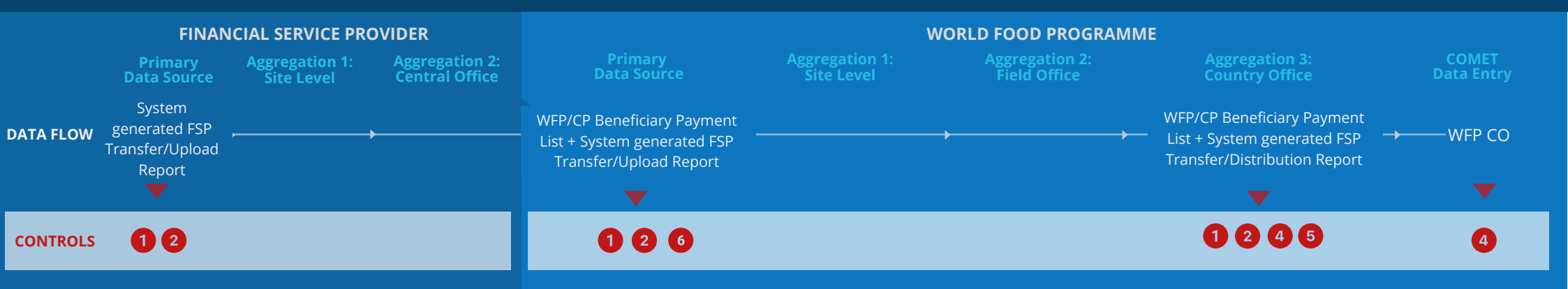


Indicator(s)	Number of women, men, boys and girls receiving cash-based transfers/ commodity vouchers	CRF Area(s)	Resources Transferred	Modality	Digital CBT (Cash or Voucher)
	Total amount of cash transferred to targeted beneficiaries		School Feeding Provided		
	Total value of vouchers (expressed in food/cash) transferred to targeted beneficiaries				Transfer Agent Financial Service Provider (FSP)
	Feeding days as percentage of total school days				Transfer System FSP System



Control	Actions	Responsibility	
1 Documentation Review	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, School Feeding Officer or CBT Officer	🔄 <i>Frequency Quarterly</i> ★ ★ Highly Recommended
2 Recounting & Reaggregating	Recount and reaggregate the number of people/transfers recorded in beneficiary payment lists and system generated FSP 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. For School Feeding, recount and verify reported feeding days as a percentage of total school days (from sites up to final aggregation level).	CO M&E Officer/Assistant, School Feeding Officer or CBT Officer	🔄 <i>Frequency Monthly</i> ★ Recommended
3 Recomputing Formulas	N/A	N/A	N/A
4 Reconciliation & Triangulation	At the WFP CO level, reconcile FSP 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. Identify possible reasons for the discrepancy, if any,	CO M&E Officer/Assistant, School Feeding Officer, CBT/Programme Officer or Finance Officer	🔄 <i>Frequency Quarterly</i> ★ ★ Highly Recommended
5 Secondary Sources	Cross-check the reported value of the indicators in FSP 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, School Feeding Officer or CBT Officer	🔄 <i>Frequency Bi-annual</i> ★ Recommended
6 On-Site Visits	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. For school feeding, check that schoolchildren receive school meals regularly throughout the year (if and as reported), particularly in consistency with total school days. Interview key school staff/teachers to confirm: Has the school year been regular? Have there been interruptions? Have children received the adequate planned rations on the reported days?	CO M&E Officer/Assistant, School Feeding Officer or CBT Officer	🔄 <i>Frequency Quarterly</i> ★ ★ Highly Recommended
7 Methodological Compliance	N/A	N/A	N/A