









Indicator(s)	CRF Area(s)	Resources Transferred	Modality	Food, Goods or Cash in hand
Number of women, men, boys and girls receiving food/cash-based transfers		Nutritious Foods Provided		
Quantity of food distributed		Asset Creation and Livelihoods (ACL) /	Transfer Agent	Cooperating Partner
Quantity of non-food items distributed		Food assistance for assets (FFA		
Total amount of cash transferred to targeted beneficiaries		School Feeding Provided	Transfer System	N/A
Quantity of fortified food provided				
Quantity of specialized nutritious food provided				
Percentage of staple commodities distributed that is fortified				
Number of assets built, restored or maintained by targeted households and communities, by type and unit of measure				
Number of people provided with direct access to energy assets, services and technologies				
Feeding days as percentage of total school days				

Control	Actions	Responsibility
1 Documentation Review	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 Field Office, WFP Country Office) for the reporting period.	CO M&E Officer/Assistant, Nutrition Officer, FFA Officer, School Feeding Officer or CBT Officer  🔄 Frequency   Quarterly ★★ Highly Recommended
2 Recounting & Reaggregating	Recount and reaggregate the number of people/transfers 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. For FFA, specifically check the number of assets built, constructed or maintained, and make sure the unit of measure reported against is aligned with FFA guidance [1]. 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, Nutrition Officer, FFA Officer, School Feeding Officer or CBT Officer  🔄 Frequency   Quarterly ★ Recommended
3 Recomputing Formulas	N/A	N/A

4	<b>Reconciliation &amp; Triangulation</b>	Reconcile the cash transfer in COMET with the cash transfer 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.	CO M&E Officer/Assistant, Nutrition Officer, FFA Officer, School Feeding Officer, CBT/Programme Officer or Finance Officer [2]	 <i>Frequency   Quarterly</i>   Highly Recommended
5	<b>Secondary Sources</b>	Cross-check the reported value of the indicators with secondary data sources such as other UN or NGO reports to ensure that information corroborates and is consistent. Identify possible reasons for the discrepancy, if any. Compare the outputs constructed through FFA programmes with satellite imagery obtained through AIMS (Asset Impact Monitoring from Space) service, if implemented at the CO-level.	CO M&E Officer/Assistant, Nutrition Officer, FFA Officer, School Feeding Officer or CBT Officer	 <i>Frequency   Bi-annual</i>  Recommended
6	<b>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 or payment and verify that they actually received their entitlement. For FFA, cross check the reports with status of the assets implemented. For example, what is the status of the water pond built? Is it functional? Who has access to this asset? 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 the following information: 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, Nutrition Officer, FFA Officer, School Feeding Officer or CBT Officer	 <i>Frequency   Quarterly</i>   Highly Recommended
7	<b>Methodological Compliance</b>	N/A		

## Notes

[1] FFA Programme Guidance Manual – Chapter 7 on Monitoring – 2.3.4 Selecting the Output Indicators, available [here](#).

[2] 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.