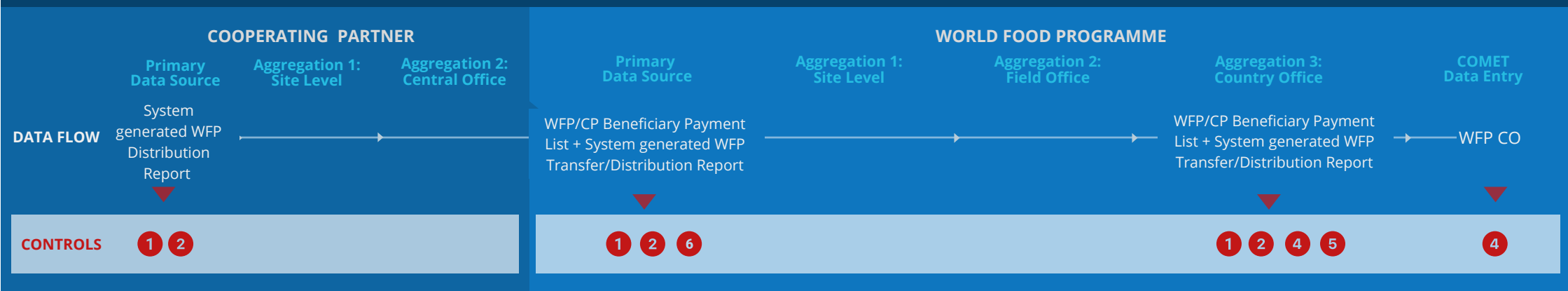


<b>Indicator(s)</b>	Number of women, men, boys and girls receiving cash-based transfers/commodity vouchers Total amount of cash transferred to targeted beneficiaries Total value of vouchers (expressed in food/cash) transferred to targeted beneficiaries	<b>CRF Area(s)</b>	Resources Transferred Asset Creation and Livelihoods (ACL) / Food assistance for assets (FFA)	<b>Modality</b>	Digital CBT (Cash or Voucher)
				<b>Transfer Agent</b>	WFP
				<b>Transfer System</b>	SCOPE or Building Blocks



Control	Actions	Responsibility	
<b>1 Documentation Review</b>	Calculate the % of available, on-time and complete data source records and system generated reports that are expected to contain the indicators at each aggregation level (WFP CO) for the reporting period.	CO M&E Officer/Assistant or CBT Officer	🔄 Frequency   Quarterly ★ ★ Highly Recommended
<b>2 Recounting &amp; Reaggregating</b>	Recount and reaggregate the number of people/transfers recorded in beneficiary lists and system generated WFP reports during the reporting period. Compare recounted/reaggregated numbers to the reported number of people/transfers, and identify possible reasons for the discrepancy, if any.	CO M&E Officer/Assistant or CBT Officer	🔄 Frequency   Monthly ★ Recommended
<b>3 Recomputing Formulas</b>	N/A	N/A	N/A
<b>4 Reconciliation &amp; Triangulation</b>	At the WFP CO level, reconcile distribution reports with beneficiary payment lists. Reconcile the cash transfer or value of voucher in COMET with the cash transfer or value of voucher in WINGS. For FFA, triangulate the number of assets built with the number of people who should be working on the activity according to standard work norms. For all of the above, identify possible reasons for the discrepancy, if any,Identify possible reasons for the discrepancy, if any,	CO M&E Officer/Assistant, CBT/Programme Officer or Finance Officer [1]	🔄 Frequency   Quarterly ★ ★ Highly Recommended
<b>5 Secondary Sources</b>	Cross-check the reported value of the indicators in WFP Distribution Reports with secondary data sources such as other UN or NGO reports to ensure that information corroborates and is consistent. This should also include cross checking redemption values with other available data. Identify possible reasons for the discrepancy, if any.	CO M&E Officer/Assistant or CBT Officer	🔄 Frequency   Bi-annual ★ Recommended
<b>6 On-Site Visits</b>	Visit selected sites and select a sample of beneficiaries (at least 5 to 10 persons) from source documents recorded as having received a transfer and verify that they actually received their entitlement.	CO M&E Officer/Assistant or CBT Officer	🔄 Frequency   Quarterly ★ ★ Highly Recommended
<b>7 Methodological Compliance</b>	N/A	N/A	N/A

#### Notes

[1] Country Offices may establish roles and responsibilities for reconciliation depending on the local context/capacity. Reconciliation activities for cash transfers, for example, may be done by a CBT/Programme Officer or Finance Officer.