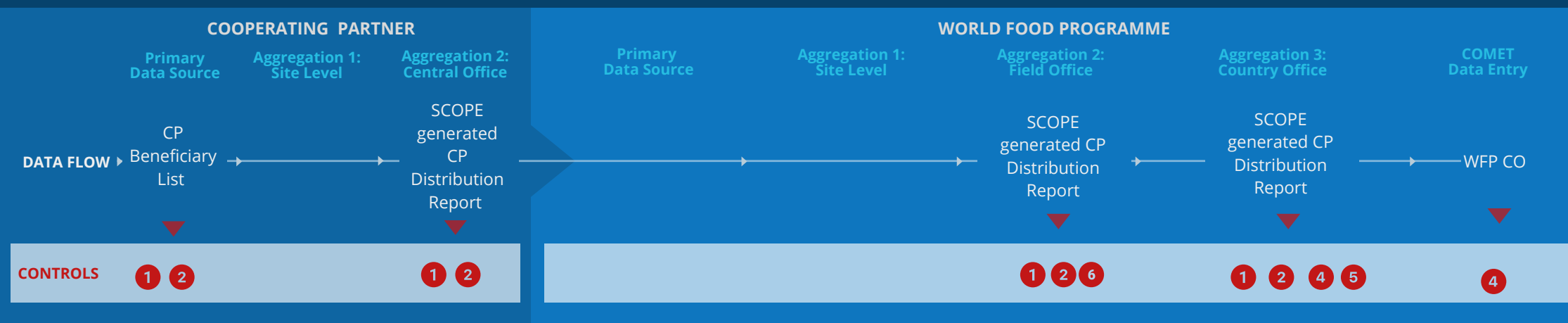


Indicator(s)	Number of women, men, boys and girls receiving food/cash-based transfers	CRF Area(s)	Resources Transferred	Modality	Food or Cash in hand
	Quantity of food distributed		Asset Creation and Livelihoods (ACL) /	Transfer Agent	Cooperating Partner
	Total amount of cash transferred to targeted beneficiaries		Food assistance for assets (FFA)		
				Transfer System	SCOPE, Building Blocks or CP system (for digitally recording distributions in the field)



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.	M&E Officer/Assistant 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.	M&E Officer/Assistant or CBT Officer	🔄 Frequency Quarterly ★ Recommended
3 Recomputing Formulas	N/A	N/A	N/A
4 Reconciliation & Triangulation	At the WFP CO level, reconcile the SCOPE CP Distribution Report with the list of targeted beneficiaries and with CP Distribution Reports. Reconcile the cash transfer in COMET with the cash transfer in WINGS. For all of the above, identify possible reasons for the discrepancy, if any,	M&E Officer/Assistant, CBT/Programme Officer or Finance Officer [1]	🔄 Frequency Quarterly ★ ★ Highly Recommended
5 Secondary Sources	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.	M&E Officer/Assistant or CBT Officer	🔄 Frequency Bi-annual ★ Recommended

<div>6</div> 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 or payment and verify that they actually received their entitlement.	M&E Officer/Assistant or CBT Officer	<div> <div>🔄</div> Frequency Quarterly </div> <div> <div>★ ★</div> Highly Recommended </div>
<div>7</div> Methodological Compliance	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.