
ANNEX III-A: METHODOLOGY FOR BENEFICIARY COUNTING AND REPORTING

Introduction

1. This annex describes the methodology that WFP uses to present results on the services it provides to beneficiaries, including the number of beneficiaries assisted during the reporting year. These data are presented to provide public accountability in WFP's APR and annual country reports. Reporting on beneficiaries is essential for, among other purposes, programme management, advocacy, resource mobilization and accountability to donors, beneficiaries and other stakeholders. Accordingly, WFP has established corporate standards and issued technical guidance for country offices and its cooperating partners aimed at ensuring that beneficiaries are counted as consistently and accurately as possible.
2. Data on the number of beneficiaries assisted through WFP food transfers, CBTs, commodity vouchers and individual capacity strengthening activities are entered into corporate systems such as COMET – the country office tool for managing programme operations effectively – so that they can be compared with planned values, collated and analysed centrally.
3. COMET is the main source of the data used in the APR and annual country reports; for each activity it contains information on the type of activity, location, type of assistance, quantity of assistance, period of assistance and number of beneficiaries assisted, disaggregated by sex, age group, residence status and transfer modality. Most of the beneficiary information in COMET is provided in monthly reports from WFP's cooperating partners in more than 80 countries, including national governments, local authorities and non-governmental organizations.
4. The data in COMET are validated and collated at decentralized levels (including area offices and sub-offices) each month and undergo manual adjustment and quality assurance by country offices and regional offices at the end of the reporting year. They are then subject to further quality assurance steps before being finalized and aggregated for presentation in the annual country reports and the APR.
5. In light of the challenges of collecting and validating data, excluding overlaps and making use of approximations when confirmed data are not available, reported numbers of beneficiaries assisted by WFP should be considered best estimates subject to over- and underestimation.

Methods used to count WFP's beneficiaries

Defining beneficiaries

6. To determine the annual total number of beneficiaries reached, WFP counts all of the individuals who received assistance at least once during the year. WFP has issued comprehensive guidance¹ for country offices and partners on who should and who should not be counted as a beneficiary in various scenarios. The beneficiary count reflects WFP's "reach" in accordance with the corporate results framework for 2022–2025.
7. WFP's beneficiary count does not currently take into account the amount or duration of the assistance received by beneficiaries, which can vary considerably depending on the activity, location and operational setting. However, in line with the commitments made in response

¹ WFP. 2019. *Guidance Note on Estimating and Counting Beneficiaries*.

to the 2021 audit of the management of beneficiary information, the use of intensity of assistance, in conjunction with other metrics, is being explored with a view to improving resources-to-results planning and performance reporting. In this regard, WFP is measuring the intensity of assistance for its programmes in terms of three dimensions: duration of assistance, size and value of assistance, and coverage of beneficiaries in need. See [2025 APR Annex II D](#) for reporting on the intensity of assistance under the expenditures per beneficiary analysis section.

8. WFP's beneficiary classification consists of three tiers: the first tier can be broadly described as "direct beneficiaries" and the second and third as "indirect beneficiaries", such as people who benefit from the support WFP provides to governments for national safety net policies and implementation capacity, early warning systems and emergency response capacity.²
9. Tier 1 direct beneficiaries are defined in the corporate results framework for 2022–2025 as "women, men, boys and girls receiving food/cash or restricted cash transfers/commodity vouchers and capacity strengthening transfers (including people with disabilities)"³ from WFP or through its cooperating partners. When WFP's assistance supports an entire household, all the members of the household are counted as individual beneficiaries, including non-identifiable individuals (individuals whom WFP has on its records without personal identifiable information). If the actual number of household members is not known, the average number for the country is used instead; if neither the actual nor the average number of household members is known then the number is assumed to be five. Other individuals who receive assistance from WFP but are not identifiable, such as people who join information sessions without having their names recorded, cannot be counted as direct beneficiaries.
10. Examples of people who count as direct beneficiaries are schoolchildren receiving WFP school meals, and the members of households receiving WFP food or CBTs. Examples of people who do not count as direct beneficiaries are government officials and policymakers participating in capacity development initiatives.

Aggregating beneficiary numbers

11. Once the implementation of an activity is complete, country offices record the number of beneficiaries assisted during the period under review and adjust that number to account for overlaps (which occur, for example, when a household receives assistance under multiple activities within the same period or at the same location) and new beneficiaries (the number of beneficiaries assisted for the first time in the reporting period) in order to produce the estimated number of "unique" beneficiaries assisted at various levels, such as the country office level, the CSP level, the strategic outcome level, the standard output level and the programme area level. The process follows overlap rules established by each country office during the planning of each activity, but the final estimate can be altered to reflect new information that becomes available once the implementation of the activity has started.

² In 2021, WFP published its "[Guidance note on Estimating Tier 2 and Tier 3 Beneficiaries](#)" which enables country offices to estimate WFP's contributions to communities, households and individuals beyond direct beneficiaries.

³ "[WFP corporate results framework \(2022–2025\)](#)" (WFP/EB.1/2022/4-A/Rev.1).

12. Calculation of the annual adjusted beneficiary figures follows a standardized corporate calendar. The annual beneficiary reporting exercise for the reporting year is completed by WFP's country offices during the first quarter of the subsequent year, when the final estimated number of beneficiaries assisted during the reporting year in each country is validated in COMET by the country office and can subsequently be extracted for use in WFP publications. Beneficiary numbers at the CSP level are published in the annual country reports on 31 March each year and are then aggregated at the global level to provide the overall beneficiary figures for publication in the APR which is submitted to the Executive Board for approval at the Board's annual session in June each year.