



**THE REVOLUTIONARY GOVERNMENT OF
ZANZIBAR**



**MINISTRY OF FINANCE AND
PLANNING**

THE OFFICE OF TREASURY'S REGISTRAR

**GUIDELINES FOR BOARD EVALUATION IN
PUBLIC ENTITIES**

March, 2026

GUIDELINES FOR BOARD EVALUATION IN PUBLIC ENTITIES 2026

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ACRONYMS

AO	Accounting Officer
HR	Human Resource
KPIs	Key Performance Indicators
PE	Public Entity
TRO	Treasury Registrar's Office

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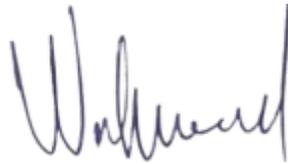
FOREWORD

The Office of the Treasury Registrar has developed these *Board Performance Evaluation Guidelines* as a vital instrument to strengthen good governance across Public Entities. In an era when transparency, accountability, and strategic leadership are increasingly essential to the effective management of public resources, this tool provides a structured and comprehensive framework for assessing how well governing bodies are fulfilling their mandates.

These Guidelines outline an inclusive evaluation process that examines the performance of the Board as a collective body, committees, the Board Chairperson, individual Board Member and the Board Secretary. The evaluation intends to measure the overall effectiveness of the Board of Directors and its supporting structures, ensuring that roles are executed with diligence, integrity, and a commitment to organizational excellence.

These Guidelines enable Boards to align their actions with the core mandates of their respective organizations. They also equip appointing authorities with reliable insights into the performance and capacity of those entrusted with stewardship of public investments. Ultimately, by promoting continuous improvement, the Guidelines contribute to advancing sound governance practices within Public Entities and, consequently, enhancing the effectiveness and quality of public service delivery. Therefore, these evaluation Guidelines mark an important milestone in strengthening leadership accountability, decision-making processes, and organizational performance across the sector.

I would like to take this opportunity to express my sincere appreciation to all individuals and teams members who participated in the preparation of this important resource. By doing so, we collectively reaffirm our commitment to excellence, transparency, and the continuous improvement of public service delivery for the benefit of our nation.



.....
WAHEED MUHAMMAD IBRAHIM SANYA
TREASURY REGISTRAR

GUIDELINES FOR BOARD EVALUATION IN PUBLIC ENTITIES 2026

VISION, MISSION AND GUIDELINES STATEMENTS

Vision

“To be an excellent Institution in regulating Public Entities and managing public assets within East Africa”.

Mission

“To establish and oversee management frameworks for public investments and public assets through comprehensive guidelines, competent skilled staff and excellent management information system in order to achieve an intended economic and social outcome”.

Statement of the Guidelines

To establish a standardized and enforceable evaluation guidelines for Public Entities which will govern the performance evaluation of the Board.

GUIDELINES FOR BOARD EVALUATION IN PUBLIC ENTITIES 2026

1. INTRODUCTION

It is important for the boards, as the custodian of corporate governance, to significantly affect the performance of Public Entities (PEs). Therefore, it is important to evaluate their performance so as to ensure effective governance in PEs. As a roadmap, these evaluation guidelines intend to focus on integral aspects of the Board performance in relation to their fiduciary responsibilities so as to ensure consistency with establishing instruments and adherence to regulatory requirements.

Board evaluation contributes significantly to improved organizational performance, Board as a whole and levels of its committees and an individual Board Member. It improves leadership, transparency, accountability, decision-making, communication, efficiency of the Board and the culture of the standards of performance. Evaluation also improves teamwork by creating better understating of Board dynamics, board-management relations and thinking as a team within the Board. It helps to maximize individual Board member's contribution by encouraging participation in meetings and highlighting the skill gaps of the Board as a whole.

Therefore, The Treasury Registrar's Office (TRO), being an oversight body of the Pes, developed these Guidelines that will govern in conducting board evaluation.

2. INTERPRETATION

"Accounting Officer" means public officer referred to in section 26 of the Public Finance Management Act 2016;

"Board" means Board of Directors or any other governing body by whatever name called holding position comparable with those Board of Directors;

"Board secretary" means an officer who is responsible for ensuring proper governance, documentation, and communication related to board activities.

"Chairperson" means the highest non-executive authority of the governing body (Board, Council, or Authority) of a public entity, responsible for providing

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strategic leadership, oversight, and governance to ensure that public funds are managed efficiently, transparently, and in the public interest

“Director” means a member of the governing board appointed to provide strategic guidance, oversight, and independent judgment to ensure that public resources and investments are managed efficiently, lawfully, and in the public interest, in accordance with government policies and applicable laws.

“Government” means the Revolutionary Government of Zanzibar;

“Independent Evaluator” is an external, impartial individual or organization appointed to objectively assess the performance, effectiveness, and governance of the Board of a public investment entity, without conflicts of interest or undue influence from the entity, its management, or its stakeholders;

“Public Entity” means:

- (a) Public Corporation ; or
- (b) a board, commission, company, constitutional institution, corporation, fund or other entity, other than a Public Corporation, which is:
 - (i) established in terms of an act of the House of Representatives, and
 - (ii) fully or substantially filled either from the consolidated fund, or by way of a tax, levy or other money imposed in terms of a law enacted by the House of Representatives;

“Responsible Ministry” means the ministry of the respective Public Entities;

“Shareholder” means the owner of a share in Public Entities;

“Treasury Registrar Office” means Office established under the provisions of Act No. 6 of 2021;

3. PURPOSE AND OBJECTIVES

3.1 Purpose

The purpose of these Guidelines is to establish a standardized and enforceable framework for conducting board evaluation.

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3.2 Objectives

The objectives of the board evaluation are to:-

- a. measure the performance of boards in relation to PEs goals and objectives;
- b. examine the extent to which the Board monitors the management to ensure smooth operations of the PEs;
- c. examine whether the Board provides relevant governance support and advice to the management of the PEs;
- d. assess the balance of skills, knowledge and experience of the Board,
- e. identify the areas of focus for improvement of the Boards' performance;
- f. assess the existence of team work spirit and coordination among Board members and management;
- g. ensures compliance and evaluate oversight of risk management, internal controls, and audit functions;
- h. identify shortcomings in skills, experience and expertise that would need to be filled to promote Board effectiveness, and
- i. increase board efficiency.

4. SCOPE OF THE GUIDELINE

These guidelines shall apply to all Public Entities.

5. STATUTORY FRAMEWORK

Among the statutes governing Public Entities in Zanzibar are:

- a) The Office of the Treasury Registrar and Public Assets Management Act No. 6 of 2021;

6. PARTIES INVOLVED IN EVALUATION AND THEIR RESPONSIBILITIES

6.1 Treasury Registrar

- a) provides Guidelines for the PEs to conduct board evaluation;

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- b) supervises the implementation of these guidelines;
- c) provides technical support; and
- d) approve outsourcing of board evaluation process.

6.2 Board

- a) Participates honestly and constructively in the evaluation process;
- b) Reviews evaluation results and identify strengths and improvement areas;
- c) Approves and oversee implementation of improvement action plans;
- d) Ensures confidentiality and integrity of the evaluation process.

6.3 Independent evaluator

- a) designs and facilitate the evaluation process
- b) conducts evaluation professionally and objectively
- c) prepares and submit the final report in accordance with these guidelines

6.4 Board secretary

- a) Coordinates the evaluation process logistics and documentations
- b) Acts as a liaison to the parties involved in evaluation process
- c) Maintains evaluation records for the PE

6.5 PEs Management

- a) Provides operational and performance data as required
- b) Supports the implementation of the Improvement Action Plan

7. BOARD EVALUATION

Board evaluation is the process of assessing the effectiveness of the board in overseeing Public Entities to ensure the PEs carry out their responsibilities as mandated by the laws, guidelines and regulations.

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7.1. Principles guiding board evaluation

- a) **Independence:** Conducted by independent experts (external or TRO-appointed)
- b) **Objectivity:** Based on verifiable evidence and performance indicators
- c) **Confidentiality:** Sensitive information protected and shared only with authorized bodies
- d) **Consistency:** Standardized tools used across all PEs
- e) **Fairness:** Equal treatment of all directors
- f) **Professionalism:** Ethical and competent conduct throughout the process.

7.2. Board evaluation components

The evaluation covers;

7.2.1. Board as a whole

- a) Board composition, skills and competencies;
- b) Understanding of the PE's mandate and sector;
- c) Quality of strategic oversight and guidance;
- d) Oversight of financial management, internal controls, and risk management;
- e) Compliance with governance laws, regulations, and policies;
- f) Board culture, teamwork, and ethical conduct; and
- g) Effectiveness of board meetings and decision-making processes.

7.2.2. Board committees

Each committee (e.g., Audit, Finance, Risk, etc.) must be assessed on:

- a) Clarity of mandate and compliance with terms of reference.
- b) Effectiveness in executing its work plan.
- c) Quality of reporting to the board.
- d) Oversight of relevant functional areas.

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7.2.3. Board chairperson

- a) Leadership and facilitation of board affairs.
- b) Relationship with the AO and management.
- c) Ability to drive strategic direction.
- d) Ensuring effective board dynamics and governance standards.
- e) Management of board meetings and performance.

7.2.4. Individual board member

- a) Attendance and preparedness for meetings.
- b) Contribution to discussions and strategic matters.
- c) Professional conduct and integrity.
- d) Adherence to ethics and conflict-of-interest rules.
- e) Commitment to continuous professional development.

7.2.5. Board secretary

- a) Timeliness and quality of board papers.
- b) Quality of governance advice.
- c) Record keeping and compliance monitoring.

7.3. Board evaluation procedures

The board evaluation shall be conducted once a year considering the dates of appointment of board members. In conducting board evaluation following procedures need to be observed:-

a) Initiation stage

- i. TRO issues an annual evaluation notice
- ii. PE gathers Board documents, governance records, and strategic plans

b) Appointment of Evaluator

- i. Evaluator may come from TRO or be external certified personnel.

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- ii. Signing of conflict-of-interest and confidentiality declarations form by evaluator

c) Preparation Stage

Collect and review Board documentation, including:

- i. Board Charter
- ii. Committee Terms of Reference
- iii. MEMART or PEs establishment Act
- iv. Audited Financial Statement
- v. Minutes and attendance records
- vi. Strategic Plan
- vii. Ethics, Risks, Procurement, HR, and other relevant policies

d) Evaluation Methods/Tools

The evaluation uses:

- i. Structured questionnaire
- ii. Interviews
- iii. Document reviews
- iv. Board meeting observations (optional)
- v. Peer assessments
- vi. Self-assessments

e) Assessment and Scoring

Responses are analyzed, scored, and gaps identified.

f) Draft Evaluation Report

This evaluation report procedure includes; executive summary, introduction, purpose of evaluations, methodology, findings, evidence,

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conclusions and recommendations categorized as short, medium, or long term (Appendices if any).

g) Validation Meeting

Draft findings are presented to the Board for factual accuracy; the Board may respond in writing.

h) Final Report Submission and Dissemination

The report shall be submitted to the chairperson of the PE **7 days** after evaluation. Within **14 days** after being submitted to the chairperson the final report shall be disseminated to:

- i. Responsible Ministry
- ii. Treasury Registrar Office (TRO)
- iii. Chairperson of the PE Board
- iv. Relevant regulatory board/Authority

i) Follow-Up and Monitoring

- i. The Board prepares an Action Plan
- ii. TRO monitors implementation quarterly

7.4. Rating scale

Evaluator shall use the following five-level rating scale to assess the board, board committees, individual directors, the chairperson and the board secretary:

a) 5 – Strongly agree:

Performance far exceeds expectations with strong governance and no notable weaknesses.

b) 4 – Agree:

Performance is above expectations with only minor areas for improvement.

c) 3 – Neutral:

Performance meets expected standards but requires some improvements.

d) 2 – Disagree:

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Performance is below expectations with noticeable gaps that need corrective action.

e) 1 – Strongly disagree:

Performance is unacceptable with serious deficiencies requiring urgent intervention.

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7.5. Performance score

Score Range	Performance Level	Interpretation
75% – 100%	Excellent	Far exceeds expectations.
65% - 74%	Very Good	Above expectations with minor gaps.
50% - 64%	Good	Meets expectations, but needs improvement.
35% - 49%	Fair	Below expectations but needs some improvement.
0 – 34%	Poor	Unacceptable performance with major weaknesses.

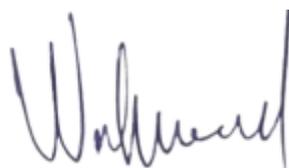
8. EFFECTIVE DATE

The Guidelines for Board Evaluation in Public Entities shall be effective from the date signed by the Treasury Registrar.

9. REVIEW OF THE GUIDELINES

The TRO may review provisions of these Guidelines when the need arises.

Signed on this 13 day of March,2026.



.....
**WAHEED MUHAMMAD IBRAHIM SANYA,
TREASURY REGISTRAR.**

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ANNEXES

BOARD EVALUATION QUESTIONNAIRE

ANNEX 1: THE BOARD AS A WHOLE EVALUATION FORM

(to be filled by all board members)

Please tick(√) to rate the following using the scale:

1 = Strongly Disagree | 2 = Disagree | 3 = Neutral | 4 = Agree | 5 = Strongly Agree

S/N	Evaluation Criteria	Key Performance Assessment Areas	Rating scale				
			1	2	3	4	5
1.	Board Composition & Structure	1. The Board has an appropriate mix of skills and expertise.					
		2. The Board has experienced members (sectoral).					
		3. The size of the Board is adequate for effective decision-making.					
		4. The Board composition reflects diversity (gender, profession, age, etc.).					
		5. The roles and responsibilities of the Board are clearly defined and understood.					
2.	Board Meetings & Decision-making process	6. The Board meets regularly and as required.					
		7. Discussions during meetings are productive and focused on strategic issues.					
		8. Decisions are made objectively and collectively					
		9. The board is able to manage crises or emerging issues effectively					
3.	Strategic Oversight and guidance	10. The Board effectively guides the organization's long-term strategy.					
		11. The Board monitors organizational performance effectively.					
		12. The Board ensures compliance with laws, regulations, and policies.					

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S/N	Evaluation Criteria	Key Performance Assessment Areas	Rating scale				
			1	2	3	4	5
		13. The board devotes sufficient time to strategic matters.					
4.	Relationship With Management	14. The Board maintains a clear separation between governance and management roles.					
		15. Communication between the Board and management is open and effective.					
		16. Management provides the Board with accurate and timely information.					
5.	Board culture, teamwork and ethical conduct	17. Board members work collaboratively and respectfully					
		18. Conflicts of interest are properly disclosed and managed					
		19. The board fosters integrity, professionalism and ethical conduct					
6.	Overall Board Performance	20. The Board contributes meaningfully to organizational value creation.					
		21. The Board evaluates its performance regularly.					

Please suggest area for improvement (if any)

a)

b)

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ANNEX 2: BOARD COMMITTEES EVALUATION FORM

(to be filled by each member of a committee)

Please tick(√) to rate the following using the scale:

1 = Strongly Disagree | 2 = Disagree | 3 = Neutral | 4 = Agree | 5 = Strongly Agree

S/N	Evaluation Criteria	Key Performance Assessment Areas	Rating Scale				
			1	2	3	4	5
1.	Committee Structure & Functioning	1. The committee has clear terms of reference.					
		2. The committee has the necessary expertise among its members					
		3. Committee meetings are well-organized and conducted efficiently.					
		4. Membership is appropriate in size					
2.	Committee Oversight & Responsibilities	5. The committee provides effective oversight over its mandated areas.					
		6. Committee deliberations are thorough and well-documented.					
		7. The committee ensures follow-up on issues raised or assigned.					
3.	Interaction and reporting	8. The committee submits timely and comprehensive reports to the Board.					
		9. The committee works well with management					
4.	Overall Committee Effectiveness	10. The committee adds value to the Board's decision-making process.					
		11. The committee meets its objectives as per its mandate.					

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Please suggest area for improvement (if any)

a)

b)

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ANNEX 3: THE BOARD CHAIRPERSON EVALUATION FORM

(to be filled by all board members except Chairperson)

Please tick(√) to rate the following using the scale:

1 = Strongly Disagree | 2 = Disagree | 3 = Neutral | 4 = Agree | 5 = Strongly Agree

S/N	Evaluation Criteria	Key Performance Assessment Areas	Rating Scale				
			1	2	3	4	5
1.	Leadership & Governance	1. The Chairperson demonstrates strong leadership					
		2. The Chairperson ensures the Board works effectively and cohesively.					
		3. The Chairperson ensures that all members participate fully in discussions.					
		4. The Chairperson promotes ethical behavior and integrity.					
2.	Meeting Management	5. The Chairperson manages meetings efficiently and fairly.					
		6. The Chairperson encourages constructive debate and diverse opinions.					
		7. The Chairperson ensures meetings focus on strategic and material issues.					
3.	Relationship with Management	8. The Chairperson maintains a good working relationship with the O/Management.					
		9. The Chairperson represents the Board and organization effectively.					
		10. Ensures the board receives accurate and timely information.					
		11. The Chairperson maintain clear distinction between governance and management.					
4.	Overall Performance	12. The Chairperson demonstrates commitment to the organization's mission and strategy.					

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S/N	Evaluation Criteria	Key Performance Assessment Areas	Rating Scale				
			1	2	3	4	5
		13. The Chairperson’s performance contributes to strong Board functioning.					
		14. Facilitates induction and development of board members.					
		15. The Chairperson performs his/her responsibility effectively.					

Please suggest area for improvement (if any)

a)

b)

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ANNEX 4: INDIVIDUAL BOARD MEMBERS EVALUATION FORM

(to be filled by all board members)

Please tick(√) to rate the following using the scale:

1 = Strongly Disagree | 2 = Disagree | 3 = Neutral | 4 = Agree | 5 = Strongly Agree

S/N	Evaluation Criteria	Key Performance Assessment Areas	Rating Scale				
			1	2	3	4	5
1.	Participation, Commitment & working relationship	1. The member attends meetings regularly and on time.					
		2. The member promotes team work within the board and management team.					
		3. The member is well-prepared and actively participates in Board discussions.					
2.	Skills, and Knowledge	4. The member has relevant knowledge and expertise.					
		5. The member understands governance, financial and legal responsibilities.					
		6. The member clearly understands the organization's mandate and strategy					
3.	Conduct and integrity	7. The member declares conflict of interest in a matter that arises in the meeting.					
		8. The member behaves ethically and upholds good governance standards.					
4.	Contribution to the board and commitment	9. The member provides valuable insight and independent judgement.					
		10. The member devotes sufficient time to board responsibilities.					

Please suggest area for improvement (if any)

a)

b)

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ANNEX 5: BOARD SECRETARY EVALUATION FORM

(to be filled by all board members)

Please tick(√) to rate the following using the scale:

1 = Strongly Disagree | 2 = Disagree | 3 = Neutral | 4 = Agree | 5 = Strongly Agree

S/N	Evaluation Criteria	Key Performance Assessment Areas	Rating Scale				
			1	2	3	4	5
1	Governance & Compliance	1. The board secretary effectively supports the Board in complying with legal and regulatory requirements.					
		2. The board secretary provides timely updates to the Board on changes in governance policies and regulations.					
		3. The Board Secretary ensure that Board decisions are aligned with institutional policies, national laws and agenda.					
2	Board Meetings Management	4. The Board Secretary prepares and circulates meeting documentations on time.					
		5. The board secretary effectively records, prepare, and circulate minutes.					
		6. Follow-up actions from previous board meetings are well tracked and communicated.					
		7. The board secretary facilitates smooth and efficient conduct of Board and Committee meetings.					

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S/N	Evaluation Criteria	Key Performance Assessment Areas	Rating Scale				
			1	2	3	4	5
3	Advisory Role	8. The board secretary effectively provides guidance to the Board on governance best practices.					
		9. The board secretary provides objective, impartial, and professional advice when required.					
4	Communication & Coordination	10. The board secretary ensures there is all the time effective communication between the Board, Management, and external stakeholders.					
		11. The board secretary provides timely information to Board members to support informed decision-making.					
		12. The board secretary effectively coordinates Board committees and ensures proper reporting structures.					
5	Record Keeping & Documentation	13. The board secretary safeguards confidential Board documents and information.					
		14. The board secretary maintains an up-to-date record of Board decisions and ensures proper implementation monitoring.					
6		15. The board secretary demonstrates professionalism,					

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S/N	Evaluation Criteria	Key Performance Assessment Areas	Rating Scale				
			1	2	3	4	5
	Professionalism & Ethical Conduct	neutrality, and integrity in supporting the Board.					
		16. The board secretary effectively manages conflicts of interest or ethical issues within Board processes.					
		17. The board secretary upholds confidentiality and ethical standards?					
7	Performance & Support to the Board	18. The board secretary effectively supports Chairperson and Board members in understanding and executing their roles and responsibilities					
		19. The board secretary facilitates induction/orientation programs for new Board members.					

Please suggest area for improvement (if any)

a)

b)

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ANNEX 6: BOARD EVALUATION REPORT FORMAT

1. Cover Page

- Name of the PE
- Title of the evaluation report
- Evaluation Period: (e.g., Financial Year 2024–25)
- Date(s) of Evaluation

2. Executive Summary

- Purpose and Scope of Evaluation.
- Key findings
- Recommendations

4. Introduction

- Introduction of the PE
- Objectives of PE
- Introduction of the board
 - Name of the board
 - Legal framework
 - Duties of the Board
 - Date of appointment (according to)
 - The composition of the Board during the evaluation

5. Objective and Scope of the Evaluation

- Evaluation Objectives
- Evaluation Questions
- Coverage

6. Evaluation Methodology

- Evaluation Approach
- Data analysis method
- Data Source

7. Components of Evaluation

The Board was evaluated on the following Components:

- Board performance as a whole
- Board Committee performance
- Board chairperson performance
- Individual board member performance

8. Key Observations

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- 9. Findings of the Evaluation
- 10. Areas for Improvement
- 11. Recommendations
- 12. Overall Conclusion
- 13. Confirmation and Approval

This Board Evaluation Report was placed before the Board and approved at its meeting held on _____.

Signed by

..... (Evaluator)

Designation:

Date:

Approved by

..... (Chairperson)

Designation:

Date:

.....(AO)

Designation:

Date:

14. Annexures

Annex-A: Evaluation Questionnaire

Annex-B: Summary of Evaluation Scores (if applicable)

Annex-C: Action Plan and Timelines