



THE BORDER CONSORTIUM

ANNUAL REPORT

JANUARY - DECEMBER 2015



MISSION

The Border Consortium (TBC,) a non-profit, non-governmental organisation, is an alliance of partners working together with displaced and conflict-affected people of Burma/Myanmar to address humanitarian needs and to support community-driven solutions in pursuit of peace and development.

VISION

TBC envisions a peaceful Burma/Myanmar where there is full respect for human rights, diversity is embraced, and communities are able to prosper.

VALUES

Dignity and Respect
Partnership
Empowerment
Reliability
Justice and Equity

MEMBER ORGANISATIONS

Caritas Switzerland; Christian Aid, United Kingdom (UK) and Ireland; Church World Service, USA; Dan Church Aid, Denmark; Diakonia, Sweden; Inter-church Organisation for Development Cooperation (ICCO), Netherlands; International Rescue Committee, USA; National Council of Churches Australia (NCCA)-Act for Peace, Australia; Norwegian Church Aid, Norway; and ZOA Refugee Care, The Netherlands

TBC BOARD OF DIRECTORS, 2016

Chairperson:	Alexis Chapman, Independent
Vice Chair:	Leslie Wilson, Church World Service
Secretary:	Kees de Ruiter, ICCO
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The Border Consortium

Working with displaced people

31 Years

www.theborderconsortium.org

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ABOUT TBC

TBC is an association of ten International Non-Governmental Organisations (INGOs) from nine countries, governed by an eight-member Board of Directors and led by an Executive Director, who reports to the Board. Membership is open to NGOs with similar interests and objectives. TBC's head office is in Bangkok, with five field offices in Thailand. TBC also has an office in Yangon with two field offices in SE Burma/Myanmar.

TBC works in cooperation with the Royal Thai Government (RTG) in accordance with regulations of the Ministry of Interior (MOI). TBC is an executive committee member of the Committee for Coordination of Services to Displaced Persons in Thailand (CCSDPT), committed to coordination of all humanitarian service and protection activities with 18 NGO members of CCSDPT and 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 (RC), Community-Based Organisations (CBOs), and Civil Society Organizations (CSOs). TBC has been in the process of registering the organization in Burma/Myanmar since 2013.

TBC is a signatory to The Code of Conduct (CoC) for The International Red Cross and Red Crescent Movement and NGOs in Disaster Relief, and as such, aims to be impartial and independent from any political viewpoint. TBC and its member organisations are not affiliated with the political aspirations or foreign policies of any government, group, or movement. TBC's advocacy work is based on the principles of International Humanitarian and Human Rights law, and is aimed at ensuring that the rights of all TBC's target groups and stakeholders are fulfilled regardless of their race, creed, or political affiliation. TBC has a strong commitment

to the protection of children who fall under its mandate. TBC's CoC and Child Protection Policy (CPP) bind all staff members, Board Members, partners, contractors, and visitors.

TBC strives to deliver timely, quality services to the refugees in Thailand and conflict-affected communities in South East (SE) Burma/Myanmar and is committed to following international humanitarian best practices. The overriding working philosophy is to maximise participation in programme design, implementation, monitoring, and feedback.

TBC is a company limited by guarantee in England and Wales (Company Number 05255598). It is also a member of the UK Charity Commission (Number 1109476). TBC's registered office is at 35 Lower Marsh, London SE1 7RL. The name change from Thailand Burma Border Consortium (TBBC) was registered in November 2012.

This report describes the results and key achievements of TBC in relation to its Strategic Directions during the period January to December 2015 and looks ahead to the Programme Directions for 2016. This annual report analyses programme outcomes as they pertain to TBC's 2013-2017 Strategic Plan.

TBC's 2015 combined operating expenditures for programmes in Thailand and Burma/Myanmar was Thai Baht (THB) 792 Million (M) (approximately USD 22 M). **The operating budget for 2016 is THB 755 M (USD 21 M).**

Donations can be made through the TBC website at www.theborderconsortium.org
TBC can be found on Facebook, Twitter, and Instagram



INTRODUCTION

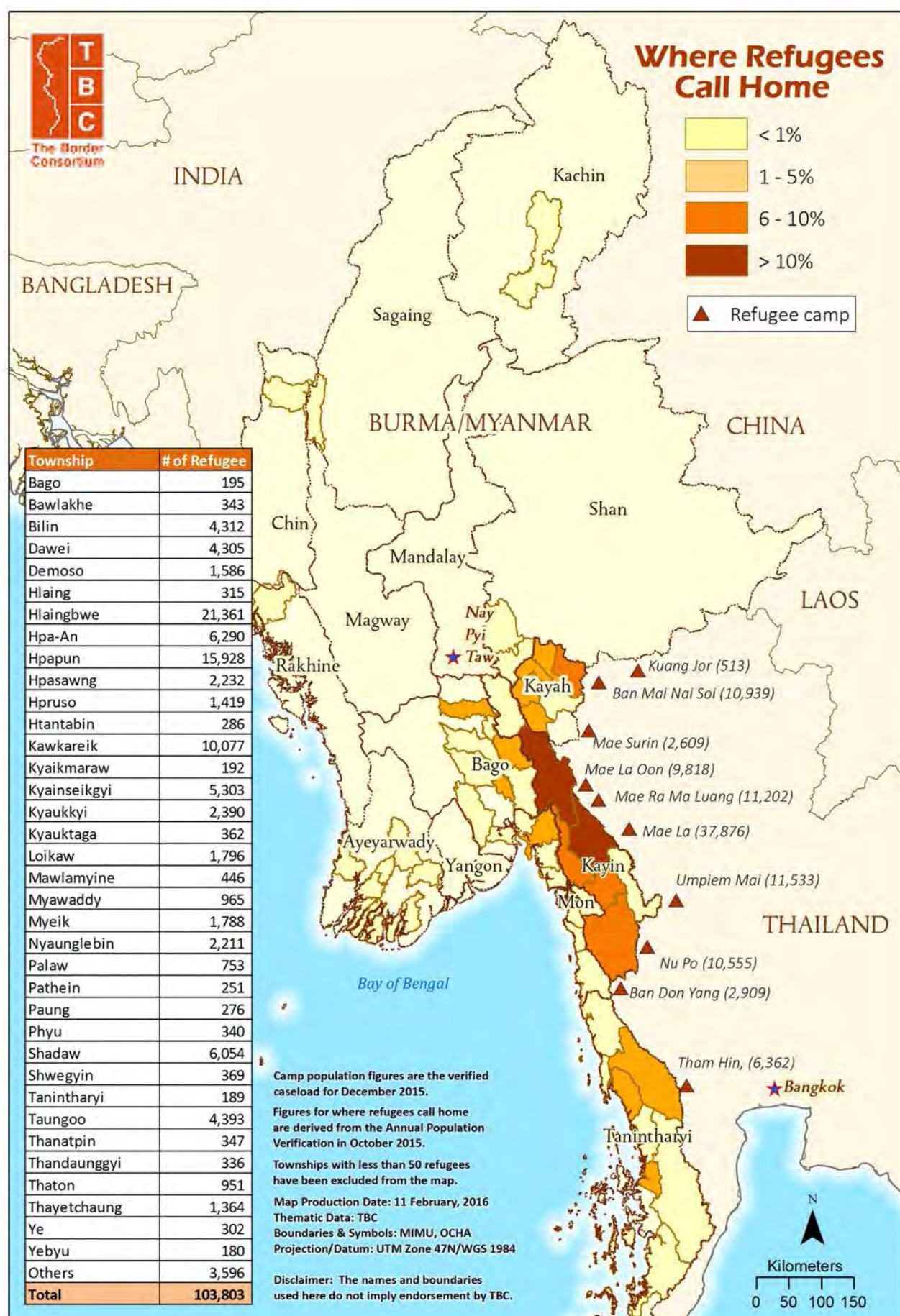
Throughout 2015, the ongoing peace process and the election campaign in Burma/Myanmar dominated the dialogue and framed the discussions for potential return of refugees and internally displaced persons (IDP), with the resulting landslide victory for the National League for Democracy (NLD) leaving a political vacuum as all sides prepared for a transition into 2016. As a result, the timeframe for planning of return remained undefined.

At the same time, the message from the TBC donor community was clear – ‘do more, with less and do it differently’. Basic services in camps must be provided, preparations and procedures for return and re-integration defined and accelerated, but also plans for the eventual dismantling of camps must all be developed. As resources for the refugee support become harder to secure, the delivery of programmes in the camps continues to evolve with the emphasis on innovation combined with cost efficiencies and handing over more responsibilities to the communities for leadership in the different sectors. With this come opportunities for new partnerships from among the broad network of CSOs in camps and SE Burma/Myanmar, local Thai communities and Thai institutions and the ever-increasing humanitarian and development actors in Burma/Myanmar today.

TBC does not know when refugees will return, what will be the turning point that gives people the confidence to step out and rebuild their lives, but the day is surely getting closer. As such, 2016 will present unprecedented challenges and opportunities. The organisation looks to long-standing donors to maintain their commitment to seeing this through, to help enable refugees to make their own plans for their future and to ensure that conflict affected communities in SE Burma/Myanmar benefit from the rapidly changing environment/economy in Burma/Myanmar. For TBC, we look forward to working with the communities through the transition ahead, to help ensure that the needs of the most vulnerable are addressed, as together we mobilise resources to sustain the momentum towards a successful outcome of the protracted displacement of the Burmese people.



Where Refugees Call Home



EXECUTIVE SUMMARY

This report covers January to December 2015 and thus becomes the first annual report on the TBC Programme. It outlines progress towards achieving the outcomes, which are delineated in the TBC log frame and based on its Strategic Directions for Thailand and Burma/Myanmar 2013-2017.

The total reach of TBC's programmes in 2015 included approximately 211,000 men, women, and children - 103,00 in nine refugee camps in Thailand, and 108,000 in 24 townships in SE Burma/Myanmar.

In Burma/Myanmar during 2015, two major events took place - the signing of the National Ceasefire Agreement (NCA) in October and the national elections in November. The NCA was widely welcomed as an important step towards ending decades of civil war despite the fact that not all groups were included in the agreement. The election process was largely free of violence and intimidation even though approximately one million people were denied the right to vote. Ultimately, the NLD won a landslide victory with 79% of the elected seats across both houses of parliament.

In SE Burma/Myanmar, instances of new displacement remained sporadic but widespread. Preparations to launch the Asia Highway officially highlighted the lack of agreement about taxation revenue in contested areas and led to armed conflict in some cases. It is not envisioned that State and Regional Chief Ministers will be appointed until April 2016, which could affect the process of IDP and refugee return.

In Thailand, military rule continued under the National Council for Peace and Order (NCPO) and elections were postponed until 2017. Refugee policy of encampment continued to be enforced, but the government's focus was mainly on migration and irregular movement in border areas. Due to delays caused by elections in Burma/Myanmar, the dialogue between the two countries on refugee return did not progress. While the RTG continues their commitment to voluntary return, there is an expectation on UNHCR and CCSDPT agencies in the camps to have a plan ready for when people may choose to return.

There is still a steady flow of migrants from Burma/Myanmar, but the Thai authorities launched a sweeping campaign against the people-smugglers and traffickers. This crackdown has not completely closed down the operations. Hundreds of people remain in detention centres and shelters in Thailand.

TBC's Strategic Directions: Readiness, Economic and Social Development, Humanitarian Support, Participation and Governance, and Organisational Development are integrated over all programmes to ensure that results are achieved for the refugee and conflict-affected communities. In Thailand in 2015, TBC moved, as much as possible, from a participation to an empowerment model to ensure that the refugees not only have the skills necessary to relocate across the border but also the practical experience in decision-making, management, land use planning, sustainable agriculture, and small business development.

A number of lessons have been learned in the various Programmes throughout the year. The overarching lesson is clear: Refugees are prepared, willing, and capable of leading the process of managing their day-to-day lives whilst TBC can now take on the role of mentor/coach. They now actively seeking information on potential areas of future return and engaging with local authorities and host communities to inform community-led planning processes.

Looking forward to 2016, TBC anticipates small group returns will commence and TBC stands ready to respond to their needs in coordination with UNHCR and other agencies. TBC will further increase both the organisation's and the refugee's readiness for repatriation and will continue activities and programmes that support the achievement of the Strategic Directions. TBC is committed to maintaining the current food ration and therefore will take on some new initiatives to enhance innovation and cost efficiencies informed by the lessons learned.

In terms of finance, ninety percent of TBC's income comes from government-backed grants. The actual expenses for the full year 2015 totalled THB 793 M. This is compared to a budget of THB 834 M; it reflects various downsizing/cost cutting measures (including partial ration cuts to rice and charcoal) that have been implemented by TBC during the course of the year. In addition commodity prices for all food supplied was less than expected in the operating budget. Staff headcount at the end of the year was 102 versus 113 at the start, again reflecting downsizing initiatives.

TBC's operating budget for 2016 is THB 755 M (USD 21 M).

Refugee and IDP Camp Population December 2015



Refugee Camps	TBC Verified Caseload ¹			TBC Assisted Population ²	MOI/UNHCR Verified Population
Province/Camp	Female	Male	Total	Total	Total
CHIANG MAI					
Kuang Jor ³	261	246	507	507	
MAE HONG SON					
Ban Mai Nai Soi	5,349	5,590	10,939	10,081	10,455
Ban Mae Surin	1,309	1,300	2,609	2,535	2,519
Mae La Oon	4,962	4,856	9,818	9,746	10,283
Mae Ra Ma Luang	5,713	5,489	11,202	10,914	11,687
Subtotal:	17,333	17,235	34,568	33,276	34,944
TAK					
Mae La	19,236	18,640	37,876	37,515	38,288
Umpiem Mai	5,818	5,715	11,533	11,163	12,281
Nu Po	5,433	5,122	10,555	10,203	11,320
Subtotal:	30,487	29,477	59,964	58,881	61,889
KANCHANBURI					
Ban Don Yang	1,487	1,422	2,909	2,868	3,008
RATCHABURI					
Tham Hin	3,343	3,019	6,362	6,252	6,480
Total Refugees	52,911	51,399	104,310	101,784	106,321

IDP Camps ⁴	Female	Male	Total	Refugees by Ethnicity	
Loi Kaw Wan	1,338	1,382	2,720	Karen	79.3%
Loi Sam Sip	182	234	416	Karenni	10.4%
Loi Lam	148	149	297	Burman	2.9%
Loi Tai Lang	1,120	1,292	2,412	Mon	0.8%
Ee Tu Hta	1,700	1,727	3,427	Other	6.6%
Halockhani	1,526	1,520	3,046		
Total:	6,014	6,304	12,318		

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.
3. Access and assistance authorised at the District level.
4. IDP camp population figures are derived from camp committees on a monthly or quarterly basis.

CHAPTER ONE: SITUATION UPDATE

BURMA/MYANMAR CONTEXT

The last year of President Thein Sein's government was highlighted by a *nominally* nationwide ceasefire agreement in October and national elections in November. Despite a lack of inclusivity in the peace process and the military's ongoing role in politics, the scale of the opposition NLD's electoral victory has raised hopes about prospects for national reconciliation.

Elections

The campaign period and elections were generally recognized as the most credible for over half a century and were largely free from violence and intimidation. However, approximately a million people were denied the right to vote, which was the main challenge to the legitimacy of the process.

Around 500,000 voters were affected by the cancellation of polls in constituencies impacted by armed conflict. This included seven entire townships in Shan State while polls were also cancelled in parts of townships across Karen, Kachin, and Mon States as well as Bago Region. While the official reason was due to security and access constraints, ethnic political parties were concerned that the purpose was actually to disenfranchise ethnic minority voters.



Photo Credit Thomson Reuters

Approximately 500,000 Muslims, who, for the most part, self-identify as Rohingya in northern Rakhine State, were also not allowed to vote even though they had done so in the 2010 General Elections. This was due to the cancellation of Temporary Registration Certificates and a Constitutional Tribunal ruling that links voting rights to the 1982 Citizenship Law.

Ultimately, the NLD won a landslide victory with 79% of the elected seats across both houses of parliament compared to 8% for the military-backed Union Solidarity and Development Party (USDP). Ethnic political parties fared poorly at both the national and state-level elections, with the exception of the Arakan National Party (ANP) and the Shan Nationalities League for Democracy (SNLD).

This result strengthens the NLD's mandate as it begins negotiations to form a power-sharing government with the Tatmadaw (Myanmar Armed Forces). However, the Tatmadaw maintains its virtual veto over constitutional change and its administrative authority over the Defence and Home Affairs' Ministries (inclusive of the far-reaching General Administration Department). As efforts to consolidate the transition of power to civilian rule evolve, the military's ongoing role in politics is likely to become increasingly contentious.

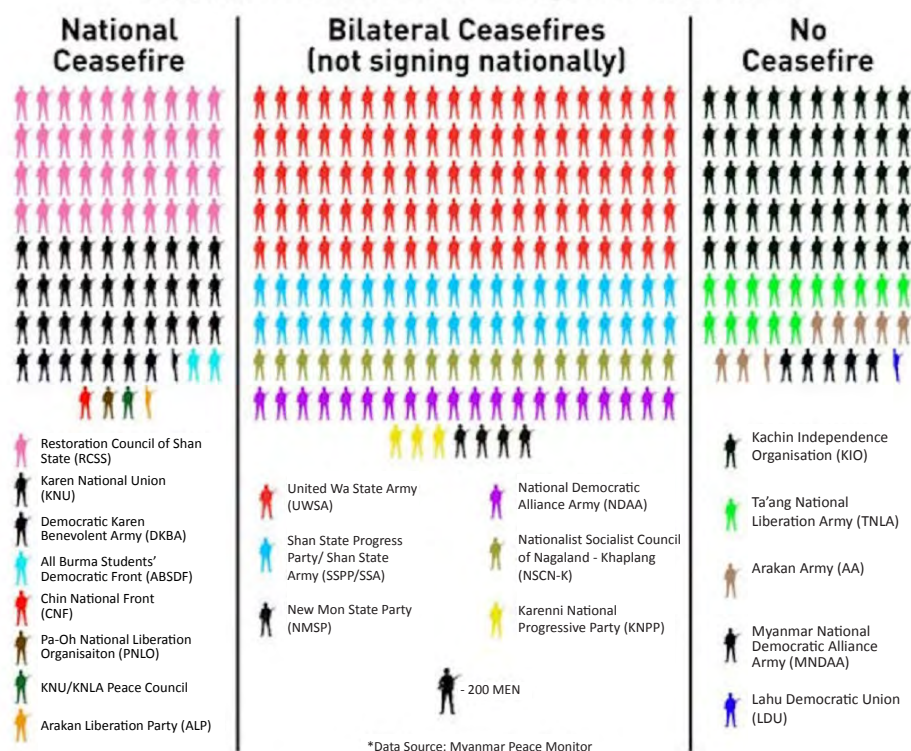
Peace and Conflict

After three years of negotiations, the Government and eight ethnic armed organisations (EAO), including the Karen National Union (KNU), signed the NCA in October 2015. This was widely welcomed as an important step towards ending decades of civil war, but the agreement did not include all EAOs while details of the demarcation and conduct of armed groups were still lacking.

As indicated in Figure 1.1, another seven EAOs have been invited by the Government to sign the NCA. They declined in solidarity with a further six EAOs, which have been excluded.

Soon after the NCA was signed, the Joint Implementation and Coordination Mechanism (JICM) was formed by high-level government representatives and mid-level EAO representatives. A Joint Monitoring Committee (JMC) was established to oversee military and ceasefire affairs, while the Union Peace Dialogue Joint Committee (UPDJC) was formed to steer the political dialogue framework and process.

ETHNIC CONFLICT STATUS UPDATE



The tone of the inaugural Peace Conference was muted, with Daw Aung San Suu Kyi's references to the need for flexibility suggesting that there may still be changes proposed to the political dialogue framework. The first state-level JMC was established in Shan State but it is likely to be months before it becomes operational while linkages with civilian ceasefire monitoring mechanisms are limited.

Humanitarian Situation in SE Burma/ Myanmar

While armed conflict has escalated in Northern Shan and Kachin States during the past few years, there has been a significant reduction in armed hostilities across the South East. Nonetheless, protracted conflict over decades had resulted in a large number of IDPs, particularly in Shan and Karen States, with TBC's estimate of 400,000 the most commonly cited figure. Conditions have not improved sufficiently to enable sustainable livelihoods at the point of resettlement or return and reintegration for the majority of IDPs. Further, instances of new displacement remain sporadic but widespread across the South East due to ongoing skirmishes as well as large-scale infrastructure projects and natural hazards.

In Southern Shan State, 6,000 civilians have been displaced in Kyehti and Mongsu Townships since

October, because of the Tatmadaw offensive against the Shan State Progress Party/Shan State Army-North (SSPP/SSA-N) headquarters at Wan Hai. With access for international agencies only allowed intermittently, the burden for humanitarian response has largely been assumed by monasteries and CSOs. The Shan Human Rights Foundation (SHRF) has also reported skirmishes between the Tatmadaw and the Restoration Council of Shan State/Shan State Army-South (RCSS/SSA-S) and the use of human shields to facilitate Tatmadaw troop deployments in Kunhing Township near the proposed site for a hydroelectric dam on the Salween River.

In Karen State, disputes about taxation revenue in contested areas along the Asia Highway led to armed conflict between the Tatmadaw and its Border Guard Force (BGF) against the Democratic Karen Benevolent Army's (DKBA) Kio Htoo Baw faction in Kawkareik in July. One thousand civilians from five villages were displaced for a couple of weeks and then returned to find property looted and travel restrictions imposed, which limited access to upland fields for rice cultivation. Skirmishes continued throughout the rest of the year and spread towards the contentious site of the proposed Hat Gyi dam on the Salween River, with this faction splintering from DKBA after the NCA was formalised.



Signing ceremony of the Nationwide Ceasefire Agreement (NCA) at the Myanmar International Convention Center (MICC II) in Naypyidaw. Photo Credit The Irrawaddy

In Kayah State, the challenge of regulating extractive industries was highlighted by a landslide induced by mining for tungsten, wolfram, and tin in Mawchit Sub-township, which killed 38 people in October. The majority of employees had migrated from central Burma/Myanmar and returned to their homes. However, 1,700 local villagers were displaced and left to consider whether the extensive excavation of tunnels into steep mountains means it is no longer safe to remain and rebuild on their ancestral lands.

While official development assistance has been scaled up rapidly, access into areas which are emerging from conflict, is only improving incrementally; and generally remains under government oversight. This has raised questions from EAOs about the commitment of aid agencies to the principles of conflict sensitivity. Similarly, ethnic service providers and CSOs are concerned about being marginalised by the influx of international agencies.

Approximately 30 resettlement sites are in different phases of construction across the South East, with the majority of these are currently targeted for EAO members, disabled combatants, and/or IDPs. It is not expected that State and Regional Chief Ministers will be appointed until April 2016; this could potentially delay the possibility of securing approval from local government authorities for refugee and IDP group return processes.

THAILAND CONTEXT

The transition back to civilian rule in Thailand has also been delayed with elections not expected until the second half of 2017 at the earliest. Thailand's NCPO lifted martial law in March but Section 44 of the

Interim Constitution continues to give the military-appointed Prime Minister unlimited powers. After a Nation Reform Council rejected a draft Charter in September, the Constitution Drafting Committee was reshuffled to revise the provisional Constitution, which may be put to a referendum in 2016.

Refugees

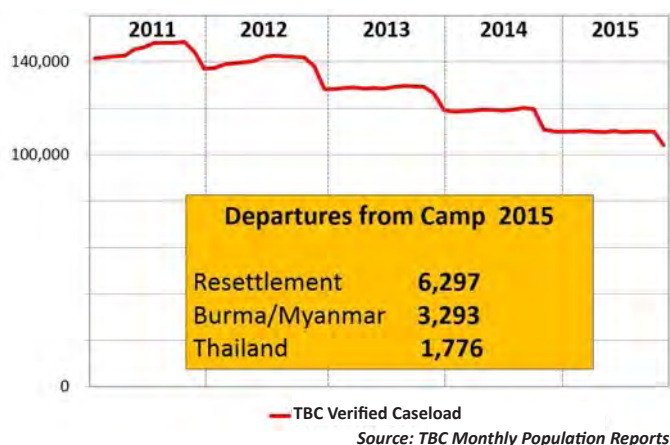
Refugee policy of encampment continued to be enforced, but the government's focus was mainly on migration and irregular movement in border areas. The RTG highlighted the difficulty of separating forced and economic migration and the link between migration and development in the country of origin at the UN Executive Committee in Geneva in October. They also underlined the importance of a safe and dignified return for refugees and, while continuing to support refugees, they emphasised the need to prepare them with the necessary skills for their future.

The RTG is waiting for a green light from the Government of the Union of Myanmar (GoUM) with regards to return of refugees but as yet there is no clear policy and with the new Government yet to be formed in Burma/Myanmar the dialogue between the two countries on refugee return did not progress. While the RTG continues to reiterate their commitment to voluntary return, there is an expectation on UNHCR and CCSDPT agencies in the camps to have a plan ready for when people may choose to return.

The camp population was 103,803¹ at the end of December 2015. Over the year, around 3,300 people returned to Burma/Myanmar, 6,297² were resettled to third countries including South Korea for the first time and approximately 1,800 people were reported as going to seek other opportunities in Thailand. The

¹ TBC verified caseload

² IOM Assisted Departures from Thailand as of 31 Dec 2015

Figure 1.2: Camp Population 2011-2015

net result was a 6% decrease in the population over the year, which was slightly less than anticipated at the beginning of the year, but follows a similar trend over the last four years

While applications for group resettlement have closed, there are still significant numbers waiting to be processed and the outlook for 2016 is expected to be a similar number of people leaving for resettlement as the third round of fast track cases for protection is expedited.

Preparedness

The UNHCR Strategic Road Map for Voluntary Return was revised in March and Operational Procedures for Facilitated Voluntary Repatriation were drafted by UNHCR with inputs from CCSDPT sectors in November. The RCs developed guidelines to cover the scope of their responsibilities for the return process through to reintegration. The next phase will aim to consolidate the different stakeholders' engagement into one overall plan. While it is understood that the RTG have a draft plan, this has yet to be shared; and displacement has yet to be discussed in the peace talks in Burma/Myanmar. Refugees continued to make small scale Go and See visits and meet with local authorities where security of land is a priority issue. UNHCR convened SE Burma/Myanmar consultations and South East operations meetings with presentations covering a wide range of issues from the peace process and livelihoods to operational themes around education, and land issues. UNHCR and UNDP have established a SE Burma/Myanmar working group, which includes a focus on Durable Solutions within a framework of human security, peace building, and development. However, these mechanisms remained largely information sharing platforms and not for coordination of services. In the meantime, inter-agency operational coordination is active in Kayah,

Mon and Tanintharyi States but remains problematic in Karen State.

Migrants

Although Burma/Myanmar is opening up with new opportunities, there is still a steady flow of people entering Thailand to earn a livelihood because, for many, the benefits of economic growth have yet to reach them and, for others, the ongoing land-grabbing and economic deprivation continues to deny families their livelihoods. In the rural areas, remittances provide the lifeline for the majority of families with an estimated USD 2.26 billion³ sent back as remittances to SE Burma/Myanmar every year.

After the discovery of mass graves near camps close to the Malaysian border, the Thai authorities launched a sweeping campaign against the smuggling gangs in May and the sea routes from Burma/Myanmar and Bangladesh were effectively, temporarily closed down. Since the 'sailing season' resumed after the rains, reports indicated that the number of migrants leaving by boat was significantly fewer than previous years as anti-trafficking operations were ongoing in both Thailand and Bangladesh. However, hundreds of migrants remain in immigration detention centres and shelters in Thailand.



Group Discussion in Voluntary Return Planning Workshop




³ IOM: Assessing Potential Changes in the Migration Patterns of Myanmar Migrants and their Impacts on Thailand: Supplementary Report



Civil society relief for IDPs, Mong Su Township, December 2015



Refugee Camp	TBC Verified Caseload (Dec 2015)
Kuang Jor	513
Ban Mai Nai Soi	10,939
Ban Mae Surin	2,609
Mae La Oon	9,818
Mae Ra Ma Luang	11,202
Mae La	37,876
Umpiem Mai	11,533
Nu Po	10,555
Ban Don Yang	2,909
Tham Hin	6,362
Sub-Total	104,316
IDP Camps	Total
Loi Kaw Wan	2,723
Loi Sam Sip	416
Loi Lam	301
Loi Tai Lang	2,412
Ee Tu Hta	3,409
Halockhani	3,046
Sub-Total	12,307
Cash Transfers	25,955
Rehabilitation	91,422
Sub-Total	117,377
Total	234,000

-  Refugee Camp
-  IDP Camp
-  Cash Transfer

Rehabilitation Projects

-  Agriculture
-  Community Forest
-  Community Infrastructure
-  Public Health Promotion
-  Human Rights Protection
-  Land Rights Protection
-  Peace Building
-  Water & Sanitation

CHAPTER TWO: PROGRAMME 2015

TBC'S 2013-2017 STRATEGIC DIRECTIONS

Strengthening Preparedness, Supporting Recovery and Transition, and Upholding the Humanitarian Imperative

TBC believes that displaced men and women have the right and therefore should have the opportunity to cooperate in building and sustaining a fair and inclusive society through equal participation, representation, opportunities, and access to resources. TBC's 2013-2017 Strategic Plan, which provides a framework for all of the organisation's programme activities, emphasizes social inclusion and gender equity within each of its five strategic directions. TBC programmes in 2015 highlight preparedness, while ensuring that the humanitarian imperative both for refugees and for the internally displaced remains.

1. READINESS

Equitable access to information related to the Burma/Myanmar peace process, preparedness activities and resources, and opportunities to establish return. Highlighting on participation and interest of CBOs and most vulnerable groups in the course of developing preparedness and return plans.

2. ECONOMIC AND SOCIAL DEVELOPMENT

Strengthening refugee understanding of the diversity in their communities, and the differences in vulnerabilities and capacities that exist in households; supporting displaced and conflict-affected communities to adopt healthy and nutritious dietary practices – especially for infants and children; developing their understanding of and capacities for greater self-reliance in household level food security and livelihoods, even in the context of camp restrictions through scale up of community leadership in agricultural production, small business development, and livelihoods management, giving more opportunities to reach women, youth and marginalised groups

3. HUMANITARIAN SUPPORT

Promoting the Community Managed Targeting system in food assistance and providing mechanisms for prioritisation of shelter assistance to vulnerable households to ensure that humanitarian assistance is provided by necessity to those who need it the most (i.e. households where heads are chronically ill or disabled, single parent households, elderly persons living alone, unaccompanied children, households headed by persons with low skill level and no education, and others)

4. PARTICIPATION AND GOVERNANCE

Encouraging inclusive and accountable programmes, strengthening governance and reconciliation aimed at enabling refugees to support local democratic government processes back in Burma/Myanmar by building the capacity of community leadership, and promoting civil society/community engagement, while increasing participation of women and other underrepresented groups in all TBC, and camp management activities

5. ORGANISATIONAL DEVELOPMENT

Continuously evolving TBC's organisational structure, resources, and programme direction in both Thailand and Burma/Myanmar, such that social inclusion, gender equity, child safeguarding, and protection are all taken into consideration in programme design, implementation, and monitoring and evaluation (M&E) processes. The formation of the Social Inclusion and Gender Equity working group that leads TBC's efforts to strengthen inclusion and gender equity dimensions in TBC programming.

RESULTS AT A GLANCE

READINESS

Thailand

- Refugee led and managed initiatives (SWG, CMWG, etc.) helping to provide leadership experience for return
- CDNRM activities in cooperation with Thai villagers around NP, MRML, MLO, TH camps
- Camp level governance and preparedness plans completed by refugee committees
- Visits by CC members from 3 camps to neighbouring states in SE Burma/Myanmar to observe conditions and review possibilities for return

Burma/Myanmar

- Visits by 6 CSOs from Karen and Kayah States to 3 refugee camps to exchange perspectives on the prospects of refugee return
- 6 CSOs across 61 villages and 3 army camps in Karen and Kayah States broadened human rights awareness amongst 2,016 civilians (925 females) and 149 KNLA soldiers (3 females)
- KNU issued land tenure titles to 9,505 customary users in Karen State and claims for 496 farmers in Mon State were submitted to Government Land Registration and Forestry Departments.

HUMANITARIAN SUPPORT

Thailand

- Average 107,000 beneficiaries in 9 camps in Thailand
- 12,683 Metric Tonnes (MT) rice, 1,234 MT pulses, 599 MT fortified flour, 497 MT fish paste, 679 MT cooking oil, 2213 MT salt, 9,627 MT charcoal distributed from 46 warehouses in 9 camps in Thailand
- 6,000 boxes of used clothes provided by the Wakachiai Project; 1,700 bales of quilts, 400 cartons of infant layettes provided by the Lutheran World Relief
- 114 Shelter Working Groups trained
- 22,194 houses, 215 community buildings assisted with repair materials
- 1,053 special needs households identified and provided with assistance
- 2.6% (561 houses) of total housing stock deemed unsafe
- 7.4% (1,573 houses) located on unsafe plots
- 9 camps being mapped for the location of the unsafe areas
- On average, 4,007 individuals enrolled in Supplementary Feeding Programs monthly (including 72 children with wasting malnutrition)
- On average, 1,600 children (up to 24 months) participated in feeding programme monthly
- On average, 6,345 children (ages 3-5) in nursery school were provided with lunch
- Nutrition survey completed in approx. 5,000 homes

Burma/Myanmar

- 44,302 beneficiaries
- 12,318 people (6,304 males, 6,014 females) had access to food through the distribution of 1,316 MT of rice and 19 MT of iodised salt across 6 camps for internally displaced persons (IDPs)
- 27,734 people in 101 villages across 12 townships had resilience reinforced through cash transfers equivalent to three months rice supply after suffering livelihood shocks.
- Hygiene improved for 4,250 newly born babies in Karen State due to a maternal and child health awareness programme facilitated by the Karen Women's Organisation.

ECONOMIC AND SOCIAL DEVELOPMENT

Thailand

- 2,170 enterprises supported by FSL
- 10,764 households reached through CAP activities
- 2,116 refugees (1,173 female, 943 male) participated in CAP training
- 706 refugees (480 female, 226 male) participated in entrepreneurship training
- 204 rai (81 acres) is now under cultivation for community gardens and rice growing
- 12 refugees (1 female, 11 male) participated in bamboo treatment training
- 588 refugees (124 female, 464 male) participated in concrete pole and brick-making training
- 80 refugees (3 female, 77 male) participated in bamboo furniture making training

Burma/Myanmar

- 53,000 conflict-affected people
- 60 villages (16,000 people) emerging from conflict improved agricultural productivity through water supply, organic gardening, animal husbandry, and appropriate technology
- Mobilisation of 30 community forestry and watershed management committees enhanced sustainable access to natural resources
- 40 villages (16,000 people) through community-driven development processes facilitated the construction of schools, roads and solar energy systems and mobilized rice banks and savings groups
- 54 villages (21,000 people) had access to improved sanitation through the construction domestic water supply systems and latrines as well as public health awareness campaigns.

PARTICIPATION AND GOVERNANCE

Thailand

- 2,706 stipend staff (including 790 women) in 21 different job categories managed camp activities
- 19,634 refugees participated in 596 capacity building and skills training workshops
- TOT and rollout of revised Child Protection Policy, with updated Code of Conduct completed in 9 camps.
- The new policy translated to Karen and Burmese, shared among partner organisations, staff, and supply chain network
- Social Inclusion and Gender Equity (SIGE) initiative undertaken in response to donor recommendations

Burma/Myanmar

- 10 CSO representatives received logistical support to participate in national and state-level peace-building forums
- Financial and project cycle management capacities of 24 CSOs working in areas emerging from conflict were strengthened.
- TBC field monitoring support for CSOs included monthly trips to 6 IDP camps and project site visits in 18 townships.

ORGANISATIONAL DEVELOPMENT

- In Thailand, # of staff reduced by from 115 to 92
- # of Specialists reduced from 9 (in 2014) to 5
- Specialist positions taken up by local staff
- In Myanmar, # of staff increased from 4 to 8
- The CAP and EDP programmes merged to create FSL
- The Camp Management and Community Mobilization teams were merged to become CMPP
- The Procurement and Logistics Departments were merged and restructured to create the Supply Chain & Logistics Unit, with one SC&L Manager field-based
- Fund-raising and advocacy trips were made to the United States, Canada, Australia, and Great Britain during 2015

PROGRAMME RESULTS 2015

I. READINESS

Although a definitive timeframe has yet to be set and firm plans yet to be finalized, it is clear that many of the 100,000 men, women and children in the nine refugee camps in Thailand may be returning to SE Burma/Myanmar within the next few years. It is, therefore crucial that refugees in the camps and communities in the area to which they will be relocating are not only aware of the opportunities and challenges they will face but also have the skills, experience, and resilience to make the transition from dependence to independence.

In promoting readiness, TBC's focus has remained on supporting refugees in their decision-making and planning processes, emphasizing refugee-led preparedness strategies. The RCs began holding return-planning workshops as early as 2012; they have developed their own frameworks and operational plans, including a draft Principles for Preparedness for Return. They have agreed with UNHCR to combine their efforts in building a unified strategic plan. TBC has also aligned its return planning matrix, last updated November 2015, with the UNHCR Road Map for Voluntary Return.

Planning for return is not the only important aspect of readiness. Having the skills, knowledge, and experience to execute the plans successfully is of equal importance. Through a range of initiatives, supported and facilitated by TBC, refugees are learning and applying skills that will help them not only survive but also thrive in their new environment. For example, the Community-Driven Natural Resource Management (CDNRM) initiative

is not only developing skills in resource management and the uses of non-timber forest products but also developing techniques of discussion, cooperation, and compromise in order to find joint solutions and implement activities independently and with multiple stakeholders in working with Thai villagers in the areas surrounding the participating camps. Since land use is often contentious in SE Burma/Myanmar, these skills will prove useful in the future. Settlement and land use planning is another skill necessary for return to SE Burma/Myanmar. TBC's Global Positioning System (GPS) training will be useful in this area. First-hand knowledge of the conditions, the local political and security situation, the challenges and the opportunities will be invaluable to refugees in the lead-up to return. TBC's support and facilitation of visits by RCs and CC members to areas of possible resettlement in SE Burma/Myanmar and visits by CSO staff to refugee camps in Thailand to give current accounts of the situation in their areas, have provided a window on the reality they will face on return.

In areas emerging from protracted conflict in SE Burma/Myanmar, TBC's civil society partners are facilitating human rights and legal awareness raising workshops to inspire community-driven responses to protection concerns and strengthen dispute resolution mechanisms. This has included mobilising communities to claim secure land tenure as well as engagement with local Government and KNU authorities to fulfil their obligations to local and customary land users. At the national level, TBC supported an alliance of farmers' and civil society networks' participation in policy level dialogue to develop the Government's Land Use Policy. The peace process was also broadened by TBC's logistical support for civil society networks to participate in national and state-based forums.



2. ECONOMIC AND SOCIAL DEVELOPMENT

One of the key elements of transition for the refugees from the camps in Thailand and the recovery and rehabilitation for communities in SE Burma/Myanmar is a strong food security and livelihoods programme.

For more than a decade, TBC has been promoting sustainable agriculture through the Community Agriculture Project (CAP) and small, refugee-operated businesses through the Entrepreneurship Development Programme (EDP) in the refugee camps. In 2015, these two Programmes were merged into the Food Security and Livelihoods (FSL) Programme. Through FSL, refugees participate in a wide range of activities to develop sustainable, organic agricultural practices, livestock rearing techniques and other livelihoods skills that allow them to engage in food production for their own household consumption, and for small scale marketing whenever possible. Participants are trained and assisted in setting up individual and group businesses, organising savings and loans groups, and developing capacity for managing community livelihoods programmes. TBC supports refugees in developing skills that meet their immediate needs and improve their current circumstances, as

well as skills that will be useful in their transition to SE Burma/Myanmar. By the end of 2015, more than two thousand enterprises were being supported (through training and start-up grants) by the FSL Programme, approximately 11,000 households were being reached through CAP, and more than 2,800 refugees accessed training through CAP or EDP. It is worth noting that more than 60% of the trainees are women. The FSL Programme also accounts for 160 stipend staff members (38% of whom are women).

The Shelter and Settlement Programme (SSP) comprises 167 members of the stipend staff (14% of whom are women.) Training programmes provided by TBC to shelter staff and training provided to refugees by the shelter team link directly to this Strategic Direction. Close to 700 refugees accessed training during the year. Training in practical, marketable skills such as concrete block and brick-making, concrete post-making, bamboo furniture making, and bamboo leeching processes and opportunities to put the training into practice in the camps provides both immediate economic support through their allotted stipend and the potential for future livelihoods on transition to SE Burma/Myanmar.

VOICES OF THE COMMUNITY :A Successful Graduate of the EDP, Kay Lee

Energetic, efficient, and strong, Kay Lee discusses her business confidently, while ensuring that every one of her customers is served. A mother of 4, Kay Lee first moved to Umpiem Mai camp in 2010 due to conflict and relentless persecution of her family. Previously working in the surrounding village farms, she collected and carried giant sacks of potatoes on her back for approximately THB 100 per day. An unreliable job that required her to be away from her family, risk arrest outside of the camp, and carry physically challenging weight, Kay Lee knew she needed to try another route to earn money. She participated in training from TBC's Entrepreneurial Development Programme, explaining that she had learned skills on how to invest funds, budget, and balance accounting books in order to manage money. Kay Lee explained that upon completion of her training, she had to be smart about her business choice, and outlined three factors that influenced her decision. She wanted to utilize her ability to cook, provide a product that would be affordable to all camp residents, and rely on materials she could easily find from within the camp, including flour, corn, and banana leaves which she fries and

sells as crispy snacks. Now able to make a dependable daily income, she can provide for her family's needs, Kay Lee explained the change in her confidence after opening her own business, "I have gained new pride. Before I had to rely on others – where sometimes work was available and other times not – but now I can rely on myself." Kay Lee carried on expressing a "big thanks" to TBC for providing her with financial support to start her business. Afraid to return to Burma/Myanmar, she finds solace in knowing that while running her own business, she can at least avoid the risk of leaving the camp, and work while surrounded by her children.



In areas of potential return in SE Burma/Myanmar, TBC's CSO partners are supporting the recovery and restitution of assets and capacities for the livelihood and food security of local communities. It is anticipated that community-driven development processes will not only address the chronic poverty and deprivation of local communities but also enhance prospects for the reintegration of displaced communities. CSO partners have facilitated a range of initiatives to improve the agricultural productivity of subsistence farmers in upland areas during the past year. This included investments in mechanical ploughs to reduce dependency on manual labour and support to the development of farmers' unions. Community forest and watershed management committees were mobilised to support the reconstruction of water supply systems for contour farming and domestic consumption while also managing claims and disputes between villages about the utilisation of natural resources. Other communities prioritised the construction of community assets such as school buildings, access roads, and solar energy systems of the mobilisation of social safety nets such as rice banks and savings groups.

3. HUMANITARIAN SUPPORT

Ration Assistance

Humanitarian Support is, by far, the largest and most complex element of TBC's Strategic Directions, making up more than 60% of the total annual expenditures. Areas covered by Humanitarian Support include ration assistance (food and fuel), shelter, and nutrition. TBC remains able to uphold the humanitarian imperative: (addressing human suffering wherever it is found, with particular attention to the most vulnerable in the population, such as children, women, the displaced and the elderly; respecting and protecting the dignity and rights of all those in need of humanitarian assistance) despite the withdrawal or reduction of funds by some donors.

In order to do this, TBC has introduced a number of initiatives in recent years that have led to more refugee participation in decision-making and ultimately, refugee-led resolutions regarding ration assistance, more refugee input and control of shelter provision with targeted/tailored support for the most vulnerable, and to positive results for children in terms of standard nutrition markers.

Faced with decreasing resources in terms of providing ration assistance, TBC piloted Community Managed Targeting (CMT), a system by which the communities decide on the allocation of rations based on a number of factors (including household needs, vulnerability, etc.), in late 2012 in four camps and expanded it to all nine the following year. It was a challenge in the beginning to gain the confidence and support of the refugees but continued efforts by the CMT teams led to understanding and acceptance of the process. In early 2015, when faced with the prospect of yet another ration cut, TBC began working with the CCs, the CMT teams, and the refugees to support their decision-making procedures in implementing the ration cuts. The CMT teams took a leading role in working with the refugees to facilitate the determination of how the reductions would be implemented. In September 2015, when the decreased amount of rations was introduced, the refugees were not only prepared but also understanding of the situation. It cannot be said that there is one hundred percent agreement on this approach. However, the refugees have the right of appeal on decisions. The number of appeals varied from camp to camp, but all appeals were processed immediately after the reduction, ensuring that those who needed help received it without unnecessary delay. The appeal process and re-verification of status has proven to be an effective provision, as it supported the families most in need after the reduction, especially for households that could not cope with the new standard ration amount. In addition to empowering the refugees to make their own decisions, this programme also encourages social responsibility among those refugees who are more self-reliant and those who are more vulnerable. The current level of food rations is considered a minimum threshold and TBC will work to protect this going forward.



In SE Burma/Myanmar, TBC and CSO partners provided life-saving support throughout decades of protracted conflict when humanitarian access from Yangon was severely restricted. As humanitarian access gradually improves, TBC is shifting its focus to more developmental and peace-building initiatives while striving to maintain emergency response capacities. However, there was only a 4% decrease in the overall population across six camps for IDPs during 2015. Rice rations were maintained at the same amount per capita for over 12,300 people throughout the year while agricultural support slightly increased. This was complemented by the distribution of cash transfers to reinforce resilience amongst 27,000 people in response to conflict, abuse, and/or natural hazards in communities affected by conflict. This represents a decrease of 25% in emergency relief assistance compared to 2014.

Nutrition Programme

TBC's Nutrition Programme complements the ration assistance programme by monitoring the nutritional

status of refugees in cooperation with health agency partners, providing supplementary feeding, and improving community feeding practices through educational campaigns targeting families, caregivers of children, schools, refugee leaders, etc. Particularly vulnerable groups such as children, pregnant, and nursing mothers receive special nutrition support.

Standardised nutrition surveys of children from six to 59 months of age are conducted biennially in all camps by TBC in coordination with CCSDPT health agencies. Surveys were completed from May through November in 2015. Survey data were analysed by Thailand's Institute of Nutrition Mahidol University (INMU) starting in December 2015 with preliminary data available now. A 2015 Nutrition Survey Report will be published with all survey data included by March 2016.

Chronic malnutrition is a direct cause of sub-optimal function later in life, and a key marker of the underlying conditions in early life that leads to poor growth and other adverse outcomes, both cognitive

VOICES OF THE COMMUNITY: Nutrition Assistant , Say Say Paw

Say Say Paw, 24 years old, studied until the 10th grade in Mae La camp. She previously worked with Right to Play for three years as a trainer, and with a Thai family planning programme in the camp for one year (PPAT). In 2013 she started working as a Community Nutrition Programme Assistant (CNPA). When her mother became ill the following year, Say Say Paw was forced to leave her position. Once her mother recuperated and could take care of herself independently, Say Say Paw needed to find a way to support her family once more. Vocational training in cosmetics in hopes of acquiring paid work didn't result in Say Say Paw finding a job. Seeing that she hadn't found work, TBC approached her about returning to the nutrition programme. During her absence from the team, she had gained maturity and confidence which she is now able to apply to her work. She is able to voice her opinion and participate in the activities in the Nutrition Team. She is now a respected figure that others look to for leadership. Her main responsibilities are carrying out home and school visits, taking part in the Supplementary and Therapeutic Feeding Programmes (SFP/TFP), and assisting the Nutrition Survey. TBC considers her a reliable staff member and has promoted her to Supervisor for all nine CNPA staff beginning in 2016. Although she is one of the youngest to have taken this role, she has been endorsed by all

other team members. Say Say Paw explains that she "finds nutrition interesting and it gives her personal satisfaction." She also knows she is not alone; other refugee leaders and CBO members are supportive of the work of the Nutrition Programme.



PRELIMINARY NUTRITION SURVEY RESULTS 2015

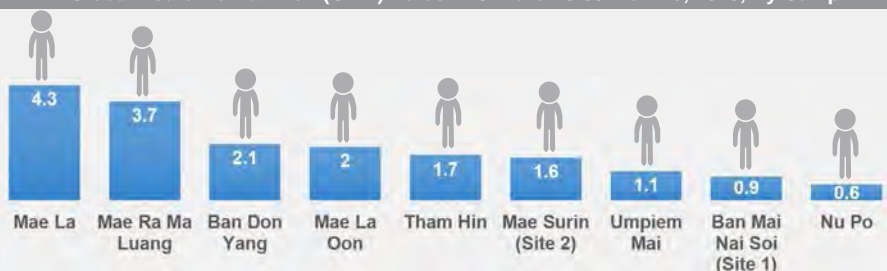
Standardised nutrition surveys of children from 6-59 months of age are conducted biennially in all camps in coordination with CCSDPT health agencies. Surveys were completed from May through November in 2015 in all camps.

ACUTE (WASTING) MALNUTRITION — LOW WEIGHT-FOR-HEIGHT

Border-wide, acute malnutrition rates for children under 5 years of age remain within acceptable levels at <5% (WHO Criteria).



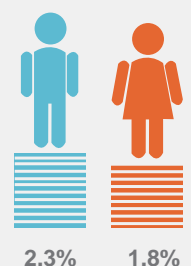
Global Acute Malnutrition (GAM) Rates in Children 6-59 Months, 2015, By Camp



Global acute malnutrition (GAM) rates in children 6-59 months of age (% <5 population per camp) 2003 to 2015



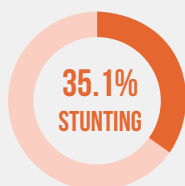
2015



CHRONIC (STUNTING) MALNUTRITION — LOW HEIGHT-FOR-AGE

Stunting is a sub-optimal function later in life, and a key marker of the underlying processes in early life that lead to poor growth and other adverse outcomes. Stunting is a risk factor for diminished survival, childhood and adult health, learning capacity and productivity. Children worldwide have the capacity to reach their height potential if they grow up in healthy environments and caregivers follow recommended health, nutrition, and care practices.

Border-wide, chronic (stunting) malnutrition rates for children under 5 years of age are high (WHO criteria) but decreasing.



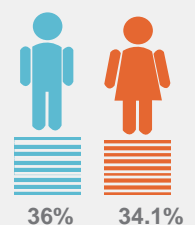
Global Chronic Malnutrition (GCM) Rates in Children 6-59 Months, 2015, By Camp



Global Chronic Malnutrition (GCM) rates in children 6-59 months of age (% <5 population per camp) 2003 to 2015



2015



WHO GROWTH STANDARDS

Previous Nutrition Surveys used Centers for Disease Control and Prevention (CDC) growth curves (1977), generated from data on growth of multi-ethnic children from USA, all of whom were bottle-fed. In 2006, WHO published results of the "Multicentre Growth Reference Study (MGRS)", generating new growth curves to assess growth and development of infants and young children around the world. These growth curves are based on growth data and related information from ~8,500 children from very different ethnic backgrounds and cultural settings (Brazil, Ghana, India, Norway, Oman and USA.) All children included in WHO study were breast-fed, which affects the rate of growth in infants.

WHO growth curves provide a single international standard that represents the best description of physiological growth for all children from birth -5 years of age and establishes breastfed infants as the norm for growth and development. WHO growth curves reflect evidence that until ~5 years of age, children who receive good nutrition and care practices, regardless of ethnicity, should grow at the same rate. After 5 years, ethnic differences may become evident. For wasting, the main difference between WHO and CDC references is during infancy, when wasting rates will be substantially higher using WHO reference; however, nutrition surveys do not normally include infants <6 months of age. For stunting, rates will be substantially higher.

and physical. Malnourishment, which is most acutely evident in stunting, is a risk factor for failure to thrive, diminished survival, childhood and adult health and wellbeing, learning capacity and productivity. Children worldwide have the capacity to reach their potential if they grow up in healthy environments and caregivers follow recommended health, nutrition, and care practices.

The most effective interventions to prevent stunting take place during the window of opportunity: the period of gestation and the first two years of life.

Based on previous Nutrition Survey results, the Nutrition Programme initiated the “Healthy Babies Bright Futures” Campaign to address the continued high levels of stunting in the camps in early 2014. Since the 2013 Nutrition Survey, the stunting rates have significantly decreased border-wide by almost 6%, with more dramatic reductions of up to almost 11% in camps that previously had the highest stunting rates. Additionally, acute malnutrition (wasting or low weight-for-height) has remained at 2.1%, well below the 5% threshold, considered acceptable by World Health Organisation (WHO) criteria.

The 2015 Nutrition Survey results are critical for planning and guiding nutrition programming, and prioritizing limited resources as preparedness and return planning are being considered by many in the refugee communities. This information will be shared in all camps amongst leaders and community members to engage refugees, gather feedback, and ensure understanding of key nutrition indicators by the community for future priority setting. (See also Appendix B).

TBC’s has had a long term commitment to achieving or surpassing minimum standard nutrition targets through initiatives such as the Supplementary and Therapeutic Feeding Programmes (SFT/TFP) supported by the Community Nutrition Programme Assistants (CNPA), the Infant and Young Child Feeding (IYCF) initiative, which targets pregnant women and children aged six to 24 months, and the Nursery School Lunch Programme, which provides a healthy mid-day meal and snack for three to five-year-olds across the nine camps. The Nutrition Programme is not only showing some significant improvements in nutrition targets but is also providing families with the knowledge and skills to help ensure that their children continue to thrive through good nutrition practices on their transition to SE Burma/Myanmar.

Shelter and Settlement Programme

Traditionally, the shelter programme has provided materials to build houses for refugees and for various community buildings. The focus of the 2015 SSP was the strengthening of the 114 Shelter Working Groups (SWG) and shelter teams in camp to lead the humanitarian shelter assistance. They have conducted all assessments, the post-delivery monitoring (PDM), verified all results, allocated materials, dealt with complaints, and provided assistance to shelter special needs households as required. In addition, the SWGs are, in general, in charge of the humanitarian assistance, as well as the housing stock management, such as emergency responses for reconstruction, moving of households, and dismantling of empty houses. This increase of responsibility is providing leadership, analysis, and decision-making experience, which builds confidence among the refugees and indicates trust and respect on the part of TBC. In 2015, there was a 20% reduction in budget for shelter repair materials including repairs to community buildings, warehouses, boarding houses, and individual shelters. In consultation with RCs, CCs and SWGs, TBC introduced changes to the customary annual shelter assessment and allocation procedure. In the new system, each household (except for those pre-designated as having special needs) must apply for repair needs assessment by the shelter teams and SWGs. This transfers some decision-making responsibility to the refugees themselves and provides an opportunity for camp residents to voice their concerns and engage, and take responsibility for the repair of their homes. It should be noted that special needs households are the priority for the SWGs.



4. PARTICIPATION AND GOVERNANCE

In Thailand, the camp management system, a community-based approach to the administration of the nine refugee camps in Thailand, involving refugees and refugee structures in the day-to-day operation of the camps, has been evolving, growing, and maturing over the past three decades. From the outset, through this system TBC has sought to promote self-reliance among displaced peoples, and, in so doing, provide them with experience and skills that could be helpful in the longer term – when return to Burma/Myanmar has been transformed from a distant dream to a conceivable reality.

In 2015, the focus of the camp management systems from the RCs, who have oversight over all camps, to the individual CCs, the Camp Leaders, the Section Leaders, and the various sector representatives has been on strengthening self-governing capacity, planning for transition, and strengthening community information and communication mechanisms. The

purpose of this singular focus is to help the refugees make informed decisions regarding their future.

The backbone of the camp management system is the stipend staff comprised of refugees from all camps. The members of the camp stipend staff work in paid positions across all the camp programmes. They have access to periodic, job-specific training to carry out their responsibilities and to gain skills applicable when they transition to SE Burma/Myanmar. The RCs strive to achieve equal gender representation in all positions, but it has been an ongoing struggle. In 2015, despite the resignation of more than 850 stipend staff (due to resettlement and seeking opportunities outside camp), the percentage of female stipend staff has remained relatively stable.

In early 2015, in response to recommendations in two donor evaluation reports, TBC began an initiative that is working to ensure social inclusion and gender equity (SIGE) in the camps by raising awareness and offer training. This initiative encouraged the establishment of a network of among diverse groups that represent

VOICES OF THE COMMUNITY: Shelter for the Most Vulnerable, Padee Go Laa

Since his only daughter returned to Burma/Myanmar from Mae La camp 10 years ago, Padee Go Laa has been living alone. At 65 years old, with impairment to his right ear and eye, and an illness that had him in-and-out of the camp medical



facilities for months, he had been living in a shelter without walls. Insects have been devouring the walls over the past two years. Padee Go Laa was not aware that he could receive help from the shelter team. He was delighted when the Shelter Working Group (SWG) in his section, after an assessment of his needs, which took into consideration the challenges he faces, decided to repair his home. Now, instead of only having space to lie down, Padee Go Laa has a house that adheres to the TBC guidelines of providing a minimum of 3.5 square meter space per person; in other words, he has a liveable home. During the construction, Padee Go Laa stayed in a nearby church. In discussions with SWG members he explained that his daughter returned to Burma/Myanmar because of her husband, although he didn't understand why. Padee Go Laa feels that he could not make such a strenuous trip, especially after years of displacement due to conflict before he arrived in the camp in 1997. He revealed that he did not have much information about the prospects for returning to his homeland. However, if all refugees decided to go, he too would have to return he supposed. Otherwise, he currently has no interest; he can only plan as far as the following week but at least, he can sleep within four walls once again.

Stipend Staff – December 2015				
Programme	Staff		Total	% F
	M	F		
Main Camp Committee / Office staff	120	71	191	37
Zone Committee	21	6	27	22
Section Leader and Section Committee	384	130	514	25
Warehouse and PMO staff	205	133	338	39
Household Leaders	52	18	70	26
Advisor and MAT	38	14	52	27
Child Minders / Disability Caregivers	50	163	213	77
CoC Committee/CPC	35	16	51	31
EDP Camp-based staff	30	25	55	45
Shelter Staff	144	23	167	14
CAP Staff	69	36	105	34
CNPAs	12	28	40	70
CMT Staff	51	75	126	60
Shelter - Bamboo Staff	4	1	5	20
Care Villa (Disability) Care Taker	1	1	2	50
Total	1,916	790	2,706	29%
Total (Excluding Security Staff):	1216	740	1956	38
Security	700	50	750	7

vulnerable members of the community. Through monthly coordination meetings, these groups have been provided a platform to discuss specific issues and an opportunity to exchange information about solving problems related to abuse, lack of inclusion, and discrimination. In the first phase, a training package, which focuses on awareness-raising has been field-tested, reviewed, revised, and rolled out across all camps.

In SE Burma/Myanmar, TBC's programme is oriented towards enhancing the capacities of CSOs to strengthen food and livelihood security and a protective environment with communities emerging from conflict. Organisational development support for CSO partners primarily focuses on building financial and project cycle management skills and systems and encompasses both office and field-based coaching and monitoring. TBC's expanded presence in Myanmar has enhanced the opportunities for monitoring field activities with support and supervision extended to projects in 18 townships. This included monitoring compliance of CSO partners to donor requirements as well as identifying areas which require more technical support from TBC, other CSOs and/or other agencies.

VOICES OF THE COMMUNITY : From Security Officer to Section Leader, Saw Thin Paw

Disabled since childhood, Saw Thin Paw has a limp that has given him many feelings of insecurity throughout his life. He arrived in Mae La in 1997 with five children with an additional child born in the camp. He didn't work for the first few years, as he didn't know who to approach, or what sort of work might be available for someone with his condition. Over time, his peers encouraged him to work as a Security Officer in the camp as they trusted him, and Saw Thin Paw felt compelled to take on this role. It wasn't long before he was nominated to be a part of the Section Committee, and about four years ago, his community entrusted him even more by electing him as a Section Leader. His role requires that he addresses housing and camp management issues, and responds when the community needs him among various other responsibilities. He applied for resettlement, but eventually asked the process to be stopped in hopes that the situation in Burma/Myanmar progresses, and he can return to what he calls his 'homeland' with his family. In the past, he couldn't take care of his wife and children. He didn't believe that people would treat him as someone capable of being a contributing member of the community. He explains that in reality,

particularly in his years stepping up in the camp management structure, people have treated him as an equal, which has helped him gain confidence in both his capacity to do the job, and his ability to return and take care of his family in his old village life that he so dearly misses.



5. ORGANISATIONAL DEVELOPMENT

TBC is continuing to evolve as an organisation, ensuring that their commitment to the refugees and the conflict-affected communities in SE Burma/Myanmar remains its primary focus.

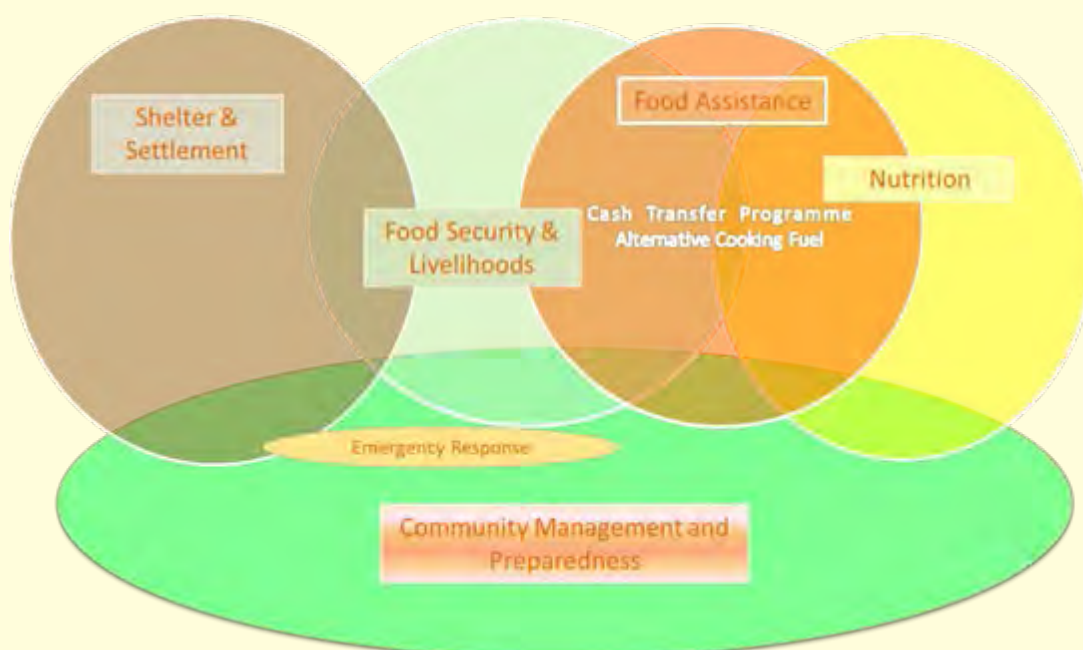
Beginning in 2014, TBC began a programme of organisational downsizing and restructuring. This included reducing the Thailand staff from 115 in 2014 to 92 in 2015, while increasing the Burma/Myanmar staff from four to eight during the same period. Because of the staff reductions, more responsibilities are being taken on by local staff and the refugees, reflecting the recognition that not only do the refugees have the

right to manage the day-to-day aspects of their lives but also, after years of training and support they are capable of doing so. It also accounts for the fact that the SE Burma/Myanmar Programme is growing and is likely to expand more rapidly during the transition of refugees from Thailand. In terms of restructuring, CAP and EDP were merged into one Programme (FSL) and the CAP manager has taken on both programmes replacing two foreign specialists. The Camp Management Programme and the Preparedness Programme were merged to become the Camp Management and Preparedness Programme (CMPP). The former Procurement and Logistics Departments were merged into the Supply Chain and Logistics Unit (SC&L); a new SC&L manager is now field-based in Mae Sot.

TBC Thailand Programme Integration 2015-2016

TBC's main programmes in the camps: ration assistance, shelter and settlement, nutrition, and camp management are integrated to capitalise on the synergy created by cooperation and coordination. The diagram below illustrates this. Examples include the cooperation of the CAP and Nutrition Programmes to ensure that children in nursery schools who are provided lunch by TBC, also have access to fresh fruits and vegetables through a kitchen garden at the school. The CDNRM not only relates to the FSL programme but also to SSP in terms of managing the resources used to provide housing to refugees. The CMPP is integrated into all programmes by providing stipend staff to implement the programmes. The Monitoring and Evaluation (M&E) Unit also offers support across all programmes by providing updated statistics, and disaggregated details on the camp programmes and activities that provide evidence-based substantiation for reporting to donors.

TBC Thailand 2015-2016 Programme Integration Strengthening sustainable development capacities and focusing humanitarian assistance on the most vulnerable



Annual Population Verification, Mae La



TBC RESULTS MATRIX 2015

	INDICATORS	2015 TARGET	2015 ACHIEVEMENT	OUTCOMES
Outcome One:	READINESS Displaced persons and local communities are supported to advocate and prepare for a voluntary, safe, and dignified return and sustainable reintegration in SE Burma/Myanmar when conditions are conducive.			
1.01	UNHCR / government voluntary return frameworks incorporate views of displaced people.		4 border-wide discussions held with UNHCR, CCSDP; Representatives of the refugee communities included KRC, KnRC, 9 CCs, and CBOs	Refugees have taken the initiative to draft the Principles of Preparedness for Return and are taking a leading role in planning processes across 9 camps
1.02	Number of civil society organizations supported by TBC to participate in return planning processes in Thailand.	25 CSOs	24 (This figure does not include the CSOs working in the IDP camps.)	Some CSOs from SE Burma/Myanmar have visited refugee camps; CSOs are working with communities to help lay the groundwork for the relocation of refugees.
1.03	Proportion of displaced persons, including women and vulnerable groups, reporting satisfaction with quality and comprehensiveness of return-related information received.		Satisfaction surveys carried out in July in 3 camps; limited feedback, concerns over dependence on literacy, limitations of paper distributions and information available	Switched to multi-media approach; anecdotally, many refugees find this preferable and more accessible.
1.04	Number of TBC supported initiatives in which civil society organisations engage in policy dialogue in Burma/Myanmar about protection issues.	5 initiatives	10 initiatives (e.g. a gathering on gender justice and ethnic reconciliation, national and state-based peace-building forums, and the Myanmar People's Forum in Yangon)	Local and national exposure is building confidence among CSOs.
Outcome Two:	ECONOMIC & SOCIAL DEVELOPMENT Displaced and conflict-affected communities, particularly women and marginalised groups, are supported to re-establish sustainable livelihoods and strengthen capacities through skills enhancement, social capital development, and the creation of economic opportunities.			
2.01	Number of townships in SE Burma/Myanmar where TBC facilitated community rehabilitation projects implemented	20 Townships	24 Townships (New funding allowed for expansion into new townships).	TBC is able to reach more people in need of assistance and help improve their lives through their work with CSOs.
2.02	Number of stipend work jobs created (temporary, part-time, and full-time), including for women and vulnerable population groups	50% women	38% women (This excludes the security staff which is mostly made up of men)	Despite the high turnover among stipend staff and the reduction of total number in 2015, the ration of women has remained constant.
2.03	Number of refugees establishing and maintaining viable entrepreneurial activities	50% women	2,170 (67.8% women) This represents the total number of refugees trained and provided with a start-up grant	EDP consistently attracts a high percentage of women; starting a small business provides a reliable income, reduces the need (and accompanying risk) to seek work outside the camps, and empowers women to be more independent.
2.04	Number of refugees adopting improved gardening, animal husbandry, and shelter techniques.	50% women	CAP: 2,116 trainees (56% women); 10,764 HH reached; Activities included seed, tool, and fencing distribution, training on gardening, fish breeding. SSP: 680 trainees (19% women); concrete pole, block, and brick making, bamboo furniture making, bamboo leeching	CAP: Fresh fruits and vegetables to supplement family diet; possibility of selling surplus crops SSP: Marketable skills such as concrete pole making, and bamboo furniture making useful now and in the future

	INDICATORS	2015 TARGET	2015 ACHIEVEMENT	OUTCOMES
Outcome Three	HUMANITARIAN SUPPORT Humanitarian assistance is targeted to the most vulnerable, supporting household capacities and strategies that contribute to food security and shelter.			
3.01	Crude mortality rate (CMR) remains under 7/1,000 per year in Thai refugee camps	Under 7/1,000 per year	4.02 This rate continues to trend positively in all camps.	Nutrition Programme activities and the work of CCSDPT health agencies clearly showing positive outcomes
3.02	Under-5 mortality rate (U5MR) remains under 8/1,000 per year in Thai refugee camps.	Under 8/1,000 per year	3.0 This rate continues to trend positively in all camps.	Nutrition Programme activities and the work of CCSDPT health agencies clearly showing positive outcomes
3.03	Rate of children (m/f) under five years old with wasting malnutrition remains under 5% in Thai refugee camps.	Under 5%	All: 2.1% F: 1.8% Wasting remains under WHO criteria for acceptable level in all camps.	Nutrition Programme activities and the work of CCSDPT health agencies clearly showing positive outcomes
3.04	Prevalence of stunting malnutrition reduced in children age 6 months to 24 months in selected intervention sites annually by at least 5% from current levels in selected sites in Thai refugee camps.	Reduced by 5%	All: 35.1% F: 34.1% Stunting was reduced significantly by almost 6% from 2013.	Nutrition Programme activities and the work of CCSDPT health agencies clearly showing positive outcomes
3.05	CMT approach implemented in 9 camps and households categorized according to vulnerability.	9 camps	9 camps (A participatory approach is used)	Communities are empowered to analyse their own food situation and participate in community decision-making)
3.06	Eucalyptus, bamboo, and thatch provide sufficient covered space for all refugees in Thai refugee camps.	3.5–4.5 m ² /person covered space	4.3 m² average covered space per person over the 9 camps This exceeds international standards.	Through the work of the SSP, refugees are provided with adequate shelter.
3.07	% of beneficiary households with inadequate food consumption scores in IDP camps in SE Burma/Myanmar	<33%	28% (slightly lower than in previous years)	The reduction in food assistance provided during 2014 as well as the increase in restrictions on movement across the border Led to lower percentage
3.08	Number of civilians in SE Burma/Myanmar suffering from shocks to livelihoods or chronic poverty assisted with cash transfers	34,000 civilians	27,734 (The budget allocated for cash transfers was reduced by 25%)	The reallocation of budget enabled a shift to more developmental programming
Outcome Four	PARTICIPATION & GOVERNANCE Accountable and inclusive programme, governance, and reconciliation processes are strengthened through increasing community leadership capacities, promoting civil society engagement, and ensuring community participation.			
4.01	Community-based camp management model functioning in all camps	9 camps	9 camps CMP and CMT were merged into CMPP	More responsibility taken on by CMPP; new initiative introduced to address social inclusion and gender equity: SIGE
4.02	Electoral procedures in place and adhered to in all camps enabling transparent and fair elections	9 camps	9 camps RC and CC elections will take place throughout 2016	TBC's promotion of and support to good governance has empowered refugees to lead the election process
4.03	Percentage of elected community representatives that are women	50%	30% (The aim is to exceed this percentage in the 2016 RC and CC elections)	Although the percentage of elected community representatives who are women has not increased, despite changes, turnover, uncertainty in many areas, the number has not decreased.

	INDICATORS	2015 TARGET	2015 ACHIEVEMENT	OUTCOMES
Outcome Five	ORGANIZATIONAL DEVELOPMENT⁴ TBC's organisational structure, resources, and programme directions in both Thailand and Burma/Myanmar continue to evolve for positive outcomes for t for displaced people. .			
	Number of staff increase/decrease commensurate with programme requirements		Decreased by 23 in Thailand; 5 staff located in Thailand fully dedicated to the Burma/ Myanmar Programme	Coordination and cooperation between Thailand and Burma/Myanmar Programmes is facilitated by this approach.
	Restructuring of teams leads to more responsibilities being taken over by refugees		3 teams restructured; FSL, CMPP, and SC&L	Specialists' roles are now being taken on by the various teams.
	Governance Guide reflects current policies, procedures, as mandated by the Charity Commission and Companies House		Governance Guide revised and updated; approved at AGM; compliance with UK laws and policies ensured	Templates and tools now in place to facilitate continued compliance
	Gender and social inclusion is an integrated component of TBC policy, programmes, training, and orientation		SIGE strategy and action plan developed; Phase One introduced under Participation and Governance in 2015	Overall awareness raised among refugees and among TBC staff of the issues related to inclusion and equity
	M&E resources within TBC provide relevant information on programme progress and impact analysis within the organization and for partners		Annual Population Verification (APV) completed within one month ; information-sharing agreement established with UNHCR for improved data triangulation	APV teams skill and experience are demonstrated in their efficiency in carrying out the exercise; improved linkages with UNHCR datasets which will be important when refugees transition to SE Burma/Myanmar



Refugees and Thai Villagers Build a Dam Near MRML

4 Note that Organisational Development was not included in the original log frame. It is shown here to illustrate TBC's accountability and achievements in this area. Organisational Development will be included in the revised log frame in 2016

LESSONS LEARNED

I. READINESS

- 1.1 The **shifting political context in both Thailand and Burma/Myanmar** has meant that assumptions about when the refugees might begin their official transition to SE Burma/Myanmar also keep shifting. Whilst this situation wreaks havoc with budgeting and planning, it also **provides TBC with further opportunities to capitalize on the protracted transition by continuing to focus on supporting the refugees in their preparedness efforts.**
- 1.2 Information is a key element of preparedness and is crucial to both decision-making and planning for transition from the refugee camps in Thailand to villages in SE Burma/Thailand. TBC, via its sub-grantee CCSDPT, introduced **an information campaign for refugees**, which includes details on many aspects relevant to the return process. A valuable lesson learned from this campaign is that **a multi-media approach is most effective.** This approach is more accessible to more members of the camp community, and is also inclusive and ensures non-discrimination for non-readers.
- 1.3 Change is always stressful but the changes that the refugees are facing in the near future after more than thirty years of living in the camps are overwhelming, particularly for those who have lived in the camps from the time they were small children, or were born in the camps. Although psychosocial support is not part of the organisation's mandate, **TBC must remain mindful of the impact of change and potential change on the refugee leaders and the camp residents and sensitive to its effects on the refugee population as a whole.**
- 1.4 Aid agencies can support refugees and IDPs prepare for return, resettlement, and reintegration but should not offer protection and security guarantees. Similarly, government authorities and EAOs can provide information and offer guarantees about the relative safety of proposed return and resettlement sites but should not make decisions on behalf of refugees and IDPs. However, **the principle of voluntary return is dependent upon the capacity of refugees and IDPs to make informed choices.**

2. ECONOMIC AND SOCIAL DEVELOPMENT

- 2.1 Both aspects of the FSL Programme (CAP and EDP) have been effective tools in promoting self-reliance among the refugee communities. **As transition to SE Burma/Myanmar comes closer, the importance of the skills and experience gained through participation in the FSL activities become more important. The practical skills that refugees have acquired will be directly and immediately applicable when they relocate.** This lesson is borne out by the fact CAP and EDP trainers and practitioners are now in demand by CSOs in SE Burma/Myanmar to share their skills and experience. Some cross-border initiatives have already taken place while others are included in the activity plans for 2016.
- 2.2 Although TBC liaises directly with the MOI in Bangkok, the organization has learned over the years, that **cooperation and support are possible from various, relevant provincial departments at the local level.** These include the Departments of Livestock, Agriculture, Land Use and Planning, Forestry, Health, etc. These agencies have supported the CAP and EDP programmes with everything from animal vaccinations to training to information sharing. TBC also experiences good cooperation with academic institutions in Thailand e.g. INMU.





2.3 Mobilising community-driven community forest and watershed management committees is essential for ensuring that improving access to water supply for agricultural and domestic purposes does not inadvertently cause disputes between villages about the utilisation of natural resources. This is particularly pertinent in subsistence upland, subsistence communities emerging from conflict where restoring water supply systems for contour farming is essential to improving agricultural productivity and food security.

3. HUMANITARIAN SUPPORT

3.1 The CMT Programme, introduced in 2012, has proven to be a success in all camps. **Moving forward from partnership to empowerment has revealed that refugees are willing to work together for the benefit of the whole community and are capable of decision-making regarding ration assistance when fully informed, and given an appropriate length of time.** Contributing to the success of the process is the right of appeal of all refugees as to their designation (self-reliant, vulnerable, etc.). Each appeal is dealt with on a case-by-case basis, which reinforces the empowerment aspect of the Programme.

3.2 Although the RCs and the refugees have managed to adapt to the latest ration cuts, it is becoming more and more difficult to rationalise

the decreases to below international standards. In other programmes (not managed by TBC e.g. the education programme) refugees have mounted protests and strikes when confronted with conditions that they felt were too harsh. The lesson is that **TBC must ensure that donors and supporters are aware of is that there will be a 'tipping point' in terms of ration assistance.** The refugees and their leaders will react to this but it is not clear what that reaction might be.

3.3 TBC's Nutrition Programme is one of the areas of proven success, which can be attributed, for the most part, to the cooperation and commitment of the refugee communities to the various programmes and initiatives undertaken by TBC. Results have been steadily improving in relation to international standard markers for stunting, wasting, malnutrition, infant mortality, etc. The key lessons here are **creative initiatives and consistent implementation of programmes to address specific needs along with systematic surveillance across all camps leads to significant results. These positive results would not be possible without 'buy-in' from the communities.**

3.4 The Manual for Nutrition Curriculum, completed in 2015, provides simple, accessible modules to be used in the training of health practitioners and nutrition workers in the camps, agencies working outside the camps, and those agencies working cross-border. The Manual, available in three

languages, has already proven useful. **The lesson for TBC has been that rather than take the lead on training, it has been more effective to ‘accompany’ health CBOs and CSOs in their training of their target groups thus promoting ownership of the process.**

3.5 The SSP lesson also relates to empowerment and ownership. It is now the practice that the Shelter Teams and SWGs manage most aspects of the SSP (excluding the purchase of supplies). This devolution of responsibilities puts many of the decision-making processes into the hands of the refugees and their representatives. It has become evident to the SSP that **the Shelter Teams and the SWGs are not only capable of carrying out these responsibilities efficiently and effectively, they are gaining skills and experience that will be applicable on their relocation to SE Burma/Myanmar.**

3.6 In SE Burma/Myanmar, strengthening linkages between water supply, sanitation, and nutritional awareness initiatives is key for promoting food security. Similarly, bio-char water filtration systems provide a low-cost option for utilising readily available natural resources to improve access to improved drinking water **and hence nutritional outcomes for children.**

4. PARTICIPATION AND GOVERNANCE

4.1 The affirmation of the aphorism, “Leaders learn to lead by leading” is being borne out in the application of this strategic direction. It is clear that, if there is no opportunity to make decisions, guide a team, manage budget, or make mistakes, a leader cannot become effective nor learn to motivate the group he or she oversees. TBC has learned that **supporting and facilitating the work of refugee leaders in their various positions and offering training and capacity building, provides them with the skills and experience to become efficient, successful, and respected leaders now and prepares them for their role in the community when they relocate to SE Burma/Myanmar.**

4.2 The members of the stipend staff, numbering almost 3,000 refugees, provide the day-to-day management of all TBC programmes throughout the nine camps. Despite the high turnover of stipend staff over the past year, TBC has learned

that **consistent training, capacity building, upgrading, and support helps to mitigate the impact of the turnover and ensure consistency and continuity throughout the stipend staff team.**

5. ORGANISATIONAL DEVELOPMENT

5.1 TBC has been both downsizing and restructuring since 2014 – reducing the number of staff and reformulating programmes and teams. Whilst this has proven to be a difficult process, it has also provided opportunities for local staff to take on the role of ‘expert’ in positions that were previously filled by foreign staff. The lesson here is that **development staff can ‘work themselves out of a job’ by developing the skills and capacity of their team members to take over their role.**

5.2 Despite preparing for the relocation of refugees to SE Burma/Myanmar and the eventual closing of the TBC Thailand Programme, **TBC must continue to learn, be flexible, and evolve as an organisation to ensure that it is meeting its mandate of guaranteeing social inclusion, gender equity, child safeguarding, and protection.** TBC’s SIGE initiative, introduced in 2015 bears witness to this lesson.



Special Need Household Rebuild

Voices of the Community: The Doo Doh Hta Rice Bank, Naw Lay Wah

Naw Lay Wah is a member of the village committee in Doo Doh Hta. She explains the positive changes that have happened in the village with the support of KESAN. "In previous years, we have always had a rice shortage in Doo Dho Hta village. People are very poor and have no extra money to buy rice in Takhor Hta (at the Thai border) or to MoeKi town. It is very far for us to travel and carrying the rice back takes up a lot of time. In 2009, we established a rice bank with KESAN's support. Now the rice bank benefits more than 20 households in our village. Villagers facing a rice shortage can now borrow rice from the bank. This loan can help the family until harvest time when they can return the rice to the bank. This support is very useful to our community. We plan to continue with the rice bank activities and improve the bank in the future. Some other villages close to Doo Dho Hta have heard about our rice bank and have started to organise and operate their own."



Note: KESAN is a CSO partner of TBC in Burma/ Myanmar. This profile appeared in a recent KESAN report.

Ban Mai Nai Soi Fire April 7, 2015 – Update

On April 7, 2015 a fire in the camp damaged or destroyed almost 200 structures - 151 houses were razed, 43 were either partially burnt or dismantled to act as a fire-break, and five community buildings were destroyed. In cooperation with the KnRC, the Camp Committee, CBOs, and with the help of the TBC Shelter Team, and colleagues from other camps and TBC field offices, all houses, community buildings, a primary school, and other structures affected by the fire were completely rebuilt by the end of May.

As part of the camp restoration, TBC worked to develop a new site plan in cooperation with the land planning department in Mae Hong Son province, which created additional fire break areas, from three to six meters, while maximising the camp space to help prevent or mitigate the risk of future fires. Although Disaster Risk Reduction measures were encouraged during rebuilding, such as raising roofs in the kitchen area and lining the inside of the roof with old oil tins;

and installing an insulation layer on the leaf-thatch roofs, they were not carried out. Refugees state that the materials that TBC provided were insufficient to make changes to the structures and they could not afford to supplement the materials. They also have expressed concern that a higher roof is more risky during wind storms in the camp.

Notwithstanding the lack of change in the construction, there have been several positive outcomes of the fire. Livelihoods are being re-established, including animal rearing, agricultural activities e.g. kitchen gardens, small shops, etc. TBC has also offered fish-breeding training during the recovery stage. The Camp Committee has taken the initiative to raise awareness of fire risk through loud speaker campaigns and has developed rules and regulations regarding fire safety. There are now fire stations in each section of the camp. The refugees are now more conscious of the impact of a fire and are more mindful of ways to prevent a fire from starting.





Students Participate in Rice Growing Training, Mae La

SOCIAL INCLUSION AND GENDER EQUITY

In late 2014, two separate donor evaluation reports (DanChurchAid and DFAT) made recommendations regarding ways in which TBC can mainstream gender equity and social inclusion into programme activities and how all groups, regardless of gender, age, ethnicity, religious affiliation, ability, or special needs, can be included in camp activities. Through an internal working group TBC developed its Social Inclusion and Gender Equity (SIGE) strategy, an action plan, and a training package, which have been designed to incorporate recommendations from both evaluations

The SIGE activities are situated within the framework of TBC's CMPP. They will be rolled out in two phases. Phase One, beginning in late 2015 and continuing into 2016 and Phase Two, which will be integrated into all TBC's programmes, activities, and reporting, during 2016.



Monthly Coordination Meeting Among Camp Women's Groups, Mae La

CHAPTER THREE: DIRECTIONS 2016

READINESS

Thailand: Refugee communities lead the implementation and strengthening of their preparedness strategies, in cooperation with key stakeholders in Thailand and Burma/Myanmar, for safe, dignified, and sustainable return and for other options for their future.

New initiatives include:

- The SSP team will work together with refugee leaders and other stakeholders to develop a plan for dismantling the refugee camps, recycling of materials and for environmental rehabilitation of the land prior to the transition of refugees to SE Burma/Myanmar.

Burma/Myanmar: A protective environment is promoted in areas emerging from conflict by strengthening civilian ceasefire monitoring mechanisms, reclaiming land tenure rights for local communities and broadening the peace process.

New initiatives include:

- Women's networks will be supported to compile and present a Shadow Report on Burma/Myanmar's progress towards fulfilling its obligations to the Convention on the Elimination of Discrimination Against Women (CEDAW)
- Civil society will be supported to raise key issues linking housing, land, and property rights with solutions to displacement on a national advocacy platform.

ECONOMIC AND SOCIAL DEVELOPMENT

Thailand: Increased household level food security and livelihoods, improved housing and environmental conditions in camps, and stronger settlement and livelihoods sectors' preparedness for return are achieved as refugees gain leadership capacities and technical skills on settlement and community natural resource management, nutrition, business, and community agriculture.

New initiatives include:

- A charcoal production initiative, begun in 2015, will be expanded to seven camps. The process involves compressing charcoal dust and other components and cutting them into small briquettes for use as fuel. The outputs will be used to supplement the charcoal rations.

- Coordination among FSL groups, shelter and settlement teams, and environmental groups will be promoted to maximise the sustainable use of natural resources both within and outside the camps (e.g. non-timber forest products).

Burma/Myanmar: Food Security and Livelihoods in subsistence communities are strengthened through enhancing agricultural productivity, mobilizing community-driven natural resource management processes, increasing income generation opportunities for women and improved water and sanitation infrastructure.

New initiatives include:

- CSO partners will be provided with technical support to install bio-char water filtration systems in remote communities to enhance access to improved drinking water and hence nutritional outcomes for children.
- TBC through its partners will enhance income generation opportunities for women by mobilising community weaving and sewing centres and developing entrepreneurial skills.

HUMANITARIAN SUPPORT

Thailand: Refugees continue to strengthen their own capacity to manage food, nutrition and shelter assistance as a community in partnership with TBC, exploring new approaches for delivery of support such as cash transfer modes, and strengthening recently established participatory mechanisms, including community managed targeting, regular children's growth monitoring, community nutrition education, and shelter special needs assessment and support, to ensure that those who need help the most are identified and prioritised in allocation of support. TBC will continue to uphold the humanitarian imperative during 2016 but the situation thereafter looks much less promising.

New initiatives include:

- The introduction of a cash/voucher pilot program in two camps, which will help to move the refugees away from reliance on direct, in-kind support to a system in which families will be able to make their own choice about what they need and want. The pilot program will be introduced to 25% of families in each camp in quarter three of 2016. This opportunity is designed to provide hands-on experience in household budgeting and planning. If this initiative proves successful, it will be rolled out to the remainder of the population in the two camps and then expanded border-wide.

- A focus on energy use in the camps will include raising awareness on how to conserve charcoal for cooking and avoid wastage during distribution and storage, and research and action plans to pilot alternative energy.
- The Nutrition Survey carried out in 2015 will be analysed and shared among all stakeholders.
- The Camp Housing Policy, developed by the KRC, and implemented in Mae La camp in 2015, will be rolled out to the remaining six Karen camps, and with some adaptation by KnRC, to the two Karenni camps.
- TBC will provide support to camp-based Shelter Teams, and Shelter Working Groups to conduct all humanitarian assistance activities from needs assessments to housing policy management independently.

Burma/Myanmar: Resilience is reinforced amongst displaced and vulnerable communities by ensuring access to staple food in IDP camps, expanding nutritional surveillance and awareness campaigns, maintaining emergency response and social protection capacities and facilitating small group return and resettlement.

New initiatives include:

- Nutrition awareness campaigns will be targeted towards the mothers of newly born babies in communities emerging from conflict to promote behavioural change and address chronic malnutrition.
- Cash transfers will be offered to support group return processes at the point of resettlement in areas administered by ethnic armed authorities that cannot be accessed by other agencies.

PARTICIPATION AND GOVERNANCE

Thailand: Refugee community management structures in camps and at border-wide levels continue to strengthen their understanding and practice of good governance principles (transparency, accountability, participation, equity, rule of law, responsiveness, effectiveness and efficiency, and consensus orientation) to promote human dignity, access to basic services, and facilitate social cohesion while they continue to develop their plans for their long term future in cooperation with stakeholders in Thailand and Burma/Myanmar

New initiatives include:

- TBC will support the campaigns and the elections for all RC positions and CC positions in all nine camps. The election for the KRC and the CCs for the seven Karen camps will take place in the first half of 2016; the elections of the KnRC and the CCs for the two Karenni camps will take place in the last half of 2016.
- With the refugee leadership and the stipend staff, a review of the stipend staff structure will be undertaken with a view to increasing efficiency while reducing and streamlining costs.

Burma/Myanmar: CSOs will be strengthened with technical support from TBC's specialist programme units, linking border-based CSOs into mainstream networks and supporting CSOs document lessons learnt from engaging in conflict-affected areas.

New initiatives include:

- A steering committee of TBC's implementing partners will be established to guide programme directions and mobilise broad-based civil society development.
- CSOs will be consulted and lessons learnt documented about conflict sensitivity in interventions striving to promote food and livelihood security from local perspectives.



Discussion During Community Forest Training in Taungoo District

ORGANISATIONAL DEVELOPMENT

Strengthen the linkages and collaboration between TBC staff and partners in Thailand and Burma/Myanmar programmes to facilitate better exchange of capacity and resources and enable more effective support for refugee readiness for return and for recovery of conflict-affected communities. Promote transfer of management of TBC programmes in camps to refugee leaders. Focus on building institutional and technical capacities of CBO partners to enable their long-term leadership in promoting peace and in steering the recovery and sustainable development of their communities.

New initiatives include:

- Phase Two of the SIGE strategy will be introduced across all camps

- TBC will develop its new Strategic Plan 2017-2019 during 2016 and within all TBC's policy and planning activities.
- An exit strategy will be designed, revised, and updated on a regular basis in line with any significant changes that occur in support of a phase out in Thailand and an eventual handover in Burma/Myanmar.
- TBC will continue to downsize in terms of staff in Thailand and will begin consolidating field offices to promote cost saving.
- Issues raised by the staff survey that was conducted in 2015 will be addressed by the Senior Management Team (SMT).
- In Burma/Myanmar staff policies, guidelines, etc. were completed in 2015. These will be reviewed and adapted as necessary to ensure that they are in line with current policies of the GoUM.
- TBC will also continue to work on registration in Burma/Myanmar.

VOICES OF THE COMMUNITY : Community-Managed Targeting Manager, Moe Moe Win

Moe Moe Win is a confident and strong leader in her role as the Community Managed Targeting (CMT) Manager in Mae La, the largest refugee camp in Thailand. Born an ethnic Lisu in Northern Shan State, her family was forced to move several times to avoid conflict. From Kachin State, Moe Moe Win's parents sent her back to Shan State and then Yangon to avoid recruitment by an armed group. In Yangon, Moe Moe Win worked as a maid for food and accommodation while attending school and then doing many random jobs for some additional income once she moved to boarding house. The student uprising in 1988 precipitated the closing of schools and thus cut short her education. By the time the schools reopened in 1992, she was already married and had her first child. She arrived in Mae La with her husband and three children in 2006, but it was one year before they could receive rations. Nonetheless, Moe Moe Win started teaching refugee children right away. For five years she taught English, Burmese, and Math to students in her home, where only those who could pay did – some even paying with rice. She started working with the Coordinating Committee of Ethnic Groups (CCEG), and was eventually promoted to Coordinator to plan events, and work with the Camp Committee and Thai authorities on various issues. In 2012, when CMT was launched, she was elected as its Manager. Always a hard working woman, Moe Moe Win took to her new position with energy, commitment, and an understanding of the challenges of her new role of ensuring that over 40,000 people get the rations they need. Her perseverance and resilience have led to a better understanding and acceptance of

CMT. Despite all the obstacles, Moe Moe Win continues to thrive in her work with, and she remains determined. "If we look at it from a social or religious perspective – CMT is fair – and teaches those who have, to share with those who don't – while encouraging self-reliance for others". As for returning to Burma/Myanmar, "I can only go back when there is real peace without human rights violations... but I worry for my children... who would have very limited opportunities to integrate."





Market vendor in Mae La

CHAPTER FOUR: FINANCE

GENERAL

TBC, a registered in the United Kingdom, conforms to the UK Statement of Recommended Practice (SORP) for Charities. TBC has recently adopted the legislated Financial Reporting Standard (FRS) 102 SORP in its financial reporting for 2015. Both income and expenses are reported on an accruals basis, and there is clear separation of restricted and general funding. The Trustees (the TBC Board) report and financial statements for 2014 were audited by KPMG UK LLP; they have been filed with the UK Charity Commission and Companies House. The TBC accounting records are maintained in THB and the Financial Statements are presented and filed in THB.

The detailed statement of financial activities and the balance sheet for January to December 2015, extracted from the accounting software, is shown in Appendix C.

This chapter outlines TBC's financial performance for January to December 2015 against the operating budget for 2015. All the figures and analysis are denominated in THB.

Figure 4.1: Financial Summary 2015

Thai Baht Millions	Budget 2015	Actual 2015	Budget 2016
Income	764	820	605
Expenses	834	793	755
Net Movement in Funds	(70)	28	(150)
Opening Fund Balance	438	438	466
Closing Fund Balance	368	466	316
Balance Sheet:			
Net Fixed Assets	10	8	8
Receivable from Donors	183	232	158
(Payable) to Suppliers	(50)	(35)	(50)
Bank Balance	225	261	200
Net Assets	368	466	316
Restricted funds	175	211	120
Designated funds	30	36	34
General fund – Net Fixed Assets	10	8	8
General fund – Freely available reserves	153	211	153
Total Fund Balance	368	466	316
Liquidity (Bank Balance – Payables)	175	226	150

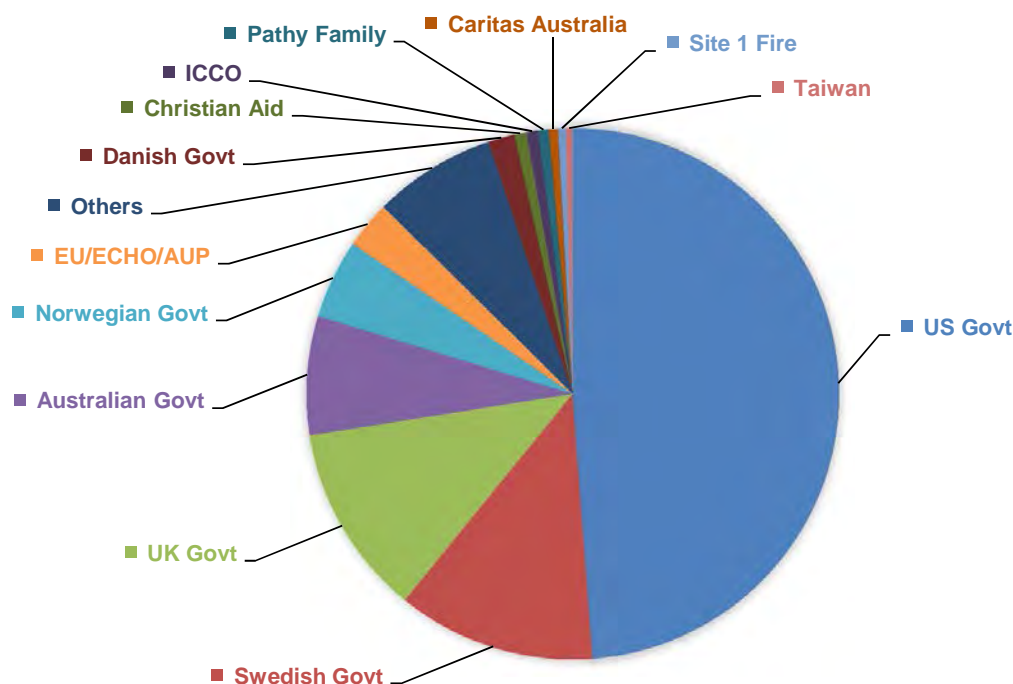
2015 OVERVIEW

Ninety percent of TBC's income comes from government-backed grants. The implementation period varies by grant, and grants are often not agreed until well after the start of the implementation period. Thus, when the operating budget for 2015 was set, assumptions had to be made about the level of income for the year. Unless confirmed otherwise, it was assumed that all major donors would provide a similar level of funding in donor currency as per 2014 levels. It was also assumed (for budgeting purposes) that exchange rates would remain at January 2015 levels throughout the year.

The Board approved an operating budget for the year that resulted in a THB 70 million shortfall on the basis that additional funding would be sought to cover this shortfall. General (unrestricted) reserves totalled THB 202 M at the beginning of 2015. The emphasis of the programme in 2015 was the continuing shift from humanitarian support to a more integrated development approach thus enabling refugees to acquire relevant skills, which could be utilised in the future. At the same time, it is clearly recognised that the ongoing humanitarian support will need to continue as long as the camps are still operational.

TBC's presence in Burma/Myanmar is now established and throughout 2015, three main funding streams were being utilised. The Australian Government's Department of Foreign Affairs and Trade (DFAT) initiative for peace building activities was granted a no-cost extension to the end of 2015 and funding has also been received from European Union/Aid to Uprooted People (EU/AUP) through a consortium led by Mercy Corps for three years – focusing on supporting local partners in their rehabilitation effort. Additionally, a 12-month grant from the United States Agency for International Development (USAID -via the Office for Transition Initiative - OTI) commenced in July 2015 focusing on the strengthening of civil society in support of the peace process. TBC will continue to explore new funding opportunities for programming in SE Burma/Myanmar whilst being mindful of both the available capacity and resources within the organisation to fulfil new donor funding requirements.

Figure 4.2: 2015 Actual Funding Sources



The three main drivers of TBC's Thailand operation are the price of food commodities (specifically rice), the camp population, and the fluctuations in foreign exchange (FX) rates against the Thai Baht.

The price of the staple of the Thai economy, rice, remains low. The average price paid across all camps during 2015 (including transportation costs) was THB 13.06/kg (compared to a budget rate of THB 13.93/kg) thus generating a saving of 6%. Rice is the single biggest expense for TBC (representing 21% of all expenditures). The assumption is that the rice price will increase by approx. 8% in 2016 given its very low base price today and anticipated negative factors affecting the Thai economy.

The camp population at the end of 2015 was 103,803; this reflects a drop of just under 6% from the end of 2014. In terms of our assumptions for 2015 this result shows a slower than expected reduction of camp populations. The original budget assumed a camp population of 90,000 at the end of 2015. Consequently, we have had to assist more people in the camps than expected, but this has been offset against a delay in the cash assistance on departure initiative, which had been included in the budget. It has now been assumed that this expenditure will occur in 2016 (probably towards the end of the year); this has been budgeted accordingly.

The Thai Baht traded weaker than expected during 2015. The average rate across the year was 34.4 against the United States Dollar (USD) and 52.5 against the British Pound. This reflects a 6% weakening of the currency against budget rates. As a result, TBC was able to generate substantial FX gains of THB 47 M during the year. This was a major factor in the organisation being able to post a surplus for the year and protect its freely available reserves.

At the start of this year, approximately 20% of the annual budget for 2015 was covered by freely available reserves. This provides a contingency for future unexpected variations in the main financial drivers: the number of refugees, commodity prices and exchange rates. At the end 2015, this position has been further strengthened as income exceeded expenditures by THB 28 M. The value of freely available reserves carried forward into 2016 stands at THB 211 M.

To follow the UK accounting standard (FRS 102 SORP), income is recognised when the rights to a grant are acquired, it is reasonably certain that it will be received and the monetary value can be sufficiently reliably measured. This means that in most cases income is recognised before cash is received, usually when a contract is signed, in which case it is accrued as a receivable until payment is made.

INCOME 2015

Figure 4.3 shows in THB 000's, the actual income in 2015 recognised by individual Donor.

Figure 4.3: Income 2015 – 2016 (THB 000's)							
Funding Source	Currency	Budget 2015		Actual 2015		Budget 2016	
		Foreign Currency	Thai Baht 000	Foreign Currency	Thai Baht 000	Foreign Currency	Thai Baht 000
GOVERNMENT BACKED FUNDING							
AUP - Myanmar	EUR	240,000	8,887	240,704	8,404	250,000	9,868
Australia ANCP (Act for Peace - NCCA)	AUD	275,000	6,993	275,000	5,930	275,000	6,952
Australia DFAT Thailand	AUD	2,100,000	53,403	2,100,000	53,512		
Denmark DANIDA (DanChurchAid)	DKK	2,800,000	13,916	2,800,000	13,065	1,876,000	9,924
ECHO (ICCO)	EUR	651,000	24,107	648,000	23,464		
GAC -Canada (Inter Pares)	CAD					1,250,000	31,563
Norway MOFA (Norwegian Church Aid)	NOK	9,425,000	39,868	9,304,340	39,650	8,370,000	34,652
Republic of China (Taiwan)	USD	100,000	3,273	100,000	3,251	100,000	3,629
Sweden SIDA (Diakonia)	SEK	25,234,000	99,927	25,234,000	98,887	10,000,000	42,500
UK DFID (IRC)	GBP	1,800,000	88,848	1,800,000	95,530		
US Gov - OTI - Myanmar	USD	-	-	170,530	6,090		
USA PRM (IRC)	USD	10,088,000	330,180	10,088,000	326,926	10,088,000	366,094
USA USAID IDP (IRC)	USD	1,800,000	58,914	1,895,000	67,315	1,950,000	70,766
TOTAL GOVERNMENT BACKED:			728,316		742,024		575,946
OTHER							
Act for Peace - NCCA	AUD	30,000	763	30,000	768	30,000	758
American Baptist Churches	USD				73		100
Australian Church of Christ	THB				77		100
CAFOD	GBP	20,000	987				
Caritas Australia	AUD	175,000	4,450	175,000	4,462	175,000	4,424
Caritas Switzerland	CHF					100,000	3,613
Christian Aid	GBP	125,000	6,170	125,000	6,005	100,000	5,230
Church World Service	THB	10,000	327		167	8,375	304
Diakonia Private	SEK				828		
ICCO	EUR	200,000	7,406	150,000	5,827	100,000	3,947
Ockenden	GBP				511		
Open Society Institute	USD	25,000	818		-		
Pathy Family Foundation	USD	150,000	4,910	150,000	5,409	150,000	5,444
Site 1 Fire Appeal	THB				3,925		
Stichting Vluchteling (SV)	EUR	75,000	2,777				
UNHCR	THB	648,000	648		(1,192)		
Other Donations	THB		2,450		837		850
Income from Marketing	THB	-	25		10		10
Gifts in Kind (Wakachiai)	THB	-	3,000		3,242		3,500
Interest	THB	-	1,376		520		600
Other Income (Gains on Exchange & Asset Disposal)	THB	-			46,995		
TOTAL OTHER:			36,108		78,464		28,880
TOTAL INCOME			764,423		820,488		604,826
Expenses			834,424		792,719		754,826
Net Movement Current Year			-70,000		27,769		-150,000
Funds Brought Forward			438,251		438,253		466,022
Total Funds carried Forward			368,250		466,022		316,022
Less: Restricted Funds			175,000		210,880		120,000
Designated Funds			30,000		35,972		35,000
Net Fixed Assets			8,000		7,908		7,500
Freely available General Funds			155,250		211,262		153,522

Income for January to December 2015 totalled THB 820 M compared to a budgeted income of THB 764 M. Income recognised towards the end of the year from two major donors the Department for International Development (DfID) and the USAID were at a higher than budget value due to the weak currency at the time. In addition, the grant from OTI for the Burma/Myanmar programme (THB 6 M) was not included in the original budget but was recognised in July.

In terms of multi-year funding going forward, the Bureau of Population, Refugees, and Migration (PRM) is confirmed for 2016 with a strong indication of approval for 2017, USAID's Project for Local Empowerment (PLE) is confirmed for 2016. In addition, multi-year funding from the Global Affairs Canada (GAC) has been secured for 2016-2019. Other historic multi-year funders (DFAT and DfID) will be lobbied for continued funding during 2016.

Income for the year reflects the reduced nature of donor support for TBC's programme; it was 13% less than income recognised in 2014. This trend is expected to continue over the next 2/3 years.

Expenses for 2015

Figure 4.4 presents in THB 000's both direct costs and resource costs by major activities for the period January – December 2015 compared with the operating budget. Resource costs consist of salaries, benefits, and other operating costs. Some resource costs are directly attributable to an activity; others are apportioned according to a management estimate of the amount of time staff spends on different activities. General administration costs are not allocated to activities.

The actual expenses for the full year 2015 totalled THB 793 M. This is compared to a budget of THB 834 M; it reflects various downsizing/cost-cutting measures (including partial ration cuts to rice and charcoal) that have been implemented by TBC during the course of the year. In addition, commodity prices for all food supplied was less than expected in the operating budget.

Staff headcount at the end of the year was 102 versus 113 at the start, again reflecting downsizing initiatives.

Figure 4.5 presents a detailed breakdown of the direct costs, with the resource costs and general administration expenses combined as "organisation costs." Explanations of key differences between actual and budget costs by detailed budget line are provided at the end of this chapter.

Balance Sheet

When income is recognised before cash is received it is accrued as a receivable until payment is made. Some funding is remitted in instalments and some only on receipt of a report and certification of expenditure receipts. The level of funds receivable can vary enormously during the year depending on when agreements are signed and remittances made. The receivables at the end of December 2015 represented THB 232 M and included USA (PRM) THB 47 M, USAID (PLE) THB 76 M, DFID THB 96 M. TBC claims from the two US funders on a monthly basis and from DFID on a quarterly basis – all three claims go through IRC.

TBC's normal term of payment to suppliers for deliveries to camp is 30 days from completion of delivery. Accounts payable represents the value of expenses incurred where the supplier has not yet been paid and amount to THB 35 million at the end of December 2015. Cash and bank balances at the year-end amounted to THB 261 M, which was a small reduction in the opening cash/bank balances of THB 271 M. Subsequent to the end of the year two large payments were received in January from DfID and PRM totalling THB 63 M.

The Fund Balance is split into four categories:

- Restricted funds are designated by the donor for a particular purpose or activities. This value is THB 211 M.
- Designated funds have been set aside for a specific future purpose by the Board of Directors. Currently, TBC has a designated fund that follows both Thai and Burma/Myanmar law to cover the severance pay liability to all staff. This amounts to THB 36 M at the end of December 2015 and does not form part of unrestricted general reserves.
- The amount of general funding needed to cover the investment in the net value of fixed assets – valued at THB 8 M.
- The balance of general funding which is the freely available reserve: At the end of December, this balance represents THB 211 M. It is deemed necessary for the organisation to carry this level of general reserves in order to meet any short-term fluctuations (in FX rates/commodity prices) but also to ensure that sufficient unrestricted funding is available for the close out / wind down of the camps whenever that occurs. It is unlikely at that point that we will be able to rely on designated funding to see out a professional conclusion for all stakeholders.

Total of funding reserves at the end of 2015 is thus calculated at THB 466 M.

Figure 4.4: Expenses by Strategic Objectives and Activities: 2014-2016 (THB 000)

Strategic Objective	Actual 2014				Operating Budget 2015				Actual 2015				Operating Budget 2016			
	Direct costs	Resource costs	Total	% Total	Direct costs	Resource costs	Total	% Total	Direct costs	Resource costs	Total	% Total	Direct costs	Resource costs	Total	% Total
1. Readiness	4,779	8,718	13,497	1.5%	4,837	6,287	11,123	3.4%	3,207	7,427	10,634	1.3%	4,500	6,501	11,001	1.5%
2. Development	61,430	17,784	79,214	8.9%	66,546	13,457	80,003	8.8%	56,884	13,931	70,816	8.9%	53,295	10,129	63,425	8.4%
Food supplies	305,684	29,749	335,433	37.6%	295,096	30,557	325,653	34.8%	264,971	27,150	292,121	36.9%	262,605	26,393	288,998	38.3%
Charcoal supplies	121,825	9,916	131,742	14.7%	114,968	10,186	125,153	14.1%	105,362	10,796	116,158	14.7%	93,239	9,371	102,610	13.6%
Shelter supplies	43,066	6,446	49,512	5.5%	36,550	6,621	43,171	5.2%	37,019	3,793	40,812	5.1%	32,660	3,282	35,942	4.8%
Nutrition	22,757	1,983	24,740	2.8%	20,518	2,037	22,555	4.1%	25,328	2,595	27,924	3.5%	24,364	2,449	26,812	3.6%
Other Support	27,996	1,487	29,483	3.3%	25,826	1,528	27,354	3.7%	25,337	2,596	27,933	3.5%	23,200	2,332	25,532	3.4%
3. Humanitarian support	521,328	49,582	570,910	63.9%	492,958	50,928	543,886	62.0%	458,018	46,930	504,947	63.7%	436,068	43,827	479,895	63.6%
4. Governance & Participation	38,252	19,455	57,707	6.5%	34,406	12,069	46,475	5.8%	36,117	11,840	47,956	6.0%	30,807	10,085	40,892	5.4%
Thailand Programme	625,789	95,539	721,328	80.7%	598,747	82,740	681,487	79.9%	554,226	80,128	634,353	80.0%	524,671	70,541	595,212	78.9%
S. E. Myanmar Programme	89,980	15,441	105,421	11.8%	91,824	10,032	101,856	11.2%	94,978	13,091	108,068	13.6%	98,500	13,152	111,652	14.8%
Charitable Activities	715,769	110,980	826,749	92.6%	690,571	92,772	783,343	91.1%	649,203	93,219	742,422	93.7%	623,171	83,694	706,864	93.6%
Central Costs			54,832	6.1%			47,781	8.4%			46,763	5.9%			43,991	5.8%
Governance costs			2,188	0.2%			2,450	0.2%			2,789	0.4%			3,120	0.4%
Costs of Generating funds			865	0.1%			850	0.2%			745	0.1%			850	0.1%
5. Develop Organisation resources			57,885	6.5%			51,081	8.9%			50,297	6.3%			47,961	6.4%
Other Expenses			8,659	1.0%				0.0%			0	0.0%				0.0%
Total Costs			893,293	100.0%			834,424	100.0%			792,719	100.0%			754,826	100.0%

Cash Flow

The normal problem of getting funding released as quickly as possible is exacerbated because expenses are unequal through the year. Due to the annual supply of building materials and the stockpiling of food in some camps prior to the rainy season, almost 59% of TBC's expenses are budgeted to be incurred in the first half of the year.

Figure A3 in the Appendix A presents, in THB 000's, the actual and projected monthly cash flows and liquidity surplus/shortfall for 2015.

The net cash flow for the year was negative by THB 11 M – this is reflected by cash receipts of THB 770 M and payments made to suppliers of THB 781 M.

As a result, the closing bank/cash balances totalled THB 261 M.

Grant allocations January-December 2015

Figure A4 in Appendix A presents in THB the allocation of individual donor contributions to the main expense categories for the full year to the end of December 2015.

Restricted Funds are separated from designated and general funds. Income and expense transactions of restricted funds are specifically allocated within the accounting records. Where donors do not require such detailed allocations, the funds have been classified as general, even though there may be agreements with some that the allocation by expense group will be done in a certain way. The general fund allocations to expense categories follow such agreements or in the absence of any allocation agreements donors are assumed to carry a proportionate share of the remaining expenses incurred in each category. Balances carried forward represent income recognised for which expenses have not yet been incurred.

Key Differences by Budget Category for actual expenses January – December 2015

The key differences between actual and operating budget expenses by strategic category are shown in Figure 4.5,

• Readiness

Overall 34% lower than budget. Peace-building category is higher than budget and includes Do No

Harm Training, Good Governance, and a strategy workshop held by the Women's League of Burma. However, this was offset by a reduced number of exposure visits and less support for Informational Technology (IT) in the camps.

It is anticipated that in 2016, this category will increase due to the feasibility studies for the dismantling of the camps, the cash transfer pilots, and alternative energy sources. In addition, the two dedicated Burma/Myanmar funding streams from OTI and AUP will continue to fund activities in this strategic category.

• Development

For the period January – December 2015 total development projects were at 85% of budget levels. The Food Security and Livelihoods programmes recorded expenditures of THB 13.9 because of cuts that were considered non-core costs made to the Programme. FSL total spend was at 84% of budget.

Job Creation costs (stipend workers) were also under budget as the number of workers was reduced in consultation with camp committees (although the actual amount of stipends paid remained constant). Stipend costs were at 87% of budget. Construction/NRM projects were also less than budget (at 78%).

Due to cost-cutting measures, the total 'underspend' in development activities was THB10 M – this is reflective of reduced funding and the intention to take out non-core activities from the Programme. This will continue in 2016 as funding cuts becomes more problematic and the programme teams concentrate on providing the best value for diminishing funds.

• Humanitarian Support

Overall underspent by THB 35 M (7%) against budget:

- **The verified caseload** (excluding Wieng Heng) was 110,194 at the beginning of the year and 103,803 at the end of it – so a reduction of 6%.
- **Food and Charcoal supplies:** Overall THB 39 M under budget (10%). This is due to major factors. Firstly, a ration reduction for rice and charcoal was initiated in September – this had the effect of standardising rice rations at the same level for all camps but with the CMT system still in place. Charcoal rations were reduced by five kgs per head of household. This was the first reduction to charcoal since its inclusion in the commodity supply.

Figure 4.5 Detailed Expenses 2014-2016

Strategic Objective	Category	Actual 2014	Operating Budget 2015	Actual 2015	% to original budget	Operating Budget 2016	% to Actual 2015
	Peacebuilding	224,073	236,600	400,116	169%	1,000,000	250%
	Exposure visits	764,539	1,600,000	1,302,370	81%	1,000,000	77%
	Information	3,618,031	2,500,000	1,504,415	60%	1,500,000	100%
	Assessments, Feasibility Studies	172,000	500,000	0	0%	1,000,000	
1	READINESS	4,778,643	4,836,600	3,206,900	66%	4,500,000	140%
	Job Creation	39,060,702	44,020,300	38,250,482	87%	37,130,380	97%
	Food Security/Livelihoods	18,558,489	16,496,000	13,920,992	84%	12,100,000	87%
	Construction	1,758,347	3,250,000	3,327,704	102%	2,565,000	77%
	Natural Resource Management	2,052,579	2,780,000	1,385,027	50%	1,500,000	108%
2	DEVELOPMENT	61,430,116	66,546,300	56,884,204	85%	53,295,380	94%
	Rice	192,863,877	179,001,591	168,013,807	94%	157,726,791	94%
	Fishpaste	16,064,120	13,750,217	15,259,045	111%	16,603,844	109%
	Salt	1,834,609	1,748,835	1,804,088	103%	1,431,667	79%
	Pulses	33,293,943	27,597,304	26,712,932	97%	20,134,707	75%
	Cooking oil	35,505,434	31,649,361	28,981,095	92%	25,407,566	88%
	Fortified flour	26,122,110	23,349,179	24,200,490	104%	21,350,859	88%
	Returnees - Cash Transfer		18,000,000			19,950,000	
	Food supplies	305,684,092	295,096,487	264,971,457	90%	262,605,433	99%
	Charcoal	121,825,197	114,967,607	105,362,211	92%	93,238,834	88%
	Shelter supplies	43,066,230	36,550,000	37,019,312	101%	32,660,000	88%
	Supplementary feeding	8,533,941	8,105,856	7,666,443	95%	7,295,270	95%
	IPD/Patient house	2,182,675	1,800,000	2,437,104	135%	2,233,348	92%
	Nursery school lunches	9,340,867	5,887,500	9,547,636	162%	9,150,000	96%
	Infant and young child feeding	2,174,673	3,600,000	4,917,065	137%	5,210,000	106%
	Nutrition support	524,628	1,125,000	760,094	68%	475,000	62%
	Nutrition	22,756,785	20,518,356	25,328,341	123%	24,363,618	96%
	UN Sanitary Kits Distribution	0	200,000	-6,598	-3%		
	Donated clothing	4,261,279	4,400,000	4,700,690	107%	5,000,000	106%
	Quality control	4,753,103	4,000,000	4,251,758	106%	3,500,000	82%
	Supply Chain	0	0	124,047		200,000	161%
	Visibility items	12,880	50,000	21,787	44%	0	
	Sangklaburi Safehouse/KRCH	2,292,000	0	0			
	Emergencies	3,781,529	5,000,000	4,763,649	95%	5,000,000	105%
	Miscellaneous	5,246,059	5,000,000	4,250,048	85%	3,500,000	82%
	Thai support	7,649,060	7,175,678	7,231,191	101%	6,000,000	83%
	Other support	27,995,910	25,825,678	25,336,572	98%	23,200,000	92%
3	HUMANITARIAN SUPPORT	521,328,213	492,958,128	458,017,893	93%	436,067,886	95%
	CMSP Supplies	13,502,989	11,401,133	9,252,308	81%	9,000,000	97%
	Camp Administration	11,368,106	8,772,600	11,218,612	128%	9,702,200	86%
	Refugee Committee	5,745,027	4,907,980	8,293,777	169%	4,532,297	55%
	CBO Management	5,017,448	7,753,250	4,698,308	61%	6,009,000	128%
	CBO Capacity building	893,937	500,000	1,619,130	324%	800,000	49%
	Community Mobilisation	1,724,613	1,071,000	1,034,497	97%	764,000	74%
4	GOVERNANCE & PARTICIPATION	38,252,120	34,405,963	36,116,631	105%	30,807,497	85%
	THAILAND PROGRAMME	625,789,093	598,746,991	554,225,629	93%	524,670,763	95%
3	IDP Camp food	25,710,984	27,500,000	22,213,379	81%	22,000,000	99%
3	IDP camp support	1,309,765	1,500,000	1,900,120	127%	2,000,000	105%
3	Emergency rice	17,854,408	19,398,000	30,920,495	159%	32,000,000	103%
3	Poverty Relief	20,089,200	0	0			
1	Rehabilitation	18,958,794	37,425,866	36,188,565	97%	40,000,000	111%
4	CBO Management	6,057,049	6,000,000	3,754,947	63%	2,500,000	67%
	S. E. MYANMAR PROGRAMME	89,980,200	91,823,866	94,977,505	103%	98,500,000	104%
	Resource costs	165,811,506	140,553,463	139,981,768	100%	127,684,848	91%
	Governance	2,188,041	2,450,000	2,789,269	114%	3,120,000	112%
	Costs of generating funds	864,889	850,000	744,994	88%	850,000	114%
	Other expenses	8,659,449		0			
	TOTAL	893,293,177	834,424,319	792,719,166	95%	754,825,611	95%

Quantity							
	Rice (MT)	14,820	12,851	12,864	100%	11,615	90%
	Fishpaste (MT)	538	441	497	113%	479	96%
	Salt (MT)	286	200	236	118%	193	82%
	Pulses (MT)	1,616	1,217	1,508	124%	1,107	73%
	Cooking Oil (000 litres)	734	649	682	105%	616	90%
	Fortified flour (MT)	679	579	700	121%	550	79%
	Charcoal (MT)	10,981	9,825	9,712	99%	8,475	87%
Unit cost							
	Rice (MT)	13,014	13,929	13,060	94%	13,579	104%
	Fishpaste (MT)	29,855	31,214	30,709	98%	34,633	113%
	Salt (MT)	6,425	8,756	7,654	87%	7,428	97%
	Pulses (MT)	20,598	22,682	17,713	78%	18,194	103%
	Cooking Oil (000 litres)	48,353	48,777	42,506	87%	41,268	97%
	Fortified flour (MT)	38,496	40,326	34,584	86%	38,853	112%
	Charcoal (MT)	11,094	11,702	10,849	93%	11,001	101%

- The second factor was the continued depressed prices of most food commodities but in particular rice. As mentioned previously the budget for rice was estimated at just under THB 14/kg whereas actual price is THB 13/kg. Cooking Oil was also significantly cheaper by 13% resulting in THB 2.5 M savings.
- The budget included a provision for cash assistance (THB 18 M) to be given on departure from the camp for group returns. As this did not materialise, the costs associated with keeping those refugees in the camps was less than budgeted.
- **Shelter Supplies** – on budget for 2015. This will be reduced by 10% in 2016, as the focus will be targeted on urgent cases rather than a broader approach.
- **Nutrition:** Over budget by THB 4.8 M (23%) Partly due to an under budgeting of the Infant and Young Child Feeding programme and also the Nursery School Lunch support which has now been rectified in the 2016 budget. Going forward the Nutrition Programme will be ring-fenced and now receives full funding from dedicated donors.
- **Other Support:** On budget for the year: Small savings were made in the areas of miscellaneous supplies and Thai authority support but these were offset by an increase in quality control costs.

• **Governance and Participation**

Over budget by THB 1.7 M (5%) with higher costs in camp administration and grants to local camp based partners (KRC and KnRC). This area will be cut by approx. 15% in 2016. Overall Thailand programme was under budget by THB 42 M (7%).

• **SE Burma/Myanmar Programme**

This section covers both the IDP programme and the Yangon based programme.

Overall THB 3.2 M over budget (3%) All expenditures for the Burma/Myanmar programme are funded by dedicated funding streams – this included DFAT (finished at the end of 2015), OTI (will finish mid 2016) and AUP (contracted to March 2018) inside Burma/Myanmar. In addition, USAID (PLE), DfID, and Christian Aid support cross border initiatives (both rehabilitation grants and emergency rice) as well as providing rice to approx. 12,000 IDPs in six camps inside the country.

The Burma/Myanmar programme represents 14% of TBC's total operation and this is expected to rise to 15% in 2016 in line with the overall objective of slowly moving the focus away from the camp based operation and towards the areas of return.

• **Resource Costs**

On budget for the full year – totalling THB 140 M
This will be further cut to THB 128 M in 2016 as the organisation continues with its rationalisation process in the face of dwindling general funds and the need to provide “value for money” within its core costs.

Staff headcount was reduced from 113 to 102 through the course of the year and this is anticipated to reduce further through 2016 to approx. 85/90 by December 2016. All of these reductions will take place within the Thai programme.

• **Governance Costs**

Overall 7% higher than budget, primarily due to fundraising trips undertaken to the USA/Canada, UK, and Australia all in the first half of the year.

Summary of Financial Position at the end of 2015:

Total overall costs for TBC in 2015 totalled THB 793 million against a budget of THB 834 M, producing a saving of THB 41 M (5%).

Compared to 2014 expenditures we spent THB 100 M less in 2015, which reflects both the changing donor climate and the organisations ability to respond to such challenges.

The approved budget was for a shortfall of THB 70 M. However, this was turned around due to favourable FX rates (THB 47 M), reduced expenditures (THB 41 M), and increased income (THB 9 M). Thus, the organisation posted a surplus of THB 28 M for the full year.

Operating Budget 2016

Income

Anticipated income for 2016 has been based on canvassing existing donors and including known reductions or contracts known to be finishing during 2016.

Funding streams that are not yet certain have been excluded at this stage. Clearly, every effort will be made to secure funding from existing donors as we go through the year.

Based on the above, total income has been estimated at THB 605 M - this would represent a decrease of some THB 215 M (26%) against 2015 figures. Details of income by donor can be seen on Figure 3.3.

It is worth noting that there are significant funding cuts from the Swedish International Development Agency (SIDA) (65% cut) and the European Community Humanitarian Office (ECHO - which stopped funding completely); this results in a drop of THB 80 M for 2016. Further, it is worth re-iterating that existing multi-year funders (DFAT and DfID) have not yet committed to 2016/2017 funding – this represents an additional THB 150 M. In reality, we are hopeful that the multi-year funders will be able to provide ongoing support.

Note – as TBC uses an accrual system of accounting, income is recognised when the contract is signed. Thus, the current one-year extension signed with DfID in December 2015 was recognised in full in 2015 – although clearly the expenditures that will be allocated to the grant will be largely from 2016.

Expenditure

Camp populations are expected to decline in Q 4 of 2016 (after the end of the rainy season). We estimate a population of approx. 85,000 by the end of the year. As previously we have included provision for a cash assistance programme for departures from the

camps based on the equivalent of 3 month's worth of food commodities. This would be for all leavers irrespective of whether they returned to SE Burma/ Myanmar or not.

Commodity prices are anticipated to increase from their current low levels - we are already seeing increases in the commercial price of rice in January 2016. Average price increases of 5%-6% have been built in.

FX rates are assumed to be at today's rate – it would be highly optimistic to think that we could benefit to such an extent from FX gains in 2016 as happened in 2015. If anything, it is suggested that the Thai baht is more likely to strengthen in 2016 as the USD comes to the end of its growth cycle.

There will be a further reduction in both programme activities and field related costs. However, it has to be re-iterated that the basic food rations (at today's levels) and the nutrition programme that supports the humanitarian intervention will not be compromised in 2016. Dedicated funding is secure for these aspects of the programme and there will be no further reductions in 2016.



Annual shelter assessment, Mae La

Activities/projects that have been identified as non-core will be reduced or stopped. Alternatively, we would look to other agencies to take on board some of these interventions.

Organisational downsizing will continue (at an estimated rate of 9% in 2016) which will mean further reduction in staff numbers and the consolidation of field offices into more streamlined units that operate on a border-wide basis. We are aiming to reduce core costs by a further THB 13 M in 2016. Organisational costs represented 18% of total costs in 2015 and the aim is reduce this to 17% in 2016 which is at an acceptable level for the development sector.

Based on the above we have estimated total expenditures at THB 755 M for the coming year. This would be further reduction of THB 38 M from 2015 levels.

Funding Gap

Clearly, the above analysis gives rise to a funding shortfall of THB 150 in the coming financial year. TBC has considered an action plan to alleviate this gap. It is important to note that the gap refers exclusively to the Thai operation. All activities undertaken inside Burma/Myanmar are fully funded by dedicated donors.

Multi-year funders (DFAT and DfID) will be approached to seek extensions to existing grants. Non-core activities (as defined by both TBC and the members of its target group.) will be reduced/stopped during the course of the year. This review will be an ongoing process.

Organisational restructuring/downsizing will continue to reach a more streamlined operation based on a border-wide concept – not necessarily separate stand-alone field offices.

If necessary, TBC's general reserves could be drawn down to address the shortfall. However, this is the least favoured option.

Financial Outlook Going Forward

So much of internal forward planning is dependent on external factors over which TBC has no direct control. The expected increase in the rate of return has yet to happen. What has become evident is that the transition from a military run government to a system of democratic governance with peace and stability in the former conflict areas is likely to be a protracted transition.

Some of the things that TBC believed would happen in 2015 have been pushed into the future. However given the changing political landscape in Burma/Myanmar (and indeed Thailand), we will be planning for the scaling down and eventual closure of camps at some time in the near future.

Development activities will need to be specifically targeted at preparation for return and closure of camps and of necessity will decrease as the population decreases.

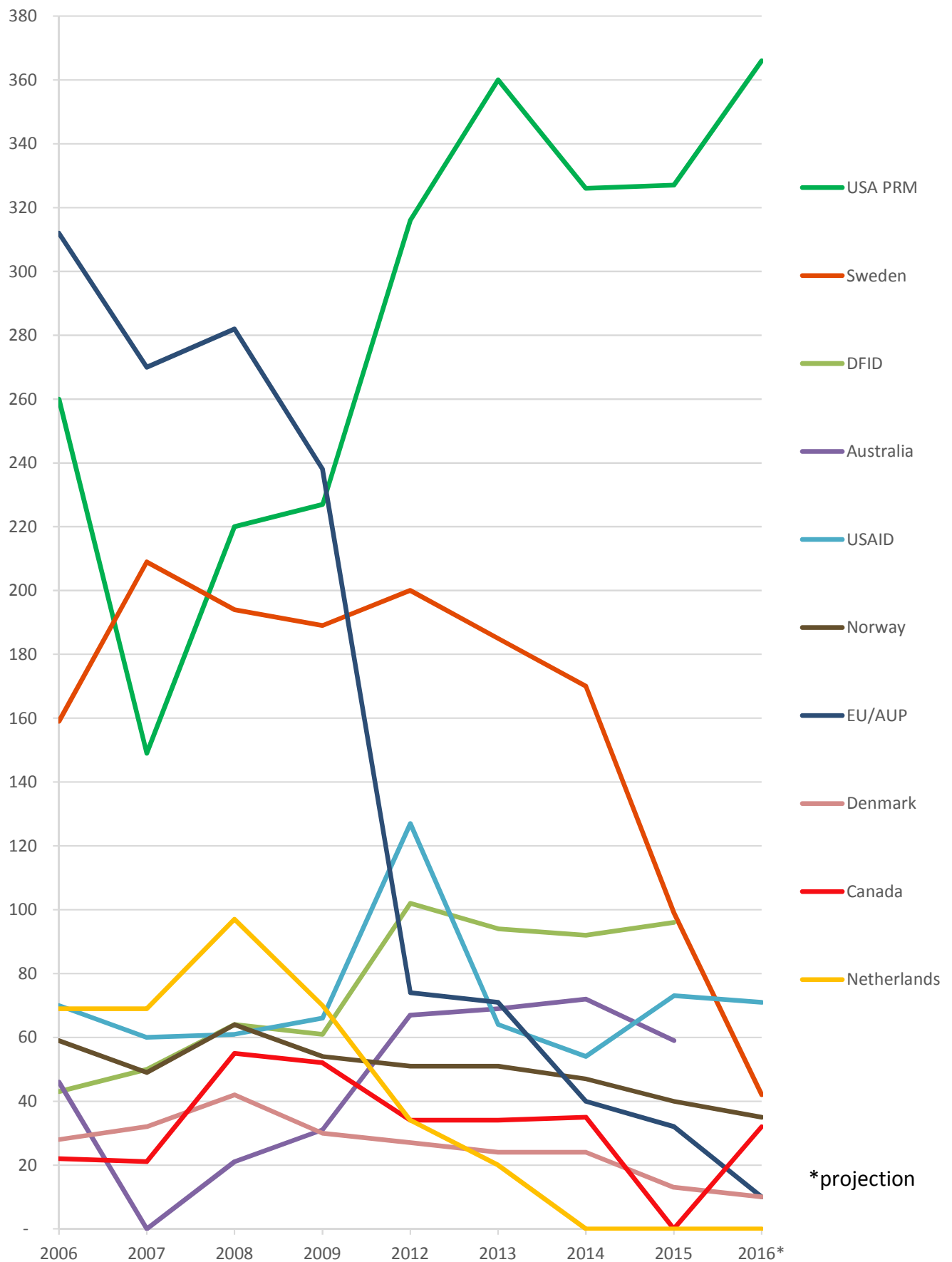
TBC will engage in a revision to its Strategic Plan during 2016 that will help shape the way forward for the organisation over the next three years. Part of this exercise will be to identify clearly an exit strategy for the organisation.

The caveat to all of the above is that external factors could change this scenario dramatically. If the peace process stalls and there is ongoing, low scale conflict in SE Burma/Myanmar refugee departures from camp may decrease. On the other hand, the Thai authorities may see early closure of the camps (given the apparent change to the Burma/Myanmar political landscape) as a priority. As such, TBC has to be prepared, and well positioned to respond accordingly.

Financially TBC is currently in a reasonably stable position going into 2016. However, the indications are that current levels of reserves will not be maintained in the future. The key for TBC is to ensure it has enough reserves to see out a successful close (of both the camps and the organisation itself) and to ensure that enough funds are available at the right time to make this happen. The problem is that particular time line is not known and is not within the organisation's control. It is therefore imperative that the organisation has the flexibility to change strategy if external factors dictate a different timeline. To this end, maintaining a level of reserves that allow the organisation to operationalise different scenarios is paramount. There is an increased financial risk if the camp populations do not decrease at the levels expected, as income is decreasing whilst expenditures would remain relatively stable.

Given the length of this protracted displacement and the amount of time, resources, and funding that have been invested in it, the final phase has to be managed in such a way that ensures the eventual closure is professional, transparent and as dignified as possible for all of the refugees. This, ultimately, will be the legacy left behind by the organisation.

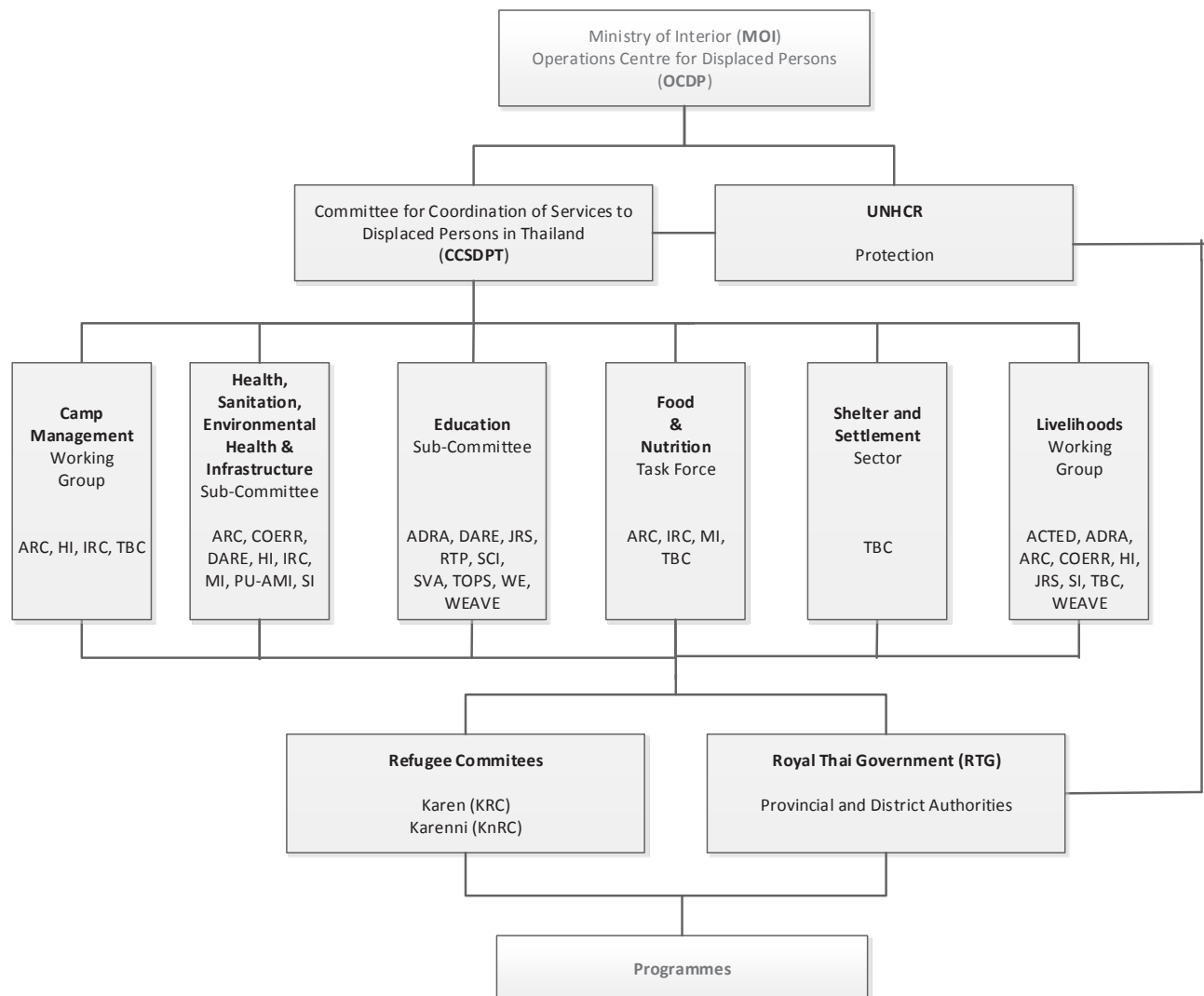
Figure 4.6 :TBC Income from Major Donors (2012-2016*)





APPENDIX A

AI: CCSDPT/UNHCR Coordination Structure



ACTED	Agency for Technical Cooperation & Development	PU-AMI	Première Urgence – Aide Médicale Internationale
ADRA	Adventist Development & Relief Agency	RTP	Right to Play
ARC	ARC International	SCI	Save the Children International
COERR	Catholic Office for Emergency Relief & Refugees	SI	Solidarities International
DARE	DARE Network	SVA	Shanti Volunteer Association
HI	Handicap International	TBC	The Border Consortium
IRC	International Rescue Committee	TOPS	Taipei Overseas Peace Service
JRS	Jesuit Refugee Service	WE	World Education
MI	Malteser International	WEAVE	Women's Education for Advancement & Empowerment

APPENDIX B

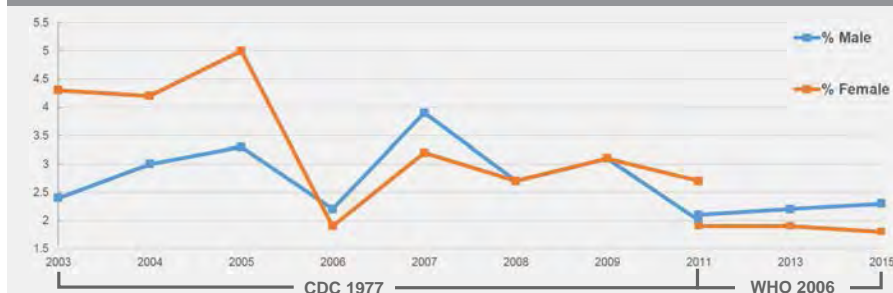
NUTRITION SURVEY RESULTS 2003-2015 BY CAMP AND GENDER

ACUTE (WASTING) MALNUTRITION — LOW WEIGHT-FOR-HEIGHT

Camps	Global Acute Malnutrition (weight-for-height <-2 SD)											
	CDC 1977										WHO 2006	
	2003 %	2004 %	2005 %	2006 %	2007 %	2008 %	2009 %	2010 %	2011 %	2011 %	2013 %	2015 %
Ban Mai Nai Soi (Site 1)	3.4	2	2.6	3.2	3.2	1.5	1.6	-	1.3	1	1.7	0.9
Mae Surin (Site 2)	2.2	1.3	2.3	1	5.8	2.2	-	3.3	2	1.6	1.5	1.6
Mae La Oon	2.9	5.7	3.6	3.6	4.9	3	3.7	-	1.6	1	2.3	2
Mae Ra Ma Luang	2.5	2.4	5	5	3	2.8	4.5	-	3.1	2.1	2.9	3.7
Mae La	2.9	4.5	4	4	4.8	5.5	3.2	2.8	3.7	3.2	1.6	4.3
Umpiem Mai	3.9	3.8	3.4	2.1	3.5	1.4	2.1	-	1.6	2.2	2	1.1
Nu Po	4.1	5	-	1.6	2.9	1.7	1.9	-	1.5	1.7	0.6	0.6
Tham Hin	-	-	2.7	2.1	2.8	2.5	3	-	3.4	3.1	4.3	1.7
Ban Don Yang	4.3	2.9	3.9	1.6	2.2	2	4.2	-	2.2	2.2	1	2.1
All Camps:	3.3	3.6	4.2	2.8	3.5	2.7	3.1	-	2.3	2	2.1	2.1
Thailand (MICS 2012)												6.7
Myanmar (MICS 2009-10)												7.9

Note: Surveys were not conducted in Tham Hin in 2003; 2005 data for Nu Po were not completed due to staffing changes in the health agency; Mae Surin was not included in 2009 and only Mae Surin and Mae La were surveyed in 2010. Site 2 survey in 2010 reported a rate of 7.6% GAM, and was re-surveyed. Actual rate was 3.3%.

Global Acute Malnutrition Rates by Gender for All Camps, 2003-2015



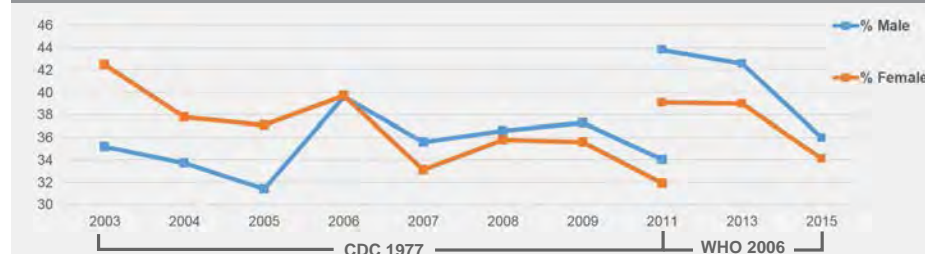
2015



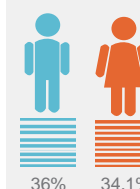
CHRONIC (STUNTING) MALNUTRITION — LOW HEIGHT-FOR-AGE

Global Chronic Malnutrition (height-for-age <-2 SD)													
Camps	CDC 1977										WHO 2006		
	2003 %	2004 %	2005 %	2006 %	2007 %	2008 %	2009 %	2010 %	2011 %	2011 %	2013 %	2015 %	Differences between 2013 & 2015
Ban Mai Nai Soi (Site 1)	31.9	29.8	24.8	25.5	24.0	22.5	29.1	-	18.9	25.8	24.8	22.3	-2.5%
Mae Surin (Site 2)	37.1	35.3	35.6	45.3	25.1	29.8	-	36.8	37.5	48.8	35.6	32.9	-2.7%
Mae La Oon	43.2	39.0	49.7	49.0	42.4	44.3	43.3	-	43.7	53.6	49.7	40.5	-9.2%
Mae Ra Ma Luang	30.9	40.5	49.2	47.6	38.8	40.0	39.9	-	40.2	48.8	49.2	38.4	-10.8%
Mae La	43.2	37.8	37.8	37.6	32.3	36.2	32.8	32.0	25.0	32.8	37.8	30.0	-7.8%
Umpiem Mai	48.4	42.0	42.6	32.9	29.2	33.1	29.8	-	26.5	35.7	42.6	36.6	-6.0%
Nu Po	42.7	28.5	37.6	37.9	41.5	34.0	37.8	-	37.1	43.2	37.6	39.9	2.3%
Tham Hin	-	-	42.6	38.0	35.6	39.4	38.2	-	30.9	40.1	42.6	34.3	-8.3%
Ban Don Yang	34.1	46.7	44.6	41.8	37.7	38.8	40.1	-	35.8	44.3	44.6	41.1	-3.5%
All Camps:	38.8	35.7	40.8	39.6	34.3	36.2	36.5	-	32.9	41.5	40.8	35.1	-5.7%
Thailand (MICS 2012)												16.3	
Myanmar (MICS 2009-10)*												35.1	

Global Chronic Malnutrition Rates by Gender for All Camps, 2003-2015



2015



APPENDIX C

Figure C I: Statement of Financial Activities January - December 2015

INCOME	Thai Baht		
	Jan - Jun 15	Jul - Dec 15	Jan - Dec 15
40 Voluntary income			
410 Government backed Grants			
4104 Act for Peace (ANCP-Australia)	13,702	5,915,837	5,929,539
4120 DCA (DANIDA-Denmark)	13,064,800		13,064,800
4123 DFAT-Australia Govt (Thailand)	53,512,410		53,512,410
4125 Diakonia (SIDA-Sweden)	98,886,999		98,886,999
4126 AUP-Mercy Corps (Myanmar)	8,404,060		8,404,060
4130 ICCO (ECHO)	23,463,576		23,463,576
4137 IRC (BPRM-USA)	326,925,851		326,925,851
4138 IRC (USAID-USA)	(1,804,704)	69,119,115	67,314,411
4139 IRC (DFID-UK)		95,530,680	95,530,680
4140 USAID OTI		6,089,882	6,089,882
4154 NCA (MOFA Norway)		39,650,445	39,650,445
4182 Republic of China (Taiwan)	3,251,000		3,251,000
Total 410 Government backed Grants	525,717,694	216,305,959	742,023,653
420 Non Government Grants			
4201 Act for Peace NCCA		768,171	768,171
4202 American Baptist Churches	65,370	8,046	73,416
4203 Australian Churches of Christ	77,500		77,500
4208 Caritas Australia	4,462,220		4,462,220
4212 Christian Aid	6,005,400		6,005,400
42252 Diakonia	410,971	416,766	827,737
4230 Global Ministries (WCM-USA)		166,559	166,559
4235 ICCO		5,827,500	5,827,500
4255 Pathy Family Foundation		5,409,000	5,409,000
4261 Ockenden	511,250		511,250
4280 UNHCR	(1,192,393)		(1,192,393)
Total 420 Non Government Grants	10,340,318	12,596,042	22,936,360
430 Donations			
4333 Clarendon Park Congregational Church		11,000	11,000
4341 Les Dunford	12,443	21,483	33,926
4344 Meg Dunford	59,729	76,644	136,373
4345 Sally Dunford	997		997
4372 Website donations	75,434	108,138	183,572
4390 Other Miscellaneous Income	4,951	354,865	359,816
4391 Site 1 Fire	3,925,245		3,925,245
4395 Income from Office	68,415	41,967	110,382
Total 430 Donations	4,147,214	614,097	4,761,311
440 Income from Marketing			
4401 Income from 25 year Scrapbook	1,500	1,500	3,000
4403 Burma Plea book	3,750	1,500	5,250
4405 Sally Thompson Presentation		2,000	2,000
Total 440 Income from Marketing	5,250	5,000	10,250
450 Gifts In Kind			
4511 Donation in kind for Programme		3,242,184	3,242,184
Total 450 Gifts In Kind		3,242,184	3,242,184
Total 40 Voluntary income	540,210,476	232,763,282	772,973,758
47 Investment Income			
4710 Bank Interest	363,516	156,247	519,763
Total 47 Investment Income	363,516	156,247	519,763
48 Other Income			
4820 Gains on disposal of assets	1,293,939		1,293,939
4830 Gains on Exchange	16,835,038	28,865,891	45,700,929
Total 48 Other Income	18,128,977	28,865,891	46,994,868
Total Income:	558,702,969	261,785,420	820,488,389

EXPENSE	Thai Baht		
	Jan - Jun 15	Jul - Dec 15	Jan - Dec 15
51 READINESS			
511 Peacebuilding	400,116		400,116
514 Exposure visits	286,661	939,290	1,225,951
515 Cross Border linkages	33,450	42,968	76,418
517 Information	755,840	748,575	1,504,415
Total 51 Readiness	1,476,067	1,730,833	3,206,900
52 DEVELOPMENT			
521 Job Creation	20,391,711	17,858,772	38,250,483
523 Food Security & Livelihood	5,839,262	8,081,730	13,920,992
524 Construction	1,928,068	1,399,635	3,327,703
525 Natural Resource Management	547,079	837,948	1,385,027
Total 52 Development	28,706,120	28,178,085	56,884,205
531 FOOD			
5311 Rice	102,497,038	65,516,769	168,013,807
5312 Fish Paste	9,537,890	5,721,155	15,259,045
5313 Salt	1,196,201	607,888	1,804,089
5314 Pulses	13,602,189	13,110,743	26,712,932
5316 Cooking Oil	18,008,064	10,973,031	28,981,095
5317 Fortified Flour	13,673,100	10,527,389	24,200,489
Total 531 Food	158,514,482	106,456,975	264,971,457
532 Cooking Fuel	68,324,334	37,037,877	105,362,211
533 Shelter	34,140,496	2,878,816	37,019,312
535 NUTRITION			
5351 Supplementary Feeding	4,553,182	3,113,261	7,666,443
5352 IPD/Patient House	1,261,692	1,175,412	2,437,104
5353 School lunch support	3,530,657	6,016,979	9,547,636
5354 Infant & Young Child feeding IYCF	3,565,560	1,351,505	4,917,065
5355 Nutrition support	235,792	524,301	760,093
Total 535 Nutrition	13,146,883	12,181,458	25,328,341
536 OTHER SUPPORT			
53603 Donated clothing	11,400	4,689,290	4,700,690
53604 UN Sanitary Kits	59,167	(65,765)	(6,598)
5362 Supply Chain	64,548	59,499	124,047
53621 Quality Control	1,806,526	2,445,232	4,251,758
53622 Visibility items	5,987	15,800	21,787
5367 Emergency	4,728,401	35,248	4,763,649
5368 Miscellaneous	2,137,210	2,112,838	4,250,048
5369 Thai Support	4,243,357	2,987,834	7,231,191
Total 536 Other Support	13,056,596	12,279,976	25,336,572
54 PARTICIPATION			
5412 CMPP Supplies	6,434,597	2,817,711	9,252,308
5414 Camp Administration	5,687,825	5,530,787	11,218,612
5432 Refugee Committee	3,207,737	5,307,440	8,515,177
5433 CBO Management & Support	2,592,849	2,105,459	4,698,308
5434 CBO Capacity Development	1,075,015	544,115	1,619,130
546 Community Mobilisation	491,651	321,445	813,096
Total 54 Participation	19,489,674	16,626,957	36,116,631
61 IDP CAMPS			
611 IDP Camp Food	12,765,884	9,447,495	22,213,379
612 IDP Camp Support	1,641,400	258,720	1,900,120
Total 61 IDP Camps	14,407,284	9,706,215	24,113,499
62 ERA			
6210 Emergency Rice	13,001,315	16,538,430	29,539,745
6230 Mon Relief	1,380,750		1,380,750
6240 Rehabilitation (ERA)	22,423,617	13,764,947	36,188,564
Total 625 CBO Support	2,351,707	1,403,240	3,754,947
Total 62 ERA	39,157,389	31,706,617	70,864,006

EXPENSE (Cont.)	Thai Baht		
	Jan - Jun 15	Jul - Dec 15	Jan - Dec 15
7 ORGANISATION			
70 SALARIES & BENEFITS			
710 Payroll	52,868,378	49,102,696	101,971,074
720 Medical Benefits	1,000,600	957,796	1,958,396
730 Other Benefits	3,181,250	2,434,898	5,616,148
Total 70 Salaries & Benefits	57,050,228	52,495,390	109,545,618
74 VEHICLE			
7400 Fuel	1,292,199	1,174,671	2,466,870
7410 Maintenance	1,118,057	974,499	2,092,556
7420 Ins / Reg / Tax	392,990	664,585	1,057,575
7430 Car Wash	76,060	78,755	154,815
Total 74 Vehicle	2,879,306	2,892,510	5,771,816
75 ADMINISTRATION			
750 Office	828,955	948,974	1,777,929
751 Rent & Utilities	2,419,300	2,243,279	4,662,579
753 Computer/ IT	1,909,005	2,231,664	4,140,669
755 Travel & Entertainment	3,361,003	2,769,688	6,130,691
756 Miscellaneous	1,678,403	1,629,316	3,307,719
757 HR and Staff Training	446,382	764,955	1,211,337
Total 75 Administration	10,643,048	10,587,876	21,230,924
76 DEPRECIATION			
7610 Vehicles	1,635,058	1,465,145	3,100,203
7620 Equipment	6,987	6,987	13,974
7630 Computers/IT	159,617	159,617	319,234
Total 76 Depreciation	1,801,662	1,631,749	3,433,411
Total 7 Organisation	72,374,244	67,607,525	139,981,769
77 GOVERNANCE			
7710 Audit fees	1,000,000	1,000,000	2,000,000
7740 Member meetings	35,842	63,523	99,365
7745 Trustee Expenses	80,185	35,524	115,709
7750 Consultants fee (Governance)	352,035	222,160	574,195
Total 77 Governance	1,468,062	1,321,207	2,789,269
78 COSTS OF GENERATING FUNDS			
7810 Fundraising expenses	374,715		374,715
7820 Donor Meeting		370,279	370,279
Total 78 Costs of Generating Funds	374,715	370,279	744,994
Total Expense:	464,636,346	328,082,820	792,719,166
Net movement funds:	94,066,623	(66,297,400)	27,769,223

Figure C2: Cash Flow: January to December 2015 (THB 000)

Thai Baht 000's	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Government-backed funding													
ECHO (ICCO) 2014	-	-	-	-	-	-	-	7,363	-	-	-	-	7,363
ECHO (ICCO) 2015	-	-	-	-	19,544	-	-	-	-	-	-	-	19,544
USA PRM (IRC) 2014	55,598	-	-	-	-	-	-	-	-	-	-	-	55,598
USA PRM (IRC) 2015	-	-	-	-	-	149,961	27,943	25,411	-	44,716	29,587	25,931	303,549
USA USAID (IRC) 2014/15	-	2,653	4,190	4,041	4,017	7,911	15,750	-	2,325	2,462	5,372	-	48,721
Sweden SIDA (Diakonia)	-	-	-	-	99,911	-	-	-	-	-	-	-	99,911
UK DFID (IRC) 2014/15	-	47,229	-	-	-	18,553	-	-	-	13,126	-	-	78,908
Denmark DANIDA (DanChurchAid)	-	-	-	6,622	-	-	6,908	-	-	-	-	-	13,530
Norway MOFA (NCA)	-	-	-	-	-	-	-	-	26,425	13,755	-	-	40,180
Australia AusAID (DFAT)	-	-	-	-	-	54,663	-	-	-	-	-	-	54,663
Australia ANCP (Act for Peace - NCCA)	-	-	-	-	1,069	-	-	988	3,643	-	-	-	5,700
USAID/OTI Myanmar	-	-	-	-	-	-	-	-	1,538	-	1,213	-	2,751
Taipei Economic & Cultural Office	-	3,251	-	-	-	-	-	-	-	-	-	-	3,251
AUP Myanmar	-	-	-	-	-	2,100	1,153	-	-	-	1,857	-	5,110
Total Government-backed:	55,598	53,133	4,190	10,663	124,541	233,188	51,754	33,762	33,931	74,059	38,029	25,931	738,779
Other													
Act for Peace - NCCA	-	-	-	-	-	-	768	-	-	-	-	-	768
American Baptists	11	-	7	-	40	6	1	4	-	-	3	-	72
Australian Church of Christ	-	-	-	-	-	77	-	-	-	-	-	-	77
Caritas Australia	4,462	-	-	-	-	-	-	-	-	-	-	-	4,462
Diakonia Nutrition	-	-	-	-	411	-	-	-	-	-	-	417	828
Christian Aid	-	6,005	-	-	-	-	-	-	-	-	-	-	6,005
Church World Service (UCC-USA)	-	-	-	-	-	-	-	-	-	-	166	-	166
ICCO	-	-	-	-	-	-	-	1,942	1,813	-	-	1,885	5,640
ICCO-SV	-	-	-	-	-	-	273	-	-	-	-	-	273
Pathy Family Foundation	-	-	-	-	-	-	-	-	5,409	-	-	-	5,409
UNHCR	-	-	644	-	-	(217)	-	-	-	-	-	-	427
Site 1 Fire Donations	-	-	-	186	3,739	-	-	-	-	-	-	-	3,925
Ockenden	-	-	-	511	-	-	-	-	-	-	-	-	511
Other Donations	12	13	36	23	50	89	27	124	34	14	16	400	838
Income from marketing	-	-	-	1	2	-	2	-	1	-	-	2	8
Interest received	92	81	92	38	12	51	16	16	14	24	28	58	522
Proceeds on sale of assets / FX Gains	-	-	1,294	-	-	-	-	-	-	-	-	-	1,294
Total other:	4,577	6,099	2,073	759	4,254	6	1,087	2,086	7,271	38	213	2,762	31,225
Total receipts:	60,175	59,232	6,263	11,422	128,795	233,194	52,841	35,848	41,202	74,097	38,242	28,693	770,004
Total payments													
Net cash flow	65,692	69,377	63,719	77,345	91,630	99,532	50,342	46,281	47,825	56,231	54,827	58,034	780,835
Opening bank balance	(5,517)	(10,145)	(57,456)	(65,923)	37,165	133,662	2,499	(10,433)	(6,623)	17,866	(16,585)	(29,341)	(10,831)
Closing bank balance	271,750	266,232	256,087	198,631	132,708	169,873	303,535	306,034	295,601	288,978	306,845	290,260	271,750
Less accounts payable	266,232	256,087	198,631	132,708	169,873	303,535	306,034	295,601	288,978	306,845	290,260	260,918	260,918
Liquidity surplus/(shortfall)	37,263	42,333	73,935	73,244	63,743	38,070	25,445	30,982	22,701	28,095	29,063	34,867	
USD exchange rate	228,969	213,754	124,696	59,464	106,130	265,465	280,589	264,619	266,277	278,750	261,197	226,052	
GBP exchange rate	32.72	32.37	32.55	32.87	33.72	33.77	35.17	35.87	36.37	35.56	35.89	36.09	
GBP exchange rate	49.34	49.95	48.16	50.70	51.68	53.11	54.84	55.31	55.13	54.51	53.94	53.50	

Figure C3: Fund Allocations and Balances: January to December 2015 (THB)

Funding Source	31-Dec-14 Fund	Income	Readiness	Economic Development	Food & Charcoal	Shelter Supplies	Other Supply Chain	Governance & Participation	S E Myanmar Programme	Resource Costs	Total Expenses	31-Dec-15 Fund
Restricted												
AUP (Mercy Corps) Myanmar		8,404,060							4,092,351	1,349,795	5,442,146	2,961,914
Australia ANCP (Act for Peace-NCCA) 2014/15	3,942,760	13,702		2,166,900				1,618,562		171,000	3,956,462	-
Australia ANCP (Act for Peace-NCCA) 2015/16		5,915,836		1,935,171				1,075,380		178,475	3,189,026	2,726,811
Christian Aid		6,005,400	381,895						5,623,505		6,005,400	-
DFAT Myanmar	14,056,744		238,835						11,172,909	2,645,001	14,056,744	0
ECHO (ICCO) 2015		23,463,576			23,463,576					15,860,178	23,463,576	-
Norway MOFA (Nonwegian Church Aid)		39,650,445		3,965,044	1,982,522	5,947,567	3,965,044	7,930,089			39,650,445	-
Pathy Family Foundation 2014/2015	2,917,434	5,409,000		5,170,691						5,170,691	5,170,691	3,155,743
Republic of China (Taiwan)		3,251,000					3,251,000				3,251,000	-
Site 1 Fire Response		3,925,245					3,925,245				3,925,245	-
UK DFID (IRC) 2014/2015	83,724,697	95,530,680	358,416	1,739,200	27,960,776	14,503,945	6,822,610	6,649,754	15,110,458	10,579,539	83,724,697	(0)
UK DFID (IRC) 2015/2016		(1,192,393)		42,000		1,587,210	592,881	543,294	514,435	840,771	4,120,591	91,410,089
UNHCR	1,603,365			365,283						45,689	410,972	0
USA PRM (IRC) 2014	23,682,150				22,693,323					988,827	23,682,150	0
USA PRM (IRC) 2015		326,925,851			287,092,249					2,275,049	289,367,298	37,558,554
USA USAID (IRC) IDP 2013/2014	6,659,475								6,659,475		6,659,475	-
USA USAID (IRC) IDP 2014/2015	53,485,120	(1,804,704)							51,134,155	546,261	51,680,416	0
USA USAID (IRC) IDP 2015/2016		69,119,115								899,184	899,184	68,219,931
USAID OTI (DAI) 2015/2016		6,089,882							115,860	1,127,173	1,243,033	4,846,849
Total Restricted:	190,071,745	590,706,696	979,145	15,384,289	363,192,446	22,038,722	18,556,781	17,817,078	94,423,147	37,506,941	569,898,550	210,879,891
General												
Act for Peace - NCCA		768,171								768,171	768,171	-
American Baptist Churches		73,416								73,416	73,416	-
Australia AusAID (DFAT) 2014/15	41,656,205		833,124	10,414,051	6,248,431	7,498,117	6,248,431	6,248,431		4,165,620	41,656,205	-
Australia AusAID (DFAT) 2015/16		53,512,410	1,070,248	5,351,241	-	3,210,745	5,351,241	3,210,745	-	3,210,745	21,404,964	32,107,446
Australian Churches of Christ		77,500								77,500	77,500	-
Caritas Australia		4,462,220	14,691	1,076,769	40,435	134,297	655,748	282,041	554,358	1,703,882	4,462,220	-
Church World Service - UCC		166,559								166,559	166,559	-
Denmark DANIDA (DanChurchAid)		13,064,800	-	1,959,720	-	1,306,480	1,959,720	2,612,960	-	5,225,920	13,064,800	-
Diakonia (Private)		827,737					827,737				827,737	-
ICCO		5,827,500								5,827,500	5,827,500	-
Ockenden Foundation		511,250								511,250	511,250	-
Sweden SIDA (Diakonia)	-	98,886,999	309,692	22,698,134	852,357	2,830,952	13,823,072	5,945,376	0	52,427,417	98,886,999	(0)
Other Donations	-	836,066								836,066	836,066	-
Donations in Kind	-	3,242,184					3,242,184				3,242,184	-
Income from Marketing	-	10,250								10,250	10,250	-
Interest received	-	519,763								519,763	519,763	-
Other Income (FX Gains)	-	45,700,929								45,700,929	45,700,929	-
Other Income (Disposal of Assets)	-	1,293,939								1,293,939	1,293,939	-
Transfer to Designated fund	-									(702,000)	(702,000)	702,000
General Reserve	169,851,269	-								(15,807,836)	(15,807,836)	186,361,105
Total General:	211,507,474	229,781,693	2,227,755	41,499,915	7,141,222	14,980,590	32,108,132	18,299,553	554,358	106,009,090	222,820,616	219,170,551
Designated (Severance Fund):	36,674,000		-	-	-	-	-	-	-	702,000	702,000	35,972,000
Total:	438,253,219	820,488,389	3,206,900	56,884,204	370,333,668	37,019,312	50,664,914	36,116,631	94,977,505	143,516,031	792,719,166	466,022,442

Figure C4: Balance Sheet: As at 31 December 2014 and 31 December 2015

ASSETS	Thai Baht		
	31 Dec 14	30 Jun 15	31 Dec 15
Current Assets			
Cash at bank and in hand			
Bank	271,166,144	302,764,918	260,415,991
Cash	583,587	770,084	502,289
Total Bank and Cash	271,749,731	303,535,002	260,918,280
Accounts Receivable	199,237,237	258,333,541	231,983,430
Other Current Assets			
Sundry Receivable	86,495	1,521,839	1,356,208
Advance Expenses	961,500	921,500	795,000
Accrued Income & Deferred Expense	1,191,920	2,971,887	1,532,068
Deposits	1,217,000	1,248,862	1,234,862
Total Other Current Assets	3,456,915	6,664,088	4,918,138
Total Current Assets	474,443,883	568,532,631	497,819,848
Fixed Assets			
Gross Fixed Assets	31,264,225	28,109,225	30,107,367
Acc. Depreciation	(21,920,719)	(20,567,382)	(22,199,130)
Total Fixed Assets	9,343,506	7,541,843	7,908,237
Total Assets:	483,787,389	576,074,474	505,728,085
LIABILITIES			
Accounts Payable	40,120,865	38,070,006	34,866,733
Payable Business Development	562,071	567,354	512,578
Accrued Expenses	2,856,455	1,451,045	2,390,630
Payroll Suspense Account	1,994,780	3,666,227	1,768,797
Myanmar Provident Fund			166,905
Total Liabilities:	45,534,171	43,754,632	39,705,643
Assets Less Liabilities:	438,253,218	532,319,842	466,022,442
FUND			
Opening Balance Equity	91,755,882	91,755,882	91,755,882
Retained Earnings	315,117,549	346,497,337	346,497,337
Net Income	31,379,787	94,066,623	27,769,223
Fund Balance:	438,253,218	532,319,842	466,022,442
FUND ANALYSIS			
Restricted Fund	190,071,745	239,669,039	210,879,891
Designated Fund	36,674,000	34,641,000	35,972,000
General Fund	211,507,473	258,009,803	219,170,551
Total Fund:	438,253,218	532,319,842	466,022,442

APPENDIX D

List of Acronyms

AA	Arakan Army	KRCH	Kwai River Christian Hospital
AGM	Annual General Meeting	KWO	Karen Women's Organisation
ALP	Arakan Liberation Party	LDU	Lahu Democratic Union
ANC	Arakan National Congress	M	Million
ANP	Arakan National Party	MAT	Mediation and Arbitration Tribunal
APV	Annual Population Verification	M&E	Monitoring and Evaluation
AUP	Aid to Uprooted People	ML	Mae La Camp
BDY	Ban Don Yang Camp	MLO	Mae La Oon Camp
BGF	Border Guard Force	MNDAA	Myanmar National Democratic Alliance Army
BMNS	Ban Mai Nai Soi Camp	MOI	Ministry of Interior (Thailand)
CAFOD	Official Aid Agency of the Catholic Church in England and Wales	MRML	Mae Ra Ma Luang Camp
CAP	Community Agriculture Programme	MS	Ban Mae Surin Camp
CBO	Community-Based Organisation	MT	Metric Tonne
CC	Camp Committee	NCA	National Ceasefire Agreement
CCSDPT	Committee for Coordination of Services to Displaced Persons in Thailand	NCCA	National Council of Churches Australia (Act for Peace)
CDNRM	Community-Driven Natural Resource Management	NCPO	National Council for Peace and Order
CEDAW	Convention on the Elimination of Discrimination Against Women	NGO	Non-Governmental Organisation
CMPP	Community Management and Preparedness Programme	NLD	National League for Democracy
CMR	Crude Mortality Rate	NP	Nu Po Camp
CMT	Community Managed Targeting	OTI	Office of Transition Initiative (USAID)
CMWG	Camp Management Working Group	PLE	Project for Local Empowerment (USAID)
CNPA	Community Nutrition Programme Assistants	PMO	Population Monitoring Officer
CoC	Code of Conduct	PRM	Bureau of Population, Refugees, and Migration (US State Dept)
CPC	Child Protection Committee	RC	Refugee Committee
CRC	Convention on the Rights of the Child	RCSS	Restoration Council of Shan State
CSO	Civil Society Organisation	RTG	Royal Thai Government
DFAT	Department of Foreign Affairs and Trade (Australia)	SE	South East (Burma/Myanmar)
DfID	Department for International Development (UK)	SFP	Supplementary Feeding Programme
DKBA	Democratic Karen Benevolent Army	SIDA	Swedish International Development Agency
EAO	Ethnic Armed Organisation	SIGE	Social Inclusion and Gender Equity
ECHO	European Community Humanitarian aid Office	SMT	Senior Management Team
EDP	Entrepreneurship Development Programme	SORP	Statement of Recommended Practice (UK)
EU	European Union	SSA	Shan State Army
FSL	Food Security and Livelihoods	SSP	Shelter and Settlement Programme
FRS	Financial Reporting Standard (UK)	SSPP	Shan State Progressive Party
FX	Foreign Exchange	SWG	Shelter Working Group
GAC	Global Affairs Canada	TBBC	Thailand Burma Border Consortium (former name)
GoUM	Government of the Union of Myanmar	TBC	The Border Consortium
GPS	Global Positioning System	TFP	Therapeutic Feeding Programme
HH	Household	TH	Tham Hin Camp
ICCO	Inter-church Organization for Development Cooperation	THB	Thai Baht
IDP	Internally Displaced Person	TNLA	Ta'ang National Liberation Army
INGO	International Non-Governmental Organisation	TOT	Training of Trainers
INMU	Institute of Nutrition Mahidol University	U5MR	Under Five Mortality Rate
IOM	International Organisation of Migration	UK	United Kingdom
IPD	In-Patient Department	UM	Umpiem Mai Camp
IYCF	Infant and Young Child Feeding	UNHCR	United Nations High Commissioner for Refugees
JICM	Joint Implementation and Coordination Mechanism	UPDJC	Union Peace Dialogue Joint Committee
JMC	Joint Monitoring Committee	US	United States
KIO	Kachin Independence Organisation	USAID	United States Agency for International Development
KNWO	Karenni National Women's Organisation	USD	US Dollar
KnRC	Karenni Refugee Committee	USDP	Union Solidarity and Development Party
KNU	Karen National Union	WHO	World Health Organisation
KRC	Karen Refugee Committee	WNO	Wa National Organisation

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