
Reconciliation

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At the end of the programme, the Finance team will review the financial and related data collected throughout the programme and reflect the transactions accurately in the books of accounts. Once the CBI programme has been implemented, there are several important steps to verify the distribution process and proceed to reconciliation. This step is important, regardless of the division of labour between IOM and service providers. The reconciliation process will be different based on the delivery mechanism, restriction and conditionality of the intervention considered.

To close the financial cycle for cash assistance, the supporting evidence package will include duly signed Beneficiary Assistance and Consent Forms and the Cash Distribution Report wherein the beneficiaries, in one form or another depending on the delivery mechanism, signify having received the cash assistance. The beneficiaries do not need to present documentation of how they spent the cash.¹⁹ The reconciliation process for voucher assistance will differ depending on the delivery mechanism while the reconciliation process for CBI through IP will include the review of cash and voucher assistance documentation and other costs incurred by the IP, in relation to an approved IP budget. For more information, please refer to the processes and documentation in [CBI Procurement Processes for different Delivery Mechanisms](#).

The transfers to beneficiaries must be complemented with a monitoring exercise. This is to verify the execution of the instruction provided to service providers or implementing partners.

¹⁹ Whether the cash was spent for its intended purpose will have to be assessed as part of monitoring and evaluation activities, distinct from the financial reconciliation process. For more information, see [Section 6. Monitoring & Evaluation. Accountability, Learning & Reporting](#).

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