



# ANNUAL REPORT 2023

[www.theborderconsortium.org](http://www.theborderconsortium.org)

# THE BORDER CONSORTIUM (TBC)

## VISION

TBC envisions a future where displaced communities can realise human rights and embrace diversity to live in safety and with dignity.

## MISSION

TBC is an alliance of civil society organisations working together with displaced and conflict-affected people of southeastern Myanmar to address humanitarian needs and to support rights-based and community driven approaches in pursuit of justice, peace and development.

## VALUES

Dignity and Respect  
Justice and Equity  
Trust and Integrity  
Meaningful Participation and Leadership

## MEMBER ORGANISATIONS

Christian Aid, United Kingdom (UK) and Ireland; Church World Service, USA; Dan Church Aid, Denmark; Diakonia, Sweden; Cordaid, Netherlands; Inter Pares, Canada; International Rescue Committee (IRC), USA; the National Council of Churches Australia (NCCA)-Act for Peace, Australia; and Norwegian Church Aid, Norway.



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# ABOUT TBC

TBC is an association of nine international non-governmental organisations (INGOs) from nine countries. It is governed by a seven-member Board of Directors and led by an Executive Director who reports to the Board. Membership is open to INGOs with similar interests and objectives. TBC's head office is in Bangkok, with three field offices in Thailand.

TBC works in cooperation with the Royal Thai Government (RTG), in accordance with regulations of the Ministry of Interior (Mol). TBC is an Executive Committee member of the Committee for Coordination of Services to Displaced Persons in Thailand (CCSDPT), which consists of twelve INGO members and coordinates with the United Nations High Commissioner for Refugees (UNHCR). TBC's programmes are consistent with the CCSDPT/UNHCR Strategic Framework for Durable Solutions and are implemented through partnerships with Refugee Committees, community-based organisations (CBOs), and civil society organisations (CSOs).

TBC is a signatory to the Code of Conduct for The International Red Cross and Red Crescent Movement and NGOs in Disaster Relief. TBC has a strong commitment to the protection of children who fall under its mandate. TBC's Code of Conduct, Child Safeguarding and Protection Policy and Prevention of Sexual Exploitation, Abuse and Harassment (PSEAH) Policy bind all staff members, board members, partners, contractors, and visitors. TBC strives to deliver timely, quality services to the refugees in Thailand and to conflict-affected communities in southeastern Myanmar. The overriding working philosophy is to maximise participation of the community in programme design, implementation, monitoring, and feedback.

TBC is a company limited by guarantee in England and Wales (Company Number 05255598). It is also registered with the Charity Commission for England and Wales (Number 1109476). TBC's registered office is at 35 Lower Marsh, London SE1 7RL. As an organisation, TBC evolved from the Consortium of Christian Agencies (1984) to the Burmese Border Consortium (1991), the Thailand Burma Border Consortium (2004), and finally to its current identity, The Border Consortium (2012).

TBC's 2023 combined operating expenditures for programmes was Thai baht (THB) 952 million (approximately United States dollars (USD) 26.5 million). Donations can be made through the TBC website at [www.theborderconsortium.org](http://www.theborderconsortium.org). TBC also can be found on Facebook and Twitter.



# EXECUTIVE SUMMARY

This report covers the period January to December 2023 and outlines TBC's progress based on the organisation's Strategic Directions for 2023-5. Multi-sectoral responses by TBC and local partners reinforced the resilience of 400,000 displaced and conflict-affected individuals during 2023. This included over 88,000 people in nine refugee camps inside Thailand, more than 20,000 especially vulnerable individuals dispersed along the Thailand-Myanmar border and at least 300,000 villagers in southeastern Myanmar.

In Thailand, TBC met the immediate humanitarian needs of the 88,953 refugees who remained in refugee camps as of the end of 2023, through the provision of food under our Food Card System and shelter material support. Support for maternal, infant and young child feeding (MIYCF) nutrition activities continued and the results of TBC's 2022 Nutrition Survey were finalised. Technical support to Camp Committees and the provision of capacity building trainings continued throughout the year. Outside of camp, humanitarian support was provided to new refugee arrivals as part of our emergency response plan. While conflict in Myanmar meant the return of refugees to Myanmar is not feasible, the re-opening of third country resettlement to the US for eligible refugees in camp may mean a gradual outflow of refugees from camps.

In Myanmar, TBC and partners mitigated the vulnerability of more than 300,000 internally displaced persons. The humanitarian imperative was prioritised by improving access to food, shelter, health care and education in emergencies. Resilience and recovery have been reinforced by supporting community-driven agricultural extension, natural resource management and nutrition promotion. To promote protection and safer futures, awareness of human rights and international humanitarian law was raised and social protection mechanisms mobilised. Local governance was strengthened by investing in land administration systems, public administration capacities, inter-agency coordination and community feedback mechanisms.



## Refugee Camp Population: December 2023



| Temporary Shelters    | TBC Verified Caseload <sup>1</sup> |               |               | TBC Assisted Population <sup>2</sup> | MOI/ UNHCR Verified Population <sup>3</sup> |
|-----------------------|------------------------------------|---------------|---------------|--------------------------------------|---|
|                       | Female                             | Male          | Total         | Total                                | Total                                       |
| <b>MAE HONG SON</b>   |                                    |               |               |                                      |   |
| Ban Mai Nai Soi       | 4,034                              | 4,064         | 8,098         | 7,748                                | 7,993                                       |
| Ban Mae Surin         | 1,367                              | 1,336         | 2,703         | 2,676                                | 1,897                                       |
| Mae La Oon            | 5,710                              | 5,337         | 11,047        | 10,885                               | 8,909                                       |
| Mae Ra Ma Luang       | 6,240                              | 5,745         | 11,985        | 11,736                               | 9,799                                       |
| <b>Subtotal:</b>      | <b>17,351</b>                      | <b>16,482</b> | <b>33,833</b> | <b>33,045</b>                        | <b>28,598</b>                               |
| <b>TAK</b>            |                                    |               |               |                                      |   |
| Mae La                | 15,530                             | 14,085        | 29,615        | 28,618                               | 34,063                                      |
| Umpiem Mai            | 4,297                              | 4,259         | 8,556         | 8,346                                | 10,609                                      |
| Nu Po                 | 4,534                              | 4,052         | 8,586         | 8,424                                | 9,345                                       |
| <b>Subtotal:</b>      | <b>2,4361</b>                      | <b>22,396</b> | <b>46,757</b> | <b>45,388</b>                        | <b>54,017</b>                               |
| <b>KANCHANABURI</b>   |                                    |               |               |                                      |   |
| Ban Don Yang          | 1,440                              | 1,345         | 2,789         | 2,567                                | 2,437                                       |
| <b>RATCHABURI</b>     |                                    |               |               |                                      |   |
| Tham Hin              | 2,928                              | 2,650         | 5,578         | 5,437                                | 5,712                                       |
| <b>Total Refugees</b> | <b>46,080</b>                      | <b>42,873</b> | <b>88,953</b> | <b>86,637</b>                        | <b>90,759</b>                               |

### Refugees by Ethnicity

|         |       |
|---------|-------|
| Karen   | 82.0% |
| Karenni | 9.20% |
| Burman  | 3.50% |
| Mon     | 0.50% |
| Other   | 4.90% |

### Refugees by Age Groups

|                     |       |
|---------------------|-------|
| New Born < 6 months | 0.7%  |
| 6 months < 5 years  | 8.8%  |
| 5 years < 18 years  | 34.0% |
| >= 18 years         | 56.5% |



### Notes

1. The verified caseload includes all persons, registered or not, confirmed living in camp & eligible for rations.
2. The TBC Assisted Population is the number of beneficiaries who collected rations during the previous month. Rations are only provided to those who are physically present at distributions.
3. The Royal Thai Government and UNHCR conducted a verification exercise of registered and unregistered refugees from January to April 2015. This was last updated end December 2022.





# CHAPTER 1: SITUATION UPDATE

TBCs work in 2023 was in significant part driven by a response to the humanitarian crisis in Myanmar. Conflict-affected people with acute humanitarian needs have also continued to spill over the border into Thailand. TBC estimates at least 90,000 people fled from fear of conflict and/or persecution into Thailand since the coup, including over 30,000 individuals during 2023. This includes rural ethnic Karen and Karenni villagers as well as human rights defenders and pro-democracy activists.

A general election was held in Thailand in May 2023, which saw the Move Forward Party win the most votes. Yet after Move Forward failed to secure a viable coalition Pheu Thai, which had won the second most number of votes, was able to successfully forge a coalition. Pheu Thai's nominee, Srettha Thavisin, was elected Prime Minister by parliament on 22nd August. Independent observers declared the election to be fair and free and, despite the potential for political unrest, Thailand's political situation

remained broadly stable. Some anti-government and anti-monarchy protests took place, predominately in Bangkok, and concerns around Thailand's repression of media and civic space have not abated.

Since the coup on the 1st of February 2021, the State Administration Council (SAC) has killed over 4,300 civilians, detained and imprisoned over 25,000 human rights defenders. Even the most conservative estimates from the UN suggest there were over 2.6 million internally displaced persons (IDPs) nationally by December 2023, including 684,000 IDPs in Southeastern Myanmar.

The Myanmar Armed Forces (MAF), following territorial losses on the ground, continued to launch air strikes and heavy artillery fire in contested areas of southeastern Myanmar. This military strategy put civilians' lives at dire risk, and the indiscriminate nature of attacks saw schools and hospitals devastated by attacks in clear violation of international humanitarian law.



# CHAPTER 2: HISTORIC BACKGROUND



The inflow of refugees from Myanmar to Thailand commenced in 1975, sparked by counter-insurgency operations executed by the Burma army. These operations intentionally targeted civilians in the southeast of the country. Reacting to this crisis, RTG founded refugee camps in 1984, deeming them as temporary shelters. Today, nine of these camps extend from Mae Hong Son Province in the north to Ratchaburi Province in the southwest of Bangkok, aligning along the border.

Unlike the situation on the Cambodian border, where a large international presence had developed, the RTG chose not to invite UNHCR to coordinate the delivery of humanitarian assistance. As a result, UNHCR had limited field presence during the early stages when people first fled from Myanmar to Thailand. Instead, in 1984,

a group of voluntary agencies responded to the RTG's request and provided basic humanitarian assistance to the refugees. These agencies formed the Consortium of Christian Agencies, which later evolved into the secular agency today known as The Border Consortium. Relief programmes were coordinated in partnership with existing administrative and governance structures within the refugee communities. Former village and district leaders from Myanmar took charge of implementing relief programmes. Over time, these structures became integrated into the current camp management systems, guided by international principles and standards for humanitarian assistance. At present, all key leadership roles within the camps are elected positions, ensuring community representation and participation.



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## CAMP OVERVIEW

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The nine camps on the Thailand-Myanmar border are home to a diverse population, with approximately 90% belonging to the Karen and Karenni ethnic groups, and the remaining 10% identifying as other ethnicities. The Karen Refugee Committee (KRC) and Karenni Refugee Committee (KnRC) play crucial roles in managing camp structures and administration in camps predominantly populated by their respective ethnic groups. The KnRC oversees Ban Mai Nai Soi and Ban Mae Surin camps in Mae Hong Son Province, while the KRC manages Mae La Oon, Mae Ra Ma Luang, Mae La, Umpiem Mai, Nu Po, Ban Don Yang, and Tham Hin camps in four provinces.

These camps serve sizable communities, ranging from approximately 2,703 individuals in Ban Mae Surin camp to 29,615 individuals in Mae La Camp. Within each camp, an elected Camp Committee governs the population, overseeing committees and working groups responsible for areas such as food assistance, livelihoods, shelter, social affairs, and community security. Each camp is further divided into sections, with two elected leaders responsible for managing the affairs of each section. Elections in the camps adhere to the agreed guidelines set by the KRC and KnRC, with efforts made to ensure that at least 30% of the successful candidates are women.

TBC prioritises the strengthening and support of all camp governance structures and mechanisms, aiming to align them with international standards such as the Core Humanitarian Standards and the Sphere Project. Training is provided on various topics, including financial management, communications, gender equity, social inclusion, code of conduct, child protection, strategic planning, sexual and gender-based violence, and staff management.

The Committee for Coordination of Services to Displaced Persons in Thailand (CCSDPT) is a network comprising 12 NGOs that coordinates essential assistance and services across multiple sectors in the camps. It serves as the primary liaison between NGOs and the Ministry of

Interior's Operation Center for Displaced Persons (OCDP), ensuring adequate provision of essential services. TBC, along with other agencies, plays a vital role in delivering basic food assistance (via a cash voucher system), providing shelter support, offering key nutrition support, facilitating livelihood opportunities, and supporting capacity building and camp management. Other organisations focus on healthcare, water and sanitation, education, legal aid, protection, and community services. TBC has established multi-modality accountability and feedback mechanisms that ensure individual voices are heard, and issues are addressed in a cohesive and transparent manner.

Similar accountability mechanisms have been developed by other service providers within the camps. The Ministry of Interior (MoI) is responsible for maintaining and securing the perimeters of all nine camps. As the temporary shelters are proximal to the Thai-Myanmar border, they fall under the border security purview of the Royal Thai Army. Additionally, some camps are situated in environmentally protected areas, which brings the jurisdiction of the Royal Thai Forestry Department into play. The MoI reports to the National Security Council on all camp-related matters. In each camp, a local Thai government official, known as the Palad, serves as the Camp Commander and is responsible for managing the site. The Palad coordinates with the Aw Saw, a group of paramilitary volunteers hired as security personnel by local authorities, many of whom come from the same ethnic group as the camp residents. Since UNHCR was permitted by the RTG to establish a formal field presence in 1998, the agency has been tasked with fulfilling its core mandate of providing protection services to the camp population. It is noteworthy that the RTG does not officially recognise the individuals in the camps as refugees, but rather as 'displaced persons' residing in 'temporary shelters'. Thailand has not ratified the 1951 UN Refugee Convention or the 1967 Protocol relating to the Status of Refugees. However, over the past four decades, the RTG has provided assistance and support to a significant number of refugees, including approximately two million individuals from Vietnam, Cambodia, and Laos.







# CHAPTER 3: PROGRAMME





In 2023, TBC focused on achieving four strategic objectives: humanitarian needs, resilience and recovery, protection and safer futures, and strengthening local governance. Despite facing numerous challenges, TBC, alongside local partners, made significant strides in enhancing the living conditions of refugees in Thailand and responding to the escalating needs of communities affected by conflict in southeastern Myanmar.

## STRATEGIC DIRECTION #1

### Prioritise the Humanitarian Imperative:

*Address the humanitarian needs of displaced and conflict-affected communities, with a focus on especially vulnerable people. Provide equitable access for displaced communities to food, shelter and non-food items.*

### HIGHLIGHTS

- Managed to meet the humanitarian needs of an expanding refugee population amidst rising food prices.
- Emergency Response Plan continues to develop and adapt to a changing humanitarian operating environment.

TBC conducted major humanitarian activities throughout the year. In Thailand food assistance was provided to over 88,000 refugees in the nine camps continued through our Food Card System. Food security was complimented by ongoing in-kind charcoal cooking fuel distribution under the coordination of refugee Camp Committees and warehouse staff. Each quarter, TBC conducted quarterly nutritional assessments of the food card value to ensure that the most vulnerable refugees in camp were able to secure a fully nutritional food basket each month.

In-camp Shelter Working Groups and Teams successfully distributed shelter materials and maintained stockpiles of key building materials to ensure they are prepositioned for distribution as required. Shelter teams completed distribution of shelter materials and continued to maintain their stockpiles of key building materials. Shelter post distribution monitoring took place showing 97% of houses were occupied, 8% of households were Shelter Standard Needs, down from 10% in 2022, and 83% of shelters were found to be safe, with the remaining 17% being scheduled for repair or demolition.

The Annual Population Verification process took place in 2023. This census of encamped refugees was conducted with the collaboration of TBC staff and Camp Committees. Results, combined with monthly updates in population figures, showed an annual increase of 9.75%.

Outside of camp, TBC continued to implement its emergency response plan for new refugee arrivals. This was done through the distribution of in-kind support, including food, shelter and hygiene items to refugees in TSAs. Working through local partners, TBC also provided similar in-kind support to refugees outside of TSAs, hidden in forested areas and among border communities. However, due to their lack of documentation, their situation remains precarious with significant protection concerns.

In Myanmar, TBC partners distributed cash transfers and food aid to mitigate the vulnerability of 165,000 IDPs who were affected by atrocities and spread across 17 townships. This was complemented by ethnic health service providers administering medical treatment for over 120,000 patients in remote areas. The multi-sectoral approach to humanitarian relief also included distribution on a smaller scale of temporary shelters for newly displaced communities and non-food items such as dignity kits for girls and women.



## LESSONS LEARNED

- Working with suppliers is vital for insulating refugees against sharp rises in food and commodity prices.
- Working with and through local partners remains crucial for our emergency response.

## STRATEGIC DIRECTION #2

### Reinforce Resilience and Recovery:

*Mitigate the longer-term impact of displacement on food security and nutrition. Enhance nutrition, environmental hygiene, climate-smart agriculture, small businesses and access to employment for displaced and conflict-affected communities.*

### HIGHLIGHTS

- The Community Loans programme supported over 610 households to undertake income generation and livelihood activities.
- Community gardens and improvements in camp-based agricultural supplies helped refugees supplement their dietary intake with fresh locally sourced vegetables and increase resilience to market fluctuations.

The results of the 2022 Biennial nutrition survey of the nine refugee camps were finalised in 2023. They showed, despite the challenges faced by COVID-19, the nutritional health of refugees remained stable. The Healthy Babies Bright Futures programme continued to provide BabyBRIGHT fortified complementary food to young children, complemented by MIYFC education and activities. Each month, caregivers of approximately 2,000 children aged 6-24 months enrolled in educational sessions focussing on best nutritional practices.





The Food Security Post Distribution Monitoring (PDM) was carried out quarterly, offering essential insights into the food security status among the refugee population. Following this quarterly monitoring, an annual assessment and analysis was carried out, which found that 93.1% of households reported having an acceptably diverse diet.

The PDMs found that the balance provided on the Food Cards were primarily used to purchase rice and cooking oil, which are essential items with relatively high cost. To supplement their diet, households relied on fresh vegetables obtained from community and home gardens. In 2022, all nine camps received new agricultural equipment, ranging from watering cans, pipes, water tanks, gardening tools and a distribution of vegetable seeds to increase the productivity of community and home gardens.

The Livelihoods Committees distributed agricultural supplies and vegetable seeds in all nine camps, and the Savings and Loans Committees gave access to loans for small businesses in camp. Numerous capacity building activities enhanced refugees' income generational skills, such as the construction of bamboo furniture or cement block making. The Community Driven Natural Resource Management (CDNRM) program continued to protect the local environment and promote awareness of the importance of environmental protection.

In Myanmar interventions promoting nutrition-sensitive and/or climate-smart agriculture and sustainable natural resource management engaged almost 35,000 upland farmers. The past year saw an enhanced focus on increasing access to animal-based protein by linking homestead breeding of small livestock and fish with gardening of nutrient-dense crops with small livestock and fish breeding. This was complemented by initiatives promoting nutrition and access to safe water supply and environmental hygiene which reached 60,000 remote villagers. A highlight was the introduction of maternal and child cash transfers targeting pregnant and breastfeeding mothers to incentivise the adoption of more nutritious MIYCF behaviours during the first 1,000 days of life. However, the outlook for food security in communities affected by atrocities is bleak with anthropometric tests of 11,578 children under five years of age indicating the global acute malnutrition rate has deteriorated to 7.6%.

## LESSONS LEARNED

- While initially necessitated by COVID-19, the use of Infographics and self-study materials has continued and have now become key tools for promoting MIYFC and nutrition. education, particularly in reaching refugees unable to attend in person trainings.
- Demand for working in home and community gardens was exacerbated by rising commodity prices.





## STRATEGIC DIRECTION #3

### Promote Protection and Safer Futures:

*Reduce the exposure of displaced and conflict-affected communities to harm and mobilise safe and dignified pathways. Defend human rights including access to human security in Myanmar, temporary shelter and work in Thailand and resettlement to third countries.*

### HIGHLIGHTS

- Wide level discussions on durable solutions outside of camp were held in 2023 with a diverse set of stakeholders.
- Increased levels of awareness among RTG of the benefits that allowing refugees to work could have for Thailand.

Potential avenues for pathways outside of camp were discussed throughout 2023. As part of TBC's ongoing advocacy for durable solutions, in late 2023 TBC briefed Thailand's Parliamentary Committee on Foreign Affairs on the benefit that enabling refugees to work legally outside of camp would have on Thailand's economy, by stimulating economic development in border areas. However, despite these activities, as yet there have been no substantial breakthroughs in official Thai policy regarding refugee employment.

Refugee policy in Thailand towards new arrivals of conflict affected people from Myanmar remains a challenge and there has been no change in this policy made by the new Thai government. Newly arrived refugees, by policy, are disallowed entry to existing refugee camps. A number of new arrivals stay at officially designated Temporary Safety Areas (TSA) and usually are not directly accessible by UNHCR and INGOs. However, basic humanitarian aid, primarily food and non-food items are allowed to be distributed generally through local community groups and leaders, these TSAs are normally closed down and inhabitants coerced to return to Myanmar after the RTA deems the situation in Myanmar to have improved, often after 48 hours of reduced fighting. There are also a number of predominately Karen and Karenni refugees taking shelter in local Karen and Karenni communities in rural Thailand, outside of the purview of the Royal Thai Army (RTA), the majority of whom do not have documentation. There are a large number of human rights defenders (HRDs) taking shelter primarily in urban areas along the border, most notably in Mae Sot. The means of these HRDs varies, with a significant number requiring food and other support, as they struggle to secure both protection and livelihoods.

In accordance with recent Royal Thai Government (RTG) policy, none of these new arrivals have been allowed long-term refuge in Thailand. Many have returned to Myanmar, some of these returns were under duress whereas others returned of their own accord, aware that they would not be allowed to stay in Thailand after fighting subsided or to safeguard property and livelihoods at home.

Despite multi-faceted advocacy, pathways to legal employment for refugees remain difficult to secure, yet some refugees have been able to leave camp temporarily for unofficial locally sanctioned work.

In Myanmar, human rights education with civilians has expanded to now also raising awareness of combatants about their obligations under international humanitarian law. Ethnic women's organisations are now providing more support through safe houses and referral services for survivors of sexual and gender-based violence than ever before. Community media have been supported to disseminate messages on a range of topics, including early warning about imminent military attacks and/or natural disasters. On the advocacy front, TBC engaged with Thailand's new government and parliamentary committees to promote human security initiatives which could mitigate the regional security threats spilling over from Myanmar into Thailand.

## LESSONS LEARNED

- Repatriation for refugees to Myanmar continues to remain unviable in the near future due to the dire humanitarian situation, requiring further advocacy on alternative durable solutions outside of camp.
- Such discussions on durable solutions for refugees should not be limited to just refugees in camp, but also extended to new arrivals who may be unable to return home for the near future.

## STRATEGIC DIRECTION #4

### Strengthen Local Governance:

*Diversify representation and enhance accountability in the ownership and oversight of programs and services. Responsibly and transparently manage change in collaboration with refugee and civil society partners, local authorities, donors and other stakeholders.*

### HIGHLIGHTS

- Community camp management continues to serve as a model of global best practice for refugee camp governance.
- The desire for refugees to actively participate in camp committees and take up roles as members within these committees remains steadfast.

The nine refugee camps on the Thai-Myanmar border, are run by elected refugee Camp Committees with support through TBC's Community Management and Preparedness Programme (CMPP). The program is locally managed and led and includes various refugee entities such as women and youth groups, education providers, and human rights activists. The Code of Conduct for the camps was devised and managed by the Refugee and Camp Committees themselves, demonstrating that refugee-designed codes can lead to protection and security impacts. All incoming staff received comprehensive onboarding in Code of Conduct, PSEAH and Child Protection Policy, while existing staff and local partners received refresher trainings. Regular capacity building trainings took place, relating to office management, computer skills, fraud mitigation. Needs assessments were undertaken to inform future capacity building trainings. Despite challenges relating to new arrivals and increasing food prices, the Camp Committees were able to manage most challenges themselves through established governance mechanisms.

TBC convened a seminar in Bangkok during November to assess how aid agencies can move beyond neutrality to respond to atrocities. In the absence of functioning and legitimate national authorities, the importance of strengthening local governance in contested areas was highlighted. Over 80 participants, including representatives of political parties, civil society, and refugee communities from Myanmar as well as foreign diplomats, donors, INGOs, and TBC members, discussed the challenges ahead for humanitarian action, development, aid, and peacebuilding.

In Myanmar, TBC support for ethnic land administration and ethnic health systems expanded to include capacity building initiatives for public administrators to work across different sectors. This included supporting public consultations, inter-agency coordination and policy development across southeastern Myanmar. Looking forward, the challenge is to strengthen coherence and accountability of township-level administration bodies, particularly in areas where new systems of local governance are emerging.



## LESSONS LEARNED

- There is a pressing necessity to maintain high levels of motivation among refugees to participate in camp governance, even in the absence of immediate alternative durable solutions for those residing in the camp.
- Regular and diverse capacity trainings are required to ensure incoming members receive the adequate training required to undertake crucial roles in camp governance.











# CHAPTER 4: STRATEGIC PLAN 2023-5



An overview of the strategic plan is presented below. You can find a full copy of TBCs new strategic plan on TBC's website.

## STRATEGIC DIRECTIONS (2023-25)

### 1. Prioritise the Humanitarian Imperative:

Address the humanitarian needs of displaced and conflict-affected communities, with a focus on especially vulnerable people. Provide equitable access for displaced communities to food, shelter and non-food items.

- 1.1 Evidence-based innovation, including digital monitoring, that improves equitable access to adequate nutritious food, cooking fuel and shelter is facilitated for refugees in Thailand.
- 1.2 Market-based food-card system in the camps is monitored and regulated to ensure access to diverse, nutritious, quality food as well as sustainably-sourced charcoal at fair prices with monitoring information regularly shared with camp residents.
- 1.3 Housing materials in the camps are efficiently managed and houses dismantled when no longer needed.
- 1.4 Displaced and conflict-affected communities in southeastern Myanmar and in Thailand can quickly access food, temporary shelter and non-food items in emergencies.
- 1.5 Access to basic health care and education is reinforced for displaced and conflict-affected communities in southeastern Myanmar during emergencies.
- 1.6 Civil society preparedness for human-induced or natural disasters is strengthened through targeted and innovative disaster risk reduction (DRR) initiatives on both sides of the border.

### 2. Reinforce Resilience and Recovery:

Mitigate the longer-term impact of displacement on food security and nutrition. Enhance nutrition, environmental hygiene, climate-smart agriculture, small businesses and access to employment for displaced and conflict-affected communities.

- 2.1 Healthy maternal, infant and young child feeding (MIYCF) practices are adopted and sustained within displaced and conflict affected communities, with an emphasis on the first 1,000 days of life.
- 2.2 Nutritional status of displaced and conflict affected communities is monitored and supplementary feeding is prioritised for pregnant and breast-feeding women, with a focus on children under five years of age.
- 2.3 Increased adoption of climate-smart and nutrition-sensitive agricultural practices improves productivity, income, and food security.
- 2.4 Support for sustainable entrepreneurial development and economic empowerment, focusing on women, strengthens local market engagement and legal local work opportunities in Thailand.
- 2.5 Productivity of agricultural practices and sustainability of natural resource management is increased on both sides of the border while land tenure security is reinforced in southeastern Myanmar.
- 2.6 Household access to safe water and environmental hygiene is enhanced in southeastern Myanmar.

### 3. Promote Protection and Safer Futures:

Reduce the exposure of displaced and conflict-affected communities to harm and mobilise safe and dignified pathways. Defend human rights including access to human security in Myanmar, temporary shelter and work in Thailand and resettlement to third countries.

- 3.1 Community leaders and civil society organisations foster protective and gender sensitive environments by practising the principles of social inclusion, equity and accountable leadership.
- 3.2 Community-based protection is promoted through the documentation of violence and abuse and advocacy to promote human rights and international humanitarian law.



- 3.3 Social protection mechanisms, including psycho-social support and community rice banks, are reinforced for the most vulnerable groups.
- 3.4 Reinforce and mainstream safeguarding policies, procedures, and consistent responses to protect vulnerable groups from abuse, exploitation, and harm.
- 3.5 Community-driven responses to sexual and gender-based violence, including referral services, counselling and safe houses, are strengthened.
- 3.6 Displaced communities and civil society organisations are engaged in planning and preparedness for refugee lives beyond the camps, enabling refugees to make better informed decisions about their futures.

- 4.1 TBCs structure and programmes are increasingly governed by local partners and adapt responsibly to changes in context, needs, and concerns of displaced and conflict- affected communities.
- 4.2 Financial, administrative and human resource management policies, procedures and capacities are enhanced within both TBC and local partners to promote accountable, transparent and sustainable institutions.
- 4.3 Technical capacities are developed, monitored and evaluated to ensure both TBC and local partners and providing responsive, effective and efficient services of high quality.
- 4.4 Feedback and beneficiary complaints mechanisms encourage broad community participation including non-dominant minority groups and help ensure TBC and partners' accountability to communities.
- 4.5 Risk mitigation is prioritised with a particular interest in minimising physical security risks for local partners by negotiating with donors for TBC to assume additional fiduciary risks.
- 4.6 Representative and accountable local governance bodies in southeastern Myanmar are promoted through investments in democratic principles, public administration capacities and building federalism from below.

#### 4. Strengthen Local Governance:

Diversify representation and enhance accountability in the ownership and oversight of programmes and services. Responsibly and transparently manage change in collaboration with refugee and civil society partners, local authorities, donors and other stakeholders.

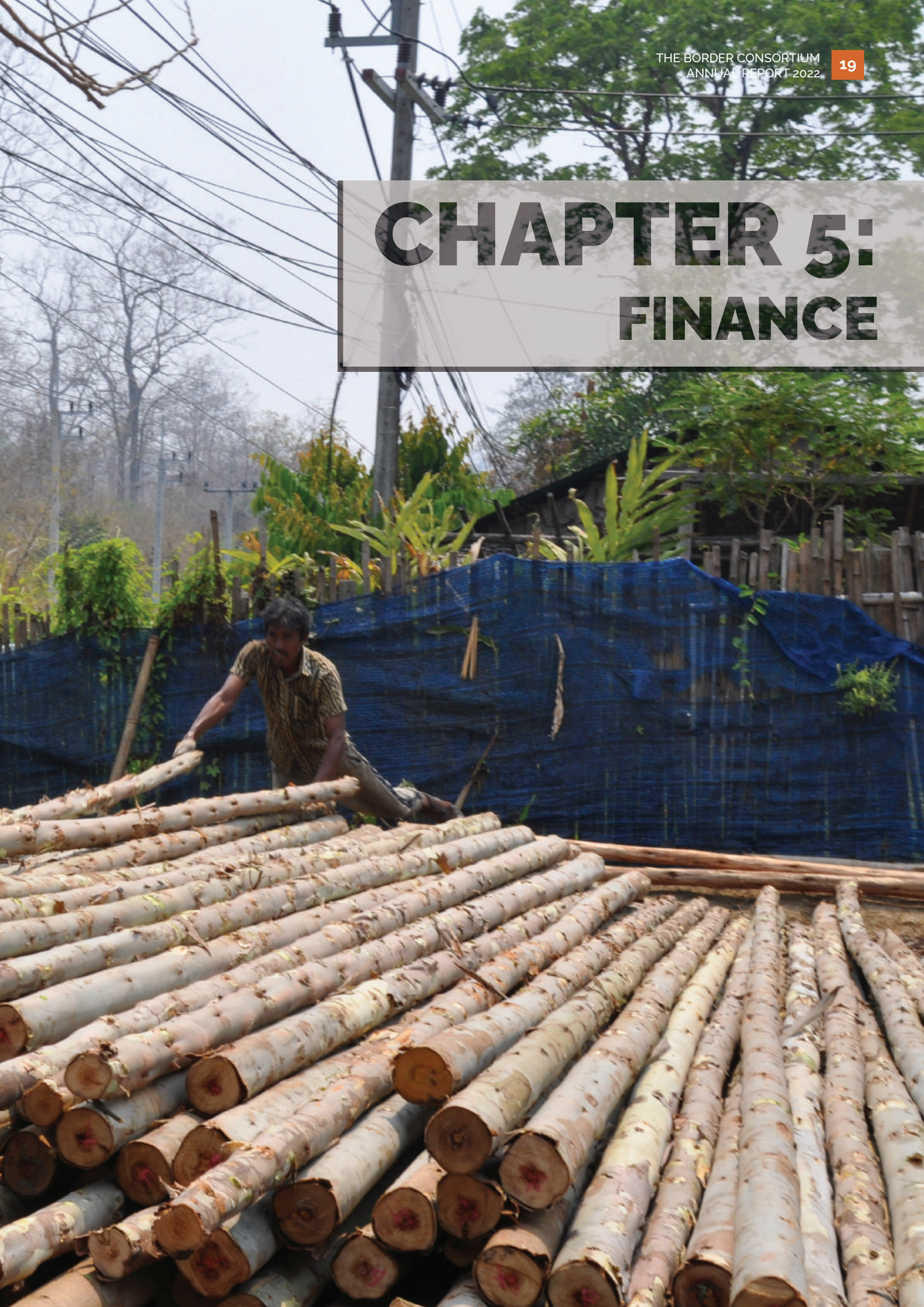








# CHAPTER 5: FINANCE





## GENERAL

TBC is registered in the United Kingdom and conforms to the UK Statement of Recommended Practice for Charities. TBC has adopted the legislated FRS 102 SORP in its financial reporting since 2015. Both income and expenses are reported on an accrual basis, and there is clear separation of restricted and general funding. The Trustees Annual Report (TAR) and audited financial statements for 2023 were audited by KPMG UK LLP and will be filed with the UK Charity Commission and Companies House. TBC accounting records are maintained in Thai baht (THB), and the Audited Financial Statements are presented and filed in Thai baht. TBC uses QuickBooks Enterprise as its accounting software.

This chapter outlines TBC's financial performance against the operating budget for January to December 2023. All the figures and analysis are denominated in Thai Baht (THB) and for the 2023 calendar year unless otherwise stipulated.

## TBC FINANCIAL REVIEW JANUARY– DECEMBER 2023

Figure 5.1 Financial Summary 2023

| Item in THB (Millions)       | Projection   | Actual     | Variance   |
|------------------------------|--------------|------------|------------|
| Income                       | 799          | 953        | 154        |
| Expenses                     | (900)        | (931)      | 31         |
| <b>Net Movement in Funds</b> | <b>(101)</b> | <b>22</b>  | <b>122</b> |
| Opening Fund Balance         | 550          | 531        | (19)       |
| <b>Closing Fund Balance</b>  | <b>450</b>   | <b>553</b> | <b>103</b> |
| Restricted Funds             | 368          | 447        | 80         |
| Designated Funds             | 62           | 59         | (3)        |
| General fund                 | 20           | 47         | 27         |
| <b>Total fund Balance</b>    | <b>450</b>   | <b>553</b> | <b>103</b> |
| <b>Balance Sheet:</b>        |              |            |            |
| Net Fixed Assets             | 1            | 1          | 0          |
| Receivable from Donors       | 349          | 410        | 61         |
| (Payable) to Suppliers       | (50)         | (21)       | (29)       |
| Outstanding Advances         | 25           | 31         | 6          |
| Bank Balance                 | 125          | 132        | 7          |
| <b>Net Assets</b>            | <b>450</b>   | <b>553</b> | <b>103</b> |
| <b>Liquidity</b>             | <b>75</b>    | <b>111</b> | <b>36</b>  |

## Summary of financial position at the end of 2023 and highlights

Overall expenditure totaled THB 931 million against an actual income of THB 953 million, resulting in a net increase of THB 22 million for an ending fund balance of THB 553 million. The fund balance is broken down as follows: THB 447 million in donor restricted funds, THB 59 million in designated funds, and THB 47 million remaining in general freely available reserves and fixed assets.

The eventual close-down of TBC operations was a major discussion point until the Covid-19 pandemic preceded the Myanmar crisis in February 2021. Return to Myanmar does not appear to be a viable option in the foreseeable future. Additionally, since the Covid-19 pandemic started in 2020, the camp population increased to over 86,500 refugees by the end of 2023. The general freely available reserves are reviewed annually against the current context of TBC's work and outlook. Subsequently, TBC strives to keep a reserve level of around THB 25 million to help mitigate its financial risks.



TBC continued to face similar operational challenges as the previous year. TBC supports the strengthening of its local partners with their capacity to respond to the emergency while addressing the emerging multi-sectoral needs. The number of subgrants with partners reduced slightly from 95 in 2022 to 84 in 2023, however still significant when compared to only 28 in 2021. Several of these partners may receive multiple advances for multiple projects. On average, THB 55 million was consistently outstanding in advances throughout the year, revealing a steady flow of activities. The absence of formal financial systems along the border and within Myanmar necessitated a reliance on cash payments for supplies and services. TBC acknowledges this challenge and implemented measures to mitigate associated risks, including regular reporting and rigorous internal review of support documentation.

TBC's banking operations continue to be exclusively managed through the Siam Commercial Bank of Thailand, a system that has proven effective. The existence of accounts denominated in multiple currencies, including THB, GBP, and USD, allows TBC to exercise some control over the timing of fund conversions, aiming to secure the most favorable foreign exchange rates when required. Despite this, TBC recognizes the significance of maintaining banking ties in the UK and therefore remains committed to exploring additional banking options.

In May 2023, the Extraordinary General Meeting (EGM) and quarterly Trustees' meeting convened in Jomtien, Thailand, marking the first in-person EGM since 2019. Notably, this meeting coincided with the TBC annual staff meeting, facilitating an opportunity for key stakeholders to convene simultaneously. The Annual General Meeting (AGM) was successfully held in Bangkok on 9 November 2023. Concurrently, TBC organized a day for members to visit and tour the Tham Hin refugee camp. Additionally, the organization hosted its annual Donors' Meeting during the same week, facilitating ongoing discussions regarding future funding needs and opportunities.

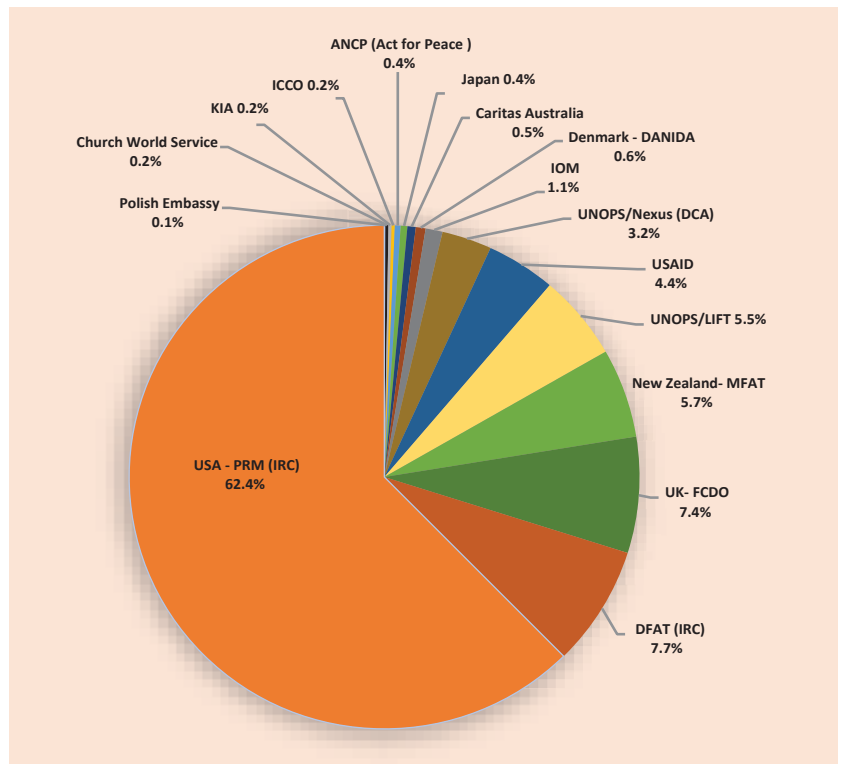
Furthermore, TBC underwent three planned project audits and its external annual audit, a reduction from the twelve audits conducted in the previous year. These audits, which are standard annual requirements for certain donors, concluded without identifying any material concern. TBC affirms its commitment to integrity and transparency, emphasizing that its systems and operations undergo regular scrutiny by multiple external parties each year.

## INCOME

TBC follows the UK accounting standard (FRS 102 SORP) for recognizing income, which occurs when the rights to a grant are acquired and there is reasonable certainty that it will be received and sufficiently measured at the monetary value. Income is recognized before cash is received, usually when a contract is signed, and accrued in full as a receivable until payment is made.

Some of the funding for TBC programs and management does not come directly to TBC but instead is secured by NGO partners in their respective home countries and sub-granted to TBC. Several of these funding partners are also consortium members of TBC, who, along with other organizations and individuals, make private grants or donations.

Figure 5.2 FUNDING SOURCES 2023 (THB 952 million)



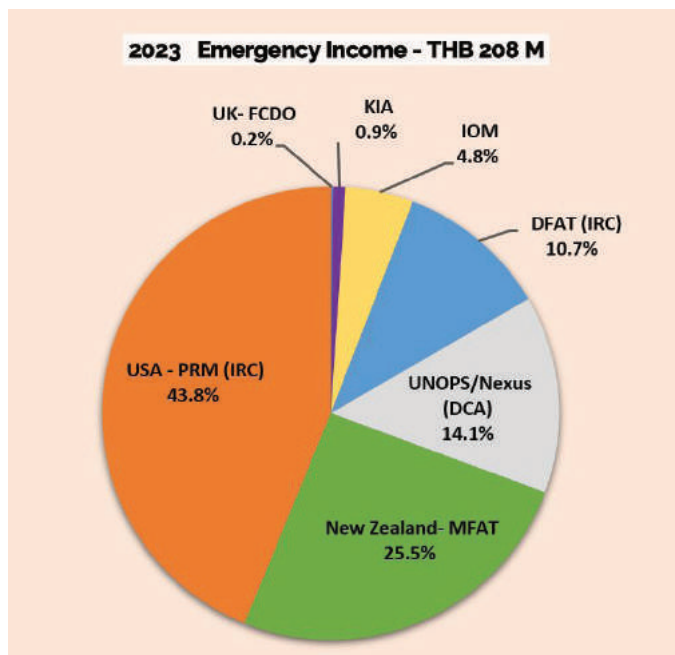


In 2023, TBC recorded a total income of THB 953 million, exceeding the budget by THB 148 million (18%) and surpassing the previous year by THB 38 million. Additionally, TBC realized a foreign exchange gain of THB 24 million, a significant improvement from the THB 23 million loss incurred in 2022. This gain was primarily attributed to the strength of the USD and GBP throughout the majority of 2023.

TBC's work received support from the governments of the United States, United Kingdom, New Zealand, Australia, Denmark, Japan, and Poland. These government-based donors collectively funded 97% of TBC's annual budget. Additionally, TBC continued to benefit from ongoing assistance from the European Union through the UNOPS-managed Nexus Response Mechanism, as well as from the multi-donor Livelihoods and Food Security Trust (LIFT), also administered by UNOPS.

The US Government Bureau of Population, Refugees, and Migration (PRM) is TBC's largest donor, accounting for 60% of the overall portfolio. PRM funds support the provision of cooking fuel, the Food Card System (FCS), and other related activities for refugees in the camps. Funding was sufficient to maintain Covid-19 level rations until September 2023, but due to the rapidly increasing population, TBC was compelled to revert to pre-Covid ration levels. Additionally, an additional USD 2.4 million was allocated to provide emergency assistance for those fleeing military attacks in Myanmar. Year 2 of a three-year agreement began in August 2023.

The UK Foreign, Commonwealth & Development Office (FCDO) is TBC's second-largest donor. A 1.5-year agreement started in October 2022 and was scheduled to end in March 2024. As of March 2024, a one-year extension was signed until March 2025 for GBP 3.5 million. In Thailand, these funds support shelter, nutrition, and camp management programs in the nine camps. In Myanmar, the funds support medical needs, development projects, and Civil Society Organizations (CSOs) delivering training and workshops to local villages. FCDO also contributes to the emergency response on both sides of the border.



Australia's Department of Foreign Affairs and Trade (DFAT) via the International Rescue Committee (IRC) became TBC's third-largest donor when it signed a three-year proposal for 2023-2025. DFAT is a critical supporter in the management of the nine border-wide camps, spanning all four of TBC's objectives, including shelter materials, food, nutrition, CSO administration, and organizational costs. DFAT also funds Myanmar emergency response.

New Zealand's Ministry of Foreign Affairs and Trade (MFAT) continues its support since 2021 until June 2024, with negotiations for another 2-year agreement to start in July 2024. The annual contribution of THB 53 million supports programs addressing the Myanmar crisis.

TBC secured new donations from the International Organization for Migration and entered into a longer three-year agreement with the United States Agency for International Development (USAID) in consortium with Community Partners International (CPI).

Other governmental financial support for TBC's regular programs in Thailand comes from the Australian NGO Cooperation Program (ANCP) via Act-for-Peace, Denmark (DANIDA) via Danish Church Aid (DCA), Japan-PEACE, and the Embassy of the Republic of Poland (Thailand). Non-government funding came from Caritas-Australia for nutrition, ICCO, and regular donations from loyal individuals throughout the year.

The UNOPS-Myanmar agreement via the Livelihoods and Food Security Trust (LIFT) consortium for Phase II in Myanmar was extended for another 6 months and is now ending in June 2024. The grant provides sub-grants for rehabilitation/peace-building activities to local implementing partners.



Aproximately THB 208 million, or 22% of this year's annual income, directly supported the emergency response. The main contributors along the Thai border and in Myanmar are:

- USA-PRM: THB 91 million
- Australia-DFAT: THB 22.4 million
- MFAT-New Zealand: THB 53 million
- FCDO-UK: THB 1 million
- UNOPS-NEXUS via DCA: THB 30 million
- Kerk en Actie: THB 1.8 million
- IOM: THB 10 million

**Figure 5.3** shows a funding breakdown by individual donors. With these funding levels, TBC expects that the immediate programming needs should be covered, thus it considers itself a going concern.

**Figure 5.3 Income 2023**

| Funding Source                        |          | 2023 Projection  |                | 2023 Actual      |                | Change from original budget |                |            |
|---------------------------------------|----------|------------------|----------------|------------------|----------------|-----------------------------|----------------|------------|
| GOVERNMENT BACKED FUNDING             | Currency | Foreign Currency | Thai Baht 000  | Foreign Currency | Thai Baht 000  | Thai Baht 000               | %              |            |
| <b>GOVERNMENT BACKED FUNDING</b>      |          |                  |                |                  |                |                             |                |            |
| Australia ANCP (Act for Peace )       | AUD      | 161,000          | 3,864          | 160,000          | 3,371          | (493)                       | -13%           |            |
| Australia DFAT (IRC)                  | AUD      | 1,691,665        | 40,600         | 2,199,004        | 49,258         | 8,658                       | 21%            |            |
| Denmark - DANIDA (DCA)                | DKK      | 1,774,296        | 8,517          | 1,657,339        | 5,740          | (2,776)                     | -33%           |            |
| UK FCDO (MYN)                         | GBP      | 185,000          | 7,770          | 185,000          | 7,743          | (27)                        | 0%             |            |
| UK FCDO (Thailand)                    | GBP      | 1,806,103        | 75,856         | 1,456,103        | 60,941         | (14,915)                    | -20%           |            |
| UNOPS - LIFT Fund (MYN)               | USD      | 1,486,249        | 47,560         | 1,486,249        | 50,883         | 3,323                       | 7%             |            |
| USA PRM                               | USD      | 12,370,551       | 395,858        | 14,557,103       | 487,635        | 91,777                      | 23%            |            |
| Poland                                | USD      | -                | -              | 19,000           | 676            | 676                         | -              |            |
| USAID                                 | USD      | 1,216,577        | 38,930         | 1,200,023        | 40,722         | 1,792                       | 5%             |            |
| Japan-PEACE                           | THB      | 4,200,000        | 4,200          | 4,200,000        | 4,170          | (30)                        | -1%            |            |
| <b>Emergency Funding</b>              |          |                  |                |                  |                |                             |                |            |
| New Zealand- MFAT                     | NZD      | 2,500,000        | 55,000         | 2,500,000        | 53,100         | (1,900)                     | -3%            |            |
| Sida-NRC                              | USD      | 120,000          | 4,216          | -                | -              | (4,216)                     | -100%          |            |
| UK FCDO                               | GBP      | 8,897            | 356            | 8,897            | 372            | 16                          | 5%             |            |
| UNOPS/NRM (DCA)                       | USD      | 900,000          | 28,800         | 900,000          | 29,360         | 560                         | 2%             |            |
| US-PRM                                | USD      | 1,629,449        | 53,772         | 2,442,897        | 91,380         | 37,608                      | 70%            |            |
| Australia DFAT (IRC)                  | AUD      | 1,000,000        | 24,000         | 1,000,000        | 22,400         | (1,600)                     | -7%            |            |
| KIA                                   | USD      | 120,000          | 3,840          | 50,000           | 1,817          | (2,023)                     | -53%           |            |
| IOM                                   | THB      | -                | -              | 10,000,000       | 10,000         | 10,000                      | -              |            |
| <b>TOTAL GOVERNMENT BACKED:</b>       |          |                  | <b>789,298</b> |                  | <b>919,568</b> | <b>130,270</b>              | <b>17%</b>     |            |
| <b>Non-Government Funds</b>           |          |                  |                |                  |                |                             |                |            |
| Caritas Australia                     | AUD      | 220,000          | 6,000          | 250,000          | 4,898          | (1,102)                     | -18%           |            |
| Church World Service                  | USD      | 50,000           | 1,600          | 50,000           | 1,736          | 136                         | 8%             |            |
| ICCO                                  | EUR      | 50,000           | 1,600          | 50,000           | 1,876          | 276                         | 17%            |            |
| Other Income                          | THB      | -                | 1,000          | -                | 434            | (566)                       | -57%           |            |
| Interest Income                       | THB      | -                | -              | -                | 24,532         | 24,532                      | -              |            |
| <b>TOTAL OTHER:</b>                   |          |                  | <b>-</b>       | <b>10,200</b>    | <b>-</b>       | <b>33,475</b>               | <b>228%</b>    |            |
| <b>TOTAL INCOME</b>                   |          |                  | <b>-</b>       | <b>799,498</b>   | <b>-</b>       | <b>953,043</b>              | <b>153,545</b> | <b>19%</b> |
| <b>Expenses</b>                       |          |                  |                |                  |                |                             |                |            |
| Expenses                              |          | -                | 900,000        | -                | 931,134        | 31,134                      | 3%             |            |
| Net Movement Current Year             |          | -                | (100,502)      | -                | 21,910         | -                           | -              |            |
| Funds Brought Forward                 |          | -                | 550,412        | -                | 530,929        | (19,483)                    | -4%            |            |
| Total Funds carried Forward           |          | -                | <b>449,910</b> | -                | <b>552,839</b> | 102,929                     | 23%            |            |
| Less: Restricted Funds                |          | -                | 367,638        | -                | 447,297        | 79,659                      | 22%            |            |
| Designated Funds                      |          | -                | 62,000         | -                | 59,000         | -                           | -              |            |
| Net Fixed Assets                      |          | -                | 1,000          | -                | 1,000          | -                           | -              |            |
| <b>General Funds Freely Available</b> |          |                  | <b>19,272</b>  |                  | <b>45,542</b>  | <b>26,269</b>               | <b>136%</b>    |            |



Figure 5.4 Expenditure by Strategic Objectives

| Strategic Objectives 2023-2025            | Budget             | Actual Direct      | Resources        | Total Actual       |
|---|--------------------|--------------------|------------------|--------------------|
| 1. Prioritise the Humanitarian Imperative | 644,000,000        | 681,939,920        | 3,081,454        | 685,021,374        |
| 2. Reinforce Resilience & Recovery        | 54,000,000         | 47,811,850         | 990,467          | 48,802,317         |
| 3. Promote Protection & Safer Futures     | 62,000,000         | 55,856,440         | 550,260          | 56,406,700         |
| 4. Strengthen Local Governance            | 139,700,000        | 138,244,899        | 2,201,038        | 140,445,937        |
| sub-total Activity Cost                   | <b>899,700,000</b> | <b>923,853,109</b> | <b>6,823,219</b> | <b>930,676,328</b> |
| Cost of Generating Funds                  | 300,000            | 154,057            | 303,168          | 457,225            |
| <b>Total Expenditure</b>                  | <b>900,000,000</b> | <b>924,007,166</b> | <b>7,126,387</b> | <b>931,133,553</b> |

## Expenditure 2023

In 2023, TBC introduced a new 2023-2025 strategic plan, signaling a departure from its previous approach. The previous strategy primarily focused on facilitating the voluntary return of refugees to Myanmar. The new strategic direction emphasizes the exploration of alternative solutions to address the evolving needs and possibilities for the displaced populations.

Actual direct expenditure is analyzed by the strategic objectives, with related costs to ensure continued access to adequate nutritious food and appropriate shelter split between the refugee camps (humanitarian assistance) and internally displaced persons (emergency relief). In some cases, such as nutrition, shelter, stipends, and camp administration, different activities can fit into multiple objectives, which are broken down by cost centers, each with separate accounting codes.

Each strategic objective encompasses specific program-related costs aimed at achieving its respective goals:

1. **Prioritize the Humanitarian Imperative:** This objective focuses on addressing immediate humanitarian needs. Program-related costs include expenses associated with the food card system, provision of cooking fuel, shelter initiatives, and most emergency response efforts.
2. **Reinforce Resilience and Recovery:** This objective aims to enhance community resilience and facilitate recovery. Program-related costs encompass activities such as natural resource management, agricultural extension services, nutrition promotion initiatives, and interventions related to water, sanitation, and hygiene.
3. **Promote Protection and Safer Futures:** This objective is centered on promoting protection and ensuring safer futures for displaced populations. Program-related costs include camp management stipends and administration, expenses related to facilitating futures, and initiatives aimed at providing social protection.
4. **Strengthen Local Governance:** This objective focuses on enhancing local governance structures and organizational systems. Program-related costs encompass activities such as quality control of commodities, safeguarding and compliance monitoring efforts, shelter monitoring and assistance initiatives, support for local governance structures, and TBC organizational costs.

Actual programme expenditure was THB 931 M (9% more than in 2022).

Resource costs encompass salaries, benefits, and other indirect expenses associated with program implementation. Some of these costs are directly tied to specific activities, while others are allocated based on management estimates of staff time dedicated to various tasks. In 2023, the cost of supporting one refugee in the camps amounted to approximately THB 6,868 (GBP 161), a slight increase from THB 6,807 (GBP 160) in 2022. Resource and governance costs combined for less than 1% of the total expenses incurred during the year.

The largest varying expenditure is related to programs that address the humanitarian crisis triggered by the Myanmar coup and the continuing impact of the COVID-19 pandemic. TBC carried over a balance of restricted funds from 2022, and expenditure increased in proportion to the new funds raised in 2023.

Total expenditure directly contributing to the emergency amounted to THB 213 million, with THB 60 million utilized in Thailand (compared to THB 37 million in 2022) and THB 153 million directly supporting Myanmar (compared to THB 196 million in 2022). These figures reflect a slight net decrease of THB 20 million from 2022.

The majority of TBC Thailand's camp costs are typically stable, with variations primarily occurring in response to changes in population numbers, rations, and commodity prices. This year, both camp population and commodity prices experienced significant increases. TBC's operations in Thailand accounted for THB 595 million of the total program expenditures, while Myanmar programs accounted for THB 122 million.

TBC initially projected a 3% increase in the population, from 80,000 to 82,500, over the course of the year. However, the actual assisted population exceeded 86,500 before the end of the year. Despite efforts to maintain pandemic-level food card rations, where Vulnerable and Most Vulnerable households received higher rations until September inclusively, budget constraints resulting from the increasing population necessitated a reversion back to normal ration levels.

With the alleviation of limitations imposed by the COVID-19 pandemic by the end of 2022, TBC staff and partners transitioned to rigorous monitoring of in-camp activities. Investments made in IT and communications equipment during the pandemic provided TBC with more efficient monitoring methods, although hands-on monitoring remains crucial for programs and systems heavily reliant on cash transactions.

## Highlights of Actual Expenses in 2023

A breakdown of the overarching programmes expenditure and the major cost centres are described. A breakdown of the overarching program expenditure and the major cost centers are described below:

**Charcoal:** TBC's second largest camp-related budget line, with expenditure totaling THB 100M, compared to THB 98M in 2022. This increase is primarily attributed to the rise in population within the camps.

**Shelter Materials:** Typically covering only minimal needs in the camps, additional funding restricted to shelter allowed TBC to purchase more materials, resulting in an overspend of 2% for a total of THB 21M.

**Camp Management Costs Exceeded the budget by THB 4M,** primarily due to rising administration expenses for partners. A 20% increase for these costs was initiated for the entire year. Investments made in the previous year to enhance security measures within the camps and procure office equipment and computers improved communication with the Camp Committees.





Stipend Costs Remained in line with the budget at THB 30.5M. Additionally, camp committee administration costs received a long overdue budget increase of 20% compared to the previous year.

Food Security and Livelihood Programme Spending Came in slightly under budget at THB 15M, namely due to a supply issue of Baby Bright from the only supplier, consequently, the purchase will only materialize in early 2024. Most of the costs support the purchase of the Baby BRIGHT product, which is utilized for the infant and young child feeding program, as well as for the supplementary feeding and inpatient department activities. Other related expenses include monitoring, evaluation, surveillance, educational materials and trainings, and livelihood activities.

Total Organizational Costs Amounted to THB 94M, slightly under budget by 7%. Personnel-related costs accounted for THB 73.5M, covering salaries, benefits, staff insurances, and home travel. In the first quarter of 2023, TBC operated under a Co-Executive directorship model, during which both individuals received Executive Director compensation. Subsequently, TBC transitioned to a sole Acting Executive Director for the remainder of the year, resulting in the main reason for the underspend. Approximately THB 1.5M in net savings came from various travel-related accounts, totaling THB 9.1M in expenditure. Additionally, the purchase of two new vehicles, fully expensed to a donor, contributed to this overspend. TBC's annual external audit fee increased to THB 2.6M, compared to THB 2.4M in the previous year.

IT and Communication Costs: Exceeded the budget by 20%, totaling THB 3M. TBC received additional funds throughout the year to procure necessary laptops to replace old ones. Generally, TBC budgets to replace around 20 units per year, as the lifespan of computers is typically around 5 years. TBC also incurred recruitment expenses for an Executive Director in the latter part of the year, costing around THB 1.5M.

Myanmar Expenditure: Exceeded the budget by 5%, partially due to cost extensions on two of the larger grants, UNOPS-LIFT and UNOPS-NEXUS via DCA, as well as a higher unspent balance from the previous year than anticipated. Total expenditure amounted to THB 105M, and both grants will continue into 2024.

In summary, the increase in spending over the originally planned budget was primarily driven by TBC's response to ensure that basic needs and protection were met for the refugee population in the nine camps along the border. The increase reflects the additional funds raised to respond to the coup in Myanmar through lifesaving activities and programs. Strong foreign exchange gains, particularly from the USD, also facilitated the higher expenditure rate throughout the year.



## Balance Sheet

**Figure B.1** Appendix presents cash and bank balances at year end totalling THB 132M, or THB 9M more than the previous year.

When income is recognized before cash is received, it is accrued as a receivable. Some funding is remitted in installments and some only on receipt of a report and certification of expenditure receipts. The level of funds receivable can vary greatly during the year, depending on when agreements are signed and remittances made. The receivables from donors at the end of December totaled THB 410M.

TBC's normal term of payment to suppliers for deliveries to camp is 30 days from completion of delivery. Accounts payable represent the value of expenses incurred where the suppliers and vendors have not yet been paid. The balance owed at the end of December was THB 21M. Outstanding advances of THB 31M ended the year.

The ending fund balance totaled THB 553M, for a positive net movement of THB 21M. The fund balance is split into five categories:

- Restricted Funds: These are funds that the donor stipulates for a particular purpose or activities, totaling THB 447M.
- Designated Funds: TBC's total designated funds are THB 59M and consist of:
  - THB 29M to cover potential staff severance costs in full in the event there is no longer a need for TBC to support the displaced people of Myanmar. The fund is adjusted annually in proportion to staff departures and accrued long service.
  - THB 30M to cover the estimated cost of eventual closedown of the organization. In January 2023, the TBC Board ratified the decision for the reduction of THB 5M.
- The net amount of fixed assets is valued at THB 281,068.
- Freely Available Reserves: The remaining balance of THB 46M makes up the freely available reserves.

## Cash Flow Figure B.2

**Figure B.2** Appendix presents, in Thai baht (THB) 000's, the actual monthly cash flows and liquidity surplus/ (shortfall) for 2023. The net cash flow for the year was THB 6.5M, consisting of cash receipts totalling THB 946 M and payments made to suppliers of THB 939 M.

Liquidity is closely monitored, and typically not a major problem when donors transfer funds on time. However, TBC is sensitive to delays in receiving advances from donors, especially in quarters two and three when procurement for large amounts of shelter supplies and charcoal stockpiling occur. TBC typically expends over 60% of its budget in the first half of the year.

Although TBC did not experience any major cash-flow issues in 2023, the increase in advances to partners to support emergencies, and the timing of donors transferring advances to TBC versus how soon TBC disburses the same funds to partners, remain continual challenges to manage.

The number of subgrants with partners slightly decreased from 95 in 2022 to 84 in 2023, with some receiving multiple advances for multiple projects. On average, THB 55M was consistently outstanding in advances throughout the year. When balances are low, this amount can limit how much TBC is able to do at a given moment.

Donors need to release emergency funds as soon as the agreement is signed; otherwise, there will be delays in execution. This is particularly critical when donors integrate emergency funds into regular grant cycles and TBC must wait until it comes full circle.



## Grant Allocations

**Figure B.3** Appendix displays individual donor expenditure allocations within TBC's overall strategy by objective.

Restricted fund allocations are separated into designated and general funds. Income and expense transactions of restricted funds are directly allocated to objectives within TBC accounting records. For donors who do not require specific allocations for contributions, funds are allocated off-line to strategic objectives in the bottom half of the table. Balances carried forward represent income recognised for which expenses have not yet been incurred.

## 2023 Actual and budget forecast 2024

| Strategic Objectives 2023-2025            | 2023 Actual        | 2024 Projections   |
|---|--------------------|--------------------|
| 1. Prioritise the Humanitarian Imperative | 465,000,000        | 585,000,000        |
| Emergency Myanmar                         | 161,000,000        | 63,000,000         |
| Emergency Thailand                        | 59,000,000         | 31,000,000         |
| 2. Reinforce Resilience and Recovery      | 48,000,000         | 31,000,000         |
| 3. Promote Protection and Safer Futures   | 56,000,000         | 57,000,000         |
| 4. Strengthen Local Governance            | 44,000,000         | 48,000,000         |
| Organizational Costs                      | 98,000,000         | 106,000,000        |
| <b>Grand Total THB</b>                    | <b>931,000,000</b> | <b>921,000,000</b> |
| <b>Grand Total USD</b>                    | <b>26,600,000</b>  | <b>26,314,286</b>  |

## Income

Anticipated income for 2024 is expected to be THB 963M, relying heavily on existing donors to minimally meet the regular camp needs in Thailand. This reflects a decrease of THB 12M from 2023. The increase is primarily due to some multi-year agreements requiring more budget to be allocated in the earlier years.

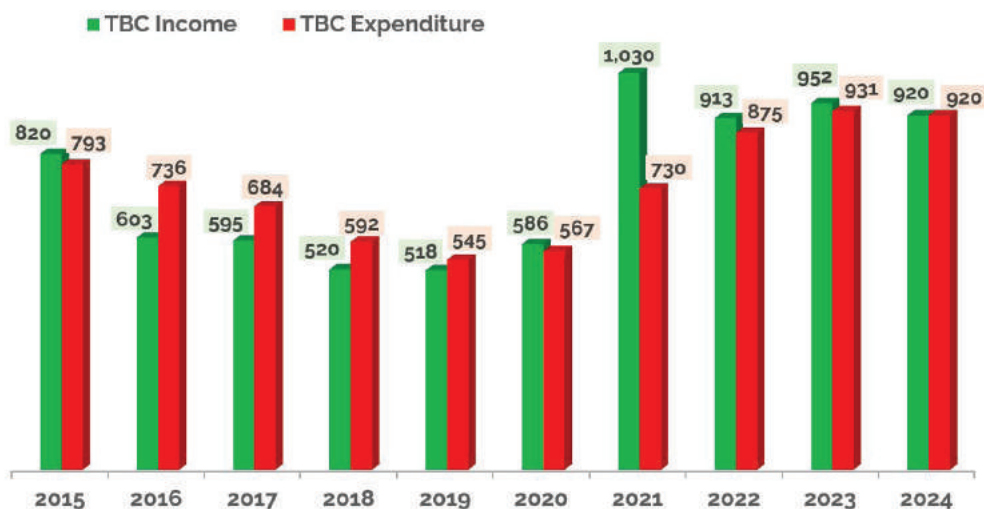
## Expenditure Assumptions

- TBC has budgeted for a 6% increase in camp population to 92,000 by the end of the year.
- The Food Card System (FCS), totaling THB 317M, makes up 34% of overall budgeted expenditure. With the FCS, the risk of large increases in commodity prices shifts to the refugees. TBC monitors prices of commodities sold by vendors in the camps to stay within reasonable market rates to ensure stable buying power of the food card.
- Charcoal, amounting to THB 128M, represents 13% of the budget and reflects a 14% increase in cost and population from last year.
- what it receives. Current projections to address the emergency specifically are THB 94M.
- The shelter budget never fully meets the actual need but is slightly increased to THB 22M.
- The Food Security and Nutrition's biggest cost is Baby Bright for the SFC/TFC programs. The budget has increased to THB 17M. TBC notes that it's already received a message from a key donor who is withdrawing from funding this program due to their own budget constraints, thus identifying it as a funding gap.

- TBC managed to operate with 62 staff and 8 contractors during the year. If the Myanmar response is expected to grow as predicted, a few more staff may be needed.
- Camp stipends were given a 20% increase in 2022 and budgeted for THB 30.5M.
- Organizational costs are budgeted for THB 105M, with audit and governance costs making up THB 5M.
- The Myanmar program, totaling THB 184M, is almost fully self-funded and dependent on the funds that TBC can raise.
- The crisis in Myanmar has halted the plan for return and exacerbated the humanitarian crisis and need for emergency activities. TBC will proactively fundraise and respond relative to Based on these points, TBC has estimated total expenditures at THB 920M, which is a decrease of THB 11M from 2023 actuals.
- FX rates remain a crucial variable in monitoring the budget because all grants are in foreign currencies and must be converted, thus the buying power in THB needs to remain stable.

## Funding

Figure 5.5 Income & Expenditure 2015-2023 with 2024 projections (THB million)



## FINANCIAL OUTLOOK 2024-2025

TBC continues to seek livelihood opportunities outside of camps for refugees to enhance their self-sufficiency while continuing support to the most vulnerable people who remain in the camps. With the violent upheaval in Myanmar at the start of February 2021, the worsening state of the country continues to make a return unlikely for the indefinite future. Consequently, TBC's vital role on the border and work with partners in southeastern Myanmar remains as relevant as ever. Even though TBC is confident that income expectations are reliable and sufficient for camp needs in 2024, additional funding is necessary to meet increasing demands.

TBC's work with partners in southeastern Myanmar will focus on the emergency response, with funding needs expected to continue and possibly even expand. The related program costs for Myanmar are expected to remain almost 100% self-sustainable through 2024 from grants provided by UNOPS-LIFT, FCDO, UNOPS-Nexus, New Zealand-MFAT, and USAID in partnership with Community Partners International (CPI).



# APPENDIXES



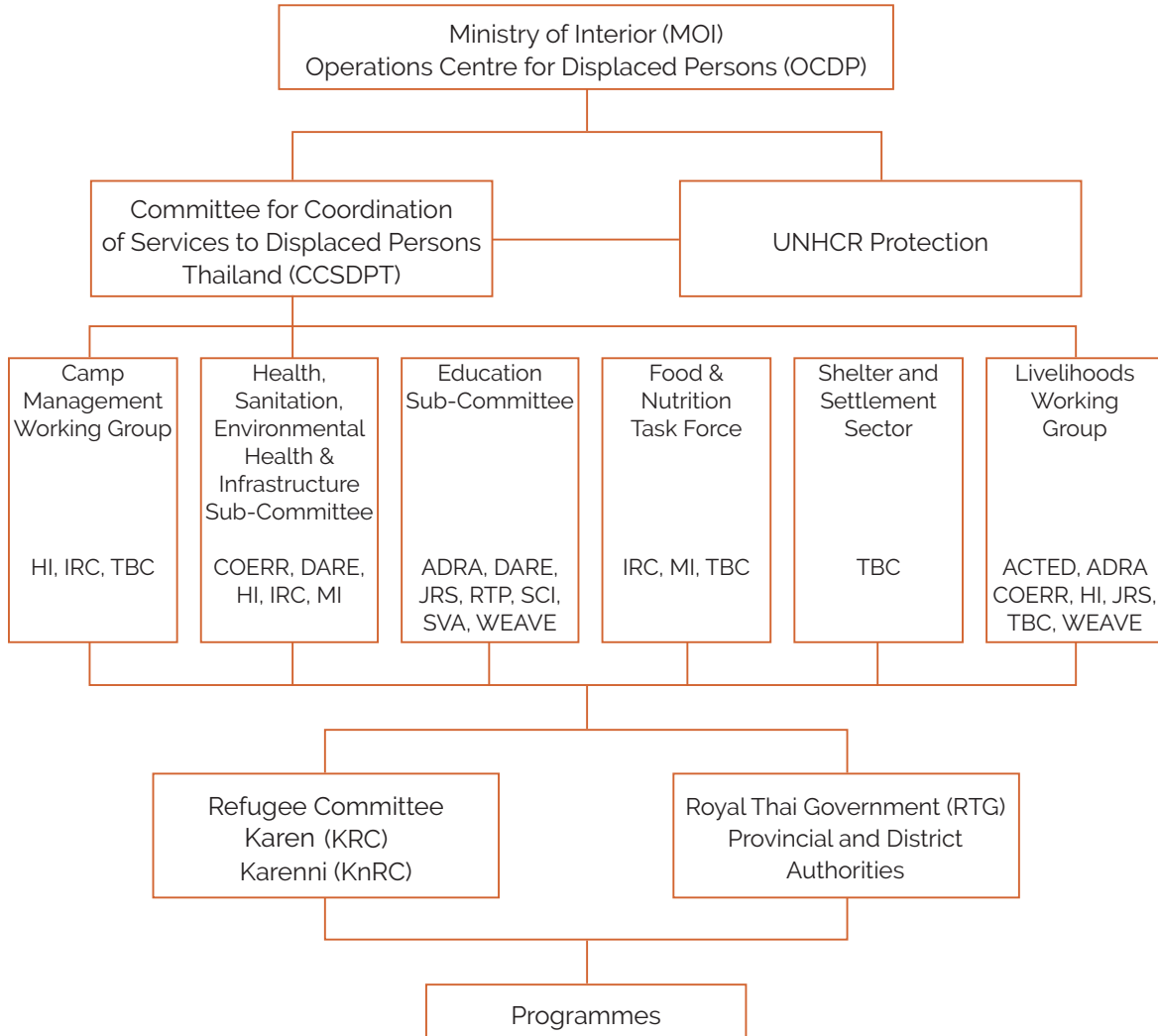






# APPENDIX A

## CCSDPT/UNHCR Coordination Structure



|              |   |              |   |
|--------------|---|--------------|---|
| <b>ACTED</b> | Agency for Technical Cooperation and Development  | <b>MI</b>    | Malteser International                            |
| <b>ADRA</b>  | Adventist Development and Relief Agency           | <b>RTP</b>   | Right to Play                                     |
| <b>COERR</b> | Catholic Office for Emergency Relief and Refugees | <b>SCI</b>   | Save the Children International                   |
| <b>DARE</b>  | DARE Network                                      | <b>SVA</b>   | Shanti Volunteer Association                      |
| <b>HI</b>    | Humanity and Inclusion                            | <b>TBC</b>   | The Border Consortium                             |
| <b>IRC</b>   | International Rescue Committee                    | <b>WEAVE</b> | Women's Education for Advancement and Empowerment |
| <b>JRS</b>   | Jesuit Refugee Service                            |              |   |

## APPENDIX B FINANCIAL CHART

Figure B1 Balance Sheet as of December 31, 2022 and December 31, 2023

|                                       | Thai Baht          |                    |
|---------------------------------------|--------------------|--------------------|
|                                       | 31 Dec 22          | 31 Dec 23          |
| <b>ASSETS</b>                         |                    |                    |
| Current Assets                        |                    |                    |
| Cash at bank and in hand              |                    |                    |
| Bank                                  | 57,973,987         | 132,316,715        |
| Cash                                  | 67,990,028         | 232,457            |
| Total Cash at bank and in hand        | <b>125,964,015</b> | <b>132,549,172</b> |
| Accounts Receivable                   | <b>424,946,501</b> | <b>410,423,398</b> |
| Other Current Assets                  |                    |                    |
| Advance Programme Expense to partners | 20,751,938         | 370,106            |
| Advance Expenses                      | 915,517.58         | 32,032,782         |
| Accrued & Deferred Expen              | 338,243            | 330,441            |
| Deposits                              | 568,480            | 452,480            |
| Total Other Current Assets            | <b>22,574,179</b>  | <b>33,185,809</b>  |
| Total Current Assets                  | <b>573,484,695</b> | <b>576,158,379</b> |
| Fixed Assets                          |                    |                    |
| Gross Fixed Assets                    | 19,552,834         | 21,750,834         |
| Accumulated Depreciation              | (19,051,967)       | (21,469,767)       |
| <b>Total Fixed Assets</b>             | <b>500,867</b>     | <b>281,067</b>     |
| <b>TOTAL ASSETS:</b>                  | <b>573,985,562</b> | <b>576,439,446</b> |
| <b>LIABILITIES</b>                    |                    |                    |
| Current Liabilities                   |                    |                    |
| Accounts Payable                      | 21,415,399         | 17,445,575         |
| Deferred Income                       | 15,516,529         | 0                  |
| Accrued Expenses                      | 2,435,946          | 2,622,630          |
| Suspense Account                      | 1,441,872          | 1,170,426          |
| Payroll Liabilities Myanmar           | 0                  | 0                  |
| Total Current Liabilities             | <b>40,809,746</b>  | <b>21,238,631</b>  |
| Long Term Liabilities                 |                    |                    |
| Myanmar Provident Fund (MMK)          | 2,192,424          | 2,535,997          |
| <b>TOTAL LIABILITIES:</b>             | <b>43,002,170</b>  | <b>23,774,628</b>  |
| <b>ASSET LESS LIABILITIES:</b>        | <b>530,983,392</b> | <b>552,664,818</b> |
| <b>FUND</b>                           |                    |                    |
| Opening Balance Equity                | 91,755,882         | 91,755,882         |
| Retained                              |                    |                    |
| Earnings                              | 400,546,603        | 439,227,511        |
| Net Movement Funds                    | 38,680,908         | 21,681,426         |
| <b>FUND BALANCE:</b>                  | <b>530,983,392</b> | <b>552,664,819</b> |
| Restricted Fund                       | 450,724,386        | 447,318,543        |
| Designated Fund-Severance Provision   | 27,220,491         | 29,522,195         |
| Designated Fund-Closedown Provision   | 30,000,000         | 30,000,000         |
| Freely Available Reserves             | 23,038,515         | 45,824,080         |
| <b>TOTAL FUND:</b>                    | <b>530,983,392</b> | <b>552,664,818</b> |



Figure B.2 Cash Flow: January to December 2023 (THB 000)

| Thai Baht 000's                      | Jan            | Feb            | Mar            | Apr           | May            | Jun            | Jul           | Aug           | Sep           | Oct            | Nov            | Dec            | Total          |
|--------------------------------------|----------------|----------------|----------------|---------------|----------------|----------------|---------------|---------------|---------------|----------------|----------------|----------------|----------------|
|                                      | Actual         | Actual         | Actual         | Actual        | Actual         | Actual         | Actual        | Actual        | Actual        | Actual         | Actual         | Actual         | Actual         |
| <b>Government-backed funding</b>     |                |                |                |               |                |                |               |               |               |                |                |                |                |
| Act for Peace -AncP                  | -              | -              | 580            | -             | 581            | -              | -             | 724           | -             | 1,665          | -              | -              | 3,551          |
| Caritas Australia-Nutrition          | -              | -              | -              | 1,409         | -              | -              | -             | 1,406         | -             | 1,415          | -              | 1,438          | 5,668          |
| Danish Church Aid (DCA)              | -              | -              | -              | 2,870         | -              | -              | -             | -             | 2,886         | -              | -              | -              | 5,757          |
| DFAT                                 | -              | 2,241          | 4,928          | -             | 6,608          | 17,430         | -             | -             | -             | -              | 33,577         | -              | 64,784         |
| ICCO KIA                             | -              | -              | -              | -             | -              | -              | -             | -             | -             | -              | 1,920          | -              | 1,920          |
| IOM                                  | -              | -              | -              | -             | -              | -              | -             | -             | -             | -              | 5,000          | -              | 5,000          |
| Kerk in Actie                        | -              | -              | -              | -             | -              | -              | 1,917         | -             | -             | -              | -              | -              | 1,917          |
| LIFT - UNOPS Myanmar II              | -              | -              | -              | -             | -              | -              | 24,642        | -             | -             | -              | -              | -              | 24,642         |
| New Zealand- MFAT                    | -              | -              | -              | -             | -              | 53,100         | -             | -             | -             | -              | -              | -              | 53,100         |
| UK-FCDO                              | 80,723         | 20,964         | -              | -             | -              | -              | -             | -             | 9,305         | -              | -              | 63,435         | 174,427        |
| UNOPS-Nexus/DCA                      | -              | 10,152         | -              | -             | -              | 2,145          | -             | 10,342        | -             | -              | 10,605         | -              | 31,099         |
| USAID-LEARN-CPI                      | -              | -              | -              | -             | -              | -              | 51,515        | 19,207        | -             | -              | -              | 15,779         | 37,130         |
| US-PRM                               | -              | 113,277        | -              | -             | 154,883        | -              | -             | 52,378        | -             | 158,792        | -              | -              | 530,845        |
| Polish Embassy                       | -              | -              | -              | -             | -              | -              | -             | -             | -             | -              | -              | 655            | 655            |
| PEACE- Japan                         | -              | 3,790          | -              | -             | -              | -              | -             | -             | -             | -              | -              | -              | 3,790          |
| <b>Total Government-backed:</b>      | <b>80,723</b>  | <b>150,425</b> | <b>5,508</b>   | <b>4,280</b>  | <b>162,072</b> | <b>72,675</b>  | <b>78,073</b> | <b>84,058</b> | <b>12,192</b> | <b>161,872</b> | <b>51,102</b>  | <b>81,307</b>  | <b>944,285</b> |
| <b>Non Government</b>                |                |                |                |               |                |                |               |               |               |                |                |                |                |
| Church World Service                 | -              | -              | -              | -             | -              | -              | -             | -             | -             | -              | -              | 1,736          | 1,736          |
| Donations                            | 19             | 8              | 8              | 8             | 4              | 8              | 9             | 8             | 5             | 6              | 7              | 44             | 133            |
| Interest Income                      | 1              | 1              | 2              | 1             | 2              | 114            | 2             | 2             | 3             | 3              | 3              | 109            | 243            |
| Other Income                         | 1              | 0              | 0              | 1             | 0              | 45             | 1             | 1             | 1             | 0              | 13             | 0              | 60             |
| <b>Total other:</b>                  | <b>21</b>      | <b>9</b>       | <b>9</b>       | <b>10</b>     | <b>6</b>       | <b>168</b>     | <b>11</b>     | <b>11</b>     | <b>8</b>      | <b>9</b>       | <b>22</b>      | <b>1,888</b>   | <b>2,172</b>   |
| <b>Total receipts:</b>               | <b>80,743</b>  | <b>150,434</b> | <b>5,518</b>   | <b>4,289</b>  | <b>162,078</b> | <b>72,843</b>  | <b>78,085</b> | <b>84,068</b> | <b>12,200</b> | <b>161,880</b> | <b>51,124</b>  | <b>83,195</b>  | <b>946,456</b> |
| Total payments                       | 63,977         | 51,721         | 104,287        | 67,067        | 88,969         | 81,668         | 148,939       | 46,137        | 83,552        | 157,559        | (54,122)       | 100,113        | 939,865        |
| Net cash flow                        | 16,766         | 98,713         | (98,769)       | (62,778)      | 73,109         | (8,825)        | (70,855)      | 37,932        | (71,352)      | 4,321          | 105,246        | (16,918)       | 6,591          |
| Opening bank balance                 | 125,958        | 125,443        | 224,156        | 125,388       | 62,610         | 135,719        | 126,894       | 56,039        | 93,971        | 22,618         | 26,940         | 132,186        | 125,958        |
| <b>Closing bank balance</b>          | <b>125,443</b> | <b>224,156</b> | <b>125,388</b> | <b>62,610</b> | <b>135,719</b> | <b>126,894</b> | <b>56,039</b> | <b>93,971</b> | <b>22,618</b> | <b>26,940</b>  | <b>132,186</b> | <b>115,268</b> | <b>132,549</b> |
| Less accounts payable                | (29,213)       | (24,288)       | (8,054)        | (13,984)      | (15,463)       | (8,095)        | (27,171)      | (16,895)      | (6,404)       | (14,357)       | (26,086)       | (21,446)       | (21,446)       |
| <b>Liquidity surplus/(shortfall)</b> | <b>96,230</b>  | <b>199,868</b> | <b>117,334</b> | <b>48,626</b> | <b>120,256</b> | <b>118,799</b> | <b>28,868</b> | <b>77,076</b> | <b>16,214</b> | <b>12,583</b>  | <b>106,100</b> | <b>93,822</b>  | <b>111,104</b> |

Figure B.3 TBC Fund Allocation and Balance (THB) January to December 2023

| Funding sources             | 2022 Fund balance  | Income 2023        | 1. Prioritise the Humanitarian Imperative: | 2. Reinforce Resilience and Recovery | 3. Promote Protection and Safer Futures | 4. Strengthen Local Governance | Organizational & Governance Costs | Total expenses December 2023 | Fund Balance       |
|-----------------------------|--------------------|--------------------|--|--------------------------------------|---|--------------------------------|-----------------------------------|------------------------------|--------------------|
| <b>Restricted</b>           |                    |                    |  |                                      |   |                                |                                   |                              |                    |
| Act for Peace -(AncP)       | 2,021,818          | 3,371,349          | 3,250                                      | 13,016                               | 10,000                                  | 263,775                        | 3,283,737                         | 3,573,778                    | 1,819,389          |
| Caritas Australia-Nutrition | 2,487,171          | 4,897,619          | 2,852,102                                  | 1,274,900                            | -                                       | -                              | 832,631                           | 4,959,632                    | 2,425,158          |
| DFAT -(IRC)                 | -                  | 71,657,690         | 34,134,794                                 | 28,135                               | 12,106,099                              | 4,663,730                      | 8,200,691                         | 59,133,449                   | 12,524,241         |
| ICCO KIA                    | 853,668            | 1,875,799          | 25,984                                     | 1,804,350                            | -                                       | -                              | 12,821                            | 1,843,155                    | 886,312            |
| LIFT UNOPS                  | 3,087,148          | 50,883,072         | 682,263                                    | 27,899,064                           | 8,943,315                               | 9,148,657                      | 7,758,718                         | 54,432,018                   | -461,798           |
| New Zealand- MFAT           | 11,759,847         | 53,100,000         | 29,459,970                                 | 42,678                               | 2,863,203                               | 4,252,485                      | 2,838,168                         | 39,456,504                   | 25,403,343         |
| USA-PRM (IRC)               | 358,186,993        | 579,015,067        | 498,617,601                                | 1,173,940                            | 1,867,230                               | 5,512,522                      | 46,123,309                        | 553,294,602                  | 383,907,460        |
| Polish Embassy              |                    | 675,638            | -  | 674,792                              | -                                       | -                              | 846                               | 675,638                      | -                  |
| UNOPS-Nexus (DCA)           | 3,161,733          | 29,359,530         | 17,164,091                                 | 5,982,836                            | 527,298                                 | 4,939,854                      | 1,522,154                         | 30,136,232                   | 2,385,031          |
| UK-FCDO                     | 69,166,000         | 69,055,965         | 53,094,885                                 | 7,267,560                            | 25,783,544                              | 7,823,777                      | 17,194,403                        | 111,164,168                  | 27,057,797         |
| CPI USAID (CPI)             | -                  | 40,722,181         | 28,387,441                                 | 1,657,580                            | 3,738,552                               | 4,924,006                      | 8,653,994                         | 47,361,573                   | -6,639,393         |
| PEACE Japan                 | -                  | 4,170,215          | 3,936,250                                  | -                                    | -                                       | -                              | 233,965                           | 4,170,215                    | -                  |
| KIA                         | -                  | 1,817,200          | 1,720,336                                  | -                                    | -                                       | 96,864                         | -                                 | 1,817,200                    | -                  |
| IOM                         | -                  | 10,000,000         | 11,860,953                                 | -                                    | -                                       | -                              | 128,049                           | 11,989,002                   | -1,989,002         |
| <b>Total Restricted</b>     | <b>450,724,379</b> | <b>920,601,324</b> | <b>681,939,920</b>                         | <b>47,818,850</b>                    | <b>55,839,240</b>                       | <b>41,625,670</b>              | <b>96,783,486</b>                 | <b>924,007,166</b>           | <b>447,318,538</b> |
| <b>General Unrestricted</b> |                    |                    |  |                                      |   |                                |                                   |                              |                    |
| Danish Church Aid (DCA)     | -                  | 5,740,455          | 3,030,000                                  | 100,240                              | 202,005                                 | 1,894,588                      | 513,622                           | 5,740,455                    | -                  |
| Church World Service        | -                  | 1,735,500          | 6,622                                      | 2,050                                | 40,700                                  | 535,050                        | 801,509                           | 1,385,931                    | 349,569            |
| Donations                   | -                  | 133,090            | -  | -                                    | -                                       | -                              | -                                 | -                            | 133,090            |
| Interest Income             | -                  | 242,516            | -  | -                                    | -                                       | -                              | -                                 | -                            | 242,516            |
| Other Income                | -                  | 60,408             | -  | -                                    | -                                       | -                              | -                                 | -                            | 60,408             |
| FX Gains                    | -                  | 24,301,687         | -  | -                                    | -                                       | -                              | -                                 | -                            | 24,301,687         |
| Transfer to Designated Fund | -                  | -                  | -  | -                                    | -                                       | -                              | 2,301,704                         | 2,301,704                    | -2,301,704         |
| General Reserve             | 23,038,517         | -                  | -  | -                                    | -                                       | -                              | -                                 | -                            | 23,038,517         |
| <b>Total Unrestricted</b>   | <b>23,038,517</b>  | <b>32,213,655</b>  | <b>3,036,622</b>                           | <b>102,290</b>                       | <b>242,705</b>                          | <b>2,429,638</b>               | <b>3,616,835</b>                  | <b>9,428,090</b>             | <b>45,824,082</b>  |
| Designated fund             | 57,220,491         | -                  | -  | -                                    | -                                       | -                              | -2,301,704                        | -2,301,704                   | 59,522,195         |
| <b>Total Fund</b>           | <b>530,983,387</b> | <b>952,814,979</b> | <b>684,976,542</b>                         | <b>47,921,140</b>                    | <b>56,081,945</b>                       | <b>44,055,308</b>              | <b>98,098,617</b>                 | <b>931,133,552</b>           | <b>552,664,815</b> |



## APPENDIX C ACRONYMS

|                 |   |
|-----------------|---|
| <b>AF</b>       | Accountability Framework  |
| <b>APV</b>      | Annual Population Verification  |
| <b>BCRM</b>     | Beneficiary Complaints Response Mechanism                                   |
| <b>BDY</b>      | Ban Don Yang  |
| <b>BMN</b>      | Ban Mai Nai Soi   |
| <b>BMS</b>      | Ban Mae Surin   |
| <b>BPHWT</b>    | Backpack Health Worker Team   |
| <b>CBO</b>      | Community Based Organisation  |
| <b>CCSDPT</b>   | Committee for the Coordination of Services to Displaced Persons in Thailand |
| <b>CDNRM</b>    | Community Driven Natural Resource Management                                |
| <b>CIT</b>      | Camp Information Team   |
| <b>CMPP</b>     | Camp Management and Preparedness Programme                                  |
| <b>CMT</b>      | Community Managed Targeting   |
| <b>CMWG</b>     | Camp Management Working Group   |
| <b>CNPA</b>     | Community Nutrition Programme Assistants                                    |
| <b>CRR</b>      | Karen Committee for Refugee Return  |
| <b>CSO</b>      | Civil Society Organisation  |
| <b>DRR</b>      | Disaster Risk Reduction   |
| <b>EAO</b>      | Ethnic Armed Organisation   |
| <b>ESP</b>      | Ethnic Service Provider   |
| <b>FCDO</b>     | Foreign, Commonwealth and Development Office                                |
| <b>FSN</b>      | Food Security and Nutrition   |
| <b>FSNO</b>     | Food Security and Nutrition Officer   |
| <b>FCS</b>      | Food Card System  |
| <b>FCSWG</b>    | Food Card System Working Group  |
| <b>GM&amp;P</b> | Growth Monitoring and Promotion   |
| <b>GoUM</b>     | Government of Union of Myanmar  |
| <b>HEM</b>      | High Energy Milk  |
| <b>HI</b>       | Humanity and Inclusion  |
| <b>HIS</b>      | Health Information System   |
| <b>HRD</b>      | Human Rights Defender   |
| <b>INGO</b>     | International Non-Governmental Organization                                 |
| <b>IOM</b>      | International Organization for Migration                                    |
| <b>IYCF</b>     | Infant and Young Child Feeding  |
| <b>KHRG</b>     | Karen Human Rights Group  |
| <b>KnHRG</b>    | Karenni Human Rights Group  |
| <b>KnMHC</b>    | Karenni Mobile Health Committee   |
| <b>KNOW</b>     | Karenni National Women's Organisation                                       |
| <b>KNPP</b>     | Karenni National Progressive Party  |
| <b>KnRC</b>     | Karenni Refugee Committee   |
| <b>KnRRRWG</b>  | Karenni Refugee Repatriation and Reconstruction Working Group               |
| <b>KNU</b>      | Karen National Union  |
| <b>KnYO</b>     | Karenni Youth Organisation  |
| <b>KORD</b>     | Karen Office of Relief and Development                                      |
| <b>KRC</b>      | Karen Refugee Committee   |
| <b>KSWDC</b>    | Karenni Social Welfare and Development Center                               |
| <b>KWO</b>      | Karen Women's Organisation  |
| <b>KYO</b>      | Karen Youth Organisation  |
| <b>LIFT</b>     | Livelihoods and Food Security Trust Fund                                    |
| <b>MAF</b>      | Myanmar Armed Forced  |
| <b>Moi</b>      | Ministry of Interior  |
| <b>ML</b>       | Mae La  |
| <b>MLO</b>      | Mae La Oon  |
| <b>MoHS</b>     | Ministry of Health and Sports   |
| <b>MPR</b>      | Monthly Population Report   |
| <b>MRML</b>     | Mae Ra Ma Luang   |
| <b>MUAC</b>     | Mid Upper Arm Circumference   |
| <b>MWA</b>      | Muslim Women's Association  |
| <b>MWO</b>      | Muslim Women's Organisation   |
| <b>NGO</b>      | Non-Governmental Organisation   |
| <b>NLD</b>      | National League for Democracy   |
| <b>NMSP</b>     | New Mon State Party   |
| <b>NP</b>       | Nu Po   |
| <b>NWG</b>      | Nutrition Working Group   |
| <b>OHSS</b>     | Occupational Health and Safety/Security                                     |
| <b>PAA</b>      | Pre-Award Assessment  |
| <b>PAR</b>      | Participatory Action Research   |
| <b>PDM</b>      | Post-Distribution Monitoring  |
| <b>PSEAH</b>    | Prevention of Sexual Exploitation, Abuse and Harassment                     |
| <b>QA</b>       | Quality Assurance   |
| <b>RTG</b>      | Royal Thai Government   |
| <b>SAC</b>      | State Administration Council  |
| <b>SFP</b>      | Supplementary Feeding Programme   |
| <b>SGBV</b>     | Sexual and Gender-Based Violence  |
| <b>SME</b>      | Small and Medium Enterprise   |
| <b>SoP</b>      | Standard Operating Procedure  |
| <b>SSN</b>      | Shelter Special Needs   |
| <b>SWG</b>      | Shelter Working Group   |
| <b>TBC</b>      | The Border Consortium   |
| <b>TFP</b>      | Therapeutic Feeding Programme   |
| <b>TH</b>       | Tham Hin  |
| <b>ToT</b>      | Training of Trainers  |
| <b>UM</b>       | Umpiem Mai  |
| <b>UNCRC</b>    | UN Convention on the Rights of the Child                                    |
| <b>UNHCR</b>    | United Nations High Commissioner for Refugees                               |
| <b>UNOPS</b>    | United Nations Office for Project Services                                  |
| <b>VRC</b>      | Voluntary Repatriation Centres  |
| <b>WASH</b>     | Water, Sanitation and Hygiene   |
| <b>WFP</b>      | World Food Programme  |
| <b>WHO</b>      | World Health Organization   |





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