study visit’ or ‘diaspora assessment’ must be budgeted in the Staff Budget.

**Note 4:** Follow the standard activity cost grouping (level 3 and 4) for Staff budget lines. Further, for 10.06 and 11.06 – Other staff, the Mission must provide the staff’s position title to be covered and ensure that this does not fall under another standard activity cost grouping for staff.
In case the Staff and Office costs have been accidentally deleted, they can be readded by going to ‘Add Office/Staff Cost’. Select the cost type to be added, the implementing mission, the quantity and click add. Once this is done, the newly created line must appear under its correct cost group.

**Part II: Office Costs**

IOM Development Fund projects must include a budget description for the specific cost to be covered.

**Format:** Cost type

**Description:** Building and Office Premises

**Note 1:** For IT and office equipment, a list of equipment for purchase must be provided. For laptop or other IT equipment to be assigned to IOM staff, this must be budgeted following the salary percentage allocation of the staff budgeted under Staff Budget.
**Note 2:** A budget for the project monitoring of overall project activities, such as transportation and vehicle cost (fuel) should be included in the Office Budget. However, if monitoring is associated with a specific field visit for a certain activity, such as conducting a research study, assessment or pilot activities, then it should be budgeted in the Operational part of the budget as part of the activity budget lines.

**Note 3:** Office support cost for a Mission which is not the management site for an activity such as ‘study visit’ or ‘diaspora assessment’ must be budgeted in the Office Budget.

**Note 4:** Follow the standard activity cost grouping (level 3 and 4) for Office budget lines. Further, for 12.10 – *Other office cost*, the acceptable charges on this line are only bank charges and financial costs.

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### Standard activity cost grouping for Office

<table>
<thead>
<tr>
<th>Level 3 code</th>
<th>Level 4 code</th>
</tr>
</thead>
<tbody>
<tr>
<td>12 Office Costs</td>
<td>01 Building Office Pre O</td>
</tr>
<tr>
<td>12 Office Costs</td>
<td>02 Travel Sub Rep O</td>
</tr>
<tr>
<td>12 Office Costs</td>
<td>03 Communications O</td>
</tr>
<tr>
<td>12 Office Costs</td>
<td>04 Vehicles O</td>
</tr>
<tr>
<td>12 Office Costs</td>
<td>05 IT Equipment O</td>
</tr>
<tr>
<td>12 Office Costs</td>
<td>06 Office Furn Equip O</td>
</tr>
<tr>
<td>12 Office Costs</td>
<td>07 Staff Dev Training O</td>
</tr>
<tr>
<td>12 Office Costs</td>
<td>08 Supplies Materials O</td>
</tr>
<tr>
<td>12 Office Costs</td>
<td>09 Security Mss Moss O</td>
</tr>
<tr>
<td>12 Office Costs</td>
<td>10 Other Office Costs O</td>
</tr>
</tbody>
</table>

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**Part III: Operational Costs**

IOM Development Fund projects must follow the below budget description format.

*Format: Activity number + Short description of activity + Cost types*

*Description: 1.1.1 Assessment (venue, catering, transpo, DSA, material)*

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Since the budget is activity based, budget lines must be grouped under its correct activity number and each budget line must have a corresponding activity in the narrative.
A group of cost types which will be used in one activity can now be budgeted in one budget line. However, the Mission needs to ensure that the budget description will contain the complete cost types and number of individuals involved, if applicable (e.g., 1.1.1 Assessment (venue, catering, transpo, DSA, material for 25 pax)). The Fund will not allow expenses to be charged to the project which were not included in the approved budget. If the ‘Unit Cost’ amount is $10,000 and more, the Mission needs to provide the breakdown of the cost types with a computation of the budget.

Any equipment to be purchased, must also include the full list of the equipment (and other related costs) together with the computation regardless of the individual unit cost.

If breakdown for the budget lines is not yet available, please ensure timely coordination with the Fund before any purchases are made and prior to implementation of the specific activity.
For consultants responsible for carrying out several activities under a same Output, IOM Missions can add the hiring of a consultant as an activity and budget the consultancy under this activity. In this way, Missions will no longer be required to create a budget line for a consultancy fee in each of the activities of the same output.

**Note 1:** IOM staff travel, and subsistence budgeted in the Operational budget should directly relate to a specific project activity. Travel and subsistence for the purpose of general or regular monitoring by Regional Office staff and by implementing Missions should be covered by the Office budget.

**Part IV: Evaluation and Visibility**

Evaluation and visibility costs follow a 3rd and 4th level activity coding which should not be changed nor interchanged.

The evaluation budget is for the ex-post project evaluation, mandatory for all IOM Development Fund projects, and must be 5% of the total project budget.

The visibility budget to be used in almost all the activities in the project must be budgeted under the general visibility budget line found in the lowest part of the ‘Budget Builder’.

Missions must provide a list of visibility material to be produced and must use the IOM Development Fund logo in all the visibility items.

**Note 1:** Visibility to be used on a specific activity can be budgeted under its corresponding activity.
After completing the budget module, click on the ‘Save and Close’ button found at the upper or lower right of the ‘Budget Builder’.

### Upper Right

![Budget BuilderUpper Right](image)

### Lower Right

![Budget BuilderLower Right](image)

### Introduction: Exporting the Budget Proposal template

Once the ‘Budget Builder’ is completed, click on the ‘Export Financial’ button found in the task page to generate the updated budget module containing the data entered in the ‘Budget Builder’.

![Budget Export](image)
Ensure that the details entered in the ‘Budget Builder’ have been exported to the IOM Development Fund template and verify that the project’s details are accurate. Specific attention must be given to the title, project type, budget, duration, activity description, etc.

Output 1: The Migration Research Unit is established as part of the faculty of Political Science and Economics within the Cairo University and in close coordination with MFA and relevant stakeholders.

Output 2: The Migration Research Unit has the necessary tools and equipment to start operations.