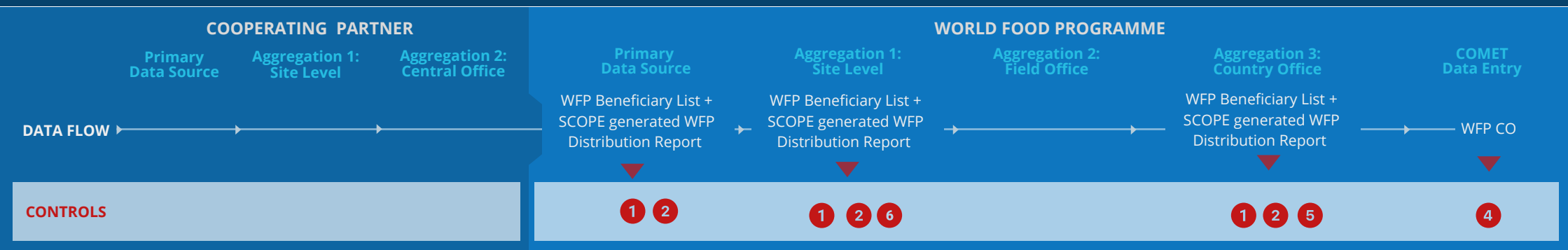


<b>Indicator(s)</b>	Number of women, men, boys and girls receiving food/cash based transfer	<b>CRF Area(s)</b>	Resources Transferred	<b>Modality</b>	Food or Cash in hand
	Quantity of food distributed		Asset Creation and Livelihoods (ACL) /		
	Total amount of cash transferred to targeted beneficiaries		Food assistance for assets (FFA)		
				<b>Transfer Agent</b>	WFP
				<b>Transfer System</b>	SCOPE



Control	Actions	Responsibility	
1 <b>Documentation Review</b>	Calculate the % of available, on-time and complete data source records and SCOPE generated reports that are expected to contain the indicators at each aggregation level (Site Level and WFP CO) for the reporting period.	CO M&E Officer/Assistant or CBT Officer	🔄 Frequency   Quarterly ★ ★ Highly Recommended
2 <b>Recounting &amp; Reaggregating</b>	Recount and reaggregate the number of people/transfers recorded in beneficiary lists and SCOPE 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   Quarterly ★ Recommended
3 <b>Recomputing Formulas</b>	N/A	N/A	N/A
4 <b>Reconciliation &amp; Triangulation</b>	Triangulate the number of people receiving food in COMET with transfer amounts to these same beneficiaries in LESS. Reconcile the Metric Tons (MT) of food delivered in COMET with the MT of food dispatched as reported on in LESS. Reconcile the cash transfer in COMET with the cash transfer in WINGS. Identify possible reasons for the discrepancy, if any,	CO M&E Officer/Assistant, CBT/Programme Officer or Finance Officer [1]	🔄 Frequency   Quarterly ★ ★ Highly Recommended
5 <b>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. Identify possible reasons for the discrepancy, if any.	CO M&E Officer/Assistant or CBT Officer	🔄 Frequency   Bi-annual ★ 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.	CO M&E Officer/Assistant or CBT Officer	🔄 Frequency   Quarterly ★ ★ Highly Recommended
7 <b>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.