TBBC recognised many years ago that evaluations requested by Donors and carried out by external consultants were a very valuable tool for helping to analyse problems and challenges and to design organisational and programmatic responses. So much so in fact that TBBC soon began to commission its own studies to address particular issues of concern. Since 1994, altogether there have now been 25 studies and evaluations, half of which TBBC commissioned directly.

This summary lists the main conclusions of each study/evaluation, the main recommendations, TBBC’s responses and any outstanding issues. Almost all of the consultant’s recommendations have been implemented. The summary demonstrates clearly how this has helped TBBC to keep abreast of best practice and to develop as an organisation.
<table>
<thead>
<tr>
<th>#</th>
<th>Date</th>
<th>Agency</th>
<th>Topic</th>
<th>Main conclusions</th>
<th>Main recommendations</th>
<th>Main responses</th>
<th>Outstanding</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Mar 1994</td>
<td>Dutch Interchurch Aid/ ICRC</td>
<td>Overview</td>
<td>- BBC is successful in establishing and maintaining a reliable relief supply</td>
<td>- Contingency to cover staff emergencies</td>
<td>- Staff numbers increased to 8 by 1996</td>
<td></td>
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<td></td>
<td></td>
<td>Ferrmconsult.</td>
<td></td>
<td>delivery system with a minimal external staff presence (3). But concern expressed</td>
<td>- Standardise food rations</td>
<td>- Food rations standardised in following years</td>
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<td></td>
<td></td>
<td></td>
<td></td>
<td>for staff contingency provision</td>
<td>- Record monitoring visits</td>
<td>- Staff monitoring visits recorded from 1994</td>
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<td></td>
<td></td>
<td></td>
<td></td>
<td>- Accountability high.</td>
<td>- Request MOI approval for skills training</td>
<td>- Skills training remained impossible throughout the 1980s and 1990s</td>
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<td></td>
<td></td>
<td></td>
<td></td>
<td>- The community based monitoring approach adopted by BBC is endorsed</td>
<td></td>
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<td>2</td>
<td>Nov 1996</td>
<td>Dutch Interchurch Aid/ ICRC</td>
<td>Monitoring System</td>
<td>- Increased staffing has been essential ... and further increases may be necessary</td>
<td>- Clearer instruction to field staff</td>
<td>All implemented from 1996</td>
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<tr>
<td></td>
<td></td>
<td>Ferrmconsult.</td>
<td></td>
<td>- Monitoring system introduced has made more visible checks</td>
<td>- Include records of actual distribution to households</td>
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<td></td>
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<td>which were in effect already in place and has made the checking system more</td>
<td>- Include checking frequency of checking of indicators</td>
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<td></td>
<td>systematic.</td>
<td>- Review systems with camp leaders</td>
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<td>3</td>
<td>Apr 1997</td>
<td>ECHO</td>
<td>Overall</td>
<td>- BBC is perfectly integrated into the international and local NGOs's framework...</td>
<td>- Support to BBC should continue</td>
<td></td>
<td>- Cash-flow remains a perennial problem although ECHO is now one of the most</td>
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<td></td>
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<td>- One major BBC objective is to reach a maximum degree of self-management in the</td>
<td>- Additional needs may arise for firewood and construction materials. Although</td>
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<td>reliable</td>
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<td></td>
<td></td>
<td></td>
<td></td>
<td>camps. The implemented monitoring system is community based. In different parts of the</td>
<td>refugees do not have access to natural resources</td>
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<td></td>
<td></td>
<td></td>
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<td>world this approach may not function, but GFE became convinced that the system</td>
<td>- Donors should hold their promises and pay on time to help BBC's permanent</td>
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<td></td>
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<td>applied by BBC works.</td>
<td>cash-flow difficulties</td>
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<tr>
<td>4</td>
<td>Sep 1997</td>
<td>Independent*</td>
<td>Ration Nutrition</td>
<td>- Adult ration should be calculated to supply 100% of the adult RDA for all</td>
<td>- BBC recruited a nutritionist in 2000 who worked with the Health agencies to</td>
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<td></td>
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<td></td>
<td>Adequacy</td>
<td>nutrients taking into account availability of non-ration food.</td>
<td>implement the recommendations</td>
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<td></td>
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<td></td>
<td>One standard rations should be provided to all refugees, regardless of age.</td>
<td>- Following the first donors meeting in October 1996, BBC upgraded all its</td>
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<td></td>
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<td></td>
<td></td>
<td>Access to and availability of dependable non-ration food sources should be</td>
<td>financial and administrative procedures during 1997. Formal tendering and quality</td>
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<td></td>
<td></td>
<td></td>
<td>fostered and maintained</td>
<td>control procedures were introduced incrementally from 2000</td>
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<tr>
<td>5</td>
<td>Nov 1997</td>
<td>ECHO</td>
<td>Finance/ Admin</td>
<td>- No written report was ever received</td>
<td>- Programme monitoring lack clarity. It is necessary to record different</td>
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<td>programme components with data that can be interpreted in consistent ways.</td>
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<td>- The different protocols should be reviewed jointly and harmonised with</td>
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<td>reasonable boundaries is recommended</td>
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<td>6</td>
<td>May 1998</td>
<td>Dutch Interchurch Aid/ ICRC</td>
<td>Supplementary</td>
<td>- The SF programmes and target groups are justified for direct nutritional and/or</td>
<td>- BBC recruited a nutritionist in 2000 who worked with the Health agencies to</td>
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<tr>
<td></td>
<td></td>
<td>International Agricultural</td>
<td>Feeding</td>
<td>indirect reasons. Phasing out is not yet appropriate. Current foodstuffs covered</td>
<td>implement the recommendations</td>
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<td></td>
<td></td>
<td>Centre</td>
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<td>by BBC are appropriate.</td>
<td>- More comprehensive reporting forms and standardised entrance and exit</td>
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<td>criteria standardised feeding protocols were introduced and later implemented.</td>
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<td>7</td>
<td>Apr 2000</td>
<td>DanChurchAid</td>
<td>Sphere Standards</td>
<td>- BBC and the medical agencies are generally performing well against SPHERE</td>
<td>- BBC and Health agencies should consider possible micronutrient deficiencies</td>
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<td>Minimum Standards and Key Indicators. The acceptance of the Burmese Border Medical</td>
<td>- BBC and Health agencies should consider gender issue and develop strategies and</td>
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<td></td>
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<td>Guidelines and utilisation of the CCSDPT Common Basic Data Collection Format</td>
<td>policies.</td>
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<td>reflect strong interest by the Health agencies to work together on common health</td>
<td>- BBC should hire a nutritionist</td>
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<td>standards.</td>
<td>- BBC should consider the distribution of soap and water containers in line with</td>
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<td>SPHERE standards</td>
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<td></td>
<td></td>
<td>- Health agencies should provide BBC with health and nutrition indicators</td>
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</tr>
</tbody>
</table>
### 8 May 2000 | UNHCR Consultant*  
**Cooking Fuel**  
- Pricing of BBC supplies was judged to be fair and competitive.  
- Overall ration averages 6.7 Kg/person/month.  
- Distribution appears to run smoothly and fairly.  
- Fuel consumption surveys showed a diverse use of fuel for cooking and non-cooking purposes.  
- The survey suggests BBC ration meets less than half of actual demands.

### 9 Mar 2003 | Independent*  
**Management and Governance**  
- BBC has done an excellent job in its service to displaced Burmese.  
- Although the BBC has striven to adapt itself organisationally, governance and management remain, vested mostly in the directorship. BBC’s governance and management structure is currently inadequate to support the type of organisation that BBC needs to become to sustain its relevance and viability.  
- BBC must implement governance and management as distinct functions, devolve responsibility and authority, institutionalise leadership, and increase internal capacity and improve technical competence.  
- There is an internal sense of readiness for change and a commitment, particularly on the part of the board and management, to undertake change through carefully considered processes.

### 10 Jun 2003 | IRC  
**Procurement/ Quality Control**  
- Taking into consideration the social, cultural and commercial environment, BBC should be commanded for the present operational set-up and having implemented procurement procedures in detail, following those of general frameworks, and under the existing donor’s criteria.  
- It is the Consultants perception that the Procurement Operations within BBC are one of the better structured in regard to international donor criteria in recent years. Therefore, the suggested actions are only such, suggested actions to be taken where appropriate.

### 11 Jul 2003 | Independent*  
**Cooking Fuel**  
- BBC clearly took the findings and suggestions of the 2000 study seriously. Most of the recommendations were implemented to the letter.  
- There seems to have been an institutional commitment within TBBC to become better informed on issues of fuel supply and staff clearly now far more competent.  
- The situation is much improved, but still not perfect...
The administrative structure of the BBC appears light, which has the advantage of keeping overhead costs low. Reliance has traditionally been placed on the refugees but some missing real expertise in the financial control area has not ensured some fundamental controls being carried out by the BBC themselves.

The BBC orders materials for the refugees based on the refugees' own estimates. The ordered quantities are paid for. There is no verification by the BBC of quantities delivered nor the overall amounts distributed to refugees.

The BBC has shown itself open to change and improvement and this attitude augurs well so long as professional project financial control is achieved.

Accruals accounting should be put in place immediately for major cost items.

The BBC needs to have its own goods received notes (GRNs) which are completed and afterwards checked to supplier delivery advice.

Supplier delivery advice notes should be sent directly from the supplier to the BBC. A copy of the BBC GRN can be given to the lorry driver as proof of delivery.

A process needs to be put in place to provide the BBC with clear and overall assurance that the quantities and quality of delivered material are correct. It is necessary for BBC staff - both local and expatriate – to perform regular counts and checks on delivered materials.

Monthly summary reporting of the level of rejects should be put in place with target levels.

A system should be put in place to summarise the actual distributions based on the ration card information. The quality of data on the ration cards will need to be improved.

A monthly reconciliation should be made between the goods delivered and distributed based on ration cards with an explanation of the use of the remaining sacks of rice.

Equipment used for distribution should be validated and calibrated prior to use. Hence, for the rice, the weight capacity of the tins should be verified at least once per day and the scales should equally be verified using standard weights.

After the ECHO audit and the ECHO Nutrition Food Aid Evaluation (following) two consultants were recruited in 2004 to review TBBC’s Monitoring and Financial Control procedures (see below). All recommendations were addressed.
<table>
<thead>
<tr>
<th>Nov 2003</th>
<th>ECHO</th>
<th>Nutrition/ Food Aid</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>It is clear that the intended beneficiaries have received the project’s foreseen and planned benefits. Refugees take primary responsibility of all distribution operations in the camp. Women are underrepresented. After in depth inquiries it can be said that, by and large, the population figures used to calculate deliveries of commodities to the camps are correct. Tenders comply with ECHO standards. The transport of commodities is judged to be efficient. Most quality controls are well within minimum ECHO requirements. Warehouses are of rather poor quality. The basic ration is under review to be more balanced. It adds blended food. This action is long overdue. WFP’s attempts to improve quality of the health agencies’ SF programmes by providing them with written guidelines has not been successful. Growth monitoring of infants is discontinued after their mothers are discharged from the post-natal SFP. Efforts have been made to give gender issues greater prominence, but effective results are yet to be seen. Logical frameworks used (2003) are quite inadequate. The actual use of monitoring data to adjust ongoing operations has been weak. EU visibility in the camps is judged to be sufficient.</td>
</tr>
<tr>
<td></td>
<td></td>
<td><strong>Overall, TBBC has a number of monitoring mechanisms in place, to record deliveries, storage and ration distribution, and there are no major weaknesses apparent. Two areas where improvements could be made are the redesign of forms used and the incorporation of monitoring data into regular management meetings, at a Field and Head Office level, where decisions and action will be taken arising from this data.</strong></td>
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<td></td>
<td></td>
<td>Field office use Camp Supply Calculation Form to calculate monthly orders. TBBC requires Godowns to issue Goods Received Note as proof of delivery, and Godows weigh at least 10% of all sacks and record this on the GRN. Field assistants to review all GRNs and summarise on a monthly Delivery Summary. Godowns to be visited monthly by Field Staff, to assess their condition, using the WFP guidelines. Household visits to continue but Field staff to also meet monthly with focus groups in camps. Produce monthly summaries of inspections, highlighting percentage passes for goods professionally inspected. Monthly Monitoring Summaries to be collated and reviewed at monthly management meetings.</td>
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<td></td>
<td></td>
<td><strong>Recruit key staff in new organisational structure</strong></td>
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<td></td>
<td></td>
<td><strong>Review gender related activities</strong></td>
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<td></td>
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<td><strong>Adopt accrual accounting and grant tracking</strong></td>
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<td></td>
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<td><strong>Design and test Goods Received Notes</strong></td>
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<td></td>
<td></td>
<td><strong>Improve monitoring and quality control</strong></td>
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<td><strong>Review and separate camp management needs and introduce refugee incentives</strong></td>
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<td><strong>Review warehouse standards and introduce standard weights, measuring containers. Establish legal entity and good governance</strong></td>
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<td><strong>Develop strategic plan and link logical framework</strong></td>
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<td></td>
<td></td>
<td><strong>Establish financial controls</strong></td>
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<td></td>
<td></td>
<td><strong>Pilot and get MOI approval for blended food in all camps</strong></td>
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<td></td>
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<td><strong>TBBC play an active role in CCSDPT Health Sub Committee</strong></td>
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<td></td>
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<td><strong>Share evaluation with Health agencies and agree implementation of recommendations</strong></td>
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<td></td>
<td></td>
<td><strong>Conduct micronutrient survey</strong></td>
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<td></td>
<td></td>
<td><strong>Further develop CAN project</strong></td>
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<td></td>
<td></td>
<td><strong>Recruit professional to oversee monitoring</strong></td>
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<td></td>
<td></td>
<td><strong>Draft MOI for blended food and pilot in all camps</strong></td>
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<td></td>
<td><strong>Evaluate shared with CCSDPT health agencies and Nutrition Task Force established to oversee implementation of ECHO recommendations, including:</strong></td>
</tr>
<tr>
<td></td>
<td></td>
<td>1. Nutrition Task Force established and maintained</td>
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<td></td>
<td>2. Standardized guidelines and protocols and reporting procedures for selective feeding programmes adopted that adhere to international guidelines, including adding blended food to feeding protocols</td>
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<td>3. MUAC screening for pregnant/lactating women and enrolment as new SFP target group adopted in all camps</td>
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<td>4. Growth monitoring protocols standardized, z-scores growth charts developed and implemented</td>
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<td>5. Standardized annual nutrition surveys conducted in all camps using standard equipment</td>
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<td>6. Nutrition education materials developed and distributed</td>
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<td></td>
<td></td>
<td><strong>CDC nutrition micronutrient survey in Umpiem Mai in 2004, repeated 2006</strong></td>
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<td><strong>CAN project has been extended to 8 camps and is central to TBBC’s nutrition food security programme</strong></td>
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<table>
<thead>
<tr>
<th>Aug 2004</th>
<th>Independent*</th>
<th>Monitoring</th>
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<tr>
<td></td>
<td></td>
<td>It is clear that the intended beneficiaries have received the project’s foreseen and planned benefits. Refugees take primary responsibility of all distribution operations in the camp. Women are underrepresented. After in depth inquiries it can be said that, by and large, the population figures used to calculate deliveries of commodities to the camps are correct. Tenders comply with ECHO standards. The transport of commodities is judged to be efficient. Most quality controls are well within minimum ECHO requirements. Warehouses are of rather poor quality. The basic ration is under review to be more balanced. It adds blended food. This action is long overdue. WFP’s attempts to improve quality of the health agencies’ SF programmes by providing them with written guidelines has not been successful. Growth monitoring of infants is discontinued after their mothers are discharged from the post-natal SFP. Efforts have been made to give gender issues greater prominence, but effective results are yet to be seen. Logical frameworks used (2003) are quite inadequate. The actual use of monitoring data to adjust ongoing operations has been weak. EU visibility in the camps is judged to be sufficient.</td>
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### Financial control

- A comprehensive review of the Financial Control Procedures concludes that there are no major weaknesses in internal control. Discussions with the current auditors of TBBC confirmed this view.
- With minor exceptions there are adequate checks and controls in the areas of segregation of duties, authorisation and approval procedures and data protection.
- Asset procurement and management policies are well-documented and implemented.
- Some procedural changes in various areas are recommended particularly in the area of budgetary control and cash management, and these have been incorporated within the draft Financial Procedures Manual.

- Tighter budgetary control procedures should be adopted prior to monthly cash transfers to Field Offices.
- A management budget committee should be established and meet regularly to plan, implement and revise budgets and discuss and remedy variances between actual and budget expenditure.
- The Finance function should be elevated to the second tier of management and be separated from administration.
- The Finance function should be headed temporarily by a Chief Finance Officer (CFO) who should preferably be a qualified … who can deal authoritatively and confidently with the Board, the Board Finance Committee and the auditors.
- The current Finance Manager should be groomed to assume the role of CFO within two years.
- Audit for 2005 should be put to competitive tender.
- A management budget committee should be established and meet regularly to plan, implement and revise budgets and discuss and remedy variances between actual and budget expenditure.
- The Finance function should be headed temporarily by a Chief Finance Officer (CFO) who should preferably be a qualified … who can deal authoritatively and confidently with the Board, the Board Finance Committee and the auditors.
- The current Finance Manager should be groomed to assume the role of CFO within two years.
- Audit for 2005 should be put out to competitive tender.
- Audit scope of services should include additional audit-related and non-audit-related service provision.
- The accounting reference date should be changed to 31 December.
- The Board should take all necessary steps to install a "culture of compliance" within TBBC and ensure that there exists a corporate information and reporting system, designed to prevent fraud and mismanagement.
- The Board should adopt governance policies and procedures that assist individual Board members in making informed decisions in the best interests of TBBC.
- A Finance and Audit Committee with specific documented functions and comprising several directors should be established reporting to the Board.
- A Capacity-Building Programme should be considered with different components, specific outputs and indicators to improve capacity at different levels within TBBC including Board governance, human resource development (TBBC personnel and Camp Committees).
- The new TBBC governance structure has been in place since September 2004 and the immediate priority of the Board was to establish policies and put in place procedures. This work is now done and the Board has acknowledged the need now to evaluate Board performance. This may identify further capacity building requirements.

### Rice and building materials

- The project is well designed, well managed and well implemented by a committed contractor. It fully complies with EC tendering procedures and regulations and has put a performing monitoring system in place, which does not call for any auxiliary improvement.
- Having to deal with multiple donors, a lot of attention of the project’s management and implementation team could be diverted by excessive monitoring and evaluation missions imposed by the various donors.
- Additional recommendations are not needed in respect of project implementation and the project could serve as an example of good practice in the field of food aid programmes.
- The present report confirms that all systems in place are performing and reliable. It could therefore be circulated to all donors involved in the TBBC programme and serve as a reference to avoid duplication of similar reviews.
- The evaluation was circulated to all donors and quoted in the TBBC 6 month report.
**Objective:**
- Through a participatory process with TBBC's Board of Directors and staff, the consultant will recommend for consideration:
  1. An appropriate position in the market place regarding overall levels of compensation and benefits practices
  2. A staffing and remuneration policy
  3. A compensation and benefits structure, which will be internally equitable and externally competitive.
- TBBC is unique in the market using one salary scale for both international and national staff.
- TBBC has a philosophy of providing equity in compensation depending on the position and where possible, not making differences based on national origin.
- The TBBC compensation policy should clearly state the objectives of the compensation practices and that TBBC staff come from two distinctly different markets. TBBC management must reinforce this policy message by differentiating between the meaning of equity and equality and being very transparent on the different packages awarded to international and national staff.
- Both national and international staff have a high job satisfaction level and expressed a high degree of commitment to the work of TBBC.

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**Staff policy and Gender sensitivity**

- In assessing TBBC’s staff policy, I have drawn on benchmarks set by the International Labour Organisation (ILO) standards, especially Article 183 on Maternity Leave. Where ILO standards are not relevant, that is paternity leave or HIV/AIDS policies, I have drawn on good practices from other non-government organisations (NGOs), such as ActionAid, Care International and Oxfam.
- The TBBC policy as it stands can be considered a gender sensitive document. Language used in the policy is gender sensitive and equity between men and women is promoted. However, the TBBC policy can be improved in terms of being more responsive to the different needs and interests of men and women.
- From a gender equity perspective, the Code of Conduct is well written and clearly documents the processes to address issues such as harassment, exploitation and discrimination in a sensitive way.

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**Staff Policy and Thai Labour law**

- Labour Protection Act (“LPA”) provides minimum rights of the employees. However, most provisions of LPA, including severance pay, will not apply to TBBC, which is not-for-profit.
- Staff Policy is the work rules and regulations of the employer. These are considered as part of the employment contract. They will be enforced and bound by TBBC and staff as part of terms and conditions of the employment contract.
- No provision in the Staff Policy is contradictory to LPA. The terms and conditions in the Staff Policy are of a high standard, so will be legally enforceable to TBBC and its staff.
- According to the Social Security Act, TBBC staff, both expatriate and Thai are not exempt.
- Staff whose employment ceases due to the expiration of their contract or due to age of retirement have no right to severance pay.
- TBBC has discretionary right to amend the Staff in case of necessity, such as, in case of financial difficulty.
- TBBC should consider and make clear whether the Staff Policy should apply to part time and short-term employees, contract employees, consultants or contractors.
- TBBC must register all staff member with the Social Security. Deductions of salaries of the staff members and contributions from TBBC must be made.

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**Revised salary scales (6 grades) were implemented from 1st January 2005, backdated to the date of incorporation of TBBC in October 2004.**
- Salaries in the top grades were set lower than the benchmark INGO. Lower grade salaries were generally considered already very competitive with the local market.
- All terms were adjusted for future January 1st reviews for all staff.
- Fixed salary increments were abolished and fixed salary ranges for each grade established.
- Benefit adjustments were implemented at the same time, particularly relating to housing costs, education allowances and family health coverage.
- A new and improved Provident Fund was established taking advance of TBBC’s new legal status and increasing TBBC contributions. The consultant recommended specific changes in the Staff policy manual and almost all were adopted
- TBBC will review its gender responsive policies in the workplace once a human resource manager has been recruited.
<table>
<thead>
<tr>
<th>Date</th>
<th>Year</th>
<th>Independent*</th>
<th>Packaging TBBC programme</th>
<th>Food distribution</th>
</tr>
</thead>
<tbody>
<tr>
<td>20</td>
<td>2006</td>
<td>Staff develop-ment</td>
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<td>22</td>
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<td>WFP</td>
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<td>Each staff person has an individual development plan.</td>
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|      |      |              | Priority in 2007 has been to develop the UNHCR/CCSDPT Comprehensive plan as a context and strategy for fund raising. | Courses are being sourced by the Human Resources Manager.

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- Training of staff to improve the humanitarian relief and development needs of displaced people from Burma, as outlined in TBBC's Strategic Plan.

- Monitoring of staff development plans and further enhancement of the staff performance appraisal system awaits the recruitment of a Human Resources Manager, hopefully by mid-2007.

- Good Humanitarian Donorship.

- Corporate Fundraising, and a TBBC policy has been written.

- It is hoped to develop the "project funding menu" during 2007.

- Two TBBC members raised funds through donations to project components.

- A list of donation options has been established on the website.

- TBBC continues to approach Governmental donors on the basis of Good Humanitarian Donorship.

- TBBC Board members have researched Member policies on Corporate Fundraising, and a TBBC policy has been written.

- TBBC is subscribing to an online database and plans to approach suitable Corporations and Foundations.

- A TBBC website was set up in June 2006 and is being continuously developed.

- A TBBC brochure has been published.

- Two TBCC members raised funds through donations to project components.

- It is hoped to develop the "project funding menu" during 2007.

- Staff capacity is an issue. CMS has offered help in developing the funding menu and TBBC has requested a SIDA placement for an information officer with writing skills. However, direct recruitment might prove necessary.

- The ration books should be retained by refugees themselves and include a column for signature or thumbprint.

- The involvement of WFP, which is presently not operational in Thailand, is not considered necessary. WFP will however continue to be ready to assist with technical advice when needed.

- The quantity of food received should be acknowledged by the refugee household receiving the food in form of a signature or thumbprint.

- The ration books should be retained by refugees themselves and include a column for signature or thumbprint.

- Monthly Post Distribution Monitoring is recommended to capture vital information like actual use of food (quantity traded, amount shared with relatives, quantity actually consumed) and consider sending staff to WFP’s operations to broaden their knowledge base on food aid operations.

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| 23 Jan 2007 | ERA | • The protection of civilians in armed conflict (i.e., to stop ongoing abuses and prevent their recurrence) remains a key challenge, not only for TBBC but all humanitarian actors in Burma.
| • A more focused conflict impact assessment of the ERA programme is under consideration as part of the consultancy commissioned by Caties.
| • A Logical Framework was developed with ERA partners and incorporated into the 2007 ERA Annual Report.
| • 6 workshops with ERA partner agencies have developed needs and impact assessment skills, as well as gender awareness for 90 field staff.
| • A convergence process of information sharing between aid agencies working from both sides of the border was facilitated in 2007 to promote a complementary approach to protection.
| • Over 600,000 baht invested in communications and rafting equipment for early warning systems and preparedness for early flight. Storage and security risks are generally deemed too great for rice barns.
| • Programme reach continues to be analysed in terms of state, division, township, age, gender, religion, ethnicity, and causes of vulnerability. To strengthen the analysis of programme reach, ERA registration data was compared against overall IDP survey data in the 2007 ERA Annual Report. This found that 60% of ERA beneficiaries are women, children, the aged and the handicapped. This will help build a gender perspective in the program.
| • Targeting accuracy is the main strength and comparative advantage of the ERA and this should be emphasized to donors. TBBC should frequently provide quantitative data of percentages of population reached, amount of aid dollars spent and calculate the reduced probability / chances that an IDP becomes a refugee because of ERA.
| • Need to increase protection levels of IDPs and vulnerable people after many years of being a refugee will have their impact on the atmosphere, relationships and peaceful living together in the camps.
| • Resettlement, intake of new refugees, lack of hope for people after many years of being a refugee will have their impact on the atmosphere, relationships and peaceful living together in the camps.
| • The NRA is managed and implemented in a very efficient and professional way. The staff is committed and professional, monitoring and logistical systems are excellent and the programmes are highly relevant.
| • This is a key factor in recommendations is that, due to various reasons, the pressure on the programme will increase in the near future.
| • TBBC is being governed and managed very well. Staff members make a competent, satisfied and sharp impression.
| • Monitoring and logistical systems are excellent and the programmes are very relevant.
| • The top management is also very competent and experienced.
| 24 Apr 2007 | Overall | • The TBBC programme is an excellent programme … managed and implemented in a very efficient and professional way. The staff is committed and professional, monitoring and logistical systems are excellent and the programmes are highly relevant.
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| 25 Jul 2007 | EC | • To be added
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These are all ongoing issues being addressed in a variety of ways;
• TBBC's is a well established organisation and the structure and various forms of oversight that are in place are considered appropriate for the task of implementing the DG ECHO-funded activities.
• TBBC has a well established accounting system that is able to account for and report on funds used under the DG ECHO grant agreement.
• TBBC’s procurement procedures respect the requirements of Annex V of the FPA. TBBC’s files are well organised and provide adequate evidence of the need to procure through competition.
• Elements of a fraud and corruption policy are in place, but further work is required to introduce training on identification and assessment of fraud and corruption risk for staff, and to formalise procedures to be adopted in the event of fraud being discovered.
• The majority of food and fuel is being delivered and distributed to eligible beneficiaries within the camps. Within the supply chain, there is a good system of documentation that records quantities ordered, delivered and distributed. However the population feeding figures are compromised by the lack of a baseline figure and eligibility criteria specifying who is entitled to receive assistance are unclear.
• Monitoring is well structured, periodic, provides an effective system of feedback to activities in the camp and serves to highlight those areas where corrective action may be necessary.

• An application should be made to the Royal Thai Government for exemption from VAT.
• TBBC should seek to retain a sufficient cash reserve to ensure adequate liquidity and to enable continuation of activities in the event of delayed contributions from donors.
• The Financial Procedures Manual should include exchange rate procedures.
• Tender evaluation committee members should sign declarations of impartiality and confidentiality. The Evaluation of Tender / Contract Award should clearly state the reasons for selection and rejection, and be signed by all the evaluation committee members. Firms whose offers are rejected should be formally notified. The frequency of tenders can be reviewed.
• Procedures for investigation of suspected fraud should be formalised and staff awareness of fraud and corruption risks should be heightened.
• Donors, such as the DG ECHO office and EC Delegation in Bangkok, should approach the Royal Thai Government requesting greater flexibility to enable new arrivals to the camps to register as refugees and to permit measures to increase the self-reliance of refugees in the camps.
• Measures should be taken to verify the accuracy of the feeding population figures.
• Procedures governing ration cards should be enhanced.

• It has been confirmed that the Thailand tax laws do not provide for exemptions to be granted to TBBC and ECHO have agreed that donors would have to take responsibility to lobby the Royal Thai Government.
• A target level to cover expenses and maintain adequate liquidity is defined in the TBBC Reserves policy.
• All Accounting policies are now included in the Financial Procedures Manual.
• All tender evaluation recommendations have been implemented.
• TBBC is currently working with a consultant to develop a Risk Management Plan. Fraud awareness training is planned for a staff workshop in September 2008.
• The EC has led the formation of a donor working group to engage the Royal Thai Government.
• Feeding figures are now reconciled at the Section level, there are checks on new arrivals and eligibility criteria has been developed to exclude those not in camp.
• New standard household ration cards for 2008 show entitlement and require sign off for quantity received.
• Post distribution monitoring in 2008 will monitor rations received at the distribution point and include household visits to determine how rations are used.

* Commissioned by TBBC

Updated: 18th July 2008