
ANNEX II-B: METHODOLOGY FOR BENEFICIARY COUNTING AND REPORTING

Introduction

1. This annex describes the methodologies used by WFP to present data on its results in respect of beneficiaries, including the number of beneficiaries assisted during the year in review. These data are presented to provide public accountability in WFP's annual performance report (APR) and annual country reports. Reporting on beneficiaries is essential for programme management, advocacy, resource mobilization and accountability to donors 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. To comply with WFP's commitment to transparency, from 2021 onwards APRs inform users that the data on beneficiary numbers represent best estimates that are subject to over- and underestimation.
2. WFP delivers assistance to people by working with thousands of cooperating partners in more than 80 countries. In most of those countries the WFP country office plans, coordinates and manages data collection, following established standards and guidelines to ensure that the right data are collected in the right way. Throughout WFP, data on the number of beneficiaries assisted and how many people benefit from WFP food transfers, cash-based transfers, 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 targets, collated and analysed centrally.
3. COMET is the main source of the data used in the APR and annual country reports; it contains information on the type of activity, location, period of assistance and number of beneficiaries assisted for each activity. In addition, personal information on each beneficiary, including their name, age, gender, disability status, household size and location, along with biometric data, is registered in SCOPE, WFP's corporate digital beneficiary and transfer management platform. Most of the beneficiary information in COMET is provided in monthly reports from WFP's partners, including national governments, local authorities and national and international cooperating partners; the information is reviewed by country offices and transferred into the system.¹
4. The data in COMET are validated and collated at decentralized levels (including area offices and sub-offices) on a monthly basis and subjected to manual adjustment and quality assurance by country offices and regional bureaux at the end of the reporting year. They are then subject to quality control before being finalized and aggregated for presentation in the APR and annual country reports.
5. In the light of the challenges in collecting and validating data, excluding overlaps and making use of approximations when confirmed data are not available, the final reported number of beneficiaries assisted by WFP each year should be considered a best estimate rather than an exact value.

¹ Work to enable the exchange of key data between COMET and SCOPE should be finalized by mid-2022.

Methods used to count WFP's beneficiaries (tier 1)

Defining beneficiaries

6. To determine the number of beneficiaries reached in a given year, WFP counts all individuals that received assistance at least once during the year. WFP has issued comprehensive guidance² for country offices and partners on who should be counted as beneficiaries under various scenarios.
7. WFP counts tier 1 direct beneficiaries, who are defined in the corporate results framework for 2017-2021, as "individuals who receive direct assistance (from WFP or through its cooperating partners) in the form of food, CBTs, non-food items³ and individual capacity strengthening activities (training, counselling or awareness-raising provided to benefit individuals in need or their household members)."⁴ The generic output indicator used to report this information was recently revised in accordance with the new corporate results framework and now includes direct capacity strengthening beneficiaries: "Number of women, men, boys and girls receiving food/cash or restricted cash transfers/commodity vouchers and capacity strengthening transfers (including people with disabilities)."⁵ In addition, when WFP's assistance supports an entire household all the members of the household are counted as beneficiaries, including non-identifiable individuals. If the actual number of household members is not known it is assumed to be the average number of household members in the country at issue; if neither the actual nor average number of household members is known then the number of household members is assumed to be five.
8. WFP's beneficiary count does not take into account the amount or duration of assistance received by beneficiaries, which can vary considerably depending on the activity, location and operational setting.⁶ A person who receives emergency rations for one week after a cyclone is counted in the same way as a person who receives monthly rations under a resilience programme or a mother who receives a one-day training course on nutrition and sanitation.
9. Other individuals who receive WFP assistance 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 household members receiving WFP food or cash-based transfers. Examples of people who do not count as direct beneficiaries are government officials and policymakers participating in capacity development initiatives.⁷

² WFP. 2019. [Guidance Note on Estimating and Counting Beneficiaries](#).

³ Examples of non-food items include kitchen utensils, hygiene kits, and agricultural tools and inputs.

⁴ WFP. 2019. "[Revised Corporate Results Framework \(2017–2021\) – Part II: 2021 targets for the programmatic outputs and performance indicators](#)" (WFP/EB.A/2019/5-A).

⁵ WFP. 2022. "[WFP corporate results framework \(2022–2025\)](#)" (WFP/EB.1/2022/4-A/Rev.1).

⁶ WFP. 2019. [Guidance Note on Estimating and Counting Beneficiaries](#).

⁷ Currently, WFP does not systematically count indirect (tier 2 and tier 3) beneficiaries, such as people who benefit from WFP support for government safety net policies and implementation capacity, early warning systems and emergency response capacity. However, an optional outcome indicator measuring WFP indirect beneficiaries reached by national social protection systems or programmes was added to the corporate results framework for 2022–2025. A guidance note on estimating tier 2 and tier 3 beneficiaries was published in early 2022 and is expected to allow WFP to estimate its contribution to communities, households and individuals beyond its direct beneficiaries.

Aggregating beneficiary numbers

11. After the implementation of each activity is complete, country offices record the number of beneficiaries assisted and adjust that number to account for overlaps and new beneficiaries to produce the estimated number of “unique” beneficiaries assisted. The process follows overlap rules established by each country office during the planning of each activity, but changes can be made to reflect new information that becomes available after implementation of the activity has started.
12. The final estimated number of beneficiaries assisted in each country is validated in COMET by the country office at the end of every year and is subsequently extracted for use in WFP publications. These data are aggregated to provide the following beneficiary numbers:
 - the total number of beneficiaries, which is the sum of all direct beneficiaries reached through all activities at the country level, after eliminating overlap;
 - the total number of beneficiaries receiving food transfers, cash-based transfers and commodity vouchers and capacity strengthening, which is the sum of all direct beneficiaries reached through each transfer modality under any activity, after eliminating overlap;
 - the total number of beneficiaries assisted in each programme area, which is the sum of all direct beneficiaries reached at the country level in each of WFP’s eight programme areas; and
 - the number of schoolchildren assisted under school-based programmes, which is the sum of all participants assisted under school-based programmes, adjusted to exclude activity supporters such as teachers and cooks.

Annual calendar for beneficiary adjustments

13. Calculation of the annual adjusted beneficiary figures follows a standardized corporate calendar. The annual beneficiary reporting exercise is completed by WFP’s country offices during the first quarter of the subsequent year, when each country office aggregates its beneficiary figures and adjusts them to account for overlaps in order to produce a final estimated number of “unique” beneficiaries assisted in the previous year. The country-level beneficiary numbers are published in the annual country reports on 31 March each year.
14. Publication in the annual country reports is followed by a global aggregation of the overall beneficiary figures for publication in the APR that is submitted to the Executive Board for approval at its annual session each year.