

<b>Indicator(s)</b>	Number of women, men, boys and girls receiving commodity vouchers	<b>CRF Area(s)</b>	Resources Transferred	<b>Modality</b>	Paper Voucher
	Total value of vouchers (expressed in food/cash) transferred to targeted beneficiaries		Asset Creation and Livelihoods (ACL) / Food assistance for assets (FFA)	<b>Transfer Agent</b>	Cooperating Partner
				<b>Transfer System</b>	N/A



<u>Control</u>	<u>Actions</u>	<u>Responsibility</u>	
<b>1 Documentation Review</b>	Calculate the % of available, on-time and complete data source records and reports that are expected to contain the indicators at each aggregation level (Site level, CP Central Office, WFP Country Office) 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/value of vouchers recorded in source documents and 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, scan barcodes/QR of redeemed and non-redeemed vouchers to reconcile CP distribution reports and payment summaries. Ensure voucher reconciliation, sampling and destruction in line with corporate guidance. Reconcile the value of vouchers in COMET with the value of vouchers in WINGs.	CO M&E Officer/Assistant, CBT/Programme Officer or Finance Officer [1]	🔄 Frequency   Quarterly ★ ★ Highly Recommended
<b>5 Secondary Sources</b>	N/A	N/A	N/A
<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 voucher 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.