LMC
Lutheran Mission Cooperation Tanzania

LMC Manual 2015

"Diaconia – Faith Active in Love"

11th Annual Round Table

Resolutions

19th – 21th October 2014

Karagwe Lutheran Hotel

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EDITORS REMARKS

Dear Brothers and Sisters in Christ our Lord,

We are glad to be able to present the LMC Manual 2015. The manual contains everything that you may need concerning the LMC operations in 2015.

First, we present the LMC Address page with contact information and information on LMC bank accounts. We want to make you aware of the change of name on our German bank, Evangelische Bank eG (former EKK) but all other information as account number, BIC and IBAN are the same. Then we have the Memorandum of Understanding for easy reference and the minutes of the 11th LMC Round Table in Karagwe.

Following section, 6 – 11, you find the much appreciated bible studies and keynote address followed by other addresses and speeches.

In the section 12 – 24 we have collected matters concerning finance and policy. We start with the LMC Audited report, budget, reports on funds, projects and bilateral support. New for this year is the BDF (Bachelor of Divinity Fund) Policy and a list of BD students. To conclude this section we have the LMC Financial Manual.

Next section, 25 – 27, concerns missionaries, house rent policy and immigration requirements for resident permits.

In 28 – 31 we have collected information from ELCT Investments, Audit division report and the ELCT Strategic plan for 2015 – 2025.

In the last section we have names of our board members and a list of names and addresses of LMC members and other related organizations.

We hope that you will find this manual useful and in accordance with your needs.

Arusha, December 2014

Peter Karlsson
LMC Secretary

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LMC – LUTHERAN MISSION COOPERATION TANZANIA

A joint instrument of the Evangelical Lutheran Church in Tanzania and her partners

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LMC BANK ACCOUNTS

Evangelische Bank eG (EUR Account)
Seidlerstrasse 6
D-34117 Kassel, Germany
BLZ: 52060410 BIC: GENODEF1EK1

Account Name:
Lutheran Mission Cooperation Tanzania
Account Number: 5185955
IBAN: DE14520604100005185955

Citibank (USD Account)
Attention: Baltimore Branch No. 721
6 St. Paul Street
Baltimore, MD 21202, USA
ABA: 254070116

Account Name:
Lutheran Mission Cooperation Tanzania
Account Number: 17586378

NBC (TZS Account)
National Bank of Commerce
Uhuru Road Branch
P.O. Box 3004 Arusha, Tanzania
SWIFT: NLCBTZTX0T4

Account Name:
Lutheran Mission Cooperation Tanzania
Account Number: 014103004050

KCB
KCB Bank Tanzania Limited
Arusha Branch
P.O.Box 4605, Arusha, Tanzania
SWIFT: KCBLTZTZ

Account Name:
Lutheran Mission Cooperation
Account Number (EUR): 3300546893
Account Number (USD): 3300766427
Account Number (TZS): 3301047688

LMC Acronyms

BMW	Berliner Missionswerk	MGD	Morogoro Diocese
BDF	Bachelor of Devinity Fund	MOU	Memorandum of Understanding
CBF	Capacity Building Fund	MSD	Mwanga School for the Deaf
CD	Central Diocese	NCD	North Central Diocese
COS	Church of Sweden	ND	Northern Diocese
CSSC	Christian Social Services Commission	NED	North-Eastern Diocese
CW	Commonwork	NLM	Norwegian Lutheran Mission
DAF	Detailed Activity Form	NM	Northern Member
DANM	Danmission	NMZ	North-Elbian Mission Centre
DLM	Danish Lutheran Mission	NSD	Njombe School for the Deaf
DME	Diocese of Meru	NSH	New Safari Hotel
DMR	Diocess in Mara Region	NWD	North-Western Diocese
DOD	Dodoma Diocese	ODF	Organisational Development Fund
ECD	Eastern and Coastal Diocese	PD	Pare Diocese
EKM	Evangelical Church in Middle Germany	RT	Round Table
ELCA	Evangelical Lutheran Church in America	SCD	South Central Diocese
ELVD	East of Lake Victoria Diocsese	SD	Southern Diocese
FELM	Finnish Evangelical Lutheran Mission	SFGS	Scholarship Fund for General Studies
IRD	Iringa Diocese	SWD	South Western Diocese
KAD	Karagwe Diocese	TCRS	Tanganyika Christian Refugee Service
KOD	Konde Diocese	TUMA	Tumaini University Makumira
LJS	Luterhan Junior Seminary	UEM	United Evangelical Mission
LMW	Leipzig Mission	UKD	Ulanga-Kilombero Diocese
LRC	Lutheran Radio Centre	VELKD	United Evangel Lutheran Churches in Germany
MD	Mbulu Diocese	ZMOe	Evangelical Luthera Church in Northern Germany
MEW	Bavarian Mission		Centre for Global Ministries and Ecumenical Relations

Terms used at LMC

Term	Explanation
Bilateral support	Support to ELCT but not in the LMC budget. Planning, negotiations and reporting is done between involved partners.
Designated funds	Designated contribution through LMC budget like vehicle fund, CBF and retirement scheme
Capacity Building Fund (CBF)	Scholarship programme for ELCT employees aiming at offering professional education at certificate, diploma, bachelor or masters level with exeption of Bachelor of Divinity (BD). Each ELCT unit have one candidate each time studing under CBF.
Training of church ministers	Training of pastors in Bachelor of Divinity (BD) at Tumaini University Makumira (TUMA).
Programme Fund	Support to core programmes and operations
Core programmes	ELCT core activities that are financed through LMC. They include Mission & Evangelism, Training Clergy, Women and Children, Diaonia and Christian Education.
Operations	Support to administrative expenditure (less than 12% of the total programme fund allocation)
Joint plans projects	Projects with high priority from each unit, needed designated support or allocation from LMC. With the revised MoU the projects are listed for bilateral support. No more Joint plans.
Ongoing projects	Projects in joint plans that are functioning according to plans
Pending projects	Project in joint plans that are not going according to the plan.
Vehicle fund	Plan to renew one vehicles during six year period
ODF/EEPRO	Funds for organisational development in the ELCT units

Lutheran Mission Cooperation
Memorandum of Understanding
Between the Evangelical Lutheran Church in Tanzania (ELCT) and Cooperating Churches, Mission Societies and Agencies

1. Preamble

Coordination and cooperation of the work of Tanzanian, American and European partners in God´s Mission have a long history. They are rooted in the mandate of the Great Commission (Mathew 28:18 – 20) and in the understanding that Christ has called us and will accompany us while we participate in His Mission to the World. (Luke 24:13-35). This Memorandum of Understanding defines the cooperation of the partners of Lutheran Mission Cooperation whose legal standing is scheduled to the ELCT constitution.

2. Name

The name of the joint forum shall be LUTHERAN MISSION COOPERATION. The abbreviation shall be LMC.

3. Vision

The Evangelical Lutheran Church in Tanzania and partners united and empowered in God´s Mission.

4. Mission

The Lutheran Mission Cooperation shall provide a forum for the ELCT and its partners for mutual sharing of what is necessary to fulfil their call to mission to promote the proclamation of the holistic Gospel of salvation in Jesus Christ by word and deed. It shall strengthen the unity between the ELCT units and the partners in God´s Mission, taking into account that we are one body in Christ sharing God's gifts.

5. Purpose

The purpose of the Lutheran Mission Cooperation shall be:

5.1. To coordinate and facilitate cooperation and engagement in God´s Mission
5.2. To provide a forum to meet and to discuss matters of common concern
5.3. To promote mutuality and transparency

6. Membership

The membership of churches, mission societies and agencies, which signed the first Memorandum of Understanding of 2006, shall continue unless otherwise indicated.

6.1. A new ELCT diocese, arising from a diocese or mission area, will automatically become a member of LMC
6.2. A church, mission society or agency wishing to be a new member must apply to the LMC Board and be accepted by the Round Table by three quarters of the votes
6.3. Application for membership shall be given to the LMC Board at least one hundred and eighty days prior to the annual LMC Round Table
6.4. Contribution of resources to LMC and signing this MoU are obligations of membership.
6.5. Members shall have the right to speak and vote and should be represented at the Round Table. If a member cannot be present at the RT the vote may be delegated in writing to their appointed representative.
6.6. Other partners interested in the work of LMC can be invited to the Round Table by the Board of LMC upon request. They shall have the right to speak but not to vote.

Organizations related to LMC shall be mentioned in the LMC annual manual as a list of related organisations.

6.7. Notice of intention to terminate membership shall be given to the LMC Board at least one hundred and eighty days prior to the annual LMC Round Table.

6.8. Upon termination a member shall forfeit all rights to properties of LMC. Contributions and pledges for the current year shall be due and payable in full except in cases of unforeseen events and circumstances, e.g. financial crisis or case of corruption.

6.9. If a diocese leaves ELCT, it will be automatically excluded from LMC.

6.10. In extreme cases the LMC RT can terminate or suspend membership when necessary by three quarters of the votes.

7. Structure

7.1. The LMC Round Table

The LMC Round Table shall be the highest decision-making body of the Lutheran Mission Cooperation which shall meet once a year and shall be convened by the chairperson in consultation with the co-chairperson.

7.1.1. It shall consist of one official representative from each member
7.1.2. The Common Works unit shall be represented by the Presiding Bishop
7.1.3. Each LMC member shall have one vote
7.1.4. The ELCT Secretary General and Deputy Secretary Generals attending the RT will have the right to speak but not to vote
7.1.5. ELCT will nominate two women and two youth delegates - one female, one male delegate - to attend the RT who will have the right to speak but not to vote
7.1.6. Northern members will nominate two women and two youth delegates - one female, one male delegate - to attend the RT who will have the right to speak but not to vote

Two thirds of ELCT members and two thirds of the Northern members will make a quorum for a meeting. Three quarters of members present are required to pass a normal decision.
For MoU matters all members should vote and three quarters of the votes are required to pass the decision.

The LMC Round Table shall:

7.1.7. Approve new members
7.1.8. Elect eight members of the LMC Board
7.1.9. Elect the chair person from the ELCT Board members, the co- chair from the Northern Board members
7.1.10. Discuss common matters of mission, policy and advocacy issues
7.1.11. Receive reports from the LMC Board on the implementation of the LMC activities
7.1.12. Decide on the LMC budget
7.1.13. Appoint auditors after proposal by the Board
7.1.14. Receive audited reports
7.1.15. Confirm employment of senior staff of the Secretariat
7.1.16. Terminate or suspend membership when necessary

7.2. The LMC Board

The Board shall have eight members. The Board membership shall be for a period of three years with the possibility of re-election. Four shall be nominated by ELCT (an ELCT trustee, i.e. ELCT DSG Finance and Administration, two bishops and one female member). Four shall be nominated by the Northern members. Gender equity shall be considered. The chair persons shall also act as chair persons of the Round Table. This Board shall be mandated by the ELCT Executive Council to handle all legal matters of LMC. A second ELCT trustee shall be co-opted when legal matters are on the agenda.

The LMC Board shall:

7.2.1. Supervise the LMC Secretariat
7.2.2. Be responsible for the employment of senior staff
7.2.3. Ensure that appropriate LMC Manuals are in place
7.2.4. Act on behalf of the Round Table on matters for which it has received authorisation by the Round Table and on interim matters of urgency in between Round Tables
7.2.5. Report to the LMC RT on the implementation of the LMC activities
7.2.6. Act as custodian of funds held in LMC accounts
7.2.7. Propose Auditors to the LMC RT
7.2.8. Discuss and propose to LMC RT the budget prepared by the secretariat which will cover:
- Training of church ministers Fund (Tumaini University Makumira)
- Capacity Building Fund
- Retirement Scheme Fund
- Vehicle Fund
- Programme Fund
- Coordination and Facilitation

7.3. The LMC Secretariat

The LMC Secretariat shall work in close cooperation with the ELCT Common Works Office. The staffing of the Secretariat shall depend on the tasks assigned and be decided by the Board. Regulations concerning service and remuneration of staff are defined in a LMC staff manual.

The LMC Secretariat shall:

7.3.1. Administer and monitor subsidies for programmes, projects and operations paid by LMC
7.3.2. Administer and monitor funds for scholarships and vehicle purchases in accordance with agreed upon principles and regulations
7.3.3. Prepare an annual LMC Manual including relevant information for the cooperation (i.e. Minutes of the last Round Table, Budget, Audited Financial Statements, Lists of Projects, Scholarship Holders, Missionary Personnel, Members´ Addresses, Bilateral Funds and other information relevant for the cooperation, such as Vehicle Fund Policy, status of Audit Reports within the units, Financial Manual and Memorandum of Understanding)
7.3.4. In consultation with the Board, prepare the agenda for the LMC Board meetings and the Round Table. (The logistical arrangements for the LMC Round Table shall be the responsibility of the ELCT in consultation with the LMC Secretariat.)

8. Change

Changes in this Memorandum of Understanding shall be mutually agreed upon by the ELCT and her partners during the Round Table where all members should vote and three quarters of the votes are required to pass the decision.

October 2013

Bishop Dr. Israel- Peter Mwakyolile
LMC Chairperson

Rev. Manfred Scheckenbach
LMC Co- Chairperson

Signing Members:

Lutheran Mission Cooperation Tanzania
11th LMC Round Table
19th – 21st October 2014
Karagwe Lutheran Hotel, Kayanga

"Diaconia – Faith Active in Love"

1. Introduction

1.1 Worship and Bible Studies

1.1.1 Worship Sunday the 19th of October

On Sunday the 19th of October all participants who had arrived were taken to different congregations of the Karagwe Diocese for worship services, preaching and giving greetings

1.1.2 Opening Worship

The opening worship was conducted at the Church, Karagwe Lutheran Hotel, on Monday morning the 20th of October. Bishop Dr. B Bagonza led the service.

1.1.3 Bible Studies

Rev. Rolf Steffansson from Finnish Evangelical Lutheran Mission (FELM) led the Bible studies. The Bible studies were very much appreciated (Exhibit 1.1.3). The leading verses were from Proverbs 31:8-9 '*Speak up for those who cannot speak for themselves, for the rights of all who are destitute. Speak up and judge fairly; defend the rights of the poor and needy.*'

1.1.4 Evening Devotion

There was one evening devotion on Monday evening, which was led by Dean Rev. Yoram Karusya, Karagwe Diocese.

1.2 Welcome address and official opening

1.2.1 Welcome address and official opening by the Presiding Bishop

The ELCT Presiding Bishop Dr. A Malasusa delivered a welcoming address and officially opened the meeting (Exhibit 1.2.1).

1.2.2 Welcome address by the Regional Commissioner, Kagera Region

The Regional Commissioner Retd Col. Fabian Massawe welcomed the LMC Round Table and all members and guests to Karagwe and Kagera region.

1.3 Roll-Call

The LMC Secretary introduced all voting members, guests, speakers and LMC staff**.**

1.4 Chairperson's opening speech

The LMC chairperson, Bishop Dr Israel-Peter Mwakyolile delivered his opening speech. The speech was received with appreciation. (Exhibit 1.4)

1.5 Acceptance of agenda and timetable

The RT received the agenda for the 11th Round Table. The RT accepted the agenda and the time schedule as proposed by the board.

1.6 Approval of the 10th Round Table minutes

The RT went through the minutes of the 10th RT, which was held at the New Safari Hotel in Arusha on 13th – 16th of October 2013.
The Round table approved:

- That the printed minutes are a correct record of the decisions and proceedings of the 10th Round Table on the 13th – 16th of October 2013.

1.7 Matters arising

The LMC Secretary explained matters arising (Exhibit 1.7)

1.8 Keynote Address

Rev. Aaron Urio presented the keynote address on 'Diaconia – Faith Active in Love'. The paper was received with appreciation and it was discussed in group discussions on Tuesday morning. (Exhibit 1.8)

1.9 Greetings and Updates

Greetings were received from Mr. Arve Myra, Norwegian Lutheran Mission working with Scripture Mission and Soma Biblia and Rev. Dr. Jukka Keskitalo, Secretary General of the Evangelical Lutheran Church of Finland.

2. Reports

2.1 LMC Secretary Report

The LMC Secretary read his report (Exhibit 2.1). It was received with appreciation.

3. MOU Matters

3.1 Signing of MOU

The LMC Secretary informed about the signing of the MOU. The signed documents will be combined and distributed electronically.

4. Scholarship Programs

4.1 CBF – Capacity Building Fund Policy

Received as information (Exhibit 4.1). The RT was informed that an assessment of CBF is decided by the LMC Board. The matter of legal documents was discussed and the RT resolved:

- That a standard legal agreement and contract be submitted

4.2 CBF list

There is a decision of the LMC Board of no new intake in the academic year 2015/2016 due to increase the financial responsibility during the bridging period between CBF and BDF. The LMC Board will evaluate the bridging period in the next Board meeting in March to see if there is a possibility of opening up for new intake next year.

4.3 BDF – Bachelor of Divinity Fund Policy

The BDF Policy with some corrections by the LMC Board was presented. The policy was discussed and the RT resolved:

- That a legal binding contract after finishing the studies shall be ten years
- The signed contracts should be distributed to Sending Unit, TUMA and LMC.

5. LMC Finance

5.1 LMC Audit Report 2014

The LMC Audit Report for 2013 and the Post Audit Report with the Management Letter was presented (Exhibit 5.1). The audit has a qualified opinion, the auditors were not able to obtain direct bank confirmation from Citibank to support existence and accuracy of bank balance. Following the proposal from LMC Board the RT resolved:

- To accept the Statement of Profit or Loss for the year ended 31st of December 2013.
- To accept the Statement of Financial Position as at 31st of December 2013.
- To discharge the LMC Secretariat and the LMC Board of responsibilities for the period of 1st of January 2013 to 31st of December 2013.
- To commission the LMC Secretary to expedite the matter with Citibank and ensure LMC signatories obtain approved rights to deal with the accounts.
- To express thanks to the LMC Secretary and staff for good work done.
- To express thanks to the auditors for the audit for the period of 1st of January 2013 to 31st of December 2013.

5.2 Appointing Auditors for LMC 2014 Accounts

Following the recommendation of the LMC Board, the RT resolved:

- To appoint PricewaterhouseCoopers to conduct the 2014 audit of LMC.

5.3 LMC Budget 2015

The budget for 2015 was presented. Following the proposal from the LMC Board the RT resolved:

- To accept the LMC 2015 budget as proposed with following adjustment:
  - The 'Dioceses Audit Fees' of TZS 72 million taken from the Programme Fund administration has to be discussed at ELCT Executive Council in April before acceptance.

5.4 LMC Vehicle Policy

The LMC Board has agreed on to change the number of vehicles to be purchased 2015 and 2016 due to the new dioceses. Next year there will be seven vehicles purchased and 2016 three vehicles, but the estimation of ELCT contribution towards the Vehicle Fund will be calculated on five vehicles both years. Received as information (Exhibit 5.4)

The LMC Board proposed that the ELCT contribution to the Vehicle Fund has to be paid to LMC with the following regulations:

- If a diocese fails to contribute to the vehicle fund:
  - One year – drops one year in the cycle of the Vehicle Fund.
  - Two years – drops to the end of the cycle.
  - Three years – drops out from the Vehicle Fund and an earlier year's contribution stays in the fund.

The RT resolved:

- The procedure on the ELCT contribution to the Vehicle Fund has to be discussed at ELCT Executive Council in April before acceptance.

6. Other Reports for Information

6.1 Ongoing Projects Report

The ongoing project report was presented (Exhibit 6.1). There are four projects pending, three connected to misappropriations that have been taken care of by ELCT and are solved and reported to ELCT Executive Council. The information was received with appreciation and the RT resolved:

- LMC secretariat will pay for the transportation and electrical installation from the remaining funds that is paid back for the project with the South Central Diocese.
- LMC Secretariat will release remaining funds also for pending projects of Central Diocese and Mara Diocese.

6.2 Program Fund Report

Received as information (Exhibit 6.2)

6.3 Current List of Missionary Personnel and Volunteers

Received as information (Exhibit 6.3)

6.4 Bilateral Project List

Received as information (Exhibit 6.4)

6.5 LMC History 1998 – 2014 by Rev. P Bendera

Received as information (Exhibit 6.5)

6.6 ELCT Investments and Other Matters

Received as information (Exhibit 6. 6)

6.7 ELCT Audit Division Report

Received as information (Exhibit 6.7). A question was raised and discussed on the subject of the seriousness of dioceses in financial reporting and audit. The RT stressed the importance of auditing.

6.8 ELCT Strategic Plan

Received as information

6.9 ELCT Medical Loan Scheme

The impact of the Medical Loan Scheme has not been as expected. The LMC Board has agreed on to make the Medical Loan Scheme come to an end and use the fund for a medical and health purpose that can be a benefit for the whole church. Received as information.

7. Election and Appointment

7.1 Board Members – ELCT

The term for Mr. Abel Mrema came to an end by the closing of RT 2014. Mr. A Mrema will end his employment with ELCT in 2014. After the sudden death of Rev. Imelda Kissava ELCT Executive Council has appointed Ms. Mary Laiser to fill the position. The RT approved to:

- Endorse the decision of the ELCT Executive Council to appoint Ms. M Laiser to replace the position of Rev. I Kissava, ending at the RT 2016.
- Appoint the incoming DSG Finance and Administration for a three year-term ending at RT 2017.

7.2 Board Members – Northern Members

The term for Mr. Lennart Andreasson came to an end by the closing of the 2014 RT and Ms. Barbara Hinderlie ended her contract with ELCA in June and had one year left as a Board member. Northern members proposed and the RT approved to:

- Appoint Ms. Anna Claesson for a three year-term ending at RT 2017.
- Appoint Rev. Benyam Kassahun to replace the position of Ms. B Hinderlie, ending at 2015 RT.

Mr. A Mrema and Mr. L Andreasson gave farewell speeches and thanked all LMC members for all years of cooperation and friendship.

8. Coming Meetings

8.1 12th Round Table 2015

The RT resolved:

- To hold the 12th Round Table on the 19th – 20th of October 2015 in Bukoba, North Western Diocese. Arrival on Saturday the 17th of October and departure on the 21st of October.

9. Closing

9.1 Closing of the Round Table 2014

The Chairperson thanked the Karagwe Diocese and Bishop Dr. B Bagonza for hosting the meeting in an excellent way. He thanked Rev. R Steffansson for the Bible studies and Rev. A Urio for the Keynote address.

9.2 Closing Worship

A closing communion service was officiated by Chairperson, Presiding Bishop and the sermon by Rev. M Scheckenbach.

Then the meeting was declared closed by the Presiding Bishop Dr. A Malasusa

Bishop Dr. Israel-Peter Mwakyolile	Rev. Manfred Scheckenbach	Peter Karlsson
LMC Chairperson	LMC Co-Cairperson	LMC Secretary

ROLL CALL - 11th LMC Round Table, 19th – 21th October 2014

A. VOTING REPRESENTATIVES, NORTHERN MEMBERS

1	Mr. Lennart Andreasson	COS
2	Mr. Simon Kristensen	DANM
3	Mr. Robert Refslund-Nørgaard	DLM
4	Rev. Benyam Kassahun	ELCA
5	Mr. Lasse Lampinen	FELM
6	Rev. Tobias Krueger	LMW
7	Rev. Manfred Scheckenbach	MEW
8	Mr. Arve Myra	NLM
9	Rev. Erik Johansson	SEM
10	Rev. Chediel Sendoro	UEM
11	Rev. Heike Spiegelberg	ZMOe
	APOLOGY	
12	Rev. Dr. Reinhard Kees	BMW
13	Dr. Christine Keim	VELKD

B. VOTING REPRESENTATIVES, ELCT UNITS

1	ELCT Presiding Bp. A. Malasusa	ELCT-CW
2	Bp. Dr. Alex Mkumbo	CD
3	Ms. LoeRose Mbise	DME
4	Bp. Michael Adam	DMR
5	Bp. Amon Kinyunyu	DOD
6	Amb. Richard Mariki	ECD
7	Bp. Andrew Gulle	ELVD
8	Mr. Nayman Chavalla	IRD
9	Bp. Dr.Benson Bagonza	KAD
10	Bp. Dr. Peter Mwakyolile	KOD
11	Bp. Ambele Mwaipopo	LTD
12	Bp. Nicolaus Nsanganzelu	MD
13	Bp. Jacob ole Mameo	MGD
14	Mr. Samwel ole Saiguran	NCD
15	Mr. Julius Mosi	ND
16	Rev. James Mwinuka	NED
17	Bp. Elisa Buberwa	NWD
18	Bp. Charles Mjema	PD
19	Bp. Amoni Mwenda	RUDI
20	Bp. Isaya Mengele	SD
21	Bp. Lucas Mbedule	SED
22	Bp. Emmanuel Makala	SELVD
23	Bp. Job Mbwilo	SWD
24	Bp. Levis Sanga	SCD
25	Bp. Renard Mtenji	UKD

Number of Voting - Northern Members	11
Number of Voting - ELCT Members	25
Number of Voting Members - Total	36

C. OTHER REPRESENTATIVES, NORTHERN MEMBERS

1	Mr. Stig Lundberg	COS
2	Rev. Deborah Troester	ELCA
3	Dr. Jukka Keskitalo	FELM
4	Ms. Anna Claesson	SEM

D. OTHER REPRESENTATIVES, ELCT

1	Mr. Brighton Killewa	ELCT-CW
2	Mr. Abel Mrema	ELCT-CW
3	Mr. Mallumbo W. Mallumbo	ELCT-CW
4	Rev. Rachel Axwesso	ELCT-CW
5	Mr. Alexander Chonjo	ELCT-CW
6	Rev. Lazaro Rohho	ELCT-CW
7	Mr. Eliniokoa Macha	ELCT-CW
8	Ms. Mary Laiser	ELCT
9	Ms. Catherine Mollel	ELCT
10	Ms. Grace Mutabuzi	ELCT
11	Mr. Emmanuel Simbo	ELCT

E. LMC STAFF

1	Mr. Peter Karlson	LMC
2	Mr. Sirieli Pallangyo	LMC
3	Sr. Flaviana Temba	LMC
4	Mr. Tumsifu David	LMC

F. SPEAKERS

1	Rev. Rolf Steffansson	FELM
2	Rev. Aron Urio	ND

LMC Round Table

Bible Studies – 19th and 20th October 2014

Bible Study 1 – Rev Rolf Steffansson

Speak up for those who cannot speak for themselves, for the rights of all who are destitute. Speak up and judge fairly; defend the rights of the poor and needy.

Introduction

We will start this Bible reflection with some comments on the context of the passage in front of us. It is found in the Book of Proverbs, which is a collection of wisdom born out of hundreds of years of experience.

Receiver

These words are given to king Lemuel. In the commentaries there is some discussion on the identity of this person. He is not known from other sources. Some have maintained that these are words that King Solomon received from his mother. But this Lemuel could also have been a prince or a ruler from a neighboring country,

Setting

These are words from a mother to her son. In many of the western countries there are studies confirming that Christianity is brought forward especially by mothers retelling the gospel story to their children. This is one of the mechanisms behind the commitment of people to church in my own country. Christianity is not mainly carried forward by pastors or evangelists, but by parents who see it as important to give to their children. And our question now is, will this continue. With a more limited number of young parents with affiliation to the church, it is no longer self-evident that the basic prayers, the basic Bible stories or the basic knowledge of our beliefs will pass on to the next generation. And what will the value-base for the next generation then be?

Context

The words are directed to the king. He is instructed to anti-corruption and rights-based principles. In church work and development we have a lively discussion on human rights. The concept of human rights in our time relates to the UN declarations on human rights. In the ecumenical discussion there is a need to define the relation between being rights based and being faith based, and it is important that churches like the ELCT participate in this discourse.

In the rights based language we talk about rights holders and duty bearers. Rights holders are all of us. The big challenge of today are the rights of the over one billion living without daily bread, the billions living in societies with limited freedom of religion and so on. All who are given governmental or communal responsibilities have a responsibility to ensure that the rights to education, work, and health care, freedom of speech and freedom of religion of the people they are in charge of are upheld.

Speak up for those who cannot speak for themselves, for the rights of all who are destitute.

Here we could open an interesting discussions about the duties of the governing bodies. We have societies where the central task of government is security and the up keeping of order. The welfare system, at least over the minimum, is delegated to volunteering work in the non-governmental sector. On the other hand there are societies where the task of the government is defined as welfare of its citizens. Because we do not really trust that people will do good just out of the goodness of their hearts, the government is given power to collect taxes in order that the distribution of resources is evened out. The text in front of us seems to presuppose that the task of the king is to work for the welfare of the citizens, meaning taking a special care of the poor and the needy.

It is the religious community that has been carrying these values forward. We have an interesting example of the discussion between the roles of the church and the state. In the context the text is written, he king was seen as anointed by God. His authority was the secular sphere. The spiritual sphere was supposed to be led by the priests and the Levites. But it was the same God working through bot means.

The church does not have a ready-made answer to how we should build a state. We do not have the same monarchy as in the Old Testament. The practical laws are different. Nevertheless, the church has a prophetic call to speak out when the rights of the needy and poor is neglected. As we are gathered here as a church, I am not going further into the discussion about the two arms of God. Our focus is on how the church can open its mouth for the destitute, the poor and the needy.

Construction

Proverbs 318-9 is constructed as a straight parallelism. Both lines start with the exhortation: “Speak out”, or more correctly “Open your mouth”. Both lines continue with the concept of rights and righteousness. The first line could be read more in the context of advocating for the rights. The second line more legal, and could be seen in a court setting.

In this parallelism, the two lines enforce and complement each other. This is a literary effect, helping the listener or reader to understand the importance of the message. For whom, then, should the king open his mouth? In the first line there is a word only used once in the New Testament. NIV translates it with the word “destitute”. The words could also be understood as “sons of destruction”. There is a parallelism already in the first line. The text mentions *those who cannot speak for themselves…all who are destitute*. In the parallel construction, these words give explanation to each other. The second line talks about the poor and needy. The words imply meanings as poor, needy, weak, afflicted, wretched, humble, and lowly.

Even if our verse is one unit, I am going to divide them. To understand what they mean, I want to open them through the story that St Luke is presenting in Luke-Acts.

MISSIO DEI

In the opening sermon in this opus, Jesus is telling that the Spirit has anointed Him to proclaim good news to the poor. This passage a brilliant summary of the Missio Dei, the mission of God: There is the sending of the Father, the liberating work of the Son in the guidance of the Spirit. The part of the Spirit is important. Luke wants to show, that the Spirit that led and inspired Jesus, and that this same work continued with the church, leading it to those who could not speak for themselves.

In this construction, we can also read a three-fold ministry of the triune God. The first and the last line talk about the providence of God, especially for the poor. This is part of the belief in God as the creator. God is

taking care of the poor, God is sending a year of jubilee, where justice is given. The second and the second to last line talk about the liberating work of God. This can be seen as connected to our belief in God the redeemer or reconciliation. I the centre is the transforming work of God, opening the eyes of the blind. We have a three-fold mission of the triune God.

God´s liberating work

One of the key ideas in the opus of Luke Acts is freedom for the prisoners and…to set the oppressed free,. Jesus mentions freedom twice. He then gives an example of who might be the captivated.

"And there were many in Israel with leprosy in the time of Elisha the prophet, yet not one of them was cleansed—only Naaman the Syrian." Luke 4:27

The sick and the lepers

In the environment of Jesus, leprosy was connected with physical and spiritual uncleanness. We can understand the fear connected with the disease when we look at the present situation of Ebola. It is responsible and ethical to create systems so that this epidemic does not spread further. At the same time we should be aware how easily we create a situation where we severely can limit the rights and dignity not only of the sick but of the whole community connected with it. I talked to the general secretary of AACC, André Karamanga, who told about the feeling of despair abandonment of the people in Liberia and Sierra Leone. At that time there was a 24 h curfew. No one was allowed to move outside.

At the same time I receive e-mails from radical prophetic movements talking about this being the judgment of God. This shows how easily we also attach a spiritual stigma to illness. This is a parallel to the situation of the lepers in the New Testament. They were not locked in a jail, but shut out from societal life. After falling ill, they could no longer speak for themselves.

How did Jesus deal with those who had no voice? Luke records two cases of Jesus encounters with people with leprosy (chapters 5: 12ff and 17:11ff). In the first text is that He touched the man with leprosy. This kind of touching of the unclean is recorded five times in the gospel. In the community where Jesus lived and worked, the touching of the sick, the sinners and the dead had the same effect as touching an Ebola patient: It contaminated the person physically and spiritually. The one who touched became untouchable in physical sense. In practice she or he was excluded from participating in the temple or synagogue service. That is probably the reason why the priest and the Levite passed the man at the road to Jerusalem: They would have become unfit for temple service

There are other similar stories. In Luke 6:6ff; 13:10 ff we read about a man with a shivering hand and a crippled woman. On these occasions Jesus behaves in a very provocative way. He could have waited some hours until the end of the Sabbath before he healed them, and He could have performed the healing less visible. But He chose to place this daughter and son without voices in the middle of the congregation. That was a way to do advocacy. The synagogue congregation had to see the people they usually ignored

The foreigner

This healing ministry continues with the apostles and St Paul in the Acts of the Apostles. However, the people with leprosy seem to disappear. What happened to this emphasis in the Act part? The laws of purity

might also have been less prominent in the Greek and Roman religions that the first international missionaries encountered.

I have been reflecting a lot on the author of the Gospel of Luke and of Acts. Traditionally authorship is connected with Luke, who travelled with Paul. According to tradition, the author was a gentile Christian. In the eyes of many, He was as unclean as the lepers Jesus met with. This can be seen from the hesitancy of Peter to enter the roman Cornelius´s house. Coming go Jerusalem with Paul, Luke and other gentile Christians must certainly have been seen with contempt. In Act, Luke introduces us with a huge group without a voice that needed to be touched. They were the non-Jews, the gentiles.

In the ministry of Jesus, there is very little evidence that He reached out to other than Jews. This was the criticism Paul was facing in church circles. The idea to bring the Jesus story to the uncircumcised and give them entrance to the church without first becoming Jews really was heavily disputed. Therefore Luke firstly had to remind the readers about the pieces of teaching of Jesus where gentiles are implicated, like the very first sermon in Nazareth. Secondly, Luke had to explain that Paul in no way was the first reaching out to the gentiles. Peter and Philip had done so before. And thirdly, Luke worked with analogies. Like Jesus, guided by the Spirit, had liberated the lepers, the disabled and the Samaritans from exclusion, the very same Spirit now led the church to liberate the gentiles from exclusion.

With the perspective of one who has been included, Luke points at the analogies between the work of Jesus, the work of the first apostles, and the work of Paul. He defends a missiology, where the key concepts seem to be healing, hospitality and human dignity, that is for all. This is why the genealogy of Luke starts with Adam, the father of all humankind. The healing, hospitality and human dignity is very well described in the parable of the good father in Luke 15. Healing is dealing with the stigma that separates from God, but also to fellow human beings. And humanity means giving up the prejudices, contempt and hatred between the children of Adam.

When Luke refers to Jesus's and Paul's discussions with the Pharisees and the Jewish religious leaders, he might also have been reasoning through analogies. At that time, the discussion whether uncircumcised gentiles could be part of the church was a hot one. No doubt it would have been easier for the Jerusalem church to take a position against the gentile Christians. That could have made their co-existence with the other religious community easier. But Luke is reminding that this would not be in accordance with the teaching and example of Jesus, who was touching the lepers, eating with sinners and setting the excluded free.

Last year, we set a new strategy for the child sponsorship program that we carry out with the ELVD. Formerly we had aimed it at vulnerable children in general. After a joint evaluation, we decided to prioritize child protection. That means that together with the governmental bodies, we look out for the most vulnerable of the vulnerable. In joint meetings we have identified children of drug abusers, children of sex workers, children of parents with grave social challenges. To our amazement, there is a big group of such children. Now the diocese helps them with education, health care, and even in some cases relocation. The program is not evangelistic as such, but bishop Gulle can confirm that the children and their relatives have a renewed trust towards the church.

In some cases, the people working like this have been criticized: Why are you not helping our parishioners instead? Why is the help going to people outside the churches? Why are these miserable people coming to church? What are we gaining from it? These are the same questions that Paul might have received.

Sometimes also the church can inherit prejudices from its surrounding society, making it hard for the voice of the voiceless to be heard even in our proclamation and service.

“Speak up for those who cannot speak for themselves, for the rights of all who are destitute. “

The voice of Luke is one of someone who formerly has been Here we see mission from the margins in practice

Mission from the point of view of Luke is healing, hospitality and humanity, view the story of the prodigal son as a center piece in the story Luke is telling. There is the hospitality of the father, running towards his son. And there is the longing of healing and the actual healing taking place in the embrace of the Father. The open arms of the Father are a picture of the open arms of Christ on the cross. In the parable the father makes a complete fool out of himself by running, by reconciling with the son without conditions, I once heard a preacher state, that God never compromises with God´s honor. But actually God did, both in the parable, and on the cross. Transformation means, that eyes are opened to this generous hospitality of God. For Luke, speaking out for those who cannot speak for themselves means that the church is called to put this message into practice, sent by God, following the example of Jesus in the guidance of the Holy Spirit.

Bible Study 2 – Rev Rolf Stefansson

Speak up for those who cannot speak for themselves, for the rights of all who are destitute.[9] Speak up and judge fairly; defend the rights of the poor and needy.

Before going on, I want to say something about the center piece of Jesus policy speech. He says he has been sent to proclaim recovery of sight of the blind. Notice that He talks about proclaiming sight. In the Acts of the Apostles the concept of seeing is important. For Paul, faith is being a new creation, or rising from the dead. John talks about being born again. The paradigm Luke uses is to gain sight. The prime example is St Paul. When he met Jesus, the experience made him blind. When Ananias prayed for him, he got to see again. Apart from physical sight, he saw God in a new light. Formerly he had been an extremist. He had not cut people´s throats, but made sure the religious minority of Christians got put into jail, because he believed that was what God demanded from him. Meeting Christ, He got to see God in a new way: The hospitable and healing Father. Seeing the love of God meant seeing the neighbor in a new light, or seeing the neighbor at all. That is the point where Paul became the apostle to the gentiles.

Today, I promised that I would speak about defending the rights of the poor and needy. Like yesterday, we will look what it meant in the ministry of Jesus and in the ministry of the early church.

When doing this, we are on solid biblical ground. There are certain groups that are mentioned again and again in the law, in the prophetic texts, in the psalms and in the proverbs. The quality of the ruler could be measured in how the widows, the orphans, the poor, and the strangers among the people were treated. In His ministry, Jesus demonstrated what this means in practice.

The gospel according to Luke is not aimed at the poor and the needy. It comes from the poor and the needy. The first church was truly a mission from the margins. When Jesus is incarnated, he is not coming to judge from an elevated position. He himself is poor. The situation in the nativity story reminds of the situation of tens of thousands of refugees in the area of Syria or Iraq. They are looking for shelter first and foremost at their relatives. Families with small means are desperately trying to make space for everybody. When Luke tells that there was no space for the holly family, he does not mean that there was greedy innkeeper wanting the last shekel for the travelers. He refers to the crowdedness in the house of the poor, where even the last square inches are given to hospitality, a term we also used yesterday. It seems like Jesus father disappears from the story sometimes during the juvenile years of Jesus, and it might be that Jesus from close distance could see what the life of a widow was about. And he was executed as an outsider.

This also gives perspective to the words of the last judgment in Matthew 25: “whatever you did for one of the least of these brothers and sisters of mine, you did for me.” Yesterday I mentioned the WFF mission document “Together Towards Life”, where one of the key ideas is “Mission from the Margins”. Mission is not a one-direction venture from the have to the have-nots. In Luke, it is not primarily the poor needing transformation. In much of His teaching Jesus is challenging the ones that are well-off. There are several parables and sayings where the rich are called to repentance.

We now return to the second line of our text: *“Speak up and judge fairly; defend the rights of the poor and needy”.* Yesterday we read the first line in connection to the declaration of Jesus: “He has sent me to proclaim freedom for the prisoners … to set the oppressed free...” Today, we are going to explore what Jesus means, when he says: The spirit has… anointed me to proclaim good news to the poor…to proclaim the year of the Lord’s favor.”

Jesus gives an example of who this might be, again referring to an old Testament story: "*there were many widows in Israel in Elijah's time, when the sky was shut for three and a half years and there was a severe famine throughout the land. Yet Elijah was not sent to any of them, but to a widow in Zarephath in the region of Sidon"* (Luke 4:25-26). In one person, three of the groups we mentioned is combined: Here we have a poor person, who is a widow and a foreigner. She furthermore had a son, who was fatherless. It is not a coincidence that Jesus mentions her as an example.

To understand what it means to speak out and judge rightly, I want us to reflect on the situation of a widow.

1. She had gone through a loss and a disaster in her own life. In many cultures this is connected with fear. Maybe she had done something to deserve this. Maybe she herself was the reason for the death of her husband. Maybe this showed that she was abandoned by God. If you watch the preaching channels on TV, you will see the kind of theology, where success is a sign of blessing, and disaster of judgment of God

2. She had lost the secure life. In cultural law, she had no inheritance rights. If she had a son, the means of production was inherited by him, and her life was secured. If the son also died, it was even a greater disaster. There is a story in Genesis 38, about the two sons of Judah, Er and Onan. The older brother was married to a woman named Tamar. Er dies, and Judah tells the younger brother: "Sleep with your brother's wife and fulfill your duty to her as a brother-in-law to raise up offspring for your brother." But Onan knew that the child would not be his; so he spilled his semen on the ground to keep from providing offspring for his brother. What he did was wicked in the LORD's sight.
   In many cases this has been seen as a story against contraception. What really raises the rage of God, is the oppression of the woman Tamar. Onan does not want to give her an offspring that would have a part in the inheritance of Judah. This is the situation of at least tens of millions of widows and other oppressed groups today: Through power structures their possibility to their fair share is denied them.

3. She was dependent on the charity of others. Because the widow did not have straight access to the property, that means the land and the cattle, the deceased husband's relatives had the responsibility to provide for her. From every culture known to us, we have the experience that the relatives are not always that good-hearted. In one of the stories of Jane Austen, the dying father gives his son instructions to take care of his sister, by a certain amount of sterling a year. When the father has died, the daughter – in –law keeps arguing: Can your sister really need that much. Think about our own children and our own prosperity. In the end, there is nothing left for the lonely woman.

   When I was working in Kahama, we noticed the amount of elderly women begging in Shinyanga. The explanation I was given was, that the relatives did not want to carry the burden of providing for them, so they spread a rumor that their old relative might be a witch. This left no alternatives but to escape into town.

4. She was dependent on the advocacy of society. Usually the spokespersons of the widows were the religious leaders, who also were the experts on the Sharia of the time, the Torah.

5. What were the options for a widow? I already referred to the reality we saw in Shinyanga. But we also see a lot of other consequences of the defenselessness of the poor and the needy. Human trafficking is, from what I have been told, the third largest form of crime. In the work we are doing in Africa and Asia we see how especially girls are transported over borders to be used as domestic slaves or in the sex trade. The hopelessness is also known as a root cause to prostitution.

I have pointed out a negative spiral. The root causes are in the lack of what our text is telling us:

Speak up and judge fairly; defend the rights of the poor and needy.

Again, for Jesus his intention to defend the rights of the poor and needy were not only words. I have been amazed by how much He and the church is paying attention to the widows in the story of Luke and Acts. In fact, the texts provide us with an alternative of a positive spiral. I will shortly give some examples:

1. When the widows were left with no alternatives, the church came up with innovative strategies. In Acts 9:39 ff we meet with an ordinary Christian of the time, named Tabitha or Dorcas. The story tells how Peter raised her from the dead. What we do not easily notice is what is told about her life. She was always doing good and helping the poor. This is a signal of what the Christian life was about that we very easily miss. The widows are gathered around her death bed showing him the robes and other clothing that Dorcas had made while she was still with them. Now I am aware that I overinterpret, but my thoughts go to the thousands of village groups where women gather and learn small scale project work in order to provide for themselves and their families. It might be that we have the first church based small-scale entrepreneur project for women.
2. In his teaching Jesus did advocacy for the widows. This was done on many levels. Jesus directly confronted a corrupt legal system, that did not take care of the widow´s interests
   "They devour widows' houses and for a show make lengthy prayers. These men will be punished most severely." (Luke 20:47). In Tanzania the words "Amekula hela" are very well known. The religious leaders used the property they were supposed to steward for their own purposes. This is classic corruption
   But Jesus also did advocacy through examples and through his sermons. We all know the story of the widows' gift in Luke 21:1. Here Jesus deals with the spiritual stigma. Instead of lamenting her situation, he uses her actions as a role model for the other ones. Another similar instance is in Luke 18:1 ff, where Jesus puts a persistent widow as the main character in a parable.
   For us as pastors there is an important lesson to be learned. Whom do we use as examples in our preaching? Are you ever using the disabled people, the people living with HIV and Aids positive, the ethnic minorities and other groups as examples? In what light are you presenting them? I think that for the church, the pulpit is the most important place for advocacy, because there we talk to the attitudes of people. But we need to make sure we are not spreading prejudices. An old ecumenical saying is, that there is no such poor person that has not anything to offer the communion, and there is no one so rich so she or he does not have anything to receive.
3. One of the most interesting stories of the widows is the one found in Acts 6:1ff. The early church provided some kind of service to the widows. There is speculation about what exactly this service was. Nevertheless, there was disturbance. There were accusations of discrimination, unjust distribution, and maybe nepotism.

To deal with this, seven persons are appointed. Note, that these persons did not start the diakonia of the church. The diakonia, taking care of the vulnerable, was part of the ministry already during the time of Jesus. But the task of the deacons was to uphold the rights of the poor. They were appointed to oversee that the system was just, that the rights and dignity of the target group was upheld. Diakonia in the church is not a question of charity, where we can choose whom to help and who not. The example from Acts shows, that we have to have a proper system to carry it out.

4. One of the most moving stories in Luke is found in Luke 7:11 ff. In many ways, this is a parallel story to the story of Elijah, that Jesus quotes in Luke 4. Also in the Old Testament story there is a widow losing her son, and the prophet pleading for her case.
   The story is about a widow in the town Nain, who has lost her son. Her pension fund is gone, and no doubt she had relatives that were already planning on what to do with the property of her diseased husband. The story is about a miracle. Jesus gives her her son back. It is also a story of what the year of the Lords favor means. This was an institution from the Old Testament, where property was given back and the poor got a new start. And this is a story of compassion.
   In all, I think this is a story that tells that the resources given to the church never ends. We have the resource of taking care of each other, comforting each other, providing for each other's rights. But we also always have the resource of prayer. There is no such darkness that the light cannot shine through it. But this is also a challenge to us. The church can never be the institution where we raise our hands and say: It is impossible. All too easily we give up in front of unequality, unjust distribution, unjust systems. The example of Nain shows that we are called to be a pilgrimage of life, of justice and peace in this world with so many bleeding points.
5. And that means that we come back to the central point of our faith. I started by talking about the spiritual stigma connected with being a widow. We very easily connect difficult things that happen with judgment of God. The ultimate defense for the poor and needy can be seen on the cross of our Lord. He Himself was poor and needy, went deeper down than any human can go, and showed that there is no situation we can experience where God is not there. The unique message of our faith is the savior, who was made sin, who was made poor, who was made vulnerable, who was made sick, and carried all these things in His body on the cross. The cross is the ultimate marginalization, but from there starts the ultimate change in world history. For the widows this was a message that God identified God with their situation, but also that there was a hope in this life and for eternity for them.

Speak up and judge fairly; defend the rights of the poor and needy. I have tried to point out what this meant in the life of one vulnerable group in the context of Jesus. Yesterday I also mentioned the disabled, the sick, and other ethnic groups. Today, the world is different, but I would say that we have the same mechanisms of judgment, exclusion and marginalization. We can ask ourselves, who are the vulnerable groups of today. I hope these reflections can give us directions for further thought.

Questions to Bible Study 1 & 2:

1. Who are the ones without a voice in the context of our church and our dioceses?
2. How do we speak up for them?
3. Who are the poor and the needy in the context of our church and our dioceses?
4. How do we defend their rights?

DIAKONIA – FAITH ACTIVE IN LOVE THEME FOR LMC ROUND TABLE, 19 – 21 OCTOBER, 2014, ELCT, KARAGWE DIOCESE

INTRODUCTION

It is with great honour and humbleness that I dare stand before you distinguished members and partners of the Lutheran Mission Cooperation 2014.

First and foremost, allow me to give my gratitude to the LMC Board for proposing my name to be a key note speaker for this year's (2014) Round Table. Frankly speaking, I feel so small that I did not deserve this honour. My prayer is that God will use me according to his will to fulfill His will and your expectations.

As you have heard in the introduction, my name is Rev. Aaron Urio. I was ordained a pastor in the year 1970 and have served as a pastor in Parishes and institutions. Since then I have served as a Rector of Ushirika wa Neema, a deaconess Institution of the ELCT Northern Diocese since 1980 up to this day. However, I retired officially on 22 June 2014 and was asked in by my diocese to serve at Ushirika wa Neema for a two year contract. I thank God for the 44 years He gave me to serve Him in this Pastoral ministry.

DIAKONIA – A CONTEMPORARY NEED IN OUR CHURCH TODAY

I am grateful to LMC Board for this year's theme. It is indeed a contemporary need in our churches today, if at all, we want to make the church meaningful to our people in this generation. In the first Christian Community, all the believers male and female pooled their possessions together and they were shared equally. No one was neglected and no one was in need. Later, there was discrimination and confusion. When the seven deacons were appointed and they performed diakonia, everyone was satisfied, and the number of believers increased. This is about what the church is all about and a dire need in the church today.

As in the early, church Christians, there are many grumblings amongst our church members today. They feel they don't belong, some of the reasons being: they are forgotten, they are not loved or cared for and especially when they are sick, poor and heavy laden with burdens, problems and sorrows. They are looking for someone to only listen to them but are nowhere to be found. Something has to be done and urgent if we want our churches to be meaningful to our people today.

Diakonia, correctly understood, means taking the whole Gospel to the world: Preaching the life and death of Jesus Christ, proclaiming salvation, personal fellowship, performing caring and healing tasks etc. There is no question of either preaching or feeding the poor; both are necessary. There is need to call back the church to take the whole Gospel to the world, and to

mobilize the whole church for the task. The Lord Jesus will equip us, if we answer His call to do diakonia.

GOD'S LOVE AS THE BASIS OF DOING DIAKONIA

Before going any further, I would like to pose a question. How do you tell or differentiate between an act of love flowing from the love of Jesus Christ and a normal act, of humanity from any person? This is indeed very hard to tell because God Alone knows the motives from which we give be it: food, water, money or service. This is why in Matt. 25:31-41, these who were welcomed to the Kingdom of God did not even remember when they gave him food, water, clothes etc. And those who did nothing remarked – when did we see you hungry, unclothed or in prison etc. and did not help you? This brings us to a saying that: Those who give should not remember and those who receive should not forget. This tells us that, to do diakonia has to do with the flow of God's love in us through Jesus Christ who died for us on the cross, and whose resurrection empowers us to bear fruits of love to God and our neighbour.

Prof. John Mbiti speaking of diakonia – A Biblical Mandate pointed out two principles of diakonia. One is that everybody is capable of participating in diakonia in serving; and secondly, everybody is capable of receiving diakonia. From Biblical point of view, the church is another structure of diakonia. In this church we as members of one body of Christ use our spiritual gifts to serve one another in Christ's Love. It is here the church carries out the healing of the brokenness of the body of Christ in and for the world. This ministry of healing, speak up for those who cannot speak for themselves (voice of the voiceless) for the rights of all who are destitute, speak up and judge fairly and to defend the rights of the poor and needy, gives the church a diaconic reality. At the same time all the members are to serve each other for the well being of the whole body of Christ Jesus.

Robert Hannaford in his book, The Deacon's Ministry - 'Towards a Theology of the Diaconate', in citing the example of Jesus' washing of disciples' feet said that; the disciples were transformed in their understanding and their actions. These disciples were totally new people with new understanding of what it means to be a follower and a servant of Jesus. They got a new dimension of what servant hood meant and especially when you are a follower of Jesus.

"Those who serve in God's Kingdom must never simply do good to others. They must rather offer their very selves in humble service to those in need. The teaching on diakonia enshrines the heart of the Christian view of our duty towards others and forms the basis of a new authentic human community of caring and love. To speak of diakonia is to speak of the Christ like heart of Christian service and ministry and of the dawning of the new age of God's Kingdom"

In doing diakonia, it is of supreme importance to bear in mind that, the church and all its related organizations must remain faithful to the biblical patten: That is, evangelism and social action cannot be separated. They must go hand in hand. To evangelize is to liberate. However, salvation has both spiritual and social action. Mahatma Gandhi of India said; you can easily win a person through his/her stomach.

From its very beginnings, the church was providing diakonia probably from the pooling of resources and sharing among all, so that no one in the group was in need. (Acts 4:32f)

However, in Acts 6:1-8, diaconal service as part of the church's activities had become institutionalized. But this practice itself goes back to the teaching and practice of the Lord Jesus who went about preaching the Good News and doing good and healing all who were under the power of the Devil. (Math. 9:35 – 38)

God's people, through faith have to bear fruits of love. Prophets for example, Amos, Isaiah, Jeremiah and others instructed God's people to stop oppression and injustice and instead to look after windows and orphans, feed the hungry, clothe the naked and to set free the oppressed.

In Luke 4:18-19 the Lord Jesus identifies Himself as the anointed one who brings not only Good News to the poor but also sets free the oppressed and heals the blind. In James 1:27, genuine religion is identified as expressing itself in caring for orphans and windows in their suffering, and keeping oneself from being corrupted by the world. Probably, diaconal service is most forcefully expressed in Mathew 25:31-46 where it is started that one's eternal condition will be determined, at least in part according to whether or not one fed the hungry, gave drink to the thirsty, provided a home for the homeless, clothed the naked, took care of the sick and visited prisoners.

There are many biblical examples which illustrate this but suffice it to say that from the beginning, the church through the Great Commission has carried this mission of proclaiming the Good News of liberation through Jesus Christ, educating and enlightening people for right living in community and service that fosters right relationships, justice, restoration and renewal. That is to say, evangelism and practical service are not alternatives, but parts of the whole; and the two must go together in partnership.

The churches in the South and those in the North have very much engaged in this mission and for a very longtime. However, with time, things have come to slow down and the worst part of the story is when some churches made a division between evangelism and social action, spiritual and secular. To do this is to commit a grave mistake in doing our mission to God and especially on the basis of the bible texts I just quoted above. Our churches have to maintain the practice of proclamation and service to the community at large.

WEAKNESSES IN DOING DIAKONIA TODAY

Africans are traditionally, used to sharing material and non-material things. These include food, land, rejoicing over a marriage or birth of a child, caring for the sick at all levels; individual, family, tribe or community. Communal ties played an important role in making sharing genuine. This noble fact of African traditional existence is however fading away as they encounter with modernization and especially Globalization. However, efforts should be made at preserving or recapturing this rich heritage of sharing as a tool or an agent for doing diakonia.

As I said earlier, our noble African heritage of sharing is fading away due to modernization and copying of the Western development, our ways of doing diakonia are still of the traditional form. This traditional way of doing diakonia is geared towards maintaining the status quo rather than changing the established order (i.e. visits to the sick people, to prisoners and assistance to the needy and refugees)

Again, in countries like Europe, America and some parts of Africa, some people are not ready to share or open their doors for diakonia visits or assistance. The question posed before us is what new ways or methods should be used to curb this problem?

There is an almost lack of training and awareness to the new forms of diakonia that imply commitment to serving the oppressed and the suffering. We do not have the courage of exposing evil situations either out of fear of losing the grants they receive from the state or other organizations. It is here I very much commend the Christian Churches in Tanzania:- ELCT, CCT, TEC, etc for their stand when there is a pressing National issue and which need our churches to give a stand i.e. Tamko la Bagamoyo, Tamko la Dodoma, Kuundwa kwa Jukwaa la Ardhi Bunge Maalumu la Katiba etc.

When we speak of Diakonia as faith active in love we are talking of suffering. The church is in the world although it is not of the world. This presupposes that as citizens, Christians must participate in the development of their countries and in bringing in abundant life to the people as Jesus said, 'I came that they may have life and have it abundantly. (John 10:10b). This includes issues of Justice and freedom from oppression of the poor. They must, therefore, support activities related to the liberation of all people socially, economically, politically, culturally, spiritually etc. Without these there is not an abundant life that Jesus is claiming here.

In order for the church to remain faithful to its calling, the church should and must remain the conscience of the society, always speaking and standing up for the biblical truth. Though the role of the prophet is to declare the will of God, that role will mean denouncing situations of injustice and this will entail risks and suffering. Such being the case, one need to heed the biblical verse in Mathew 10:6 'Be wise as a serpent and gentle as a dove'.

Finally, diakonia in most churches is project oriented. It is important that these projects i.e. children's homes, special schools for children with disabilities, training centers etc. portray the good image of the church and above all find ways to become sustainable.

Again, it is not the funds or donations that will determine the project but the concrete needs of the society. In the New Testament, Jesus provided diakonia service in response to the actual need of the recipient. For example in Mark 10:51 the blind man articulated his need before Jesus could help him. Likewise, the community should decide their needs before they ask or solicit for funds to start the project.

CHALLENGES IN DOING DIAKONIA TODAY

Diakonia is a result of faith through the preached word of God. This faith has to bear fruits of love by serving others through the love of Jesus Christ. In this case diakonia must be seen as part of the Church's total mission and a fellowship to all humanity. This implies compassion and not pity.

Again, diakonia is a necessary task of the church and this is embodied in the Great Commission (Matt. 28:19-20) consequently, diakonia must include as one of its fore most requirements, the identification of individual spiritual talents and how these could be effectively used.

In the book of James 2:14-26 we read; Faith without deeds is a dead faith. Here is a call for every believer to show his/her faith by engaging in diakonia mission. In fulfilling this, there is a need of strengthening and ensuring the commitment of the local church for individual or community diakonia. The church needs to train its members to be self-supporting and good stewards.

As a church we need to realize that the center of effective diakonia action must be the local church starting from the family, parish, and diocese and finally the church at large. To me there opportunities which as a church we have not used them well. Families do depend on their spiritual leaders very much and especially when there is death, marriage or a problem that need advice or counseling in the family.

If these opportunities are well used, we as a church could build a strong relationship with these families in our parishes to an extent that we would make diakonia a true reality. In fact, this makes church family relationships so much cemented that they will never weaver even in times of faith trials.

I must commend some dioceses which have started Diakonia to pastors' widows or widower, visits when they are sick etc. (Kamati ya Huduma), Diakonia committees in parishes which visit and comfort the needy, and finally house to house worship (Ibada za nyumba kwa nyumba).

Again, I want to urge you all to study and learn from our brothers and sisters of the Roman Catholic Church on 'JUMUIYA'. These Roman Catholic communities play a very important role in diakonia i.e. prayers, helping one another and building strong church communities. This is doing diakonia or showing our Faith Active in Love from the grassroots.

Today, we are experiencing mushrooming of Religious sects and many of our Christians leaving our churches to join these emerging ministries. When you ask them what do they lack in their respective churches? The reply is we are looking for green pastures. Some do complain that I was sick and no church leader or member has paid we a visit just to comfort or pray with me. In this case we need diakonia committees or (Jumuiya au Kamati za diakonia).

There is also a great need of strengthening our diakonia departments or desks in our respective churches. We are using a lot of our church resources or budgets in other areas while diakonia gets just a little. I call upon the church from the grass root level to endeavor to set aside funds and other resources like manpower in order to boost diakonia mission in our churches.

Conclusion:

The theme for the 11th LMC Assembly- DIAKONIA – FAITH IN LOVE is an urgent call for the church to engage fully in doing diakonia probably in a more serious way than we ever did it in the past

More than ever today ,let us struggle to reach out those whose who need us most especially the poor, the oppressed, women and children, orphans and the less fortunate in our society today.

Let us speak out loud against the evils in our society today. We can do this by being prophetic enough and be ready to face the consequences of being bold in our Prophetic message knowing that suffering surely be a part of our prophetic Mission.

There is no way the church can mean anything today or become real to the society if it is silent to the evils of the society.

We have to heed to this call and fulfill our mission of diakonia in our church and society at large. We need to repent for what we did not do when we knew what to do and for being silent when we were supposed to raise up our voices and speak out or do something.

Thank you for according me this opportunity to stand up here and be a key note speaker to this LCM Round Table. God bless you! God bless The LMC Round Table.

Thank you for listening

Respectfully Submitted,

Pastor Aaron Urio

ELCT/ND Ushirika wa Neema.

20/10/2014

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QUESTIONS FOR GROUP DISCUSSIONS:

1. What should be done to strengthen Diakonia Committees from the Parish level to the church at large?
2. How possible can we use the African heritage of sharing things as a tool of doing Diakonia today?
3. What should be done for the church to be more prophetic today?
4. To succeed in doing Diakonia every believer must be engaged in Diakonia mission. How best can the church do this?

LMC Round Table 2014

"*Diaconia – Faith Active in Love*"

Group Discussions on the 21st October 2014

Questions:

1. What should be done to strengthen Diaconia Committees from the Parish level to the church at large?

Group 1

- The question of Diakonia is not known to our people
- To strengthen the issue of Diakonia through our curriculum in our Theological Universities (for pastors and evangelist) and in confirmation classes.
- To train pastors and evangelist to have broader understanding of Diakonia activities.
- To have diakonia committee in the parish level to the Church Head office.
- To identify and work for these vulnerable groups.
- To encourage House to House Evangelism.
- To prepare booklet for the guide lines on doing Diakonia activities.

Group 2

- Create awareness of Diaconia work to all members of the Parish.
- Establish Diakonia Committees from the Parish level
- Impart knowledge to Diakonia Committees
- Identify the needy by numbers (statics)
- Identify their specific needs.
- Show love, compassion. Let them know that we care for them.
- Establish a Diakonia Policy for the Church (ELCT)

Group 3

- The church should have Diaconia committees from the Cells level (Jumuiya) to the Diocese Level. At least to have one person who will be responsible in that cell.
- The church should explain the role of Diaconia to the church so that people will understand what it means and what are the responsibilities of Diaconia in their own context.
- The church should recognize Diaconia as part and parcel of the Gospel. People should be well taught that, knowing the Gospel include consoling, carrying, loving and visiting the widow, widowers and orphans.

Group 4

- Establish Diakonia Committees at all levels of the Church
- Determine the roles and responsibilities of Diakonia Committees at all levels
- Define what entails in Diakonia work
- Build the capacities of the Committee Members.

2. How possible can we use the African heritage of sharing things as a tools of doing Diaconia today?

Group 1

- There is no balance in Sharing
- To encourage sharing
- To encourage people to help the vulnerable groups as a way of doing diakonia activities.
- To have diakonia Sunday day and date be fixed in the ELCT calendar.

Group 2

- Share in Joy and Sorrow
- Revive and strengthen the African Tradition of sharing resources, including land
- Discourage individualism
- Encourage Community Spirit and Practice.
- Government to participate through the Tax regimen. The rich to pay more and the money to be used to finance social services.
- Everyone to work according to his/her ability or level of disability.

Group 3

- In African context the sharing aspect is there and we have been observing in different tribes. For example in Pare tribe, if one person possess a large number of cattle and other relatives do not have. That member of a family can give (distribute) at least two cattle to other members of the family, so as to share what they have.
- In most cases the African families have extended type of family. Therefore, though in those families you can find cousins, nieces etc but they all live as one family. And in some areas people do live with the Orphans. They view them as part of the family – church take this family concept.
- In the other aspect, as the African heritage of sharing things, we can help the widows and the orphans by providing with them all social and spiritual needs and so on.

- Some African heritage of sharing things are done in a very abusive way in the way that it discourages the widows. For example some relatives do stigmatize widows, the in-laws. The government itself has some practices which discourage the rights of the widows. The government leaders take an advantage of that. The church leaders do stigmatize them in some circumstances.
- We can set the parish diaconia committee which will be more concerned with the parish members and the society.

Group 4

- Set obligations for well-off congregations/Dioceses to assist the [poor ones.
- Discourage the spirit of individualism at all levels.
- Encourage equitable use of LMC grants by empowering weaker Dioceses

3. What should be done for the church to be more prophetic today?

Group 1

- To speak up and be ready for suffering from the consequences of doing Diaconical activities (especially Advocating for the voiceless)

Group 2

- Work with others
- CCT
- TEC
- Tanzania Christian Forum
- Be bold, caring and ready to sacrifice
- Committee resources
- Show Solidarity.

Group 3

- The church should address the social problems we have instead of keeping quiet and let the people do what they think it is correct for them. We, as the church we have to stand for the Gospel.

Group 4

- Live the Talk
- Have the credibility to talk the truth.

4. To succeed in doing Diaconia every believer must be engaged in Diaconia mission. How best can the church do this?

Group 1

- To involve all members of the church men, women and Youth to participate in the Diakonia activities.

Group 2

- ---

Group 3

- We can do local contributions in our parishes and the Diocese at large and distribute those things to the needy.
- Sharing of our own resources like clothes, food, other materials like iron sheets, cement, money etc.

Group 4

- Create awareness at all levels
- Every believer be engaged in Diakonia
- Encourage the UBUNTU Spirit to be practiced by all believers.
- Teach our People on how to fish as opposed to providing them with fish.
- Diakonia should be one of the priority areas in the church.

Round Table 2014 - Group Discussions on the 21st of October

Group 1 — Ukumbi/Hall: 1

	Mr. Lennart Andreasson	COS
	Rev. Tobias Krueger	LMW
	Rev. Deborah Troester	ELCA
	ELCT Presiding Bp. A. Malasusa	ELCT-CW
	Bp. Amon Kinyunyu	DOD
	Bp. Jacob ole Mameo	MGD
	Mr. Samwel ole Saiguran	NCD
	Bp. Charles Mjema	PD
	Bp. Emmanuel Makala	SELVD
	Rev. Rachel Axwesso	ELCT-CW
	Ms. Catherine Mollel	ELCT
	Rev. Aron Urio	ND
	Mr. Sirieli Pallangyo	LMC

Group 2 — Ukumbi/Hall: 2

	Mr. Simon Kristensen	DANM
	Rev. Erik Johansson	SEM
	Rev. Heike Spiegelberg	ZMOe
	Bp. Dr. Alex Mkumbo	CD
	Mr. Nayman Chavalla	IRD
	Bp. Nicolaus Nsanganzelu	MD
	Mr. Julius Mosi	ND
	Bp. Amoni Mwenda	RUDI
	Bp. Job Mbwilo	SWD
	Mr. Brighton Killewa	ELCT-CW
	Mr. Alexander Chonjo	ELCT-CW
	Ms. Mary Laiser	ELCT
	Sr. Flaviana Temba	LMC

Group 3 — Ukumbi/Hall: 3

	Mr. Robert Refslund-Nørgaard	DLM
	Rev. Chediel Sendoro	UEM
	Mr. Stig Lundberg	COS
	Ms. LoeRose Mbise	DME
	Bp. Andrew Gulle	ELVD
	Bp. Dr.Benson Bagonza	KAD
	Rev. James Mwinuka	NED
	Bp. Isaya Mengele	SD
	Bp. Levis Sanga	SCD
	Mr. Abel Mrema	ELCT-CW
	Rev. Lazaro Rohho	ELCT-CW
	Ms. Grace Mutabuzi	ELCT

Group 4 — Ukumbi/Hall: 4

	Rev. Benyam Kassahun	ELCA
	Mr. Arve Myra	NLM
	Ms. Anna Claesson	SEM
	Bp. Michael Adam	DMR
	Amb. Richard Mariki	ECD
	Bp. Ambele Mwaipopo	LTD
	Bp. Elisa Buberwa	NWD
	Bp. Lucas Mbedule	SED
	Bp. Renard Mtenji	UKD
	Mr. Mallumbo W. Mallumbo	ELCT-CW
	Mr. Eliniokoa Macha	ELCT-CW
	Mr. Emmanuel Simbo	ELCT

WELCOME SPEECH BY THE ELCT PRESIDING BISHOP ELCT AT THE 11TH LMC ROUND TABLE MEETING HELD IN KARAGWE OCTOBER, 2O14

Chairperson of the Lutheran Mission Coordination (LMC),
Associate Chairperson,
My Fellow Bishops,
Members of LMC Round Table,
The host of this meeting through the leadership of Bishop Dr. Bagonza,
Sister and Brothers,

I warmly greet you in the Name of Jesus Christ.

I am delighted to use this opportunity to welcome you to our 11th LMC Round Table. I am terrifically indebted and thankful to the Bishop of Karagwe Diocese for heartedly and courageously inviting us to meet here. I also take seriously that this is also an opportunity for many of us to know Karagwe. I request Bishop Dr. Bagonza to extend our sincere thanks to all Christians of this diocese. In collaboration with LMC office in Arusha, you have made it possible for all of us to be here.

We also still remember the death of the first Bishop of this diocese, Paul Mukuta, who died on 19th August 2014 and was buried here on 26th August 2014. In remembrance of him let us stand up and sing hymn no. 158 from TMW, and one of us pray for his family, for the diocese, for the church and for nation at large.

We are meeting here in Karagwe after we left each other in Arusha last year. Although this is a regular meeting, it is determined by some events which have happened in the country in our church and also in the churches of our region, if I can recall the pandemic of Ebola that is still a life threatening disease to all of us. We are all aware also that many of the challenges we had on our table last year will come again and again and this meeting shall deliberate the matters to envision what will be our tasks in the coming year(s).

Now I would like to bring to your attention some events of the past twelve months. It is with joy that I introduce to you two new dioceses which were inaugurated recently. I call upon Bishop Amon Mwenda of the ELCT Ruvuma diocese to stand up and greet members in few seconds. In the same manner I would like to invite Bishop Ambele Mwaipopo of the diocese of the ELCT Lake Tanganyika, who was also the former Deputy Secretary General, Mission and Evangelism, to stand up and greet us in few seconds.

Concurrently, some dioceses have done their general assemblies and have elected their new leaders. I take this opportunity to welcome Bishop Elect, Solomon Massangwa who was elected by the ELCT North Central Diocese Synod held on 21-25 July 2014. Would you please stand up and greet the members in few seconds. I am also delighted to welcome Bishop Elect, Dr. Fredrick Shoo who was also elected by the ELCT Northern Diocese Synod held on 16-20 August 2014. Please stand up and say some few words of greetings to the members.

I know, that for the two newly elected Bishop Massangwa and Dr. Shoo you will soon be consecrated into your offices. We wish you God's blessing for your preparations. For all of you I congratulate and wish you God's wisdom and strength to perform your duties.

I also congratulate Bishop Andrew Petro Gulle for his re-election to continue leading ELCT East of Lake Victoria Diocese at the meeting held on 27-29 August 2014. Your re-election shows the embodied trust of your Christians in your leadership. Not least I also extend my gratitude and congratulation to Bishop Michael Adam freshly re-elected by his Synod held on 7 October 2014. To all of you this is good news that people are really confident of your leadership and have much trust on you.

Next year we shall be celebrating 60th anniversary of the African Lutheran Church Leaders Conference that took place in Marangu in 1955. Since ELCT has been given again the honour to host these celebrations, I ask all members to support this event morally, spiritually and financially. You will be frequently updated about these preparations and please discuss about your participation.

This year 2014 has been special for Tanzania as a country. Tanzanians have witnessed the process of Constitutional Review go through Constituent Assembly, which was an organ that deliberated the second draft presented by the Constitutional Review Commission that collected initial opinions of Tanzanians. The Constituent Assembly is mandated by the Constitutional Review Law to write a new Constitution based on the draft presented by the Commission that should be proposed to the public for referendum.

It is unfortunate that the process was not very smooth since some opposition parties forming what is dubbed as "UKAWA" matched out of the assembly. The other majority group forming what is called Tanzania Kwanza spent much of the time defending their political positions. There have been efforts by different institutions to bring the opposing sides together but in vain. Religious leaders have been appealing for consensus between the opposing groups. Depending on how you say as a religious leader, it was disturbing to all of us, for we were either labelled Tanzania Kwanza or UKAWA but not measured according to what we were saying.

Finally the Constituent Assembly has completed its meetings and has come out with a proposed constitution for referendum. It is too early to say what will be the outcome of this process because it will depend on how people decide. Our task as religious leaders is to bring awareness to people so that people can decide to vote for or against the proposed constitution. It is not our duty as religious leaders to take sides. However, it is our responsibility to make sure that we empower our Christians to understand their basic rights and values that we all as Tanzanians think they should be included in the constitution. One of the basic rights is the freedom of worship and respect of human dignity with responsibility (you, our partners you are used to advocate for human rights, but we should add another 'r' human rights and responsibility).

We as churches we cannot work according to our plans without harmonious and peaceful life in the country. We have witnessed our country deteriorating in terms of respecting human rights and religious tolerance. Tanzania is no longer an island of peace but strives for maintaining it. It is from this context that we need a constitution that will respect human dignity, majority participation in decision making and religious freedom and tolerance.

In the same context Tanzania is blessed with vast natural resources. However, her people remain poor. It is the wish of Tanzanians that the constitution would give more power to people to decide on the use of these natural resources. So far the country has entered contracts with foreign investors that give little returns for the service of her people.

This round table therefore, although it is a normal meeting, it should be attentive to this context of our people and to which we are all serving. How our church is going to be a key player rescuing our countries from the asymmetrical, webbed and globalized world, remain a question to be asked.

We have to rethink on how we serve our people. So far our partners have been interested in diaconal activities that try to support vulnerable groups and people living in hopelessness. We cannot deny this to be Jesus' primary task. However, Jesus and his apostles also dealt with empowering people to walk on their own (Mk 5:41; Acts 3:9). Moreover he fought against systematic injustice in the society and in the temple.

While talking about this partnership, let us also think how to build infrastructure that will enable us engage in both capacity building and empowerment and also fight systematic evils in the society. Let us be agent of change for better life and hope.

With this few words, we open our mind and hearts and invite the Holy Spirit to guard us through this conversation so that this round table bears God's intended fruits it deserves. Amen.

+ Bishop Dr. Alex Gehaz Malasusa
Presiding Bishop, ELCT

FAITH ACTIVE IN LOVE

Presiding Bishop Dr. Alex Gerhaz Malasusa
Dear Guest of Honor
Dear Keynote Addresser
Dear Bible Study Leader
Dear Board Members,
Dear ELCT Delegates Bishops and General Secretaries,
Dear Representatives from the North
Dear LMC Secretariat,
Dear other Invited Guests, Ladies and Gentlemen

This years Round Table is going to wrestle with the theme DIAKONIA, which can be interpreted as FAITH OF THE BELIEVERS BEING ACTIVE IN LOVE TO THE HUMANITY. It is one among the two important aspects of the service the church has in its calling, of on one hand, preaching the Gospel and on of the other, serving the humanity. In other words we can say; we as a church are committed to peaching the Good News and to effecting better life to all without discrimination of any kind. The underlying motive is to value the human dignity by offering an unconditional love in our daily missionary undertaking.
The issue in question is, how serious is the church in doing the work of diakonia? Is diakonia in its multifaceted shapes realized in the daily undertakings of the church? Or is the church serious with other services which bring some earnings forgetting diakonia, which is money consuming? Which are our priorities as a church? Bringing this topic to discussion poses a challenge for the church to examine its activities.

Few things have to be mentioned if we want to realize Diakonia in our church:

1. At the heart of the church's service there must be the thirst to care for human dignity accorded to all people, provided they exist. It means to recognize, to honor, to glorify and to care for the other existing person than oneself, the other who is the ***imago dei*** just like oneself. Care and respect regardless of which form this person has; be it in his/her waking life and in sleep or dying, in health, illness and disability, in success and in failures, etc. etc.

2. Diakonia is to care for all humanity because of the common dignity we all have and thus deserve to enjoy. Diakonia should not focus on a differentiated group of people who share the same privileges, instead it has to focus on bringing the imago dei to the real meaning of its existence, by creating equal opportunities to life for all people of different spheres of life. It has to work against all kinds of violability of the human dignity and rights.

   We as a church experience challenges in the society, that some few people profit much at the expense of the weak; people are superstitiously killed, people are deprived of their rights to land, people are becoming poor at the expense of the evil existing structures which control the economy, etc. etc. Diakonia, if understood in a broader sense, is the voice for these voiceless folks, is the power for the powerless, is life and hope giving to humanity over against its physical and psychological destruction. Diakonia has to speak against any humiliation of an individual or against any arbitrary exclusion of groups or individuals from equality before the law. Diakonia means much if taken seriously.

3. Diakonia works for human dignity; human dignity which implies respect for and protection of human life. We expect the church in its diaconal engagement to defend human life against any arbitrary killing, or against life threatening or life destroying human experiments taking place in the world, or even against the deliberate withholding of a minimum basis for subsistence like food, shelter, health and also education.

4. Diakonia means bringing people together in solidarity. The idea of human dignity as entitlement to respect leads to particular attention, concern and care for those who cannot help themselves

and cannot effectively look after their own life needs. The beneficiaries of this conception are all human beings at the beginning of their lives or in situations of illness or weakness, many at the end of their lives and some with physical or intellectual disabilities. However, these beneficent or even life preserving function of solidarity can of course be experienced only if it is performed by those who are in a position to do so, that is the church. We as a church have to be in solidarity with the needy in our surrounding and elsewhere.

5. Diakonia practiced in love brings to the surface social justice in favor of those individuals or groups which are arbitrarily deprived of the share of opportunities for development to which they are entitled and which are necessary for their lives. Very often, these unprivileged folks are plunged into poverty, hardship and misery unnecessarily by some greedy folks. The church has to open eyes to see these evils and take action against.

6. In this speech, I am deliberately challenging the church so that it goes into solidarity with the needy, so that it follows the footsteps of Jesus showing the love and care for the other, standing for human dignity, fighting for human rights and for the peoples lives. The church is a church only in service to the community as a whole. Its identity becomes evident in what it does.

I am welcoming you all to this roundtable to pay attention to the keynote address and to the two day bible study, presentations which are both dealing with the same topic. You will be given time to discuss and come up with suggestions for a way forward. God bless your time here and bless our deliberations.

+Dr. Israel-Peter Mwakyolile
LMC CHAIRPERSON

LMC – Lutheran Mission Cooperation Tanzania

Arusha, October 2014

LMC Secretary Report to the 11th LMC Round Table
Karagwe Lutheran Hotel, Kayanga

In January I took over as LMC Secretary and with God's help I have soon completed my first year. Everyone has been helpful and I pray that this atmosphere will continue in the future.

The work at the office runs smoothly and I'm happy about my co-workers, we have a good working and spiritual atmosphere in the office.

We have had a good cooperation with the CW office with an open discussion on mutual matters and they have been helpful to us and I hope that this spirit will continue. I have had the honour to be invited to the workshop to prepare the 'Strategic Plan' for ELCT 2015-2019 and also been invited to be an observer at the Executive Council.

I have had the privilege of meeting 15 out of 24 diocese's leaders this year when travelling around in the country. The purpose of the visits is to learn to know each other, the management team of the diocese and the LMC office. We have had good discussions and I have got a clearer picture of the work in the different dioceses and the challenges they are facing. The timetable has been tight, but I'm looking forward to meeting the other nine dioceses.

The work at the office has been mainly concentrating on three areas: CBF/BDF-TUMA – Core Programs – Bilateral.

There is a bridging period between CBF – Capacity Building Fund and BDF – Bachelor of Divinity Fund. For the CBF there have not been any new intakes since 2013/2014 due to that we need to build up a financial ability for the new BD programme. The programme is designed for ELCT dioceses aiming at offering a higher theological education at a degree level and the purpose is to train church ministers in Bachelor of Divinity (BD). There is a challenge for ELCT concerning the CBF program, and especially now when the CBF programme has changed from two to one student per diocese, it is important to receive the right and needed education for the diocese and a dedicated person. There should be an assessment of the CBF program.

The Core Program has been in a transitional period. All funds were frozen in 2013 due to a discrepancy in the CBF and there was a delay in releasing the funds. In the beginning of the year we had problems receiving the plans for 2014 from the dioceses according to the format to be used and we had to remind them many times. We have now released all the Core Program funds for the first period and have released the second period to 10 out of 24 dioceses. The amount for the vehicle fund and ELCT Grant contribution 2014 have been deducted from the 'administration' and some from the core program. It is not satisfactory that we deduct the amount from Core Program, it should have been paid by the diocese to LMC. The Round Table has to solve the future procedure, how to handle the ELCT contribution towards the vehicle fund and ELCT Grant.

Peter Karlsson
LMC Secretary

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There is a flow of bilateral money passing through our office and we have good routines and the flow is smooth. Now and then it can be a little tricky with those funds. We get emails from donors telling that they have made a deposit into the LMC account with a copy to the beneficiary. The donors write emails asking the LMC office to make the transfer, without their being assured of the arrival of the earmarked fund in the LMC account. Both the donor and the beneficiary are stressing about the amount and believe that LMC is the 'black sheep', they forget that an email goes much faster than a bank transfer. It can also be, that we receive an amount to our account without any documentation or information and it can take some time to handle such money. We do our best and in most cases everything goes well. I really hope that the donors understand that LMC only transfers funds to the recipient party when we have received the amount and the responsibility to follow up and monitoring is on the donor.

Most of the work at the LMC office is concentrated around financial matters, but that is also the duty of the secretariat. When I have been visiting the dioceses, the discussion of 'friendship' with northern partners very often ends up in a question of financial help. The purpose of the LMC, according to the MoU, shall be:

- To coordinate and facilitate cooperation and engagement in God's mission
- To provide a forum to meet and discuss matters of common concern
- To promote mutuality and transparency

The financial issue seems to be on the agenda all the time, is it because I'm the LMC Secretary and the duty of the secretariat is to administer and monitor the subsidies? Sometimes I have a feeling that we are at the outskirts of the purpose of LMC or are we still on the right track?

The other day we read in Luke 13:6-9 about the parable of the unfruitful fig tree. You know all about the parable how the gardener asked the owner to give it just one more year. We have a role-play: the owner, the gardener and the fig tree. Which role do we take? LMC – ELCT – Northern members. In some matters we take the role of the owner, next time the gardener or the fig tree. My prayer is that we all take the role of the fig tree and let the gardener to manure the soil so we can bear fruit and fulfil the Great Commission in Matthew 28:18-20: *Then Jesus came to them and said, 'All authority in heaven and on earth has been given to me. Therefore go and make disciples of all nations, baptizing them in the name of the Father and of the Son and of the Holy Spirit, and teaching them to obey everything I have commanded you. And surely I am with you always, to the very end of the age.'*

We pray that God will be with us at the LMC, give us strength and wisdom to fulfil His Great Commission.

Peter Karlsson
LMC Secretary

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LUTHERAN MISSION COOPERATION (TANZANIA)

FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2013

LUTHERAN MISSION COOPERATION (TANZANIA)

FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2013

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LUTHERAN MISSION COOPERATION (TANZANIA)

REPORT OF THE LMC BOARD
FOR THE YEAR ENDED 31 DECEMBER 2013

1 The LMC board submits their annual report together with the audited financial statements for the year ended 31 December 2013, which disclose the state of affairs of Lutheran Mission Cooperation (Tanzania) (the "Organization" or "LMC").

2 BACKGROUND OF THE LUTHERAN MISSION COOPERATION (LMC)

2.1 LMC Foundation
Lutheran Mission Cooperation is an instrument set to coordinate interaction between the Evangelical Lutheran Church in Tanzania (the "ELCT") and its northern partners. The ELCT Common Work and 20 dioceses make up the 21 units which are Tanzanian LMC members. 13 churches, mission societies and agencies from Denmark, Finland, Germany, Norway, Sweden and USA are the northern partners.

LMC is a continuation of coordination mechanisms which have been in place since before the 1970's. In 1973 Lutheran Coordination Service (LCS) was formed by the churches, mission societies and agencies from the north. ELCT delegates participated as observers.

In 1998 LMC was formed as a joint instrument between ELCT and her northern partners. A constitution of LMC was adopted in 2004 in the form of a short Memorandum of Understanding outlining the tasks of LMC.

2.2 Operating legal mandate
LMC operates under mandates given by Memorandum of Understanding between the Evangelical Lutheran Church in Tanzania and cooperating churches, mission societies and agencies (as amended by RT October 2006).

2.3 Mission
The Lutheran Mission Cooperation provides a forum for the Evangelical Lutheran Church in Tanzania and her partners to fulfil their vision, goals and priorities in accordance with their common mission calling to promote and sustain, by word and deed, the proclamation of the holistic Gospel of salvation in Jesus Christ.

2.4 Purpose
The purpose of the Lutheran Mission Cooperation is:-
- To facilitate coordinated participation of members in God's mission;
- To provide the opportunity for all members to participate in joint programs/ projects that benefit the entire ELCT and all its Dioceses;
- To promote awareness of the full scope of the work of the LMC members; and
- To promote mutuality and transparency.

2.5 Roles and Responsibilities
The roles and responsibilities LMC office are:
- To distribute and monitor subsidies for core programs and administration:
- To distribute and monitor scholarship funds;
- To administer the vehicle fund; and
- To distribute and monitor subsidies to individual projects with a total value of not less than TZS 20 million for a three-year period.

LUTHERAN MISSION COOPERATION (TANZANIA)

REPORT OF THE LMC BOARD
FOR THE YEAR ENDED 31 DECEMBER 2013

3 PRINCIPAL ACTIVITIES

The principal activities of the LMC is to facilitate coordinated participation of members in Gods mission, provide the opportunity for all members to participate in joint programs/ projects that benefit the entire Evangelical Lutheran Church in Tanzania ("ELCT") and all its dioceses, promote awareness of the full scope of the work of the Organisation's members and promote mutuality and transparency.

As a service Organisation with a social purpose, its main responsibilities are;
a. Distribution and monitoring of scholarship funds, paid through the Common Work Office;
b. Distribution and monitoring of subsidies for core programmes and administration;
c. Distribution and monitoring of subsidies to individual projects; and
d. Fund raising.

The basic policy framework of the Organisation's activities and external relationships contained in a Joint Plan 2010 – 2012, was re-endorsed at the 9th Round Table at Uhuru Hostel, in October 2012.

4 LUTHERAN MISSION COOPERATION (LMC) BOARD

The members of LMC Board at the date of this report, all of whom have served since 1 January 2013, are:

Name	Nationality	Position
Bishop Dr. Israel P Mwakyolile	Tanzanian	Chairperson
Rev. Manfred Scheckenbach	German	Associate Chairperson
Mr. Lennart Andreasson	Swedish	Member
Bishop Isaya Mengele	Tanzanian	Member
Mr. Abel Mrema	Tanzanian	Member
Rev. Imelda Kissava	Tanzanian	Member
Mr Lasse Lampinen	Finland	Member
Ms Barbara Hinderlie	United States of America	Member

The Organisation Secretary at the date of this report is Peter Karlsson.

5 FINANCES AND FUNDING

(i) The Organization is a non-profit Organization, which has a mission of providing a forum for the Evangelical Lutheran Church in Tanzania and her partners to fulfil their goals and priorities in accordance with their common calling to promote and sustain, by word and deed, the proclamation of the holistic Gospel of salvation in Jesus Christ.

(ii) The Organization holds in Trust, all the funds of LMC members under the legal custodianship of the ELCT. Effective 13th October 2004 a memorandum of understanding was established between LMC and ELCT.

5 FINANCES AND FUNDING (CONTINUED)

(iii) LMC through the Common Basket Funds enables the ELCT to fulfil its visions, goals and priorities by:

(a) Receiving, disbursing monitoring funds donated by members, related agencies and associate members of the LMC to the Church for financing the execution of projects and programs by the Church and its dioceses; and
(b) Being the custodian of the ELCT reserve fund, ELCT retirement scheme fund, and other funds set up by the ELCT for specific purposes.

(iv) During the year, LMC received funds for the implementation of its programs from the following members; Evangelical Lutheran Church in Tanzania (ELCT), Berliner Missionswerk (BMW), Church of Sweden (COS), Danish Lutheran Mission (DLM), Danmission (DANM), Evangelical Lutheran Church in America (ELCA), Finnish Evangelical Lutheran Mission (FELM), Evangelical Church in Central Germany (EKM) Leipzig Evangelical Lutheran Department for World Mission (LMW), Norwegian Lutheran Mission (NLM), North-Elbian Centre for World Mission / Church World Service of the North-Elbian Evangelical Lutheran church (NMZ), Swedish Evangelical Mission (SEM), Evangelical Lutheran Church in Bavaria (MEW), United Evangelical Mission Communion of Churches in Three Continents (UEM) and United Evangelical Lutheran Church of Germany (VELKD).

6 STATEMENT OF LMC BOARD MEMBERS RESPONSIBILITES IN RESPECT OF THE FINANCIAL STATEMENTS

The LMC Board is required to prepare financial statements for each financial year that give a true and fair view of the state of affairs of the Organization as at the end of the financial year and of its surplus for the year.

The LMC Board confirm that suitable accounting policies have been used and applied consistently, and reasonable and prudent judgement and estimates have been made in the preparation of the financial statements for the year ended 31 December 2013. The Board also confirms that International Financial Reporting Standards have been followed and that the financial statements have been prepared on a going concern basis.

The LMC Board is responsible for keeping proper accounting records which disclose with reasonable accuracy at any time financial position of the Organization. It is also responsible for safeguarding the assets of the Organization and hence for taking reasonable steps for the prevention and detection of fraud, error and other irregularities.

7 AUDITORS

The auditors, PricewaterhouseCoopers, have expressed their willingness to continue in office and are eligible for re-appointment.

BY ORDER OF THE BOARD

Bishop Dr. Israel P Mwakyolile
Chairperson

12.06.2014
Date

(3)

REPORT OF THE INDEPENDENT AUDITOR TO THE BOARD OF LUTHERAN MISSION COOPERATION (TANZANIA)

Report on the financial statements

We have audited the accompanying financial statements of Lutheran Mission Cooperation (Tanzania) (the "Organisation"), which comprise the statement of financial position at 31 December 2013, the statements of profit or loss and other comprehensive income, changes in working capital and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory notes.

LMC Board members' responsibility for the financial statements

The LMC Board are responsible for the preparation and fair presentation of these financial statements in accordance with International Financial Reporting Standards and for such internal control, as the directors determine necessary to enable the preparation of financial statements that are free from material misstatements, whether due to fraud or error.

Auditor's responsibility

Our responsibility is to express an opinion on the financial statements based on our audit. We conducted our audit in accordance with International Standards on Auditing. Those standards require that we comply with ethical requirements and plan and perform our audit to obtain reasonable assurance that the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the directors, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Basis for qualified opinion

Included in the statement of financial position is cash and bank amounting to TZS 4,674 million. We were not able to obtain direct bank confirmation to support existence and accuracy of bank balance of TZS 444.7 million included in this amount. Consequently, we are unable to confirm whether or not the cash and bank is stated at its proper amount. Any adjustment to the bank and cash balance would have a similar effect to the surplus reported for the year.

Report on the financial statements (continued)

Qualified opinion

In our opinion, except for the effect of the matter described in the basis for qualified opinion, the accompanying financial statements give a true and fair view of the state of the Organisation's financial affairs at 31 December 2013 and of its surplus and cash flows for the year then ended in accordance with International Financial Reporting Standards.

NELSON E. MSUYA, FCPA-PP

For and behalf of PricewaterhouseCoopers
Certified Public Accountants
Dar-es-Salaam

Date: 27 JUNE 2014

LUTHERAN MISSION COOPERATION TANZANIA
FINANCIAL STATEMENTS

STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME FOR THE YEAR ENDED 31 DECEMBER 2013

	Note	2013 TZS '000	2012 TZS '000
Contributions			
Program grants			
Members' contributions	5	**2,090,868**	2,027,331
Designated funds			
Members' contributions	6	**324,698**	418,277
Bilateral Income			
Members' contributions	7a	**1,425,972**	1,358,450
Joint Plans Projects			
Members' contributions	8	**44,354**	197,807
		3,885,892	4,001,865
Distributions			
Bilateral distribution to ELCT Units	7b	**(1,425,972)**	(1,358,450)
Regular projects	9	**(284,354)**	(437,807)
Core Programs and operations	10	**(1,169,037)**	(1,166,037)
Capacity Building Fund/Area scholarships	11	**(196,156)**	(297,479)
Scholarship fund - general studies		**48,678**	(48,678)
ELCT vehicle fund		**(197,621)**	(291,714)
		(3,224,462)	(3,600,165)
Administration expenses			
Coordination	12	**(158,503)**	(127,684)
Secretariat	12	**(141,555)**	(101,734)
		(300,058)	(229,418)
Operating surplus		**361,372**	172,282
Other income and expenses			
Currency differences	13	**291,493**	115,504
Bank interest	14	**4,302**	16,422
Other income		**5,770**	202
Interest earned on investment of treasury security		**49,606**	-
ELCT advocacy committee support		**-**	(23,628)
CBF investigative audit		**(88,400)**	(29,013)
CBF Accompaniment Team		**(20,662)**	-
CBF ELCT Executive Committee		**(6,000)**	-
Fair value adjustment		**(4,576)**	-
Depreciation		**(3,244)**	(1,456)
		228,289	78,031
Net surplus for the year		**589,661**	250,313

LUTHERAN MISSION COOPERATION TANZANIA
FINANCIAL STATEMENTS

STATEMENT OF FINANCIAL POSITION
AS AT 31 DECEMBER 2013

	Note	2013 TZS '000	2012 TZS '000
ASSETS			
Non-current assets			
Financial assets at fair value through profit or loss	15	**220,192**	215,436
Property and equipment	16	**5,833**	5,148
		226,025	220,584
Current assets			
Financial assets at fair value through profit or loss	15	**-**	215,436
Accounts receivable	17	**85,766**	910,334
Bank and cash	18	**4,674,482**	3,221,308
		4,760,248	4,347,078
TOTAL ASSETS		**4,986,273**	4,567,662
FUNDS AND LIABILITIES			
Funds			
Working capital funds		**2,380,367**	1,945,100
LIABILITIES			
Non-current liabilities			
Liabilities for retirement scheme and other funds	19	**2,031,823**	1,900,289
Current liabilities			
Members	20a	**30,857**	29,195
Special programs	20b	**36,644**	93,733
ELCT project accounts	20c	**144,092**	150,173
ELCT current accounts	20c	**362,490**	449,172
		574,083	722,273
Total liabilities		**2,605,906**	2,622,562
TOTAL FUNDS AND LIABILITIES		**4,986,273**	4,567,662

The financial statements on pages 6 to 27 were authorised for issue by the LMC Board on 11.6.2014 and were signed on its behalf by:

.....
Bishop Dr. Israel P. Mwakyolile (Chairman)

.....
Peter Karlsson (LMC Secretary)

(7)

LUTHERAN MISSION COOPERATION (TANZANIA)
FINANCIAL STATEMENTS

STATEMENT OF CHANGES IN WORKING CAPITAL FUNDS
FOR THE YEAR ENDED 31 DECEMBER 2013

	2013 TZS '000	2012 TZS '000
At start of year	**1,945,100**	1,783,866
Surplus for the year	**589,661**	250,313
Allocation of foreign exchange loss to various funds	**(152,185)**	(78,074)
Allocation of interest to various funds	**(2,209)**	(11,005)
At end of year	**2,380,367**	1,945,100

LUTHERAN MISSION COOPERATION (TANZANIA)
FINANCIAL STATEMENTS

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 DECEMBER 2013

	Note	2013 TZS '000	2012 TZS '000
Cash flow from operating activities			
Surplus for the year		**589,661**	250,313
Adjustment for:			
Fair value adjustment on financial assets	15	**4,576**	-
Depreciation of property and equipment	16	**3,244**	1,456
Unrealized exchange gain on financial assets at fair value through profit or loss	15	**(9,512)**	(4,572)
Changes in working capital:			
Accounts receivables		**824,568**	(621,897)
Accounts payables and accrued liabilities		**(148,190)**	445
Net cash generated from/(utilized in) operations		**1,264,347**	(374,255)
Cash flow from investing activities			
Proceeds from sale of financial assets at fair value through profit or loss	15	**215,526**	-
Purchase of property, plant and equipment	16	**(3,929)**	(202)
Net cash generated from/ (utilized in) investing activities		**211,597**	(202)
Cash flow from financing activities			
Income recorded through funds		**212,590**	305,702
Payments from retirement scheme and other funds	19	**(235,360)**	(1,661,591)
Net cash utilized in financing activities		**(22,770)**	(1,355,889)
Net increase/(decrease) in cash and cash equivalents		**1,453,174**	(1,730,346)
Movement in cash and cash equivalent			
At start of year		**3,221,308**	4,951,654
Increase/(decrease)		**1,453,174**	(1,730,346)
At end of year	18	**4,674,482**	3,221,308

1 GENERAL INFORMATION

Lutheran Mission Cooperation Tanzania is a non-profit Organisation, which has a mission of providing a forum for the Evangelical Lutheran Church in Tanzania and her partners to fulfil their goals and priorities in accordance with their common calling to promote and sustain, by word and deed, the proclamation of the holistic Gospel of salvation in Jesus Christ.

2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

(a) Basis of preparation

The financial statements have been prepared in accordance with International Financial Reporting Standards ("IFRS"). The measurement basis applied is the historical cost basis. The financial statements are presented in Tanzanian Shillings (TZS), rounded to the nearest thousand.

The preparation of financial statements in conformity with IFRS requires the use of certain critical accounting estimates. It also requires the directors to exercise judgment in the process of applying the Organization's accounting policies. The areas involving a higher degree of judgment or complexity, or where assumptions and estimates are significant to the financial statements, are disclosed in Note 4.

Changes in accounting policy and disclosures

(i) New and amended standards adopted by the Organisation

The following standards have been adopted by the organization for the first time for the financial year beginning on or after 1 January 2013 and have a material impact on the financial statements:

Amendment to IAS 1, 'Financial statement presentation' regarding other comprehensive income. The main change resulting from these amendments is a requirement for entities to group items presented in 'other comprehensive income' (OCI) on the basis of whether they are potentially re-classifiable to profit or loss subsequently (reclassification adjustments).

IAS 19, 'Employee benefits' was revised in June 2011. The changes on the Organization's accounting policies has been as follows: to immediately recognize all past service costs; and to replace interest cost and expected return on plan assets with a net interest amount that is calculated by applying the discount rate to the net defined benefit liability (asset).

Amendment to IFRS 7, 'Financial instruments: Disclosures', on asset and liability offsetting. This amendment includes new disclosures to facilitate comparison between those entities that prepare IFRS financial statements to those that prepare financial statements in accordance with US GAAP.

IFRS 11, 'Joint arrangements' focuses on the rights and obligations of the parties to the arrangement rather than its legal form.

Changes in accounting policy and disclosures (continued)

(i) New and amended standards adopted by the Organisation (continued)

There are two types of joint arrangements: joint operations and joint ventures. Joint operations arise where the investors have rights to the assets and obligations for the liabilities of an arrangement. A joint operator accounts for its share of the assets, liabilities, revenue and expenses. Joint ventures arise where the investors have rights to the net assets of the arrangement; joint ventures are accounted for under the equity method. Proportional consolidation of joint arrangements is no longer permitted.

IFRS 12, ' Disclosures of interests in other entities' includes the disclosure requirements for all forms of interests in other entities, including joint arrangements, associates, structured entities and other off balance sheet vehicles.

IFRS 13, 'Fair value measurement', aims to improve consistency and reduce complexity by providing a precise definition of fair value and a single source of fair value measurement and disclosure requirements for use across IFRSs. The requirements, which are largely aligned between IFRSs and US GAAP, do not extend the use of fair value accounting but provide guidance on how it should be applied where its use is already required or permitted by other standards within IFRSs.

(ii) New standards and interpretations that are not yet effective and have not been early adopted

A number of new standards and amendments to standards and interpretations are effective for annual periods beginning after 1 January 2013, and have not been applied in preparing this financial statement. None of these is expected to have a significant effect on the financial statements of the organization, except the following set out below:

IFRS 9, 'Financial instruments', addresses the classification, measurement and recognition of financial assets and financial liabilities. IFRS 9 was issued in November 2009 and October 2010. It replaces the parts of IAS 39 that relate to the classification and measurement of financial instruments. IFRS 9 requires financial assets to be classified into two measurement categories: those measured as at fair value and those measured at amortized cost. The determination is made at initial recognition. The classification depends on the entity's business model for managing its financial instruments and the contractual cash flow characteristics of the instrument. For financial liabilities, the standard retains most of the IAS 39 requirements. The main change is that, in cases where the fair value option is taken for financial liabilities, the part of a fair value change due to an entity's own credit risk is recorded in other comprehensive income rather than the income statement, unless this creates an accounting mismatch. The organization is yet to assess IFRS 9's full impact. The organization will also consider the impact of the remaining phases of IFRS 9 when completed by the Board.

IFRIC 21, 'Levies', sets out the accounting for an obligation to pay a levy that is not income tax. The interpretation addresses what the obligating event is that gives rise to pay a levy and when should a liability be recognized. The organization is not currently subjected to significant levies so the impact on the organization is not material.

Amendments to IAS 36, 'Impairment of assets', on the recoverable amount disclosures for non-financial assets. This amendment removed certain disclosures of the recoverable amount of CGUs which had been included in IAS 36 by the issue of IFRS 13.

2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Changes in accounting policy and disclosures (continued)

(ii) New standards and interpretations that are not yet effective and have not been early adopted (continued)

There are no other IFRSs or IFRIC interpretations that are not yet effective that would be expected to have a material impact on the organization.

(b) Income recognition

Cash remitted directly by members is credited to the corresponding income account of the member if it represents a contribution to the Organisation's budget or else to the project account of the respective ELCT unit.

(c) Allocations to funds

Cash payments are allocated to the various funds in line with the budget or any provision that was made during the Assembly. The ELCT is responsible for the planning and budgeting of the funds. The plans are shared with the Organisation and its members and a final decision on the plans and budgets is placed at the Organisation's Assembly.

(d) Interest on bank deposits

Interest earned on bank fixed deposits is recognised in the income statement on accrual basis. This interest is then allocated to various funds through the statement of changes in working funds (reserve, vehicle and pension funds) on a basis agreed by the Organisation management.

(e) Foreign currencies translation

(i) Functional and presentation currency
Items included in the financial statements of the Organisation are measured using the currency that mainly influences the determination and settlement of labour, material and other costs ('the functional currency'). The financial statements are presented in Tanzanian Shillings (TZS), which is the Organisation's functional and presentation currency.

(ii) Transactions and balances
Foreign currency transactions are translated into Tanzanian Shillings using the exchange rates prevailing at the dates of the transactions. Monetary assets and liabilities at the statement of financial position date, which are expressed in foreign currencies, are translated into TZS at rates ruling at that date. Foreign exchange gains and losses resulting from the settlement of such transactions and from the translation at the period end exchange rates of monetary assets and liabilities denominated in foreign currencies are recognized in the statement of profit or loss and then allocated to the various funds through the statement of changes in working capital funds on Organisation agreed upon principles.

(f) Property and equipment

Property and equipment are initially recognised at cost and subsequent stated at historical cost less depreciation. Cost includes expenditure directly attributable to the acquisition of the items. Subsequent cists are included in asset's carrying amount or recognised as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the items will flow to the Organisation and cost of the item can be reliably measured.

2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

(f) Property, plant and equipment (continued)

Depreciation is calculated on the straight line basis to write down the cost of each asset, to their residual values over their expected useful life as follows:

	%
Furniture and fittings	12.5
Motor vehicles	16.7
Computer and office equipment	25.0

The assets' residual values and useful lives are reviewed, and adjusted if appropriate, at each balance sheet date. Property and equipment are periodically reviewed for impairment. Where the carrying amount of an asset is greater than its estimated recoverable amount, it is written down immediately to its recoverable amount.

Gains and losses on disposal of property and equipment are determined by comparing the sales proceeds with the carrying amount and are recognised within other (loses)/gains - "net" in the statement of profit or loss.

(g) Accounts receivables

Accounts receivables are initially recognized at fair value and subsequently measured at amortized cost using the effective interest method, less provision for impairment. A provision for impairment of accounts receivable is established when there is objective evidence that the Organization will not be able to collect all amounts due according to the original terms of receivables. The amount of provision is the difference between the assets' carrying amount and the present value of estimated future cash flows, discounted at the effective interest rate. The amount of the provision is recognized in the statement of profit or loss.

(h) Cash and cash equivalent

Cash and cash equivalent includes cash in hand, deposits held at call with banks.

(i) Impairment of assets

Assets that are subject to amortisation or depreciation are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable amount. The recoverable amount is the higher of an asset's fair value less costs to sell and value in use. For the purpose of assessing impairment, assets are grouped at the lowest levels for which there are separable identifiable cash flows (cash-generating units).

(j) Provisions

Provisions are recognised when the Organisation has a present legal or constructive obligation as a result of past events, it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation, and a reliable estimate of the amount of the obligation can be made.

2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

(k) Financial assets at fair value through profit or loss

The financial assets at fair value through profit or loss are recognised initially at its fair value plus transaction costs that are directly attributable to the acquisition and subsequent measured at their fair value, without any deductions for transaction costs that it may incur on sale or other disposal. Gains or losses arising from changes in fair value of financial assets at fair value through profit or loss are analysed between translation differences resulting from changes in amortised cost of the security and other changes in the carrying amount of securities. The translation differences on monetary securities are recognised in profit or loss account while translation differences on non-monetary securities are recognised in working capital fund account. Financial assets at fair value through profit or loss are included in non-current assets, except for those with maturities less than 12 months from the statement of financial position date which are classified as current assets.

(l) Employee benefits

The Organization has defined contribution plans. A defined contribution plan is a pension plan under which the Organization pays fixed contributions into a separate entity. The Organization contributes to the publicly administered pension plans (NSSF) on a mandatory basis. The Organization has no legal or constructive obligations to pay further contributions if the fund does not hold sufficient assets to pay for all employees the benefits relating to employee service in the current and prior periods.

3 FINANCIAL RISK MANAGEMENT

3.1 Financial risk factors

The Organisations activities expose it to a variety of financial risks, including credit risk and the effects of changes in foreign currency exchange rates and interest rates. Organisations overall risk management programme focuses on the unpredictability of performance, but the Organisation does not hedge any risks.

Risk management is carried out by the LMC Secretary under policies approved by the Board of Lutheran Mission Cooperation.

(a) Market risk

(i) Foreign currency exchange risk

The Organisations activities expose it to mainly a foreign exchange risk. In the normal Course of business the Organisation receives grants denominated in a number of difference currencies (primarily US Dollars, Euro, SEK, NOK, and DKK) and enters mainly into transactions denominated in US dollars and Tanzania Shillings. As a result the organisation is subject to transaction and translation exposure from fluctuations in foreign currency exchange rates. The Organisation has not hedged its exposure to the foreign exchange risk.

Currency exposure arising from liabilities denominated in foreign currencies is managed primarily through the holding of bank balances in the relevant foreign currencies.

At 31 December 2013, if the Shilling had weakened/ strengthened by 2% against the US dollar with all other variables held constant, surplus for the year would have been TZS 7.6 million (2012: Shs 4.7 million) higher/lower, mainly as a result of US dollar denominated bank balance.

3 FINANCIAL RISK MANAGEMENT (CONTINUED)

(a) Market risk (continued)

(i) Foreign currency exchange risk (continued)

At 31 December 2013, if the Shilling had weakened/ strengthened by 2% against the Euro with all other variables held constant, the surplus for the year would have been Shs 61.7 million (2012: Shs 42.9 million) higher/ lower, mainly as a result of Euro denominated bank balances.

(ii) Cash flow and fair value interest rate risk

The Organisation's interest rate risk arises from long-term borrowings. Borrowings issued at variable rates expose the Organisation to cash flow interest rate risk. Borrowings issued at fixed rates expose the Organisation to fair value interest rate risk.

At 31 December 2013, the Organisation had no borrowings.

(b) Credit risk

Credit risk arises from cash and cash equivalents, and deposit with banks, as well as accounts receivable. The Organisation does not have and significant concentrations of credit risk. The credit controller assesses the credit quality of each member, taking into account its financial position, past experience and other factors. The amount that best represents the Organisation's maximum exposure to credit risk at 31 December 2013 is made up as follows:

	2013 **TZS '000**	2012 TZS '000
Cash at bank	**4,624,876**	3,221,308
Accounts receivables	**85,766**	910,334
	4,710,642	4,131,642

No collateral is held for any of the above assets.

(d) Liquidity risk

Prudent liquidity risk management includes maintaining sufficient cash balances, and the availability of funding from an adequate amount of committed credit facilities. Due to the nature of the Organisation, management does not have flexibility in managing the fund.

The LMC Board and Secretariat monitors rolling forecast of Organisation liquidity reserve on the basis of the amount negotiated and approved by donors.

The table below analyses the Organisation's financial liabilities that will be settled on a net basis into relevant maturity groupings based on the remaining period at the balance sheet date to the contractual maturity date. The amounts disclosed in the table below are the contractual undiscounted cash flows. Balances due within 12 months equal their carrying balances, as the impact of discounting is not significant.

3 FINANCIAL RISK MANAGEMENT (CONTINUED)

(d) Liquidity risk (continued)

	Less than 1 year TZS '000	Between 1 and 2 years TZS '000	Between 2 and 5 years TZS '000	Total TZS '000
At 31 December 2013:				
Liability for retirement scheme and other funds	-	-	**2,031,823**	**2,031,823**
Members	**30,857**	-	-	**30,857**
ELCT project accounts	**144,092**	-	-	**144,092**
Special Programmes	**36,644**	-	-	**36,644**
ELCT current accounts	**362,490**	-	-	**362,490**
	574,083	-	**2,031,823**	**2,605,906**
At 31 December 2012:				
Liability for retirement scheme and other funds	-	-	1,900,289	1,900,289
Members	29,195	-	-	29,195
ELCT Project accounts	150,173	-	-	150,173
Special Programmes	93,733	-	-	93,733
ELCT Current account	449,172	-	-	449,172
	722,273	-	1,900,289	2,622,562

4 CRITICAL ACCOUNTING ESTIMATES AND JUDGEMENTS

Estimates and judgments are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

(i) Critical accounting estimates and assumptions

The Organisation makes estimates and assumptions concerning the future. The resulting accounting estimates will, by definition, seldom equal the related actual results. The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities within the next financial year are addressed below.

Property and equipment
Critical estimates are made by management in determining depreciation rates for property and equipment and their residual values. The rates are set out in Note 2 (f) above.

(ii) Critical judgements in applying the Organisation's accounting policies

In the process of applying the Organisation's accounting policies, management has made judgements in determining whether assets are impaired or not.

5 PROGRAMME GRANTS

Program grants received from members and agencies:

Member	Currency	MEMO Pledge in Member's currency	2013 Actual Contribution TZS '000	2012 Actual Contribution TZS '000
ELCT	TZS	10,000,000	**10,000**	10,000
BMW	EURO	5,000	**20,586**	9,845
COS	SEK	500,000	**120,580**	116,079
DLM	DKK	50,000	**13,846**	12,932
DANM	DKK	120,000	**22,781**	44,744
ELCA	USD	25,000	**39,365**	38,161
FELM	EURO	24,735	**56,461**	48,887
EKM	EURO	60,000	**125,737**	116,828
LMW	EURO	15,000	**31,434**	29,387
NLM	NOK	140,000	**33,422**	39,411
ZMO	EURO	115,100	**233,601**	224,324
MEW	EURO	510,000	**1,072,459**	1,029,517
SEM	SEK	350,000	**71,954**	78,523
UEM	EURO	110,000	**228,413**	218,608
VELKD	EURO	5,000	**10,229**	10,085
			2,090,868	2,027,331

6 DESIGNATED FUNDS

Member	MEMO Pledge in Members Currency	Capacity Building Fund TZS '000	Vehicle Fund TZS '000	2013 TZS '000	2012 TZS '000
ELCT	TZS 75,600,000	-	75,600	**75,600**	80,850
NMZ	Euro 20,000	-	40,917	**40,917**	39,231
MEW	Euro 10,000	-	20,653	**20,653**	121,153
EKM	Euro 75,000	120,901	60,451	**181,352**	177,043
BMW	Euro 3,000	6,176	-	**6,176**	-
		127,077	197,621	324,698	418,277

7 BILATERAL INCOME

(a) Bilateral income

Donor	Currency	MEMO Pledge in Member's currency	2013 TZS '000	2012 TZS '000
MEW	Euro	86,900	**174,665**	425,660
EKM	-	-	**-**	18,282
LMW	Euro	95,050	**195,409**	120,405
ELCA	USD	437,507	**686,030**	408,450
ELCA Synods	USD	234,748	**369,868**	385,653
			1,425,972	1,358,450

(b) Bilateral distribution

ELCT Unit

Common Work	**690,879**	322,583
North-Eastern Diocese	**20,003**	45,841
Pare Diocese	**16,808**	22,153
Northern Diocese	**57,481**	107,159
North Central Diocese	**192,781**	117,517
North Western Diocese	**2,867**	13,797
Central Diocese	**80,191**	101,791
Southern Diocese	**52,763**	375,715
Konde Diocese	**-**	38,629
South Central Diocese	**110,517**	52,141
Ulanga Kilombero Diocese	**5,226**	611
Eastern & Coastal Diocese	**47,082**	28,496
Mbulu Diocese	**2,171**	-
Iringa Diocese	**20,158**	14,270
Dodoma Diocese	**-**	1,993
East of Lake Victoria Diocese	**478**	14,255
Diocese of Mara	**13,796**	33,775
Diocese of Meru	**111,374**	61,531
South Western Diocese	**-**	4811
Morogoro Diocese	**1,397**	1,382
	1,425,972	1,358,450

8 JOINT PLANS PROJECTS

Members contribution

Donor	Currency	MEMO Pledge in Member's currency	2013 TZS '000	2012 TZS '000
NMZ	Euro	1,000	**2,046**	24,934
VELKD	Euro	20,000	**42,308**	37,981
MEW	-	-	**-**	10,000
LMW	-	-	**-**	124,892
			44,354	197,807

9 REGULAR PROJECTS

ELCT Units

Common work	**40,000**	52,534
North Eastern Diocese	**10,000**	10,000
Pare Diocese	**10,000**	20,000
Northern Diocese	**10,000**	20,215
North Central Diocese	**10,000**	10,000
North Western Diocese	**10,000**	10,000
Karagwe Diocese	**10,000**	22,723
Central Diocese	**10,000**	10,000
Southern Diocese	**10,000**	34,511
Konde Diocese	**10,000**	67,669
South Central Diocese	**31,154**	10,000
Ulanga Kilombero Diocese	**10,000**	10,000
Eastern and Coastal Diocese	**10,000**	10,000
Mbulu Diocese	**10,000**	10,000
Iringa Diocese	**10,000**	34,511
Dodoma Diocese	**10,000**	10,000
East of Lake Victoria diocese	**10,000**	10,000
Diocese in Mara Region	**10,000**	10,000
Diocese of Meru	**10,000**	10,000
South Western Diocese	**12,046**	55,644
Morogoro Diocese	**31,154**	10,000
	284,354	437,807

10 CORE PROGRAMMES AND OPERATIONS

Unit/Diocese	2013 TZS '000	2012 TZS '000
Common Work	**442,407**	442,407
ELCT Pension Fund through CW	**144,000**	144,000
North Eastern Diocese	**29,497**	29,497
Pare Diocese	**26,000**	26,000
Northern Diocese	**49,542**	49,542
North Central Diocese	**29,452**	29,452
North Western Diocese	**53,299**	53,299
Karagwe Diocese	**26,681**	26,681
Central Diocese	**26,420**	26,420
Southern Diocese	**37,500**	37,500
Konde Diocese	**33,000**	33,000
South Central Diocese	**26,438**	26,438
Ulanga Kilombero Diocese	**22,357**	22,357
Eastern & Coastal Diocese	**23,900**	20,900
Mbulu Diocese	**25,458**	25,458
Iringa Diocese	**40,182**	40,182
Dodoma Diocese	**26,676**	26,676
East of Lake Victoria Diocese	**25,300**	25,300
Diocese in Mara Region	**23,810**	23,810
Diocese of Meru	**24,012**	24,012
South Western Diocese	**16,891**	16,891
Morogoro Diocese	**16,215**	16,215
	1,169,037	1,166,037

11 CAPACITY BUILDING FUND / AREA SCHOLARSHIPS

Area scholarship	**196,156**	297,479

These resources avail opportunities for ELCT personnel to enhance personnel capacity in the ELCT. Candidates and their training proposals are approved by the ELCT. Area scholarships are payments to the ELCT Staff, primarily for colleges and universities. The Capacity Building Fund is primarily for workshops and seminars. Candidates and their training proposals are approved by the ELCT executive management team.

12 ADMINISTRATION EXPENSES	2013 TZS '000	2012 TZS '000
Coordination		
Round Table	**66,551**	61,441
Board	**29,208**	16,074
Evaluation of LMC	**16,822**	10,728
ELCT PC, SC, Ex Council	**15,000**	12,000
Information	**1,062**	1,650
LMC manual	**1,980**	3,911
Monitoring joint plans	**6,708**	4,680
Bank charges	**11,297**	8,072
Visitors and meetings	**46**	-
Auditing and other expenses	**8,000**	7,155
Other expenses/coordination	**1,829**	1,973
	158,503	127,684
Secretariat		
Office supplies	**262**	218
Postage	**4,235**	3,447
Telephone, e-mail, internet	**1,272**	2,333
LMC staff medical	**3,168**	3,096
LMC staff allowance contract	**1,157**	269
Maintenance	**10,118**	10,118
Rent	**12,963**	5,622
Staff travel	**167**	1,960
Travel allowance	**124**	425
Other expenses/secretariat	**98,788**	70,440
Personnel	**7,561**	2,000
Staff capacity building	**1,740**	1,806
	141,555	101,734

		2013 TZS '000	2012 TZS '000
13	**CURRENCY DIFFERENCES**		
	(a) Currency differences		
	Foreign exchange gain	**291,493**	115,504
	(b) Allocation of exchange gains / loss		
	Operating Fund	**139,308**	37,430
	Reserve Fund	**81,558**	30,061
	Retirement Scheme fund	**6,376**	24,617
	Organisational Development Fund-CBF	**1,248**	482
	Replacement Reserve Fund	**3,965**	1,535
	ELCT Vehicle Fund	**59,038**	21,379
		291,493	115,504

Exchange gains have been allocated to above funds in line with accounting policy 1 (e) - (ii)

14	**BANK INTEREST**		
	Operating Fund	**2,093**	5,416
	Reserve Fund	**1,226**	4,350
	Retirement Scheme Fund	**96**	3,562
	ELCT Vehicle Fund	**887**	3,094
		4,302	16,422

Bank interest has been allocated to the above Funds in line with accounting policy 2 (d).

15 FINANCIAL ASSETS AT FAIR VALUE THROGH PROFIT OR LOSS

	2013 USD	2013 TZS '000	2012 TZS '000
At start of the year	280,000	**430,782**	426,300
Maturity during the year	(140,000)	**(215,526)**	-
Fair value adjustment	-	**(4,576)**	-
Foreign exchange gain	-	**9,512**	4,572
At end of the year	140,000	**220,192**	430,872
Less: current portion	-	**-**	215,436
Non-current portion	140,000	**220,192**	215,436

The financial assets at year end are made up of 140,000 4% United States Treasury Notes purchased on 15 February 2005 and maturing on 15 February 2015. The assets have AAA rating issued by Moody and its fair value at 31 December 2013 was USD 145,938.80 based on the quoted market bid prices.

16 PROPERTY, PLANT AND EQUIPMENT

	Computer and office equipment TZS '000	Furniture and fittings TZS '000	Motor vehicles TZS '000	Total TZS '000
Year end 31 December 2013				
Opening net book value	2,774	229	2,145	5,148
Additions	3,929	-	-	3,929
Depreciation charge	(1,008)	(91)	(2,145)	(3,244)
Closing net book value	5,695	138	-	5,833
As at 31 December 2013				
Cost	24,940	4,928	23,000	52,868
Accumulated depreciation	(19,245)	(4,790)	(23,000)	(47,035)
Net book value	**5,695**	**138**	**-**	**5,833**
Year end 31 December 2012				
Opening net book value	3,928	329	2,145	6,402
Additions	202	-	-	202
Depreciation charge	(1,356)	(100)	-	(1,456)
Closing net book value	2,774	229	2,145	5,148
As at 31 December 2012				
Cost	21,011	4,928	23,000	48,939
Accumulated depreciation	(18,237)	(4,699)	(20,855)	(43,791)
Net book value	2,774	229	2,145	5,148

17 ACCOUNTS RECEIVABLE

	2013 TZS '000	2012 TZS '000
Members		
ELCT units	-	4,525
COS	75	75
MEW	-	850,369
LMW	-	288
NMZ	-	55,077
SEM	13,635	-
DANM	13,847	-
UEM	58,173	-
Other receivables	36	-
	85,766	910,334

18 BANK AND CASH

	Ccy	Foreign Currency Amount	2013 TZS '000	Foreign Currency Amount	2012 TZS '000
Cash-in-hand	TZS	-	-	-	25
NBC 1997 - Current Account	TZS	-	(1,607)	-	155,437
EKK bank – Current Account	€	619,850	1,314,800	138,283	279,105
Citibank - Current Account	US$	278,028	437,283	15,116	23,261
Citibank - Fixed Deposit	US$	4,086	6,426	4,083	6,283
Citibank - Cash, Money funds and bank deposit	US$	171,540	269,798		
EKK bank - Fixed Deposit	€	1,195,000	2,534,785	1,205,000	2,432,114
KCB - Current Account	€	7,802	16,549	8,584	17,325
KCB – Current Account	US$	61,323	96,448	199,995	307,758
			4,674,482		3,221,308

19 LIABILITIES IN RETIREMENT SCHEME AND OTHER FUNDS

	ELCT Vehicle Fund TZS '000	Reserve Fund TZS '000	Retirement Scheme Fund TZS '000	Organisational Development Fund - CBF TZS '000	Health Care Fund TZS '000	LMC Car Fund TZS '000	Replacement Reserve Fund TZS '000	Staff Gratuity Fund TZS '000	Total TZS '000
Year end 31 December 2013									
At start of the year	686,658	930,213	72,724	14,236	87,615	59,103	47,192	2,548	1,900,289
Income	189,560	-	-	-	-	11,297	-	-	200,857
Interest	887	1,226	96	-	-	-	-	-	2,209
Currency exchange gains	59,038	81,558	6,376	1,248	-	-	3,965	-	152,185
Purchases	(216,169)	-	-	-	-	-	(3,929)	-	(220,098)
Others	-	-	-	-	-	(6,833)	-	(8,429)	(15,262)
Provision per 2014 budget	-	-	-	-	-	-	-	11,643	11,643
At end of the year	**719,974**	**1,012,997**	**79,196**	**15,484**	**87,615**	**63,567**	**47,228**	**5,762**	**2,031,823**
Year end 31 December 2012									
At start of the year	611,972	895,802	1,422,618	14,974	107,615	59,998	45,859	8,261	3,167,099
Income	291,715	-	-	-	-	5,663	-	-	297,378
Interest	3,093	4,350	3,562	-	-	-	-	-	11,005
Currency exchange gains	21,379	30,061	24,617	482	-	-	1,535	-	78,074
ELCT payments	-	-	(1,378,073)	(1,220)	(20,000)	-	-	-	(1,399,293)
Purchases	(241,501)	-	-	-	-	-	(202)	-	(241,703)
Others	-	-	-	-	-	(6,558)	-	(14,037)	(20,595)
Provision per 2013 budget	-	-	-	-	-	-	-	8,324	8,324
At end of the year	686,658	930,213	72,724	14,236	87,615	59,103	47,192	2,548	1,900,289

(a) 67% of interest earned is allocated to Reserve Fund (26%); ELCT vehicle 19%; Retirement scheme 22% and in line with accounting policy 2 (b).
(b) 67% of Currency exchange gains have been allocated to ELCT Vehicle Fund (19%), Reserve Fund (26%), Retirement scheme (21%) and Replacement reserve fund (1%) in line with accounting policy 2 (c).
(c) ELCT payments have been charged directly to Funds in line with accounting policy 2 (c).

20 CURRENT LIABILITIES

	2013 TZS '000	2012 TZS '000
(a) Members		
ZMO	**5,500**	-
LWF/ELCT	**10,321**	10,321
ELCA	**12,085**	18,874
LMW	**2,901**	-
Others	**50**	-
	30,857	29,195
(b) Special programmes		
Master's programme – Makumira University College	**5,807**	5,807
Savings and Credit Society promotion	**13,278**	13,278
Project allocation mission work	**8,950**	18,970
Staff retreat offering for Nkoaranga children	**87**	-
CORAT Africa fee	**8,522**	-
LMC Manual	**-**	3,500
LMC Website	**-**	1,500
Staff capacity building	**-**	2,000
SFGS special fund	**-**	48,678
	36,644	93,733

(c) ELCT units	ELCT Projects Accounts		ELCT Current Account	
	2013 TZS '000	2012 TZS '000	**2013 TZS '000**	2012 TZS '000
Common Work	**44,428**	56,928	**213,572**	109,378
North Eastern Diocese	**10,360**	360	**18,930**	48,145
Pare Diocese	**-**	-	**2,500**	9,107
Northern Diocese	**-**	-	**-**	83,511
North Central Diocese	**-**	2,000	**13,550**	14,559
North Western Diocese	**-**	-	**1,075**	-
Karagwe Diocese	**-**	-	**1,310**	7,990
Central Diocese	**-**	-	**9,128**	24,056
Southern Diocese	**-**	15,856	**20,360**	16,423
Konde Diocese	**-**	28,779	**18,500**	-
South Central Diocese	**21,154**	-	**12,262**	37,771
Ulanga Kilombero Diocese	**-**	-	**9,603**	10,146
Eastern Costal Diocese	**-**	-	**3,900**	14,119
Mbulu Diocese	**-**	-	**7,064**	8,416
Iringa Diocese	**-**	-	**12,299**	9,203
Dodoma Diocese	**10,000**	9,800	**-**	5,000
East of Lake Victoria Diocese	**-**	-	**177**	5,720
Diocese in Mara Region	**30,000**	20,000	**4,490**	7,625
Diocese Meru Region	**-**	-	**8,170**	36,621
South Western Diocese	**6,466**	15,920	**3,600**	-
Morogoro Diocese	**21,684**	530	**2,000**	1,382
	144,092	150,173	**362,490**	449,172

21 ULTIMATE HOLDING ORGANISATION

The ultimate holding Organization of Lutheran Mission Cooperation Tanzania is Evangelical Lutheran Church of Tanzania.

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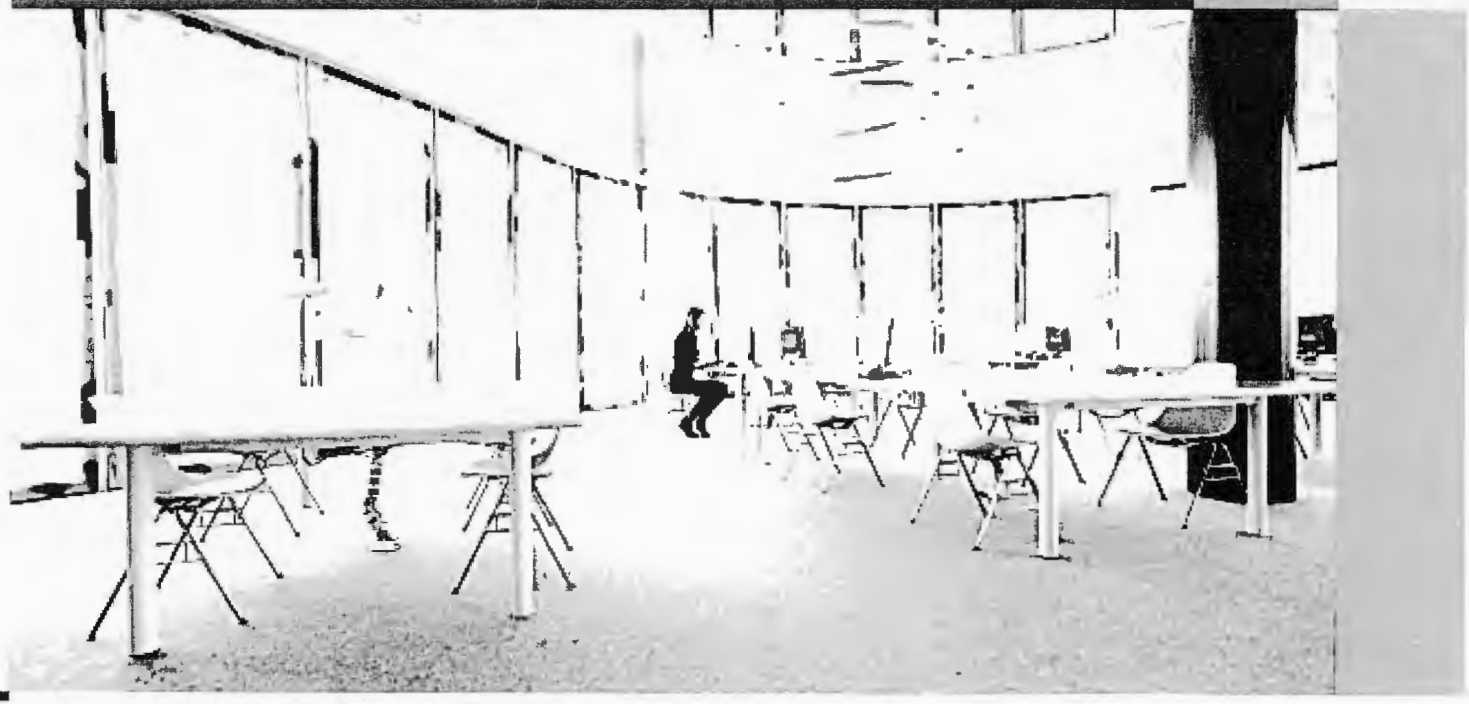
Lutheran Mission Cooperation Tanzania

Post Audit Report for the financial year ended 31 December 2013



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LMC Board
Lutheran Mission Cooperation Tanzania
P.O. Box 483
Arusha
Tanzania

9 June 2014

Dear Sirs,

Subject : Audit of financial statements for the yea r ended 31 December 2013

We have completed our audit of the financial statements of Lutheran Mission Cooperation Tanzania for the year ended on 31 December 2013 and now present to you the results of our audit prior to our signing our audit report on the financial statements.

In planning and performing out audit of the financial statements of the organisation, we also considered its internal control in order to determine our auditing procedures for the purpose of expressing an opinion on the financial statements and not to provide assurance on the internal control. Our consideration of internal control would not necessarily disclose all matters in internal control that might be significant deficiencies in internal control or deficiencies in the design or operation of internal control.

We noted certain important matters involving operations and we are submitting them for your consideration.

This report is intended solely for the information and use of the LMC board and management and is not intended to be and should not be used by anyone other than these specified parties.

If you would like any further information or would like to discuss any of the issues raised, please do not hesitate to contact us.

Yours faithfully,

Nelson Msuya
Partner

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Section 1

Introduction

Report Outline

The following tables summarise the most significant findings made during our final audit of the 2013 financial statements.

Execution and significant findings of the audit We have discussed all significant findings resulting from our audit with management. We intend to issue a modified report on the financial statements.	**Internal Control System (ICS) findings** The ICS was considered as part of our audit. We have identified some areas that need improvement in the internal control system. Please refer to Section 3 for details.
Uncorrected misstatements All misstatements identified during the audit have been corrected by management.	**Quality of application of IFRS (or applicable accounting standards)** During our audit, we gained a positive impression of the application, understanding and quality of the accounting according to International Financial Reporting Standards (IFRS). Our comments on areas of estimation uncertainty requiring judgment and on the application of accounting standards are contained in section 2.
Fraud or suspicion of fraud As part of our normal audit procedures we did not identify any suspected or actual fraud. We refer you to our letter of engagement dated 29 November 2013 which sets out our responsibility in the detection of fraud.	

Section 2

Judgments and estimates made by management

Judgements and estimates made by management

In preparing the financial statements, management must make estimates and assumptions. The actual results may differ from these estimates. For example, in accounting for provisions and contingent liabilities, management must make estimates of the likelihood of the occurrence of events. Additionally, they must make judgments regarding the valuation of assets reported in the statement of financial position.

In such instances, our audit scope is limited to checking the reasonableness of management's judgments and of the supporting justifications/evidence, and checking whether these conform to the requirements of IFRS.

We comment below on some of the major assets and liabilities where judgment is exercised:

Management judgement and estimate	PwC conclusion:
The Organisation has an property and equipment's that are depreciated over their useful life. The principal assumptions used in the calculation of the depreciation were considered in our audit review.	We obtained and reviewed the depreciation rates as at 31 December 2013 and found it reasonable.

Section 3

Detailed findings and recommendations

Management letter

Overview of the issues which require actions

	Finding	Priority	Page
1	Lack of approved signatories to access investment securities with Citi, USA	Medium	10

Management letter

No. 01-2013 Lack of approved signatories to access investment securities with Citi Bank	Priority High	Management response
Finding Included in the statement of financial position is cash and bank amounting to TZS 4,674 million. We were not able obtain direct bank confirmation from Citi Bank to support existence and accuracy of the bank balance of TZS 443.7 million (approximately US $ 282,114) included in this amount. Consequently, we are unable to confirm whether or not the cash and bank is stated at its proper amount. Any adjustment to the bank and cash balance will have a similar effect to the surplus reported for the year. Furthermore, from the discussion with management of LMC, the monies relating to the matured investment of US $ 145,739 can not be accessible to anyone currently running activities of LMC as they are not signatories of the account. All verified statements from Citi are addressed to Lars Hofgren who is currently not involved in any activities of LMC. **Risk / effect** The purpose of investing the funds may not be addressed . In addition, fund invested may not be available for intended activities at the time these monies are needed.		Agreed with auditors observation. Management is currently following up the matter. **Responsible** LMC Secretary
Recommendation Management should expedite the matter with Citi, USA and ensure they obtain approved rights to deal with the account.		**Deadline**

Section 4

Follow up on audit findings from the previous year

Section 4

Follow up on audit findings from the previous year

There were no findings noted by us in the prior year

Section 5

Priorities and comments thereon

Priorities and comments thereon

	High significance

- Significant weaknesses in controls
- Significant influence on attaining the business targets
- Non-compliance will have very negative consequences with regard to:
  - accounting and accounting principles
  - regulations, ordinances, legislation
  - internal directives
- Findings from previous year (prioritised as "high" or "Moderate") do not show measurable progress

MODERATE	Moderate significance

- Moderate weakness in controls
- Moderate influence on attaining the business targets
- Non-compliance will *not have very negative* consequences in regard to:
  - accounting and accounting principles
  - regulations, ordinances, legislation
  - internal directives

	Minor significance

- Minor weakness (should be seen as a recommendation)
- Possibility to improve and optimise business processes

LMC - Lutheran Mission Cooperation

Budget 2015

	BUDGET 2015 TZS '000		BUDGET 2014 TZS '000	
Operating Income				
Program grant contribution by LMC members	2,051,654		2,162,000	
Desig. Contr. Vehicle fund	271,860		176,000	
Desig. Contr. Cap. Building Fund (CBF)	-		6,000	
Design. Contr. Mission&Evang & Christ. Edu. Proj	40,800		41,000	
Desig. Contr. LMC secretary support	80,400	**2,444,714**	83,000	**2,468,000**
Expenditure				
BD -Training of church ministers at TUMA	(478,781)		(252,000)	
CBF - Capacity building fund	(166,402)		(450,000)	
Retirement Scheme Fund	(144,000)		(144,000)	
Vehicle Fund	(271,860)		(176,000)	
Coordination	(178,500)		(221,000)	
Facilitation	(255,120)		(276,000)	
Programme Fund	(910,000)		(908,000)	
Mission&Evang & Christ. Edu. Proj	(40,800)	**(2,445,463)**	(41,000)	**(2,468,000)**
Other Income and Expenditure				
Interest Income	10,000		10,000	
Currency Fluctuation	80,000		100,000	
Depreciation	(4,000)	**86,000**	(2,000)	**108,000**
Surplus/(Deficit) for the year		**85,251**		**108,000**

LMC - Lutheran Mission Cooperation

Budget 2015 - Programme Grant Contribution from Members

Member	Curr	2011 Actual in TZS '000	2012 Actual in TZS '000	2013 Actual in TZS '000	2014 Pledge in currency	2014 Budget in TZS '000	2015 Pledge in currency	2015 Budget in TZS '000
BMW	EUR	-	9,845	20,586	10,000	20,650	10,000	20,400
COS	SEK	119,963	116,079	120,580	500,000	114,763	520,000	114,400
DANM	DKK	61,679	44,744	22,781	120,000	32,243	120,000	31,800
DLM	DKK	13,909	12,932	13,846	50,000	13,434	50,000	13,250
EKM	EUR	132,312	116,828	125,737	110,000	227,145	85,000	173,400
LMW	EUR	31,231	29,387	31,434	15,000	30,974	15,000	30,600
ELCA	USD	46,625	38,161	39,365	25,000	39,408	25,000	40,750
FELM	TZS	81,820	48,887	56,461	40,000,000	40,000	40,000,000	40,000
MEW	EUR	1,132,280	1,029,517	1,072,459	510,000	1,053,129	510,000	1,040,400
NLM	NOK	41,707	39,411	33,422	140,000	35,110	130,000	31,850
SEM	SEK	105,206	78,523	71,954	350,000	80,334	300,000	66,000
UEM	EUR	237,547	218,608	228,413	110,000	227,145	100,000	204,000
VELKD	EUR	10,385	10,085	10,229	5,000	10,325	5,000	10,200
ZMO(NMZ)	EUR	244,699	224,324	233,601	110,100	227,352	110,100	224,604
ELCT	TZS	10,000	10,000	10,000	10,000,000	10,000	10,000,000	10,000
TOTAL TZS '000		**2,269,363**	**2,027,331**	**2,090,868**		**2,162,012**		**2,051,654**

Designated contribution

Vehicle Fund			**TZS '000**
MEW	EUR	35,000	71,400
NMZ	EUR	25,000	51,000
EKM	EUR	25,000	51,000
ELCT 1/3 of the total cost TZS			98,460
Total vehicle contribution			**271,860**

LMC Secretary			**TZS '000**
MEW	EUR	20,000	40,800
COS	SEK	180,000	39,600
Total			**80,400**

Joint Plan Projects			**TZS '000**
VELKD	EUR	20,000	**40,800**

Budget rates 2015 (adjusted rates of 1/10/2014)	
USD	1,630.0000
EURO	2,040.0000
SEK	220.0000
DKK	265.0000
NOK	245.0000

LMC - Lutheran Mission Cooperation

BDF - Academic Year 2014/2015

All amounts in TZS '000		Year I		Year II		Year III		Year IV		Year V								
		yr 1:1	yr 1:2	yr 2:1	yr 2:2	yr 3:1	yr 3:2	yr 4:1	yr 4:2	yr 5:1	yr 5:2							
Tution		**750**	**750**	**750**	**750**	**750**	**750**	**250**	**250**	**750**	**750**							
Other Institutional Costs		**249**	**239**	**239**	**239**	**239**	**239**	**0**	**0**	**239**	**239**							
Upkeep		**1,534**	**1,534**	**1,534**	**1,534**	**1,534**	**1,534**	**0**	**0**	**1,534**	**1,534**							
	Fare	**Number of Students per semester**										**Tution**	**Tuma Other**	**Tuma tot**	**Upkeep**	**Student Fare**	**Stud tot**	**BDF Total**
CD	60	1	1	1	1	0	0	1	1	0	0	3,500	966	4,466	6,136	240	6,376	10,842
DME	10	1	1	0	0	2	2	3	3	1	1	7,500	1,922	9,422	12,272	80	12,352	21,774
DMR	180	0	0	0	0	0	0	0	0	1	1	1,500	478	1,978	3,068	360	3,428	5,406
DOD	90	1	1	0	0	0	0	0	0	0	0	1,500	488	1,988	3,068	180	3,248	5,236
ECD	90	0	0	0	0	2	2	2	2	1	1	5,500	1,434	6,934	9,204	540	9,744	16,678
ELVD	90	1	1	0	0	1	1	2	2	0	0	4,000	966	4,966	6,136	360	6,496	11,462
IRD	200	0	0	2	2	0	0	0	0	0	0	3,000	956	3,956	6,136	800	6,936	10,892
KAD	230	1	1	1	1	2	2	0	0	2	2	9,000	2,878	11,878	18,408	2,760	21,168	33,046
KOD	250	2	2	0	0	1	1	0	0	0	0	4,500	1,454	5,954	9,204	1,500	10,704	16,658
LTD	360	1	1	0	0	0	0	0	0	0	0	1,500	488	1,988	3,068	720	3,788	5,776
MD	50	2	2	1	1	1	1	1	1	1	1	8,000	2,410	10,410	15,340	500	15,840	26,250
MGD	90	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
NCD	10	2	2	2	2	1	1	5	5	2	2	13,000	3,366	16,366	21,476	140	21,616	37,982
ND	10	3	3	3	3	7	7	5	5	9	9	35,500	10,546	46,046	67,496	440	67,936	113,982
NED	60	1	1	0	0	7	7	4	4	3	3	18,500	5,268	23,768	33,748	1,320	35,068	58,836
NWD	230	1	1	1	1	1	1	1	1	0	0	5,000	1,444	6,444	9,204	1,380	10,584	17,028
PD	50	1	1	0	0	1	1	2	2	0	0	4,000	966	4,966	6,136	200	6,336	11,302
RUDI	310	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
SCD	250	1	1	1	1	0	0	0	0	0	0	3,000	966	3,966	6,136	1,000	7,136	11,102
SD	230	1	1	0	0	0	0	2	2	1	1	4,000	966	4,966	6,136	920	7,056	12,022
SED	250	0	0	2	2	0	0	0	0	0	0	3,000	956	3,956	6,136	1,000	7,136	11,092
SELVD	90	2	2	0	0	0	0	0	0	0	0	3,000	976	3,976	6,136	360	6,496	10,472
SWD	270	0	0	0	0	0	0	0	0	1	1	1,500	478	1,978	3,068	540	3,608	5,586
UKD	200	2	2	0	0	1	1	0	0	0	0	4,500	1,454	5,954	9,204	1,200	10,404	16,358
Totals	**3,660**	**24**	**24**	**14**	**14**	**27**	**27**	**28**	**28**	**22**	**22**	**144,500**	**41,826**	**186,326**	**266,916**	**16,540**	**283,456**	**469,782**
Budget 2015: Second Semester for Academic Year 2014/2015, i.e. 50%												**72,250**	**20,913**	**93,163**	**133,458**	**8,270**	**141,728**	**234,891**

LMC - Lutheran Mission Cooperation

BDF - Academic Year 2015/2016

All amounts in TZS '000		Year I		Year II		Year III		Year IV		Year V								
		yr 1:1	yr 1:2	yr 2:1	yr 2:2	yr 3:1	yr 3:2	yr 4:1	yr 4:2	yr 5:1	yr 5:2							
Tution		750	750	750	750	750	750	250	250	750	750							
Other Institutional Costs		249	239	239	239	239	239	0	0	239	239							
Upkeep		1,534	1,534	1,534	1,534	1,534	1,534	0	0	1,534	1,534							
	Fare	**Number of Students per semester**										**Tution**	**Tuma Other**	**Tuma tot**	**Upkeep**	**Student Fare**	**Stud tot**	**BDF Total**
CD	60	1	1	1	1	1	1	0	0	1	1	6,000	1,922	7,922	12,272	480	12,752	20,674
DME	10	1	1	1	1	0	0	2	2	3	3	8,500	2,400	10,900	15,340	100	15,440	26,340
DMR	180	1	1	0	0	0	0	0	0	0	0	1,500	488	1,988	3,068	360	3,428	5,416
DOD	90	1	1	1	1	0	0	0	0	0	0	3,000	966	3,966	6,136	360	6,496	10,462
ECD	90	1	1	0	0	0	0	2	2	2	2	5,500	1,444	6,944	9,204	540	9,744	16,688
ELVD	90	1	1	1	1	0	0	1	1	2	2	6,500	1,922	8,422	12,272	720	12,992	21,414
IRD	200	1	1	0	0	2	2	0	0	0	0	4,500	1,444	5,944	9,204	1,200	10,404	16,348
KAD	230	1	1	1	1	1	1	2	2	0	0	5,500	1,444	6,944	9,204	1,380	10,584	17,528
KOD	250	1	1	2	2	0	0	1	1	0	0	5,000	1,444	6,444	9,204	1,500	10,704	17,148
LTD	360	1	1	1	1	0	0	0	0	0	0	3,000	966	3,966	6,136	1,440	7,576	11,542
MD	50	1	1	2	2	1	1	1	1	1	1	8,000	2,400	10,400	15,340	500	15,840	26,240
MGD	90	1	1	0	0	0	0	0	0	0	0	1,500	488	1,988	3,068	180	3,248	5,236
NCD	10	1	1	2	2	2	2	1	1	5	5	15,500	4,790	20,290	30,680	200	30,880	51,170
ND	10	1	1	3	3	3	3	7	7	5	5	21,500	5,746	27,246	36,816	240	37,056	64,302
NED	60	1	1	1	1	0	0	7	7	4	4	12,500	2,878	15,378	18,408	720	19,128	34,506
NWD	230	1	1	1	1	1	1	1	1	1	1	6,500	1,922	8,422	12,272	1,840	14,112	22,534
PD	50	1	1	1	1	0	0	1	1	2	2	6,500	1,922	8,422	12,272	400	12,672	21,094
RUDI	310	1	1	0	0	0	0	0	0	0	0	1,500	488	1,988	3,068	620	3,688	5,676
SCD	250	1	1	1	1	1	1	0	0	0	0	4,500	1,444	5,944	9,204	1,500	10,704	16,648
SD	230	1	1	1	1	0	0	0	0	2	2	6,000	1,922	7,922	12,272	1,840	14,112	22,034
SED	250	1	1	0	0	2	2	0	0	0	0	4,500	1,444	5,944	9,204	1,500	10,704	16,648
SELVD	90	1	1	2	2	0	0	0	0	0	0	4,500	1,444	5,944	9,204	540	9,744	15,688
SWD	270	1	1	0	0	0	0	0	0	0	0	1,500	488	1,988	3,068	540	3,608	5,596
UKD	200	1	1	2	2	0	0	1	1	0	0	5,000	1,444	6,444	9,204	1,200	10,404	16,848
Totals	**3,660**	**24**	**24**	**24**	**24**	**14**	**14**	**27**	**27**	**28**	**28**	**148,500**	**43,260**	**191,760**	**276,120**	**19,900**	**296,020**	**487,780**
Budget 2015: First Semester for Academic Year 2015/2016, i.e. 50%												74,250	21,630	95,880	138,060	9,950	148,010	243,890
Budget 2015: Second Semester for Academic Year 2014/2015, i.e. 50%												72,250	20,913	93,163	133,458	8,270	141,728	234,891
Budget 2015 - BDF:												**146,500**	**42,543**	**189,043**	**271,518**	**18,220**	**289,738**	**478,781**

Budget 2015 - CBF, Capacity Building Fund

(in TZS '000)

	Unit	Student Name	Course	College	Duration	Fees	Upkeep	Total
1	CW-RVOG	Ms. Flora Boniface Massawe	BSC-Accounting & Finance	University of Iringa	2013 2016	1,960	3,078	5,038
2	CW	Ms. Adili Girigis Yoram	Basic Technician Cerficate in Record Mgt	Tanzania Public Service College	2014 2015	370	2,280	2,650
3	CW	Ms. Veronica Godfrey	Master of Business Administration	University of Dar es salaam	2014 2016	4,444	5,525	9,969
4	DMR	Mr. Marko Machele	BA-Commuity Develo,Project Planing & MGT	Community Devep Training Institute-Tengeru	2012 2015	951	2,100	3,051
5	DMR	Ms. Teresa Omwansa	BA -Education	Tumaini Makumira University College	2012 2015	983	1,875	2,858
6	DOD	Ms. Judith Wilbard sumbe	Diploma in Theology	Lutheran College of Theology Mwika	2012 2015	512	240	752
7	ECD	Mr. Rev. Aman Lyimo	MBA	Tumaini University-Dar(TUDARCo	2012 2015	1,525	2,815	4,340
8	IRD	Ms. Irene Charles Malumbo	Bachelor in Medicine	International Medical & Tech.Univ.	2011 2017	6,290	2,200	8,490
9	KAD	Ms. Edina Chitegetse Gerald	BA-Education in Science	University of Dar es salaam	2012 2015	689	1,392	2,081
10	KAD	Ms. Rev.Oscar Samweli Shubira	BA- of Arts in community Development	Daystar University	2012 2016	6,042	4,166	10,208
11	KOD	Mr. Owen Jackson	MSC-Planing project Management	Mzumbe University	2013 2015	2,300	3,000	5,300
12	KOD	Mr. Rev. Geophrey Mwakihaba	MBA- Humani Resource Management	University of Iringa	2014 2016	2,210	7,160	9,370
13	ND	Mr. Rev. Mathayo Stanley Mtui	BA- Education	Stefano Moshi memorial University College	2012 2015	910	2,193	3,103
14	NED	Mr James Kusaga	BA- Special Need Education	Sebastian Kolowa University	2014 2015	1,868	2,880	4,748
15	NWD	Ms. Sr. Jerda Shumuni	BA- of Arts with Education	Tumaini Makumira University College	2012 2015	983	1,875	2,858
16	SWD	Mr. Rogers Mahali	BA- Education	University of Iringa	2012 2015	900	1,357	2,257
17	SWD	Ms. Winfrida Malumbo	BA- Education	Sebastian Kolowa University	2012 2015	978	1,444	2,422
18	UKD	Ms. Philorian Mpendaye	BA-Bussines Administration	University of Arusha	2012 2015	942	1,650	2,592
19	NCD	Mr. Eliakimu Leken	BA- Education	Sebastian Kolowa University	2014 2017	1,868	2,880	4,748
20	IRD	Mr. Nayman Chavalla	Msc-Develop policy and Practicefor civil sociaty	Mzumbe University	2014 2016	2,360	7,570	9,930
21	ECD	Mr. Stephen Amlima	MA- Project Management	University of Dar es salaam	2014 2016	8,500	7,050	15,550
22	ELVD	Rev. Stefano Lema	Post graduate in Education	University of Dar es salaam	2014 2015	1,720	3,475	5,195
23	MGD	Rev. Sinaraha John Mitimingi	BSC- Education	Sokoine University of agricultural	2013 2016	1,461	3,834	5,295
24	SCD	Ms. Moke Obadia N'gwani	Diploma in Accountancy	Tanzania Institute of accountancy(TIA)	2014 2016	1,040	3,495	4,535
25	UKD	Mr. Nimrod Njavike	Diploma in Clinical Medicine	KAM College of Health Science	2014 2016	1,435	3,421	4,856
26	SELVD	Rev. Jackson Maganga	Masters of Theology	Tumaini Makumira University College	2014 2016	4,059	7,343	11,402
27	SED				2014 2019	4,059	7,343	11,402
28	SED				2014 2017	4,059	7,343	11,402
		Total				**65,418**	**100,984**	**166,402**

LMC - Lutheran Mission Cooperation

Budget 2015 - Coordination and Facilitation

Account	Description	Actual 2013	Budget 2014	Prognosis 2014	Budget 2015
Coordination					
5000	LMC Round Table	66,551	100,000	85,000	85,000
5011	LMC Board	29,208	40,000	24,349	30,000
5012	LMC Evaluation	16,822	10,000	7,822	0
5016	Capacity Building	15,000	15,000	15,000	15,000
5020	Information	1,062	4,000	1,000	2,000
5023	LMC Manual	1,980	5,000	5,000	4,000
5024	Monitoring Joint Plans	6,708	9,000	9,000	7,000
5030	Bank Charges	11,297	12,000	10,000	8,000
5040	Visitors & Meetings	46	200	300	500
5050	Auditing	8,000	23,000	48,682	25,000
5060	Other Expenses / Coordination	1,904	3,000	1,000	2,000
	Coordination	**158,578**	**221,200**	**207,153**	**178,500**
Facilitation					
5100	Office Supplies	1,740	2,500	1,000	2,000
5120	Postage	262	500	400	500
5125	Telefon, e-mail, internet	4,235	5,000	5,000	5,000
5131	LMC Staff Medical Expenses	1,272	3,000	1,500	3,300
5132	LMC Staff Allowance Contract	3,168	4,000	2,500	4,700
5141	Maintenance	1,157	2,000	1,500	2,000
5150	Office Rent	10,118	12,000	10,118	10,120
5160	Staff Travel	12,963	12,000	12,000	43,000
5162	Travel Allowance	167	4,000	1,000	2,000
5170	Other Expenses / Secretariat	124	2,000	1,000	1,500
5175	LMC Secretary	0	124,000	136,685	109,000
5180	Personnel (Local staff)	98,788	100,000	65,759	68,000
5181	Staff Capacity Bldg	7,561	5,000	4,000	4,000
	Facilitation	**141,555**	**276,000**	**242,462**	**255,120**
Total Coordination and Facilitation		**300,133**	**497,200**	**449,615**	**433,620**

ELCT - EVANGELICAL LUTHERAN CHURCH IN TANZANIA

LMC SUBSIDY 2015 - SUMMARY

UNIT	LMC GRANT 2015	APPROPRIATION - 2015	
		Administration	Core Program
COMMON WORK	190,407,000	177,907,000	12,500,000
CENTRAL DIOCESE	30,000,000	3,600,000	26,400,000
DIOCESE OF MERU	30,000,000	3,600,000	26,400,000
DIOCESE IN MARA REGION	30,000,000	3,600,000	26,400,000
DODOMA DIOCESE	30,000,000	3,600,000	26,400,000
EAST AND COASTAL DIOCESE	30,000,000	3,600,000	26,400,000
EAST OF LAKE VICT. DIOCESE	30,000,000	3,600,000	26,400,000
IRINGA DIOCESE	30,000,000	3,600,000	26,400,000
KARAGWE DIOCESE	30,000,000	3,600,000	26,400,000
KONDE DIOCESE	30,000,000	3,600,000	26,400,000
LAKE TANGANYIKA DIOCESE	30,000,000	3,600,000	26,400,000
MBULU DIOCESE	30,000,000	3,600,000	26,400,000
MOROGORO DIOCESE	30,000,000	3,600,000	26,400,000
NORTH CENTRAL DIOCESE	30,000,000	3,600,000	26,400,000
NORTH EASTERN DIOCESE	30,000,000	3,600,000	26,400,000
NORTHERN DIOCESE	30,000,000	3,600,000	26,400,000
NORTH WESTERN DIOCESE	30,000,000	3,600,000	26,400,000
PARE DIOCESE	30,000,000	3,600,000	26,400,000
RUVUMA DIOCESE	30,000,000	3,600,000	26,400,000
SOUTH CENTRAL DIOCESE	30,000,000	3,600,000	26,400,000
SOUTHERN DIOCESE	30,000,000	3,600,000	26,400,000
SOUTH EASTERN DIOCESE	30,000,000	3,600,000	26,400,000
S. EAST LAKE VICTORIA DIOCESE	30,000,000	3,600,000	26,400,000
SOUTH WESTERN DIOCESE	30,000,000	3,600,000	26,400,000
ULANGA KILOMBERO DIOCESE	30,000,000	3,600,000	26,400,000
TOTAL	**910,407,000**	**264,307,000**	**646,100,000**

ELCT COMMON WORK

Program budget 2015

	TOTAL EXPENDITURE	LOCAL INCOME 2% AND SIKUKUU	LOCAL INCOME INVESTMENT	LOCAL INCOME OTHER INCOME	OTHER OVERSEAS	LMC SUBSIDY 2015
A.CHURCH WORK						
CORE PROGRAMMES						
MISSION AND EVANGELISM	142,450,000	65,750,000	-	70,500,000	-	6,200,000
SOCIAL SERVICES + EDUCATION	50,017,000	23,361,000	13,040,000	10,616,000	-	3,000,000
WOMEN WORK	19,395,000	16,095,000	-	-	-	3,300,000
SUB-TOTAL	**211,862,000**	**105,206,000**	**13,040,000**	**81,116,000**	**-**	**12,500,000**
TRAINING PROGRAMS						
LJS MOROGORO	8,740,000	1,000,000	-	-	-	7,740,000
MBEYA TEACHERS COLLEGE	13,000,000	1,000,000	-	-	-	12,000,000
MWANGA SCHOOL FOR DEAF	31,800,000	1,800,000	-	-	30,000,000	-
NJOMBE SCHOOL FOR DEAF	46,700,000	2,500,000	-	-	40,000,000	4,200,000
LUTHERAN RADIO CENTRE	65,500,000	2,000,000	-	-	40,000,000	23,500,000
SUB-TOTAL	**165,740,000**	**8,300,000**	**-**	**-**	**110,000,000**	**47,440,000**
B. PLANNING & DEVELOPMENT						
PLANNING & DEVELOPMENT DIRECTORAT	-	-	-	-	-	-
SUB-TOTAL	**-**	**-**	**-**	**-**	**-**	**-**
C.HEAD OFFICE - ADMINISTRATION						
JOINT WORK	393,179,000	120,866,000	90,434,000	114,379,000	-	67,500,000
PRESIDING BISHOP	33,000,000	27,500,000	5,500,000	-	-	-
SECRETARY GENERAL	155,316,000	80,498,000	25,000,000	49,818,000	-	-
INFORMATION DIRECTORATE	17,169,000	12,669,000	-	4,500,000	-	-
FINANCE & ADMIN. DEPART.	421,710,000	130,333,000	135,449,000	136,911,000	-	19,017,000
PLANNING DEPARTMENT	54,817,000	53,593,000	1,224,000	-	-	-
SERVICE OFFICE	37,934,000	14,134,000	9,500,000	10,000,000	-	4,300,000
AUDIT DIVISION	198,234,000	-	-	165,734,000	-	32,500,000
AUDIT BOARD	7,150,000	-	-	-	-	7,150,000
SUB-TOTAL	**1,318,509,000**	**439,593,000**	**267,107,000**	**481,342,000**	**-**	**130,467,000**
D.INVESTMENTS						
LC;HOUSES+GODOWN	50,500,000	-	50,500,000	-	-	-
GUEST HOUSE	39,683,000	18,983,000	-	20,700,000	-	-
ESTATE MANAGER	10,900,000	-	10,900,000	-	-	-
SUB-TOTAL	**101,083,000**	**18,983,000**	**61,400,000**	**20,700,000**	**-**	**-**
TOTAL	**1,797,194,000**	**572,082,000**	**341,547,000**	**583,158,000**	**110,000,000**	**190,407,000**
	100.0%	*31.8%*	*19.0%*	*32.4%*	*6.1%*	*10.6%*

ELCT - CENTRAL DIOCESE

Program budget 2015

	TOTAL EXPENDITURE	LOCAL INCOME	OTHER OVERSEAS	LMC 2015
A. CHURCH WORK				
MISSION AND EVANGELISM	389,563,000	383,988,000	5,575,000	-
DISTRICTS	33,600,000	33,600,000	-	-
WOMEN'S WORK	14,045,000	14,045,000	-	-
CHRISTIAN EDUCATION & YOUTH	11,036,000	11,036,000	-	-
LUTHERAN INSTITUTE KIOMBOI	116,280,000	98,775,000	17,505,000	-
SUB-TOTAL	**564,524,000**	**541,444,000**	**23,080,000**	**-**
B. CORE PROGRAMMES				
MISSION AND EVANGELISM	17,000,000	5,000,000	2,000,000	10,000,000
CHRISTIAN EDUCATION	9,900,000	3,500,000	-	6,400,000
WOMEN'S WORK	8,000,000	3,000,000	-	5,000,000
TRAINING CLERGY	22,500,000	6,000,000	11,500,000	5,000,000
SUB-TOTAL	**57,400,000**	**17,500,000**	**13,500,000**	**26,400,000**
C. MEDICAL / SOCIAL WORK				
IAMBI LUTHERAN HOSPITAL	984,500,000	979,000,000	5,500,000	-
DISPENSARIES	5,500,000	5,500,000	-	-
IAMBI NURSING SCHOOL	132,050,000	122,050,000	10,000,000	-
SUB-TOTAL	**1,122,050,000**	**1,106,550,000**	**15,500,000**	**-**
D. PROJECTS AND DEVELOPMENT				
ELCT CENTRAL WORKSHOP	22,470,000	22,470,000	-	-
LUTHERAN CENTRE BOOKSHOP	56,161,000	56,161,000	-	-
LUTHERAN CENTRE HOTEL	1,200,000	1,200,000	-	-
LUTHERAN CENTRE LODGING	2,500,000	2,500,000	-	-
HULL HIGH SCHOOL(KIJOTA)	83,500,000	72,500,000	11,000,000	-
IAMBI COMM.SEC.SCHOOL	115,600,000	107,100,000	8,500,000	-
LUTHERAN CENTRE PRINTING PRESS	38,500,000	38,500,000	-	-
LAND & BUILDING DEPARTMENT	8,530,000	8,530,000	-	-
SUB-TOTAL	**328,461,000**	**308,961,000**	**19,500,000**	**-**
E. HEAD OFFICE				
COORDINATION	449,920,000	308,820,000	137,500,000	3,600,000
SUB-TOTAL	**449,920,000**	**308,820,000**	**137,500,000**	**3,600,000**
TOTAL	**2,522,355,000**	**2,283,275,000**	**209,080,000**	**30,000,000**
	100.0%	*90.5%*	*8.3%*	*1.2%*

ELCT - DIOCESE OF MERU

Program budget 2015

	TOTAL EXPENDITURE	LOCAL INCOME	OTHER OVERSEAS	LMC 2015
A. CHURCH WORK				
YOUTH AND STUDENTS	25,500,000	25,500,000	-	-
STEWARDSHIP & DEVELOPMENT	9,800,000	9,800,000	-	-
SECONDARY AND COL. EDUCATION	3,873,774,000	3,748,384,000	125,390,000	-
SUB-TOTAL	**3,909,074,000**	**3,783,684,000**	**125,390,000**	**-**
B. CORE PROGRAMMES				
MISSION AND EVANGELISM	27,415,000	21,015,000	-	6,400,000
WOMEN'S WORK	56,334,000	51,334,000	-	5,000,000
CHRISTIAN EDUCATION	12,285,000	7,285,000	-	5,000,000
DIAKONIA	7,500,000	1,500,000	-	6,000,000
TRAINING PASTORS	80,000,000	53,000,000	23,000,000	4,000,000
SUB-TOTAL	**183,534,000**	**134,134,000**	**23,000,000**	**26,400,000**
C. MEDICAL AND DIACONIC				
NKOARANGA HOSPITAL & DISPENSARIES	1,530,761,000	1,333,389,000	197,372,000	-
REHABILITATION CENTRE	723,795,000	723,795,000	-	-
SUB-TOTAL	**2,254,556,000**	**2,057,184,000**	**197,372,000**	**-**
D. PROJECTS AND DEVELOPMENT				
PROJECT DEPARTMENT	48,500,000	48,500,000	-	-
AUDIT DEPARTMENT	15,200,000	15,200,000	-	-
SUB-TOTAL	**63,700,000**	**63,700,000**	**-**	**-**
E. HEAD OFFICE				
COORDINATION	333,334,000	329,734,000	-	3,600,000
SUB-TOTAL	**333,334,000**	**329,734,000**	**-**	**3,600,000**
TOTAL	**6,744,198,000**	**6,368,436,000**	**345,762,000**	**30,000,000**
	100.0%	*94.4%*	*5.1%*	*0.4%*

ELCT - DIOCESE IN MARA REGION

Program budget 2015

	TOTAL EXPENDITURE	LOCAL INCOME	OTHER OVERSEAS	LMC 2015
A. CHURCH WORK				
SERENGETI DISTRICT	13,000,000	13,000,000	-	-
MUSOMA DISTRICT	52,000,000	52,000,000	-	-
TARIME DISTRICT	22,000,000	22,000,000	-	-
BUNDA DISTRICT	12,400,000	12,400,000	-	-
SUB-TOTAL	**99,400,000**	**99,400,000**	**-**	**-**
B. CORE PROGRAMME				
MISSION AND EVANGELISM	8,000,000	3,000,000	-	5,000,000
WOMEN'S WORK	6,500,000	1,500,000	-	5,000,000
DIAKONIA	7,500,000	2,500,000	-	5,000,000
CHRISTIAN EDUCATION	5,000,000	1,000,000	-	4,000,000
TRAINING CLERGY	12,400,000	5,000,000	-	7,400,000
SUB-TOTAL	**39,400,000**	**13,000,000**	**-**	**26,400,000**
C. MEDICAL & SOCIAL WORK				
BUNDA HOSPITAL	-	-	-	-
SUB-TOTAL	**-**	**-**	**-**	**-**
D. INSTITUTION				
KIABAKARI BIBLE SCHOOL	56,000,000	32,000,000	24,000,000	-
SUB-TOTAL	**56,000,000**	**32,000,000**	**24,000,000**	**-**
E. HEAD OFFICE				
COORDINATION/ADMINISTRATION	76,022,000	72,422,000	-	3,600,000
SUB-TOTAL	**76,022,000**	**72,422,000**	**-**	**3,600,000**
TOTAL	**270,822,000**	**216,822,000**	**24,000,000**	**30,000,000**
	100.0%	*80.1%*	*8.9%*	*11.1%*

ELCT - DODOMA DIOCESE

Program budget 2015

	TOTAL EXPENDITURE	LOCAL INCOME	OTHER OVERSEAS	LMC 2015
A.CHURCH WORK				
MAKAO MAKUU DISTRICT	362,000,000	342,000,000	20,000,000	-
MPWAPWA DISTRICT	155,000,000	135,000,000	20,000,000	-
KONDOA MISSION DISTRICT	60,000,000	48,000,000	12,000,000	-
WOTTA MISSION DISTRICT	46,420,000	44,420,000	2,000,000	-
SUB-TOTAL	**623,420,000**	**569,420,000**	**54,000,000**	**-**
B.CORE PROGRAMMES				
MISSION AND EVANGELISM	15,000,000	2,592,000	-	12,408,000
CHRISTIAN EDUCATION/YOUTH	22,900,000	7,884,000	10,000,000	5,016,000
TRAINING PROGRAMME	7,224,000	-	3,000,000	4,224,000
WOMEN AND CHILDREN	19,734,000	6,730,000	8,252,000	4,752,000
SUB-TOTAL	**64,858,000**	**17,206,000**	**21,252,000**	**26,400,000**
C. PROJECTS AND DEVELOPMENT				
HOSTEL BUILIDING	70,000,000	70,000,000	-	-
AYA SECONDARY SCHOOL	354,900,000	354,900,000	-	-
HEAD OFFICE CONSTRUCTION	150,000,000	120,000,000	30,000,000	-
BISHOP HOUSE CONSTRUCTION	35,000,000	35,000,000	-	-
SUB-TOTAL	**609,900,000**	**579,900,000**	**30,000,000**	**-**
D. HEAD OFFICE				
COORDINATION	245,600,000	221,000,000	21,000,000	3,600,000
SUB-TOTAL	**245,600,000**	**221,000,000**	**21,000,000**	**3,600,000**
TOTAL	**1,543,778,000**	**1,387,526,000**	**126,252,000**	**30,000,000**
	100.0%	*89.9%*	*8.2%*	*1.9%*

ELCT - EASTERN AND COASTAL DIOCESE

Program budget 2015

	TOTAL EXPENDITURE	LOCAL INCOME	OTHER OVERSEAS	LMC 2015
A. CHURCH WORK				
NORTHERN DISTRICT	2,996,039,000	2,996,039,000	-	-
CENTRAL DISTRICT	2,590,107,000	2,590,107,000	-	-
WESTERN DISTRICT	2,011,319,000	2,011,319,000	-	-
ZANZIBAR DISTRICT	46,345,000	46,345,000	-	-
SOUTHERN DISTRICT	1,260,892,000	1,260,892,000	-	-
SOUTH WESTERN DISTRICT	36,636,000	36,636,000	-	-
SUB-TOTAL	**8,941,338,000**	**8,941,338,000**	**-**	**-**
B. CORE PROGRAMMES				
MISSION AND EVANGELISM	43,565,000	12,345,000	4,820,000	26,400,000
SUB-TOTAL	**43,565,000**	**12,345,000**	**4,820,000**	**26,400,000**
C. MEDICAL / SOCIAL WORK				
HEALTH DIRECTORATE	386,856,000	361,856,000	25,000,000	-
SOCIAL SERVICES	85,216,000	85,216,000	-	-
SUB-TOTAL	**472,072,000**	**447,072,000**	**25,000,000**	**-**
D. INSTITUTIONS				
KISARAWE LUTHERAN JUNIOR SEMINARY	1,319,002,000	1,293,502,000	25,500,000	-
MTONI DEACONIC LUTHERAN CENTRE	315,046,000	299,506,000	15,540,000	-
INVESTMENT TRUST BOARD	777,460,000	777,460,000	-	-
UPENDO BROADCASTING Co. LTD	279,065,000	279,065,000	-	-
MBWAWA SECONDARY SCHOOL	494,680,000	482,680,000	12,000,000	-
MKUZA GIRLS HIGH SCHOOL	350,621,000	336,121,000	14,500,000	-
SUB-TOTAL	**3,535,874,000**	**3,468,334,000**	**67,540,000**	**-**
E. HEAD OFFICE				
EXECUTIVES	325,010,000	321,410,000	-	3,600,000
FINANCE AND PLANNING	1,223,909,000	1,223,909,000	-	-
ADMIN. AND HUMAN RESOURSES MANAGI	736,035,000	736,035,000	-	-
THEOLOGY, EVANG.&MISSION AND CHRIS	193,994,000	193,994,000	-	-
INTERNAL AUDIT	12,651,000	12,651,000	-	-
PUBLIC RELATIONS AND DIALOGUE	4,053,000	4,053,000	-	-
INFORMATION COMPUTER TECHNOLOGY	16,881,000	16,881,000	-	-
SUB-TOTAL	2,512,533,000	2,508,933,000	-	3,600,000
TOTAL	**15,505,382,000**	**15,378,022,000**	**97,360,000**	**30,000,000**
	100.0%	*99.2%*	*0.6%*	*0.2%*

ELCT - EAST OF LAKE VICTORIA DIOCESE

Program budget 2015

	TOTAL EXPENDITURE	LOCAL INCOME	OTHER OVERSEAS	LMC 2015
A.CHURCH WORK				
ESTABLISH PARISHES	-	-	-	-
YOUTH WORK	22,800,000	8,800,000	14,000,000	-
MISSION OUTREACH	30,000,000	-	30,000,000	-
NORTHERN DISTRICT	-	-	-	-
NORTH WESTERN DISTRICT	-	-	-	-
WESTERN DISTRICT	-	-	-	-
UKEREWE DISTRICT	-	-	-	-
CENTRAL MWANZA DISTRICT	-	-	-	-
EASTERN MWANZA DISTRICT	-	-	-	-
SOUTHERN MWANZA DISTRICT	-	-	-	-
TEE/MTC	5,000,000	-	5,000,000	-
SUB-TOTAL	**57,800,000**	**8,800,000**	**49,000,000**	**-**
B. CORE PROGRAMS				
MISSION AND EVANGELISM	11,000,000	2,000,000	4,000,000	5,000,000
WOMEN'S WORK	22,000,000	7,000,000	15,000,000	-
CHRISTIAN	15,000,000	4,100,000	8,400,000	2,500,000
DIAKONIA	10,500,000	2,100,000	7,000,000	1,400,000
TRAINING PASTORS	79,000,000	6,500,000	55,000,000	17,500,000
SUB-TOTAL	**137,500,000**	**21,700,000**	**89,400,000**	**26,400,000**
C. MEDICAL / SOCIAL WORK				
MEDICAL DEPARTMENT	-	-	-	-
IMANI DISPENSARY	-	-	-	-
NYAKATO HEALTH CENTRE	450,000,000	450,000,000	-	-
FORUM SYD	30,000,000	-	30,000,000	-
PAMOJA TUWALEE	38,414,000	-	38,414,000	-
LVLP	-	-	-	-
SUB-TOTAL	**518,414,000**	**450,000,000**	**68,414,000**	**-**
D. PROJECTS AND DEVELOPMENT				
PROJECTS AND DEVELOPMENT WORK	72,317,000	72,317,000	-	-
MALYA FARM	-	-	-	-
MABATINI	-	-	-	-
SUB-TOTAL	**72,317,000**	**72,317,000**	**-**	**-**
D. HEAD OFFICE				
SALARY	391,000,000	391,000,000	-	-
OFFICE OPERATIONS	76,000,000	72,400,000	-	3,600,000
SUB-TOTAL	**467,000,000**	**463,400,000**	**-**	**3,600,000**
TOTAL	**1,253,031,000**	**1,016,217,000**	**206,814,000**	**30,000,000**
	100.0%	*81.1%*	*16.5%*	*2.4%*

ELCT - IRINGA DIOCESE

Program budget 2015

	TOTAL EXPENDITURE	LOCAL INCOME	OTHER OVERSEAS	LMC 2015
A.CHURCH WORK				
ESTABLISHED PARISHES	937,117,000	937,117,000	-	-
MISSION AND EVANGELISM	19,465,000	19,465,000	-	-
YOUTH AND CHRISTIAN EDUCATION	24,549,000	24,549,000	-	-
WOMEN, CHILDREN & FAMILY NATURE	10,228,000	10,228,000	-	-
THEOLOGICAL EDUCATION BY EXTENSION	83,651,000	83,651,000	-	-
TRAINING PASTORS	19,191,000	19,191,000	-	-
SUB-TOTAL	**1,094,201,000**	**1,094,201,000**	**-**	**-**
B. CORE PROGRAMS				
MISSION AND EVANGELISM	65,280,000	60,000,000	-	5,280,000
THEOLOGICAL TRAINING BY EXTENSION	12,700,000	6,120,000	1,300,000	5,280,000
WOMEN, CHILDREN & FAMILY NURTURE	10,300,000	2,380,000	-	7,920,000
YOUTH AND CHRISTIAN EDUCATION	11,770,000	3,600,000	250,000	7,920,000
SUB-TOTAL	**100,050,000**	**72,100,000**	**1,550,000**	**26,400,000**
C. MEDICAL AND DIACONIC WORK				
ILULA HOSPITAL	760,000,000	760,000,000	-	-
HURUMA DIACONIC CENTRE	80,500,000	80,500,000	-	-
SUB-TOTAL	**840,500,000**	**840,500,000**	**-**	**-**
D. INSTITUTIONS				
TUMAINI UNIVERSITY AT IRINGA	66,000,000	66,000,000	-	-
SECONDARY SCHOOLS	3,400,000,000	3,400,000,000	-	-
SUB-TOTAL	**3,466,000,000**	**3,466,000,000**	**-**	**-**
E. HEAD OFFICE				
COORDINATION	150,503,000	146,903,000	-	3,600,000
PLANNING AND DEVELOPMENT	15,700,000	15,700,000	-	-
SUB-TOTAL	**166,203,000**	**162,603,000**	**-**	**3,600,000**
TOTAL	**5,666,954,000**	**5,635,404,000**	**1,550,000**	**30,000,000**
	100.00%	*99.4%*	*0.0%*	*0.5%*

ELCT - KARAGWE DIOCESE

Program budget 2015

	TOTAL EXPENDITURE	LOCAL INCOME	OTHER OVERSEAS	LMC 2015
A. CHURCH WORK				
LUKAJANGE DISTRICT	79,135,000	79,135,000	-	-
BWERANYANGE DISTRICT	54,530,000	54,530,000	-	-
IHEMBE DISTRICT	66,440,000	66,440,000	-	-
KITUNTU DISTRICT	30,287,000	30,287,000	-	-
MURONGO DISTRICT	36,902,000	36,902,000	-	-
KYERWA DISTRICT	78,185,000	78,185,000	-	-
NGARA MISSION	95,436,000	95,436,000	-	-
MABIRA DISTRICT	60,959,000	60,959,000	-	-
NKWENDA BIBLE SCHOOL	41,377,000	22,033,000	19,344,000	-
SUB-TOTAL	**543,251,000**	**523,907,000**	**19,344,000**	**-**
B. CORE PROGRAMMES				
MISSION & EVANGELISM	120,300,000	65,800,000	43,940,000	10,560,000
CHRISTIAN EDUCATION	20,985,000	9,500,000	6,205,000	5,280,000
WOMEN'S & CHILDREN'S WORK	7,590,000	5,650,000	1,940,000	-
TRAINING CLEGY	111,608,000	40,120,000	60,928,000	10,560,000
SUB-TOTAL	**260,483,000**	**121,070,000**	**113,013,000**	**26,400,000**
C. DIACONIC WORK				
DIACONIA DEPATMENT	33,668,000	4,500,000	29,168,000	-
ACP – KARAGWE	176,000,000	-	176,000,000	-
NYAKATERA DISPENSARY	38,860,000	38,860,000	-	-
IBAMBA DISPENSARY	39,000,000	39,000,000	-	-
NKWENDA DIACONIC SCH	15,649,000	10,474,000	5,175,000	-
KATENGA DISPENSARY	12,009,000	12,009,000	-	-
NYAKAHANGA HOSPITAL	3,957,901,000	3,957,901,000	-	-
SUB-TOTAL	**4,273,087,000**	**4,062,744,000**	**210,343,000**	**-**
D. PROJECTS & DEVELOPMENT				
KARAGWE SEC SCHOOL	887,875,000	887,875,000	-	-
IMANI EMPS	257,890,000	257,890,000	-	-
TEGEMEO EMPS	287,000,000	284,135,000	2,865,000	-
BWERANYANGE GIRLS SECONDA.	569,090,000	569,090,000	-	-
LOVTC	46,177,000	41,977,000	4,200,000	-
KARAGWE HOTEL	121,343,000	121,343,000	-	-
MAYAJA	194,553,000	-	194,553,000	-
SACCOS UNIT	8,000,000	8,000,000	-	-
NKWENDA KYFTC	34,904,000	34,904,000	-	-
COS PARTNERSHIP PROJECTS	268,980,000	-	268,980,000	-
DANM PARTNERSHIP PROJECT	50,000,000	-	50,000,000	-
SUB-TOTAL	**2,725,812,000**	**2,205,214,000**	**520,598,000**	**-**
E. HEAD OFFICE				
CORDINATION	984,578,000	980,978,000	-	3,600,000
SUB-TOTAL	**984,578,000**	**980,978,000**	**-**	**3,600,000**
TOTAL	**8,787,211,000**	**7,893,913,000**	**863,298,000**	**30,000,000**
	100.0%	*89.8%*	*9.8%*	*0.3%*

ELCT - KONDE DIOCESE

Program budget 2015

	TOTAL EXPENDITURE	LOCAL INCOME	OTHER OVERSEAS	LMC 2015
A.CHURCH WORKS				
DISTRICT AND PARISHES	188,875,000	188,875,000	-	-
ETE	11,900,000	8,400,000	3,500,000	-
PLANNING AND DEVELOPMENT	368,500,000	268,500,000	100,000,000	-
SUB-TOTAL	**569,275,000**	**465,775,000**	**103,500,000**	**-**
B.CORE PROGRAMMES				
TRAINING CLERGY	4,800,000	-	-	4,800,000
DIAKONIA	10,800,000	-	-	10,800,000
WOMEN'S WORK	72,600,000	51,000,000	10,800,000	10,800,000
CHRISTIAN EDUCATION	21,000,000	14,000,000	7,000,000	-
MISSION AND EVANGELISM	22,500,000	15,500,000	7,000,000	-
SUB-TOTAL	**131,700,000**	**80,500,000**	**24,800,000**	**26,400,000**
C. MEDICAL WORK				
ITETE LUTHERAN HOSPITAL	706,337,000	706,337,000	-	-
MATEMA LUTH. HOSPITAL	676,619,000	676,619,000	-	-
SUB-TOTAL	**1,382,956,000**	**1,382,956,000**	**-**	**-**
D. INSTITUTIONS				
MATEMA LUTHERAN CENTRE	124,650,000	124,650,000	-	-
MATEMA BIBLE SCHOOL	132,500,000	132,500,000	-	-
MWAKALELI TRAINING CENTRE	26,250,000	26,250,000	-	-
MANOW LUTH J. SEMINARY	643,480,000	643,480,000	-	-
IWAMBI ORPHANAGE	23,450,000	23,450,000	-	-
MANOW TEE PLANTATION	95,497,000	95,497,000	-	-
SUB-TOTAL	**1,045,827,000**	**1,045,827,000**	**-**	**-**
E. HEAD OFFICE				
COORDINATION/ADMINISTRATION	1,944,900,000	1,541,903,000	399,397,000	3,600,000
SUB-TOTAL	**1,944,900,000**	**1,541,903,000**	**399,397,000**	**3,600,000**
TOTAL	**5,074,658,000**	**4,516,961,000**	**527,697,000**	**30,000,000**
	100.0%	*89.0%*	*10.4%*	*0.6%*

ELCT - DIOCESE OF LAKE TANGANYIKA

Program budget 2015

	TOTAL EXPENDITURE	LOCAL INCOME	OTHER OVERSEAS	LMC 2015
A.CHURCH WORK				
RUKWA DISTRICT	10,200,000	10,000,000	-	200,000
KATAVI DISTRICT	9,100,000	8,900,000	-	200,000
TEE	20,200,000	2,500,000	17,500,000	200,000
SUB-TOTAL	**39,500,000**	**21,400,000**	**17,500,000**	**600,000**
B. CORE PROGRAMMES				
MISSION AND EVANGELISM	21,250,000	10,000,000	-	11,250,000
WOMEN & CHILDREN	22,900,000	15,600,000	-	7,300,000
CHRISTIAN EDUCATION	4,550,000			4,550,000
DIACONICAL WORK	6,800,000	3,500,000	-	3,300,000
SUB-TOTAL	**55,500,000**	**29,100,000**	**-**	**26,400,000**
C. MEDICAL SERVICES				
MTISI HEALTH CENTRE	55,000,000	20,000,000	35,000,000	-
SUB-TOTAL	**55,000,000**	**20,000,000**	**35,000,000**	**-**
D. HEAD OFFICE - ADMINISTRATION				
BISHOP	10,000,000	9,000,000	-	1,000,000
ASST. BISHOP	7,000,000	6,500,000	-	500,000
GENERAL SECRETARY	6,500,000	6,000,000	-	500,000
FINANCE & ADMIN. DEPART.	6,500,000	6,000,000	-	500,000
OTHER DEPART	7,500,000	7,000,000	-	500,000
SUB-TOTAL	**37,500,000**	**34,500,000**	**-**	**3,000,000**
TOTAL	**187,500,000**	**105,000,000**	**52,500,000**	**30,000,000**
	100.0%	*56.0%*	*28.0%*	*16.0%*

ELCT - MBULU DIOCESE

Program budget 2015

	TOTAL EXPENDITURE	LOCAL INCOME	OTHER OVERSEAS	LMC 2015
A. CHURCH WORK				
Haydom District	269,918,000	269,918,000	-	-
Dongobesh District	212,915,000	212,915,000	-	-
Northern District	180,025,000	180,025,000	-	-
Hanang District	270,478,000	270,478,000	-	-
Waama Bible College	62,700,000	62,700,000	-	-
Mission and Evang. Dept	14,528,000	12,728,000	1,800,000	-
Christian Ed. Dept	15,460,000	13,996,000	1,464,000	-
Women Work Dept.	18,805,000	10,605,000	8,200,000	-
Education Dept	12,142,000	7,642,000	4,500,000	-
SUB-TOTAL	**1,056,971,000**	**1,041,007,000**	**15,964,000**	**-**
B. CORE PROGRAMS:				
Mission & Evang/Christian Ed.	45,617,000	20,377,000	4,840,000	20,400,000
Women Work	16,700,000	7,550,000	3,150,000	6,000,000
SUB-TOTAL	**62,317,000**	**27,927,000**	**7,990,000**	**26,400,000**
C. MEDICAL AND SOCIAL SERVICES				
Haydom Lutheran Hospital	10,214,119,000	2,219,695,000	7,994,424,000	-
Kansay Luth. Health Center	125,857,000	125,857,000	-	-
Gendabi Luth. Health Center	87,182,000	87,182,000	-	-
Balangdalalu Luth. Health Center	93,216,000	93,216,000	-	-
Dongobesh Sec. School	-	-	-	-
Dongobesh Deaf School	-	-	-	-
Waama Teachers College	243,895,000	226,560,000	17,335,000	-
SUB-TOTAL	**10,764,269,000**	**2,752,510,000**	**8,011,759,000**	**-**
D. PROJECTS AND DEVELOPMENT				
Projects and Development	20,960,000	7,100,000	13,860,000	-
SUB-TOTAL	**20,960,000**	**7,100,000**	**13,860,000**	**-**
E. ADMINISTRATION				
Coordination/Administration	136,609,000	116,377,000	16,632,000	3,600,000
SUB-TOTAL	**136,609,000**	**116,377,000**	**16,632,000**	**3,600,000**
TOTAL	**12,041,126,000**	**3,944,921,000**	**8,066,205,000**	**30,000,000**
	100.0%	*32.8%*	*67.0%*	*0.2%*

ELCT - MOROGORO DIOCESE

Program budget 2015

	TOTAL EXPENDITURE	LOCAL INCOME	OTHER OVERSEAS	LMC 2015
A.CHURCH WORK				
ESTABLISH PARISHES	1,570,000,000	1,500,000,000	70,000,000	-
DISTRICT TRAINING	69,000,000	9,000,000	60,000,000	-
SUB-TOTAL	**1,639,000,000**	**1,509,000,000**	**130,000,000**	**-**
B. CORE PROGRAMS				
WOMEN & SUNDAY SCHOOL	206,000,000	6,000,000	200,000,000	-
CHRISTIAN EDUCATION	60,800,000	4,400,000	30,000,000	26,400,000
MISSION AND EVANGELISM	99,000,000	14,000,000	85,000,000	-
TRAINING	-	-	-	-
SUB-TOTAL	**365,800,000**	**24,400,000**	**315,000,000**	**26,400,000**
C. MEDICAL/SOCIAL WORK				
MKULANZI DISPENSARY	26,400,000	8,400,000	18,000,000	-
MALARIA PROGRAM	72,000,000	-	72,000,000	-
BOOKSHOP	-	-	-	-
DISASTER PROGRAM	97,000,000	11,000,000	86,000,000	-
SOCIAL WORK DEPT	10,000,000	3,000,000	7,000,000	-
MAASAI GIRLS PROGRAM	25,000,000	-	25,000,000	-
SUB-TOTAL	**230,400,000**	**22,400,000**	**208,000,000**	**-**
D. PROJECTS AND DEVELOPMENT				
DISTRICT PROJECT	152,000,000	67,000,000	85,000,000	-
EBENEZER LUTH J SEMINARY	160,000,000	120,000,000	40,000,000	-
PLANNING AND DEVELOPMENT DEPT	17,000,000	9,000,000	8,000,000	-
ORPHANS PROJECTS	10,000,000	4,000,000	6,000,000	-
SUB-TOTAL	**339,000,000**	**200,000,000**	**139,000,000**	**-**
E. HEAD OFFICE				
COORDINATION	148,600,000	130,000,000	15,000,000	3,600,000
TRAINING	53,000,000	7,000,000	46,000,000	-
ETE PROGRAM	3,700,000	1,100,000	2,600,000	-
PARTNERSHIP	26,000,000	4,000,000	22,000,000	-
SUB-TOTAL	**231,300,000**	**142,100,000**	**85,600,000**	**3,600,000**
TOTAL	**2,805,500,000**	**1,897,900,000**	**877,600,000**	**30,000,000**
	100.0%	*67.6%*	*31.3%*	*1.1%*

ELCT - NORTH CENTRAL DIOCESE

Program budget 2015

	TOTAL EXPENDITURE	LOCAL INCOME	OTHER OVERSEAS	LMC 2015
A.CHURCH WORK				
ESTABLISHED PARISHES	225,634,000	225,634,000	-	-
CIRCULAR EDUCATION	23,600,000	23,600,000	-	-
YOUTH WORK	48,000,000	48,000,000	-	-
SUB-TOTAL	**297,234,000**	**297,234,000**	**-**	**-**
B. CORE PROGRAMMES				
MISSION AND EVANGELISM	230,941,000	215,341,000	-	15,600,000
WOMEN'S WORK	50,000,000	45,000,000	5,000,000	-
TRAINING & TEE PROGRAMS	129,541,000	97,741,000	21,000,000	10,800,000
CHRISTIAN EDUCATION	48,000,000	48,000,000	-	-
SUB-TOTAL	**458,482,000**	**406,082,000**	**26,000,000**	**26,400,000**
C. MEDICAL / SOCIAL WORK				
ADMINISTRATION	178,400,000	178,400,000	-	-
SELIAN HOSPITAL	733,265,000	608,276,000	124,989,000	-
ALMC	3,475,061,000	3,100,000,000	375,061,000	-
SUB-TOTAL	**4,386,726,000**	**3,886,676,000**	**500,050,000**	**-**
D. PROJECTS AND DEVELOPMENT				
ADMINISTRATION	65,294,000	65,294,000	-	-
SUB-TOTAL	**65,294,000**	**65,294,000**	**-**	**-**
E. HEAD OFFICE				
COORDINATION	724,370,000	716,270,000	4,500,000	3,600,000
SUB-TOTAL	**724,370,000**	**716,270,000**	**4,500,000**	**3,600,000**
TOTAL	**5,932,106,000**	**5,371,556,000**	**530,550,000**	**30,000,000**
	100.0%	*90.6%*	*8.9%*	*0.5%*

ELCT - NORTH EASTERN DUOCESE

Program budget 2015

	TOTAL EXPENDITURE	LOCAL INCOME	OTHER OVERSEAS	LMC 2015
A. CHURCH WORK				
MISSION AND EVANGELISM	1,498,025,000	1,498,025,000	-	-
SOCIAL SERVICES, WOMEN & CHILDREN	27,631,000	27,631,000	-	-
TRAINING - MUCO AND VBS	77,130,000	77,130,000	-	-
BANGALA JUNIOR SEMINARY	285,284,000	285,284,000	-	-
SUB-TOTAL	**1,888,070,000**	**1,888,070,000**	**-**	**-**
B. CORE PROGRAMMES				
MISSION AND EVANGELISM	76,627,000	73,890,000	-	2,737,000
CHRISTIAN EDUCATION	4,961,000	1,085,000	-	3,876,000
TRAINING CLEGY	16,031,000	12,716,000	-	3,315,000
DIAKONIA	68,900,000	52,428,000	-	16,472,000
SUB-TOTAL	**166,519,000**	**140,119,000**	**-**	**26,400,000**
C. MEDICAL				
BUMBULI HOSPITAL & DISPENSARIES	644,612,000	644,612,000	-	-
IRENTE SCHOOL FOR THE BLIND	310,656,000	285,514,000	25,142,000	-
KILINDI COUNCIL DISINAGHTED HOSPITAL	294,595,000	294,595,000	-	-
IRENTE CHILDRENS HOME	113,596,000	73,596,000	40,000,000	-
LUTINDI MENTAL HOSPITAL	490,992,000	480,992,000	10,000,000	-
IRENTE RAINBOW SCHOOL	101,375,000	61,375,000	40,000,000	-
SUB-TOTAL	**1,955,826,000**	**1,840,684,000**	**115,142,000**	**-**
D. INSITUTIONS				
IRENTE FARM	171,125,000	171,125,000	-	-
USAMBARA TECHNOLOGY CENTRE	25,000,000	25,000,000	-	-
VUGA PRESS AND BOOKSHOOP	75,000,000	75,000,000	-	-
PLANNING AND PROJECTS	113,924,000	113,924,000	-	-
LORRIES AND BUS	15,393,000	15,393,000	-	-
TUMAINI RESTAURANT AND HOSTEL	291,042,000	291,042,000	-	-
LWANDAI SECONDARY SCHOOL	1,026,727,000	1,026,727,000	-	-
SUB-TOTAL	**1,718,211,000**	**1,718,211,000**	**-**	**-**
E. HEAD OFIICE				
CORDINATION	533,702,000	530,102,000	-	3,600,000
SUB-TOTAL	**533,702,000**	**530,102,000**	**-**	**3,600,000**
TOTAL	6,262,328,000	6,117,186,000	115,142,000	30,000,000
	100.0%	*97.7%*	*1.8%*	*0.5%*

ELCT - NORTHERN DIOCESE

Program budget 2015

	TOTAL EXPENDITURE	LOCAL INCOME	OTHER OVERSEAS	LMC 2015
A.CHURCH WORK				
KARATU DISTRICT	67,500,000	62,500,000	5,000,000	-
EAST KILIMANJARO DISTRICT	75,900,000	75,900,000	-	-
CENTRAL KILIMANJARO DISTRICT	101,500,000	101,500,000	-	-
HAI DISTRICT	105,000,000	105,000,000	-	-
SIHA DISTRICT	52,500,000	52,500,000	-	-
YOUTH AND STUDENTS	28,261,000	28,261,000	-	-
CHAPLAIN USHARIKA/NEEMA	12,484,000	12,484,000	-	-
DEACONS DEPARTMENT	39,397,000	29,897,000	9,500,000	-
STEWARDSHIP DEPARTMENT	59,100,000	59,100,000	-	-
TRAINING OTHER STAFF	59,100,000	59,100,000	-	-
ANGAZA WOMEN CENTRE	310,500,000	292,500,000	18,000,000	-
TRAINING LBS MWIKA	120,000,000	115,000,000	5,000,000	-
AGAPE JUNIOR SEMINARY	515,000,000	515,000,000	-	-
COMMUNICATION DEPARTMENT	39,663,000	39,663,000	-	-
SCHOOL SUPERVISION	27,404,000	27,404,000	-	-
UWN MONTESORI	85,000,000	85,000,000	-	-
CHRISTIAN EDUCATION	44,715,000	44,715,000	-	-
SUB-TOTAL	**1,743,024,000**	**1,705,524,000**	**37,500,000**	**-**
B. CORE PROGRAMS				
MISSION AND EVANGELISM	259,176,000	249,176,000	5,000,000	5,000,000
WOMEN'S WORK	45,231,000	43,231,000	-	2,000,000
TRAINING PASTORS	158,003,000	138,603,000	-	19,400,000
MWIKA ZONAL COLLEGE	87,500,000	87,500,000	-	-
SUB-TOTAL	**549,910,000**	**518,510,000**	**5,000,000**	**26,400,000**
C. MEDICAL / SOCIAL WORK				
MEDICAL SECRETARY	10,002,000	10,002,000	-	-
MACHAME HOSPITAL	1,230,000,000	1,200,000,000	30,000,000	-
MACHAME HOSPITAL CANTEEN	98,000,000	98,000,000	-	-
SHOP PROJECT	62,000,000	62,000,000	-	-
DAIRY PROJECT	14,000,000	14,000,000	-	-
COTC MACHAME	352,000,000	352,000,000	-	-
MASAMA DISPENSARY	45,000,000	45,000,000	-	-
LEMIRA DISPENSARY	30,000,000	30,000,000	-	-
NUMEUT DISPENSARY	9,000,000	9,000,000	-	-
MUNGUISHI DISPENSARY	16,000,000	16,000,000	-	-
KARATU HOSPITAL	975,000,000	950,000,000	25,000,000	-
ENDALLAH DISPENSARY	18,000,000	18,000,000	-	-
KILIMAMOJA DISPENSARY	12,000,000	12,000,000	-	-
MBULUMBULU DISPENSARY	19,000,000	19,000,000	-	-
ENDASHANGWET DISPENSARY	9,500,000	9,500,000	-	-
GETAMOCK DISEPENSARY	12,000,000	12,000,000	-	-
QANGDED DISPENSARY	19,000,000	19,000,000	-	-
MARANGU HOSPITAL	617,000,000	605,000,000	12,000,000	-
UUWO DISPENSARY	25,000,000	25,000,000	-	-
UCHIRA DISPENSARY	9,800,000	9,800,000	-	-
NATIRO DISPENSARY	11,000,000	11,000,000	-	-
KIDIA DISPENSARY	8,000,000	8,000,000	-	-
KAHE DISPENSARY	6,000,000	6,000,000	-	-
SUB-TOTAL	**3,607,302,000**	**3,540,302,000**	**67,000,000**	**-**
D. PROJECT & DEVELOPMENT				
LUTHERAN UHURU HOSTEL	1,350,000,000	1,350,000,000	-	-
LUTHERAN ROMBO HOSTEL	53,000,000	53,000,000	-	-
BUILDING DEPARTMENT	45,491,000	45,491,000	-	-
MOSHI LUTHERAN PRINTING PRESS	605,000,000	605,000,000	-	-
USHARIKA WA NEEMA	45,000,000	45,000,000	-	-
LUTHERAN UMOJA HOSTEL	407,000,000	407,000,000	-	-
CHRISTIAN BOOKSHOP	602,000,000	602,000,000	-	-
SANYA JUU FARM USHARIKA WA NEEMA	20,000,000	20,000,000	-	-
KARATU LUTHERAN HOSTEL	265,000,000	265,000,000	-	-
SUB-TOTAL	**3,392,491,000**	**3,392,491,000**	**-**	**-**
E. HEAD OFFICE				
COORDINATION	909,001,000	905,401,000	-	3,600,000
SUB-TOTAL	**909,001,000**	**905,401,000**	**-**	**3,600,000**
TOTAL	**10,201,728,000**	**10,062,228,000**	**109,500,000**	**30,000,000**
	100.0%	*98.6%*	*1.1%*	*0.3%*

ELCT - NORTH WESTERN DIOCESE

Program budget 2015

	TOTAL EXPENDITURE	LOCAL INCOME	OTHER OVERSEAS	LMC 2015
A.CHURCH WORK				
ESTABLISHES PARISHES/DISTRICTS	814,659,000	814,659,000	-	-
PARISH PROGRAM	-	-	-	-
WOMEN'S WORK	22,282,000	13,482,000	-	8,800,000
MISSION AND EVANGELISM	22,462,000	22,462,000	-	-
EDUCATION STEWARDSHIP AND YOUTH	24,322,000	24,322,000	-	-
RUHIJA EV. ACAD. GEN.	13,810,000	13,810,000	-	-
MOTHER HOUSE	71,800,000	71,800,000	-	-
SUB-TOTAL	**969,335,000**	**960,535,000**	**-**	**8,800,000**
B. CORE PROGRAMS				
MISSION & EVANGELISM & DEACONIA	12,759,000	3,959,000	-	8,800,000
EDUCATION & YOUTH	15,540,000	6,740,000	-	8,800,000
SCHOLARSHIP & TRAINING	33,000,000	33,000,000	-	
SUB-TOTAL	**61,299,000**	**43,699,000**	**-**	**17,600,000**
C. MEDICAL & SOCIAL WORK				
COMM. BASSED HEALTH	40,973,000	40,973,000	-	-
PHC PHARMACY RDF	-	-	-	-
PHC NONE RDF	-	-	-	-
TUMAINI CHILDREN CENTRE	393,345,000	38,508,000	354,837,000	-
BUGANDO DISPENSARY	35,013,000	35,013,000	-	-
ILEMERA DISPENSARY	34,691,000	34,691,000	-	-
MEDICAL BOARD	17,008,000	17,008,000	-	-
KAREBE DISPENSARY	-	-	-	-
RWANTEGE DISPENSARY	89,040,000	89,040,000	-	-
KIGARAMA DISPENSARY	22,074,000	22,074,000	-	-
NTOMA HEALTH CENTRE	37,683,000	37,683,000	-	-
KASHASHA DISPENSARY	17,007,000	17,007,000	-	-
NYABUGERA DISPENSARY	52,187,000	52,187,000	-	-
IZIMBYA HEALTH CENTRE	882,900,000	882,900,000	-	-
MISSENYE DISPENSARY	42,957,000	41,457,000	1,500,000	-
RWIGEMBE DISPENSARY	22,850,000	22,850,000	-	-
BUTAINAMWA DISPENSARY	23,427,000	23,427,000	-	-
MISSENYE ORPHANS	37,146,000	4,500,000	32,646,000	-
IGABIRO HEALTH DISABLED	41,844,000	35,844,000	6,000,000	-
NTOMA ORPHANAGE	82,944,000	54,380,000	28,564,000	-
NDOLAGE HOSPITAL	1,336,251,000	663,966,000	672,285,000	-
NDOLAGE TOWN CLINIC	164,210,000	164,210,000	-	-
SUB-TOTAL	**3,373,550,000**	**2,277,718,000**	**1,095,832,000**	**-**
D. PROJECTS AND DEVELOPMENT				
PLANNING AND DEV. DEPARTMENT	24,265,000	24,265,000	-	-
CHATO YOUTH CENTRE	37,304,000	37,304,000	-	
ELCT GARAGE	281,996,000	281,996,000	-	-
CHURCH BOOKSHOP	807,486,000	807,486,000	-	-
WOMEN CENTRE	95,250,000	95,250,000	-	-
BUILDING DEPARTMENT	60,186,000	60,186,000	-	-
ELCT BUKOBA HOSTEL	322,439,000	322,439,000	-	-
SUB-TOTAL	**1,628,926,000**	**1,628,926,000**	**-**	**-**
E. HEAD OFFICE				
COORDINATION	451,138,000	415,433,000	32,105,000	3,600,000
SUB-TOTAL	**451,138,000**	**415,433,000**	**32,105,000**	**3,600,000**
TOTAL	**6,484,248,000**	**5,326,311,000**	**1,127,937,000**	**30,000,000**
	100.0%	*82.1%*	*17.4%*	*0.5%*

ELCT - PARE DIOCESE

Program budget 2015

	TOTAL EXPENDITURE	LOCAL INCOME	OTHER OVERSEAS	LMC 2015
A.CHURCH WORK				
AIDED PARISHES	1,300,000	1,300,000	-	-
ESTABLISHED PARISHES	300,000,000	205,000,000	95,000,000	-
MISSION PARISHES	10,600,000	10,600,000	-	-
WOMEN AND CHILDREN	4,575,000	4,575,000	-	-
CHRISTIAN EDUCATION	6,566,000	6,566,000	-	-
CHURCH DISTRICT	11,800,000	11,800,000	-	-
AUDIO VISUAL WORK	5,213,000	1,593,000	3,620,000	-
PROJECT AND DEVELOPMENT	4,808,000	4,808,000	-	-
SUB-TOTAL	**344,862,000**	**246,242,000**	**98,620,000**	**-**
B. CORE PROGRAMES				
MISSION AND EVENGELISM	6,000,000	1,000,000	-	5,000,000
WOMEN AND CHILDREN	11,400,000	2,000,000	-	9,400,000
TRAINING	14,000,000	2,000,000	-	12,000,000
SUB-TOTAL	**31,400,000**	**5,000,000**	**-**	**26,400,000**
C. MEDICAL/SOCIAL WORK				
GONJA HOSPITAL AND DISPENSARIES	**113,160,000**	**113,160,000**	**-**	**-**
SUB-TOTAL	**113,160,000**	**113,160,000**	**-**	**-**
D. HEAD OFFICE				
COORDINATION	274,400,000	242,800,000	28,000,000	3,600,000
AUDITING WORK	5,051,000	5,051,000	-	-
SUB-TOTAL	**279,451,000**	**247,851,000**	**28,000,000**	**3,600,000**
TOTAL	**768,873,000**	**612,253,000**	**126,620,000**	**30,000,000**
	100.0%	*79.6%*	*16.5%*	*3.9%*

ELCT - RUVUMA DIOCESE

Programme Subsidies 2015.

	TOTAL EXPENDITURE	LOCAL INCOME	OTHER OVERSEAS	LMC 2015
A. CHURCH WORK				
ESTABLISHED PARISHED	20,000,000.00	12,500,000.00	7,500,000.00	-
MISSION AND EVANGELISM	6,410,000.00	2,921,000.00	3,489,000.00	-
YOUTH WORK	4,224,000.00	1,224,000.00	3,000,000.00	-
CHRISTIAN EDUCATION	6,048,000.00	1,448,000.00	4,600,000.00	-
SUB-TOTAL	**36,682,000.00**	**18,093,000.00**	**18,589,000.00**	**-**
B. CORE PROGRAMMES				
MISSION AND EVANGELISM	40,000,000.00	15,000,000.00	19,583,000.00	5,417,000.00
WOMEN, CHILDREN & DEACONIC WORK	10,921,000.00	2,200,000.00	3,738,000.00	4,983,000.00
CHRISTIAN EDUCATION & YOUTH	12,000,000.00	2,000,000.00	-	10,000,000.00
TRAINING	7,500,000.00	500,000.00	1,000,000.00	6,000,000.00
CHILDREN'S WORK	800,000.00	450,000.00	350,000.00	-
SUB-TOTAL	**71,221,000.00**	**20,150,000.00**	**24,671,000.00**	**26,400,000.00**
C. MEDICAL / SOCIAL WORK	-	-	-	-
SUB-TOTAL	**-**	**-**	**-**	**-**
D. PROJECTS AND DEVELOPMENT				
JIRANI MWEMA ORPHANCE	40,000,000.00	5,000,000.00	35,000,000.00	-
SUB-TOTAL	**40,000,000.00**	**5,000,000.00**	**35,000,000.00**	**-**
E. HEAD OFFICE				
COORDINATION	206,635,000.00	113,035,000.00	90,000,000.00	3,600,000.00
SUB-TOTAL	**206,635,000.00**	**113,035,000.00**	**90,000,000.00**	**3,600,000.00**
TOTAL	**354,538,000.00**	**156,278,000.00**	**168,260,000.00**	**30,000,000.00**
	100.0%	44.1%	47.5%	8.5%

ELCT - SOUTH CENTRAL DIOCESE

Program budget 2015

	TOTAL EXPENDITURE	LOCAL INCOME	OTHER OVERSEAS	LMC 2015
A: CURCH WORKS				
Development and planning	22,201,000	12,201,000	10,000,000	-
District Adminstration	5,900,000	4,550,000	1,350,000	-
Established Parishes	45,261,000	43,260,000	2,001,000	-
Madihani Bible School	3,450,000	3,450,000	-	-
ETE	1,544,000	544,000	1,000,000	-
SUB-TOTAL	**78,356,000**	**64,005,000**	**14,351,000**	**-**
B: MEDICAL AND SOCIAL WORK				
Bulongwa Hospital	214,301,000	43,204,000	171,097,000	-
Rehabilitation Unit	21,704,000	12,172,000	9,532,000	-
Dental and Nursing School	398,231,000	396,431,000	1,800,000	-
Children Home/Orphanage	72,706,000	67,905,000	4,801,000	-
Diaconical Centre Tandala	792,000,000	424,000,000	368,000,000	-
Tumaini Centre Kidope	8,500,000	7,200,000	1,300,000	-
Bulongwa Secondary School	64,573,000	64,573,000	-	-
Bulongwa Teaching Collage	9,303,000	9,303,000	-	-
SUB-TOTAL	**1,581,318,000**	**1,024,788,000**	**556,530,000**	**-**
C: CORE PROGRAMMES				
Diaconical work	3,400,000	2,900,000	500,000	-
Mission and Evangelism	1,395,000	1,395,000	-	-
women and Children	30,575,000	3,175,000	1,000,000	26,400,000
Youth and Christian Education	2,216,000	1,452,000	764,000	-
Training Clegy	13,000,000	8,000,000	5,000,000	-
SUB-TOTAL	**50,586,000**	**16,922,000**	**7,264,000**	**26,400,000**
D: HEAD OFFICE				
Coordination	144,911,000	109,192,000	32,119,000	3,600,000
SUB-TOTAL	**144,911,000**	**109,192,000**	**32,119,000**	**3,600,000**
TOTAL	**1,855,171,000**	**1,214,907,000**	**610,264,000**	**30,000,000**
	100.0%	*65.5%*	*32.9%*	*1.6%*

ELCT - SOUTHERN DIOCESE

Program budget 2015

	TOTAL EXPENDITURE	LOCAL INCOME	OTHER OVERSEAS	LMC 2015
A. CHURCH WORK				
ESTABLISHED PARISHED	306,713,000	300,224,000	6,489,000	-
MISSION AND EVANGELISM	47,586,000	46,504,000	1,082,000	-
WOMEN, CHILDREN & DEACONIC WORK	34,067,000	30,823,000	3,244,000	-
YOUTH WORK	26,497,000	26,172,000	325,000	-
CHRISTIAN EDUCATION	58,942,000	55,697,000	3,245,000	-
SUB-TOTAL	**473,805,000**	**459,420,000**	**14,385,000**	**-**
B. CORE PROGRAMMES				
WOMEN & CHILDREN'S WORK	37,620,000	20,720,000	5,500,000	11,400,000
TRAINING	44,078,000	20,578,000	8,500,000	15,000,000
SUB-TOTAL	**81,698,000**	**41,298,000**	**14,000,000**	**26,400,000**
C. MEDICAL / SOCIAL WORK				
ILEMBULA LUTHERAN HOSPITAL	1,676,325,000	1,460,025,000	216,300,000	-
ILEMBULA NMTS	240,093,000	234,686,000	5,407,000	-
MAFINGA CCC	39,799,000	32,229,000	7,570,000	-
KIDUGALA HEALTH CENTRE	15,540,000	15,540,000	-	-
BRANDT DISPENSARY	-	-	-	-
IKUNA DISPENSARY	-	-	-	-
UKALAWA DISPENSARY	-	-	-	-
IGONGOLO DISPENSARY	-	-	-	-
NYANYEMBE DISPENSARY	-	-	-	-
MAVANDE DISPENSARY	-	-	-	-
KITANDILILO DISPENSARY	-	-	-	-
KANGAGA DISPENSARY	-	-	-	-
MADUNDASI DISPENSARY	-	-	-	-
USUKA DISPENSARY	-	-	-	-
KIDEGEMBYE DIPENSARY	-	-	-	-
YAKOBI DISPENSARY	-	-	-	-
SUB-TOTAL	**1,971,757,000**	**1,742,480,000**	**229,277,000**	**-**
D. PROJECTS AND DEVELOPMENT				
KIDUGALA LUTH.SEMINARY	605,641,000	569,951,000	35,690,000	
MAFINGA LVTC	76,787,000	73,542,000	3,245,000	-
IGUMBILO SECONDARY SCHOOL	182,341,000	178,015,000	4,326,000	-
EMMABERG SECONDARY SCHOOL	206,891,000	203,646,000	3,245,000	-
MUFINDI GIRLS SECONDARY SCHOOL	175,850,000	163,350,000	12,500,000	-
MAFINGA LUTHERAN CENTRE	16,763,000	16,763,000	-	-
MAKAMBAKO LUTHERAN CENTRE	27,470,000	26,670,000	800,000	-
NJOMBE LUTHERAN CENTRE	-	-	-	-
BRANDT SISTERS CENTRE	36,555,000	35,458,000	1,097,000	-
SUB-TOTAL	**1,328,298,000**	**1,267,395,000**	**60,903,000**	**-**
E. HEAD OFFICE				
COORDINATION	188,614,000	183,017,000	1,997,000	3,600,000
SUB-TOTAL	**188,614,000**	**183,017,000**	**1,997,000**	**3,600,000**
TOTAL	**4,044,172,000**	**3,693,610,000**	**320,562,000**	**30,000,000**
	100.0%	*91.3%*	*7.9%*	*0.7%*

ELCT - SOUTH EASTERN DIOCESE

Program budget 2015

	TOTAL EXPENDITURE	LOCAL INCOME	OTHER OVERSEAS	LMC 2015
A.CHURCH WORK				
DISTRICTS AND PARISHES	42,620,000	42,620,000	-	-
LUTHERAN GUEST HOUSE	12,000,000	12,000,000	-	-
LUTHERAN DAY CARE CENTRE	6,000,000	6,000,000	-	-
SUB-TOTAL	**60,620,000**	**60,620,000**	**-**	**-**
B. CORE PROGRAMMES				
MISSION AND EVANGELISM	10,000,000	10,000,000	-	-
CHRISTIAN EDUCATION	27,000,000	3,000,000	-	24,000,000
YOUTH WORK	800,000	800,000	-	-
WOMEN WORK	1,400,000	1,400,000	-	-
TRAINING CLERGY	17,480,000	5,080,000	10,000,000	2,400,000
SUB-TOTAL	**56,680,000**	**20,280,000**	**10,000,000**	**26,400,000**
E. HEAD OFFICE				
COORDINATION	74,820,000	71,220,000	-	3,600,000
SUB-TOTAL	**74,820,000**	**71,220,000**	**-**	**3,600,000**
TOTAL	**192,120,000**	**152,120,000**	**10,000,000**	**30,000,000**
	100.0%	*79.2%*	*5.2%*	*15.6%*

ELCT - SOUTH EAST OF LAKE VICTORIA DIOCESE

Program budget 2015

	TOTAL EXPENDITURE	LOCAL INCOME	OTHER OVERSEAS	LMC 2015
A.CHURCH WORK				
ESTABLISHED PARISHES	143,600,000	78,900,000	64,700,000	-
YOUTH AND STUDENT WORK	9,450,000	4,450,000	5,000,000	-
MISSION OUTREACH	250,750,000	80,750,000	170,000,000	-
BARIADI DISTRICT	150,500,000	150,500,000	-	-
SHINYANGA DISTRICT	250,097,000	250,097,000	-	-
CATHEDRAL DISTRICT	320,000,000	320,000,000	-	-
SOUTH WEST DISTRICT	250,000,000	250,000,000	-	-
MEATU DISTRICT	119,000,000	119,000,000	-	-
SOUTH DISTRICT	156,750,000	156,750,000	-	-
EASTERN DISTRICT	167,005,000	167,005,000	-	-
MIDDLE SOUTH DISTRICT	50,520,000	50,520,000	-	-
SUB-TOTAL	**1,867,672,000**	**1,627,972,000**	**239,700,000**	**-**
B. CORE PROGRAMS				
MISSION AND EVANGELISM	86,647,000	3,000,000	78,900,000	4,747,000
WOMEN'S WORK	100,700,000	4,000,000	96,700,000	-
CHRISTIAN AND SECULAR EDUCATION	30,164,000	3,084,000	23,480,000	3,600,000
TRAINING PASTORS	39,012,000	2,000,000	18,959,000	18,053,000
SUB-TOTAL	**256,523,000**	**12,084,000**	**218,039,000**	**26,400,000**
C. MEDICAL / SOCIAL WORK				
MEDICAL DEPARTMENT	5,500,000	5,500,000	-	-
ISAKA DISPENSARY	25,000,000	25,000,000	-	-
SHINYANGA DISPENSARY	186,661,000	186,661,000	-	-
SUB-TOTAL	**217,161,000**	**217,161,000**	**-**	**-**
D. PROJECTS AND DEVELOPMENT				
PROJECTS AND DEVELOPMENT WORK	232,940,000	150,000,000	82,940,000	-
COMPASSION PROJECT	105,155,000	-	105,155,000	-
BUSHUSHU PROJECT	150,000,000	150,000,000	-	-
BISHOP MAKALA TRAINING CENTRE	2,261,160,000	4,365,000	2,256,795,000	-
MWADUI SECONDARY SCHOOL	402,810,000	402,810,000	-	-
SUB-TOTAL	**3,152,065,000**	**707,175,000**	**2,444,890,000**	**-**
D. HEAD OFFICE				
COORDINATION	504,247,000	500,647,000	-	3,600,000
SUB-TOTAL	**504,247,000**	**500,647,000**	**-**	**3,600,000**
TOTAL	**5,997,668,000**	**3,065,039,000**	**2,902,629,000**	**30,000,000**
	100.0%	*51.1%*	*48.4%*	*0.5%*

ELCT - SOUTH WESTERN DIOCESE

Program budget 2015

	TOTAL EXPENDITURE	LOCAL INCOME	OTHER OVERSEAS	LMC 2015
A.CHURCH WORK				
DISTRICT AND PARISH	6,080,000	6,080,000	-	-
MISSION AND EVANGELISM	5,060,000	5,060,000	-	-
WOMEN'S WORK	3,430,000	3,430,000	-	-
YOUTH WORK	1,630,000	1,630,000	-	-
TRAINING PROGRAMME	3,030,000	3,030,000	-	-
MAKUMIRA AND IRINGA	1,320,000	1,320,000	-	-
CHRISTIAN EDUCATION	-	-	-	-
SUB-TOTAL	**20,550,000**	**20,550,000**	**-**	**-**
B. CORE PROGRAMME				
MISSION & EVANGELISM	19,200,000	4,000,000	-	15,200,000
WOMEN WORK	17,200,000	6,000,000	-	11,200,000
SUB-TOTAL	**36,400,000**	**10,000,000**	**-**	**26,400,000**
C. MEDICAL AND SOCIAL WORK				
MAGOYE H. CENTRE	18,120,000	18,120,000	-	-
KIMANI DIDPENSARY	5,170,000	5,170,000	-	-
KIGALA DISPENSARY	4,460,000	4,460,000	-	-
SUB-TOTAL	**27,750,000**	**27,750,000**	**-**	**-**
D. PROJECTS AND DEVELOPMENT				
BUILDING DEPARTMENT	1,100,000	1,100,000	-	-
PROJECT DEPARTMENT	1,500,000	1,500,000	-	-
SUB-TOTAL	**2,600,000**	**2,600,000**	**-**	**-**
E. HEAD OFFICE				
COORDINATION	58,600,000	55,000,000	-	3,600,000
SUB-TOTAL	**58,600,000**	**55,000,000**	**-**	**3,600,000**
TOTAL	**145,900,000**	**115,900,000**	**-**	**30,000,000**
	100.0%	*79.4%*	*0.0%*	*20.6%*

ELCT - ULANGA KILOMBERO DIOCESE

Program budget 2015

	TOTAL EXPENDITURE	LOCAL INCOME	OTHER OVERSEAS	LMC 2015
A.CHURCH WORK				
ESTABLISHES PARISHES	642,009,000	642,009,000	-	-
MISSION AND EVANGELISM	9,875,000	9,875,000	-	-
WOMEN WORK	29,004,000	29,004,000	-	-
CHRISTIAN EDUCATION	17,245,000	17,245,000	-	-
PROJECT AND STEWARDISHIP	54,800,000	54,800,000	-	-
SUB-TOTAL	**752,933,000**	**752,933,000**	**-**	**-**
B. CORE PROGRAMMES				
MISSION AND EVANGELISM	12,350,000	12,350,000	-	-
WOMEN AND CHILDREN & CHRISTIAN ED	10,261,000	-	1,440,000	8,821,000
TRAINING THEOLOGY	16,600,000	-	1,600,000	15,000,000
SUB-TOTAL	**39,211,000**	**12,350,000**	**3,040,000**	**23,821,000**
C. MIDICAL& SOCIAL WORK				
LUGALA LUTH HOSPTAL	1,284,895,000	557,645,000	727,250,000	-
LUGALA NERSING SCHOOL	194,906,000	193,350,000	1,556,000	-
TUMAINI LUTH SEMINARY	406,485,000	376,485,000	30,000,000	-
KITETE DISPENSARY (W.I.P)	98,760,000	98,760,000	-	-
SUB-TOTAL	**1,985,046,000**	**1,226,240,000**	**758,806,000**	**-**
D. PROJECT AND DEVELOPMENT				
BOAT	59,238,000	14,120,000	45,118,000	-
SUB-TOTAL	**59,238,000**	**14,120,000**	**45,118,000**	**-**
E. HEAD OFFICE				
COORDINATION	89,050,000	85,450,000		3,600,000
SUB-TOTAL	**89,050,000**	**85,450,000**		**3,600,000**
TOTAL	**2,925,478,000**	**2,091,093,000**	**806,964,000**	**27,421,000**
	100.0%	*71.5%*	*27.6%*	*0.9%*

Program Fund 2014: Annual LMC Support to Core Programs - Payment Status 6/10/2014

	Unit	Budget			Amount Paid			Unpaid	Reason for not paying (Unpaid balance)
		Core program	Admin	Total	Core program	Admin	Total Paid	balance	
1	CW	10,300	180,107	190,407	0	180,107	180,107	10,300	No report for the last instalment
2	CD	26,400	3,600	30,000	13,200	0	13,200	16,800	No report for the 1st instalment
3	DME	26,400	3,600	30,000	13,200	0	13,200	16,800	No report for the 1st instalment
4	DMR	26,400	3,600	30,000	13,200	0	13,200	16,800	No report for the 1st instalment
5	DOD	26,400	3,600	30,000	13,200	0	13,200	16,800	No report for the 1st instalment
6	ECD	26,400	3,600	30,000	26,400	3,600	30,000	0	
7	ELVD	26,400	3,600	30,000	13,200	0	13,200	16,800	No report for the 1st instalment
8	IRD	26,400	3,600	30,000	26,400	3,600	30,000	0	
9	KAD	26,400	3,600	30,000	13,200	0	13,200	16,800	No report for the 1st instalment
10	KOD	26,400	3,600	30,000	13,200	0	13,200	16,800	No report for the 1st instalment
11	LTD	26,400	3,600	30,000	13,200	0	13,200	16,800	No report for the 1st instalment
12	MD	26,400	3,600	30,000	26,400	3,600	30,000	0	
13	MGD	26,400	3,600	30,000	26,400	3,600	30,000	0	
14	NCD	26,400	3,600	30,000	13,200	0	13,200	16,800	No report for the 1st instalment
15	ND	26,400	3,600	30,000	13,200	0	13,200	16,800	No report for the 1st instalment
16	NED	26,400	3,600	30,000	26,400	3,600	30,000	0	
17	NWD	26,400	3,600	30,000	26,400	3,600	30,000	0	
18	PD	26,400	3,600	30,000	26,400	3,600	30,000	0	
19	SCD	26,400	3,600	30,000	13,200	0	13,200	16,800	No report for the 1st instalment
20	SD	26,400	3,600	30,000	13,200	0	13,200	16,800	No report for the 1st instalment
21	SED	26,400	3,600	30,000	26,400	3,600	30,000	0	
22	SELVD	26,400	3,600	30,000	26,400	3,600	30,000	0	
23	SWD	26,400	3,600	30,000	13,200	0	13,200	16,800	No report for the 1st instalment
24	RUDI	26,400	3,600	30,000	13,200	0	13,200	16,800	No report for the 1st instalment
25	UKD	26,400	3,600	30,000	26,400	3,600	30,000	0	
	Total	**643,900**	**266,507**	**910,407**	**448,800**	**216,107**	**664,907**	**245,500**	

Note:-

1 We still hold TZS 3.6mil funds for Admininistration for those Units that have not received her 2nd instalment for Core Program 2014.
The reasons being they are supposed to pay vehicle contribution for 2014 amounting to TZS 3.7mil each and they have not pay the contribution to LMC office yet.
2 Total annual budget for Program fund for each Diocese is TZS 30 mil(core Program 26.4 and 3.6 mil Administration). While for Common work is TZS 190 mil
3 Any disbursement of installment of core program is after a report of last instalment
4 All amounts in TZS '000

Units with unpaid balance of Core Program and Admin fund from previous years budget:

	Unit	Unpaid Balance				
		Core Program	Admin	Total	Balance Period	Reason for not paying
1	DME	0	8,170	8,170	2008-2013	Audit requirement: As per LMC Manual the Unit is eligible for the second quarter when
	Total	**0**	**8,170**	**8,170**		a clean audit report for the year prior to the previous year is on hand.

Programme Fund Policy

The background
The 10th LMC Round Table that met at New Safari Hotel in Arusha on 13th – 16th October 2013 resolved that, there should be no three years project cycle but there shall be an amount allocated to all units equally except CW that will receive a bigger portion of the allocation. The unit will then be free to choose which among its church work core areas should be funded through LMC for that particular year. The plan should be submitted to the LMC board for approval before releasing the fund. The plan should relate to the core programs of the church as follows:

- Mission and Evangelism
- Christian Education
- Training Clergy
- Diaconia
- Women and Children's work

Purpose
The Programme Fund aims at supporting all ELCT dioceses and Common Work in implementing the core activities of the church. At least 88% of the total allocation has to be used for programmes, not more than 12% can be used for operation.

Operation Subsidy

- The operation subsidy will be 12% of the total allocation.
- It will be sent to the ELCT unit in two installments. The first installment in January is 50% of the total operating subsidy and the second installment in July is 50% of the total operating subsidy.

Monitoring of the Operation Subsidy

- A unit is eligible for the 2nd subsidy installment and subsequent subsidy payments when a clean audit report for the year prior to the previous year is on hand. (For example, a subsidy payment for July 2014 can only be made if the audit report is on hand for the year ending 31 December 2012)
- The 2nd subsidy installment payments can be made only if the previous year accounts have been submitted for an audit by April 30, and the ELCT Audit Division has by June 30 informed the LMC secretariat that the account are ready for an audit. (For example a unit must have submitted draft accounts for the year ending 31 December 2013 by 30 April 2014, in order to receive the second subsidy installment for 2014).

Program Subsidy

- The program subsidy will be 88% of the total allocation
- ELCT units should present the plans to the June board meeting. After the approval the plans are presented to the October RT. The plans are printed in the LMC manual and the implementation starts in January.

Monitoring and Guideline for the Program Subsidy

- The implementations of the programs are done in a given calendar year. Any delay in implementation shall have prior communication by the unit to the LMC secretariat.

- The deadline for requesting fund for the particular year is 30 April of the following year.
- If program fund is not requested from LMC by 30 April of the following year without written explanation, it is assumed that the unit will not be able to implement the budgeted program and the fund will be regarded as income and should be returned to the LMC common basket for reallocation.
- If a program is not implemented at all, the LMC grant will be regarded as an advance to the unit. This amount shall be carried forward on the unit's current accounts to the following year and shall be regarded as receivables.
- All LMC funds transferred to a unit are subject of an ordinary audit of the unit.

Reporting

- Report for the previous installment shall be submitted before requesting for the next installment.
- The report shall have a short narrative report and a financial report containing relevant documentation with at least copies of the receipts.

Note: Programme subsidy for 2014

LMC request all units to submit there plans latest January 2014, the February board will approve the plans on behalf of the LMC RT. Implementation will be delayed for two months which mean funds will be released in March 2014.

November 2013

Capacity Building Fund (CBF) Policy

The policy is divided in two sections, the first part is the policy itself and the second part is the administration of the fund.

A. The Policy

Purpose

To build the capacity of ELCT employees required for performance of their assigned tasks.

Use of the fund

Capacity Building Fund (CBF) is a scholarship programme designed for ELCT employees aiming at offering professional education at certificate, diploma, bachelor or masters level with exception of Bachelor of Divinity (BD). In job training for group seminars and short-term training are also part of this scholarship programme. PhD students will not be funded from CBF

Eligibility

1. A candidate should be an ELCT employee.
2. Gender equity shall be observed in awarding scholarships.
3. Training opportunities are limited to Tanzania and on special grounds East Africa.
4. Each unit will have one candidate each time studying under CBF. Each CW institution a maximum of one student. Constituent colleges of Tumaini University are not covered under CBF.

Restrictions

1. For accountability and transparency a candidate benefiting from CBF must not benefit from any other scholarship at the same time. If this happens LMC scholarship will be terminated immediately.
2. A person being granted an ELCT scholarship cannot fill a normal employment position within ELCT at the same time of studies. Any special arrangement e.g part time studies combined with part time employment need specific prior agreement with the employer, which is the sending unit.
3. A person being granted an ELCT scholarship shall report on any other additional income he/she may secure during the period of study. If there are no special reasons, such income shall be considered when calculating the scholarship amount due.
4. A person benefiting from CBF after completing the study will have to work for ELCT at least for two years before applying for another scholarship from the same fund, in this case CBF.
5. A CBF beneficiary if he/she needs to change from one course to another or from one college to another will have to seek the consent of a sending unit and LMC or submit a new application.
6. A student must sign a legally binding contract with the sending unit to work for at least five years after completing the studies. This is a debt to LMC, which each year of service the amount will be reduced by 20%.

Administration

The fund shall be administered at the LMC office. The ELCT planning department shall deal with all logistics and the LMC shall deal with the payments. The LMC board will be receiving the report in every meeting.

B. Administration of the Programme

Guidelines

- All candidates will have to submit a progress report twice a year to the ELCT planning department with a copy to the LMC Office.
- Tuition fees shall be paid direct to the Institution bank account and student's up-keep payments shall be paid directly to the student's bank account. No cash payment shall be made. Note: an open check is regarded as cash.
- Currently all upkeep allowances will be paid according to the institution fees structure. LMC will later come up with a standard rate for upkeep allowance.
- Upkeep allowance for part time students shall cover only those costs related direct to their studies, which include books, stationaries and research costs.
- LMC Office shall have a database for all candidates in the programme with all the important details. (Personal particulars like the name, email, age and tel. number, the unit name, course of study, college, years of study, amount paid, comment on progress, employment status, why a candidate is undertaking that particular training and what will he/she do upon completion of her/his study.)

Procedure

An ELCT unit shall present to the ELCT planning department a name to replace a candidate who will be completing the study. The names shall be presented a year before.

The names shall be presented to the ELCT Executive Council in September for approval then the list shall be forwarded to the LMC RT in October for budget approval.

Note: There will be no new names under CBF for 2014/2015.

CBF - Capacity Building Fund: Payments January - October 2014

(in TZS '000)

	Unit	Student Name	Course	College	Duration	Fees	Upkeep	Total
1	CW	Ms.Adili Girigis Yoram	Basic Technician Cerficate in Record Mgt	Tanzania Public Service College	2014 2015	440	1,890	2,330
2	CW-LRC	Ms.Christina Ngelenengo,	BA-Mass Communication	University of Iringa	2011 2014	893	1,654	2,547
3	CW-MDS	Rev. Elirehema Longio	MA- Edu Administration planing and Policy	Open University	2011 2014	-	600	600
4	CW-MLCT	Mr. Peter James Chaula	MA - History	University of Dar es salaam	2012 2014	-	1,000	1,000
5	CW-RVOG	Ms. Flora Boniface Massawe	BSC-Accounting & Finance	University of Iringa	2013 2016	2,668	4,665	7,333
6	CW	Ms. Veronica Godfrey	Master of Business Administration	University of Dar es salaam	2014 2016	2,220	2,763	4,983
7	CD	Bisp. Eliuphoo Sima	MBA	Open University	2012 2014	-	-	-
8	CD	Ms. Ester Hosea	BA-Bussiness Administration	St John University	2011 2014	650	1,321	1,971
9	DME	Mr. Ombeni Ndosi	BA -Education	St John University	2011 2014	880	1,090	1,970
10	DME	Mr. Amani Exaud Ikayo	MSC- Investment and Finance	Insitute of accountancy Arusha	2013 2014	8,510	6,455	14,965
11	DMR	Mr. Marko Machele	BA-Commuity Develo,Project Planung & MGT	Community Devep Training Institute-Tengeru	2012 2015	-	1,050	1,050
12	DMR	Ms. Teresa Omwansa	BA -Education	Tumaini Makumira University College	2012 2015	799	3,350	4,149
13	DOD	Ms. Judith Wilbard sumbe	Diploma in Theology	Lutheran College of Theology Mwika	2012 2015	500	240	740
14	DOD	Mr. Robert Mgaya	Masters- Public Administration	University of Dodoma	2013 2014	495	-	495
15	ECD	Rev. Aman Lyimo	BA-Education	Tumaini University-Dar(TUDARCo	2012 2015	3,250	2,682	5,932
16	ELVD	Rev. Rubindamayugi Mimii Brown	MBA	ESAMI	2012 2014	5,688	1,700	7,388
17	ELVD	Rev. Stefano Lema	Post Graduate Diploma in education	University of Dar es salaam	2014 2015	1,720	3,475	5,195
18	IRD	Ms. Irene Charles Malumbo	Bachelor in Medicine	International Medical & Tech.Univ.	2011 2017	6,270	2,200	8,470
19	KAD	Ms. Edina Chitegetse Gerald	BA-Education in Science	University of Dar es salaam	2012 2015	1,777	1,984	3,761
20	KAD	Rev. Oscar Samweli Shubira	BA- of Arts in community Development	Daystar University	2012 2016	5,818	2,981	8,799
21	KOD	Mr. Rev. Geophrey Mwakihaba	MBA- Humani Resource Management	University of Iringa	2014 2016	2,210	2,050	4,260
22	KOD	Mr. Owen Jackson	MSC-Planing project Management	Mzumbe University	2013 2015	6,580	3,090	9,670
23	MD	Mr. Julius safari	Dipl in Accountancy	Insitute of accountancy Arusha	2012 2014	440	1,490	1,930
24	MD	Ms. Grace Lazaro Rohho	Bachelor in Regional Planing	Insitute of Rural Development Planning	2011 2014	-	1,525	1,525
25	MGD	Rev. Sinaraha John Mitimingi	BSC- Education	Sokoine University of agricultural	2013 2016	666	1,917	2,583
26	MGD	Mr. Tuilumba Simon	BA- Education	Tumaini Makumira University College	2012 2014	799	1,475	2,274
27	NCD	Mr. Godwin John Mollel	BSc- Education	Mwenge University College	2011 2014	680	1,925	2,605
28	ND	Rev. Mathayo Stanley Mtui	BA- Education	Stefano Moshi memorial University College	2012 2015	1,713	4,386	6,099
29	ND	Mr. Meckson Shayo	MSC- Investment and Finance	Insitute of accountancy Arusha	2013 2014	8,510	7,974	16,484
30	NED	Ms. Lucy Moshi	BA Edu Special need	Sebastian Kolowa University	2011 2014	890	1,440	2,330
31	NED	Mr James Kusaga	BA- Special Need Education	Sebastian Kolowa University	2014 2015	960	1,434	2,394
32	NWD	Ms. Avdentina Kajuna	Diploma in Secretarial Service	Tanzania Public Service College	2012 2014	1,015	3,736	4,751
33	NWD	Sr. Jerda Shumuni	BA- of Arts with Education	Tumaini Makumira University College	2012 2015	799	3,350	4,149
34	PD	Ms. Joyceline Christopher	Diploma in Clinical Officer	KAM College of Health Science	2010 2014	1,100	1,484	2,584
35	PD	Rev.Dickson Anthony	MA- Education Management	Tumaini Makumira University College	2012 2014	1,500	1,858	3,358
36	SCD	Mr. Eliakimu Tweve	BA- Develop finance& Investment plan	Insitute of Rural Development Planning	2011 2014	-	1,525	1,525
37	SCD	Mr. Moke Obadia N'gwani	Diploma in Accountancy	Tanzania Institute of accountancy(TIA)	2014 2016	755	1,785	2,540
38	SD	Mr. Iman David Mmambale	Bachelor in Medicine	International Medical & Tech.Univ.	2010 2014	3,125	1,200	4,325
39	SD	Mr. Oscar Theobart Salum	Diploma in ICT	Sokoine University of agricultural	2012 2014	-	770	770
40	SELVED	Ms. Vaileth Masaki	Certificate in secretarial service	Tanzania Public Service College	2013 2014	1,675	3,245	4,920
41	SWD	Mr. Rogers Mahali	BA- Education	University of Iringa	2012 2015	-	1,357	1,357
42	SWD	Ms. Winfrida Malumbo	BA- Education	Sebastian Kolowa University	2012 2015	1,828	2,824	4,652
43	UKD	Mr. Philorian Mpendaye	BA-Bussines Administration	University of Arusha	2012 2015	1,677	4,000	5,677
		Total				**79,500**	**96,940**	**176,440**

Budget 2015 - CBF, Capacity Building Fund

(in TZS '000)

	Unit	Student Name	Course	College	Duration	Fees	Upkeep	Total
1	CW-RVOG	Ms. Flora Boniface Massawe	BSC-Accounting & Finance	University of Iringa	2013 2016	1,960	3,078	5,038
2	CW	Ms. Adili Girigis Yoram	Basic Technician Cerficate in Record Mgt	Tanzania Public Service College	2014 2015	370	2,280	2,650
3	CW	Ms. Veronica Godfrey	Master of Business Administration	University of Dar es salaam	2014 2016	4,444	5,525	9,969
4	DMR	Mr. Marko Machele	BA-Commuity Develo,Project Planing & MGT	Community Devep Training Institute-Tengeru	2012 2015	951	2,100	3,051
5	DMR	Ms. Teresa Omwansa	BA -Education	Tumaini Makumira University College	2012 2015	983	1,875	2,858
6	DOD	Ms. Judith Wilbard sumbe	Diploma in Theology	Lutheran College of Theology Mwika	2012 2015	512	240	752
7	ECD	Mr. Rev. Aman Lyimo	MBA	Tumaini University-Dar(TUDARCo	2012 2015	1,525	2,815	4,340
8	IRD	Ms. Irene Charles Malumbo	Bachelor in Medicine	International Medical & Tech.Univ.	2011 2017	6,290	2,200	8,490
9	KAD	Ms. Edina Chitegetse Gerald	BA-Education in Science	University of Dar es salaam	2012 2015	689	1,392	2,081
10	KAD	Ms. Rev.Oscar Samweli Shubira	BA- of Arts in community Development	Daystar University	2012 2016	6,042	4,166	10,208
11	KOD	Mr. Owen Jackson	MSC-Planing project Management	Mzumbe University	2013 2015	2,300	3,000	5,300
12	KOD	Mr. Rev. Geophrey Mwakihaba	MBA- Humani Resource Management	University of Iringa	2014 2016	2,210	7,160	9,370
13	ND	Mr. Rev. Mathayo Stanley Mtui	BA- Education	Stefano Moshi memorial University College	2012 2015	910	2,193	3,103
14	NED	Mr James Kusaga	BA- Special Need Education	Sebastian Kolowa University	2014 2015	1,868	2,880	4,748
15	NWD	Ms. Sr. Jerda Shumuni	BA- of Arts with Education	Tumaini Makumira University College	2012 2015	983	1,875	2,858
16	SWD	Mr. Rogers Mahali	BA- Education	University of Iringa	2012 2015	900	1,357	2,257
17	SWD	Ms. Winfrida Malumbo	BA- Education	Sebastian Kolowa University	2012 2015	978	1,444	2,422
18	UKD	Ms. Philorian Mpendaye	BA-Bussines Administration	University of Arusha	2012 2015	942	1,650	2,592
19	NCD	Mr. Eliakimu Leken	BA- Education	Sebastian Kolowa University	2014 2017	1,868	2,880	4,748
20	IRD	Mr. Nayman Chavalla	Msc-Develop policy and Practicefor civil sociaty	Mzumbe University	2014 2016	2,360	7,570	9,930
21	ECD	Mr. Stephen Amlima	MA- Project Management	University of Dar es salaam	2014 2016	8,500	7,050	15,550
22	ELVD	Rev. Stefano Lema	Post graduate in Education	University of Dar es salaam	2014 2015	1,720	3,475	5,195
23	MGD	Rev. Sinaraha John Mitimingi	BSC- Education	Sokoine University of agricultural	2013 2016	1,461	3,834	5,295
24	SCD	Ms. Moke Obadia N'gwani	Diploma in Accountancy	Tanzania Institute of accountancy(TIA)	2014 2016	1,040	3,495	4,535
25	UKD	Mr. Nimrod Njavike	Diploma in Clinical Medicine	KAM College of Health Science	2014 2016	1,435	3,421	4,856
26	SELVD	Rev. Jackson Maganga	Masters of Theology	Tumaini Makumira University College	2014 2016	4,059	7,343	11,402
27	SED				2014 2019	4,059	7,343	11,402
28	SED				2014 2017	4,059	7,343	11,402
		Total				**65,418**	**100,984**	**166,402**

Training of Church Ministers – Bachelor of Divinity Fund (BDF) Policy

The policy is divided in two sections, the first part is the policy itself and the second part is the administration of the fund.

The Policy

Goal

To contribute to spiritual, social and economic development of Christians in Tanzania through increasing the number of well-educated pastors in all ELCT units

Purpose

To train church ministers in Bachelor of Divinity (BD) at Tumaini University Makumira (TUMA).

Use of the fund

Bachelor of Divinity Fund (BDF) is a programme designed for ELCT dioceses aiming at offering a higher theological education at a degree level, Bachelor of Divinity (BD).

Eligibility

1. A candidate should be appointed by an ELCT diocese.
2. Gender balance shall be observed when appointing candidates.
3. The candidate should fulfil the academic requirements of TUMA.
4. Each unit will have an opportunity to send one candidate each academic year studying under BDF.

Outcome

- The trained ministers will return back and work within their respective dioceses or any other places as assigned by ELCT in agreement with the sending diocese.
- It is expected that the trained minister will add value to the diocese, the church and to the community for the glory of our Lord Jesus Christ

Restrictions

1. For accountability and transparency a candidate benefiting from BDF must not benefit from any other scholarship at the same time. If this happens the BDF scholarship will be terminated immediately.
2. A person being granted a BDF scholarship cannot fill a normal employment position within ELCT at the same time of studies. Any special arrangement e.g studies combined with part time employment need specific prior agreement with the employer, which is the sending unit and with TUMA.
3. A person being granted a BDF scholarship shall report on any other additional income he/she may secure during the period of study. If there are no special reasons, such income shall be considered when calculating the scholarship/upkeep amount due.
4. A person benefiting from BDF after completing the study will have to work for ELCT at least for two years before applying for another scholarship within ELCT as Capacity Building Fund (CBF).
5. A BDF student must sign a legally binding contract with the sending unit to work for at least ten years after completing the studies. This is a debt to LMC, which each year of service the amount will be reduced by 10%.

Administration

The fund shall be administered at the LMC office. The Tumaini University, Makumira (TUMA) shall deal with all logistics and the LMC shall deal with the payments. The LMC Board will be receiving proceeding reports twice a year.

Administration of the Programme

Guidelines

- LMC should receive clearance from the unit and from TUMA that the student has been registered for a particular semester before making payments.
- Tuition fees shall be paid direct to the TUMA bank account and student's up-keep payments shall be paid directly to the student's bank account. No cash payment shall be made. Note: an open check is regarded as cash.
- After a semester a progress report, signed and approved, will be submitted before payment for the next semester.
- Currently all upkeep allowances will be paid according to the TUMA fees structure. LMC board can decide on changes of the rates for upkeep allowance.
- Changes in fee structures should be in collaboration between TUMA and LMC Board
- Transport from the diocese headquarters to Tumaini University will be covered by LMC according to fixed zonal fares.
- The respective diocese will cover all expenses for the fourth year costs, i.e. internship.
- The diocese has to take care of the upkeep of the family of a BD student.
- The monitoring will be conducted once per semester. Issues to be followed up will include but not be limited to students enrolment, progress of studies and dropouts if any. Students challenges and problems will be addressed through appropriate channels.
- LMC Office shall have a database for all candidates in the programme with all the important details. (Personal particulars like the name, email, age and tel. number, the unit name, years of study, bank account, amount paid, and comment on progress.)

Procedure

An ELCT diocese shall present an application, a candidate, to TUMA with one candidate in reserve if the first name fails to enter the BD course. The name shall be presented by TUMA to the ELCT Executive Council in September for approval then the list shall be forwarded to the LMC Secreteriate for budget approval.

The BDF gives each diocese an opportunity to send one candidate each academic year to TUMA. If a diocese fail to send a candidate one year the diocese can make an agreement with another diocese to make an exchange. In case a diocese wants to send more than one candidate the respective unit will have to cover the full cost for such an additional candidate.

October 2014

Zonal Fares for BD Students - Academic Year 2014/2015

Zone	Diocese	Head quarter	Estimated costs per Student per Semester	Year	One way Fare incl. meal & night	Meals @10.000	Nights @30.000
1	NCD	Arusha	10,000	20,000	5,000	0	
1	DME	Usa River	10,000	20,000	5,000	0	
1	ND	Moshi	10,000	20,000	5,000	0	
2	PD	Same	50,000	100,000	25,000	1	
2	MD	Mbulu	50,000	100,000	25,000	1	
3	CD	Singida	60,000	120,000	30,000	1	
3	NED	Lushoto	60,000	120,000	30,000	1	
4	DOD	Dodoma	90,000	180,000	45,000	1	
4	SELVD	Shinyanga	90,000	180,000	45,000	1	
4	ELVD	Mwanza	90,000	180,000	45,000	1	
4	MGD	Morogoro	90,000	180,000	45,000	1	
4	ECD	Dar es Salaam	90,000	180,000	45,000	1	
5	DMR	Musoma	180,000	360,000	90,000	2	1
6	IRD	Iringa	200,000	400,000	100,000	2	1
6	UKD	Ifakara	200,000	400,000	100,000	2	1
7	KAD	Karagwe	230,000	460,000	115,000	2	1
7	NWD	Bukoba	230,000	460,000	115,000	2	1
7	SD	Njombe	230,000	460,000	115,000	2	1
8	SCD	Makete	250,000	500,000	125,000	2	1
8	SED	Mtwara	250,000	500,000	125,000	2	1
8	KOD	Tukuyu	250,000	500,000	125,000	2	1
9	SWD	Magoye	270,000	540,000	135,000	2	1
10	RUDI	Songea	310,000	620,000	155,000	2	1
11	LTD	Sumbawanga	360,000	720,000	180,000	3	2
		Total cost:	**3,660,000**	**7,320,000**	**1,830,000**		

TUMA BD STUDENTS, 2014/2015

Payment report for the 1st Semester

S/N	Name	Unit	Sex	Fee	Upkeep	Transport	Total
	BD I						
1	Joseph Ibrahim Makala	CD	M	1,054,000	1,584,400	60,000	2,698,400
2	Nathan Makenge	DME	M	1,054,000	1,584,400	10,000	2,648,400
3	Bethuel Mwinami	DOD	M	1,054,000	1,584,400	90,000	2,728,400
4	Elia Mika Konga	IRD	M	1,054,000	1,584,400	200,000	2,838,400
5	Mtwazi Mshukuma	KAD	M	1,054,000	1,584,400	230,000	2,868,400
6	Elikana Mwamafupa	KOD	M	1,054,000	1,584,400	250,000	2,888,400
7	Gilbert Sengo	KOD	M	1,054,000	1,584,400	250,000	2,888,400
8	Wilbrodi Magwaya	LTD	M	1,054,000	1,584,400	360,000	2,998,400
9	Yotham John Basso	MD	M	1,054,000	1,584,400	50,000	2,688,400
10	Sebatian Mandoo Barite	MD	M	1,054,000	1,584,400	50,000	2,688,400
11	Daniel Nathanael Kambaine	NCD	M	1,054,000	1,584,400	10,000	2,648,400
12	Ezekiel Lemaso Lukumay	NCD	M	1,054,000	1,584,400	10,000	2,648,400
13	Neema Christopher Tarimo	ND	F	1,054,000	1,584,400	10,000	2,648,400
14	Asanterabi Munisi	ND	M	1,054,000	1,584,400	10,000	2,648,400
15	Peris Wanjiku Thumbi	ND	F	1,054,000	1,584,400	10,000	2,648,400
16	Gibson Aggrey	NED	M	1,054,000	1,584,400	60,000	2,698,400
17	Ainekisha Bulaya	NWD	M	1,054,000	1,584,400	230,000	2,868,400
18	Lukas Msifuni	PD	M	1,054,000	1,584,400	50,000	2,688,400
19	Frank Mexon Mngo'ng'o	SD	M	1,054,000	1,584,400	230,000	2,868,400
20	Isaya S. Mbilinyi	SCD	M	1,054,000	1,584,400	250,000	2,888,400
21	Nzinyangwa Mkiramweni	SELVD	M	1,054,000	1,584,400	90,000	2,728,400
22	Aaron Nchambi	SELVD	M	1,054,000	1,584,400	90,000	2,728,400
23	Reuben Mkwando	UKD	M	1,054,000	1,584,400	200,000	2,838,400
24	Denis Ruffo	UKD	M	1,054,000	1,584,400	200,000	2,838,400
	TOTAL BD I			**25,296,000**	**38,025,600**	**3,000,000**	**66,321,600**

	BD II						
1	Albert Shani	CD	M	994,000	1,584,400	50,000	2,628,400
2	Geosseah D. Mpalanzi	IRD	M	994,000	1,584,400	200,000	2,778,400
3	Enock Mahenge	IRD	M	994,000	1,584,400	200,000	2,778,400
4	Revocatus Leonard	KAD	M	994,000	1,584,400	230,000	2,808,400
5	Marco Shauri Matiya	MD	M	994,000	1,584,400	50,000	2,628,400
6	Gift Ernest Urassa	NCD	M	994,000	1,584,400	10,000	2,588,400
7	Eliangitanamsu W. Minja	ND	M	994,000	1,584,400	10,000	2,588,400
8	Estomihi Urassa	ND	M	994,000	1,584,400	10,000	2,588,400
9	Phares K. Malle	ND	M	994,000	1,584,400	10,000	2,588,400
10	Thomas Leonard	NWD	M	994,000	1,584,400	230,000	2,808,400
11	Kissilo Eliot Sanga	SCD	M	994,000	1,584,400	250,000	2,828,400
12	Lucas M. Judah	SED	M	994,000	1,584,400	250,000	2,828,400
13	Mary Mbonea Kaguo	SED	F	994,000	1,584,400	250,000	2,828,400
	TOTAL BD II			**12,922,000**	**20,597,200**	**1,750,000**	**35,269,200**

S/N	Name	Unit	Sex	Fee	Upkeep	Transport	Total
	BDIII						
1	Amani Tertio	DME	M	994,000	1,584,400	10,000	2,588,400
2	Exauda A. Nnko	DME	M	994,000	1,584,400	10,000	2,588,400
3	Joseph Mlaki	ECD	M	994,000	1,584,400	90,000	2,668,400
4	Christina Mwingira	ECD	F	994,000	1,584,400	90,000	2,668,400
5	Ezyram Michael	ELVD	M	994,000	1,584,400	90,000	2,668,400
6	Beatus Saulo	KAD	M	994,000	1,584,400	230,000	2,808,400
7	Leopold M. Materu	KAD	M	994,000	1,584,400	230,000	2,808,400
8	Emmanuel Mchomvu	KOD	M	994,000	1,584,400	250,000	2,828,400
9	Marcel M. Onna	MD	M	994,000	1,584,400	50,000	2,628,400
10	Ibrahim Loivotoki	NCD	M	994,000	1,584,400	10,000	2,588,400
11	Present Kessy	ND	M	994,000	1,584,400	10,000	2,588,400
12	Genevieve Nyirarukundo	ND	F	994,000	1,584,400	10,000	2,588,400
13	Timothy S. Meena	ND	M	994,000	1,584,400	10,000	2,588,400
14	Magdalena J. Senga	ND	F	994,000	1,584,400	10,000	2,588,400
15	Israel M. Moshi	ND	M	994,000	1,584,400	10,000	2,588,400
16	Jovita Duwe	ND	M	994,000	1,584,400	10,000	2,588,400
17	Robinson E. Moshi	ND	M	994,000	1,584,400	10,000	2,588,400
18	Nuru Mwakapusya	NED	F	994,000	1,584,400	60,000	2,638,400
19	Godfrey Karata	NED	M	994,000	1,584,400	60,000	2,638,400
20	Yohana V. Titu	NED	M	994,000	1,584,400	60,000	2,638,400
21	Laurian Wilbard	NED	M	994,000	1,584,400	60,000	2,638,400
22	Juliana Mahundo	NED	F	994,000	1,584,400	60,000	2,638,400
23	Nehemia Fundi	NED	M	994,000	1,584,400	60,000	2,638,400
24	Neema Samson Kamendu	NED	F	994,000	1,584,400	60,000	2,638,400
25	Methusela N. Wilson	NWD	M	994,000	1,584,400	230,000	2,808,400
26	Imani Chediely Mgonja	PD	M	994,000	1,584,400	50,000	2,628,400
27	Habiba Fussi	UKD	F	994,000	1,584,400	200,000	2,778,400
	TOTAL BD III			**26,838,000**	**42,778,800**	**2,030,000**	**71,646,800**

	BD IV						
1	Joshua Isaya	DME	M	250,000	0	0	250,000
2	Abel S. Kaaya	DME	M	250,000	0	0	250,000
3	Martha E. Ambarang'u	ELVD	M	250,000	0	0	250,000
4	Elias Benjamin	ECD	M	250,000	0	0	250,000
5	Humphrey A. Kisanga	ECD	M	250,000	0	0	250,000
6	Fina Makoi	NCD	F	250,000	0	0	250,000
7	Isaya Sandetwa	NCD	M	250,000	0	0	250,000
8	Mariam Charity	NCD	F	250,000	0	0	250,000
9	Mathayo Naphtal	NCD	M	250,000	0	0	250,000
10	Solomon Dereva	NCD	M	250,000	0	0	250,000
11	Upendo Dawson Kawiche	ND	F	250,000	0	0	250,000
12	Sayuni Meshack Shao	ND	M	250,000	0	0	250,000
13	Silas Reuben Swai	ND	M	250,000	0	0	250,000
14	Mbora Weraufoo Nkya	ND	M	250,000	0	0	250,000
15	Joyce Patroper Mhache	ND	F	250,000	0	0	250,000
16	Daud Mwangilangwa	NED	M	250,000	0	0	250,000
17	Witness M. Issa	PD	F	250,000	0	0	250,000
18	Yoel O. Mngara	PD	M	250,000	0	0	250,000
19	Ezekiel Kimanga	SD	M	250,000	0	0	250,000
20	Huruma Msigwa	SD	M	250,000	0	0	250,000
	TOTAL BD IV			**5,000,000**	**0**	**0**	**5,000,000**

S/N	Name	Unit	Sex	Fee	Upkeep	Transport	Total
	BD V						
1	Deborah Lyanga	CD	F	994,000	1,584,400	60,000	2,638,400
2	Furanaeli J. Issangya	DME	M	994,000	1,584,400	10,000	2,588,400
3	Anathe Ngaluma	DME	M	994,000	1,584,400	10,000	2,588,400
4	Thomas Ontiri Mogaka	DMR	M	994,000	1,584,400	180,000	2,758,400
5	Aila Joash	ECD	M	994,000	1,584,400	90,000	2,668,400
6	Stephen John Lingwa	ELVD	M	994,000	1,584,400	90,000	2,668,400
7	Sevelin Selestin	KAD	M	994,000	1,584,400	230,000	2,808,400
8	Elibariki G. Duwe	MD	M	994,000	1,584,400	50,000	2,628,400
9	Zakayo Xufo	MD	M	994,000	1,584,400	50,000	2,628,400
10	Joel Richard	NCD	M	994,000	1,584,400	10,000	2,588,400
11	Sinyati M. Laizer	NCD	F	994,000	1,584,400	10,000	2,588,400
12	Boniface Kileo	ND	M	994,000	1,584,400	10,000	2,588,400
13	Emmanuel Invocavith	ND	M	994,000	1,584,400	10,000	2,588,400
14	Godfrey Kamasho	ND	M	994,000	1,584,400	10,000	2,588,400
15	Leonard M Fredy	ND	M	994,000	1,584,400	10,000	2,588,400
16	Magreth A. Lyatuu	ND	F	994,000	1,584,400	10,000	2,588,400
17	Mary S. Mariki	ND	F	994,000	1,584,400	10,000	2,588,400
18	Minja B. Tumaini	ND	M	994,000	1,584,400	10,000	2,588,400
19	Siaeli E. Moshi	ND	M	994,000	1,584,400	10,000	2,588,400
20	Tumaini L. Tarimo	ND	M	994,000	1,584,400	10,000	2,588,400
21	Happiness K. Urio	NED	F	994,000	1,584,400	60,000	2,638,400
22	Allen Cuthbert Mahimbo	NED	M	994,000	1,584,400	60,000	2,638,400
23	Thadeus A Ketto	NED	M	994,000	1,584,400	60,000	2,638,400
24	William Karata	NED	M	994,000	1,584,400	60,000	2,638,400
25	Frank Mtanngi	NED	M	994,000	1,584,400	60,000	2,638,400
26	Erasto Hemed	NED	M	994,000	1,584,400	60,000	2,638,400
27	Aminieli Kamukilwa	NWD	M	994,000	1,584,400	230,000	2,808,400
28	Brefen L. Mkame	SD	M	994,000	1,584,400	230,000	2,808,400
29	Adi Hosea Mbwilo	SWD	M	994,000	1,584,400	270,000	2,848,400
	TOTAL BD V			**28,826,000**	**45,947,600**	**1,970,000**	**76,743,600**
	TOTAL PAYMENT			**98,882,000**	**147,349,200**	**8,750,000**	**254,981,200**

LMC Vehicle Fund Policy: 2014 - 2019

1. Each ELCT unit receives one Toyota Landcruiser Hardtop during 6 year period.
2. If a unit prefers to get two cheaper vehicles for its institutions, (e.g. two pick-ups) they can top up the amount available, equivalent to the price of one Toyota Landcruiser Hardtop, CIF Dar es Salaam.
3. If a unit would need a strong, confortable reconditioned car, the fund equivalent to the cost of one new Toyota Landcruiser Hardtop, CIF Dar es Salaam, can be made available and the unit can top up the difference.
4. If a unit chooses to get one cheaper car, their cost sharing charge (1/3 of the cost) will be reduced accordingly.

LMC Vehicle Fund

			Balance
			TZS '000
	Balance 31/12/2013		719,974
2014 Transactions:	Member income	260,075	980,049
	Vehicles purchased: WEM	-246,303	733,746
	Projected interest and currency exchange gains	30	733,776
	Prognosed Balance 31/12/2014:		**733,776**
Projection for 2015			
Northern Members' Pledges	NMZ - Euro 25,000	51,000	784,776
EUR 1 = TZS 2,040.00	MEW - Euro 35,000	71,400	856,176
	LMW/EKM - Euro 25,000	51,000	907,176
Contribution from ELCT	1/3 of the estimated costs of five vehicles contributed by ELCT	98,460	1,005,636
	Estimated contribution per unit (24) TZS 4100		
Estimated Cost of a L/Cruiser Hardtop (with snorkel, carrier and 12 seater) - JPY 3,282,000			
JPY 1 = TZS 18.00	**5 Vehicles: ECD, IRD, DME, NED, SD**	-295,380	
	2 Vehicles: KOD, RUDI	-118,152	
	Total Cost of Vehicles	-413,532	592,104
	Projected Balance end of 2015 without interest and currency exchange gains :		**592,104**

Cycle for 2014 - 2019:	
2014	DOD, KAD, SED, SELVD, LTD
2015	ECD, IRD, DME, NED, SD, KOD, RUDI
2016	ND, CD, MD
2017	UKD, NWD, MGD, NCD, DMR
2018	ELVD, CW, PD, SCD, SWD
2019	Tabora, Kigoma

Ongoing and Closed Projects 2014

A: Ongoing Projects

Ongoing projects defined as those projects that the LMC office disbursed all or part of the available funds and reported back by the respective unit but there are some issues to be cleared before decide further steps and to close the project.

1.	CD:10:1 Acquisition of Land	TZS 40 mill was disbursed from LMC office for 200 acres of land at Mgandu and to establish 500 beehives. It was proved that some funds out of this amount were not used as planned. During follow-up and physical monitoring there was a prove that some of the receipts presented to LMC office as supporting documents for the payment to Manyoni district amounting to TZS 15.7mil for Legal Land ownership were fake. Thus means the payment was not done as indicated in a receipt amounting to TZS 15.7 mil. **It was therefore decided that the Diocese should refund back the TZS 15.7mil to LMC and they did so.**
2.	DMR 10:1 One suitable staff house for the Bishop	TZS 10mil was disbursed from LMC office on 02/10/10. After received a report and physical monitoring it was proved that receipts were fake and material was not purchased as indicated in the report. **It was therefore decided that the Diocese should refund back the TZS 10mil to LMC and they did so.**
3.	NED 10:2 Land ownership	TZS 30mil disbursed from LMC office for acquire 700 acres of Land for SEKUCo. Of which the payment was for Compensation process. Whereby the Diocese is paying direct to the Tanga Municipality who are then supposed to pay the compensation to the people concerning. Some people have been compensated but the process is still going on. The Diocese has invested a lot in this project although the process is going slowly on the Government side. Together with Local funds a total of TZS 61mil already been paid to the Government whereby according to the received report, the Government still holds 13mil which they were supposed to pay as compensation to the people concern as soon as possible but the government has kept the amount for nearly 2 years now. **It is for this reason the LMC office still holds a balance of 10 mil until a report is received with an evidence that the remain balance has been paid by the Government as compensation to the people concern.**
4.	SCD 10:2 Agriculture	TZS 40 mil disbursed from LMC office with the following Outputs:- Distribution of improved pyrethrum and sunflower to communities, seminars on how to establish pyrethrum and sunflower seed banks, awareness creation workshops, marketing skills seminars both to Church members and communities around. Combined animal feed and mixer machine purchased ready to be transported from Mbeya City (Sido) to the Diocese head office. During the physical monitoring it was noted that the receipts amounting to TZS 10mil presented to LMC office was fake and that the official receipt was TZS7.5mil and that the last installment of TZS 10 mil was misallocated for other purpose. **It was therefore decided that the Diocese should refund back the 12.5 mil to LMC office and it was refunded back to LMC office.**

B: Closed Projects

Closed projects defined as those projects that the LMC office managed to disburse the available funds and reported back by the respective unit.

No:	Project name	More about the project
1.	CW/ME10 :4workshop with Christian Education Leaders	TZS.40.82mil was disbursed from LMC office for this project. Printing and distribution of 30,000 copies of house to house books was done. Work was done in ELCT mission thrust areas. Seminars were done to ELCT Christian education Leaders. Monitoring & Evaluation on current situation and impact to future life of Children, revitalization of Sunday school and worship service for Children and strengthening bible study and prayer group of Children through different seminars were done. **The project financed through VELKD (2010-13). The funds were reported and no more funds from LMC office.**
2.	CW/PD 10:2 ELCT SACCOSS	TZS 30mil was disbursed from LMC budget to the SACCOS account. Whereby members were trained and more loans were given. The SACCOS capital is now TZS 44mil with 32 members. **The project financed through LMC Budget (2010-13). The funds were reported and no more funds from LMC office.**
3.	CW/NSD 10:1 Life skills in the school	TZS 40mil from LMC office was disbursed for poultry and piggery project. 1 Incubator was bought, electricity was installed, Hatchery unit with incubator room together with poultry &piggery sheds are in place. A room for storing eggs was built. The project started with 250 chickens and 100 piglets and it is doing well. **The project financed through LMC Budget (2010-13). The funds were reported and no more funds from LMC office.**
4.	CW/LJS 10:1 Vehicle replacement	TZS 40mil was disbursed from LMC office of which a school managed to purchase a Toyota coaster with a cost of TZS 45mil. It is now in use for staff and students. **The project financed through LMC Budget (2010-13). The funds were reported and no more funds from LMC office.**
6.	DME 10:2 Renovation of staff houses	TZS 40mil was disbursed from LMC office. Whereby 4 houses were renovated (1 at Kombolewa, 2 houses at Uraki and 1 at Makumira Shamba). Some staff are now accommodated in those 4 houses. **The project financed through LMC Budget (2010-13). The funds were reported and no more funds from LMC office.**
8.	DOD 10:2 Youth in economic venture	TZS 40mil was disbursed from LMC office for this project. Seminars on entrepreneurship were done, seed oil expeller purchased; filter machine purchased, shelter installed and inaugurated. Repair for motor engine and minor work on oil extracting material were done. The intended service/operation has started. Sunflower oil seeds purchased. A store for keeping sunflower seeds was built. **The project financed through LMC Budget (2010-13). The funds were reported and no more funds from LMC office.**
9.	ECD 10:1 Worship place & Kindergarten centre Pemba	TZS 40mil was disbursed from LMC office for construction of worship and Kindergarten Centre. A building is estimated to costs TZS 110.4mil. The building it is now at finishing stage. **The project financed through LMC Budget (2010-13). The funds were reported and no more funds from LMC office.**

10.	ELVD 10:1 Malya Farm Development scheme	TZS 40mil was disbursed from LMC office for Land legal ownership of Malya farm and Igombe hill. The Diocese has legal right of occupancy certificate for Malya farm of 431.9 hectares. Compensation of Igombe farm was through building a police post which is now at finishing stage. **The project financed through LMC Budget (2010-13). The funds were reported and no more funds from LMC office.**
11.	IRD 10:2 Aforestation project	TZS 35mil disbursed from LMC office. About 650,000 pine seedlings planted and distributed to the different parishes and Diocese institutions. The preparations of seedlings were done at Diocese head office Gangilonga. The costs include labor charges, watering, water bills, and preparations of seed bags, sowing, soil polythene tubes land clearing and transportation. **The project financed through LMC Budget (2010-13). The funds were reported and no more funds from LMC office.**
12	IRD 10:1 Radio Furaha	TZS 35mil was disbursed from LMC office. Transport car (Suzuki) purchased, tower rental installation of 2300W Transmitter, Transmitter of 300W, Antenna 4 bays, computer networking (on air, news rooms& production), purchase of computer, Photocopier, zoom recorders and other broadcasting instruments were purchased. Financed through VELKD (30.mil) and LMC (5mil). **The funds were reported and no more funds from LMC office.**
13.	KAD 10:1 Staff House Bweranyange Girls Secondary	TZS 40mil was disbursed from LMC office. A house with a capacity of 2 staff was built and completed of which 2 teachers have accommodated in. Another house contains 2 sittings rooms, 4 bed rooms and veranda acquired with its shamba and plantation. Fund mobilization is going on to renovate this house. **The project financed through LMC Budget (2010-13). The funds were reported and no more funds from LMC office.**
14.	KAD 10:2 Christian Education Enhancement	TZS 40.4mil was disbursed from LMC office. Different workshop and seminars on Christian Education to Sunday school teachers, Parish Pastors and other Church elders was conducted. Different Christian books were purchased and distributed. **The project financed by VELKD (2010-13). The funds were reported and no more funds from LMC office.**
15.	KOD 10:2 Legal Land ownership	TZS 40mil was distributed from LMC office for this project. The Diocese has managed to own and have title deeds for 78 acre at Kipangamansi, 33 acre at Lusonjo farm, 3 acre of forestry at Mbeya City. The Diocese managed to complete the legal ownership process and acquire title deeds for the 141 acres of Manow tee plantation and 33 of Kifunda farm. The process to have legal land ownership is facing a challenge because of Village Government and the Diocese. The project financed through LMC Budget (2010-13**). The funds were reported and no more funds from LMC office.**
16.	KOD 10:4 Appropriate Technology	TZS 51.58mil was disbursed for this project for seminars and demonstration on use of simple cockers. 72 cookers constructed and installed in all Church District Parishes, 6 in head of districts and 22 in Diocesan staff houses for demonstration and sensitization purpose. Demonstration and sensitizations were also done through printing 100pcs of colored educative materials, printing 724 T-shirts and caps together with 5000 fliers. The project financed by EKM through LMW (2010-13). **The funds were reported and no more funds from LMC office**.

17.	KOD 10:1 Mission Thrust areas	TZS 40.425mil was disbursed from LMC office through which Public address system, a RAV 4 car, 1 Honda motorcycle CT 110, camping tents, chairs and camping beds purchased. Different seminars conducted at Vwawa, Mlomo, Tumaini and Kiwira coal mine. Through this project the Diocese has managed to open new Parishes due to evangelism success in these Mission areas. **The project financed by EKM through LMW (2010-13). The funds were reported and no more funds from LMC office.**
18.	MD 10:2 Construction of Cathedral	TZS 40 mil was disbursed from LMC office for Construction. Large part of the income was local funds. The project has incurred already TZS 214.9 mil. The building is almost finished. **The project financed through LMC Budget (2010-13). The funds were reported and no more funds from LMC office**.
19.	MGD 10:1 Construction of Bishop house	TZS 40mil was disbursed for the building. The building is at finishing stage and the work is still going on together with fund mobilization. **The project financed through LMC Budget (2010-13). The funds were reported and no more funds from LMC office.**
20.	MGD 10:4 Work against FGM Practices	TZS 20.7 was disbursed from LMC for this bilateral project. Various seminars were conducted on fighting against FGM Practices around ELCT MGD community. **The project financed by MEW (2010-13). The fund was reported and no more funds from LMC office.**
21.	NCD 10:1 Acquisition of Land	TZS 45mil was disbursed from LMC office. Through this a work on fencing Olacity farm, was done, survey 50 acres at Orkesumet, acquire title deeds for Masaka, Hangon, Babati and Orkesumet farm plots. Some of the lands are still in the dispute and the Diocese has opened the cases for Olasiti, Bonde la Ufa, Emairete Orkesumet and Enaboishu. **The project financed through LMC Budget (2010-13). The funds were reported and no more funds from LMC office.**
22.	ND 10:1 10.3 Christian Enhancement Project	TZS 19.5mil was disbursed for this bilateral project which aiming at cutting down the number of Lutherans moving to other Churches of other faith. This has been done through seminars and Lutheran teachings, printing 3000 Sunday school books and 10,000 copies of house to house Christian's books. **The project financed by EKM through LMW (2010-13). The funds were reported and no more funds from LMC office.**
23.	ND 10: Face Lifting of HQ building	TZS 40mil was disbursed from LMC for this project which is a continuation of last cycle project. 10 office rooms, One conference hall with 50 pax are now in place. The work is still going on. **The project financed through LMC Budget (2010-13). The funds were reported and no more funds from LMC office.**
25.	NED 10:2 Educate lay preachers	TZS 31.8mil was disbursed from LMC office. Of which Train of 165 Lay preachers was done. **The project financed by MEW (2010-13). The funds were reported and no more funds from LMC office.**
26.	NWD 10:1 Mkurabita awareness	TZS 30mil was disbursed for this project. The Diocese managed to do Mkurabita awareness to all ELCT NWD Parishes. At the end the Evaluation was done of which the result shows that the education is still needed and the Diocese is committed to continue doing MKURABITA awareness. **The project financed through LMC Budget (2011-13). The fund was reported and no more funds from LMC office**

27.	PD 10:2 Establish Christian bookshop Mwanga.	TZS 35mil disbursed. Of which Photocopy machine purchased, Construction of the building done, book purchased. Electricity installation and furniture were done. The Christian bookshop is now operating. Books and other related services are in place. **The project financed through LMC Budget (2010-13). The funds were reported and no more funds from LMC office.**
28.	PD 10:1 Amaranth Grain Production	TZS 37 mil disbursed from LMC office for this project. Amaranth is a small seeded pseudo cereal that produces grain which is highly nutritious. The Diocese has 20 acres of farm at Maore Parish for this project. The big portion of fund went to investment capital (Irrigation system and grain mills machine). The products have also distributed to vulnerable groups and Kindergarten. The project is intended for income generation. **The project financed by MEW (2010-13). The funds were reported and no more funds from LMC office.**
30.	SD 10:1 Environmental protection	TZS 40mil disbursed from LMC office for this project. Of which 5000 acres of Land at Mgala were acquired, 550,000 pines were planted. 1000 avocado and 150 mangoes trees were planted at Lupembe. 100 modern beehives purchased. Unfortunately 100,000 of pines were burnt 2010. Fire breaks are now available at the farm. The compensation to Acquire Mgala farm was through building 2 classrooms for Primary school at Lugala Village. This is now at final stage. **The project financed through LMC Budget (2010-13). The funds were reported and no more funds from LMC office.**
31.	SD 10:3 Renovation Kidugala	TZS 35.8mil disbursed for renovation of Kidugala Health Centre. Where by Women and men ward were renovated including electricity installation, plumbing work, window and door fixing, painting work fixing ceiling board, aluminum windows and doors. Sanitation related was installed and renovated, bathrooms and toilets were fixed. **The project financed by EKM through LMW (2010-13). The funds were reported and no more funds from LMC office.**
32.	SWD 10:2 Motorcycles for Pastors.	TZS 82.25mil was distributed for this purpose. Of which 32 Motorcycles were purchased and distributed. Motorcycles were distributed to all 22 Districts Pastors of the Diocese, Institution Pastors and retired Pastors. **The project financed by EKM through LMW and LMC Budget (2010-13). The funds were reported and no more funds from LMC office.**
33.	UKD 10:1 Investment Centre	TZS 53mil disbursed for investment centre project. The project estimated costs is TZS 413 mil. The building is now at roofing stage. **The project financed through LMC Budget (2010-14). The fund was reported and no more funds from LMC office.**

The Evangelical Lutheran Church in Tanzania

Planning and development department

Report on misappropriated funds (DMR, CD & SCD) 2010 – 2013

Following resolutions from the April 2014 ELCT Executive Council, the ELCT HQ through its PDD worked closely with the respective Dioceses and ensured that resolutions are adhered to i.e. the Dioceses were to pay directly their defaulted amounts to LMC bank account before 31st of August 2014 and that the fate of fund disbursements to new programs of the dioceses in question was left on the hands of LMC Board though it remained to be the will of ELCT Executive Council to see that as we walk along, the past (history) is forgotten and positive light is seen at the end of the tunnel.

Implementation

As per my report to the September ELCT Executive council meeting that was held in Sumbawanga from 18th through the 19th; the three dioceses at different times acted as follows:

Diocese	Defaulted amount	Amount Paid	Date of Payment	Balances
Diocese in Mara Region	Tshs. 10m	Tshs. 10m	August 2014	Nil
Central Diocese	Tshs. 15m	Tshs. 15m	September 2014	Nil
South Central Diocese	Tshs. 12.5m	Tshs. 12.5	August 2014	Nil

According to the PDD's thoroughly investigation, the defaulted amount in the three Dioceses of the ELCT were not stolen by any one; instead the funds were misappropriated i.e. due to financial constraints the Dioceses used the project funds in paying worker's salaries, NSSF, office operations and other related legal matters.

The three Dioceses apologised to the Executive Council for not being good stewards, lacking transparency, cheating and for not adhering to Christian values and ethics.

Some of the affected ELCT Dioceses e.g. South Central Diocese regretted more and indicated how its project was at risk as the purchased machine (fully paid) was still in Mbeya awaiting for collection, electricity to run the machine was yet to be installed and had no initial operation's fund. The Diocese appealed before the executive council to be reimbursed some of the paid

back amount to facilitate the activity as otherwise the Diocese had no capacity to transport and to do the installation works. The following were suggestions to LMC Board for consideration:

- Project # SCD 10:2: **Purchase and Install one Animal Feeds Processing Machine** that is partially implemented is rescued through their initial LMC approved grant. This is to be done through the following manner:-
    - An invoice from a recognized transporter is established and that LMC pays directly the transporter having receiving a delivery note
    - TANESCO (electrical company) prepares installation cost and that LMC pays directly to the company as opposed to the previous arrangements of paying through the Diocese.
    - That SIDO Mbeya office (the manufacturer of the purchased animal feed processing Machine) installs, runs for at least a week and produces a performance report to ELCT/LMC

Matters related to release of the other held money (Core program 2014), were left upon decisions by LMC board though the ELCT Executive Council had no barrier as heartily apology was received from the three Diocese

I submit;

M.W. Mallumbo

DSG for Planning and Development

Peter Karlsson, LMC Secretary

From: mallumbo <mallumbo@elct.or.tz>
Sent: 07 October 2014 10:22
To: 'Peter Karlsson, LMC Secretary'
Cc: 'Brighton Killewa'; fngwijo@yahoo.com; 'SIRIELI PALLANGYO'
Subject: Re: Development of ELCT Strategic Plan

Dear LMC Secretary
Reference is made to the above captioned heading whereby your Office attended the planning workshop and apart from physical participation, your office through the LMC board facilitate us with Tshs. 20m

Kindly be informed that the strategic plan has now been approved and adopted by the ELCT Executive Council for use. The approved strategic plan is for a period 2015 – 2025 and has eight PRIORITY Areas as narrated bellow:

1. Mission and Evangelism
2. Diakonia
3. Resource Mobilisation
4. Gender
5. Provision of quality Social Services
6. Policy analysis and advocacy
7. Capacity Building and
8. Good Governance

Final document will be availed and distributed to LMC members during the coming October 2014 Round Table Meeting

Once again, thank you for supporting us.

Sincerely yours

Mallumbo W. Mallumbo
DSG – Planning and Development Department

This email is free from viruses and malware because avast! Antivirus protection is active.

Bilateral Contribution 2014 - By Northern Members

LMC September 2014 Exchange rate in TZS	
EUR	2,088.13995
USD	1,622.50000
SEK	220.15516
DKK	272.16843
NOK	248.81951

Northern Member	Unit	Project Details	Other details	Curr	Amount	Amount in TZS
BMW	IRD	Huruma Centre		EUR	4,440	9,271,000
BMW	IRD	Ilula Circuit for Mission		EUR	11,000	22,970,000
BMW	KOD	Matema Hospital June & August		EUR	24,400	50,951,000
BMW	KOD	Matema Hospital		EUR	53,000	110,671,000
BMW	KOD	Itete Hospital		EUR	9,550	19,942,000
BMW	KOD	Lutheran Bible school & VCT		EUR	24,000	50,115,000
BMW	SWD	Itamba Secondary school		EUR	3,750	7,831,000
BMW	UKD	Jubilii of 100 year mission activities		EUR	5,000	10,441,000
				Sub Total	**135,140**	**282,192,000**
COS	CW	Slep II		SEK	1,100,000	242,171,000
COS	CW	Clinic Based Reproductive Health		SEK	500,000	110,078,000
COS	CW	Makumira Music program II		SEK	300,000	66,047,000
COS	CW	Makumira Theology health and gender		SEK	1,550,000	341,240,000
COS	KAD	Adolescent girls' empowerment		SEK	400,000	88,062,000
COS	KAD	Karagwe Environmental Conservation		SEK	850,000	187,132,000
COS	KCMC	Clinical Pastoral education program		SEK	500,000	110,078,000
COS	NWD	Ndolage Hospital Delivery Relief III		SEK	300,000	66,047,000
COS	NWD	HUYAWA child protection		SEK	900,000	198,140,000
COS		Work against FGM in Mara and Singida	CCT	SEK	1,000,000	220,155,000
COS		General Grant	CCT	SEK	400,000	88,062,000
COS		Ngara CEP II	TCRS	SEK	700,000	154,109,000
				Sub Total	**8,500,000**	**1,871,321,000**
DANM	CW	Governance and Gender Rights Programme		DKK	568,388	154,697,000
DANM	ECD	Sowing school for Christian - Muslim Women		DKK	80,690	21,961,000
DANM	ECD	Zanzibar interfaith centre		DKK	114,674	31,211,000
DANM	ECD	Scholarship (education pastors)		DKK	29,648	8,069,000
DANM	ELVD	Strengthen Christian Project		DKK	43,784	11,917,000
DANM	KAD	Sunday school (Teachers training)		DKK	25,050	6,818,000
DANM	KAD	KAD & NWD Sunday school Teachers cap		DKK	15,000	4,083,000
DANM	KAD	Nkwenda Bible School		DKK	90,100	24,522,000
DANM	KAD	Diaconia Department		DKK	40,050	10,900,000
DANM	KAD	Stewardship Kyerwa		DKK	100,100	27,244,000
DANM	KAD	Scholarship (education pastors)		DKK	80,170	21,820,000
DANM	KAD	AIDS Control Project		DKK	399,502	108,732,000
DANM	KAD	Capacity Building of Parish commi Lakajange		DKK	30,000	8,165,000
DANM	KAD	Capacity Building of KAD Planning office		DKK	15,400	4,191,000
DANM	KAD	Mayaja - FAP		DKK	568,388	154,697,000
DANM	NWD	Sunday school (Teachers training)		DKK	45,050	12,261,000
DANM	NWD	Combating community violence project	Danida via DANM	DKK	846,456	230,379,000
DANM	NWD	Women and children farmers' project	Danida via DANM	DKK	580,480	157,988,000
				Sub Total	**3,672,930**	**999,655,000**
DLM	IRD	MUWA		DKK	200,000	54,434,000
				Sub Total	**200,000**	**54,434,000**
EKM	CD	Photocopy Machine		EUR	941	1,965,000
EKM	IRD	Recoder for Radio Furaha		EUR	8,000	16,705,000
EKM	KOD	Honda Motorcycle		EUR	20,000	41,763,000
EKM	SCD	School fees Amanysiye Amos		EUR	913	1,907,000
EKM	SD	Kidugala Scholarship fund		EUR	6,666	13,920,000
EKM	SD	2 Evangelist from Ukalawa	Dr. Herms	EUR	833	1,739,000
EKM	SD	Christian Education		EUR	6,000	12,529,000
EKM	SD	Forward Trust Assets of EKM for Kidugala		EUR	2,190	4,573,000
EKM	SWD	Salaries for tree of life project		EUR	5,800	12,111,000
EKM	UKD	Landa demarcation project		EUR	7,000	14,617,000
EKM	UKD	Bible commentary		EUR	595	1,243,000
EKM	UKD	Student at TLS Bible school		EUR	1,855	3,873,000
				Sub Total	**60,794**	**126,945,000**
ELCA	CD	Iambi Lutheran Hospital		USD	3,000	4,868,000
ELCA	CD	Iambi Lutheran Hospital		USD	3,775	6,125,000
ELCA	CW	Bumbuli Lutheran Hospital		USD	3,606	5,850,000

Northern Member	Unit	Project Details	Other details	Curr	Amount	Amount in TZS
ELCA	CW	Tumaini Makumira Music Scholarship		USD	5,200	8,437,000
ELCA	CW	Palliative Care General		USD	1,102	1,788,000
ELCA	CW	Palliative Care General		USD	615	997,000
ELCA	CW	Palliative care General		USD	1,087	1,764,000
ELCA	CW	Selian Lutheran Hospital		USD	27,000	43,808,000
ELCA	CW	Makumira Masters Scholarship		USD	3,720	6,036,000
ELCA	CW	Palliative Care General		USD	75,000	121,688,000
ELCA	DME	Nkoaranga Hospice		USD	11,521	18,693,000
ELCA	DME	Nkoaranga Hospice Hospital		USD	13,953	22,639,000
ELCA	ECD	Mbagala lutheran church building		USD	2,731	4,430,000
ELCA	ECD	Kisarawe Student Scholarship		USD	3,953	6,414,000
ELCA	ECD	Malaria/ Maternity		USD	1,969	3,195,000
ELCA	ECD	Kijichi Lutheran Church		USD	1,910	3,099,000
ELCA	ECD	Tumaini university		USD	2,481	4,025,000
ELCA	ECD	Mkuza Girls school		USD	2,421	3,928,000
ELCA	ECD	Yombo church		USD	2,000	3,245,000
ELCA	ECD	Mbagala Luth church build		USD	415	673,000
ELCA	ECD	Kisarawe Student Scholarship		USD	1,335	2,166,000
ELCA	ECD	Kisarawe boy's dormitory		USD	2,149	3,487,000
ELCA	ECD	Malaria/ Maternity		USD	1,447	2,348,000
ELCA	ECD	Kijichi Lutheran Church		USD	1,626	2,638,000
ELCA	ECD	Tumaini University		USD	877	1,423,000
ELCA	NCD	Medical supply		USD	225	365,000
ELCA	NCD	Education Ketumbeine		USD	2,157	3,500,000
ELCA	NCD	Maasai Beadwork		USD	5,720	9,281,000
ELCA	NCD	Community Health Care Mwangaza	World hunger	USD	6,500	10,546,000
ELCA	NCD	Education in Ketumbeine		USD	7,440	12,071,000
ELCA	NCD	Women Department		USD	10,269	16,661,000
ELCA	NCD	Masai Dispensaries		USD	30,000	48,675,000
ELCA	NCD	Education Ketumbeine		USD	1,613	2,617,000
ELCA	NCD	Maasai Beadwork		USD	3,545	5,752,000
ELCA	ND	Mosaic project		USD	220	357,000
ELCA	ND	Marangu Hospital Palliative		USD	4,500	7,301,000
ELCA	NED	Bumbuli Lutheran Hospital		USD	2,760	4,478,000
ELCA	NED	Bumbuli Lutheran Hospital		USD	1,362	2,209,000
ELCA	PD	Usangi girls School		USD	2,000	3,245,000
ELCA	PD	Gonja Lutheran Hospital	Southeastern lowa S	USD	1,197	1,941,000
ELCA	PD	Mbaga Parish		USD	200	325,000
ELCA	PD	Gonja Lutheran Hospital		USD	683	1,108,000
ELCA	SD	Digging well		USD	300	487,000
ELCA	SD	Student's fee		USD	1,200	1,947,000
				Sub Total	**256,782**	**416,630,000**
ELCA Synod	CD	Eliwijuka Shumbi	SE-Minnesota	USD	1,000	1,623,000
ELCA Synod	CD	Iambi sec school	SE-Minnesota	USD	3,500	5,679,000
ELCA Synod	CD	Maghiya Janet fee Iambi sech school	SE-Minnesota	USD	1,000	1,623,000
ELCA Synod	CD	Kijota Women Centre	SE-Minnesota	USD	2,894	4,696,000
ELCA Synod	CD	Lutheran Institute Kiomboi	SE-Minnesota	USD	8,650	14,035,000
ELCA Synod	CD	Contribution from the Patrners Jan -Sep	South Minnesota	USD	48,385	78,505,000
ELCA Synod	DME	Education partnership ministries(Hunger relifer	FHSSA	USD	6,090	9,881,000
ELCA Synod	DME	Junior Seminary	FHSSA	USD	26,327	42,716,000
ELCA Synod	DME	Various Project	FHSSA	USD	55,585	90,187,000
ELCA Synod	DOD	Church in defiance ohio	North Western Ohio	USD	500	811,000
ELCA Synod	DOD	Salary support for pastors	North Western Ohio	USD	500	811,000
ELCA Synod	DOD	Kibakwe District office project	North Western Ohio	USD	500	811,000
ELCA Synod	DOD	Sim tank for the Mzogole well	North Western Ohio	USD	560	909,000
ELCA Synod	ELVD	Red eye Women	Southern Ohio	USD	4,233	6,869,000
ELCA Synod	ELVD	Pasiansia Parish	Southern Ohio	USD	500	811,000
ELCA Synod	ELVD	ELVD students	South East Michigan	USD	9,745	15,811,000
ELCA Synod	MD	Mbulu Diocese	South East Michigan	USD	1,347	2,186,000
ELCA Synod	MD	Scholarships	South East Michigan	USD	2,180	3,537,000
ELCA Synod	MD	Haydom Hospital	South East Michigan	USD	100	162,000
ELCA Synod	MD	Congregation to congregation	South East Michigan	USD	3,915	6,351,000
ELCA Synod	NCD	Mwangaza	South Minnesota	USD	500	811,000
ELCA Synod	NCD	Arusha Annual report Diocese		USD	750	1,217,000
ELCA Synod	NCD	Seminary Scholarship		USD	750	1,217,000
ELCA Synod	NCD	High school scholarship	North Greater Lake	USD	375	608,000
ELCA Synod	NCD	Evangelist Training	North Greater Lake	USD	375	608,000
ELCA Synod	NCD	Annual support mwangaza Partnership	North Greater Lake	USD	1,000	1,623,000

Northern Member	Unit	Project Details	Other details	Curr	Amount	Amount in TZS
ELCA Synod	NCD	Engaruka seconda	North Greater Lake	USD	99	161,000
ELCA Synod	NCD	Mwangaza	North Greater Lake	USD	125	203,000
ELCA Synod	NCD	Enaboishu second	North Greater Lake	USD	66	107,000
ELCA Synod	NCD	North Maasai District	North Greater Lake	USD	100	162,000
ELCA Synod	NCD	Mwangaza mission	North Greater Lake	USD	50	81,000
ELCA Synod	NCD	Moringe sokoine	South Minnesota	USD	600	974,000
ELCA Synod	SD	Tanzania motorcycle	Western lowa	USD	2,100	3,407,000
ELCA Synod	SD	Mosquuito Nets	Western lowa	USD	100	162,000
ELCA Synod	SD	Tanzania Orphan House	Western lowa	USD	6,000	9,735,000
ELCA Synod	SD	Pastor Nyambo	Western lowa	USD	1,500	2,434,000
ELCA Synod	SD	Pastors	Western lowa	USD	1,298	2,106,000
ELCA Synod	SD	Sleep House	Western lowa	USD	6,235	10,116,000
ELCA Synod	SD	Sewiing Machine	Western lowa	USD	1,470	2,385,000
ELCA Synod	SD	Pastors	Western lowa	USD	130	211,000
ELCA Synod	SD	School Uniforms	Western lowa	USD	1,340	2,174,000
ELCA Synod	SD	Orphanage supplies	Western lowa	USD	925	1,501,000
ELCA Synod	SD	Education supplies	Western lowa	USD	1,480	2,401,000
ELCA Synod	SD	Medical/Dental supplies	Western lowa	USD	1,195	1,939,000
ELCA Synod	SD	Mwangaza	Western lowa	USD	1,000	1,623,000
ELCA Synod	SD	Lorry Service	Western lowa	USD	375	608,000
ELCA Synod	SD	Satellite	Western lowa	USD	1,000	1,623,000
ELCA Synod	SD	Youth Program	Western lowa	USD	1,000	1,623,000
ELCA Synod	SD	Truck engine for Trininty College	Western lowa	USD	10,000	16,225,000
ELCA Synod	SD	Miscellaneous supplies	Western lowa	USD	1,594	2,586,000
ELCA Synod	UKD	Construction of Retreat and conference center	Eastern ELCA	USD	2,500	4,056,000
ELCA Synod	UKD	Lugala Hospital	Eastern ELCA	USD	4,000	6,490,000
ELCA Synod		Family Missionaries		USD	500	811,000
				Sub Total	**228,044**	**370,002,000**
FELM	CW	ELCT Volunteers		TZS		2,000,000
FELM	CW	Work with Deaf		TZS		86,000,000
FELM	CW	TUMA -Pita		TZS		43,000,000
FELM	CW	MUCO Missionaries expenses		TZS		5,500,000
FELM	CW	ELCT Hospitals		TZS		215,000,000
FELM	ELVD	Mission		TZS		30,000,000
FELM	ELVD	Yourth work		TZS		14,000,000
FELM	ELVD	Women and children		TZS		38,000,000
FELM	ELVD	Scholarship		TZS		25,000,000
FELM	ELVD	Nyakato Bible college		TZS		28,000,000
FELM	IRD	Iringa changing cultures		TZS		91,837,250
FELM	IRD	Iringa Diakonia program		TZS		9,000,000
FELM	MGD	Morogoro Diocese Mission		TZS		137,500,000
FELM	NED	scholarship		TZS		28,000,000
FELM	NED	Rainbow School		TZS		129,000,000
FELM	SD	Kidugala Seminary		TZS		1,000,000
FELM	SD	Secondary school		TZS		6,300,000
FELM	SD	Mafinga Orphanage		TZS		30,000,000
FELM	SD	Ilembula poor patient Fund		TZS		3,000,000
FELM	SD	AIDS orphans project		TZS		32,740,000
FELM	SD	Sponsorship progrom for hadicapped Children		TZS		17,500,000
FELM	SED	SED Mission		TZS		12,000,000
FELM	SELVD	Mission		TZS		10,000,000
FELM		TCRS Capacity building	TCRS	TZS		43,000,000
FELM		TCRS Kilwa	TCRS	TZS		301,000,000
FELM		TCRS /Morogoro	TCRS	TZS		258,000,000
FELM		TCRS Kishapu	TCRS	TZS		322,500,000
				Sub Total	**0**	**1,918,877,250**
LMW	CD	Mlandege Parish		EUR	941	1,966,000
LMW	ND	Church anniversary Woongo		EUR	300	626,000
LMW	ND	Wongo Kindergaten/Kieri		EUR	2,500	5,220,000
LMW	ND	Arusha Chin chemchem		EUR	22,000	45,939,000
LMW	SCD	School fees for Form II & IV		EUR	3,450	7,204,000
LMW	SCD	Costs for passport		EUR	2,000	4,176,000
LMW	SCD	School fees for Form I		EUR	2,600	5,429,000
LMW	SCD	Udiakonia Tandala		EUR	14,500	30,278,000
LMW	SCD	Utswa		EUR	3,000	6,264,000
LMW	SCD	Ikonda primary school		EUR	320	668,000
LMW	SCD	Bulongwa kati school fee		EUR	1,500	3,132,000
LMW	SCD	Lupalilo secondary school		EUR	1,320	2,756,000

Northern Member	Unit	Project Details	Other details	Curr	Amount	Amount in TZS
LMW	SD	Christian Education seminars -ELCT -SD		EUR	6,000	12,529,000
LMW	SD	Preparation for volunteers room Brandt		EUR	3,000	6,264,000
LMW	UKD	Bible commentaries		EUR	595	1,243,000
LMW	UKD	School fees for 6 students		EUR	1,855	3,873,000
				Sub Total	**65,881**	**137,567,000**
NLM	DMR	Samaritan Technical Secondary School		NOK	254,000	63,200,000
				Sub Total	**254,000**	**63,200,000**
SEM	ELVD	Mission Training Centres		SEK	65,000	16,173,000
SEM	IRD	TEE Southern Zone		SEK	125,000	31,102,000
SEM	IRD	TEE Wenzi Program		SEK	38,000	9,455,000
SEM	KOD	Relationishp SW -Tz		SEK	80,000	19,906,000
SEM	SD	Tools for carpentry Workshop		SEK	3,000	746,000
				Sub Total	**311,000**	**77,382,000**
UEM	ECD	HIV Aids work		EUR	1,250	2,610,000
UEM	ECD	New area of Mission		EUR	625	1,305,000
UEM	KAD	ELCT KAD		EUR	12,500	26,102,000
UEM	KAD	Diaconia project		EUR	14,500	30,278,000
UEM	KAD	Administration		EUR	2,500	5,220,000
UEM	NED	HIV/ AIDS programme develop		EUR	500	1,044,000
UEM	NED	Masai Mission		EUR	2,000	4,176,000
UEM	NWD	Diaconia project		EUR	1,000	2,088,000
UEM	NWD	Setting-up JPIC Deprtment		EUR	625	1,305,000
UEM	NWD	Centre for further education Ndolange Hosp		EUR	2,000	4,176,000
UEM	NWD	HIV/ AIDS Huyawa 30000/ndolage 18000		EUR	15,000	31,322,000
UEM	NWD	Ruhija Training of evangelist		EUR	1,250	2,610,000
UEM	NWD	Capacity Building of deaconesses		EUR	1,000	2,088,000
UEM	NWD	Administration		EUR	2,630	5,492,000
				Sub Total	**57,380**	**119,816,000**
VEKLD	CW	Bishops Meetings		EUR	10,000	20,881,000
				Sub Total	**10,000**	**20,881,000**
ZMOe	CD	Project to CD		EUR	27,500	6,843,000
ZMOe	ELVD	Mwanza / Kigoma		EUR	10,000	20,881,000
ZMOe	MGD	Tree project Kihonda		EUR	2,984	6,231,000
ZMOe	ND	Radio Voice of Gospel Moshi		EUR	15,600	3,882,000
ZMOe	NED	Dining Hall in Lwandai		EUR	10,000	20,881,000
ZMOe	PD	Project to PD		EUR	25,000	6,220,000
ZMOe	PD	Mtii Water Project	Donat. fr Mecklenburg	EUR	45,000	93,966,000
ZMOe	PD	Amani Hostel	Donat. fr Mecklenburg	EUR	20,500	42,807,000
ZMOe	PD	Biogas and com silo projects	Donat. fr Mecklenburg	EUR	5,800	12,111,000
ZMOe	PD	Water Project Mwanga School of Deaf		EUR	2,470	5,158,000
ZMOe	SCD	School for SCD		EUR	1,064	265,000
ZMOe	SCD	Unenamwa Education Project		EUR	1,500	373,000
ZMOe	SCD	sewing and school		EUR	2,150	4,490,000
ZMOe	SCD	Western Dintrct Iniho		EUR	1,330	2,777,000
ZMOe	SWD	Contribution from the Patrners	Donat. fr Mecklenburg	EUR	27,300	57,006,000
ZMOe	SWD	Contribution from the Patrners	Donat. fr partner Osthols	EUR	14,985	31,291,000
ZMOe		Interfaith conference	Progr. Christian-Muslim	EUR	10,000	2,488,000
				Sub Total	**223,182**	**317,670,000**
				Grand Total		**6,776,572,250**

Bilateral Contribution 2014 - By ELCT Units

LMC September 2014 Exchange rate in TZS	
EUR	2,088.13995
USD	1,622.50000
SEK	220.15516
DKK	272.16843
NOK	248.81951

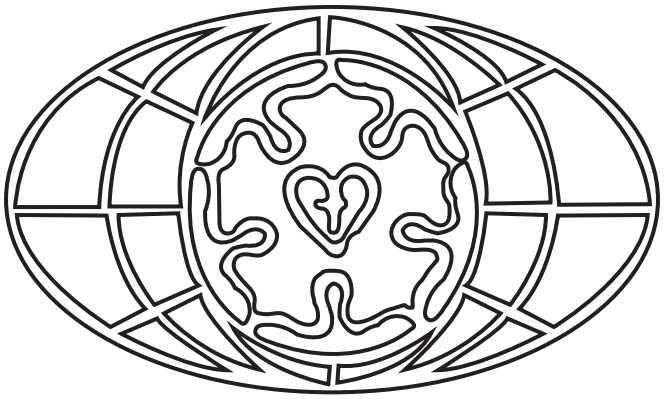
Unit	Northern Member	Project Details	Other details	Curr	Amount	Amount in TZS
CD	EKM	Photocopy Machine		EUR	941	1,965,000
CD	ELCA	Iambi Lutheran Hospital		USD	3,000	4,868,000
CD	ELCA	Iambi Lutheran Hospital		USD	3,775	6,125,000
CD	ELCA Synod	Eliwijuka Shumbi	SE-Minnesota	USD	1,000	1,623,000
CD	ELCA Synod	Iambi sec school	SE-Minnesota	USD	3,500	5,679,000
CD	ELCA Synod	Maghiya Janet fee Iambi sech school	SE-Minnesota	USD	1,000	1,623,000
CD	ELCA Synod	Kijota Women Centre	SE-Minnesota	USD	2,894	4,696,000
CD	ELCA Synod	Lutheran Institute Kiomboi	SE-Minnesota	USD	8,650	14,035,000
ELCA CD		Contribution from the Patrners Jan -Sep	South Minnesota	USD	48,385	78,505,000
CD	LMW	Mlandege Parish		EUR	941	1,966,000
CD	ZMOe	Project to CD		EUR	27,500	6,843,000
				Sub Total		**127,928,000**
CW	COS	Slep II		SEK	1,100,000	242,171,000
CW	COS	Clinic Based Reproductive Health		SEK	500,000	110,078,000
CW	COS	Makumira Music program II		SEK	300,000	66,047,000
CW	COS	Makumira Theology health and gender		SEK	1,550,000	341,240,000
CW	DANM	Governance and Gender Rights Programme		DKK	568,388	154,697,000
CW	ELCA	Bumbuli Lutheran Hospital		USD	3,606	5,850,000
CW	ELCA	Tumaini Makumira Music Scholarship		USD	5,200	8,437,000
CW	ELCA	Palliative Care General		USD	1,102	1,788,000
CW	ELCA	Palliative Care General		USD	615	997,000
CW	ELCA	Palliative care General		USD	1,087	1,764,000
CW	ELCA	Selian Lutheran Hospital		USD	27,000	43,808,000
CW	ELCA	Makumira Masters Scholarship		USD	3,720	6,036,000
CW	ELCA	Palliative Care General		USD	75,000	121,688,000
CW	FELM	ELCT Volunteers		TZS		2,000,000
CW	FELM	Work with Deaf		TZS		86,000,000
CW	FELM	TUMA -Pita		TZS		43,000,000
CW	FELM	MUCO Missionaries expenses		TZS		5,500,000
CW	FELM	ELCT Hospitals		TZS		215,000,000
CW	VEKLD	Bishops Meetings		EUR	10,000	20,881,000
				Sub Total		**1,476,982,000**
DME	ELCA	Nkoaranga Hospice		USD	11,521	18,693,000
DME	ELCA	Nkoaranga Hospice Hospital		USD	13,953	22,639,000
DME	ELCA Synod	Education partnership ministries(Hunger relifer	FHSSA	USD	6,090	9,881,000
DME	ELCA Synod	Junior Seminary	FHSSA	USD	26,327	42,716,000
DME	ELCA Synod	Various Project	FHSSA	USD	55,585	90,187,000
DMR	NLM	Samaritan Technical Secondary School		NOK	254,000	63,200,000
				Sub Total		**247,316,000**
DOD	ELCA Synod	Church in defiance ohio	North Western Ohio	USD	500	811,000
DOD	ELCA Synod	Salary support for pastors	North Western Ohio	USD	500	811,000
DOD	ELCA Synod	Kibakwe District office project	North Western Ohio	USD	500	811,000
DOD	ELCA Synod	Sim tank for the Mzogole well	North Western Ohio	USD	560	909,000
				Sub Total		**3,342,000**
ECD	DANM	Sowing school for Christian - Muslim Women		DKK	80,690	21,961,000
ECD	DANM	Zanzibar interfaith centre		DKK	114,674	31,211,000
ECD	DANM	Scholarship (education pastors)		DKK	29,648	8,069,000
ECD	ELCA	Mbagala lutheran church building		USD	2,731	4,430,000
ECD	ELCA	Kisarawe Student Scholarship		USD	3,953	6,414,000
ECD	ELCA	Malaria/ Maternity		USD	1,969	3,195,000
ECD	ELCA	Kijichi Lutheran Church		USD	1,910	3,099,000
ECD	ELCA	Tumaini university		USD	2,481	4,025,000
ECD	ELCA	Mkuza Girls school		USD	2,421	3,928,000
ECD	ELCA	Yombo church		USD	2,000	3,245,000
ECD	ELCA	Mbagala Luth church build		USD	415	673,000
ECD	ELCA	Kisarawe Student Scholarship		USD	1,335	2,166,000
ECD	ELCA	Kisarawe boy's dormitory		USD	2,149	3,487,000
ECD	ELCA	Malaria/ Maternity		USD	1,447	2,348,000
ECD	ELCA	Kijichi Lutheran Church		USD	1,626	2,638,000

Unit	Northern Member	Project Details	Other details	Curr	Amount	Amount in TZS
ECD	ELCA	Tumaini University		USD	877	1,423,000
ECD	UEM	HIV Aids work		EUR	1,250	2,610,000
ECD	UEM	New area of Mission		EUR	625	1,305,000
				Sub Total		**106,227,000**
ELVD	DANM	Strengthen Christian Project		DKK	43,784	11,917,000
ELVD	ELCA Synod	Red eye Women	Southern Ohio	USD	4,233	6,869,000
ELVD	ELCA Synod	Pasiansia Parish	Southern Ohio	USD	500	811,000
ELVD	ELCA Synod	ELVD students	South East Michigan	USD	9,745	15,811,000
ELVD	FELM	Mission		TZS		30,000,000
ELVD	FELM	Yourth work		TZS		14,000,000
ELVD	FELM	Women and children		TZS		38,000,000
ELVD	FELM	Scholarship		TZS		25,000,000
ELVD	FELM	Nyakato Bible college		TZS		28,000,000
ELVD	SEM	Mission Training Centres		SEK	65,000	16,173,000
ELVD	ZMOe	Mwanza / Kigoma		EUR	10,000	20,881,000
				Sub Total		**207,462,000**
IRD	BMW	Huruma Centre		EUR	4,440	9,271,000
IRD	BMW	Ilula Circuit for Mission		EUR	11,000	22,970,000
IRD	DLM	MUWA		DKK	200,000	54,434,000
IRD	EKM	Recoder for Radio Furaha		EUR	8,000	16,705,000
IRD	FELM	Iringa changing cultures		TZS		91,837,250
IRD	FELM	Iringa Diakonia program		TZS		9,000,000
IRD	SEM	TEE Southern Zone		SEK	125,000	31,102,000
IRD	SEM	TEE Wenzi Program		SEK	38,000	9,455,000
				Sub Total		**244,774,250**
KAD	COS	Adolescent girls' empowerment		SEK	400,000	88,062,000
KAD	COS	Karagwe Environmental Conservation		SEK	850,000	187,132,000
KAD	DANM	Sunday school (Teachers training)		DKK	25,050	6,818,000
KAD	DANM	KAD & NWD Sunday school Teachers cap		DKK	15,000	4,083,000
KAD	DANM	Nkwenda Bible School		DKK	90,100	24,522,000
KAD	DANM	Diaconia Department		DKK	40,050	10,900,000
KAD	DANM	Stewardship Kyerwa		DKK	100,100	27,244,000
KAD	DANM	Scholarship (education pastors)		DKK	80,170	21,820,000
KAD	DANM	AIDS Control Project		DKK	399,502	108,732,000
KAD	DANM	Capacity Building of Parish commi Lakajange		DKK	30,000	8,165,000
KAD	DANM	Capacity Building of KAD Planning office		DKK	15,400	4,191,000
KAD	DANM	Mayaja - FAP		DKK	568,388	154,697,000
KAD	UEM	ELCT KAD		EUR	12,500	26,102,000
KAD	UEM	Diaconia project		EUR	14,500	30,278,000
KAD	UEM	Administration		EUR	2,500	5,220,000
				Sub Total		**707,966,000**
KCMC	COS	Clinical Pastoral education program		SEK	500,000	110,078,000
				Sub Total		**110,078,000**
KOD	BMW	Matema Hospital June & August		EUR	24,400	50,951,000
KOD	BMW	Matema Hospital		EUR	53,000	110,671,000
KOD	BMW	Itete Hospital		EUR	9,550	19,942,000
KOD	BMW	Lutheran Bible school & VCT		EUR	24,000	50,115,000
KOD	EKM	Honda Motorcycle		EUR	20,000	41,763,000
KOD	SEM	Relationishp SW -Tz		SEK	80,000	19,906,000
				Sub Total		**293,348,000**
MD	ELCA Synod	Mbulu Diocese	South East Michigan	USD	1,347	2,186,000
MD	ELCA Synod	Scholarships	South East Michigan	USD	2,180	3,537,000
MD	ELCA Synod	Haydom Hospital	South East Michigan	USD	100	162,000
MD	ELCA Synod	Congregation to congregation	South East Michigan	USD	3,915	6,351,000
				Sub Total		**12,236,000**
MGD	FELM	Morogoro Diocese Mission		TZS		137,500,000
MGD	ZMOe	Tree project Kihonda		EUR	2,984	6,231,000
				Sub Total		**143,731,000**
NCD	ELCA	Medical supply		USD	225	365,000
NCD	ELCA	Education Ketumbeine		USD	2,157	3,500,000
NCD	ELCA	Maasai Beadwork		USD	5,720	9,281,000
NCD	ELCA	Community Health Care Mwangaza	World hunger	USD	6,500	10,546,000
NCD	ELCA	Education in Ketumbeine		USD	7,440	12,071,000
NCD	ELCA	Women Department		USD	10,269	16,661,000
NCD	ELCA	Masai Dispensaries		USD	30,000	48,675,000
NCD	ELCA	Education Ketumbeine		USD	1,613	2,617,000
NCD	ELCA	Maasai Beadwork		USD	3,545	5,752,000
NCD	ELCA Synod	Mwangaza	South Minnesota	USD	500	811,000

Unit	Northern Member	Project Details	Other details	Curr	Amount	Amount in TZS
NCD	ELCA Synod	Arusha Annual report Diocese		USD	750	1,217,000
NCD	ELCA Synod	Seminary Scholarship		USD	750	1,217,000
NCD	ELCA Synod	High school scholarship	North Greater Lake	USD	375	608,000
NCD	ELCA Synod	Evangelist Training	North Greater Lake	USD	375	608,000
NCD	ELCA Synod	Annual support mwangaza Partnership	North Greater Lake	USD	1,000	1,623,000
NCD	ELCA Synod	Engaruka seconda	North Greater Lake	USD	99	161,000
NCD	ELCA Synod	Mwangaza	North Greater Lake	USD	125	203,000
NCD	ELCA Synod	Enaboishu second	North Greater Lake	USD	66	107,000
NCD	ELCA Synod	North Maasai District	North Greater Lake	USD	100	162,000
NCD	ELCA Synod	Mwangaza mission	North Greater Lake	USD	50	81,000
NCD	ELCA Synod	Moringe sokoine	South Minnesota	USD	600	974,000
				Sub Total		**117,240,000**
ND	ELCA	Mosaic project		USD	220	357,000
ND	ELCA	Marangu Hospital Palliative		USD	4,500	7,301,000
ND	LMW	Church anniversary Woongo		EUR	300	626,000
ND	LMW	Wongo Kindergaten/Kieri		EUR	2,500	5,220,000
ND	LMW	Arusha Chin chemchem		EUR	22,000	45,939,000
ND	ZMOe	Radio Voice of Gospel Moshi		EUR	15,600	3,882,000
				Sub Total		**63,325,000**
NED	ELCA	Bumbuli Lutheran Hospital		USD	2,760	4,478,000
NED	ELCA	Bumbuli Lutheran Hospital		USD	1,362	2,209,000
NED	FELM	scholarship		TZS		28,000,000
NED	FELM	Rainbow School		TZS		129,000,000
NED	UEM	HIV/ AIDS programme develop		EUR	500	1,044,000
NED	UEM	Masai Mission		EUR	2,000	4,176,000
NED	ZMOe	Dining Hall in Lwandai		EUR	10,000	20,881,000
				Sub Total		**189,788,000**
NWD	COS	Ndolage Hospital Delivery Relief III		SEK	300,000	66,047,000
NWD	COS	HUYAWA child protection		SEK	900,000	198,140,000
NWD	DANM	Sunday school (Teachers training)		DKK	45,050	12,261,000
NWD	DANM	Combating community violence project	Danida via DANM	DKK	846,456	230,379,000
NWD	DANM	Women and children farmers' project	Danida via DANM	DKK	580,480	157,988,000
NWD	UEM	Diaconia project		EUR	1,000	2,088,000
NWD	UEM	Setting-up JPIC Deprtment		EUR	625	1,305,000
NWD	UEM	Centre for further education Ndolange Hosp		EUR	2,000	4,176,000
NWD	UEM	HIV/ AIDS Huyawa 30000/ndolage 18000		EUR	15,000	31,322,000
NWD	UEM	Ruhija Training of evangelist		EUR	1,250	2,610,000
NWD	UEM	Capacity Building of deaconesses		EUR	1,000	2,088,000
NWD	UEM	Administration		EUR	2,630	5,492,000
				Sub Total		**713,896,000**
PD	ELCA	Usangi girls School		USD	2,000	3,245,000
PD	ELCA	Gonja Lutheran Hospital	Southeastern lowa S	USD	1,197	1,941,000
PD	ELCA	Mbaga Parish		USD	200	325,000
PD	ELCA	Gonja Lutheran Hospital		USD	683	1,108,000
PD	ZMOe	Project to PD		EUR	25,000	6,220,000
PD	ZMOe	Mtii Water Project	Donat. fr Mecklenburg	EUR	45,000	93,966,000
PD	ZMOe	Amani Hostel	Donat. fr Mecklenburg	EUR	20,500	42,807,000
PD	ZMOe	Biogas and com silo projects	Donat. fr Mecklenburg	EUR	5,800	12,111,000
PD	ZMOe	Water Project Mwanga School of Deaf		EUR	2,470	5,158,000
				Sub Total		**166,881,000**
SCD	EKM	School fees Amanysiye Amos		EUR	913	1,907,000
SCD	LMW	School fees for Form II & IV		EUR	3,450	7,204,000
SCD	LMW	Costs for passport		EUR	2,000	4,176,000
SCD	LMW	School fees for Form I		EUR	2,600	5,429,000
SCD	LMW	Udiakonia Tandala		EUR	14,500	30,278,000
SCD	LMW	Utswa		EUR	3,000	6,264,000
SCD	LMW	Ikonda primary school		EUR	320	668,000
SCD	LMW	Bulongwa kati school fee		EUR	1,500	3,132,000
SCD	LMW	Lupalilo secondary school		EUR	1,320	2,756,000
SCD	ZMOe	School for SCD		EUR	1,064	265,000
SCD	ZMOe	Unenamwa Education Project		EUR	1,500	373,000
SCD	ZMOe	sewing and school		EUR	2,150	4,490,000
SCD	ZMOe	Western Dintrct Iniho		EUR	1,330	2,777,000
				Sub Total		**69,719,000**
SD	EKM	Kidugala Scholarship fund		EUR	6,666	13,920,000
SD	EKM	2 Evangelist from Ukalawa	Dr. Herms	EUR	833	1,739,000
SD	EKM	Christian Education		EUR	6,000	12,529,000
SD	EKM	Forward Trust Assets of EKM for Kidugala		EUR	2,190	4,573,000

Unit	Northern Member	Project Details	Other details	Curr	Amount	Amount in TZS
SD	ELCA	Digging well		USD	300	487,000
SD	ELCA	Student's fee		USD	1,200	1,947,000
SD	ELCA Synod	Tanzania motorcycle	Western Iowa	USD	2,100	3,407,000
SD	ELCA Synod	Mosquuito Nets	Western Iowa	USD	100	162,000
SD	ELCA Synod	Tanzania Orphan House	Western Iowa	USD	6,000	9,735,000
SD	ELCA Synod	Pastor Nyambo	Western Iowa	USD	1,500	2,434,000
SD	ELCA Synod	Pastors	Western Iowa	USD	1,298	2,106,000
SD	ELCA Synod	Sleep House	Western Iowa	USD	6,235	10,116,000
SD	ELCA Synod	Sewiing Machine	Western Iowa	USD	1,470	2,385,000
SD	ELCA Synod	Pastors	Western Iowa	USD	130	211,000
SD	ELCA Synod	School Uniforms	Western Iowa	USD	1,340	2,174,000
SD	ELCA Synod	Orphanage supplies	Western Iowa	USD	925	1,501,000
SD	ELCA Synod	Education supplies	Western Iowa	USD	1,480	2,401,000
SD	ELCA Synod	Medical/Dental supplies	Western Iowa	USD	1,195	1,939,000
SD	ELCA Synod	Mwangaza	Western Iowa	USD	1,000	1,623,000
SD	ELCA Synod	Lorry Service	Western Iowa	USD	375	608,000
SD	ELCA Synod	Satellite	Western Iowa	USD	1,000	1,623,000
SD	ELCA Synod	Youth Program	Western Iowa	USD	1,000	1,623,000
SD	ELCA Synod	Truck engine for Trininty College	Western Iowa	USD	10,000	16,225,000
SD	ELCA Synod	Miscellaneous supplies	Western Iowa	USD	1,594	2,586,000
SD	FELM	Kidugala Seminary		TZS		1,000,000
SD	FELM	Secondary school		TZS		6,300,000
SD	FELM	Mafinga Orphanage		TZS		30,000,000
SD	FELM	Ilembula poor patient Fund		TZS		3,000,000
SD	FELM	AIDS orphans project		TZS		32,740,000
SD	FELM	Sponsorship progrom for hadicapped Children		TZS		17,500,000
SD	LMW	Christian Education seminars -ELCT -SD		EUR	6,000	12,529,000
SD	LMW	Preparation for volunteers room Brandt		EUR	3,000	6,264,000
SD	SEM	Tools for carpentry Workshop		SEK	3,000	746,000
				Sub Total		**208,133,000**
SED	FELM	SED Mission		TZS		12,000,000
				Sub Total		**12,000,000**
SELVI	FELM	Mission		TZS		10,000,000
				Sub Total		**10,000,000**
SWD	BMW	Itamba Secondary school		EUR	3,750	7,831,000
SWD	EKM	Salaries for tree of life project		EUR	5,800	12,111,000
SWD	ZMOe	Contribution from the Patrners	Donat. fr Mecklenburg	EUR	27,300	57,006,000
SWD	ZMOe	Contribution from the Patrners	Donat. fr partner Osthols	EUR	14,985	31,291,000
				Sub Total		**108,239,000**
UKD	BMW	Jubilii of 100 year mission activities		EUR	5,000	10,441,000
UKD	EKM	Landa demarcation project		EUR	7,000	14,617,000
UKD	EKM	Bible commentary		EUR	595	1,243,000
UKD	EKM	Student at TLS Bible school		EUR	1,855	3,873,000
UKD	ELCA Synod	Construction of Retreat and conference center	Eastern ELCA	USD	2,500	4,056,000
UKD	ELCA Synod	Lugala Hospital	Eastern ELCA	USD	4,000	6,490,000
UKD	LMW	Bible commentaries		EUR	595	1,243,000
UKD	LMW	School fees for 6 students		EUR	1,855	3,873,000
				Sub Total	**23,400**	**45,836,000**
Other	COS	Work against FGM in Mara and Singida	CCT	SEK	1,000,000	220,155,000
Other	COS	General Grant	CCT	SEK	400,000	88,062,000
Other	COS	Ngara CEP II	TCRS	SEK	700,000	154,109,000
Other	ELCA Synod	Family Missionaries		USD	500	811,000
Other	FELM	TCRS Capacity building	TCRS	TZS		43,000,000
Other	FELM	TCRS Kilwa	TCRS	TZS		301,000,000
Other	FELM	TCRS /Morogoro	TCRS	TZS		258,000,000
Other	FELM	TCRS Kishapu	TCRS	TZS		322,500,000
Other	ZMOe	Interfaith conference	Progr. Christian-Muslim	EUR	10,000	2,488,000
				Sub Total		**1,390,125,000**
				Grand Total		**6,776,572,250**

LUTHERAN MISSION COOPERATION TANZANIA



Financial Manual

December 2012

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LMC FINANCIAL MANUAL

In this manual, financial resources and contributions, allocation as well as its monitoring and evaluation, will be discussed.

1.1 Financial Resources

1.1.1 The projected budget shall follow the proposed three year plan and be broken into one year intervals.

1.1.2 The financial projections shall be broken into operations and activities and be visible in the respective sector of the budget.

1.1.3 During the planning process the local contribution from the ELCT shall be stated, valued and monitored

1.1.4 The method and the means shall be developed in a manual for planning and financial management.

1.2 Contributions

Financial resources shall be contributed by all members and allocated according to approved plans and priorities.

Funds shall be solicited from LMC members directly and indirectly from organisations working through LMC. Funds channelled through bilateral means shall be considered as a contribution to the LMC programmes in the spirit that they relate to the overall LMC plans.

1.3 Allocation

The Round Table upon proposal of the Finance Committee shall do allocation of funds to the respective sectors of the plan.

Resource Allocation shall be administered such a way that there is sustainability and gradual increase in self-support and equity.

2. Bilateral Assistance

The LMC Secretariat shall receive annual reports from LMC members stating planned and ongoing bilateral activities to make them available for LMC planning purposes and for the LMC members.

LMC requires open and transparent reporting of bilateral support among the partners to ensure adequate and appropriate planning.

Corresponding information of bilateral funds from the ELCT units are required according to the respective Head Office books. This can easily be achieved by applying the financial regulation on bilateral support, which states as follows:

"For programmes receiving grants from other bilateral donors, the grants should be credited to a special fund account and the funds should be transferred to the operations as and when needed."

This regulation is applicable since 01.01.1999. A report can be drawn according to this control account.

3. LMC PROGRAMME GRANT

3.1 Budgets

The projected budget shall follow the three-year planning cycle and will be broken into one-year intervals.

As a matter of policy, it is agreed that a local input should be evident in every programme. The 1998 Assembly resolved that the ELCT should provide guidelines to the ELCT units, which make the local income component visible in their budget.

These budgets should show
1. Local Income
2. Other Overseas Income
3. LMC Income

The development part of the plan must be linked with the annual recurrent budgets.

Assistance is provided in the form of financial subsidies for approved ELCT core programmes and operations as presented in the annual ELCT budget according to the priorities of the ELCT. A copy of the budget material of all ELCT units is provided to the LMC through the ELCT treasury during the first quarter of the year.

Programme subsidies are requested and remain bound to specific programmes as presented in the budget. This means that the LMC subsidy is not a block grant but is allocated to various operations/programmes/institutions according to the original budget.

3.2. Instalments

3.2.1. Instalments for Operations

Approved operation subsidies are sent to the ELCT units in four instalments. The first instalment in January is 25% of the total subsidy, the second in April is 35%, the third in July 20% and the fourth in October 20%. The instalments are sent from the LMC office to the unit during the month, with the expectation that the subsidy will arrive no later than the last day of the month. The four instalments are normally forwarded to the ELCT units without a specific request each time. Operations subsidies are subject to monitoring as detailed in section 3.3.

3.2.2. Core Programme Instalments

- Core programme instalments must be requested by the ELCT unit from the LMC office using the Core Programme Reporting Worksheet and Planning Worksheet available as ANNEX II.
- As the subsidies are earmarked to individual programmes, it is important to make sure that the subsidies are paid to the programmes concerned or that, in cases where the accounts of the programmes are kept at the Treasury, the subsidies are at the disposal of the programme without delay.

3.3 Monitoring of Instalments

- ELCT units must promptly acknowledge receipt of all LMC payments.
- A unit or institution is eligible for 2nd quarter and subsequent subsidy payments when a clean audit report for the year prior to the previous year is on hand. (For example, a subsidy payment for April 2013 can only be made if the audit report is on hand for the year ending 31 December 2011.)
- The 3rd and 4th quarter payments can be made only if the previous year accounts have been submitted for an audit by April 30, and the ELCT Audit Department has by June 30 informed the LMC Secretariat that the accounts are ready for an audit. (For example, a unit must have submitted draft accounts for the year ending 31 December 2012 by 30 April 2013, in order to receive the third and fourth subsidy instalments for 2013.
- If a programme is not implemented at all, the LMC grant shall be regarded as an advance to the unit. This amount shall be carried forward on the unit's accounts to the following year and shall be regarded as LMC Funds.
- The Auditor shall also confirm the operation of budgets with Programme implementer. This should be standard procedure.

- When programmes receive grants from bilateral donors, the grants should be credited to a special fund account and the funds should be transferred to the operations when needed.
- For Church Districts, the LMC grant should be credited to a payable account and expenditures would be debited to the payable account. The Auditor shall report on the utilisation of LMC Funds in the Audit management letter.
- The LMC Secretariat shall release funds to a unit/programme when such Unit/programme is awarded an audit report classified as either "Unqualified Report" or "Qualified Report". This is to be understood as "clean reports" according to LMC policy.
- The LMC Secretariat is required not to release fund to unit/programme, which is awarded an audit report classified as either "Disclaimer Report" or "Adverse Report".
- If core programme funds are not requested from LMC by 30 April of the following year without a letter of explanation, it is assumed that the unit will not be able to implement the budgeted programme(s) and the core programme funds should be returned to LMC for reallocation.

4. Transfer of Funds

The programme subsidies are sent in Tanzanian shillings. There are two ways of transferring the funds:

4.1 Electronic transfer to the unit's local bank account

The LMC office initiates a request at the National Bank of Commerce - Arusha Branch, either by on-line banking, cheque deposit, or a cheque and form requesting a telegraphic transfer to the account of the ELCT unit.

4.2 A cheque may be issued and then collected by the ELCT unit

Transfer charges are paid by the LMC budget of the respective year. If a unit is charged to receive the transfer by their bank, the unit should credit income for the amount transferred by LMC, and debit bank charges for the difference of the amount actually received.

The preferred method of transfer for LMC, due to quality and efficiency, is the NBC on-line banking system. Therefore it is highly recommended that the units maintain accounts with NBC and regularly inform the LMC secretariat of any changes in banking information.

5. Audit Reports

The LMC and the ELCT units exchange copies of their audited balance sheets and income and expense accounts. The auditing procedure and the follow-up are necessary to secure funding of programmes and projects, as the auditing system is one of the pillars of the LMC members' cooperation.

The LMC Secretariat shall receive duly audited financial reports from members benefiting from the LMC funds and the ELCT Audit Division shall make a yearly presentation to the LMC Finance Committee/RT.

It is the responsibility of the leadership in each ELCT unit to follow the advice of the auditor and respond to the possible requests for clarification made by the LMC office.

6. Current Accounts

- Each ELCT unit has a "current account" in the LMC accounting system. If a unit wishes to withhold the subsidy funds in the current account e.g. for payment of foreign purchases, it should advice the LMC office accordingly.
- Interest is not paid on the balances of the current accounts and no currency value adjustment is made.
- Along with the information concerning the instalment the LMC office also sends a statement of the unit's current account including copies of the corresponding vouchers.

7. Purchase Orders

The ELCT units make the purchase orders from abroad directly to the supplying agencies. The following five basic guidelines pertain to purchase orders through the LMC:

- The goods ordered are for the work of the church.
- The unit making an order has a credit balance in their next subsidy instalment.
- An amount in Tanzania shillings, equivalent to the amount of foreign currency used for the purchase of goods from abroad, is available locally for the programmes concerned.
- The treasurer of the respective ELCT unit must sign or at least be one of the signatories of the order. The LMC office needs information on the persons who are authorised to order equipment and sign the orders for the unit.
- In order to process payment the LMC office must get a copy of the order made by an ELCT unit to the supplying agency.

8. Special (bilateral) Gifts

- One of the objectives of the LMC secretariat is in coordinating and acting for the implementation and administration of joint LMC efforts. Therefore special gifts from the LMC member's constituencies are handled directly by the LMC member in question.
- If special gifts are transferred through LMC foreign accounts, they will be coordinated by the LMC office and forwarded to the units after conversion to the local Tanzanian currency at the prevailing LMC Exchange rate.

9. Currency Value Adjustments

Monetary assets and liabilities denominated in foreign currencies are translated to Tanzanian shillings at the exchange rate ruling at the end of the financial year. Transactions denominated in foreign currencies are translated to Tanzanian Shillings at the exchange rate ruling on the date of the transaction.

10. Introduction to Procedures

It is extremely important that new diocesan personnel (General Secretary, Project Secretary, Treasurer) be given an introduction into the ELCT accounting and auditing procedures and the LMC financial regulations. The release of the LMC subsidy towards new dioceses is contingent on such an introduction. The ELCT DSG Finance and Administration, the ELCT Auditor together with the LMC Staff shall carry out the introduction.

11. LMC Designated Funds

Project Procedures

11.1 LMC Plans / Projects

LMC Plans or Projects are, according to ELCT procedures, presented by the ELCT units and approved by the ELCT Executive Council. Once approved by the ELCT Executive Council, the plans are then presented to LMC members for resource mobilisation. In practice, the plans have spanned a three-year planning period. Log frames and DAFs should be used.

11.2 Availability of funds

Once funds for the project/programme have been allocated, the ELCT units are required to submit action plans for implementation to the LMC secretariat within a period of one month. Sufficient time will be given for communication and disbursement of funds. In some cases, the LMC member may request a copy of the DAF prior to transferring funds through LMC.

11.3 Reporting/Monitoring

- During plan implementation, monitoring shall be undertaken by the ELCT unit in form of reports submitted regularly to the LMC office and the ELCT Common Work. The reporting shall follow the monitoring formats agreed-upon by the ELCT.
- Subsequent project instalments shall only be paid upon receipt of a narrative report and a financial accounting report on the use of the previous instalment.
- Final narrative and financial reports shall be submitted within three months after completion of the project.
- A unit/institution is expected to follow the project narrative reporting and financial monitoring system as per the ELCT PME system

11.4 Delay in implementation

- Delay in implementation of a project/program shall be communicated to the LMC Secretariat during the first quarter of the project/program implementation
- In normal circumstances project/program delays shall only be allowed to be six month after the disbursement of funds for implementation for the first quarter has been done
- If the project/program implementation has been delayed for a period of one year without prior satisfactory explanation, the LMC Secretariat shall send to the unit/institution concerned a demand for refund of the funds disbursed
- The non-implemented project/program fund shall then be returned to LMC and be reallocated to plans according to LMC procedures
- Failure to utilise the funds within three quarters will result in ploughing back the allocated funds to the LMC.

12. Project Auditing

12.1 Auditing Regulations – As of 01.01.1999 the following regulations are in place:

- The LMC Secretariat shall provide copies of Financial and narrative reports to the auditor to assist him/her to verify funds and stocks declared in the report.
- In large construction projects, the Auditor shall be required to seek the opinion of a professional engineer/valuer who shall certify the value of works executed in comparison to the funds granted to the project.
- The Auditor shall also be required to audit projects funded on bilateral basis.

12.2 Audit Fees for projects

- The unit is responsible for the project audit fees
- The project audit is carried out in connection with the general audit of the respective ELCT unit
- In case of special investigations requested by the LMC, the LMC has to bear the cost out of its budget
- Unit when preparing the budgets for projects should include an item for the audit expenses.

13. LMC FUNDS

13.1 ODF Administration and Capacity Building Fund

Purpose

Originally a grant from an LMC Member, the ODF Administration and Capacity building fund is to avail resources for training and development of accounting and auditing personnel to improve financial governance in the ELCT. The principles of the original grant remain the same. The fund can be used to facilitate ELCT-wide changes in accounting or auditing policies, or it could be used to purchase required office equipment to enable accounting or auditing personnel to function efficiently in their jobs.

Administration of the Fund

- The fund will be held in LMC accounts and reported in Tanzanian Shillings. The ODF Admin and Capacity Building fund will receive any gain or loss credited or charged to LMC-held accounts based on the Currency Value Adjustment.
- All funds under are subject to an external audit in accord with NBAA regulations. LMC agrees to make available copy of the annual LMC audit report.
- The LMC Secretariat will, as the custodian of funds, monitor progress on a limited basis. The ELCT agrees to make relevant documentation available.

Allocation and Release of Funds

- Funds will be allocated and used according to the ELCT budget, as a portion of the LMC block grant, presented to the LMC Finance Committee and approved by the round table. The ELCT will request the LMC to release the funds during the budget year, assuming budgeted programs are implemented.
- Unbudgeted funds can be approved by the ODF-DMT if a special need arises in the ELCT.

Monitoring ODF Administration and Capacity Building Instalments

- Monitoring of budgeted payments will be reflected in the ELCT audited reports.
- Monitoring of un-budgeted payments will require reporting by submitting copies of receipts of purchased products or services.

13.2 ELCT Vehicle Fund

Purpose

The ELCT Vehicle Fund is to support the procurement of vehicles for ELCT units in rotating basis according to the policy and the schedule approved by the ELCT Executive Council.

Administration of the Fund

- The fund will be held in LMC accounts and reported in Tanzanian Shillings. The Vehicle Fund will receive any gain or loss credited or charged to LMC-held accounts based on the Currency Value Adjustment.
- All funds under are subject to an external audit in accord with NBAA regulations. LMC agrees to make available copy of the yearly audit report.
- The LMC Secretariat will, as the custodian of funds, monitor progress on a limited basis. The ELCT agrees to make relevant documentation available.

Guidelines for the ELCT Vehicle Fund

- ELCT Units are required to contribute 1/3 of the total cost of vehicles purchased. This figure is estimated and reported to the October Round Table and approved as the contribution per unit for the following year. Each participating ELCT unit is required to contribute annually irrespective of replacement schedule.

- ELCT Units must follow the ELCT Vehicle Maintenance and Replacement Policy.
- ELCT Units are responsible for customs, clearance, and insurance charges to the settling agent.
- ELCT Units are expected to purchase comprehensive insurance for the vehicle.
- ELCT Units are expected to contribute to the vehicle fund by selling older vehicles.

Vehicle Fund Receipts and Payments

- LMC Members contribute to the vehicle fund throughout the year.
- LMC solicits quotes and orders vehicles through the lowest cost vendor.
- LMC advises ELCT units when their vehicle is to be ordered and offers included options (such as colour of the vehicle) and requests that the unit confirms they are ordering a vehicle and if there are other specifications.
- ELCT Units are required to pay in advance for upgrades or features that are not included in the standard ELCT specifications.
- ALL VEHICLES are ordered at the same time to minimize freight costs and to receive a volume discount from Toyota.
- LMC is responsible for monitoring the progress of the vehicles from the time they are ordered and advising the units accordingly when the vehicles are expected to be available.
- LMC Members may choose to combine their vehicle needs with the ELCT Vehicle order in order to save money on the Toyota volume discount and shipping costs.

13.3 ELCT Pension Fund

Purpose

LMC receives and holds funds that are earmarked for the ELCT Pension Fund. LMC makes payments to the pension administrator per the ELCT instructions. It should be noted that the LMC office is not implementing a pension fund by tracking contributions by participants, or making distributions to recipients.

Administration of the Fund

- The fund will be held in LMC accounts and reported in Tanzanian Shillings. The Pension Fund will receive any gain or loss credited or charged to LMC-held accounts based on the Currency Value Adjustment.
- All funds under are subject to an external audit in accord with NBAA regulations. LMC agrees to make available copy of the yearly audit report.
- The LMC Secretariat will, as the custodian of funds, monitor progress on a limited basis. The ELCT agrees to make relevant documentation available.

Guidelines for the ELCT Pension Fund

- The ELCT annual contribution to the fund is included in the administrative subsidy.
- LMC Members are encouraged to contribute to the pension fund to enhance ELCT employees' quality of life in retirement.
- Participants in the pension fund presented at the 2004 Round Table are ELCT Pastors, employees located at diocesan offices, and employees located at the ELCT Common Work office.
- Vanguard was introduced at the 2004 Round Table as the company who will manage the ELCT Pension Fund.

13.4 ELCT Reserve Fund

Purpose

LMC holds the ELCT Reserve fund "in trust" for the ELCT. The guiding principles for the management of this fund are agreed per the Memorandum of Understanding signed in

Matema 28 September 1995 by Bishop Mushemba and Dr. Reinhard Veller, the former LCS Chair.

The Memorandum of Understanding States

- The ELCT has every intent to make future investments in accord with the Matema Consensus.
- It is part of the consensus that the value of capital will be preserved.
- LCS will release the balance of the reserve fund into the full control of the ELCT
- The use of the reserve funds is fully subject to generally accepted procedures on accountability and the audit rules of the ELCT.
- The ELCT is free to seek advice from LMC members on technical and other issues associated with making prudent investment decisions.
- This memorandum was designed with a view to strengthen and enhance the mutual relationship built on trust and confidence between the ELCT and LCS/LMC as the two parties endeavour to transform that relationship into the new "Partnership in Mission" structure.

ANNEX I **Financial Timetable**

	LMC	**ELCT**
January	First instalment of contribution from members	First instalment of operations subsidy (25%) from LMC provided the accounts for the year prior to the previous have been submitted to the auditors.
February	Closing of Books LMC Board Meeting Approval of LMC Draft accounts.	Closing of Books
March	ELCT Finance and Planning Committee Meetings. Submit Draft Accounts to Auditors	Submission of accounts to auditors. Auditing process starts.
April	Second instalment from members ELCT Executive Council Condensing ELCT Plans for Presentation to the Northern Members for resource mobilisation	Second instalment subsidy (35%) from LMC provided a clean audit report for the year prior to the previous is on hand. Deadline for submission of previous year's accounts to auditors: 30th
May		
June	LMC Board Meeting Auditor's Report presented to LMC Board	Audit Department informs LMC (30 June) that unit accounts for the previous year are ready for auditing
July	Third instalment of contribution from members. Sending LMC Audited report to members	Third instalment subsidy (20%) from LMC provided previous year's accounts have been declared ready for auditing.
August		
September	Preparations for Round Table	
October	LMC Round Table Fourth instalment from members	Fourth instalment subsidy (20%) from LMC, conditions as for third instalment.
November	Printing the LMC Manual	
December	Sending the LMC Manual to members	Auditing of previous year's accounts completed

ANNEX II

EVANGELICAL LUTHERAN CHURCH IN TANZANIA

UNIT: _____
NAME OF THE PROGRAMME: _____ DATE:_____

CORE PROGRAMME REPORTING WORKSHEET-From_____ to_____(date)

Narrative report

Objective(s) for this time period:
Achievement(s):
Remarks:

Financial report

Income	Budget	Actual
LMC:	_____	_____
Other Overseas:	_____	_____
Local:	_____	_____
Total:	_____	_____
Expenditure		
……	_____	_____
……	_____	_____
……	_____	_____
……	_____	_____
……	_____	_____
……	_____	_____

CORE PROGRAMME PLANNING WORKSHEET-From_____ to _____ (date)

Narrative plan

Objective(s) for this time period:
Activities:
Remarks:

Budget the next instalment

Income

LMC (Request): _____

Other Overseas: _____

Local: _____

Total: _____

Expenditure

…… _____

…… _____

…… _____

…… _____

…… _____

……... _____

Prepared by: _____ (Implementer) Sign _____

Approved by:
General Secretary, Name_____ Sign _____Date_____

Treasurer, Name _____ Sign _____Date_____

Planner, Name _____Sign _____Date_____

ANNEX III

Narrative and Financial Report Guide

Progress report / Final report (delete one option)

Date of reporting:_____ Report period:_____

Project ID:_____ Project name:_____

1. Project Goal/Objectives

- What were the goal/objectives?
- Are there any major changes in the original plan? Why?
- Was the goal/objectives achieved? If not why?

2. Project activities

- What activities have been accomplished with this installment?
- What activities do you expect to accomplish with the next installment?

3. Time

- When was the project implemented?

4. Personnel

- Who was involved in the process? (Key people)

5. Targeted group/area

- Who was the targeted group? / Which was the targeted area?

6. Challenges

- What were the challenges you met during the implementation process.
- How do you plan to overcome those challenges?

7. Experiences/conclusions

- What is your comment on the project? Indicate positive or negative experiences.

8. Documentations

- In case of purchases attach copies of receipts.
- In case of constructions attach photos.

Financial Report

1. Income

Source	**Budget Amount**	**Actual Amount**
LMC	_____	_____
Local	_____	_____
Others	_____	_____

2. Expenditure

Item	**Budget Amount**	**Actual Amount**
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
Surplus/(Deficit)	_____	_____

- If there is a surplus what plan is in place to use it? If there is a deficit how will it be covered?

Report prepared by:
Implementer, name _____Sign._____

Approved by:
Diocesan Planner, name _____Sign._____

Treasurer, name _____Sign._____

Date:_____

CURRENT MISSIONARY PERSONNEL REGISTER OF OCTOBER 2014

A. FROM NORTHERN PARTNERS TO ELCT

	Unit	Agency	Name	Field of Work	Contract Ending Period			
					2014	2015	2016	2017-2019
1	CW	COS	Dr. Dag Oredsson	Lecturer, TUMA Faculty of Theology			To July 16	
2	CW	DANM	Mr. Simon Scholer Kristensen	Danmission Regional Representative				Mar 13- Feb17
3	CW	DANM	Ms. Mette Bjerregaard Kristensen	Consultant in ELCT Health Department				Mar 13- Feb17
4	CW	ELCA	Mr. Randy Stubbs	Music Teachers, TUMA	Open ended			
5	CW	ELCA	Ms. Carol Stubbs	Music Teachers, TUMA	Open ended			
6	CW	ELCA	Rev. Deborah Troester	Regional Representative	Open ended			
7	CW	ELCA	Dr. Joseph Troester	Regional Representative	Open ended			
8	CW	ELCA	Rev. John Lunn	Global Health Volunteer Coordinator	Open ended			
9	CW	FELM	Ms. Leena Lampinen	Lecturer, TUMA Music Department	Open ended			
10	CW	FELM	Mr. Lasse Lampinen	Regional Director	Open ended			
11	CW	FELM	Ms. Leena Laine	Regional Manager, Development Cooperation	Open ended			
12	CW	FELM	Mr. Jyri Kemppainen	Coordinator FELM development projects, TCRS	Open ended			
13	CW	FELM	Ms. Katri Niiranen-Kilasi	Lecturer, English, TUMA			Jul12 - Mar 16	
14	CW	MEW	Mr. Martin Ahnert	RVOG-Communication Consultant				Feb15 -Jan18
15	CW	MEW	Ms. Lore Ahnert-Boeckler	RVOG				Feb15 - Jan18
16	CW	MEW	Dr. Bernhard Koehler	St. Luke Foundation; KSF; IUP			Aug14- Dec16	
17	CW	MEW	Dr. Paeivi Koehler	KCMC			Aug14- Dec16	
18	CW	MEW	Ms. Ingrid Walz	Teacher Leadership programme LJS Morogoro			Jan14 - Sep16	
19	CW	MEW	Rev. Dr. Simone Zillich-Limmer	Lecturer, TUMA		Jul14 - Jul15		
20	CW	ZMOe	Rev. Bartels Walter	Teacher for Clinical Pastoral education KCMC	2010 - 2014			
21	CW	SEM	Ms. Paivi Karlsson	Health Advisor				Oct13 - Dec17
22	LMC	SEM	Mr. Peter Karlsson	LMC Secretary				Oct13 - Dec17
23	DME	LMW	Ms. Trine Heim	Physical Therapist in Usa-River			Dec 13 - Jun16	
24	DME	MEW	Deacon Claus Heim	Usa-River Rehabilitation Cetre			Dec 13 - Jun16	
25	DMR	DLM	Mr. Simon Roager	Evangelist Mara River Valley				Jan12 - Jun17
26	DMR	DLM	Ms. Inge-Marie Roager	Teacher at Kiabakari Lutheran Bible School				Jan12 - Jun17
27	DMR	DLM	Rev. Erik Haahr Andersen	Teacher Kiabakari Bible School		Aug14 - Jun15		
28	DMR	DLM	Ms. Maja Andersen	Kiabakari Bible School			Jan 13 - Dec 16	
29	DMR	NLM	Rev.Lars Stensland	Teacher at Kiabakari Lutheran Bible School		Jun12 - Jun15		
30	DMR	NLM	Ms. Kjersti Stensland	Kiabakari Bible School		Aug14 - Jun15		
31	DOD	SEM	Mr. Ulf Ekangen	Director for Christian Education &Children rights				July 12 - Jul18
32	ECD	DANM	Mr. Daniel Nygaard Madsen	Coordinator Zanzibar Interfaith Centre		Jan10 - Jul15		
33	ECD	DANM	Ms. Hannah Nygaard Nielsen	Coordinator, Upendo Sowing School, Zanzibar		Jan10 - Jul 15		
34	ECD	UEM	Rev. Stephanie Franz	Head of Women work ECD		Nov12 - Oct15		
35	ELVD	FELM	Mr. Mikko Pyhtila	Sinema Leo Coordinator			Sep14 - Sep16	
36	ELVD	FELM	Ms. Pia Pyhtila	Contact Person, FELM Children Sponsorship			Sep14 - Sep16	
37	ELVD	FELM	Rev. Katri Härkönen	Teacher, Nyakato Bible School. Parish pastor ELVD			Oct 14 - Oct16	
38	ELVD	FELM	Rev. Pekka Härkönen	Principal, Nyakato Bible School, ELVD			Oct 14 - Oct16	
39	ELVD	FELM	Rev. Hanna Oja-Nisula	Youth Work, Teacher, Nyakato Bible School, ELVD			up to Jan 16	
40	ELVD	FELM	Rev. Olavi Heino	Teacher Nyakato Training center			Aug14 - Aug16	
41	ELVD	FELM	Rev. Riitta Heino	Teacher Nyakato Training center			Aug14 - Aug16	
42	ELVD	GLO	Mr. Erik William Funke(Global Luth.Outr.)	Secondary school teacher			Nov12 - Nov16	
43	ELVD	GLO	Ms. Linda Suzanne Funke(Global Luth.Outr.)	Assistant director, Planning&Community Develop.Dep.			Nov12 - Nov16	
44	ELVD	SEM	Rev. Henrik Polback	MTC/TEE Coordinator				Dec13-Nov 17
45	ELVD	SEM	Ms. Maria Polback	Advisor for Diaconical service				Dec13-Nov 17
46	IRD	DLM	Rev. Samuel Muck	Teaching Illambilole Bible School				Aug11 - Jun17

	Unit	Agency	Name	Field of Work	Contract Ending Period 2014	2015	2016	2017-2019
47	IRD	DLM	Ms. Franziska Muck	Childrens Ministry				Aug11 - Jun17
48	IRD	DLM	Mr. Benny Lauridsen	Evangelism among Nomads			Jan13 - Dec16	
49	IRD	DLM	Ms. Iben Lauridsen	Christian Education			Jan13 - Dec16	
50	KAD	DANM	Ms. Else Hojvang	Women,Stewardship& Sunday school proj. coord.			Jan10 - Jul 16	
51	KOD	BMW/EKM	Dr. Heinke Schimanowski	Medical Doctor Matema Hospital	Oct11 - Oct14			
52	KOD	BMW/EKM	Mr. Friedhelm Schimanowski	Matema Hospital	Oct11 - Oct14			
53	MGD	FELM	Rev. Oskari Holmström	Pastor for Maasai Work			Oct 14 - Oct16	
54	MGD	FELM	Ms. Anna-Riitta Holmström	Teacher, Diocese Head Office			Oct 14 - Oct16	
55	MGD	FELM	Rev. Katri Kuusikallio	Christian Education		Jan13 - Jan15		
56	MGD	FELM	Mr. Visa Kuusikallio	Regional Manager, Church Cooperation		Jan13 - Jan15		
57	MGD	MEW	Rev. Michael Schloetterer	Pastor for Maasai Work				Sept14-Aug17
58	NCD	ELCA	Dr. Mark Jacobson	Physician & Doctor in charge Selian Luth. Hospital	Open ended			
59	NCD	ELCA	Ms. Linda Jacobson	Selian Lutheran Hospital	Open ended			
60	NCD	ELCA	Dr. Steven Friberg	Medical Doctor/Dispensary reactivator-Ketumbeine	Open ended			
61	NCD	ELCA	Ms. Bethany Friberg	Ketumbeine	Open ended			
62	NCD	ELCA	Dr. Steven Swanson	Arusha Lutheran Medical Centre/Selian	Open ended			
63	NCD	ELCA	Ms. Jodi Swanson	Arusha Lutheran Medical Centre/Selian	Open ended			
64	NCD	MEW	Mr. Caspar Thomas	Architect NCD		Sep12- May15		
65	ND	MEW	Mr. Reiner Kammleiter	Teacher Hai Vocational Training Centre			Dec 13 - Nov 16	
66	ND	MEW	Ms. Barbara Kammleiter	Hai Vocational Training Centre			Dec 13 - Nov 16	
67	ND	MEW	Deacon Armin Raunigk	Faraja Diaconical Centre				Sept13- Aug17
68	ND	MEW	Deacon Gabriele Raunigk	Faraja Diaconical Centre				Sept15- Aug18
69	ND	ZMOe	Rev. Uwe Nissen	Teacher, Mwika Bible College (Senior Expert)				
70	NED	FELM	Ms. Kirsi Salo	Outreach Program Coordinator, Irente Rainbow School		Feb13 - Feb15		
71	NED	FELM	Mr. Petrus Koskimies	Outreach Program Advisor, Irente Rainbow School		Feb13 - Feb15		
72	NED	UEM	Deacon Werner Blauth	Head of Administration Lutindi Mental Hospital		Oct11 - Feb15		
73	NED	UEM	Ms. Barbara Blauth	Lutindi Mental Hospital		Oct11 - Feb15		
74	NED	UEM	Ms. Gabriele Kunas	Counsellor &Admin. Mental Health BA Prog. SeKoMu			July13 - June16	
75	NED	UEM	Dr. Kasereka Lolwako	Medical Doctor Ndolage Hospital		Mar12 - Mar15		
76	NWD	UEM	Ms. Masika Marie Lolwako	Ndolage Hospital, Bukoba		Mar12 - Mar15		
77	PD	LMW/ZMOe	Ms. Sabine Winkler	Project Managing Consultant			Jan14 - Dec16	
78	SD	FELM	Ms. Leena Mgaya	Working in Diakonia department as an advisor		Jun13 - Jun15		
79	UKD	LMW	Ms. Runa Patel	Nurse and midwife in Lugala Hospital		Jun12 - Jun 15		
80	UKD	LMW	Mr. Shabbir Patel	Lugala Hospital		Jun12 - Jun 15		

B. FROM ELCT TO NORTHERN PARTNERS

1	LMW	KOD	Rev. Jackson Mwakibasi	Ecumenical co-worker of LMW			Oct 14 - Oct16	
2	LWF	DME	Rev. Dr. Elieshi Mungure	African Secretary LWF desk				
3	MEW	ND	Rev. Emmanuel Kileo	Ecumenical co-worker of MEW				
4	MEW	NWD	Ms. Aneth Lwakatare	Ecumenical co-worker of MEW	Jan12 - Dec14			
5	MEW	SD	Rev. Juliana Kilagwa	Ecumenical coworker of MEW				Sep14 - Aug.19
6	MEW	SD	Rev. Weston Mhema	Ecumenical coworker of MEW				Sep14 - Aug.19
7	UEM	NWD	Rev. Dr. Fidon Mwombeki	UEM General Secretary				
8	UEM	ECD	Rev. Chediel Sendoro	Deputy Executive Secretary for Africa Dar es Salaam office			May13 - Apr 16	

CURRENT LIST OF VOLUNTEERS 3-12 MONTHS

	Unit	Agency	Name	Field of Work	Duration
1	CW	ELCA	Dr. Helmut & Rotraut Diefenthal	KCMC	Open ended
2	CW	ELCA	Mr. Tim Sonnenberg	Tumaini University Makumira	Sept 14 - Feb 15
3	CW	ELCA	Ms. Diane Sonnenberg	Tumaini University Makumira	Sept 14 - Feb 15
4	CW	MEW	Ms. Anna Kuehleis	Lutheran Junior Seminary Morogoro	Aug14 - Aug 15
5	DME	MEW	Mr. Kai Küfner	Usa-River Rehabilitation Cetre	Nov14 - Oct 15
6	DME	MEW	Ms. Carolin Hofmann	Usa-River Rehabilitation Centre	Aug14 - Aug 15
7	DME	MEW	Ms. Paula Merten	Nkoaranga Orphanage	Aug14 - Aug 15
8	DME	MEW	Ms. Ruetten, Marion	Usa River Rehabilitation Centre	Jul14 - Jul15
9	DME	MEW	Ms. Theresa Keitel	Nkoaranga Orphanage	Aug14 - Aug 15
10	DME	MEW	Ms. Triebel, Dr. Mirjam	Nkoaranga Hospital	May14 - Mar15
11	ECD	UEM	Ms. Kayange Willberg	Girls School and Hostel, Dar	Aug14 - July 15
12	KOD	ZMOe	Mr. Bosse Kroeger	Support Tanzanian Students	Aug14 - Aug 15
13	KOD	ZMOe	Mr. Clemens Fichtner	Matema Vocational Training Centre	Nov14 - Apr 15
14	NCD	ELCA	Dr. Derrick Matthews	Pediatrician, ALMC	Open ended
15	NCD	ELCA	Eggert Ingrid	Arusha Lutheran Medical Centre	Nov12 - Dec 14
16	NCD	ELCA	Ron Ingrid	Arusha Lutheran Medical Centre	Nov12 - Dec 14
17	ND	ELCA	Dr. Robert Kasworm	Machame Hospital	Open ended
18	ND	LMW	Ms. Bettina Knappe	Huyawi, Mwika	Sep14 - Aug 15
19	ND	LWM	Ms. Isabell Boehme	Angaza Women Centre	Sep14 - Aug 15
20	ND	MEW	Ms. Ines Kowalke	Faraja Diaconic Centre	Aug14 - Aug 15
21	ND	MEW	Ms. Katharina Funk	Mwika, HuYaDaKa	Aug14 - Aug 15
22	ND	MEW	Ms. Lena Heesen	Faraja Diaconic Centre	Aug14 - Aug 15
23	ND	ZMOe	Ms. Laura-Marie Estermann	Himo, Aids Orphan's Project	Aug14 - Aug 15
24	ND	ZMOe	Ms. Merle Brauer	Himo, Aids Orphan's Project	Aug14 - Aug 15
25	NED	UEM	Ms. Johanna Nölle	Irente Rainbow School	Aug 14 - July15
26	NED	UEM	Ms. Lilli Hauphoff	Lutindi Mental Hospital	Aug 14 - July15
27	NWD	DANM	Dr. Peter Ochsner	Lecturer, Josiah Kibira University College	Sep14 - Jul 15
28	NWD	ELCA	Ms. Michelle Mercado	Kibeta English Medium Primary school	Jul 14 - Jun 16
29	PD	ELCA	Ms. Mary Maas	Usangi Leadership College	Aug 14-
30	PD	ZMOe	Ms. Merle Autzen	Women's Projects	Aug14 - Aug 15
31	SCD	LMW	Ms. Judith Hauff	Lupalilo Secondary school	Aug14 - Aug 15
32	SD	LMW	Ms. Theresa Kreusel	Brandt Kindergarten	Sep14 - Aug 15
33	SWD	LMW	Mr. Jonathan Graebner	Matamba Kindergarten	Aug14 - Aug 15
34	SWD	ZMOe	Ms. Mona Drews	Magoye	Aug14 - Aug 15
35	UKD	LMW	Ms. Isis Kristin Renner	Lugala Hospital	Aug14 - Aug 15

ELCT -ARUSHA

ELCT MISSIONARY HOUSING RENT POLICY

Rental charges for local personnel or missionaries should cover at least routine repairs for the units occupied. Where rental charges for local staff do not cover routine repair costs, the difference will be covered by employer through the general operating budget.
If residential premises are rented to missionaries or non - employees 20%, of annual rental income will be used for routine repairs to occupied units. Repair will require approval by the management.
The wntire rental income in each fifth year will be utilized to cover major repairs/renovations.
Premises rebted on "commercial" basis must generate economic rent.
Separate bank accounts for rental income will be maintained by ELCT units.
Annual routine repairs will be carried out to all staff houses and buildings of the church.
Property rates must be paid annually to appropriate authorities.

Residence Categorization and Applicable terms:

They are in three categories:

Cities
Towns
Small towns

Cities:	Dar es Salaam, Arusha, Mwanza, Dodoma Tanga and Mbeya
Towns:	All regional Headquarters other than cities
Small towns:	District headquarters and other small towns

Terms:

1. It is upon the sending mission/church to pay, employment terms of the sending agency notwithstanding.
2. That any missionary occupying a house be knowledgeable about this policy in particular regarding routine repairs and will ascertain its implementation.
3. That, where ahouse fails to meet the specified standards of categirization,the sending agency/church and receiving unit will agree on acceptable charges and enter into an understanding on that nmatter

It is important to note that the housing policy reflects the emerging market oriented environment in Tanzania. It is also necessary for our partners to fully participate and appreciate that the motive behind the new policy is not purely the generation of extra income but also proper maintenance of the property.

Reasons for review this time:

1. Realign categories in cities/Regional headquarters and districts
2. Adjustments reflects the changing market economy
3. The Forex exchange rate fluctuation has not overcome inflation rate rise
4. Building/repair costs kept on increasing every year due to inflation

Housing Policy be reviewed every after two (2) years specifically to avoid sharp increase in the rents

ELCT -ARUSHA

Grading:

Residences will be graded into following grades - A, B and C.

Grade A:

4 - 5 Rooms
Basic Furniture + inbuilt wardrobes
Internal water installation
Internal electrical installation
Fenced with garden
Sufficient security

Grade B: **3 Rooms**
Basic Furniture + inbuilt wardrobes
Internal electrical installation
Fenced with small garden
Sufficient security

Grade C: **2 Rooms**
Basic Furniture
Internal electrical installation
Internal water installation
Fenced with small garden
Sufficient security

Current rates:

	GRADE A USD 4-5 Rooms	GRADE B USD 3 Rooms	GRADE C USD 2 Rooms
Cities:	280	250	220
Towns:	230	200	180
Rural	190	170	140

Proposed rates:

	GRADE A USD 4-5 Rooms	GRADE B USD 3 Rooms	GRADE C USD 2 Rooms
Cities:	400	300	250
Regional HQ:	300	250	200
District & small towns:	250	200	150

REQUIREMENTS FOR RESIDENT PERMIT CLASS C.

1	TIF 1 Forms (see pdf attachment)	Part III to be filled by the host organization (ELCT)
2	Employee/Employer data sheet (see pdf attachment)	Parts I, II, III and IV to be filled by the applicant or part III to be filled by the host organization
3	6 passport size photos	(remember this is only for Resident Permit, more photos will be needed for licences for those who need them) It should a clear picture with white or blue background
4	Copy of a valid passport	Photocopy of passport including data page with enough space to be stamped in and valid for not less than a year.
5	Curriculum vitae (C.V)	Anything shown on the CV need to be supported with certificates or other relevant document
6	Academic certificate	With copy of translation if origin is not in English.
7	Job description (See a sample template: annex 3)	To be prepared in collaboration with the employer or host organization (hospital) and volunteer or employee
8	Contract or volunteer agreement (See doc attachment)	An agreement between employer and employee (this applies to volunteers as well). Not necessarily include everything in your formal contract/agreement such as salary.
9	Certificate of registration of org.	N/A (for ELCT volunteers or workers)
10	Constitution of an Org	N/A (for ELCT volunteers or workers)
11	Covering letter	By host organization (we can do this part)
12	For Medical personnel; Doctors and Nurses (See doc attachment)	Licenses from Tanganyika Medical council (TMC) and or Tanzania Nursing and Midwifery Council (TNMC) (Barua za leseni). If it is a voluntary work of less than three months, it is advisable to buy a CTA (Conducting/carrying temporary Assignment at the airport or regional immigration office ($200) But for a duration longer than three months one has to apply for a Resident Permit. In all cases one need to have a license from Medical Council of Tanganyika. See http://www.mct.go.tz/ for their requirements.
	More information for:	
A	Teachers	License from the ministry of education. One has to apply first for this license by filling application form from the ministry of Education and Vocational Training then recommendation from the Director of Employment to Principal Commissioner of Immigration for approval of Resident Permit.
B	University lectures may be required to apply for class “B” and if this is the case, there will be some more demands. Class “B” is for those employed and paid by Tanzanian Institutions	Validation of academic transcripts by TCU, consent of the ministry then R/P can be applied, More information on http://faas.tcu.go.tz/login.php

C	Students	Joining instructions and admission letter. For more detail you may visit http://www.immigration.go.tz/module1.php?id=15
	For dependant	If dependant is a wife, marriage certificate should be provided and birth certificates for children

NB: For those who have been in Tanzania, they should surrender their last original Resident Permit. (Every R/P holder is required to submit to the immigration department his/her permit when leaving the country upon completion of the tenure.).

Duration;

It takes two weeks from the day application is lodged until they are ready for payment and another two to three weeks until permits are printed. Note: Practically this does not always apply.

For more information please visit http://www.immigration.go.tz/module1.php?id=15 or http://www.immigration.go.tz/module1.php?id=2

For more details and application form please visit http://www.tnmc.go.tz/ when you have this page opened, go to Registration & Licensing , then Forms, and look for APPLICATION FOR LICENSURE AS REGISTERED NURSE/MIDWIFE FOR OVERSEAS GRADUATES or you may directly visit: http://www.tnmc.go.tz/index.php?option=com_jdownloads&Itemid=81&view=viewdownload&catid=3&cid=3

COST AND MODE OF PAYMENT

Current price of Resident Permit	$200-
Re entry	$50-
Service charges	$50-
Total	$300-

In addition to that medical license is $300-
And for nurse and midwife attached application form is self explanatory.

During budget session with effect from July every year, many changes are made that affect taxation and other revenues including resident permits. Any payment after July every year may be affected with regard to amount and requirements.

For those who need license and if it is convenient to the applicant, money can be send to us, then we handle the rest.

Bank name: CRDB PLC
BRANCH: AZIKIWE DAR ES SALAAM
A/c name: ELCT SERVICE OFFICE
A/C No. 19J2027529000
Our account is currently in EURO currency but we are in the process to open Dollar and Tshs accounts soon.

If still need further information feel free to contact us.
Rev. Lazaro Rohho lmrohho@elct.or.tz or elct_so@elct.or.tz
Mobiel: +255 784 90 12 77 / +255 766 28 88 87
Or Mr. Godfrey Ngwijo +255 713 59 29 38

TIF I

PASTE PHOTOGRAPH OF APPLICANT HERE

THE UNITED REPUBLIC OF TANZANIA

Dossier Number .

APPLICATION FOR FIRST GRANT/RENEWAL OF RESIDENCE PERMIT CLASS A/B/C
(THE IMMIGRATION ACT, 1995)

IMPORTANT:
Application for Residence Permits Class A and C should be forwarded to the Director of Immigration Services P.O.Box 512, Dar es Salaam. Applications for Class B (employees) should be forwarded to the Director of Immigration Services through the Labour Commissioner, P.O.Box. 9014, Dar es Salaa,.

Five photographics should be attached to application forms.

PART 1-PARTICULARS OF APPLICANT

I HEREBY APPLY FOR FIRST GRANT/RENEWAL OF RESIDENCE PERMIT CLASS

1. Full name MR./MRS./MISS .
2. Marital Status .
3. Home Address ..
4. Address while in Tanzania .
5. Place of Birth . date of Birth
6. Nationality ..
7. Passport number .Date of issue .. Place of issue
8. Height .colour of Eyes Colour of hair
9. Academic qualifications heid Photocopies of Certificates or other proof should be attached.
10. Profession/Occupation/for self employed applicants sate specifically what type of business you are carrying on .
11. (a) Place of attended Residence in Tanzania Region . .
    District .. ares street . Plot No./House No.
    (b) Place of Work in Tanzania Region
    District
12. Applications for Residence Permit will be required to execute one of the following conditions:-
    (1) General Security Covenant
    (2) Bank Bond (U$ 1,000)
    (3) Cash Deposit (U$ 1,000)
13. Particulars of any previous application for a residence permit to Tanzania stating whether or not they have been granted or refused

DECLARATION

14. I THE APPLICANT, HEREBY DECLARE THAT THE AFOREGOING ARE CORRECT IN EVERY DETAIL.
    Date . ..Signature of Applicant .

PART II-PARTICULARS OF ACCOMPANYING FAMILIES

To be completed only by applicants who their non Tanzanian wives and children under 18 years of age to reside with them in Tanzania.

Full Name	*Relationship to Applicant*	*Date of Birth*
..	.	..
..	.	..
..	.	..

.. . .
.. . .
.. . .

PART III-EMPLOYMENT INFORMATION-(To be completed by Employer if Applicant seeks to take up or continue with specific employment in Tanzania).

NOTE: It is The Government's policy that the economy of Tanzania should be manned by trained and competent citizens. Residence Permit (or renewal therefore) for employment in Tanzania are issued to non-citizens with skills not available at present in Tanzania labour market only on the understanding that effective training programmes in service or other wise are undertaken with a specified period to produce trained citizens competent to replace them. For further information contact the appointment Bureau of Ministry of Labour and Mainpower Development. Dar es Salaam.

15. Name of Employer .. ..
16. Industry
17. Total number of your employees.
    Citizen ..(a) Skilled ..(b) Unskilled .. ..
    Non Citizen. ..(a) Skilled ... ..(b) Unskilled .. ..
18. Job title .. .
19. Job Description (Give a brief descriptions of what an individual holding this Post is required to do in your understanding . ..
20. Experience and other requirements (state estimated minimum period needed for a newly qualified worker to perform independently upon completion of the necessary trained e.g. "immediately after one year close supervision etc"
21. What efforts have you made to obtain job for the citizen?
22. Do you presently operate a schemes of in-service training or participate in any Government sponsored scheme of education programmes operated by an approved higher education/technical Institution to get a Tanzania for the post ..

    .. .
23. IMPORTANT TO NOTE:
    (a) Employees will be required to submit return on Employment of Non-Citizens (TIF 19 to the Director of Immigration Services before 31st March Yearly.
    (b)State when you lastly submitted your Returns on Employment of Non-Citizens to this office.
    Dae .20 . . .

Signature of Employer with official stamp

PART IV-(FOR OFFICIAL USE ONLY):

24. Comments for the Ministry of Labour and Manpower Development . ..
    .....
    .....
    Date 20 . ..

Labour Commissioner

25. Action by Immigration Division
    ..
    ..

    Date .

Director of Immigration Services

KPU

Job Description for ……..

Position title	
Location/department	
Length of contract	
Position type	
Responsible to	
Overall responsibility	
Work relationships	

TANZANIA IMMIGRATION DEPARTMENT

RESIDENCE PERMIT DATASHEET

TO BE COMPLETED BY INSTITUTION/INDIVIDUAL

PASSORT SIZE

WHITE BACKGROUND

size 3.5cm x 4.5cm
Official stamped

serial No.....

Tick the appropriate Class ***CLASS***

	A	***B***	***C***
1st Grant			
2nd Grant			
Returned Grant			
Replacement			

ALL INFORMATION IS MANDATORY AND WILL APPEAR ON YOUR RESIDENCE PERMIT

USE CAPITAL LETTER

PART I - PARTICULARS AS TO EMPLOYEE

1 FIRST NAME:

2 SECOND NAME:

3 SURNAME/LASTNAME

4 OTHER NAMES:

5 DATE OF BIRTH: dd mm yyyy 6 Age 7 GENDER F/M

8 PLACE OF BIRTH: .....

9 HOME ADDRESS .....

10 PASSPORT NUMBER:

11 DATE OF ISSUE: dd mm yyyy 12 EXPIRY DATE dd mm yyyy

13 COUNTRY OF ISSUE: .....

14 NATIONALITY .....

15 COUNTRY OF ORIGIN: .....

PART II - PROFESSIONAL INFORMATION

16 JOB TITTLE/OCCUPATION .....

17 PROFESSION .....

18 ACADEMIC QUALIFICATION: ..... (Master,Degree,Dip or Certificate)

19 REGISTRATION BOARD ..... e.g CRB,NBAA,NMMB e.t.c

20 TERMS OF EMPLOYMENT: .....

PART III - DEPENDANTS

S/NO	FIRST NAME	SECOND NAME	SURNAME	DATE OF BIRTH	RELATION	PASSPORT NUMBER	NATIONALITIES
21							
22							
23							
24							

PART IV - PARTICULARS AS TO INSTITUTION /INDIVIDUAL (*As written on TF1*)

25 INSTITUTION :

26 LOCATION :

27 POSTAL ADRESS .....

28 PLACE OF WORK .....

29 PLACE OF RESIDENCE (in Tanzania) .....

30 INDUSTRY/SECTOR ..... e.g. Mining

32 INVESTIMENT SCALE: LARGE ☐ MIDDLE: ☐ SMALL ☐ OTHERS (Specify) .....

33 TELEPHONE NUMBER

34 MOBILE PHONE NUMBER

35 E-MAIL ADDRESS .....

PART V - DECLARATION BY INSTITUTION/INDIVIDUAL

36 **I,**.....

Do HEREBY SOLEMNLY and sincerely declare that to the best of my knowledge and belief the particulars stated in Part I,II,III & IV of this Data sheet are true, and in event of my application being granted, I undertake to abide by Immigration laws and the Laws of United Republic of Tanzania.

.....

Signature of Institution/Individual with Official stamp

Declared at ..... **this** ..... **day of** ..... **20** .....

PART VI - FOR OFFICIAL USE ONLY

37 **DOSSIER NUMBER:(DN)** .....

38 **NAME AND RANK OF OFFICER ATTENDED** **HEADQUATER/REGION** **SIGNATURE**

....

THE EVANGELICAL LUTHERAN CHURCH IN TANZANIA

CONTRACT FOR VOLUNTEERS/MISSIONARIES

Name of volunteer/missionary: .....

Nationality: .....

Date of Birth.....

Education :.....

Work station: .....

Work/Activities to be done:

Days per week:.....

Working hours per week :.....

Duration of contract:.....

Benefits from Work station:.....

Allowance:.....

Air ticket: .....

Date: ..... Place.....

....

Signature of Employer Signature of Missionary

Official stamp

TANZANIA NURSING AND MIDWIFERY COUNCIL
P. O. BOX 6632, DAR ES SALAAM, TANZANIA

INFORMATION RELATIVE TO APPLICATION FOR LICENSURE AS REGISTERED NURSE/MIDWIFE FOR NURSES WHO WERE TRAINED OUTSIDE TANZANIA

Licensure in Tanzania is required in order to practice nursing/midwifery as legally defined. Requirements and qualifications for licensure include:

1. Good physical and mental health

2. Graduation from an approved school of nursing which offered courses and instructions equivalent or not inferior to Tanzania requirements

3. Licensure in the country you attended the nursing instruction

4. Unrevoked license in all jurisdictions in which a licence is or has been held

5. If your licence has not been current or you have not been actively engaged in nursing practices within the past five years you may have to complete Tanzania Nurses and Midwives Council approved refresher course before your application is considered

6. On submission of the application form, pay registration fees to Tanzania Nursing and Midwifery Council as follows payable at **NBC A/C No. 011103005663**:

   Foreign Nurses
   a. Nurse staying in Tanzania for a period of **not more than 10 days** - USD 100
   b. Nurse staying in Tanzania for a period of **not more than 3 months** - USD 200
   c. Nurse staying in Tanzania for a period of **more than 3 months** - USD 250

NOTE **As we are facing difficulties in cashing foreign currency cheque, we would like to receive all payments in equivalent Tanzania shillings (exchange rate should be attached) or local foreign currency cheque deposited into TNMC account.**

7. Submit fully filled application form.

8. Submit certified photocopies of your certificates, licences and transcript. If they are not in English, they should be translated.

9. As part of the registration process, we will contact all countries in which a current licence is held. The Council reserves the right to check with all countries in which the applicant have ever been licenced.

10. Submit two passport size recent photographs black and white or colored.

11. Submit a letter from your anticipated employer in Tanzania.

12. Please allow at least two weeks to process your registration upon reception of all required documents.

13. All communications should be addressed to:

The Registrar
Tanzania Nursing and Midwifery Council
Samora Avenue, Extelcom Bldg. 10th Floor
P. O. Box 6632
DAR ES SALAAM,
TANZANIA

Telephone: +255 022 2121974
Mobile: +255 789 785947
Fax: +255 022 2133975
Email: nursingcouncil@yahoo.com

TANZANIA NURSING AND MIDWIFERY COUNCIL
P. O. Box 6632, Dar es Salaam, Tanzania

APPLICATION FOR LICENSURE AS REGISTERED NURSE/MIDWIFE FOR OVERSEAS GRADUATES

D O N O T F I L L O U T T H I S S P A C E

Application Received …… 20… Paid on ……., 20…. Amount ……..

Registered in Tanzania on ……..…….. Certificate No. ……..…….…….

PART 1

1. Full name: Miss/Mrs./Mr. ……..…… ……..…….. ……...……..
   First *Middle* *ast*
2. Maiden Name ……
3. Address to which you wish licence sent ……
   ……..……..
4. Your permanent address in Tanzania ……..……..
   Tel: No…….. E-mail: ……..
5. Date of Birth …… 6. Sex …..... 7. Nationality ……
8. Languages (a) Spoken: ……. (b) Written: ……..
   …… ……..……..
9. Nursing Professional Information:

Name of Institution	Trained from (Month/Year)	Up to (Month/Year)	Qualifying Award

10. Current Lincese Information:

    Country of Licensure: ……..…….. License No. . …..…….. Expiry Date: ……..…….

List all countries/states in which you have ever been licensed, date and numbers

1. ……..……..

2. ……..……..

Have you ever been Registered/Licensed in Tanzania Yes ☐ No ☐

If Yes, Registration No. …… License No. …….. (*Attach photocopy*)

11. Have you ever had, or do you have pending, any action against a nursing license issued to you? This includes revocation, suspension, restriction, probation, reprimand, censure or any other disciplinary proceedings. (Attach explanation if yes)

Yes ☐ No ☐

12. Have you ever been convicted of a misdemeanor/felony? (*excluding minor traffic violations*)

Yes ☐ No ☐

……..……..…….

13. Last three employers

DATES OF EMPLOYMENT	NAME AND COMPLETE ADDRESS OF EMPLOYER	POSITION HELD

14. Anticipated Employer in Tanzania …….

15. REFERENCES

Please give us two names and addresses of referees for your profession and character

1. Name: ……..……..……...
   Address: ……..……...
2. Name: ……..……...
   Address: ……...

PART 2:

I certify that I am the person referred to in the foregoing application for …… as a ……..…… in Tanzania, that the statements herein contained are true in every respect; that I complied with all requirements of the new. FALSIFICATION OF ANY INFORMATION CONTAINED ON THIS APPLICATION MAY RESULT IN DENIAL OF LICENSE AND/OR ADMINISTRATIVE ACTION.

Date: ……..……
Day Month Year

Applicant Signature: ……..

TANZANIA NURSING AND MIDWIFERY COUNCIL
P. O. BOX 6632, DAR ES SALAAM, TANZANIA

SCHOOL OF NURSING TRANSCRIPT FORM FOR OVERSEAS APPLICANT

TO APPLICANT: THE TRANSCRIPT IS NOT ACCEPTABLE IF RECEIVED FROM APPLICANT
Complete section I, Mail one form (or photocopy of form) to each School of Nursing you attended, to be completed by the school and returned directly to this office.

SECTION I

Name ……..…… …… ……..……..
First *Second* *Last/Surname*

Date of Birth: ……

Name and address of overseas training institution at which applicant qualified: ……..
……..

Month/Year of Nursing School Training From: ……..…… To: ……..……..

SIGNATURE OF APPLICANT ……

II. TO THE HEAD OF SCHOOL OF NURSING
This transcript form is part of the above – named person's application for registration with our Council. Please fill in all THEORY AND CLINICAL PRACTICE as it applies to the programme of study she/he undertook at your school **and return directly to Tanzania Nursing and Midwifery Council.**

Name of applicant: …… Date of Birth: ……..……..……...

School of Nursing: ……. Date of Admission: ……..……..

School mailing address: ……Date of Graduation: ……..……..

Type of Award: Certificate ☐ Diploma ☐ Degree ☐ MSc ☐ PhD ☐

Is the School of Nursing approved/accredited by the Government: YES ☐ NO ☐

Total years of School Applicant attended before Nursing School ……...

RECORD OF HOURS OF CLASS INSTRUCTION AND CLINICAL PRACTISE

SUBJECTS	HOURS OF INSTRUCTION	WEEKS OF CLINICAL PRACTISE
Medical		
Surgical Nursing		
Psychiatric Nursing		
Obsteric Nursing		
Community Health		
Basic Sciences		
Others (Please Specify)		

Please attach

I certify that the above is true records of the applicant and that the applicant satisfactory completed the course.

School Seal or Stamp

Signed by Name: ……

Signature ……..

Title: ……..

TANZANIA NURSING AND MIDWIFERY COUNCIL
P. O. BOX 6632, DAR ES SALAAM, TANZANIA

VERIFICATION OF REGISTRATION/LICENSURE FORM FOR OVERSEAS APPLICANT

A: **INSTRUCTIONS TO APPLICANT**
Complete the top portion of this form. **Send this form to country of original licensure by examination**. Your country of original licensure will return this form directly to the "Tanzania Nurses and Midwives Council".

Present Name: ……

Name on Original License: ……

Present Address: ……

Country of Original Licensure: …… Original License Number: ……

Date Issued: …… Expiry Date: ……

Signature: …….. Date: ……

B: THIS SECTION IS TO BE FILLED OUT BY AN OFFICER OF THE ORIGINAL REGISTRATION AUTHORITY AND SENT DIRECTLY TO THE REGISTRAR, TANZANIA NURSING AND MIDWIFERY COUNCIL

Name of Authority: ……

Address: ……

1. Name of Applicant: ……
2. Licence Number …… 3. Date of Registration ……
4. Name of School she/he trained ……
5. Was the School of Nursing approved by the nursing Board at the time this applicant graduated?
   YES ☐ No ☐ Date of Graduation: ……
6. Award received: Certificate ☐ Diploma ☐ Associate Degree ☐
   Degree ☐ MSc ☐ PhD ☐
7. The applicant was licensed by this Board/Council by:
   Examination: ☐ Waiver: ☐ Endorsement: ☐
8. Date of Original Licensure ……. 9. Registration Number ……
10. Current Licence Status: Active ☐ Inactive ☐ Not Current ☐
11. Expiration date of current/last active licence: ……
12. Has professional disciplinary action ever taken against the applicant Yes ☐ No ☐
    (If Yes. Explain) ……

OFFICIAL SEAL OR STAMP

Name: ……

Signature: ……

Tittle: ……

MEDICAL COUNCIL OF TANGANYIKA

Guiding the profession, Protecting the public
(Communications to be addressed to THE REGISTRAR)

P.O. Box 9083 Dar es Salaam, Tanzania
Tel: +255 22 2120261-7 Ext.1721
Direct Line: +255 22 21126673
Fax: + 255 22 2112731
Email: mcouncil@moh.go.tz

PUBLIC NOTICE

Under the Medical Practitioners and Dentists Act, Cap. 152 R.E. 2002

Pursuant to Sections 14, 15, 16, 17, 18, 22 and 39 of the Medical Practitioners and Dentists Act, Cap. 152, R.E. 2002, all Medical and Dental doctors, Assistant Medical and Dental Officers and Foreign Doctors intending to practice medicine or dentistry in Tanzania must be registered with the Medical Council of Tanganyika prior to engaging into practice.

Moreover, all persons or Institutions intending to engage or have engaged the services of a Doctor or Assistant Medical Officer must ensure that respective practitioner is currently registered with the Council and holds valid Registration Certificate or Practicing Licence.

Take Notice that, it is a Criminal Offence under Section 40 of the Medical Practitioners and Dentists Act Cap. 152, R.E. 2002 to practice medicine or dentistry, without valid registration certificate or licence. It is also an offence to hire or employ unregistered or unlicensed Doctor or Assistant Medical Officer to carry out professional duties.

Penalty for practicing without valid registration or hiring services of unregistered Doctor or Assistant Medical Officer is a fine or imprisonment for a term not exceeding five(5) years or to both such fine and imprisonment. The Court is empowered to order for forfeiture, destruction or disposal of any drug, medicine, instrument, equipment or appliance belonging to or used by or found in possession of the person convicted.

Further take notice that, any registered Medical or Dental doctor or Assistant Medical or Dental Officer must apply for retention of his name in the Register for the year 2014 with effect from 1st July, 2014 and not later than 31st September, 2014. Retention fees prescribed under the Medical Practitioners (fees and General) Rules, Government Notice No. 90/2001 is Tsh. 20,000 for Tanzanians and USD 150.00 for none Tanzanians.

CATEGORIES OF REGISTRATION:

1. **Category 1: Full Registration**
   - This category applies in respect of qualified Medical or Dental doctor, who has completed internship and has been under temporary Registration for two years;
   - Any person previously registered under this category must apply for retention of his name in the register.

2. **Category 2: Temporary Registration(Citizens)**
   - This category applies in respect of qualified Medical doctor who has completed internship and wishes to engage into clinical practice.
   - Any person holding temporary Registration for two years before the date of this notice must apply for Full Registration and Retention.

3. **Category 3: Temporary Registration (Foreigners)**
   - This category applies in respect of none-Tanzanian qualified Medical or Dental doctor who intend to practice in Tanzania.
   - Any person falling under this category must apply to the Council for Temporary Registration, or renewal of Registration or Retention.

4. **Category 4: Licenced Medical or Dental Practitioner.**
   - This category applies in respect of qualified Assistant Medical Officer or Assistant Dental Officer, who intend to practice as such.
   - Any person previously registered under this category must apply to the Council for retention of his name in the Register.

5. **Category 5: Additional Qualification**
   - This category applies in respect of qualified Medical or Dental doctors who hold additional qualification (Specialist) and who intend to practice as such.
   - Any person intending to practice in the capacity of a specialist must apply to the Council for recognition of his additional qualifications.

6. **Category 6: Provisional Registration**
   - This category applies in respect qualified medical or dental doctor intending to undertake internship training.
   - Holder of Provisional Registration is not permitted to do independent practice other than working under supervised capacity in accredited Health Facility(named on his certificate).

ISSUED under my Hand and the Seal of the Council on this 28th Day of June, 2014

Adv. P. M. Luena
REGISTRAR-MCT

Medical Council of Tanganyika,
Ministry of Health and Social Welfare,
P. O. Box 9083, Dar es Salaam.
Direct Tel No. 255 22 2112673
Fax No. 022 2112731
E-mail: medicalcouncil@moh.go.tz

Registrar: **Adv. P. M. Luena,**
Mobile: 0754 756519
pmmluena@hotmail.com

MEDICAL COUNCIL OF TANGANYIKA

Guiding the profession, Protecting the public
(Communications to be addressed to THE REGISTRAR)

P.O. Box 9083 Dar es Salaam, Tanzania
Tel: +255 22 2120261-7 Ext.1721
Direct Line: +255 22 21126673
Fax: + 255 22 2112731
Email: mcouncil@moh.go.tz

APPLICATION FOR RETENTION IN THE REGISTER, 2014

(To be filled by Medical Doctors, Dental Doctors Assistant Medical and Dental Officers, Foreign Doctors/Dentists)

PART I
(All fields are mandatory)

1. NAMES:
   Last Name……..……..
   First Name……..……
   Middle Names……..
2. Address ……..
   ……..
   Cel. No.……..…… E-mail ……..
   Name of employer ……..
   Duty Station ……
3. Date of Birth…… Nationality…….
4. Basic Qualifications registered with MCT…….
   College/ University……..……..
   MCT Registration No. …… Date..…….....Year. ……
   Category (Full, Temporary, AMO/ADO) ……. ……...
5. Additional Qualifications registered with MCT (M.Med, M.Dent, MPH, MSc. PhD, etc).
   (i) College/University…….
   Qualification …… Year…….
   (ii) College /University…….
   Qualification …… Year…….
   (iii) College /University…….
   Qualification …… Year…….
   (iv) College /University…….
   Qualification …… Year…….

CERTIFICATION

I hereby certify that the above information is true and correct to the best of my own knowledge.

……..…… ……..……

Signature of Applicant **Date**

This form is to be submitted with the following:-

a) Copy of Full Registration or Temporary Registration or Licence

b) For Tanzanians, a non-refundable application fee of Tshs.20,000/- *payable to Medical Council of Tanganyika, Account Number **2041100008**, National Microfinance Bank (NMB) Kariakoo Branch.*

c) For None Tanzanians, a non-refundable application fee of USD. 150/- *payable to Medical Council of Tanganyika, Account Number **100 – 8686 – 005**, Twiga Bankcorp Ltd, Dar es Salaam.*

NOTES

1. Please notify our office of change of address

2. The information contained in this application will be used for the purposes of processing your retention in the register and will form the basis of your registration records.

3. All decisions by the Council will be taken in good faith on the basis of the statement made on your application form. If it is discovered that an applicant has made a false statement or has omitted significant information on the application, the Council may reject the application.

PART II

I hereby certify that the information I have given is complete and accurate. I have read and understood ***Note 3*** above regarding consequences of false statements and omissions.

…….. ……

Signature of Applicant **Date**

PART III

(FOR OFFICIAL USE ONLY)

DECISION:

1. This application has been approved/rejected for the following reasons:-

…….

…….

…… ……

Signature of Registrar **Date**

ELCT Matters to the 40th LMC Board – October 2014.

Matters from ELCT are divided into two parts, one on ELCT Units while the second one is on ELCT Investments and other important issues for information.

[A] Activities in ELCT UNITS:

The following are transpired in the Church after the June 2014 Board Meeting in Moshi.

(1) **ELCT Ruvuma Diocese**.
Inauguration of the ELCT Ruvuma Diocese (RUDI) was held in Songea on 27th July 2014. Its first Bishop Rt. Rev Amon Mwenda was consecrated on that day and also installation of Bishop and Assistant to the Bishop (Rev Laurent Ng'umbi) was done.

(2) **ELCT Lake Tanganyika Diocese**
Inauguration of the ELCT Lake Tanganyika Diocese (LTD) was held on 21st September 2014 in Sumbawanga. Its first Bishop Rt. Rev Ambele Anyigulile Mwaipopo was consecrated on that day and also installation of Bishop and Assistant to the Bishop (Rev. David Masaoe) was done.

ELCT appreciates very much the attendance and/or representation by LMC members in the inauguration of the units and consecretion occasions of its leaderrs, that brought ELCT now to have 24 units as resolved by the General Assembly in 2011.

(3) ELCT North Central Diocese:
ELCT North Central Diocese held its 23rd General Assembly on 21 – 25 July 2014, where among other items they had election of its leader. The GA elected Rev. Solomon Massangwa and Rev. Gideon Kivuyo as their Bishop Elect and Assistant to the Bishop elect respectively.

(4) ELCT Northern Diocese:
ELCT Northern Diocese held its 32nd General Assembly on 16 – 20 August 2014, where among other items they had election of its leaders. In this meeting they elected Rev. Dr. Frederick Shoo and Rev. Elingaya Saria to be their Bishop Elect and Assistant to the Bishop elect respectively.

(5) ELCT Meru Diocese:
ELCT Meru Diocese held its 11th General Assembly on 23 – 27 August 2014, where among other items they had election of its leaders. Rev. Paulo Urio was elected to continue as their Assistant to the Bishop for another term.

(6) ELCT East of Lake Victoria Diocese:
ELCT East of Lake Victoria Diocese held its 13th General Assembly on 27 – 29 August 2014, where among other items they had election of its leaders. The Diocese elected Bishop Andrew Gulle to continue serving his diocese for another term.
After the GA ELCT ELVD also marked its Silver Jubilee (25 Years) of service in that area, an event that was observed on Sunday 31st August 2014.

(7) ELCT Diocese in Mara Region:
ELCT Diocese in Mara Region had its 12th General Assembly on 7 – 8 October 2014, where among other agenda items was that of election of its leaders. The GA elected Bishop Michael Adams to continue serving his Diocese for another term.

(8) New Staff Members at ELCT CW.
The LMC Board is informed that Rev. Lazaro M. Rohho has been appointed the new Deputy Secretary General for Mission and Evangelism, the position formerly occupied by Bishop Ambele Mwaipopo.

It is also informed that the name of a person recommended to take the position of Deputy Secretary General for Finance and Administration was presented to the ELCT Executive Council meeting in Sumbawanga 18 – 19 September 2014. The EC sought for more information before the name could formerly be endorsed. This matter will be dealt with during the coming Executive Committee meeting in November 2014.

We sincerely ask for prayers and support from all of you to the ELCT units above and its leaders so that they may perform God's work and produce the desired fruits.

(9) ELCT Karagwe Diocese **- Bishop Paulo Mukuta is no more.**

The first Bishop of ELCT Karagwe Diocese, late Bp Paulo Mukuta passed away on 19 August 2014 at the KCMC following a stroke that hit him on 14th August 2014. Late BP Mukuta was laid to rest on 26th August 2014 in Karagwe.

On behalf of ELCT and the Karagwe Diocese in particular we would like to express sincere appreciation for all those who supported us in many ways during the difficult times.
…"*The Lord gave, and the Lord has taken away; blessed be the name of the Lord"*. Job 1:21b

Upcoming events:

(10) ELCT South Western Diocese:
ELCT North Central Diocese will have its 7th General Assembly on 29 - 31 October 2014, where among other agenda items they will have election of its leaders, Bishop Elect and Assistant to the Bishop. *We shall keep you posted as things unfold*.

(11) **ELCT North Western Diocese**:
As reported last time ELCT NWD will have change of leadership October 2015 coinciding with the dates of LMC Round Table (RT) meeting. Hopefully this Board will start arrangements towards that event as requested.

(12) ELCT 19 General Assembly:
ELCT is in preparations for its 19th General Assembly which will be held in 12 15 August 2015. This GA will be held at Tumaini University Makumira in Arusha. Other important information related to the GA will be shared with you in due course.

[B] ELCT Investments:

We would like to give a brief report on ELCT Investments as follows;-

(i) New Safari Hotel (NSH) concluded the year 2013 successfuly. External Auditors have concluded their work and gave a clean report (*exhibit*). Profit for the year was Tsh 63 mln compared to Tsh 37mln of 2012, (an increase of about 70%).

(ii) On the Kunduchi Trinity Towers Project a good progress is already made, viz;-

- The Main consultant and all service consultants are on the ground doing their work as shared in previous reports.
- We are happy that changing names of the Plots is complete from PEMACO to LUICO.
- Registration of the KTT Joint Venture is also complete through the relevant Government Authorities. (BRELLA).
- These works done thus far has costed a total of Tsh. 288,180,874/=. (two hundred eighty eight million one hundred eighty thousand eight seventy four only)
- What is coming next is to recruit Project Manager, set aside a separate Project Office and related tasks mainly Resource Mobilization and Tendering process.

LMC partners are invited to contribute ideas and if budget permits, the much needed resources so that we may realize this investment initiative at the earliest possible.

(iii) LUICO has recruited its first Investment Manager who is also the CEO with effect from 1st September 2014. This is Mr. Victor Malewo (formerly with KCB). The LUICO Investment Manager is based in Arusha with his office at the Business Centre 4th floor New Safari hotel. Kindly give him all the necessary support.

(iv) The 213,398 Unit Trust (UTT) Shares that were purchased in April 2013 at the 2,860,000 at Ts. 100/= per share have continued to increase in value. While value of UTT shares were valued at Tsh 112.8 per share in June 2014 they had reached Tsh.117.78 by 6th October 2014.(*A profit of about Tsh 51 mln)*

(v) The issue of establishing one ELCT Bank, under LUICO has started in full force. Currently we are at the stage of Feasibility Study which according to our consultant, is the very key element before we commit move on.

LUICO is moving very coutiously with these initiatives with due prioritization.

(13) **ELCT Hymnal Book sales progress**:

Sales of the new ELCT Hymnal Book – Tumwabudu Mungu Wetu (TMW) has contunied in 2014 but again at a lower rate than expected. The Executive Council meetings in April and September 2014 decided to put more pressure on the units to clear their dues. Currently we are reconciling records of number of books balances so as to ascertain the value to be recorded as actual debt to CW, that should appear in the units‘ Accounts under Payables form the Acounts of 2013.

It was insisted further that these debts be cleared as soon as possible, to avoid growing interest.

Refund to the Retirement Scheme has reached Tsh. 1.2 bln after paying to the Retirement Scheme account another Tsh 100,000,000/- in July 2014 a balance of Tsh.626,259,896.07 (which includes Principal and Interest that has accrued up to 31 July 2014. (*Exhibit - matrix of Loan Movement*).

As agreed this matter will be a standing agenda in all LMC Board meetings until the loan taken from the RS is cleared.

MOVEMENT OF RS FUNDS

LOAN FROM RETIREMENT SCHEME TO MAANDIKI TMW

		Amount Borrowed		Interest earned		Refunded Amount	
	TOTALS	**1,562,806,967.20**		**246,571,781.65**		**1,200,000,000.00**	
Date	Description	Amount borrowed	Number of Months	Interest	Out Standing Loan	Amount Refunded	Out Standing Balance
03/16/2012	From Retirement Scheme	31,214,393.10	8	2,497,151.45	33,711,544.55	-	33,711,544.55
04/20/2012	Through LMC in Euro Currency	1,127,405,614.34	7	78,918,393.00	1,206,324,007.34		1,240,035,551.89
05/15/2012	From Retirement Scheme	35,000,000.00	6	2,100,000.00	37,100,000.00		1,277,135,551.89
07/24/2012	From Retirement Scheme	58,520,000.00	4	2,340,800.00	60,860,800.00		1,337,996,351.89
07/27/2012	Through LMC in Euro Currency	205,223,950.61	4	8,208,958.02	213,432,908.63		1,551,429,260.53
08/24/2012	Through LMC in Euro Currency	45,443,009.15	3	1,363,290.27	46,806,299.42		1,598,235,559.95
08/28/2012	From Retirement Scheme	60,000,000.00	3	1,800,000.00	61,800,000.00		1,660,035,559.95
12/01/2012	Repaid Back				-	500,000,000.00	1,160,035,559.95
02/28/2013	Interest on loan balance till 28/02/2013		3	34,801,066.80	34,801,066.80		1,194,836,626.75
03/28/2013	Repaid Back				-	250,000,000.00	944,836,626.75
01/31/2014	Interest on loan balance till 31/01/2014		9	85,035,296.41	85,035,296.41		1,029,871,923.16
01/31/2014	Repaid Back				-	250,000,000.00	779,871,923.16
04/25/2014	Interest on Loan Balance till 25/04/2014		2	15,597,438.46	15,597,438.46		795,469,361.62
04/25/2014	Repaid Back				-	100,000,000.00	695,469,361.62
24/07/2014	Interest on Loan balance till 31/07/2014		2	13,909,387.23	13,909,387.23		709,378,748.85
24/07/2014	Loan repaid back				-	100,000,000.00	609,378,748.85
					-		609,378,748.85
					-		609,378,748.85
					-		609,378,748.85
					-		609,378,748.85
					-		609,378,748.85
					-		609,378,748.85

	FULL NAME	Designation	Date	Signature
Prepared By	Felix 4.0 Mwetha	ACC	24/07/2014	
Checked By	E. Matha	SA	24/7/2014	

ELCT AUDIT DIVISION

REPORT OF THE AUDIT DIVISION FOR THE PERIOD JANUARY TO 31DECEMBER 2013

1. INTRODUCTION

I can do all things through CHRIST who strengthened me. "Philippians 4:13"

Vision

To become an effective and efficient independent division of the Church that will provide much needed assurance and advisory services in the ELCT and its institutions.

Mission

Provide high quality Audit and Advisory Services to all ELCT-units and its Institutions, programmes/projects sponsored by ELCT Partners, following the International Standards on Auditing , in a reliable and efficient manner through high quality audits and advisory services so that good governance and accountability shall be maintained within the Church

Back ground

The ELCT Audit Department was changed to an Audit Division in 2004.The reason for the change was to make the Audit Division to be more independent from the ELCT management, so that it can conducts audits of the ELCT Dioceses and its Institutions without any interference from the ELCT management, and in order to issue reports which are of professional nature which can be relied by the ELCT stakeholders. In strengthening the Audit Division the Auditor General was employed on 1st of December 2005 to head the Division.

There fore the Audit Division is an Independent Department of ELCT.

The Audit Division has its own bank account and prepares its own budget, it prepares its own financial statements, and its accounts are audited by an independent firm of Certified Public Accountants.

Duties and responsibilities of the Audit division are:-

- To conduct normal annual audits of financial statements of all ELCT Dioceses and their Institutions and issue reports on audited financial statements and report to management on matters observed during the audits and the recommendations to improve the situation.

- To conduct internal audits of the ELCT Headquarters and her Institutions and issue reports on the findings, and recommend on how to improve the internal control systems..

- To conduct investigation audits as may be required by Dioceses and their Institutions, and issue reports of the findings and recommendations.

The Audit Division now reports to the Audit Board whose duties and responsibilities as per ELCT Constitution are:-

- In close consultation with the ELCT Executive Council, assist in hiring and taking disciplinary action against the auditors.
- To receive and discuss any complaints involving violation of or departure from professional ethics by an auditor in the division.
- To assist the ELCT Auditor General in defending professional ethics related to auditing and advise the Executive Council of the ELCT accordingly.
- To receive and discuss the Audit Division's annual reports and advise the Executive Council of the ELCT.
- To assist in improving the accounting/ audit profession in the entire ELCT.
- To up hold the independence of the Auditor General.
- To review audit reports (on sample basis) and advise the institution or Dioceses concerned accordingly.
- To review the staff capacity in the Audit Division with a view to recruiting new or developing/training existing staff.
- Periodically, to review the performance of the Division and advise the Executive Council accordingly.
- To advocate for the Division's capacity in equipment i.e. computers, vehicles, etc

2. HUMAN RESOURCE STATUS.

The Audit division had nine (9) Audit Staff and two (2) supporting staff as shown here under.-

Audit staff

2.1 Mr. A.N.Chonjo - Auditor General

2.2 Mr. E.Ayo - Senior Auditor

2.3 Mr.N.Mollel - Senior Auditor

2.4 Mr.E.Mhando - Senior Auditor

2.5 Mr. D.Lyimo - Senior Auditor

2.6 Ms J.S.Msangi - Senior Auditor

2.7 Mr. A.Elias - Senior Auditor

2.8 Miss Olivier Kyara - Auditor

2.9 Miss Veronica Godfrey- Auditor

Supporting staff

2.11 Ms Julie Mbise - Secretary

2.12 Mr. Stanley Mollel - Driver

Also we had one (1) audit staff on internship who served for the period of nine months.

3.0 ACHIEVEMENTS

3.1 Audits Done:-

i) Normal audits	116
ii) Internal audits	5
iii) Special programme audit	1
iv) Investigation	1
Total	**123**

3.2 Human resources (development)

During the year Mr..Elisa.Mhando, completed his class studies at ESAMI he is currently finalizing his research in order to graduate end of this year and will be awarded Masters Degree in Business Administration, and Mr.E.Ayo was pursuing his Masters degree in Finance at IFM Dar es Salaam also completed class studies he is currently finalizing his research and is expected to graduate end of this year for the award of Master of Science degree in Finance and Investment of Strathclyde University Scotland United Kingdom. Mr.A.N.Chonjo the Auditor General continued to attend seminars conducted by N.B.A.A and Institute of Internal Auditors (IIA) under continued professional education programme in order to attain the required CPE hours.

3.3 Back logs

- During the year some dioceses and institutions with back logs were cleared and some are now up to date. The dioceses and institutions are as follows:-

i) Nyakahanga Lutheran Hospital (2009 to 2012)
ii) Ulanga Kilombero (2009to 2011)
iii) Karagwe diocese (2009to 20012)
iv) East of Lake Victoria (2009to 2012)
v) North Central Diocese (2011to 2012)

All dioceses and institutions with arrears in accounts who submitted their accounts for audit, the audit was done.

3.4 Audits which have been withdrawn from ELCT-Audit Division

There were no audits withdrawn from ELCT-Audit Division during the year.

3.5 New Audits done during the year

i) During the year under review, there were 19 new audits done for Eastern and Coastal Diocese Parishes and four districts.

ii) Waama Teachers College-Mbulu Diocese,
iii) Waama Bible School-Mbulu Diocese

3.6 ACCOUNTING AND AUDITING STANDARDS

The Audit Division continued to up date its self in new developments taking place in Accounting and Auditing and implement changes as required by International Accounting Standards (IAS), International Standards on Auditing (ISA) and International Professional Practice Frame work, the Division continued to assist the dioceses and institutions to present their financial statements to comply with the International Financial Reporting Standards (IFRS), at the time of doing the audit.

List of Audits conducted during the year is shown on **appendix 1**

4.0 AUDIT REPORTS ISSUED

Out of 116 financial statements audited during the year ended 31December 2013, and issued draft or final reports, 113 (97%) received unqualified opinions and 3 (3%)(received qualified opinions, and five (5) dioceses and institutions although they received un qualified opinion there was a matter of emphasis included due to going concern issue (working capital reflected a negative figure).

4.1 (Pertinent) Reasons to Qualified Opinions.

i) Bank reconciliation not done.
ii) Value of Land and biological assets not included in the accounts.
iii) Earmarked funds do not agree with bank balances for the funds.

In addition to report on audited financial statements, the Audit Division also issues a report to management in which we report on issues/weaknesses which came to our notice during audit
.The report normally includes:-

- The observation
- Examples of issues observed
- Implication of the issues
- Recommendation on how to improve the situation
- Comments from the management on those issues.
- We also review previous year report to management if matters raised have been implemented.

Key issues reported to management in some of the dioceses and institutions are:-

- Bank reconciliations not done monthly.
- No title deeds for the Land where the buildings are constructed.
- Un supported expenditures.
- Stores procedures not followed.
- Fixed assets registers not up dated.
- Funds for projects/programmes from donors' balances of fund accounts not reconciled with fund bank accounts.

- Quarterly financial reports not prepared and discussed by management and governing boards.
- Audit reports not submitted to the relevant committees and boards for discussion.
- Un retired imprests.
- Un recovered salary advances.
- Opening balances not correctly booked.

5. AUDITS STILL NOT YET DONE(BY 31DECEMBER 2013)

i) Year 2011 and prior years see **appendix III**

ii) Year 2012 see appendix II

Dioceses which are up to date and serious in reporting and taking action on the audit reports are:-

i) Eastern and Coastal Diocese (including parishes and institutions)

ii) Northern Diocese (including institutions audited by ELCT-Audit Division)

iii) Konde Diocese.

6. INSTITUTIONS OF THE CHURCH AUDITED BY PRIVATE AUDITORS.

According to board's resolution in the previous meetings it was agreed that, church institutions being audited by private auditors should submit their audited accounts and report to management to the Auditor General, so that he can pick issues which are key and submit them to the Audit Board for discussion in order for the Audit Board to give proper advice to the executive council..

No any institution which has submitted its audited financial statements and report to management for the year 2013. We are not sure if audits of those institutions were done.

7. PROBLEMS ENCOUNTERED

The Audit Division's main problems are:-

a) Shortage of audit staff.

Although we have continued to build capacity, in the Audit Division

There is a need of employing at least two staff to increase capacity, due to increase of new audits in 2014. During this year 2014, East and Coastal Diocese appointed us to be auditors of other parishes classified as grade B Parishes and all six districts now total audits for East Coastal Diocese to be done are 95. Also there is an increase of two new dioceses, Ruvuma Diocese, and Diocese of Lake Tanganyika

b) Seriousness of Dioceses' and Institutions treasurers

Most of the Dioceses and institutions treasurers and Accountants are not serious in financial reporting and audit.

Even after audit very few enquire about their reports from the auditor.

Hence years can pass without finalizing the accounts and submit for audit.

Some dioceses and Institutions submits more than one year accounts for audit, this causes some difficulties during audit, since comparative figures may not agree due to audit adjustments proposed and agreed to be posted before closing the year, not posted in the year of audit.

c) **Consideration of the audited financial statements, and report to Management**

As reported in the previous years**,** some of the Dioceses and institutions do not submit their audited financial statements and reports to management to their finance committees,"Halmashauri kuu"meetings and to the respective boards of the institutions. As a result, over sight, and monitoring is lacking in those dioceses and Institutions.

d) Audit fees charged.

Our audit fees continue to be lower comparing with those charged by local audit firms. Comparing with quality of audit work we perform our audit fees could have been twice the fees we are charging. Due to our fees been low, sometimes we face financial hardships to finance running costs of the office

e) Continued delay in answering our audit queries and comments on the draft audit reports issued.

As reported in the previous years, most of the dioceses and institutions continued to delay to respond on time on the report to management points which we issue to them to respond. Some can take up to eight months before responding. Also we don't get feed back on time on the draft financial statements report sent to them for their comments. This delay in responding to the draft and report to management points causes delay in issuing our final reports.

f) Delay in settling our audit fees

Most of the dioceses and institutions continued to delay to settle our audit fees on time. Some delayed up to two years. This causes some problems in our cash flow since the division is supposed to finance most of its activities from the audit fees.

8. CHALLENGES

i) Professional development

The Audit Division is supposed to cope with changes taking place in the accounting and auditing profession in the world. We are supposed to be up to date in the issues concerning audit and accounting Standards. In order to be in that position we are supposed to attend courses which will enable us to be up to date on Accounting and Auditing Standards. We also need to be trained on Information Communication Technology (ICT) especially on computer audit techniques.

Tanzania has adopted the International Professional Practice Frame work (IPPF), to be used in all internal audits to be conducted in this country. Since the Audit Division performs Internal Audit in ELCT-Common work and New Safari Hotel, and KCM University the Division is affected and is supposed to follow the requirements of the Standards.

ii) Change LMC subsidy policy

During the last LMC round table, there were some changes of policy approved regarding payment of administration subsidy from fixed amount to 12% percent of the core programme funds. The change has affected the Audit Division since the concerned diocese's funds for administration is very little and may not motivate

the concerned diocese to finalize the accounts in time and submit for audit. And in case of nonpayment of audit fees the amount cannot be recovered from the core programme funds which the diocese receives from LMC.

9. FUTURE PLANS

In order for the Audit Division to cope with changes taking place in the accounting and auditing profession, the Division need to continue improving its audit methodology and reporting standards. To achieve this we need to do the following:-

a) To continue to build capacity to match with level of audit assignments, and implement the recommended Structure for the Audit Division when proposed by the Consultant doing the re-structuring exercise

b) To encourage the existing staff to pursue further studies in accounting and Obtain highest Accounting qualification CPA(T) or equivalent, and register with National Board of Accountants and Auditors as Associate Certified Public Accountant in Public Practice (ACPA-PP), also encourage some staff to register with Institute of Internal Auditors, and get tested in order to became Certified Internal Auditor (CIA).
This will depend on availability of training funds.

c) Restructuring of the Audit Division.
There is a restructuring process going on in the entire ELCT Common Work, and the Audit Division will be affected there is a proposal of splitting the Division for two sub-divisions namely internal audit functions and external audit functions which shall be headed by two senior persons reporting to the Auditor General. The restructuring will enable internal audit functions to improve.

c) To continue up dating our Audit Methodology Manual which was prepared in 2010, to match with time and changes taking place in accounting and auditing profession in the world.

d) We need to have regular in house training especially to learn about latest audit techniques on computer audits by applying latest models eg Computer Assisted Audit Techniques (CAATS). This will depend on the training funds available.

e) We need to encourage our audit staff to pursue courses on information system auditing in order to cope with changes in information technology going on in the world. This will depend on availability of funds.

f) To have a library well equipped with professional text books and Periodicals which staff can have access.

g) To be able to do audits of all church institutions currently done by the private auditors.

h) To prepare Internal Audit Manual which comply with International Professional Practices Framework (IPPF).

10. CONCLUSION

We hope, enabled by our **Lord Jesus Christ** and our efforts to build capacity, and training, we shall be able to do more audits and increase our efficiency, and effectiveness

We appreciate for the financial assistance extended to the division by the LMC. We hope that the LMC will continue to finance the Audit Division until it is able to stand on its own.

Humbly I submit,
On behalf of the ELCT- Audit Division

A.N.Chonjo
Auditor General
ELCT –Audit Division

Thursday 2October 2014

ELCT-AUDIT DIVISION.
AUDIT STATUS
AUDITS DONE JANUARY 2013 TO DECEMBER 2013 [APPENDIX I]

S/N	CLIENT	YEAR	STATUS
1.	Mwanga school for the deaf	2012	Audit done final report issued
2	Nyakahanga DDH	2009 to 2012	Audit done final report issued.
3	Pare diocese	2011	Audit done final report issued.
4	New safari hotel(internal audit)	July to December 2012	Audit done final report issued.
5	Dodoma diocese	2011to 2012	Audit done final report issued.
6	Aya secondary school	2012	Audit done final report issued
7.	Irente school for the blind	2012	Audit done final report issued
8.	ELCT-Common work(internal)	July to December 2012	Audit done draft report issued.
9.	Irente children home	2011	Audit done draft report issued
10	Ulanga Kilombero diocese	2009 to 2012	Audit done draft report issued
11	North Eastern Diocese	2011	Audit done draft report issued.
12	Bumbuli Lutheran Hospital	2011	Audit done draft report issued
13	Bumbuli clinical officers training centre	2011	Audit done draft report issued
14	Karagwe diocese	2009to 2012	Audit done final report issued
15	Embeko secondary school	2012	Audit done final report issued
16	KCM University College(internal)	December 2012 to February 2013	Audit done final report issued
17	East of Lake Victoria	2009 to 2012	Audit done final report issued.
18	Northern diocese	2012	Audit done final report issued
19	Usariver rehabilitation centre	2012	Audit done final report issued
20	Angaza women centre	2012	Audit done final report issued.
21	Central diocese	2011 to 2012	Audit done final report issued
22	North western diocese	2011 to 2012	Audit done, draft report issued.
23	Igabiro institute of agriculture	2011 to 2012	Audit done final report issued
24	Bukoba Lutheran Teachers College	2011 to 2012	Audit done final report issued
25	Izimbya Lutheran Hospital	2011 to 2012	Audit done draft report issued
26	Bukoba Lutheran Secondary School	2011 to 2012	Audit done draft report issued
27	Ndolage Lutheran Hospital	2011 to 2012	Audit done there some issues to clear before we issue final report.
28	Lutheran Bible School Mwika	2012	Audit done final report issued.
29	Lutheran Junior Seminary – Morogoro	2011	Audit done draft report issued.
30	Agape Lutheran Seminary	2012	Audit done final report issued
31	Marangu Lutheran Hospital	2012	Audit done final report issued.

S/N	CLIENT	YEAR	STATUS
32	Faraja deaconic centre	2012	Audit done final report issued
33	East and Coastal diocese	2012	Audit done final report
34	Kisarawe Lutheran Seminary	2012	Audit done final report issued
35	Mtoni deaconic centre	2012	Audit done final report issued
36	Mwanakwerekwe dispensary	2012	Final report issued
37	Lutindi mental hospital	2011	Final report issued.
38.	Azania Lutheran Parish	2012	Final report issued
39	Kinondoni Lutheran Parish	2012	Final report issued
40	Segerea Lutheran Parish	2012	Final report issued
41	Kariakoo Lutheran Parish	2012	Final report issued
42	Ubungo Lutheran Parish	2012	Final report issued
43	Keko Lutheran Parish	2012	Final report issued
44	Central District	2012	Final report issued
45	Western district	2012	Final report issued
46	Magomeni Lutheran Parish	2012	Final report issued.
47	Mbulu diocese	2011 to 2012	Final report issued
48	Waama teachers college	2011 to 2012	Draft issued
49	Waama Bible school	2012	Draft issued
50	Bukoba Lutheran Teachers College	2011 to 2012	Final report issued.
51	Diocese in Mara Region	2010 to 2012	Final report issued
52	Bunda Designated District Hospital	2011/2012 and 2012/ 2013	Draft issued for comments
53	Kiabakari Lutheran Bible School	2010to 2012	Draft issued
54	Mwea project-(DMR)	2010to 2013	Draft report issued
55	Samaritan technical secondary school	2011	There is pending issue to resolve
56	Konde diocese	2012	Final report issued
57	Matema Lutheran Hospital	2012	Draft report issued.
58	Itete Lutheran Hospital	2012	Draft report issued.
59	Manow Lutheran seminary	2012	Draft report issued.
60	Matema Bible school	2012	Draft report issued.
61	Manow tea plantations	2012	Draft report issued.
62	Matema conference centre	2012	Draft report issued.
63	Iwambi orphanage centre	2012	Draft report issued
64	Mbeya Lutheran Teachers College	2012	Draft report issued.
65	Tumaini Makumira Mbeya centre	June 2013	Draft report issued.
66	Ilula Designated hospital	2012	Final
67	Iringa diocese	2011	Draft issued.
68	Kurasini Parish	2012	Final report issued
69	Kijitonyama parish	2012	Final signed report issued.
70	Kijitonyama trust	2012	Final signed report issued.
71	Mbezi beach parish	2012	Final signed report issued.
72	Northern district	2012	Final report issued.
73	Zanzibar district	2012	Final report issued.

S/N	CLIENT	YEAR	STATUS
74	Ukonga parish	2012	Final report issued
75	KCM University college	2013 internal audit	Final report issued
76	Mafinga vocational training centre	2011to 2012	Final report issued
77	Mafinga orphanage centre	2011to 2012	Final report issued
78	Njombe school of deaf	2011to 2012	Final report issued
79	Southern diocese	2011to 2012	Draft report issued
80	Kidugala Lutheran seminary	2008to 2012	Draft report issued
81	Ilembula Lutheran hospital	2011to 2012	Draft report issued.
82	Ilembula nursing and midwives training centre	2011to 2012	Draft report issued
83	New safari hotel Limited	January to June 2013 internal audit	Final report issued
84	KCMC Hospital	Investigation	Final report issued

Normal audit	116
Internal audit	5
Projects/program	1
Investigation audit	1
Total	**123**

Dioceses	**Audits**
2012	**11**
2011	**12**
2010	**3**
2009	**3**
Total	**29**

Internal audits	**Audits**
2012	**3**
2013	**2**
Total	**5**
projects	**1**

Institutions	
2012	**38**
2011	**20**
2010	**3**
2009	**2**
2008	**1**
Total	**64**

Total Audits	
Normal	**116**
Internal	**5**
Projects	**1**
Investigative audit	**1**
Grand total	**123**

Parishes (ECD)	
2012	**19**

Districts(ECD)	**4**

ELCT-AUDIT DIVISION
2012 DIOCESES /INSTITUTIONS AUDITS NOT YET DONE UP TO 31DECEMBER 2013 [APPENDIX II]

S/N	Name of diocese/institution	whether accounts received	Reason given by them, and current development.
1.	Pare diocese 2012	Draft accounts were not received in 2013	Submitted in 2014 audit done
2.	North central diocese2012	Draft accounts were not received in 2013	Audit done in February/March 2014
3	North eastern diocese 2012	Draft accounts were not received in 2013	Accounts submitted for audit in 2014 audit done.
4	Iringa diocese 2012	Draft accounts not received	Accounts submitted in 2014 audit planned during September 2014
5.	South western diocese2012	Draft accounts not received.	Draft accounts not yet received
6.	Morogoro diocese 2012	Draft accounts were not received.	Received in 2014 audit done .
7.	Meru diocese 2012	Draft accounts were not received	Not yet received.
8.	Bumbuli Lutheran Hospital2012	Draft accounts were not received	Draft accounts submitted in 2014 audit done.
9.	Gonja Lutheran hospital2012	Draft accounts were not received.	Not yet submitted.
10	Lutheran junior seminary Morogoro2012	Draft accounts were not received.	Draft accounts received in 2014 audit done
11	Bumbuli Lutheran Hospital 2012	Draft accounts were not submitted	Not yet submitted.
12	Bumbuli clinical officers training centre	Draft accounts were not submitted	Not yet submitted.
13	Irente children centre2012	Draft accounts were not submitted	Not yet submitted.
14	Lutindi mental hospital 2012	Draft accounts were not received	Not yet submitted.
15	Sumaritan technical secondary school 2012-Musoma	Draft were not received	Not yet received..
16	Nkoaranga Lutheran Hospital 2012	Draft were not received	Not yet received.
17.	Bulongwa Lutheran Hospital 2012	Draft were not received	Not yet received.
18.	South central diocese 2012	Draft not received	Not yet received

2011 AND PRIOR YEARS AUDITS NOT YET DONE AS AT 31DECEMBER 2013

S/N	DIOCESE/INSTITUTION	WHETHER DRAFT RECEIVED	REASON GIVEN AND PRESENT STATUS
1	Nkoaranga Lutheran Hospital 2009 to 2011	Draft accounts not received	Draft accounts submitted in 2014 audit done
2	North central diocese 2011	Draft management accounts were not received	Draft accounts submitted in 2014 audit done
3	Meru diocese 2011	Draft accounts not submitted	Not yet submitted.
4.	South central diocese 2011	Draft accounts received but could not invite auditors due to financial difficulties.	Date of audit not agreed.
5	Bulongwa Lutheran Hospital 2011	Draft accounts not received.	Not yet submitted
6	Gonja hospital 2011	Draft accounts not received	Not yet submitted
7	Irente children centre 2011	Draft accounts not received.	Draft accounts not received.

ELCT-AUDIT VISION **APPENDIX(I V)**

AUDITS DONE JANUARY TO JUNE2014

S/N	Client	Type of Audit	Period/Year
1	**Common work(Internal audit)**	internal	July to December 2013
2	**Nkoaranga Lutheran Hospital 2009to 2010**	External	2009 to 2010
3	**Lutheran Junior Seminary (investigation)**	Special Investigation	2010 TO April 2014
4	**Pare Diocese(2012)**	External	2012
5	**North central diocese 20101to 2012**	External	2010 to 2012
6	**New safari hote Ltd internal audit July to December 2013**	internal	July to December 2013
7	**Irente school for the blind**	External	2013
8	**Morogoro Diocese2012**	External	2012
9	**Aya Secondary School 2013**	External	2013
10	**Embeko secondary school2012 and 2013**	External	2012 to 2013
11	**Dodoma Diocese 2013**	External	2013
12	**Mwanga school of deaf2013**	External	2013
13	**Lutheran Junior Seminary 2012**	External	2012
14	**Nothern diocese2013**	External	2013
15	**Hai vocational training centre 2013**	External	2013
16	**ECD 2013**	External	2013
17	**Mwanakwerekwe dispensary 2013**	External	2013
18	**Health directorate2013**	External	2013
19	**Mtoni deaconic centre 2013**	External	2013
20	**Kisarawe Seminary 2013**	External	2013
21	**Mbwawa secondary 2013**	External	2013
22	**Mkuza secondary 2013**	External	2013
23	**Msasani DMT2013**	External	2013
24	**Kijitonyama trust 2013**	External	2013
25	**ECD districts and Parishes2013**	External	2013
26	**Marangu Hospital 2013**	External	2013
27	**Agape Lutheran Seminary2013**	External	2013
20	**North central diocese 2013**	External	2013

EVANGELICAL LUTHERAN CHURCH IN TANZANIA

Strategic Plan: 2015 – 2025

August 2014

I. Historical Background of the Evangelical Lutheran Church in Tanzania (ELCT)

The Lutheran Mission work in Tanzania has been in existence since the 19th century when missionaries from Europe and the USA arrived in the country to spread the word of God. By 1938, there were seven Churches under Lutheran Mission, in Tanganyika by then. These Churches were:

a. The Lutheran Church of Northern Tanganyika in the North,
b. The Usambara/Digo Lutheran Church in the North-East,
c. The Uzaramo/Uluguru Lutheran Church in the East
d. The Augustina Lutheran Church of Iramba/Turu in the Central,
e. The Evangelical Lutheran Church in the North West Tanganyika,
f. Iraqw Lutheran Church in the Northern Province and
g. The Ubena/Konde Lutheran Church in the Southern Highlands.

In 1938, the Churches founded a Federation known as the Federation of the Lutheran Churches in Tanganyika, which brought together all the seven Lutheran Churches spread in different parts of the country, with a total membership of approximately 500,000 Christians. In June 19th 1963, the seven Churches under the umbrella of a federation, merged to become a single common Church known as the Evangelical Lutheran Church in Tanzania (ELCT) that consequently became a member of the Lutheran World Federation (LWF) in 1964.

Currently, the Evangelical Lutheran Church in Tanzania comprises of 23 Dioceses with a membership of about 5.6 million people, in a population of about 45 million Tanzanians. The Dioceses which are spread all over Tanzania Mainland include the dioceses of East of Lake Victoria, North-Central, Mara, Dodoma, Iringa, Karagwe, Northern, North-Western, North-Eastern, Central, Konde, Southern, South Central, South Western, Eastern and Coastal, Mbulu, Meru, Pare, Ulanga Kilombero, Morogoro, South East of Lake Victoria, South Eastern Diocese and Ruvuma Diocese . Ruvuma Diocese is one of the youngest Dioceses of ELCT, founded in July 2014. Apart from these Dioceses, there are also mission areas which are administered by the Church through Evangelism and Christian nurturing. These mission areas are Rukwa, Tabora, Kigoma and Zanzibar.

The Mission of the Church is to make people know Jesus Christ and have life in its fullness by bringing to them the Good News through words and deeds, based on the Word of God as it is in the Bible and the Lutheran teachings guided by the ELCT Constitution. In order to achieve its Mission, the Evangelical Lutheran Church in Tanzania works with other partners inside and outside the country.

II. The Social- Economic Context

Tanzania like most other countries in the Sub-Saharan Africa ,has for the last ten years been heavily affected by the climate change whereby, the country has experienced persistent droughts and unpredictable rains that in most cases have led to damages in the infrastructure, crop fields and settlements in various parts. As a result of prolonged droughts and intermittent floods, the country has continued to experience food shortages and even power rationing which at times, has made industries and businesses rely on diesel powered engines in form of generators leading to inefficient production. However, with the discovery of ample natural gas in southern parts of the country, solutions to the problem of power seem to be promising, though still, the majority of the people especially the poor might not be able to access power due to its cost, unless the government provides subsidy.

The International Economic Recession of 2010 has continued to affect the country including the Church work, as most of the external funding had to be reduced or dropped-off, affecting development of a number of church as well as the state owned projects. During 2011, the Tanzanian currency for the first time was inflated to two digits from 6% in 2006 to over 18% in 2011. The burden has continued to affect the purchasing power of most of the people, mainly the unemployed cadre and church workers who normally live below the poverty line of 1.5 USD per day.

The outcome of all this has been that the majority of the poor remain unable to meet their basic needs such as medical supplies, education for their children and inability to access safe and clean water easily and cheaply. Furthermore, the quality of education provided through the mushroomed secondary schools at ward level remains pathetic. Contrary to that, one would wish to see an increased public spending invested on social services to reduce the burden of households and communities, which have been forced to meet a growing share of education, health and water through cost sharing measures.

The role of the Church has continued in addressing the basic needs of the people and at the same time supporting the evangelism work in order to play her part in being the guardian of the poor, voiceless and oppressed. Generally, the socio-economic challenges have made the church to increase her efforts in relief services and conflict resolutions while continuing to address other pertinent development areas and Mission work.

The year 2015 is yet another general election in the country, and Tanzanians have the right to civil expressions. The Church has a role to play on how it should involve its people in this process because it is well placed at the grass root level. Hence, the Church needs to address the issue of national elections early enough so that, majority of the people are well informed of the election process, their rights to voting and to ensure leadership that will continue to inculcate existing peace and harmony in the country.

III. ELCT Vision and Mission Statements and Core Values

Vision

A communion of people rejoicing in love and peace; blessed spiritually and physically, hoping to inherit eternal life through Jesus Christ

Mission

To make people know Jesus Christ and have life in it fullness by bringing to them the Good News through words and deeds based on the Word of God as it is in the Bible and the Lutheran teachings guided by the ELCT Constitution.

Core Values

The core values that guide ELCT are:

- A witnessing, truthful, advocating, rewarding and daring Church
- Rejoicing and proclaiming salvation
- Forgiveness and justification by grace through faith in Christ

IV. Review of Development Plans: 2010 - 2014

For the last five years the main priorities of the Church have been as stipulated below:

1. **Capacity Building for Mission and Evangelism (with the following goals)**

- To proclaim the gospel to all demonstrating and maintaining Christian identity and values.
- To build and strengthen the family institution as the base for development of the church and nation in general.
- To ensure that ELCT human resources needs are met through scholarship programs exchange area and international as well as missionary recruitments.
- To enhance the delivery capacity of ELCT workers through short term training, workshop and seminars.
- To operate effectively and efficiently by providing logistic support involving acquisition/purchase of new and/or replacement of old items as well as undertake major renovation/rehabilitation of buildings.

2. **Income generation and stewardship** (**with the following goals)**

- To promote and support business entrepreneurship, local resource mobilization in order to uplift the livelihood of church members.
- To address the need for economic stability and sustainability of the church including her units by undertaking viable institutional investments.
- To promote and support community empowerment programs in order to reduce their vulnerabilities.
- Support and promote acquisition of land for the development of the church, her units and members.
- To enable youth engage gainfully in development.

3. **Promotion of Women's work, Gender relations and Children's Rights (with the following goals)**

- To promote Gender in Development focusing on women
- To agitate for children's rights towards building a just society assisting the welfare of children
- To mainstream HIV and AIDS control initiatives in all aspects of women development
- To enhance gender dialogue involving men in groups towards sharing life experiences.

4. **Provision of quality social services (with the following goals)**

- To ensure that quality education is provided to our members and the larger community using church network.
- To provide sustainable quality health services guided by the ELCT Health Policy.
- To enhance social responsibility of members and revitalize Diaconic Work
- To combat HIV and AIDS as guided by the ELCT HIV and AIDS Policy.

5. **Policy Analysis and Advocacy (with the following goals)**

- To build capacity and create awareness among the community we serve in order to enable them realize civil rights, good governance and meaningful socio-economic development.
- To intensify lobby programs working towards peaceful co-existence and tolerance among groups and religions nationally and internationally.

The results of the review of what has worked well and what has not worked well for the last five years have been incorporated in the SWOT Analysis as strengths weaknesses, opportunities and threats. The present five- year Strategic Plan (2015- 2019) is a way forward for the Church which has been set from the SWOT premises.

V. Strategic Direction of the Plan

SWOT Analysis was done as part of organizational assessment for the last five years. The results show the four main aspects of the SWOT to be:

Strengths:

- Clear structure
- Strong membership
- Willing partners
- Church owned institutions
- Institutional reputation
- Acceptability of ELCT social services
- A daring church
- Networking with other partners
- Episcopal church
- Community based church
- Availability of resources both human and material
- Church unity
- Capacity building programs

Weaknesses

- Lack of HR Policy and resource manual
- Lack of sustainable strategy
- Lack of transparency and accountability
- Activity -based rather than result-based
- Poor communication
- Lack of harmony in church constitutions
- Weak asset management
- Bureaucracy in the implementation
- Inadequate criteria in selection of board and committee members
- Inadequate publicity
- Inadequate participation in programming
- Under staffing
- Lack of reliable statistics
- Inadequate financial resources
- Overlapping of roles and misallocation of human and material resources.
- Inadequate motivation for staff
- Little attention on youth, children, and gender
- Low capacity to move with technological changes

Opportunities

- Readiness of the government to work with the church
- Availability of partnerships
- Availability of skilled manpower
- Presence of volunteers willing to work with the church
- Society mandate – the community is willing to be served by the church
- Enabling government policies and laws
- Peace and stability of the country
- Abundance of natural resources in Tanzania
- Globalization
- Good climate
- Technological advancement

Threats

- Natural disasters
- Corruption
- High competition in the market
- Moral decay
- Abject poverty
- Security issues
- Climate change
- Inflation
- Globalization
- Partners conditions/financial conditions
- Risk liabilities
- Changes of policies

VI. Key Priorities:

The SWOT Analysis yielded the following eight Priorities:

1. Mission & Evangelism
2. Diakonia
3. Resource Mobilization
4. Gender and Children's Rights
5. Social Services
6. Policy Analysis and Advocacy
7. Capacity Building
8. Good Governance

VII. ELCT Key Priority Areas, Objectives and Strategies: 2015- 2025

Priority Area 1: Strenghtening Mission and Evangelism Work for Sustainance of Christian/ Church Identity

Objective 1:
To increase by 50% the number of students reached with Christian Education in primary and secondary schools within the country by the end of 2025

Strategies:

- Assessment of training needs for Christian Education teachers.
- Establish motivation package for the Christian Education teachers.
- Enforce the attendance regulation for students' participation.
- Advocate for harmonization of Christian Education curricula.
- Collaborate with other CCT members.
- Conduct follow-up.

Objective 2:

To provide children with Sunday school Service in 100% of the existing preaching points by the end of 2025.

Strategies:

- Establish a unified system for Sunday school classes.
- Develop and supply training materials in collaboration with Social Services Directorate.
- Establish a motivation package for the Sunday school teachers.
- Establish children's clubs.
- Review curricula & training materials.
- Conduct follow-up.

Objective 3:

By the end of 2025, to provide with the basic Christian Literature books, 50 % of children of Sunday school classes, 100% of confirmation students' Christian members, 50% of Christian adults, and 100% of Christian Education teachers.

Strategies:

- Establish a Publishing Unit at ELCT Headquarters.
- Assess required books in terms of types, quantity and quality.
- Mobilize funds for printing and distribution.
- Establish a system of distribution.
- Establish market promotion through sensitization and information.

Objective 4:

To reach 1,000,000 of non-Christian members through outreach programs by the end of 2025.

Strategies:

- Assess the work of existing mission areas.
- Identify new mission areas.
- Strengthen Mission & Evangelism through capacity building and resources.
- Provide public address systems.
- Innovate an approach in Mission & Evangelism such as participatory mission.
- House to house Evangelism.
- Use information, education and communication IEC approach.
- Establish ELCT TV channel.
- Establish radio stations at Diocesan levels and link them with ELCT TV channel.
- Preach the word of God through word and deeds.
- Improve coordination.
- Conduct Follow-up.

Objective 5:
To increase by 20% the number of active youth in the key Church activities by the end of 2025

Strategies:

- Conduct baseline survey.
- Identify youth talents for promotion.
- Sensitize the youth to join Church ministries.
- Participation of youth in decision making.
- Involve youth in income generation activities.
- Build the capacity of youth in entrepreneurship skills.
- Promote youth camps and forums.

Objective 6:
To reach 80% of the ELCT members with right information on globalization based on Christian values, by the end of 2025.

Strategies:

- Build the capacity of Church leaders on globalization at all levels.
- Create awareness on globalization to ELCT Church members.
- Produce and distribute informative materials.

Priority Area 2: Diakonia – Ensuring the Role of the Church in Support of Vulnerable Groups

Objective 1:
All ELCT Dioceses to provide compassionate services to vulnerable groups and individuals at congregation level by the end of 2025

Strategies:

- Map the existing diaconical services.
- Identify vulnerable groups.
- Implement the Diaconical policy.
- Transform the institutions into vocational centers for the vulnerable through a transitional process.
- Capacity building of the staff on care and counseling.

Objective 2:
To establish by 50% supportive networks within all ELCT Dioceses to address the needs of all vulnerable groups by the end of 2025.

Strategies:

- Sensitize the community on stigma issues.
- Humanitarian services for the vulnerable groups.
- Linkage with the available social services.
- Establish and strengthen funds for vulnerable groups at parishes and Diocesan levels.

Priority Area 3: Enhancing Mobilization and Management of Financial and Non-financial Resources at all Levels

Objective 1:
To mobilize internal financial resources from 50% to 80% for the current and expected church activities by end of 2025.

Strategies:

- Diversify/ expand internal sources of funds
- Develop reserve fund
- Improve and utilize financial regulations
- Develop sound investments

Objective: 2:
To establish by 30% viable internal financial sources of income by all ELCT Dioceses by the end of 2025

Strategies:

- Conduct training on entrepreneurship skills
- Purchase shares
- Search for new areas of investment
- Conduct monitoring and evaluation to measure achievements
- Conduct fundraising

Objective 3:

To properly manage up to 80% of financial and non- financial resources by end of 2025

Strategies:

- Recruit, develop and retain qualified and competent personnel.
- Create and nurture a sense of ownership by church congregants.
- Strengthen accountability through compliance with financial regulations

Objective: 4
To increase church land by 50% by the end of 2025

Strategies:

- Identify areas with land for investment and land for potential
- Apply for land
- Survey the acquired land
- Apply for title deeds
- Establish land bank/Database
- Update land database
- Organize seminars/meetings on land acquisition, use and ownership

Priority Area 4: Promoting Gender Relations and Children's Rights

Objectives 1:
To empower 50% of men and women to overcome oppressive cultural practices by end of 2025

Strategies:

- Develop an implementable ELCT gender policy.
- Mainstream gender in all church units.
- Create equal opportunities for men, women, youth, children and people with disabilities to access socio-economic services.

Objective 2:
To ensure 40% of the church women participate effectively in leadership and decision making by end of 2025

Strategies:

- Create equal employment opportunities to both men and women in the church.
- Increase women's participation in decision making at all level - family, church and community.

Objective 3:
To increase by 30% the level of advocacy for gender rights, youth, children and people with disabilities by end of 2025.

Strategies:

- Create awareness on gender and human rights, including youth, children and people with disabilities.
- Collaborate with other like-minded partners to raise awareness on gender and equity
- Formulate gender dialogue forum
- Increase awareness on HIV/AIDS and STDs
- Fight against harmful traditional practices

Objective: 4
To ensure equitable participation of men and women by 30% in technical assistance and technological transfer activities by 2025

Strategies:

- Conduct gender Audit
- Respond to gender audit recommendations

Priority Area 5: Ensuring Provision of Quality Social Services

Objective 1:
To provide quality health services to 20% of the ELCT existing Health Facilities by the end of 2025.

Strategies:

- Print and distribute relevant health materials.
- Orient health management teams on available policies and guidelines
- Review policies every four years to accommodate experiences of policies users.
- Conduct cost analysis for health services.
- Lobby for PPP
- Train animators for sensitizing communities on RBA.
- Increase coverage on health education programs for ELCT.
- Publicize ELCT core values and health services charter through various media.
- Market the current ELCT HMIS.
- Identify and establish centers of excellence

Objective 2:

To establish one SACCOs in each health institution as an internal financial source by the end of 2025

Strategies:

- Initiate internal sources of income to remunerate staff.
- Sensitize SACCO's formation for each Health institution.
- Monitor formation and operationalization of SACCOs

Objective 3:

To mitigate by 50% the impact of HIV and AIDS pandemic and poverty reduction with improved reproductive health status among women and men by the end of 2025.

Strategies:

- Conduct TOT for clergy on HIV and AIDS.
- Conduct situational analysis on HIV and AIDS
- Sensitize community on HIV and AIDS.
- Initiate income generating activities at parish level.
- Collaborate with other stakeholders to increase the number of Care and Treatment Centers (CTC).
- Train service providers for PMTCT services

Objective : *4*

To provide quality Education Services by 50% to all ELCT primary, secondary schools and tertiary institutions, by the end of 2025.

Strategies:

- Liaise with CSSC to acquire relevant policies and guidelines.
- Initiate internal sources of income to motivate staff.
- Organize effective Parents Teachers Associations
- Establish and coordinate PPP

Objective : 5

To build the capacity of 50% educational actors within ELCT educational institutions by the end of 2025.

Strategies:

- Increase coverage of students clubs and organization
- Coordinate and conduct refresher courses and long training for teachers
- Coordinate School inspections
- Establish zonal inspectorate teams.
- Conduct seminars on Children Rights.
- Conduct ELCT Mock examinations.
- Print and distribute various Health Materials incl. Calendars and relevant posters with messages on HIV/AIDS prevention
- Establish zonal centers of Exellence in education in collaboration and consultation with Tumaini University Makumira and its constituent colleges.

Objective 6:

To reduce by 20% waterborne diseases among communities within 13 ELCT Dioceses by the end of 2025

Strategies:

- Provide portable water by involving the community.
- Cooperate with public sector for water services
- Establish and strengthen water committees.
- Education on water related diseases and hygienic habits.
- Encourage household water treatment.

Priority Area 6: Promoting Policy Analysis and Advocacy

Objective 1:

To build the capacity of 100% of the ELCT Executive Council and its related committees in order to advocate for good governance and better policies by the end 2016.

Strategies:

- Awareness creation to the members of the Executive Council and its committees.
- Policy analysis for policy influencing.
- Strengthening the advocacy desk at the Headquarters.
- Establish local advocacy desks at Diocesan level.
- Organize dialogue forums.
- Coordination and networking with other stakeholders.

Objective 2:

By the end 2025, 50% of ELCT members have relevant information on climate change and are able to cope with its effect by developing mitigation and adaptation strategies.

Strategies:

- Awareness creation of pastors and evangelists o climate change.
- Organize environmental week every year.
- Celebrate the World Environmental Day (5th June) with the community.
- Publish, print and distribute environmental promotion materials.
- Promote use of Radio programs.
- Conduct ToTs on environmental advocacy at Diocesan level.
- Promote use of renewable sources of energy and tree planting.
- Establish an ERDM (Emergency, Relief and Disasters Mitigation) Unit at ELCT and Diocesan levels.

Objective 3:

By the end of 2025, 50% of the ELCT leaders should able to advocate for and promote a peaceful coexistence among different groups in Tanzania.

Strategies:

- Create awareness among ELCT leaders on the issues of interfaith and coexistence;
- Facilitate the formation of District Interfaith Committees;
- Collaborate with other faiths at parish level.
- Organize dialogue meetings /conferences on political tolerance for different stakeholders.
- Publish, print and distribute informative material on interfaith.

Objective 4:

By the end of 2025, 50% of the ELCT members have relevant information on human rights and are able to promote and advocate for them.

Strategies:

- Create awareness among pastors and evangelists on human rights.
- Organize public celebration for the Human Rights Day, African Child Day, Women Day, and Men Day in collaboration with the Social services and Gender relations.
- Collaborate with the Social Services and Gender Relations on gender mainstreaming and gender audit;
- Campaign on sensitization against Gender Based Violence (GBV)
- Publish, print and distribute informative material on GBV.
- Promote Radio programs.
- Partner with other stakeholders and involve Interfaith Committees.

Priority Area 7: Enhancing Capacity Building of Staff at All Levels

Objective 1:

To increase the number of competent personnel in church units and institutions by at least 50% by the end of 2025

Strategies:

- Recruit qualified and competent personnel
- Conduct Training Needs Assessment
- Develop staff development and retention policy
- Establish orientation and induction processes

Objective 2:
To equip 50 % of the church units and institutions with adequate facilities such as life skills technologies by the end of 2025

Strategies:

- Establish on job training scheme/schedule
- Establish e-learning technologies
- Encourage performance appraisals
- Promote mentoring
- Establish HR desks
- Develop profile of the organization

Objective 3:
To establish staff interaction systems for cooperation and collaborations by 40% by the end of 2025

Strategies:

- Establish vocational clubs in Secondary schools e.g Bankers Club, Doctor's club, Engineers club and games.
- Develop staff training and development plans
- Initiate staff retreats and site visits

Priority Area 8: Strengthening Good Governance for Effective Service Delivery

Objective 1:
To facilitate by 100% Church Unity towards one constitution by end of 2025

Strategies:

- Review organizational structures
- Improve management information systems
- Review and harmonize all units' constitutions

Objective 2:
To build capacity of 80% of the Governance bodies at all levels by end of 2025

Strategies:

- Put in place independent governance committees/boards.
- Ensure members appointed to various committees qualify for the position they are appointed to.
- Comply with established regular meetings' timetable/schedule.
- Orient and build capacities of Board members on their roles and responsibilities.

Objective: 3
By the end of 2025, all ELCT Governing structures and 50% of ELCT members have relevant information systems

Strategies:

- Review and implement ELCT Communication Policy
- Set a monitoring mechanism to ensure functionality of the communication structures and systems

VIII. TOOLS FOR IMPLEMENTING A STRATEGIC PLAN

For effective implementation of your Strategic Plan, the following tools are fundamental:

A. Plan of Action (POA)

This is an implementation tool showing a long term plan of activities to be implemented and objectives to be achieved in a specific year. The tool is manifested in a matrix shown below:

Priority Area : 1						
Objective 1:	**Activities**	**2015**	**2016**	**2017**	**2018**	**2019**
Objective 2 :	**Activities**					

Indicate the priority area, objectives for achieving the priority, activities for achieving the objectives and specific time for implementing the activities in terms of the plan period of five years. It is advisable to limit objectives into a maximum of six.

B. Annual Operational Plan

This tool shows how the plan will be carried out every year as shown in the matrix below:

Annual Operational Plan of 2015

Objectives	**Activity**	**Responsible**	**Dates**	**Budget**

The annual operational plan is drawn from the Plan of action which is a longer term plan. The annual plan takes the activities and objectives of one year from POA and indicates what activities will be performed as shown by the matrix.

C. Annual Review of Strategic Plan.

It is important to review the strategic Plan annually in terms of what has worked, what has not worked and why and to decide the way forward by promoting strengths and opportunities and minimizing weaknesses and threats.

D. Monitoring and Evaluation

Monitoring and evaluation plan should be specified:

a) **Monitoring –** describe how you will monitor the objectives, values and any other important aspects of your strategic plan. Include the indicators you will use, the data you will collect, how you will collect them, how often you will collect them, and who will be responsible for collecting them.

b) **Evaluation** - What types of evaluation are planned for the period of this plan? (E.g. annual self-evaluations, an external evaluation during the final year of the program, an evaluation of different aspects of the program, etc.) Eexplain when the evaluations will occur and who will be involved.

E. Projected Resource Needs

This section describes the resources you need to run your programs during the period of your strategic plan and your sources of funding?

a) Human Resource Projections – Describe the human resources you will need over the next few years. Do you have adequate staff to accomplish your objectives? If not, how will you develop your human resources? What new staff will need to be recruited and by when? What specific areas of training may be necessary?

Summary of staff Projections: 2015- 2025

Type of Staff	Existing Staff	2015	2016	2017	2018	2019
National Hqs **a) Admin** **b) Technical** **c) Support Staff**						
Church Distrcts **a) Admin** **b) Technical** **c) Support Staff etc.**						

b) Capital Resource Projections –

What are your capital resources projections for the next five years? Consider buildings, vehicles, computers, office equipment and others.

Summary of Capital Resource Projections: 2015- 2025

Type of Resource	Existing	2015	2016	2017	2018	2019
Vehicles						
Buildings etc						

c) Budget Projections

Give broad budget projections for the period of your strategic plan. The general categories may include:

- Human resources;
- Capital resources;
- Recurrent expenses - recurring expenses you will need to cover, e.g. office expenses (utility bills, rent, office stationery); costs for carrying out training courses; travel expenses;
- Project expenses; and
- Evaluations - costs of carrying out planned evaluations.

Budget Projections: 2015- 2025

Staffing	Existing	2015	2016	2017	2018	2019
Capital						
Recurrent etc						

4. Funding Sources

Now that you have an idea of your budget requirements, consider your available financial resources. Do you have adequate financial resources? What are the projections for donor funding? Are these sufficient to cover all your needs? If not, take time to consider possible ways of raising the money necessary to meet your budget. Describe in this section your expected funding sources.

Sources of Funding Projections: 2015- 2025

Source	Amount	2015	2016	2017	2018	2019
Internal						
Donors etc						

N/B: For effective and efficient implementation of your Strategic Plan, the tools above should be put into practice otherwise, your plan can just be a document rather than a plan for action.

IX. LIST OF ELCT PARTICIPANTS ON STRATEGIC PLANNING PROCESS – 2013/ 2014

S/N	Name	Diocese /Unit
1.	Bishop Dr. Benson Bagonza	ELCT- Karagwe Diocese
2.	Bishop Isaya J. Mengele	ELCT – Southern Diocese
3.	Mrs. Rachel Ramadhani	ELCT- Common Work
4.	Mr. Tumaini Chambua	ELCT, Pare Diocese
5.	Mr. Onesmo Mdende	ELCT, Eastern and Coastal Diocese
6.	Rev.Evans Mwaunga	ELCT, Dodoma Diocese
7.	Mr. Brighton B.L. Killewa	ELCT, Common Work
8.	Mrs. Elizabeth Megroo	ELCT, North Central Diocese
9.	Mr. Furahini Mchome	ELCT, East of Lake Victoria Diocese
10.	Mr. Brown Mdegella	ELCT, Iringa Diocese
11.	Mr. Nayman Chavalla	ELCT, Iringa Diocese
12.	Mr. Jonas Lutamigwa	ELCT, North Western Diocese
13	Rev. Anza Amen Lema	ELCT- Common Work
14	Mr. Abel Mrema	ELCT, Common Work
15	Rev. Ambele Mwaipopo	ELCT- Common Work
16	Mrs. Patricia Mwaikenda	ELCT- Common Work
17	Mallumbo W. Mallumbo	ELCT- Common Work- Co facilitator
18	Mrs Faustina Nillan	ELCT- Common Work
19	Richard Mwakatundu	ELCT- Common Work
20	Dr. M Mbando	ELCT- Common Work
21	Dr. Geoffrey Sigalla	ELCT- Common Work
22.	Rev. Rachel Axweso	ELCT- Common Work
23.	Elizabeth Lobulu,	ELCT- Common Work
24	Rev Anicet Maganya	ELCT- Common Work
25.	Mwal. William Kivuyo	ELCT- Common Work
26.	Mr. Peter Karisson,	LMC, Secretary
27.	Mr. Siriel Pallangyo	LMC
28.	Sr. Flavian Temba	LMC
29	Florence Ngwijo	ELCT- Common Work
30	Mr. Emmanuel Ayo	ELCT- Common Work
31	Mr. Anyitike Flastone	ELCT, KOD
32.	Ms. Lorenzo Marco	ELCT, NED
33.	Dr. Florence Ghamunga	Facilitator, TUMA

X. ELCT PLAN OF ACTION: 2015 - 2025

Priority Area 1: Strenghtening Mission and Evangelism Work for Sustainance of Christian/Church Identity

Objective: 1	Activities	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
To increase by 25% the number of schools reached with Christian Education in primary, secondary and tertiary level within the Country by the end of 2025	1.1.1 Collect updated inventory of primary, secondary and tertiary institutions											
	1.1.2 Assess Training Needs to identify gaps											
	1..1.3 Establish motivation package for teachers											
	1.1.4 Develop tailor made courses for chaplains											
	1.1.5 Develop/acquire and supply attendance registers.											
	1.1.6 Identify other CCT members and participate on joint annual meetings for reports and implementation of Christian Education											
Objective: 2	1.2.1 Develop and distribute schedule for pastors visits											
To provide quality Sunday School Service for children to all the existing worship points by end of 2025	1.2. 2 Create ELCT Task Force for Curriculum and training materials.											
	1.2.3 Develop ELCT Sunday school policy											
	1.2.4.Formulate Sunday school children clubs											

Objective : 3 **To provide quality christian teachings to all confirmants by 2024.**	1.3.1. Conduct short term training for confirmation classes teachers.											
	1.3.2 Review and harmonize the existing guidelines and teaching materials											
Objective : 4 **To reach 1,000,000 non-Christians through outreach programs by the end of 2020.**	1.4.1 Conduct two - day workshop to review works of existing mission area											
	1.4.2 Support mission areas with financial and non financial materials											
	1.4.3 Identify domestic new areas of mission for evangelisation											
	1.4.4 Identify volunteers and mentors											
	1.4.5 Create awareness on the importance of house to house evangelism.											
	1.4.6 Establish ELCT media forum											
	1.4.7 Publicize the ELCT mission, vision and core values using different media.											
	1.4.8 Review Communication Policy.											
	1.4.9 Establish Diakonia Committees in dioceses and Diakonia Coordination Desk at ELCT Headquarters.											
Objective: 5 **To increase by 20% the number of active youth in church decision making bodies and leadership by the end 2020.**	1.5.1 Train and Mentor Youth for Leadership											

	1.5 .2 Identify and train animators for youth ministry											
	1.5.3 Review constitutions and by-laws to include proportional youth representation at all levels.											
	1.5 4 Conduct workshop at district level to identify viable economic activities for youth groups.											
	1.5.5 Train youth on entrepreneurship.											
	1.5.6 Increase and improve the existing Youth Camps and Forums.											
	1.5.7 Develop content and guideline packages to uphold Christian norms, values and Lutheran heritage for youth camps and clubs at all levels											
Objective : 6	1.6.1 Build the capacity of Church leaders on globalization. At all levels											
To reach the 80% of ELCT members with right information on globalization based on Christian values, by the end of 2025	1.6 .2 Create awareness on globalization to ELCT Church members											
	1.6 .3 Produce and distribute informative materials.											
	1.6 .4. Establish information resource centres in ELCT Units.											

Priority Area 2: Ensuring the Role of the Church in Support of Vulnerable Groups

Objective: 1	Activities	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
All ELCT Dioceses to provide compassionate services to vulnerable groups and individuals	2.1.1 Implement Diakonia policy											
	2.1.2 Identify the existing diaconical services and vulnerable groups.											

at congregational level by the end of 2025	2.1.3 Transforming the institutions into vocational centers for the vulnerable through a transitional process											
	2.1.4 Register available institutions with VETA											
	2.1.5 Equip institutions with appropriate innovative technology and entrepreneurship equipments and facilities											
	2.1.6 Identify candidates for training.											
Objective : 2	2.2.1 Sensitize the community on stigma issues and need for care and counseling of vulnerable groups											
To establish by 50% supportive networks within all ELCT Dioceses to address the needs of all vulnerable groups by the end of 2019.	2.2.2 Encourage formation of care and counseling groups within the community											
	2.2.3 Link vulnerable groups with available community services											
	2.2 .4 Establish and strengthen funds for vulnerable groups at parishes and Dioceses level.											
Priority Area 3: Enhancing mobilization and management of financial and non - financial resources at all levels												
Objective: 1	**Activities**	**2015**	**2016**	**2017**	**2018**	**2019**	**2020**	**2021**	**2022**	**2023**	**2024**	**2025**
To mobilize internal financial resources from 50% to 80% for current and expected church activities by the end of 2025	3.1.1 Establish SACCOS and VICOBA groups											
	3.1.2 Acquire and register land											
	3.1.3 Rehabilitate and/renovate existing infrastructures of the church e.g. hostels, health facilities, etc											
	3.1.4 Sensitize members on the scope of the ELCT											
	3.1.5 Provide feedback to church units on how resources are used.											
	3.1.6 Review and implement financial regulations											

	3.1.7 Introduce and use electronic cash collection methods e.g. M-PESA, etc											
Objective : 2 **To establish by 30% viable internal financial sources of income by all ELCT Dioceses by the end of 2025**	3.2 .1 Conduct training on entrepreneurship skills											
	3.2.2 Conduct Fundraising											
	3.2.3 Purchase shares											
	3.2.4 Search for new areas of investment											
	3.2.5 Conduct monitoring and evaluation to measure achievements											
Objective : 3 **To properly manage both the Churches' financial and non financial resources up to 80% by the end of 2025**	3.3.1 Conduct interviews											
	3.3.2 Establish scheme of service											
	3.3.3 Develop performance appraisal systems											
	3.3.4 Sensitize members on the scope of the ELCT											
	3.3.5 Provide feedback to church units on how resources are used											
	3.3.6 Establish / consolidate/update inventory control system of church properties											
	3.3.7 Review financial regulations											
	3.3.8 Sharing of reports											
	3.3.9 Install modern computerized accounting systems											
	3.3.10 Establish and up to date fixed assets registers											
	3.3.11 Inculcate, vision, mission and core values of the Church											

Objective : 4 **To increase church land by 50% by the end of 2025**	3.4.1 Identify areas with land for investment land for potential											
	3.4.2 Apply for land											
	3.4 .3 Survey the acquired land											
	3 .4.4 Apply for title deeds											
	3.4.5 Develop the land acquired											
	3.4.6 Establish land bank/Database											
	3.4.7 Update land database											
	3.4 .8 Organize seminars/meetings on land acquisition, use and ownership											
Priority Area 4: Promotion of Gender Relations and Children's Rights												
Objective: 1	**Activities**	**2015**	**2016**	**2017**	**2018**	**2019**	**2020**	**2021**	**2022**	**2023**	**2024**	**2025**
To empower 50% of men, women and children to overcome oppressive systems by the end of 2025	4.1.1 Build and strengthen capacities for gender mainstreaming in church programmes											
	4.1.2 Mainstream gender in all church projects and programs											
	4.1.3 Improve gender relations at family leve											
	4.1.4 Establish user friendly infrastructures to vulnerable groups											
	4.1.5 Create safe environment for children from family level											
	4.1.6 Implement gender –responsive investments and business promotion with more emphasis on rural areas											
	4.1.7 Create equal employment opportunities to both men and women in the church											
	4.1.8 Implement gender –responsive investments and business promotion with more emphasis on rural areas											

Objective: 2 **To ensure 40% of church women effectively participate in leadership and decision making by the end of 2025**	4.2.1 Create equal employment opportunities to both men and women in the church											
	4.2.2 Increase women's participation in decision making from the family, church and community level.											
	4.2.3 Create awareness on harmful traditional practices											
Objective : 3 **To increase by 30% the level of advocacy for gender rights, youth and children and people with disabilities by 2025**	4.3.1 Raise awareness on gender, including youth, children and people with disabilities' rights.											
	4.3.2 Network with other like-minded partners											
	4.3.3 Organize gender dialogue forums											
	4.3.4 Create awareness on harmful traditional practices											
Objective : 4 **To ensure equitable participation of men and women by 30% in technical assistance and technological transfer activities by 2025**	4.4.1 Conduct gender Audit											
	4.4.2 Respond to gender audit recommendations											

Priority Area 5 : Ensuring Provision of Quality Services												
Objective: 1	**Activities**	**2015**	**2016**	**2017**	**2018**	**2019**	**2020**	**2021**	**2022**	**2023**	**2024**	**2025**
To provide quality health	5.1.1 Print and distribute relevant health materials.											

services to 20% of the ELCT existing Health Facilities by the end of 2025.	5.1.2 Orient health management teams on available policies and guidelines											
	5.1.3 Review policies every four years to accommodate experiences of policies users.											
	5.1.4 Conduct cost analysis for health services.											
	5.1.5 Lobby for PPP											
	5.1.6 Train animators for sensitizing communities on RBA.											
	5.1.7 Increase coverage on health education programs for ELCT.											
	5.1.8 Publicize ELCT core values and health services charter through various media.											
	5.1.9 Market the current ELCT HMIS.											
	5.1.10 Identify and establish centers of excellence.											
Objective : 2 **To establish one SACCOs in each health institution as an internal financial source by the end of 2025**	5.2. 1 Initiate internal sources of income to remunerate staff.											
	5.2.2 Sensitize SACCO's formation for each Health institution.											
	5.2.3 Monitor formation and operationalization of SACCOs											
Objective 3: **To mitigate by 50% the impact of HIV and AIDS pandemic and poverty reduction with improved reproductive health**	5.3.1 Conduct TOT for clergy on HIV and AIDS.											
	5.3.2 Conduct situational analysis on HIV and AIDS											
	5.3.3 Sensitize community on HIV and AIDS.											
	5.3.4 Initiate income generating activities at parish level.											

status among women and men by the end of 2025	5.3.5 Collaborate with other stakeholders to increase the number of Care and Treatment Centers (CTC).	
	5.3.6 Train service providers for PMTCT services	
Objective : 4 **To provide quality Education Services by 50% to all ELCT primary, secondary schools and tertiary institutions, by the end of 2025.**	5.4.1 Liaise with CSSC to acquire relevant policies and guidelines.	
	5.4.2 Initiate internal sources of income to motivate staff	
	5.4.3 Organize effective Parents Teachers Associations	
	5. 4.4 Establish and coordinate PPP	
Objective : 5 **To build the capacity of 50% educational actors within ELCT educational institutions by the end of 2025.**	5.5.1 Increase coverage of students clubs and organization	
	5.5.2 Coordinate and conduct refresher courses and long training for teachers	
	5.5.3 Coordinate School inspections	
	5.5.4 Establish zonal inspectorate teams.	
	5.5.5 Conduct seminars on Children Rights.	
	5.5.6 Conduct ELCT Mock examinations.	
	5.5.7 Print and distribute various Health Materials incl. Calendars and relevant posters with messages on HIV/AIDS prevention	

	5.5.8 Establish zonal centers of Exellence in education in collaboration and consultation with Tumaini University Makumira and its constituent colleges.											
Objective : 6 **To provide clean and safe water to 13 ELCT Dioceses by the end of 2025.**	5.6.1 Identify appropriate means of providing clean and safe water to communities within ELCT Dioceses											
	5.6.2 Create community water committees for sustainability											
	5.6.3 Create awareness on water related diseases.											
	5.6.4 Establish monitoring system to ensure continuity in water provision											
Priority Area 6 : Promotion of Policy Analysis and advocacy												
Objective: 1	**Activities**	**2015**	**2016**	**2017**	**2018**	**2019**	**2020**	**2021**	**2022**	**2023**	**2024**	**2025**
By the end of 2025, ELCT Governing structures and 50% of ELCT members have relevant information and ability to advocate for good governance, better policies and Human Rights	6.1.1 Establish Diocesan Advocacy Desk											
	6.1.2 Conduct seminars on policies and Human Rights.											
	6.1.3 Identify policy issues for advocacy											
	6.1.4 Print materials and distribute.											
	6.1.5 Organize dialogue forums for interfaith groups, civil societies and community groups.											
	6.1.6 Identify stakeholders for collaboration											
	6.1.7 Collaborate and influence policy makers for policy changes.											

Objective : 2 **By the end of 2025, 50% of ELCT members should have acquired relevant information on Climate Change.**	6.2.1 .Identify and develop relevant materials on climate change for training.	
	6.2. 2 Conduct ToT on climate change	
	6.2.3 Create awareness using various media and seminars.	
	6.2.4 Organize and coordinate the celebration of the environmental week and World Environmental Day.	
	6.2.5 Develop Environmental Management System for ELCT	
Objective : 3 **To develop and disseminate environmental friendly energy technologies to 20 % of the households in Diocesan parishes by end of 2025**	6.3.1 Create awareness on renewable sources of energy	
	6.3.2 Disseminate subsidized renewable energies	
	6.3.3 .Initiate enviromental friendly and sustainable programs	
Objective : 4 **By the end of 2025 50% of ELCT leaders are able to advocate for and promote peaceful co-existence**	6.4.1 Organize and coordinate dialogue and seminars, meetings, conferences and workshops on interfaith, political and social issues.	
	6.4.2 Formulate interfaith committees at all levels with consideration of age (youth) and gender	
	6.4.3 .Develop an interfaith newsletter.	
	6.4.4 Develop risk management policy	

among different groups in Tanzania.	6.4.5 Develop thematic areas for students, professionals and religious leaders for articles writing.											
Priority Area 7 : Enhancing Capacity Building of Staff at all Levels												
Objective: 1	**Activities**	**2015**	**2016**	**2017**	**2018**	**2019**	**2020**	**2021**	**2022**	**2023**	**2024**	**2025**
To increase the number of competent personnel in church units and institutions by at least 50% by the end of 2025	7.1.1 Conduct Training Needs Assessment											
	7.1.2 Establish on job training scheme/schedule											
	7.1.3 Establish tailor made courses											
	7.1.4 Identify relevant courses											
	7.1.5 Establish HR desks											
	7.1.6 Develop profile of the organization											
Objective 2: **To equip 50 % of the church units and institutions with adequate facilities such as life skills technologies by the end of 2025**	7.2.1 Establish on job training scheme/schedule											
	7.2.2 Establish e-learning technologies											
	7.2.3 Encourage performance appraisals											
	7.2.4 Promote mentoring											
	7.2.5 Establish HR desks											
	7.2.6 Develop profile of the organization											
Objective 3:	7.3.1 Establish vocational clubs in Secondary schools e.g Bankers Club, Doctor's club, Engineers club and games.											

To establish staff interaction systems for cooperation and collaborations by 40% by the end of 2025	7.3.2. Develop staff training and development plans											
	7.3.3 Initiate staff retreats and site visits											
Priority Area 8: Strengthening Good Governance for Effective Service Delivery												
Objective: 1	**Activities**	**2015**	**2016**	**2017**	**2018**	**2019**	**2020**	**2021**	**2022**	**2023**	**2024**	**2025**
To facilitate by 100% the unity of the church towards one constitution by the end of 2025	8.1.1 Review organizational structures for harmonization											
	8.1.2 Institute Management information systems											
	8.1.3 Review and harmonize all units' constitutions											
	8.1.4 Formulate inter- independent governance bodies											
Objective : 2	8.2.1 Set selection criteria of the appointment of committee members											
To empower 80% of the Governance bodies at all levels of the Church by the end of 2025	8.2.2 Establish Meeting schedule											
	8.2.3 Conduct orientation and tailor- made courses of committee members on their roles and responsibilities at all levels											
Objective : 3 **By the end of 2019, all ELCT Governing structures and 50% of ELCT members have relevant information systems**	8.2.4 Review and implement ELCT Communication Policy											

TUMAINI UNIVERSITY MAKUMIRA

A HISTORICAL-THEOLOGICAL STUDY ON PARTNERSHIP: LUTHERAN MISSION COOPERATION AND EVANGELICAL LUTHERAN CHURCH IN TANZANIA FROM 1998 TO 2014

PETER JONAS BENDERA

A DISSERTATION SUBMITTED IN PARTIAL FULFILMENT OF THE REQUIREMENTS FOR THE AWARD OF THE DEGREE OF MASTER OF THEOLOGY IN MISSIOLOGY OF TUMAINI UNIVERSITY MAKUMIRA

USA - RIVER, ARUSHA, TANZANIA

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ABSTRACT

The historical and missiological concept that the mission is done through participation has given birth to the notion of partnership in mission as a means of an effective mission work. The general objective of this research work was to study the historical-theological perspective of partnership in mission between ELCT and her Northern Partners in the LMC from 1998 to 2014.

The objectives that guided the study were; a study on the necessity of collaboration in mission from a historical-theological perspective, the structure and policies of collaboration in mission, the extent to which LMC has met its objectives by assessing its achievements and contribution to the ELCT. The challenges were finally studied and then the quest for a new model to strengthen the partnership.

The data for this study were collected through interviews, observation, telephone interviews, e-mails and questionnaires. Descriptive analysis which involved explanation, prediction and awareness was used. Simple statistical techniques (averages and percentages) were also employed just for describing the interpreted data. Finally, the findings were communicated using the narrative form.

The study revealed that the partnership between ELCT and her Northern partners has its historical-theological basis on the Bible especially on the Great Commission. Generally, the study revealed that there were achievements realized through a significant contribution of LMC to ELCT. However, in any partnership various achievements are likely to be met as well as challenges in both theoretical and practical levels.

Nevertheless, there is a great possibility of accomplishing the mission of God being in partnership than being in isolation. Therefore, this partnership is indispensable; hence, the perception and means of partnership should be reviewed at intervals.

CHAPTER FIVE

5.0 SUMMARY, CONCLUSION AND RECOMMENDATIONS

5.1 Summary

The research was about "A Historical-Theological Study on Partnership: LMC and ELCT from 1998 to 2014." The research surveyed the background of the study, beginning with the formation of ELCT from the seven churches in 1963. Parallel to the formation of ELCT was the formation of LCS, a tool that coordinated the Northern Partners (mostly former missionaries) in their efforts to support the ELCT. Furthermore, the LCS wanted to see the ELCT more as one church than as a group of individual churches.

The formation of LCS however faced some challenges; some of these are related to its organizational structure and operation. Others were conflicting interests on the issue of power. As a result LMC was formed to replace LCS, LMC was to facilitate expertise and financial resources in a more coordinated manner, but at the same time to maintain a historical-theological relations mission societies and agencies and ELCT dioceses and common work.

The policies of working together have been revised and modified at regular intervals which show that in any partnership, various achievements are likely to be met as well as challenges in both theoretical and practical levels. The question is what is the current LMC mode of cooperation and how does it facilitate the partnership in mission?

In order to remain focused the study was framed within the specific objectives and research questions, significance of the study and scope and limitations. Chapter one concluded with definition of key words and structure and organization of the study.

Chapter two was about literature review, the chapter studied about the meaning of partnership, historical-theological perspective of stages of mission activity and the foundational bases of partnership. Furthermore, the chapter studied about the ELCT missionary cooperation with foreign agencies, the background of the Lutheran missions in Tanzania and finally was the research gap.

Chapter three was generally about Research Methodology whereby the chapter showed the systematic way of solving the research problem. The research design, research approaches, sample and sampling techniques, conceptual framework were surveyed. Others were methods of data collection, data type and data collection. Finally the chapter looked at the ethical issues in doing research.

Chapter four was basically concerned with presentation of the findings, analysis and discussion, and started by elaborating about methods of data analysis and data presentation. Then the discussion and analysis of the paradigm shifts of the partnership between LMC and ELCT and different paradigm shifts of participation in the mission of God. Likewise, the chapter looked at the achievements, contribution of LMC to ELCT and its significance, challenges. Finally the chapter discussed about the missiological nature of partnership, partnership as a concomitant of unity in mission and the future of partnership and the future of mission.

The study concluded with chapter five which was concerned with the summary, conclusion and recommendations from the researcher concerning what should be done in relation to healthy partnership.

5.2 Conclusion

In this study, the researcher has surveyed the historical-theological development of the Lutheran Mission Cooperation (LMC) from Lutheran Coordination Services (LCS) at the period of 1998 to 2014. The study looked into the objectives behind the formation of LMC, the achievements, challenges and the future of this partnership between ELCT and her Northern Partners within the framework of LMC.

The first objective was to study on the necessity of collaboration in mission from a historical-theological perspective. The study found out that the partnership between ELCT and her Northern Partners has its basis on the Bible, initially motivated by the mandate of the Great Commission (Matthew 28:19-20). Then, the high priestly prayer about love among Christians (John 13:35) and the prayer of Jesus for unity (John 17:21) directed the incentive for the ecumenical enterprise (cooperation).

The second objective was a study on the structure and policies of collaboration in mission. The study found out that the structure and policies of working together have been revised and modified at regular intervals. This was through the different models that were employed to meet this objective. This is revealed by the shift from coordination to cooperation, whereby the aim has been to bring a more participatory sense of each partner in the partnership. As the structure was modified from LCS to LMC, ELCT became a member with a privilege of both voice and vote. Furthermore, the LMC operational structure is exceptional in a sense that a donor-recipient has been at least minimized to a very low level comparing to other partnership structures.

The third objective was to find out the extent to which the LMC has met its objectives by assessing the achievements and contribution of LMC to the ELCT. The

objectives are as highlighted in section 1.1 'Background of the Problem' (pp. 4-5). The achievements were realized through the unity forged between ELCT's units and also ELCT and the Northern Partners. Much more was the expansion of the mission fields and the contribution of LMC to ELCT by supporting social services, administration, capacity building and pastoral services and evangelism.

The fourth objective of this study was to study the challenges facing the partnership. As in any partnership various achievements are likely to be met as well as challenges in both theoretical and practical levels, the study found out that although bilateral relations stabilizes partnership at the grassroots' levels, if not well balanced endangers the unity of ELCT. Other challenges are economic dependency, less involvement of grassroots in the mission work, globalization, theological interpretation, accountability and trustworthy.

The fifth and last objective was a study on the quest for a new model of partnership and the way forward in strengthening the partnership. The study found out that, despite the challenges comprehended above; there is a great possibility of accomplishing the mission of God being in partnership than being in isolation. Therefore, this partnership is indispensable.

For the future of LMC, partners should think critically about the position of each partner. The ELCT needs to create accountability and integrity and also fight against dishonesty. For the Northern Partners, they have to work on the arrogance they have against the ELCT.

To focus together for the future is the process of mutual learning and sharing at certain times requires the courage to overcome the psychological barriers (or prejudice)

which pulls the partners back from meeting 'the other' people; as well as being prepared to be encountered by others for the sake of working together in mutuality towards specific goals." Partnership is grounded in the unity of will, purpose and respect.

5.3 Recommendations

The general objective of the study was about the historical-theological perspective of partnership between ELCT and her Northern Partners in the LMC from 1998 to 2014 so as to get a better understanding of this partnership and then come out with some constructive ideas for future improvement of this partnership.

The research found out that the historical-theological perspective of partnership between LMC and ELCT has its basis on the Bible specifically on the Great Commission. The partnership developed through different structural organization and policies that in some cases caused several challenges. However, the formation of LMC did not wipe out all the problems, therefore the partners pioneered and approved the Memorandum of Understanding. This is the second paradigm shift of the partnership.

The study also found that besides the challenges such as of bilateral relations, economic dependency, lack of involving fully the grassroots in the LMC, Globalization, theological interpretation and accountability and trustworthy, there were achievements. These were vividly seen in first the unity of ELCT and the unity of the Northern Partners and son the other hand unity between the ELCT and the Northern Partners. Likewise, the achievements are witnessed through the contribution and support of LMC to ELCT in various areas like social services, administration, capacity building, pastoral services and evangelism.

Therefore, for the future of partnership between ELCT and her Northern Partners the following are recommended:

1. Each member in the partnership is supposed to think about her contribution in order to strengthen the partnership rather than concentrating on what one will benefit from the partnership.
2. We are living in the world whereby each one depends on the other. However, the challenge is the degree or level of dependence. At what level do you depend on your partner? Each member should strive to make the other depend on her. And this resembles the marriage whereby each of the couple should strive to accomplish the responsibilities that fall on him/her in relation to his/her partner.
3. Each member in the partnership should have a desire to have an "adding value". Adding value comes when each has significant touch in the partnership not in terms of quantity but in terms of quality. Let other members in the partnership feel your presence as an important part of the partnership.
4. In case of contribution to the partnership, there should be quantifying of personnel. Some of the partners might not contribute in terms of financial entities rather than other resources such as personnel. These also need to be quantified so as to count as currency. Furthermore, the roles of each partner should be defined and be specific.
5. To the ELCT, there is a theological challenge which needs to be addressed; there is a need of theology to address the issues as according to the African and particularly Tanzanian context. Theological institutions should extend their efforts so as to address the issues some of which have brought theological debate.

Likewise, the theological institutions should prepare graduates competent enough to become not only national but also international servants. Graduates who will in this global village serve at the international level rather than at the local level only. This needs a theological restructuring which will equip the ministers to have a holistic ministry approach with a vision of transforming the society around at any place they might be allocated.

6. Finally, theories of partnership should be revised from time to time to see if they are realistic or idealistic. The needs of partnership change with time, therefore the model should be reviewed at intervals.

Once again, a partnership which does not focus on doing God's mission lacks the quality of God's call to partnership. This is the task of LMC, as far as its mission is concerned to join hands in this partnership to make sure that through this mutual partnership despite of the challenges of the time, people are still in need of hearing the message of God in its holistic approach.

"***Let this be recorded for a generation to come, so that a people yet unborn may praise the LORD***" (**Psalms 102:**

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Name	Organisation	14/15	15/16	16/17	
Anna Claesson	SEM	X	X	X	*New*
DSG Finance & Admin.	ELCT	X	X	X	*New*
Lasse Lampinen	FELM	X	X		
Manfred Scheckenbach	MEW	X	X		
Mary Laiser	ELCT	X	X		
Israel Mwakyolile	ELCT	X			
Isaya Mengele	ELCT	X			
Benyam Kassahun	ELCA	X			*New*

LMC Board earlier years

Name	Organisation	Period			
		10/11	11/12	12/13	13/14
Mary Laiser	ELCT				X
Lasse Lampinen	FELM			X	X
Isaya Mengele	ELCT			X	X
Israel Mwakyolile	ELCT			X	X
Barbara Hinderlie	ELCA			X	X
Manfred Scheckenbach	MEW	X	X	X	X
Abel Mrema	ELCT	X	X	X	X
Lennart Andreasson	COS	X	X	X	X
Imelda Kissava	ELCT	X	X	X	
James Gonia	ELCA	X	X		
Krista R Bellows	DANM	X	X		
Benson Bagonza	ELCT	X	X		
Stephen Munga	ELCT	X	X		

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