LMC

LUTHERAN MISSION COOPERATION TANZANIA

LMC MANUAL 2026

"Be a Salt, Church witness in a Changing World"

22nd Annual Round Table

Resolutions

1st and 2nd October 2025

ELCT - South East of Lake Victoria Diocese - SHINYANGA

LMC

P.O. Box 483, Arusha, Tanzania

Boma Road, Lutheran Center

www.lmc.or.tz

Foreword

Dear LMC Members,

Peace of our Lord Jesus Christ be with you.

I am delighted to share the LMC Manual 2026, which compiles and updates various reports, policies, guidelines, and other relevant information, as we normally do each year. The Manual has been prepared to provide members of the LMC with a consolidated reference to key documents that guide the work and governance of the Cooperation.

Over time, numerous documents have been developed to support decision-making, promote transparency, and strengthen the effective functioning of the LMC. Bringing these reports and policies together in a single manual aims to improve accessibility, ensure consistency, and preserve institutional memory.

The documents compiled here reflect the collective efforts of members and stakeholders who have contributed to strengthening the LMC's policies and operational framework. By making these materials readily available, the Manual seeks to support informed deliberations, encourage adherence to established procedures, and facilitate continuity in the work of the LMC Secretariat.

It is hoped that this Manual will serve as a practical resource for both current and future LMC members. While every effort has been made to ensure that the information contained herein is accurate and up to date, the Manual should be considered a living document that may be reviewed and updated periodically as new policies, reports, or guidelines are developed.

The continued commitment of members to uphold the principles and standards reflected in these documents will help ensure that the LMC remains effective, accountable, and responsive in fulfilling its mandate.

Thank you for your continued dedication and support.

Sincerely,

Zakaria Mnkai

LMC Secretary (2026)

Table of Contents

LMC – Lutheran Mission Cooperation Tanzania

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LMC BANK ACCOUNTS

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

Account Name:
Lutheran Mission Cooperation Tanzania
Account Number: 014103004050
SWIFT: NLCBTZTX0T4

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

ELCT	Evangelical Lutheran Church in Tanzania
CD	Central Diocese
CW	Common Work
DME	Diocese of Meru
DMR	Diocese in Mara Region
DOD	Dodoma Diocese
ECD	Eastern and Coastal Diocese
ELVD	East of Lake Victoria Diocese
IRD	Iringa Diocese
KAD	Karagwe Diocese
KOD	Konde Diocese
LTD	Lake Tanganyika Diocese
MD	Mbulu Diocese
MGD	Morogoro Diocese
MuD	Mufindi Diocese
MWD	Mwanga Diocese
NCD	North Central Diocese
ND	Northern Diocese
NED	North-Eastern Diocese
NWD	North-Western Diocese
PD	Pare Diocese
RUDI	Ruvuma Diocese
SCD	South Central Diocese
SD	Southern Diocese
SED	South Eastern Diocese
SELVD	South East of Lake Victoria Diocese
SWD	South Western Diocese
UKD	Ulanga-Kilombero Diocese
WD	Western Diocese
MuD	Mufindi Diocese

ELCT Institutions

LJS	Lutheran Junior Seminary Morogoro
LRC	Lutheran Radio Centre
LUICO	Lutheran Investment Company
NSH	New Safari Hotel
MSD	Mwanga School for the Deaf
NSD	Njombe School for the Deaf
TUMA	Tumaini University Makumira

Northern Members

BMW	Berliner Missionswerk
Act COS	Act Church of Sweden
DANN	Danmission
DLM	Danish Lutheran Mission
EKM	Evangelical Church in Central Germany
ELCA	Evangelical Lutheran Church in America
Felm	Finnish Evangelical Lutheran Mission
LMW	Leipziger Missionswerk
MEW	Mission EineWelt
NLM	Norwegian Lutheran Mission
SEM	Swedish Evangelical Mission
UEM	United Evangelical Mission
VELKD	United Evangelical Churches in Germany
ELCNG	Ecumenical Centre - Evangelical Lutheran Church in Northern Germany

Other

BDF	Bachelor of Divinity Fund
CCT	Christian Council of Tanzania
ELCT SO	ELCT Service Office
FTP	Further Training Program
MoU	Memorandum of Understanding
ODF	Organization Development Fund
RT	Round Table
TCRS	Tanganyika Christian Refugee Service
TEF	Theological Education Fund

Term used at LMC

Program Fund	Support to ELCT core activities that are financed through LMC. They include Mission & Evangelism, Training Clergy, Women and Children, Diaconia and Christian Education.
Bachelor of Divinity Fund (BDF)	Training of pastors in Bachelor of Divinity (BD) at Tumaini University Makumira (TUMA). LMC is supporting one BD student per each diocese every year, i.e. a diocese has one student in every year from BD I - BD V.
Theological Education Fund (TEF)	Scholarship program for Certificate and Diploma in Theology at three Zonal Bible colleges Kidugala, Mwika and Nyakato. LMC is supporting max. 4 students per diocese within an academic year.
Further Training Program (FTP) - Group Training	FTP is a training program aiming at meeting specific working requirements as guided by ELCT strategic plan 2015-2025. To build the capacity of ELCT employee's performance regarding the required standards, strengthening the unit of the Church and network among different Church workers.
Vehicle Fund	Plan to renew one vehicle during a six-year period.
Designated funds	Designated contribution through LMC budget like Vehicle Fund, designated projects and Retirement Scheme Fund.
Bilateral support	Support to ELCT but not in the LMC budget. Planning, negotiations, and reporting is done between involved partners.

Lutheran Mission Cooperation

Memorandum of Understanding

Between the Evangelical Lutheran Church in Tanzania (ELCT) and

Cooperating Churches, Mission Societies, Mission Agencies and Church Institutions

1. Preamble

Coordination and cooperation of the work of Tanzanian, American and European partners in God´s Mission have a long history. It is 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 and guides the cooperation between the Northern partners and the ELCT within a joint forum.

2. Name

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

3. Legal Status

The Lutheran Mission Cooperation functions under the umbrella of the ELCT.

4. Vision

The Lutheran Mission Cooperation nurtures holistic ministries and mutual community building in God's Mission through Christ for the sake of the world.

5. Mission

The LMC Members are equipped for mutual engagement in evangelical outreach, service, leadership development, peacebuilding and are empowered in strengthening and deepening their global relationships in God's Mission through Christ.

6. Purpose

The purpose of the Lutheran Mission Cooperation shall be:

6.1 To coordinate and facilitate cooperation and engagement in God´s Mission

6.2 To provide a forum for discussion on matters of common concern and interest

6.3 To promote mutuality, transparency, and interdependence

6.4 To promote spiritual fellowship.

7. LMC Membership

LMC members may be churches, mission societies, mission agencies and church institutions.

LMC Membership is defined as follows:

7.1 All LMC Members who signed the Memorandum of Understanding of 2004 as amended in 2013.

7.2 New ELCT dioceses will automatically become members of LMC and have to sign the MoU.

7.3 Churches, mission societies, mission agencies or church institutions who desire to become members of LMC shall apply to the LMC Board and be accepted by the Round Table by three quarters of the votes.

7.4 Application for membership shall be given to the LMC Board at least six months prior to the annual LMC Round Table.

7.5 Each Member is obligated to contribute resources to LMC.

7.6 All Members shall sign the MoU; by signing, each member agrees to abide by the terms and conditions stated in the MoU.

7.7 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 Round Table, the vote may be delegated in writing to their appointed representative.

7.8 Partners who are not LMC members may be invited to the Round Table by the LMC Board. They may speak but not vote.

7.9 Notice of intention to terminate membership shall be given to the LMC Board at least six months prior to the annual LMC Round Table.
Upon termination of membership, a member shall forfeit all rights to properties of LMC. Contributions and pledges for the current year shall be due and payable in full.

7.10 If any ELCT diocese leaves ELCT, it will be automatically excluded from LMC.

7.11 In extreme cases the LMC Round Table can terminate or suspend membership by three quarters of the votes.

8. Structure

8.1 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 LMC Chair/Co-Chair in consultation with the Board.

The Round Table shall be financed by LMC. The logistical arrangements of the LMC Round Table shall be the responsibility of the ELCT in consultation with the LMC Secretariat.

8.1.1. It shall consist of one official representative from each member.

8.1.2 Two thirds of ELCT Members and two thirds of the Northern Members will make a quorum for a meeting. Two thirds of all present members are required to pass a decision.

8.1.3 Common Work shall be represented by the ELCT Presiding Bishop.

8.1.4 Each LMC member shall have one vote.

8.1.5 The ELCT Secretary General and Deputy Secretary Generals attending the Round Table will be allowed to speak but not to vote.

8.1.6 ELCT will nominate two women and two youth (one female, one male) to attend the Round Table as guests who will be allowed to speak but not to vote.

8.1.7 Northern Members will nominate two women and two youth (one female, one male) to attend the Round Table as guests who will be allowed to speak but not to vote.

8.1.8 <u>The LMC Round Table shall:</u>

a) Approve new LMC Members

b) Receive and approve LMC Board Members nominated by each respective group

c) Receive and approve the candidate of the trustee appointed by ELCT as Board Member (refer to 8.2.2).

d) Receive and approve the Chair, a Bishop nominated by the ELCT, from among the Board Members.

e) Receive and approve the Co-Chair nominated by the Northern Members from among the Board Members.
f) Discuss common matters of mission, policy, and advocacy.
g) Receive reports from the LMC Board on LMC activities.
h) Approve the LMC annual budget.
i) Appoint auditors after proposal by the Board.
j) Approve the audited report of LMC.
k) Confirm employment of senior staff of the Secretariat.
l) Terminate or suspend membership.

8.2 The LMC Board

The LMC Board shall act on behalf of the Round Table. The LMC Board shall meet three times a year and when necessary additional meetings may be called. The Board meetings shall be financed by LMC. The Board meetings shall be convened by the LMC Chair or Co-Chair. The Board meetings may be held in person, online or hybrid of both.

8.2.1 The LMC Board shall consist of eight members.

8.2.2 Four Board Members shall be from ELCT (an ELCT trustee, i.e. either the ELCT Secretary General or the ELCT DSG Finance and Administration, two bishops and one female member).

8.2.3 Four Board Members shall be from the Northern Members, at least one female member.

8.2.4 The Board membership shall be for a period of three years with the possibility of re-election.

8.2.5 The position of the Chair and Co-Chair shall be limited to two consecutive terms (but they may continue as Board Members).

8.2.6 Half of ELCT Board members and half of the Northern Board members shall make a quorum for a meeting. Either the Chair or Co-Chair shall attend the meeting.

8.2.7 If a Board Member is missing two consecutives meetings unexcused the Board will ask the next Round Table to elect a replacement.

8.2.8 The Board's decisions are on the basis of simple majority.

8.2.9 Specific roles and responsibilities of the Chair and Co-Chair:

a) The Chair or Co-Chair shall chair the Board and Round Table meetings.
b) They shall work in close collaboration with the LMC Secretariat in the development of agenda items for LMC meetings.
c) In a stalemate situation in a Board decision the Board Chair/Co-Chair shall moderate until a simple majority is reached by voting.
d) The Chair or Co-Chair shall sign the LMC Board and Round Table minutes. By doing so, the Chair or Co-Chair attest that the minutes reflect an accurate picture of the LMC Board or Round Table meetings.

8.2.10 The ELCT Board of Trustees shall handle all legal matters of LMC.

The LMC Board shall:

8.2.11 Have the oversight of the LMC Secretariat

8.2.12 Have responsibility for the development of job descriptions and recruitment processes of senior staff of the LMC Secretariat in collaboration with ELCT Common Work.

8.2.13 Report to the LMC Round Table on the implementation of the LMC activities.

8.2.14 Act as custodian of funds held in LMC accounts on behalf of the ELCT.

8.2.15 propose Auditors to the LMC Round Table.

8.2.16 Propose a draft budget to LMC Round Table.

8.3 The LMC Secretariat

The LMC Secretary heads the LMC Secretariat. The Secretariat shall work in close collaboration with the ELCT Common Work office. Regulations concerning service and remuneration of LMC Secretariat staff are defined in the LMC staff Manual.

The LMC Secretariat shall:

8.3.1 Propose an annual LMC budget to the LMC Board.

8.3.2 Implement the Board resolutions.

8.3.3 Administer and monitor funds for programmes, scholarships, projects, vehicle purchases and operations in accordance with LMC policies.

8.3.4 Prepare an annual LMC Manual including relevant information.

8.3.5 Prepare in consultation with the LMC Chair and Co-Chair the agenda for the LMC Board meetings.

8.3.6 Prepare in consultation with the LMC Board the agenda of the Round Table.

9. Amendments

Amendments in this Memorandum of Understanding shall be mutually agreed upon by all present LMC Members during the Round Table. All present LMC Members shall vote, and three quarters of the votes are required to pass the amendment.

October 2021

Bishop Dr. Benson Bagonza	Deacon Claus Heim
LMC Chair	LMC Co-Chair

ROLL CALL - 22nd LMC Round Table, 1st – 2nd October 2025, in Shinyan

A.	Voting Representatives, Northern Members		Yes	No
1	Rev. Dr. Martin Frank	BMW		
2	Mr. Lorentz Forsberg	Act CoS		
3	Ms. Signe Atim Allimadi	DANM		
4	Ms. Teressa Juhaninmäki	FELM		
5	Rev. Daniel Keiling	LMW		
6	Deacon Claus Heim	MEW		
7	Mr. Hakon Espeland	NLM		
8	Rev. Erik Johansson	SEM		
9	Rev. Dr Ernest William Kadiva	UEM		
10	Mr. Daudi Msseemmaa	ELCA		
11	Rev. Katharina Davis	ZMOe		
B.	**Voting representatives, ELCT Units**			
1	Presiding Bp Dr Alex Malasusa	CW		
2	Bp. Dr Syprian Hilinti	CD		
3	Dean Rev. Ndelekwa Pallangyo	DME		
4	Bp. John Mabuge	DMR		
5	Dean Rev. Stanley Makasi Tabulu	DOD		
6	Mr. Goodlucky Nkini	ECD		
7	Bp. Oscar Lema	ELVD		
8	Bp. Dr Blaston Gaville	IRD		
9	Bp. Jackson Mushendwa	WD		
10	Bp. Geoffrey Mwakihaba	KOD		
11	Bp Imani Chibona	LTD		
12	Bp Elect John Nade Gwandu	MD		
13	Dean elect Rev. Peter Makala	MGD		
14	Bp. Dr Daniel Mono	MWD		
15	Dean Rev. Laretoni Loishiye Lukumay	NCD		
16	Dean Rev. Geogratius Msanya	ND		
17	Bp. Dr. Msafiri Joseph Mbilu	NED		
18	Bp. Dr. Abednego Keshomshahara	NWD		
19	Bp. Charles Mjema	PD		
20	Bp. Amon Mwenda	RUDI		
21	Bp. Dr. George M. Fihavango	SD		
22	Bp. Yeriko Yonam Ngwema	SED		
23	Bp. Dr. Yohana Ernest Nzelu	SELVD		
24	Bp. Stephen Edward Nguvila	SWD		
25	Bp. Wilson Sanga	SCD		
26	Bp. Renard Mtenji	UKD		
27	Bp. Dr. Isaack Kissiri Laiser	WCD		
28	Dean Rev. Yared Wakami	KAD		
29	Bp. Dr Anthony Kipangula	MuD		

C Other Northern Member non Voters

1	Mr. Ole Malmgaard	DLM		
2	Marja Alastalo	FELM		
3	Rev. Lisa Fröberg	Act CoS		
4	Rev. Rickard Kalrsson Lundman	SEM		
5	Ms. Anna Claesson	SEM		

D. Other representaives, ELCT

1	Mr. Rogath Molell	ELCT-CW		
2	CPA Adrian Olotu	ELCT-CW		
3	Mr. Simon Daffi	ELCT-CW		
4	Rev. Lazaro Rohho	ELCT-CW		
5	Mr. Elisa Mhando	ELCT-CW		
6	Dr. Paul Mmbando	ELCT-CW		
7	Ms. Robin Mwanga	ELCT		
8	Ms. Lightness Mugisha	NWD Youth Rep		
9	Mr. Anania Ndondole	ECD Youth Rep.		
10	Mwl. Jane Mkimbo	Sourthern Zone		
11	Mr. Hillary Mwaita	WD/Lake Zone		
12	Mwl. Fabian Adayo	MD		
13	Mr. Erick Adolf	ELCT/CW		
14	Dr. Juliana Manyerere	ELCT/DOD		
15	Ms. Bupe Kabiki	ELCT/SD		
16	Mr. Godwin Ngwijo	ELCT/ECD		
17	Rev. Prof Faustin Mahali	TUMA		

E. LMC staff

1	Mr. Zakaria Mnkai	LMC		
2	Emma Machange	LMC		
3	Sr. Flaviana Temba	LMC		

F. Speakers

1	Rev. Dr Fidon Mwombeki	AACC		
2	Rev. Dr Sivin Kit	LWF		

G Apology

1	Rev. Dr Detlef Gorrig	VELDK		
2	Mr. Peter Bech	DLM		

MINUTE OF THE 22ND LMC ROUND TABLE MEETING FROM 1ST – 2ND OCTOBER 2025

THEME*: "Be a Salt, Church witness in a Changing World"* *(Mathew 5:13)*

AGENDA

1. Opening & Welcome
   1.1 Opening Worship
   1.2 Welcome address and official opening

The opening worship service took place at the ELCT South East of Lake Victoria Diocese (SELVD) at Imani Cathedral in the Shinyanga Region on 1st October 2025. The service was led by the leadership of the SELVD. After a welcoming address by Bishop Dr. Yohana Ernest Nzelu, the Presiding Bishop Dr. Alex Malasusa officially opened the 22nd LMC Round Table 2025 at Nehemiah Bomani Hall.

1.3 LMC Chair Opening Remarks

The LMC Chair, Bishop Dr. George Mark Fihavango, gave an opening remark at the 22nd RT meeting and welcomed all LMC members to participate freely in the various agenda items.

2. Introduction
   2.1 Roll call

The LMC Secretary announced the names of members, guests, speakers, and staff.

The Round Table resolved:
The existence of a quorum has been verified, and the Chair allowed the meeting to proceed.

2.2 Greetings and updates

The LMC Chair invited the new ELCT and Northern Members to introduce themselves and provide brief greetings. Then, the new members introduced themselves to the LMC RT.

2.3 Acceptance of Agenda and Timetable

The LMC Secretary requested that the RT Members provide their input.

The Round Table resolved:
• After reading the agenda, the members accepted the agenda materials and the timetable of the meeting.

2.4 Approval of 21st RT Minutes

The LMC Secretary read the minutes of the 21st LMC Round Table Meeting hosted by the Evangelical Lutheran Church in Tanzania Northern Diocese in Kilimanjaro Region at the Uhuru Hotel from October 2nd to 3rd, 2024.

The Round Table approved: The printed minutes accurately record the decisions and proceedings of the 20th Round Table meeting held on October 1st -2nd, 2024.

3. LMC Secretary Report

The LMC Secretary presented the report covering the period from October 2024 to September 2025. This report outlined various activities carried out during that time. The programs highlighted by the LMC Secretary included the Bachelor of Divinity Fund, the Theological Education Fund, the Program Fund, and the Bilateral Report for the year 2025.

The Round Table resolved: The members received and expressed their appreciation for the LMC Secretariat Report.

4. Matters arising from ELCT

The Secretary General of ELCT, Mr. Rogath Mollel, presented various greetings and updates from common work, including events that occurred during the reporting period and reports on activities supported by LMC in 2025.

The Round Table resolved: The members expressed their appreciation for the matters raised by the ELCT and various reports.

5. LMC Manual

The LMC Secretary explained that last year, the RT members approved several changes to the LMC Manual, which resulted in a reduction in printing costs. However, the agenda was presented to the RT members for adoption, proposing that the LMC Manual be printed in a limited number of copies for the Diocese and Northern members. The suggestion was to provide one copy per member to reduce printing costs. He further noted that the Secretariat would continue to share various reports during RT meetings to ensure that all members remain well informed about LMC matters.

The Round Table resolved:

The RT members unanimously endorsed the LMC Secretariat's request to produce a limited copy of the LMC Manual commencing in 2026.

6. LMC Finance

The LMC Secretariat presented the financial statement report for 2024, which was conducted by Ernst & Young Auditors, and received a favorable opinion on all matters. In conjunction with this, the Secretariat proposed that the same company conduct the LMC accounts for the year 2024. Additionally, the LMC Secretariat presented a budget of TZS 3,173,253,000 for 2026, which includes the vehicle cycle distribution plan for the years 2026 to 2030.

The Round Table resolved:

- The LMC Board received the Financial Statement Report for 2024 with appreciation.
- The LMC members approved the LMC Budget for 2026, subject to amendments to be incorporated.
- The LMC Vehicle Budget and the Cycle Plan for 2026–2030 were received for information.
- The LMC members approved Ernst & Young to audit the LMC accounts for the year 2025.
- The LMC Board shall explore and develop strategies to ensure the financial sustainability of LMC in the coming years, given the continued decline in partner funding.

7. Northern and ELCT Meetings

The Southern and Northern members of the LMC met to discuss various matters. A key agenda item was the election of one Board member to replace Ms. Robin Mwanga for the ELCT. Additionally, Mr. Lorentz Forsberg and Ms. Teressa Juhaninmäki were to be replaced by new Northern Board members to represent Northerners.

The Round Table resolved:

- The two meetings were successfully conducted and well-appreciated.
- Ms. Bupe Kibiki was endorsed as a Board Member to replace Ms. Robin Mwanga.
- Mr. Daudi Msseemmaa' was endorsed to serve as LMC Co-Chair.
- Bishop Dr. George Fihavango was endorsed to continue serving as LMC Chair.
- Ms. Katharina Davis was endorsed as an LMC Board Member.
- Ms. Signe Atim Allimadi was endorsed as an LMC Board Member.

8. Bible Study and Keynote

The Bible study focused on the theme **"Be a Salt, Church witness in a Changing World" (Matthew 5:13)** and was led by **Rev. Dr. Fidon Mwombeki**, General Secretary of the **All-Africa Conference of Churches (AACC)**. In addition, **Rev. Dr. Sivin Kit** for Theology, Mission and Justice from the **Lutheran World Federation (LWF)** delivered a keynote address on the same theme. This session emphasized the role of the church in promoting peace, justice, and faithful witness in the midst of global challenges.

The Round Table resolved:

- The presentations from three speakers and four discussion groups were received with appreciation.
- The RT Members expressed gratitude to the speakers for their inspiring contributions on the theme.

9. AOB

9.1 Next RT Meeting/Date and Place:

The LMC Chair, Bishop Dr. George Fihavango, announced the Next LMC Round Table to be hosted by Dodoma Diocese from 30th September to 1st October 2026.

The Round Table resolved:

- The RT Member s received the date and Venue with appreciation Dodoma Diocese for hosting the next RT Meeting in 2026.

10. Closing

The RT meeting concluded with a closing service that included the Lord's Supper. Following the service, the LMC Chair expressed gratitude to all RT members for their heartfelt participation and contributions. He then invited the Presiding Bishop, Dr. Alex Malasusa, to officially close the 22nd RT meeting. The meeting was formally closed by the Presiding Bishop at 3:30 p.m.

____________________________	__________________________
Bishop Dr. George Fihavango LMC Chair	Mr. Zakaria Mnkai LMC Secretary

LUTHERAN MISSION COOPERATION

LMC SECERTARY SUMMARY REPORT TO 22ND LMC ROUND TABLE MEETING 2025

HOST CHURCH: ELCT - SOUTH EAST OF LAKE VICTORIA DIOCESE SHINYANGA

1ST OCTOBER 2025

Greetings

Honorable Chair Bishop Dr. George Fihavango, LMC Co-Chair Mr. Lorentz Forsberg, Presiding Bishop Dr. Alex Malasusa, Secretary General of ELCT Mr. Rogath Mollel, honorable Bishops, dear invited guests, dear colleagues, Shalom.

First, I thank Almighty God for bringing us safely together here in Shinyanga, at the headquarters of the South East of Lake Victoria Diocese. I also thank the LMC Board, partners, and implementing units for their cooperation throughout this year.

1. Introduction

The Lutheran Mission Cooperation (LMC) remains a living partnership between ELCT's 28 dioceses and mission organizations from Europe and America. Together, we serve under the Great Commission called to mission, education, and holistic service.

In April this year, we welcomed a new colleague, CPA Emma Machange, to strengthen finance and administration. Her support has reduced the heavy workload of past years as LMC chair explained in his opening remarks.

2. Visitations

During the year, we welcomed several partner visits, including the Act Church of Sweden, Leipzig Mission, and our own LMC Chair Bishop Dr George Fihavango.
We also visited a number of dioceses including Lake Tanganyika, Ruvuma, West Central, and Mara where we witnessed real impact: churches being roofed, seminars held, and ministers empowered through LMC core funds.
We also visited Mwika, Nyakato, and TUMA, where curriculum improvements are underway to strengthen theological education as we learned this from Vice Chancelor of TUMA during our discussion.

3. Scholarships & Training (page 9-15 of the Secretariat Report)

- **Bachelor of Divinity Fund:** Up to this reporting period we had 133 students supported by LMC (92 male, 41 female). We continue to encourage dioceses to send more female candidates.
- **Theological Education Fund:** 149 students supported across Kidugala, Nyakato, and Mwika Colleges, including a special focus on women through Mission EineWelt.
- **Christian Education & Ethics (EKIMA):** Reopened this year at Lutheran Junior Seminary, with 13 students from 11 dioceses.
- **Further Training Program:** We trained 7 bishops and 12 assistants in leadership, conflict resolution, and management.

4. Capacity Building Highlights

- Women Pastors' Workshop in Dodoma — we had supported fund to ELCT for empowering 36 women from 18 dioceses in leadership and resource mobilization. We also appreciate support offered by Dodoma Diocese during the entire exercise.
- Lutheran Editors Forum — LMC supporter the ELCT fund for forum to Lutheran's editors aimed at strengthening communication networks and Lutheran identity.
- Zonal College Meeting — the aim of this meeting was share experience, learn together and discuss about progress toward theological curriculum for non-degree program through TUMA.

5. Program Fund & Development (Page 111 of the Secretariate report) Until this reporting period, 27 dioceses received program fund allocations for this year, a great improvement from 14 Dioceses last year. We celebrate best practices like the West Central Diocese, which invested in a brick-making machine to lower church construction costs, hopeful many churches will be constructed through this strategy.

6. Finances & Vehicles (Page 32& 112 of Annual Progress report)

- Currency gains: in year the LMC gained TZS 311 million in 2024 that was allocated to supporting TEF, vehicle fund, and female scholarships, LMC Reserve etc.
- Investments: through decision made by LMC Board, TZS 4.5 billion was invested across four banks, that will generate nearly TZS 500 million in interest after one year. Our goal is to sustain 35% of the LMC budget from investments in coming years bearing in mind that the Church is growing year after year while other commitment remained constant.
- Vehicles: Five dioceses have received vehicles this year already, namely West Central, Dodoma, Karagwe, Lake Tanganyika, and Konde. Mwanga Diocese will receive one soon as a special request came to Board, after the tragic accident that led to completely damaged of 2 vehicles.

7. Challenges

We faced delays in financial reports, late budgets, limited feedback from some units, and currency fluctuations. Most critically, we anticipate reduced donations from partners in 2025/26 and other coming years. These realities demand stronger self-sustainability strategies.

8. Conclusion

Dear delegates, I thank you for your cooperation and prayers. Our mission remains clear: to facilitate, support, and enable the church to serve holistically. Let us continue to walk together in faith and unity, trusting God to guide us in the years ahead.

Thank you, and shalom.

LUTHERAN MISSION COOPERATION TANZANIA

ANNUAL REPORT AND AUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024

LUTHERAN MISSION COOPERATION TANZANIA

ANNUAL REPORT AND AUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

TABLE OF CONTENTS

ABBREVIATIONS

Act CoS	Act Church of Sweden
BDF	Bachelor of Divinity Fund
BMW	Berliner Missionwerk
CD	Central Diocese
CW	Common Work
DANM	DanMission
DLM	Danish Lutheran Mission
DME	Diocese of Meru
DMR	Diocese in Mara Region
DOD	Dodoma Diocese
ECD	Eastern and Coastal Diocese
ELCA	Evangelical Lutheran Church in America
ELCT	Evangelical Lutheran Church in Tanzania
ELVD	East of Lake Victoria Diocese
EUR	Euro
FBO	Faith-Based Organization
FDR	Fixed Deposit Receipt
FELM	Finnish Evangelical Lutheran Mission
FTP	Further Training Program
IFRS	International Financial Reporting Standards
IPSAS	International Public Sector Accounting Standards
IRD	Iringa Diocese
KAD	Karagwe Diocese
KOD	Konde Diocese
LMC	Lutheran Mission Cooperation Tanzania
LMW	Leipziger Missionswerk
LTD	Lake Tanganyika Diocese
MD	Mbulu Diocese
MEs	Medium Standards
MEW	Mission EineWelt
MGD	Morogoro Diocese
MWD	Mwanga Diocese
NBAA	National Board of Accountants and Auditors
NCD	North Central Diocese
ND	Northern Diocese
NED	North-Eastern Diocese
NWD	North-Western Diocese
ODF	Organizational Development Fund
PD	Pare Diocese
RUDI	Ruvuma Diocese
SCD	South Central Diocese
SD	Southern Diocese
SMEs	Small and Medium Enterprises
SED	South-Eastern Diocese
SELVD	South-East of Lake Victoria Diocese
SEM	Swedish Evangelical Mission
SWD	South-Western Diocese
TEF	Theological Education Fund
TIN	Tax Identification Number
UEM	United Evangelical Mission
UKD	Ulanga Kilombero Diocese
USD	United States Dollar
VRN	VAT Registration Number
WCD	West Central Diocese
WD	Western Diocese
MuD	Mufindi Diocese

LUTHERAN MISSION COOPERATION TANZANIA

FOR THE YEAR ENDED 31 DECEMBER 2024

ORGANIZATION INFORMATION

REGISTERED OFFICE AND PRINCIPAL PLACE OF BUSINESS
Lutheran Mission Cooperation Tanzania (LMC)
P.O. Box 483
Arusha, Tanzania
www.lmc.or.tz

BANKERS

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

Account Name:
Lutheran Mission Cooperation Tanzania
Account Number: 014103004050

SWIFT: NLCBTZTX0T4

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 SECRETARY
Mr. Zakaria Mnkai
P.O Box 483,
Arusha, Tanzania
Tel: +255 756847840

AUDITORS
Ernst & Young
Certified Public Accountants,
EY House, No. 162/1,
Mzinga Way, Oysterbay
P. O. Box 2475,
Dar es Salaam, Tanzania

TIN: 100-149-222
VRN: 10007373Z

REPORT BY THOSE CHARGED WITH GOVERNANCE (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024

1. INTRODUCTION

Those Charged with Governance (TCWG) present this report together with the audited financial statements for the year ended 31 December 2024, which disclose the state of affairs of Lutheran Mission Cooperation Tanzania, herein referred to ("LMC").

2. BACKGROUND AND INCORPORATION OF LMC

2.1 BACKGROUND

2.1.1 LMC Foundation

Lutheran Mission Cooperation Tanzania is an instrument set to coordinate interaction between the Evangelical Lutheran Church in Tanzania (ELCT) and its Northern Partners. The ELCT Common Work and 28 dioceses make up the 29 units which are Tanzanian LMC members. 13 Churches and Mission Societies from Denmark, Finland, Germany, Norway, Sweden and USA are the Northern Partners.

LMC is a continuation of coordination mechanisms that have been in place since before the 1970s. 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, the Lutheran Mission Cooperation 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 between the Evangelical Lutheran Church in Tanzania (ELCT) and Cooperating Churches, Mission Societies, and Agencies, outlining the tasks of LMC.

2.2 INCORPORATION

2.2.1 Legal status

The LMC functions are under the umbrella of the ELCT.Mr

2.2.2 Operating legal mandate

LMC operates under mandates given by the Memorandum of Understanding between the Evangelical Lutheran Church in Tanzania (ELCT) and Cooperating Churches, Mission Societies and Agencies (as amended by the round table in October 2021). The LMC is operating under the legal mandates vested in the Registered Trustees of the Evangelical Lutheran Church in Tanzania.

3. PRINCIPAL ACTIVITIES

The principal activities of the Lutheran Mission Cooperation Tanzania are to coordinate and facilitate cooperation and engagement in God's mission, to provide a forum to meet and to discuss matters of common concern, and to promote mutuality and transparency.

Vision statement
The Lutheran Mission Cooperation Tanzania nurtures holistic ministries and mutual community building in God's Mission through Christ for the sake of the world.

Mission statement
The Lutheran Mission Cooperation Tanzania Members are equipped for mutual engagement in evangelical outreach, service, leadership development, peace building, and are empowered in strengthening and deepening their global relationships in God's Mission through Christ.

3. PRINCIPAL ACTIVITIES (CONTINUED)

Purpose

The purpose of the Lutheran Mission Cooperation Tanzania shall be;

- To coordinate and facilitate cooperation and engagement in God's mission
- To provide a forum for discussion on matters of common concern and interest
- To promote mutuality, transparency, and interdependence
- To promote spiritual fellowship

Roles and Responsibilities

The roles and responsibilities of the Lutheran Mission Cooperation Tanzania office are:

- To distribute and monitor subsidies for program funds.
- To distribute and monitor scholarship funds.
- To administer the vehicle fund.

4. ORGANIZATION STRUCTURE

The current structure is designed to ensure implementation of the current main purpose/goals mentioned above. Lutheran Mission Cooperation Tanzania is governed by the LMC Round Table and Board. The Organization's management is entrusted to the LMC Secretariat, led by the LMC Secretary.

5. CORPORATE GOVERNANCE

Lutheran Mission Cooperation Tanzania governance consists of the Round Table and Board members.

(a) Round Table Members

The Lutheran Mission Cooperation Tanzania Round Table is the highest decision-making body of the LMC, which meets once a year and is convened by the Chair in consultation with the Co-chair. The Round Table members who served during the year and up to the date of this report are:

Northern Members

S/No.	Name	Abbreviation
1	Berliner Missionwerk	BMW
2	Act Church of Sweden	Act CoS
3	Danmission	DANM
4	Danish Lutheran Mission	DLM
5	Evangelical Lutheran Church in America	ELCA
6	Finnish Evangelical Lutheran Mission, Felm	FeLM
7	Leipzig Mission, LMW / Evangelical Church in Central Germany	EKM
8	Mission EineWelt	MEW
9	Norwegian Lutheran Mission	NLM
10	Swedish Evangelical Mission	SEM
11	United Evangelical Mission	UEM
12	United Evangelical Lutheran Church of Germany	VELKD
13	Evangelical Lutheran Church in Northern Germany - Centre for Global Ministries and Ecumenical Relations	ZMOe

5. CORPORATE GOVERNANCE (CONTINUED)

ELCT members

S/No.	Name	Abbreviation
1	ELCT Common Work	CW
2	Central Diocese	CD
3	Diocese of Meru	DME
4	Diocese in Mara Region	DMR
5	Dodoma Diocese	DOD
6	Eastern and Coastal Diocese	ECD
7	East of Lake Victoria Diocese	ELVD
8	Iringa Diocese	IRD
9	Karagwe Diocese	KAD
10	Konde Diocese	KOD
11	Lake Tanganyika Diocese	LTD
12	Mbulu Diocese	MD
13	Morogoro Diocese	MGD
14	Mwanga Diocese	MWD
15	North-Central Diocese	NCD
16	Northern Diocese	ND
17	North-Eastern Diocese	NED
18	North-Western Diocese	NWD
19	Pare Diocese	PD
20	Ruvuma Diocese	RUDI
21	South-Central Diocese	SCD
22	Southern Diocese	SD
23	South-Eastern Diocese	SED
24	South-East of Lake Victoria Diocese	SELVD
25	South-Western Diocese	SWD
26	Ulanga-Kilombero Diocese	UKD
27	West Central Diocese	WCD
28	Western Diocese	WD
29	Mufindi Diocese	MuD

(b) Board of Directors

The Directors who served during the year and up to the date of this report are:

Name	Position	Nationality	Date of appointment	Date of resignation
Bishop Dr Abednego Keshomshahara*	Chair	Tanzanian	October 2022	October 2025
Mr. Lorentz Forsberg	Cochair	Swedish	October 2023	October 2025
Ms. Robin Mwanga	Member	Tanzanian	October 2022	October 2025
Rev. Benyam Kassahun	Member	USA	October 2021	October 2025
Bishop Dr. Yohana Nzelu	Member	Tanzanian	October 2024	October 2027
Bishop Dr. George Fihavango**	Chair	Tanzanian	October 2021	October 2024
Ms. Teressa Juhaninmäki	Cochair	Finnish	October 2022	October 2025
Mr. Daudi Msseemmaa	Member	USA	October 2024	October 2027
Mr. Rogath Lewis Mollel	Member	ELCT	April 2024	October2026
Mr. Robert Kitundu	Member	ELCT	October 2023	February 2024

Chair* until October 2024
Chair** from October 2024 until now

5. CORPORATE GOVERNANCE (CONTINUED)

The Lutheran Mission Cooperation Secretary at the date of this report is Mr. Zakaria Mnkai.

The Board takes overall responsibility for the Organization, including the responsibility for identifying key risk areas, considering and monitoring management's decisions, considering significant financial matters, and reviewing the performance of management against plans and budgets. The Board is also responsible for ensuring that a comprehensive system of internal control policies and procedures is operative and for compliance with sound corporate governance principles.

The Board is required to meet at least three (3) times a year, 2 physical meetings and 1 virtual meeting, for a very crucial reason: all meetings are conducted physically. It delegates day-to-day management responsibilities to the Secretary. The Secretary attends the Board meetings as the secretary to the Board. The Board is committed to the principles of effective corporate governance and recognizes the importance of integrity, transparency, and accountability.

(c) Attendance at Lutheran Mission Cooperation Board meetings

The Board of Lutheran Mission Cooperation Tanzania held three (3) meetings during the year. The directors who served during the year and their attendance at the Board meetings are set out in the table below

Name	Position	Meeting attendance
Bishop Dr. Abednego Keshomshahara	Chair	3/3
Deacon Claus Heim	Member	2/3
Bishop Dr. George Fihavango	Member	2/3
DSG Mr. Rogath Mollel	Member	2/3
Ms. Robin Mwanga	Member	2/3
Rev. Benyam Kassahun	Member	2/3
Ms. Teressa Juhaninmäki	Cochair	2/3
Mr. Lorentz Forsberg	Member	3/3

(d) Lutheran Mission Cooperation Secretariat

The Lutheran Mission Cooperation Secretariat works in close cooperation with the ELCT Common Work Office. The staffing of the Secretariat depends on the tasks assigned and decided by the Board. Regulations concerning the service and remuneration of staff are defined in the Lutheran Mission Cooperation Tanzania staff manual. The members of the Lutheran Mission Cooperation Tanzania Secretariat at the date of this report are:

Name	Position
Mr. Zakaria Mnkai	LMC Secretary
Sr. Flaviana Mathew Temba	LMC Financial Officer

6. STAKEHOLDER RELATIONSHIP

Effective engagement through consistent dialogue with key stakeholders is central to business sustainability, both in terms of understanding opinions and concerns and in delivering the organization's commitments. Set out below are the key stakeholders with whom the organizations engage on a regular basis and the means of engagement.

Stakeholder Group	Their Interests / Concerns	Value we create
Employees	• Career development and advancement opportunities • Challenging work, with opportunities to make a difference • An empowering and enabling environment that embraces diversity and inclusivity. • Fair remuneration, effective performance management, and recognition • A safe and healthy work environment	• Routine and specifically scheduled functional and cross-functional meetings as required. • Formal and informal face-to-face meetings as well as video conference meetings are regularly held with and between employees throughout the organisation, and • Emails are sent to employees regarding policies, procedures, and/or employment-related information.
Suppliers	• Fair bidding and timely payments	• Formalized procurement policies and procedures have been established throughout the organisation, and • Competitive procurement of goods and supplies is exercised at all times, and fairness is of utmost importance while awarding supply contracts to selected service providers.
Members	• Fair use of their funds • Evidence of value for money and proper reporting of both activities and Financial reports • Clear visibility in LMC reports and publications • Enhanced relations, joint visits, and acknowledgements	• Proper use of funds • Compliance to the funding protocols • Consistent dialogues, joint meetings, and innovative approaches to bring good results and cementing relations
Regulatory authorities	• Compliance with all legal and regulatory requirements • Active participation and contribution to industry and regulatory working groups.	• Continued adherence to the legal and regulatory requirements
Community	• Fair use of members funds • Sharing data on different research and interpretations	• Collaboration with related entities concerning Corporate Social Responsibility (CSR) to foster responsible initiatives and disseminate best practices; and • Financial literacy and inclusion initiatives.

7. EMPLOYEES' WELFARE

(i) Training support

The Organization supports training for employees to address current and future skills requirements of the organization.

(ii) Medical assistance

All members of staff and their dependents received medical treatment through medical insurance cover provided by the National Health Insurance Fund (NHIF). All medical costs are being covered by Lutheran Mission Cooperation Tanzania for the staff members and their families.

(iii) Health and Safety

The Organization has health and safety guidelines which ensure that a strong culture of safety prevails at all times. A safe working environment is ensured for all employees as necessary.

(iv) Financial Assistance to Staff

The Organization provides funds to its employees in the form of loans and advances so as to enable its employees to facilitate personal needs outside of Lutheran Mission Cooperation Tanzania's work. Loans and advances are available to Lutheran Mission Cooperation Tanzania employees under contract.

8. COMPETENCE

Staff skills are maintained both by a formal recruitment process and a performance appraisal system, which identifies training needs. Also, necessary training both in-house and externally helps to consolidate existing staff skills and competencies.

9. EMPLOYEE CONTRIBUTION BENEFIT PLAN

During the year, Lutheran Mission Cooperation Tanzania and its employees contributed to the National Social Security Fund (NSSF) for post-employment benefits, which are statutorily defined contribution plans made every month, under the provisions of the National Social Security Fund Act. The Organization’s contributions to the defined contribution plans are charged to the statement of financial performance in the year to which they relate. The Organization has no other obligations to pay post-employment benefits.

10. OPERATIONAL AND FINANCIAL PERFORMANCE

The financial performance for the year is on page 16 of the financial statements. The Organization relies mainly on pledges and contributions from its members to pursue its activities.

During the year, income received from Members to finance LMC activities and other sources to fund specific projects are as follows:

Descriptions	2024	2023	Changes
Member Contribution	2,333,639	2,171,409	7%
Designated funds	-	50,407	(100%)
Bilateral funds	1,462,622	2,158,592	(32%)
Interest from FDR	337,971	198,814	70%

11. FINANCIAL POSITION

The Organization's financial position as at 31st December 2024 is set out on page 18 of these financial statements.

12. APPROPRIATION OF RESERVES/SURPLUS

Lutheran Mission Cooperation is a Faith Based Organization that is not for profit, and for that reason, there is no declaration of dividends. Surplus generated, if any, is used for financing its future activities.

13. RISK MANAGEMENT AND INTERNAL CONTROL

Lutheran Mission Cooperation Tanzania Board accepts final responsibility for the risk management and internal control system of the Organization.

The Board oversees the management of financial risks and establishes the appropriate financial risk governance framework for the Organization.

It is the task of the Board to ensure that adequate internal financial and operational control systems are developed and maintained on an ongoing basis to provide reasonable assurance regarding:

- The effectiveness and efficiency of operations.
- The safeguard of the Organization's assets.
- Compliance with applicable laws and regulations.
- The reliability of accounting records.
- Business sustainability under normal as well as adverse conditions; and
- Responsible behaviors towards all stakeholders

The Organization has established a financial manual.

The efficiency of any internal control system is dependent on the strict observance of prescribed measures. There is always a risk of non-compliance of such measures by staff. Whilst no system of internal control can provide absolute assurance against misstatement or losses, the Organization's internal control system is designed to provide the Board with reasonable assurance that the procedures in place are operating effectively.

The Board assessed the internal control systems throughout the financial year ended 31st December 2024 and is of the opinion that they meet accepted criteria.

14. DELEGATION

The overall objectives of the Organization are agreed by the Board, which delegates the day-to-day operations to the LMC Secretariat for execution.

15. RELATIONSHIP BETWEEN MANAGEMENT AND EMPLOYEES

The relationship between management and employees was reasonably good. There were no unresolved complaints received by management from employees.

16. PERSON WITH DISABILITIES

The Organization has not recruited any persons with disabilities. However, it is the policy of the Organization not to discriminate against a person with disability in recruitment.

17. GENDER PARITY

The Organization is an equal opportunity employer. It gives equal access to employment opportunities and ensures that the best available person is appointed to any given position free from discrimination of any kind, regardless of gender, marital status, tribe, religion, and disability, which does not impair ability to discharge duties. The Organization had the following distribution of employees by gender.

Gender	2024	2023
Female	1	1
Male	1	1
Total	**2**	**2**

18. GOING CONCERN

The Board is satisfied that the Lutheran Mission Cooperation Tanzania has the resources to continue in operation for the foreseeable future. Furthermore, the directors confirm that they are not aware of any material uncertainties that may cast significant doubt upon the Lutheran Mission Cooperation Tanzania's ability to continue as a going concern. The Board confirms that applicable accounting standards have been followed and that the financial statements have been prepared on a going concern basis. The members have a reasonable expectation that the Organization has adequate resources to continue in operational existence for the foreseeable future.

19. POLITICAL AND CHARITABLE DONATIONS

The Organization did not make any political donations during the period. No donations were made to public institutions and charitable organizations during the period (2024: Nil).

20. FUTURE DEVELOPMENT PLANS

Lutheran Mission Cooperation Tanzania activities (programs and scholarships) are part of the ELCT Strategic Plan 2021-2026. Future plans are discussed annually at the LMC Round Table.

21. EVENTS AFTER THE REPORTING PERIOD

There are no any other events after the reporting period that require disclosure in or adjustment to the financial statements. Events after the reporting period are disclosed in Note 31 to the financial statements

22. RELATED PARTY TRANSACTIONS AND BALANCE

The members of Lutheran Mission Cooperation Tanzania Board do not receive fees from the Organization Transactions with related parties are disclosed in Note 27 to the financial statements.

REPORT BY THOSE CHARGED WITH GOVERNANCE (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024

23. STATEMENT OF COMPLIANCE

The Lutheran Mission Cooperation financial statements have been prepared in accordance with and comply with the International Public Sector Accounting Standards (IPSAS) as issued by the International Public Sector Accounting Standards Board (IPSASB). The Report by Those Charged with Governance (TCWG) has been prepared in line with the requirements of the Tanzania Financial Reporting Standard (TFRS) No. 1 as issued by the National Board of Accountants and Auditors (NBAA).

24. PREJUDICIAL ISSUES

The Lutheran Mission Cooperation Tanzania Board is not aware of any issues that hindered the Organization in achieving its objectives.

25. AUDITORS

Ernst & Young, Certified Public Accountants were the auditors of Lutheran Mission Cooperation Tanzania for the year ended 31st December 2024. They have expressed their willingness to continue and are eligible for re-appointment. The details of the firm are provided on page 1.

26. RESPONSIBILITY OF THE AUDITORS

The auditors are responsible for providing assurance of the correctness and consistency of each and every piece of information contained in the report by those charged with governance within the financial statements

27. STATEMENT OF RESPONSIBILITY BY THOSE CHARGED WITH GOVERNANCE

It is the responsibility of those charged with governance to prepare financial statements of the entity that show a true and fair view in accordance with applicable standards, rules, regulations, and legal provisions.

This responsibility covers the period from the beginning of the financial year to the date those charged with governance approve the audited financial statements, and it covers all those charged with governance who acted in this capacity during any part of the period covered by the financial statements.

BY ORDER OF THE BOARD

Approved by the Board of Directors on ____________________________, 2025 and signed on its behalf by:

____________________________	________________	_________________
Bishop Dr. George Fihavango **Chairperson**	**Signature**	**Date**
____________________________	________________	_________________
Zakaria Mnkai **LMC Secretary**	**Signature**	**Date**

Lutheran Mission Cooperation Tanzania operates under mandates given by Memorandum of Understanding (MoU) between the Evangelical Lutheran Church in Tanzania (ELCT) and Cooperating Churches, Mission Societies and Agencies (as amended by Round Table October 2021). LMC is operating under the legal mandates vested in the

LUTHERAN MISSION COOPERATION TANZANIA

STATEMENT OF RESPONSIBILITIES BY THOSE CHARGED WITH GOVERNANCE
FOR THE YEAR ENDED 31 DECEMBER 2024

Registered Trustees of the Evangelical Lutheran Church in Tanzania and is governed by the Board of Directors and Members.

The Board of Directors is required to keep proper records and books of accounts, which should lead to the preparation of financial statements of the Lutheran Mission Cooperation Tanzania each financial year that present fairly the state of affairs of the Lutheran Mission Cooperation Tanzania.

The Directors are responsible for the preparation and fair presentation of these financial statements in accordance with International Public Sector Accounting Standards (IPSAS), Tanzania Financial Reporting Standard on Directors' Report and in the manner required by the Memorandum of Understanding between the Evangelical Lutheran Church in Tanzania (ELCT) and cooperating Churches, Mission Societies and Agencies. This responsibility includes designing, implementing, and maintaining internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error; selecting and applying appropriate accounting policies; and making accounting estimates that are reasonable in the circumstances.

The Directors accept responsibility for the annual financial statements, which have been prepared using appropriate accounting policies supported by reasonable and prudent judgements and estimates, in conformity with International Public Sector Accounting Standards (IPSAS) and in the manner required by the Memorandum of Understanding between the Evangelical Lutheran Church in Tanzania (ELCT) and cooperating Churches, Mission Societies and Agencies. The directors accept responsibility for the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

The directors are of the opinion, that the financial statements present fairly the state of the financial affairs of the Lutheran Mission Cooperation Tanzania and of its operating results based on the information and explanations given by management that the system of internal control provides reasonable assurance that the financial records may be relied on for the preparation of the financial statements. However, any system of internal financial control can provide only reasonable, and not absolute, assurance against material misstatement or loss.

Nothing has come to the attention of the Organization to indicate that the Lutheran Mission Cooperation Tanzania will not remain a going concern for at least twelve months from the date of this statement.

BY ORDER OF THE BOARD

____________________________	________________	_________________
Bishop Dr. George Fihavango **Chairperson**	**Signature**	**Date**
____________________________	________________	_________________
Zakaria Mnkai **LMC Secretary**	**Signature**	**Date**

The National Board of Accountants and Auditors (NBAA) according to the power conferred to it under the Auditors and Accountants (Registration) Act. No. 33 of 1972, as amended by Act No. 2 of 1995, requires financial statements to be accompanied with a declaration issued by the Head of Accounting responsible for the preparation of financial statements of the entity concerned.

LUTHERAN MISSION COOPERATION TANZANIA

DECLARATION OF HEAD OF FINANCE
FOR THE YEAR ENDED 31 DECEMBER 2024

It is the duty of a Professional Accountant to assist the those charged with governance to discharge the responsibility of preparing financial statements of an entity showing true and fair view of the entity position and performance in accordance with applicable International Accounting Standards and statutory financial reporting requirements.

Full legal responsibility for the preparation of financial statements rests with those charged with governance as under the statement by those charged with governance on an earlier page.

I, **CPA Adrian Olotu** being the Head of Finance of Evangelical Lutheran Church in Tanzania, hereby acknowledge my responsibility of ensuring that financial statements for the year ended 31 December 2024 have been prepared in compliance with applicable accounting standards and statutory requirements.

I thus confirm that the financial statements give a true and fair view position of Lutheran Mission Cooperation Tanzania as on that date and that they have been prepared based on properly maintained financial records.

Signed by: ....

Position: Deputy Secretary General, Finance and Administration, ELCT

NBAA Membership No.: ACPA 5957

Date…..2025

INDEPENDENT AUDITOR'S REPORT

To the members of
LUTHERAN MISSION COOPERATION TANZANIA

REPORT ON THE AUDIT OF THE FINANCIAL STATEMENTS

Opinion

We have audited the financial statements of Lutheran Mission Cooperation Tanzania (the ''Organization'') set out on pages 16 to 45, which comprise the statement of financial position as at 31 December 2024, and the statement of financial performance, statement of changes in net assets, statement of cash flows for the year then ended, and notes to the financial statements, including material accounting policy information.

In our opinion, the financial statements present fairly, in all material respects, the financial position of Lutheran Mission Cooperation Tanzania as at 31 December 2024 and of its financial performance and cash flows for the year then ended in accordance with International Public Sectors Accounting Standards (IPSASs) and the requirements of the Memorandum of Understanding (MoU) between the Evangelical Lutheran Church in Tanzania (ELCT) and cooperating Churches, Mission.

Basis for Opinion

We conducted our audit in accordance with International Standards on Auditing (ISAs). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Organization in accordance with the International Ethics Standards Board for Accountants' *International Code of Ethics for Professional Accountants (including International Independence Standards)* (IESBA Code) together with the ethical requirements that are relevant to the audit of the financial statements in Tanzania, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the IESBA Code.

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

Other Information

The directors are responsible for the other information. The other information comprises the Company Information, Report by those Charged with Governance (Directors' Report), Statement of those Charged with Governance Responsibilities, and the Declaration by the Head of Finance. The other information does not include the financial statements and our auditor's report thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements, or our knowledge obtained in the audit, or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

INDEPENDENT AUDITOR'S REPORT (Continued)

To the members of
LUTHERAN MISSION COOPERATION TANZANIA

REPORT ON THE AUDIT OF THE FINANCIAL STATEMENTS (Continued)

Responsibilities of the directors for the Financial Statements

The directors are responsible for the preparation and fair presentation of the financial statements in accordance with International Public Sectors Accounting Standards (IPSASs) and the requirements of the Memorandum of Understanding (MoU) between the Evangelical Lutheran Church in Tanzania (ELCT) and cooperating Churches, Mission., and for such internal control as the directors determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the directors are responsible for assessing the Organization's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the management either intend to liquidate the Organization or to cease operations, or have no realistic alternative but to do so. The directors are responsible for overseeing the Organization's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with ISAs, we exercise professional judgement and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit 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 Organization's internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the directors.

INDEPENDENT AUDITOR'S REPORT (Continued)

To the members of
LUTHERAN MISSION COOPERATION TANZANIA

REPORT ON THE AUDIT OF THE FINANCIAL STATEMENTS (Continued)

Auditor's Responsibilities for the Audit of the Financial Statements (Continued)

- Conclude on the appropriateness of the management's use of the going concern basis of accounting and based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Organization's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Organization to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with the management regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS

This report, including the opinion, has been prepared for, and only for, the Organization's members as a body, in accordance with the Memorandum of Understanding (MoU) between the Evangelical Lutheran Church in Tanzania (ELCT) and cooperating Churches, Mission. Our audit work has been undertaken so that we might state to the Members of the Board those matters we are required to state to them in our auditor`s report pursuant to the MoU and our letter of engagement and for no other purposes. We do not accept or assume responsibility to anyone other than the Organization and the Member's as a body, for our audit work, for this report, or for the opinion we have formed.

As required by the Lutheran Mission Cooperation Tanzania MoU, we report to you, based on our audit, that;

- The transactions carried out in the financial year were in accordance with the Lutheran Mission Cooperation Tanzania Memorandum of Understanding.

Signed by: Dr. Neema Kiure (FCPA 1227)
Partner

For and on behalf of Ernst & Young
Certified Public Accountants
Dar es Salaam, Tanzania

Date: ___________________2025

LUTHERAN MISSION COOPERATION TANZANIA

STATEMENT OF FINANCIAL PERFORMANCE
FOR THE YEAR ENDED 31 DECEMBER 2024

	Notes	2024 TZS '000	2023 TZS '000
Revenue from non-exchange transactions			
Program grants			
Members contribution	6	2,333,639	2,171,409
Designated funds			
ELCT vehicle fund	7	367,092	318,882
Theological Education Fund (TEF) (*Movement*)	8	153,694	111,474
Bilateral income	10	1,462,622	2,158,592
Designated project fund	11	-	50,407
		4,317,047	**4,810,764**
Revenue from exchange transactions			
Interest on investment	12	337,971	198,814
Total revenue		**4,655,018**	**5,009,578**
Expenditure			
Distribution expenses			
LMC Reserve Fund (*Movement*)	9	115,125	-
Bilateral distribution to ELCT units	10	1,462,622	2,158,592
Designated project fund	11	-	50,543
Program fund	13	931,968	899,668
Further training program/capacity building (FTP/ODF)	14	57,031	65,170
Bachelor of divinity fund	14	741,235	685,439
Theological Education Fund (TEF)	8	376,540	310,288
ELCT retirement scheme	15	144,000	144,000
ELCT vehicle fund	7	367,092	318,882
ELCT audit fee support	16	8,000	13,540
		4,203,613	**4,646,122**
Administration expenses			
Coordination	17(a)	200,691	211,036
Secretariat	17(b)	165,963	112,190
		366,654	**323,225**
Total distribution and administration expenses		**4,570,267**	**4,969,347**
Operating fund		**84,751**	**40,231**
General operating fund for the year		**84,751**	**40,231**

LUTHERAN MISSION COOPERATION TANZANIA

STATEMENT OF FINANCIAL POSITION
AS AT 31 DECEMBER 2024

	Notes	2024 TZS '000	2023 TZS '000
ASSETS			
Current assets			
Financial assets at Amortised cost	19	4,500,000	2,000,000
Accounts receivable	20	293,976	806,925
Cash and bank balance	21	2,632,375	4,217,826
		7,426,351	**7,024,750**
Non-current assets			
Property, plant and equipment	22	7,247	6,916
Financial assets at fair value through profit or loss	23	9,900	9,000
		17,147	**15,916**
TOTAL ASSETS		**7,443,498**	**7,040,667**
LIABILITIES			
Current liabilities			
Accounts payable	24	787,744	517,886
		787,744	**517,886**
Non-current liabilities			
Liabilities for funds in custody and other funds	25	4,650,077	4,601,855
TOTAL LIABILITIES		**5,437,821**	**5,119,741**
NET ASSETS		**2,005,677**	**1,920,926**
NET ASSETS/EQUITY			
Represented by			
General Operating Fund		2,005,677	1,920,926
		2,005,677	**1,920,926**

These financial statements were approved by the Board of Directors on__________________, 2025 and signed on its behalf by:

____________________________ ________________________

Bishop Dr. George Fihavango **Signature**
Chairperson

____________________________ ________________________

Zakaria Mnkai **Signature**
LMC Secretary

LUTHERAN MISSION COOPERATION TANZANIA

STATEMENT OF CHANGES IN GENERAL OPERATING FUND
FOR THE YEAR ENDED 31 DECEMBER 2024

	General operating fund	Total
	TZS'000	**TZS'000**
2024		
At 1 January	1,920,926	1,920,926
Revolving fund for the year	84,751	84,751
At 31 December	**2,005,677**	**2,005,677**
2023		
At 1 January	1,880,695	1,880,695
Revolving fund for the year	40,231	40,231
At 31 December	**1,920,926**	**1,920,926**

LUTHERAN MISSION COOPERATION TANZANIA

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 DECEMBER 2024

	Notes	2024	2023
		TZS'000	TZS'000
RECEIPTS			
Opening balance receivables	19/20	2,806,924	2,351,349
Funds received		4,655,018	5,009,578
Closing balance receivables	19/20	(4,793,976)	(2,806,924)
		2,667,966	**4,554,003**
PAYMENT			
Opening balance payables	24	(517,886)	(494,699)
Payment		(4,570,267)	(4,969,347)
Non-cash movement (depreciation)	22	2,368	1,579
Non-cash movement (fair value (gain)/loss)	23	(900)	2,850
Closing balance payables	24	787,744	517,886
		(4,298,941)	**(4,941,732)**
Net cash flows from operating activities		**(1,630,976)**	**(387,729)**
Cash flows from investing activities			
Purchase of property and equipment	22	(2,700)	(5,910)
Net cash flows from investing activities		**(2,700)**	**(5,910)**
Cash flows from financing activities			
Changes in Liabilities for funds in custody and other funds	25	48,222	97,027
Net cash flows from financing activities		**48,222**	**97,027**
Net decrease in cash and cash equivalents		(1,585,454)	(296,612)
Cash and cash equivalents at 1 January	21	4,217,826	4,514,438
Cash and cash equivalents at 31 December	21	**2,632,372**	**4,217,826**

LUTHERAN MISSION COOPERATION TANZANIA

STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2024

Particulars	Original budget	Adjustment	Final budget	Actual on comparable basis	Performance difference	Variance percentage final budget	Notes
	2024		2024	2024	2024	2024	2024
	TZS'000		TZS'000	TZS'000	TZS'000	%	
Receipts							
Members contribution	2,224,229	-	2,224,229	2,333,639	(109,410)	-5%	Note 1
ELCT Vehicle fund	329,300	-	329,300	367,092	(37,792)	-10%	Note 2
Theology Education Fund	280,000	-	280,000	153,694	126,306	82%	Note 3
Designated project fund	26,390	-	26,390	-	26,390	100%	Note 4
Bank Interest	198,000	-	198,000	337,971	(139,971)	-41%	Note 5
Currency Fluctuation	60,000	-	60,000	-	60,000	100%	Note 6
Bilateral income	-	1,462,622	1,462,622	1,462,622	-	0%	
Total receipts	**3,117,919**	**1,462,622**	**4,580,541**	**4,655,018**	**(74,477)**		
Payments							
LMC Reserve Fund	-		-	115,125	(115,125)		
Program fund	905,468	-	905,468	931,968	(26,500)	-3%	Note 7
ELCT Vehicle fund	329,300	-	329,300	367,092	(37,792)	-10%	Note 8
Theology Education Fund	280,000	-	280,000	376,540	(96,540)	-26%	Note 9
ELCT retirement scheme	144,000	-	144,000	144,000	-	0%	
Designated project fund	26,390	-	26,390	-	26,390	100%	Note 10
Further training program/ODF	68,000	-	68,000	57,031	10,969	19%	Note 11
Bachelor of Divinity Fund	680,000	-	680,000	741,235	(61,235)	-8%	Note 12
ELCT audit fees support	10,000	-	10,000	8,000	2,000	25%	Note 13
Coordination	180,900	-	180,900	200,691	(19,791)	-10%	Note 14
Secretariat	200,353	-	200,353	165,963	34,390	21%	Note 15
Bilateral distribution to ELCT units	-	1,462,622	1,462,622	1,462,622	-	0%	
Total payments	**2,824,411**	**1,462,622**	**4,287,033**	**4,570,267**	**(283,234)**		
Net receipts/(payments)	**293,508**	**-**	**293,508**	**84,751**	**208,757**		

LUTHERAN MISSION COOPERATION TANZANIA

STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2024

Particulars	Original budget 2023 TZS'000	Adjustment	Final budget 2023 TZS'000	Actual on comparable basis 2023 TZS'000	Performance difference 2023 TZS'000	Variance percentage of final budget 2023 %
Receipts						
Members contribution	2,068,149	-	2,068,149	2,171,409	(103,260)	-5%
ELCT Vehicle fund	287,603	-	287,603	318,882	(31,279)	-10%
Theology Education Fund	280,000	-	280,000	111,474	168,526	151%
Designated project fund	22,894	-	22,894	50,407	(27,513)	-55%
Bank Interest	198,000	-	198,000	198,814	(814)	0%
Currency fluctuation	40,000	-	40,000	-	40,000	100%
Bilateral income	-	2,158,592	2,158,592	2,158,592	-	0%
Total receipts	**2,896,646**	**2,158,592**	**5,055,238**	**5,009,578**	**45,660**	
Payments						
Program fund	811,174	-	811,174	899,668	(88,494)	-10%
ELCT Vehicle fund	316,713	-	316,713	318,882	(2,169)	-1%
Theology Education Fund	280,000	-	280,000	310,288	(30,288)	-10%
ELCT retirement scheme	144,000	-	144,000	144,000	-	0%
Designated project fund	22,894	-	22,894	50,543	(27,649)	-55%
Further training program/ODF	68,000	-	68,000	65,170	2,830	4%
Bachelor of Divinity Fund	680,000	-	680,000	685,439	(5,439)	-1%
ELCT audit fees support	10,000	-	10,000	13,540	(3,540)	-26%
Coordination	165,000	-	165,000	211,036	(46,036)	-22%
Secretariat	105,900	-	105,900	112,190	(6,290)	-6%
Currency loss	-	-	-	-	-	0%
Bilateral distribution to ELCT units	-	2,158,592	2,158,592	2,158,592	-	0%
Total payments	**2,603,681**	**2,158,592**	**4,762,273**	**4,969,347**	**(207,074)**	
Net receipts/(payments)	**292,965**	**-**	**292,965**	**40,231**	**252,735**	

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

1. GENERAL INFORMATION

Lutheran Mission Cooperation Tanzania is an instrument sent to coordinate interaction between the Evangelical Church in Tanzania (ELCT) and its Northern 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.

The financial statements of Lutheran Mission Cooperation Tanzania for the year ended 31 December 2024 were authorized for issue in accordance with a resolution of the LMC Board.

The address of the registered office and principal place of business of the Organization is disclosed under the Organization information. The principal activities of the Organization are described in the report by those charged with governance.

2. BASIS OF PREPARATION AND GOING CONCERN

(i) BASIS OF PREPARATION

These financial statements have been prepared in accordance with the International Public-Sector Accounting Standards (IPSAS). The financial statements have been prepared on a historical cost basis, except where otherwise stated in the accounting policies below. The financial statements are presented in Tanzania Shillings (TZS) and all values are rounded to the nearest Tanzanian Shillings.

Statement of compliance
The preparation of financial statements in conformity with International Public-Sector Accounting Standards (IPSAS) and the requirements of the Memorandum of Understanding (MOU) between the Evangelical Lutheran Church in Tanzania (ELCT) and cooperating Churches, Mission.

(ii) GOING CONCERN

The financial statements of Lutheran Mission Cooperation Tanzania have been prepared on the going concern basis on. This basis presumes that the Organization will have adequate resources to meet its liabilities as and when they fall due, and that the realization of assets and settlement of liabilities will occur in the ordinary course of operation.

The directors have made an assessment of the Organization’s ability to continue as a going concern and are satisfied that the Organization has the resources to continue in operational existence for the foreseeable future. The Organization has active members, and the directors are confident that members will honor their commitment to provide funding to the Organization.

3. CHANGES IN MATERIAL ACCOUNTING POLICY INFORMATION AND DISCLOSURES

New and amended standards and interpretations

Lutheran Mission Cooperation Tanzania adopted International Public Sector Accounting Standards (IPSAS) to replace the International Financial Reporting Standards (IFRS). IPSAS is a more appropriate financial reporting framework for the Organization. Standards and interpretations issued as of 1 January 2024 were adopted and had no impact on the financial performance or financial position of the Organization.

3. CHANGES IN MATERIAL ACCOUNTING POLICY INFORMATION AND DISCLOSURES (CONTINUED)

New and amended standards and interpretations (Continued)

The accounting policies adopted are consistent with those of the previous financial year. Standards that are issued but not yet effective and those which are effective for the accounting period beginning on or after 01 January 2024 are listed below:

- IPSAS 43 – ''Leases'' was issued by the International Public Sector Accounting Standards Board (IPSASB) in January 2022. The objective of the standard is to establish principles for the financial reporting (1) for the lessees, introduces a right-of-use model that replaces the risks and rewards incidental to the ownership model in IPSAS 13, Leases, and (2) for lessors, IPSAS 43 substantially carries forward the risks and rewards incidental to ownership model in IPSAS 13. This standard will be effective for financial statements with annual periods beginning on or after 1 January 2025, with an option or earlier adoption.

- IPSAS 44 – ''Non-current assets held for sale and discontinue operations'' is based on International Financial Reporting Standard (IFRS) 5, Non-current assets held for sale and discontinue operations. The new IPSAS specifies the accounting for assets held for sale and the presentation and disclosure of discontinued operations. IPSAS 44 includes additional public sector requirements, in particular, the disclosure of the fair value of assets held for sale that are measured at their carrying amounts, when the carrying amounts is materially lower than their fair value. IPSAS 44 has an effective date of January 1, 2025. Early application is permitted.

- IPSAS 45 – ''Property, Plant, and Equipment'' replaces IPSAS 17, Property, plant, and Equipment by adding current operational value as measurement basis in the updated current value model for assets within its scope, identifying the characteristics of heritage and infrastructure assets, and adding new guidance on how these important types of public sector assets should be recognized and measured. Effective date is January 1, 2025, with early application permitted.

- IPSAS 46 – ''Measurement'' provides new guidance in a single standard addressing how commonly used measurement basis should be applied in practice. It brings in generic guidance on fair value for the first time, and introduces current operational value, a public sector specific current value measurement basis addressing constituents' views that an alternative current value measurement basis to fair value is needed for certain public sector assets. Effective date is January 1, 2025, with early application permitted.

- IPSAS 47 – ''Revenue'' replaces IPSAS 9, Revenue from Exchange Transactions and IPSAS 11, Construction Contracts, and IPSAS 23, Revenue from Non-Exchange Transactions (Taxes and Transfers) with two accounting models for the recognition and measurement of public sector revenue transactions, based on the existence of a binding arrangement. The new IPSAS is aligned with IFRS 15, Revenue from Contracts with Customers while broadening its applicability across the public sector. Additional guidance is included to help entities apply the accounting principles to public sector-specific transactions, such as capital transfers and compelled transactions. The effective date is January 1, 2026, with earlier application permitted.

3. CHANGES IN MATERIAL ACCOUNTING POLICY INFORMATION AND DISCLOSURES (CONTINUED)

New and amended standards and interpretations (Continued)

- IPSAS 48 – ''Transfer expenses'' introduces guidance for transfer expenses, where a transfer provider provides resources to another entity without receiving anything directly in return, which is common situation in the public sector globally. The accounting for transfer expenses is driven by whether the transaction results in an enforceable right to have the transfer recipient satisfy their obligations. To operationalize this principle, IPSAS 48 presents two accounting models based on the existence or not of a binding arrangement. The effective date is January 1, 2026, with earlier application permitted.

- IPSAS 49 – ''Retirement benefit plans'' establishes comprehensive accounting and reporting requirements for the financial statements of retirement benefit plans, with participants comprising current and former public sector employees and other eligible members. The new pronouncement will bring increased transparency and accountability to these public sector entities, ensuring they can fulfil their obligations to employees and other eligible participants who are members of the retirement benefit plan. The effective date of IPSAS 49 is January 1, 2026, with earlier application permitted.

New and amended standards and interpretations that became effective during the year did not have any impact on the accounting policies, financial position or performance of Lutheran Mission Cooperation Tanzania.

4. SIGNIFICANT MATERIAL ACCOUNTING POLICY INFORMATION

a) Revenue recognition

(i) Revenue from exchange transactions

Revenue is recognized to the extent that it is probable that the economic benefits will flow to the entity and the revenue can be reliably measured. Revenue is reduced for estimated customer returns, rebates and other similar allowances. Revenue of Lutheran Mission Cooperation Tanzania includes interest revenue earned from banked cash, proceeds from disposal of Organization owned assets.

Contributions and grants
Cash remitted directly by members and donors is credited to the corresponding income account of the member if it represents a contribution to the Organization's budget.

(ii) Revenue from non-exchange transactions

Revenue from non-exchange transactions is governed by IPSAS 23 and mainly comprises taxes and transfers. Revenue from Non- Exchange Transaction of the Lutheran Mission Cooperation Tanzania includes contributions and grants revenue from members and exchange differences on translation.

Interest income
Interest income arises from fixed deposit accounts. Interest income is accrued on a time basis, by reference to the principal outstanding and at the effective interest rate applicable which is the rate that exactly discounts the estimated future cash payments or receipts through the expected life of the financial instrument or a shorter period, where appropriate, to the net carrying amount of the financial asset or liability. Interest earned on bank fixed deposit is recognized in the income statement on cash basis. The interest is then allocated to various funds in balance sheet on a basis agreed by the Organization's management.

4. SIGNIFICANT MATERIAL ACCOUNTING POLICY INFORMATION (CONTINUED)

b) Foreign currency translation

Functional and presentation currency
Items included in the financial statements of the organization are measured using the currency of the primary economic environment in which the organization operates ("the functional currency"). The financial statements are presented in Tanzanian Shillings (TZS), which is the Organization's functional and presentation currency.

Transactions and balances
The financial statements are presented in Tanzanian shillings (TZS), which is the Organization functional and presentation currency. Transactions in foreign currencies are initially recorded in the functional currency rate ruling at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies are retranslated at the functional currency rate of exchange ruling at the reporting date. Non-monetary items that are measured in terms of historical cost in a foreign currency are translated using the exchange rates as at the dates of the initial transactions. Non-monetary items measured at fair value in a foreign currency are translated using the exchange rates at the dates when the fair value was determined.

Exchange differences arising on the settlement of monetary items or on translating monetary items at rates different from those at which they were translated on initial recognition during the period or in previous financial statements are recognized in the statement of financial performance in the period in which they arise. Cash flows arising from transactions in a foreign currency are recorded in TZS by applying to the foreign currency amount the exchange rate between TZS and the foreign currency at the date of the cash flow.

c) Cash and cash equivalents

Cash and bank balances in the statement of financial position comprise cash at banks and in hand and short-term deposits with an original maturity of three months or less, which are readily convertible to known amounts of cash and are subject to insignificant risk of changes in value

For the purpose of the statement of cash flows, cash and cash equivalents comprise of cash in hand and at bank as defined above, net of outstanding bank overdrafts.

d) Provisions

Provisions are recognized when the organization has a present obligation (legal or constructive) as a result of a past event, if it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and a reliable estimate can be made for the amount of the obligation.

e) Accounts receivables

Accounts receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market.

After initial measurement accounts receivables are carried at amortized cost using the effective interest method less any allowance for impairment. Gains and losses are recognized in surplus/deficit when the accounts receivables are derecognized or impaired, as well as through the amortization process.

4. SIGNIFICANT MATERIAL ACCOUNTING POLICY INFORMATION (CONTINUED

f) Allocation of funds

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

g) Employee benefits

Short-term employee benefit
The cost of short-term employee benefits (those payable within 12 months after the service is rendered, such as paid vacation leave and sick leave, bonus and non-monetary benefits such as medical care), are recognized in the period in which the service is rendered and are not discounted.

The expected cost of compensated absences is recognized as an expense as the employees render services that increase their entitlement or, in the case of non-accumulating absences, when the absence occurs.

Defined contribution plans
The organization operates a defined contribution plan for its employees. A defined contribution plan is a plan under which the organization pays fixed contributions into a separate entity. The organization has no legal or constructive obligations to pay further contributions if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods. The organization and its employees contribute to the National Social Security Fund (NSSF) which is a defined contribution scheme. The organization contributions to the defined contribution scheme are charged to the statement of financial performance in the period to which they relate.

h) Accounts payable

Accounts payable are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Accounts payable are recognized initially at fair value.

i) Taxes

The Organization is subject to income tax laws of Tanzania, except where tax exemption has been sought and granted by Tanzania Revenue Authority (TRA) in accordance with section 131 of the Income Tax Act 2004, Currently covered under Section 11 of the Tax Administration Act 2015.

Lutheran Mission Cooperation is required to pay some taxes such as withholding taxes, Pay-As-You-Earn and other indirect taxes that are not exempted on charitable activities.

j) Property and equipment

Property and equipment are stated at cost, excluding the costs of day-to-day servicing, less accumulated depreciation and accumulated impairment in value. Such cost includes the cost of any replacement parts in accordance with the related recognition criteria.

4. SIGNIFICANT MATERIAL ACCOUNTING POLICY INFORMATION (CONTINUED)

j) Property and equipment (Continued)

Recognition
The cost of an item of property and equipment is recognized as an asset if, and only if the asset is being controlled by the Lutheran Mission Cooperation Tanzania; it is probable that future economic benefits or service potential associated with the item will flow to the Board; and the cost of the item can be measured reliably.

Measurement
Property, Plant and Equipment are stated at cost less accumulated depreciation and any accumulated impairment losses. Historical cost includes expenditure that is directly attributable to the acquisition of the items.

Subsequent expenditure
Expenditure incurred to replace a components of item of property and equipment is accounted for separately and capitalized only when the amount is material, it is probable that future economic benefits or service potentials associated with the item will flow to the Organization and the cost of the item can be measured reliably. All other expenditure items are recognized in the income statement as expenses during the financial period in which they are incurred.

Depreciation
The Lutheran Mission Cooperation Tanzania has adopted the straight line method for depreciation, which is allocated systematically over the useful life of the respective assets as per the accounting policies applicable. The depreciable amount of an asset shall be allocated on a systematic basis over its estimated useful life. The prevailing International Standard for depreciation shall be applied over the useful life of the assets. In accordance with the Generally Acceptable Valuation Principles (GAVP), depreciation for valuation purposes shall be the adjustment made to the replacement cost to reflect physical deterioration, functional and economic obsolescence.

Depreciation is calculated on a straight-line basis over the useful life of the assets as follows:

Class of fixed assets	**Depreciation method**	**Depreciation rate (p.a)**
Motor vehicles	Straight line	16.7%
Office furniture and fittings	Straight line	12.5%
Computer equipment and printers	Straight line	25%

The depreciation charge for each period is recognized in the statement of financial performance unless it is included in the carrying amount of another asset. The Organization has adopted an accounting policy of not depreciating land since land has no wear and tear by nature and gains value from time to time.

Impairment
Impairment tests are performed on property and equipment when there is an indicator that they may be impaired. When the carrying amount of an item of property and equipment is assessed to be higher than the estimated recoverable amount, an impairment loss is recognized immediately in the statement of financial performance to bring the carrying amount in line with the recoverable amount.

4. SIGNIFICANT MATERIAL ACCOUNTING POLICY INFORMATION (CONTINUED)

j) Property and equipment (Continued)

De-recognition

The carrying amount of an item of property and equipment is derecognized when asset is disposed; or when no future economic benefits or service potentials are expected from its use or disposal. Gains and losses on de-recognition of property and equipment is determined by reference to their carrying amount and is taken into account in determining operating profit.

k) Financial assets at fair value through profit or loss

The financial assets at fair value through profit or loss are recognized initially ats its fair value plus transaction costs that are directly attributable to the acquisition and subsequent measured at their fair value, without any deduction 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 analyzed between the translation difference resulting from changes in amortized cost of the security and other changes in the carrying amount of securities.

The translation differences on monetary securities are recognized in income and expenditure account while translation differences on non-monetary securities are recognized in the 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 balance sheet date for which are classified as current assets.

l) Budget information

The annual budget is prepared on the accrual basis, that is, all planned costs and income are presented in a single statement to determine the needs of Lutheran Mission Cooperation Tanzania goals and other activities. As a result of the adoption of the accrual basis for budgeting purposes, there are no basis or timing differences that would require reconciliation between the actual comparable amounts and the amounts presented as a separate additional financial statement in the statement of comparison of budget and actual amounts. Explanatory comments are provided in the notes to the annual financial statements; first, the reasons for overall growth or decline in the budget are stated, followed by details of overspending or underspending online items.

5. ACCOUNTING JUDGMENTS, ESTIMATES AND ASSUMPTIONS

The preparation of the Organization's financial statements requires management to make judgments, estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities, and the disclosure of contingent liabilities, at the reporting date. However, uncertainty about these assumptions and estimates could result in outcomes that could require a material adjustment to the carrying amount of the asset or liability affected in the future.

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

5. ACCOUNTING JUDGMENTS, ESTIMATES AND ASSUMPTIONS (CONTINUED)

Judgments

In the process of applying the organization's accounting policies, management has made the following judgment, apart from those involving estimations, which has the most significant effect on the amounts recognized in the financial statements:

Determination of the useful lives of property and equipment
Management uses reasonable judgment in determining the useful lives of property and equipment and, hence depreciation rates of the items of property and equipment.

Estimates and assumptions

The key assumptions concerning the future and other key sources of estimation uncertainty at the reporting date, that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year, are discussed below.

Going concern
The financial statements of Lutheran Mission Cooperation Tanzania have been prepared on the going concern basis on. This basis presumes that the Organization will have adequate resources to meet its liabilities as and when they fall due, and that the realization of assets and settlement of liabilities will occur in the ordinary course of operation.

The directors have made an assessment of the Organization's ability to continue as a going concern and are satisfied that the Organization has the resources to continue in operational existence for the foreseeable future. The Organization has active members, and the directors are confident that donors will honor their commitment to provide funding to the Organization.

Impairment of non-financial assets
The Organization assesses whether there are any indicators of impairment for all non-financial assets at each reporting date. Non-financial assets are tested for impairment when there are indicators that the carrying amounts may not be recoverable. When value in use calculations are undertaken, management must estimate the expected future cash flows from the asset or cash generating unit and choose a suitable discount rate in order to calculate the present value of those cash flows

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024

6 MEMBERS CONTRIBUTION

Member	Currency	Contribution in member's currency	2024 TZS'000 Actual Contribution	2023 TZS'000 Actual Contribution
BMW	EUR	10,000	28,037	12,659
COS	SEK	250,000	44,086	59,946
DANM	DKK	75,000	27,421	27,178
DLM	DKK	50,000	14,693	-
EKM	EUR	85,000	244,697	215,067
ELCA	USD	25,000	64,866	58,627
ELCT	TZS	14,500,000	14,500	14,000
FELM	EUR	15,000	43,417	40,804
LMW	EUR	15,000	42,777	37,953
MEW	EUR	460,000	1,289,539	1,222,600
NLM	NOK	80,000	12,437	13,663
SEM	SEK	100,000	24,866	11,109
UEM	EUR	66,605	186,453	181,249
VELKD	EUR	5,000	13,700	12,502
ZMOe	EUR	100,000	282,150	247,119
			2,333,639	**2,171,409**

7 ELCT VEHICLE FUND

Member	Currency	Contribution in member's currency	Actual Contribution	Actual Contribution
EKM	EUR	25,000	68,500	63,255
ELCT	TZS	142,987,000	142,987	118,182
MEW	EUR	35,000	100,680	88,558
ZMOe	EUR	20,000	54,926	48,887
			367,092	**318,882**

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024

		2024	2024
		TZS'000	TZS'000
8	**THEOLOGICAL EDUCATION FUND**		
	At 1 January	2,795,491	2,428,627
	Allocated during the year (Income and Interest) *	222,846	198,814
	Special Support MEW for Women TEF	-	244,437
	Utilized during the year - I&E (as income and expenses)	(376,540)	(310,288)
	Cash out (Note 25)	(8,183)	-
	Currency gain allocation (Note 18)	155,601	233,901
	At 31 December	**2,789,214**	**2,795,491**
9	**LMC RESERVE FUND**		
	At 1 January	435,390	365,135
	Allocated during the year (Income and Interest) *	115,125	-
	Utilized during the year - I&E (as income and expenses)	-	-
	Cash out (Note 25)	(99,631)	(35,000)
	Currency gain allocation (Note 18)	-	105,255
	At 31 December	**450,885**	**435,390**

*Interest comprises of actual interest received and earned on FDR for both Maendeleo Bank PLC, KCB Bank (T) Limited and The National Bank of Commerce (NBC). Income comprises of dividend received on investment of shares at Maendeleo Bank PLC

Movements between the amounts allocated during the year (Income and Interest) and the amounts utilized during the year are recorded in the profit and loss statement, whereas other movements are recorded in the liabilities for funds as detailed in Note 25 of the financial statements.

		2024 TZS '000	2023 TZS '000
10 BILATERAL INCOME			
(a) Bilateral Income			
	ELCA	1,403,004	1,097,764
	LMW	59,618	591,083
	MEW	-	469,745
		1,462,622	**2,158,592**
(b) Bilateral distribution			
ELCT Unit			
CW	Common Work	527,922	573,169
DME	Diocese of Meru	136,686	230,571
ECD	Eastern and Coastal Diocese	72,118	22,440
DMR	Diocese in Mara region	11,083	19,870
DOD	Dodoma Diocese	1,292	-
IRD	Iringa Diocese	-	86,271
KOD	Konde Diocese	31,422	156,485
LTD	Lake Tanganyika Diocese	5,115	-
NCD	North Central Diocese	104,613	138,411
NED	North Eastern Diocese	14,258	13,323
ND	Northern Diocese	25,190	111,574
PD	Pare Diocese	65,985	-
SCD	South Central Diocese	23,795	61,895
SD	Southern Diocese	157,306	132,872
MWD	Mwanga Diocese	632	-
UKD	Ulanga Kilombero Diocese	181,340	66,201
WD	Western Diocese	45,826	-
WCD	West Central Diocese	723	-
other	Wait for Information (from ELCA)	57,314	545,511
		1,462,622	**2,158,592**

			2024 TZS '000	2023 TZS '000
11 DESIGNATED PROJECT FUND AND DISTRIBUTION			**2024**	**2023**
Members contribution	**Currency**	**Contribution in member's currency**		
VELKD	EUR	-	-	50,407
			-	**50,407**
Distribution				
ELCT Units				
Morogoro Diocese			-	50,543
			-	**50,543**

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024

		2024	2023
		TZS '000	TZS '000
12	**INTEREST ON INVESTMENT**		
	(a) Bank Interest		
	FDR at Maendeleo Bank PLC	130,500	99,000
	FDR at KCB Bank (T) Limited	162,471	99,814
	FDR at NBC Bank (T) Limited	45,000	-
		337,971	**198,814**
	(b) Allocation of Bank Interest		
	Theological Education Fund (TEF)	222,846	198,814
	LMC Reserve Fund	115,125	-
		337,971	**198,814**

	2024	2023
	TZS '000	TZS '000
AVAILABLE INVESTMENTS		
FDR at Maendeleo Bank PLC	1,500,000	1,000,000
FDR at KCB Bank (T) Limited	2,000,000	1,000,000
FDR at NBC Bank (T) Limited	1,000,000	-

Bank interest comprises of actual interest received and earned on matured FDR for the period from 5th July 2023 to 4th July 2024 and 19th July 2023 to 19th July 2024 for both Maendeleo Bank PLC, KCB Bank (T) Limited, and NBC. 1st August 2024 to 1st August 2025, Allocation of bank interest to Theological Education Fund is in line with Accounting Policy 4 (f) contained in the notes to the Financial Statements.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024

		2024	2023
		TZS '000	TZS '000
13	**PROGRAM FUND**		
	Central Diocese	26,000	26,000
	Common Work	203,968	197,668
	Diocese in Mara Region	26,000	26,000
	Diocese of Meru	26,000	26,000
	Dodoma Diocese	26,000	26,000
	East of Lake Victoria Diocese	26,000	26,000
	Eastern & Coastal Diocese	26,000	26,000
	Iringa Diocese	26,000	26,000
	Karagwe Diocese	26,000	26,000
	Konde Diocese	26,000	26,000
	Lake Tanganyika Diocese	26,000	26,000
	Mbulu Diocese	26,000	26,000
	Morogoro Diocese	26,000	26,000
	Mwanga Diocese	26,000	26,000
	North Central Diocese	26,000	26,000
	North Eastern Diocese	26,000	26,000
	North Western Diocese	26,000	26,000
	Northern Diocese	26,000	26,000
	Pare Diocese	26,000	26,000
	Ruvuma Diocese	26,000	26,000
	South Central Diocese	26,000	26,000
	South East of Lake Victoria Diocese	26,000	26,000
	South Eastern Diocese	26,000	26,000
	South Western Diocese	26,000	26,000
	Southern Diocese	26,000	26,000
	Ulanga Kilombero Diocese	26,000	26,000
	West Central Diocese	26,000	26,000
	Western Diocese	26,000	26,000
	Mufindi Diocese	26,000	-
		931,968	**899,668**

		2024	2023
14	**SCHOLARSHIP PROGRAMS**		
	FTP - Further Training Program	55,129	61,045
	ODF - Organisation Development Fund	1,903	4,125
		57,031	**65,170**
	BDF - Bachelor of Divinity Fund	**741,235**	**685,439**
	TEF - Theological Education Fund	**376,540**	**310,288**
	Total scholarship programs	**1,174,806**	**1,060,897**

		2024	2023
15	**ELCT RETIREMENT SCHEME**		
	ELCT Retirement Scheme Fund	144,000	144,000
		144,000	**144,000**

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024

		2024	2023
		TZS'000	**TZS'000**
16	**ELCT AUDIT FEE SUPPORT**		
	Morogoro Diocese	-	5,000
	West Central Diocese	2,500	-
	Western Diocese	5,500	8,540
		8,000	**13,540**

17 ADMINISTRATION EXPENSES

17(a) Coordination expenses

		2024	2023
		TZS '000	**TZS '000**
	LMC Round Table	114,591	104,731
	LMC Board	31,451	19,496
	Capacity Building LMC staff	11,068	3,453
	Information & Manual	5,520	6,325
	LMC Audit	30,000	33,100
	Bank Charges	3,895	6,229
	Depreciation (note 21)	2,367	1,579
	ELCT Executive Council	-	31,080
	Other Expenses / Coordination	1,800	5,042
		200,691	**211,036**

17(b)	Secretariat expenses		
	Office Supplies	449	1,210
	Postage, telephone, e-mail, internet	5,024	4,239
	Equipment & Maintenance	1,141	10,046
	Office rent	12,261	12,261
	Travel	23,837	20,118
	Personnel (Local staff)	109,221	59,802
	Other Personnel	3,116	2,721
	Other Expenses / Secretariat	10,913	1,793
		165,963	**112,190**
	Total administration expenses	**366,654**	**323,225**

		2024	2023
		TZS ‘000	TZS ‘000
18	**CURRENCY DIFFERENCES**		
	(a) Currency differences		
	Foreign exchange gain/(Loss)	(311,201)	(389,835)
		(311,201)	**(389,835)**
	(b) Allocation of exchange gain/(loss)		
	ELCT Retirement Scheme	28,008	35,085
	ELCT Vehicle Fund	12,448	15,593
	LMC Reserve fund	-	105,255
	TEF	62,240	77,967
	LMC Emergency Fund	115,144	-
	TEF female support	93,360	155,934
	Total allocation of exchange gain/(loss)	**311,201**	**389,835**

Allocation of exchange difference to various funds is in line with Accounting Policy 2(e) contained in the Notes to the financial statements.

	2024	2023
Funds:		
ELCT retirement scheme	9%	0%
ELCT vehicle fund	4%	0%
LMC replacement reserve	0%	0%
LMC Office Vehicle	0%	0%
LMC reserve fund	0%	100%
TEF	20%	0%
LMC Emergency Fund	37%	0%
TEF female support	30%	0%
	100%	**100%**

LMC Emergency Fund is separated purposely to serve various emergency requests from ELCT units and the entire LMC family. Resources for LMC emergency funds will be allocated from currency gains and losses, and the LMC Reserve Fund will be sourced by FDR.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024

		2024	2023
		TZS '000	TZS '000
19	**FINANCIAL ASSETS AT AMORTISED COST**		
	At 1 January	2,000,000	2,000,000
	Additions	2,500,000	-
	At 31 December	**4,500,000**	**2,000,000**

		2024	2023
20	**ACCOUNTS RECEIVABLE**		
	MEW - Block grant contribution	-	640,654
	Lutheran Junior Seminary Morogoro[1]	67,000	67,000
	Staff receivable	701	-
	Other receivables[2]	226,275	99,271
		293,976	**806,925**

[1]The amount is a loan given to Lutheran Junior Seminary Morogoro by LMC in April 2019, TZS 67 million.

[2]Other receivables are made up of an amount of accrual interest from bank TZS 226 million.

LUTHERAN MISSION COOPERATION TANZANIA

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024

21 CASH AND BANK BALANCES

Bank Account	Currency	Foreign Amount	2024 TZS '000	Foreign Amount	2023 TZS '000
NBC 1997 - Current Account (1920)	TZS	-	148,763	-	207,315
KCB - Current Account (1931)	TZS	-	22,690	-	606,007
KCB - Current Account (1932)	EUR	614,993	1,538,664	409,993	491,019
KCB - Current Account (1933)	USD	385,115	922,258	389,084	745,147
EB - Current Account (1951)	EUR	-	-	969,258	2,168,339
			2,632,375		**4,217,826**

Exchange rates

	2024	2023
USD	2,395	2,506
EUR	2,502	2,785

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024

22 PROPERTY AND EQUIPMENT

Details	Technical equipment TZS '000	Computers TZS '000	Furniture TZS '000	Motor vehicles TZS '000	Total TZS '000
Cost					
At 01 January 2024	16,249	15,461	12,578	60,667	104,955
Additions	-	2,700	-	-	2,700
At 31 December 2024	**16,249**	**18,161**	**12,578**	**60,667**	**107,655**
Depreciation					
At 01 January 2024	16,061	12,283	9,029	60,667	98,040
Charge for the period	63	1,388	917	-	2,368
At 31 December 2024	**16,124**	**13,671**	**9,946**	**60,667**	**100,408**
Carrying amount					
At 31 December 2024	**125**	**4,490**	**2,632**	**-**	**7,247**

Details	Technical equipment TZS '000	Computers TZS '000	Furniture TZS '000	Motor vehicles TZS '000	Total TZS '000
Cost					
At 01 January 2023	16,249	12,611	9,518	60,667	99,045
Additions	70	2,850	3,060	-	5,980
At 31 December 2023	**16,249**	**15,461**	**12,578**	**60,667**	**105,025**
Depreciation					
At 01 January 2023	15,998	11,749	8,047	60,667	96,461
Charge for the period	63	534	982	-	1,579
At 31 December 2023	**16,061**	**12,283**	**9,029**	**60,667**	**98,039**
Carrying amount					
At 31 December 2023	**188**	**3,178**	**3,549**	**-**	**6,916**

		2024	2023
		TZS'000	TZS'000
23	**FINANCIAL ASSETS AT FAIR VALUE THROUGH PROFIT OR LOSS**		
	At 1 January	9,000	11,850
	Fair value gain/ (loss)	900	(2,850)
	At 31 December	**9,900**	**9,000**
24	**ACCOUNTS PAYABLE**		
	(a) Members		
	MEW	93,316	93,316
	MEW /URRC	33,060	33,060
	SCD/SEM	7,271	20,000
	ZMOE	5,500	5,500
		139,147	**151,876**
	Accruals		
	Audit fee	33,583	33,100
	Other deduction	104	74
	Staff retreat	-	3,000
	ELCT monitoring	-	3,000
	PAYE- gratuity	-	5,910
	PAYE February 2021	-	3,783
	Other& ELCT Vehicle payment	356,791	-
		390,477	**48,867**
	(b) ELCT current accounts		
	Common Work	23,339	13,709
	Central Diocese	-	34,236
	Diocese of Meru	-	75,121
	Diocese in Mara Region	7,569	-
	Eastern and Coastal Diocese	6,193	13,000
	Karagwe Diocese	-	8,279
	Iringa Diocese	-	8,279
	North Central Diocese	13,000	13,000
	Northern Diocese	40,866	21,818
	North Eastern Diocese	3,944	-
	North Western Diocese	7,569	-
	Pare Diocese	1,368	-
	Ruvuma Diocese	13,000	-
	Southern Diocese	61,279	94,964
	South Central Diocese	(528)	-
	South East Diocese	7,569	8,279
	South East of Lake Victoria	13,000	-
	South western Diocese	13,000	8,279
	Mwanga Diocese	(5,431)	(1,721)
	Ulanga Kilombero	-	-
	Diocese of Mufind	(5,431)	-
	Other (from ELCA)	57,812	19,898
		258,120	**317,143**
	Total accounts payable	**787,744**	**517,886**

LUTHERAN MISSION COOPERATION TANZANIA

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024

25 LIABILITIES FOR FUNDS IN CUSTODY AND OTHER FUNDS

Fund	Retirement Scheme	Organization Development Fund	Health Care Fund	Theological Education Fund	ELCT Vehicle Fund	LMC Office Car Fund	LMC Replacement Reserve Fund	LMC Staff Gratuity Fund	LMC Reserve Fund	LMC Emergency Fund	Total
	TZS '000	TZS '000	TZS '000	TZS '000	TZS '000	TZS '000	TZS '000	TZS '000	TZS '000		TZS '000
2024											
At 1 January	456,935	6,000	6,257	2,795,491	713,580	104,317	79,175	4,710	435,390	-	4,601,855
Contribution from MEW	-	-	-		367,092	-	-	-	-	-	367,092
Interest on FDR	-	-	-	222,846	-	-	-	-	115,125	-	337,971
ELCT payments	-		-	(376,540)	-	(15,565)	-	-		-	(392,105)
Purchases	-	-	-		(520,927)	-	-	-	-	-	(520,927)
Cash in/ (Paid Out)	(100,000)	(1,903)	-	(8,183)			-	(3,169)	(99,631)	-	(212,886)
Currency gain allocation (Note 18)	28,008			155,601	12,448				-	115,144	311,201
Provision for retirement scheme	144,000	1,903	-		-	-	-	11,973	-	-	157,876
At 31 December	**528,943**	**6,000**	**6,257**	**2,789,214**	**572,193**	**88,752**	**79,175**	**13,514**	**450,885**	**115,144**	**4,650,077**

25 LIABILITIES FOR FUNDS IN CUSTODY AND OTHER FUNDS (CONTINUED)

Retirement Scheme Fund

Retirement scheme Fund is known as the ELCT Retirement Scheme that's registered under Social Security Regulation Authority Act No. 8 and issued with a Certificate of Registration No. SOSS0001. It operates under the management of ELCT whereby daily execution is under the secretary of the Retirement Scheme Fund. LMC contributes TZS 144 million yearly to support the operation of the Scheme. LMC keeps some fund of ELCT Retirement scheme in custody of LMC accounts in Tanzania.

The payment of TZS 100 million is designated for retirees, while TZS 28 million is allocated as a currency gain.

Organization Development Fund (ODF)

ODF is a scholarship programme designed for ELCT Diocese key position employees and other potential candidates in the Diocese aiming at upgrading their performance by attaining professional education. The ODF applies if the scholarship is not covered by Further Training Program and especially long period non-Theologian courses such as Certificate, diploma, 1st degree etc. The fund is administered by LMC whereby small Committee made up of 4 members, 2 from LMC and the other 2 from ELCT, decide on the uses of ODF Fund.

A total of TZS 1.9 million is allocated for the tuition and expenses of a student pursuing accounting studies.

Health Care Fund

Health Care Fund is designated for LMC employees and their families to get treatment at any appointed hospital through Health Insurance whereby LMC supports 100% of Health Care insurance. The Fund also supports employee's cost when taking care one of his/her family members who is admitted in Hospital for not more than 7 days. The LMC Secretariat is responsible for mobilizing/fundraising resources for sustainability of the fund to ensure employees are served by the health care fund during their entire period of employment. Currently allocation of Fund is generated from general LMC Budget.

ELCT Vehicle Fund

ELCT Vehicle fund is a designated fund for ELCT Dioceses Vehicles that donated by ELCT units and some of Northern partners that are Missionenewelt, Evangelical Lutheran Church of Northern Germany Centre for Global Ministries and Ecumenical relations, Evangelical Church in Central Germany and some other fund from currency gains. Each ELCT Unit receives a Vehicle in the 6th year after receiving the previous one.

LMC office Car Fund

The LMC office Car fund is designated for LMC office Vehicle replacement once it is no longer suitable for various LMC trips. The allocation of funds for LMC office Vehicle depends on currency gains that are generated annually based on priority of the office during particular year.

The contributions amount to TZS 367.1 million from members of Northern and ELCT, with TZS 12.4 million allocated as a currency gain, and TZS 520.9 million designated for the purchase of an ELCT vehicle.

25 LIABILITIES FOR FUNDS IN CUSTODY AND OTHER FUNDS (CONTINUED)

LMC Replacement Reserve Fund

LMC Replacement Fund is designated to support the replacement of various office equipment such as electronics, furniture and other related equipment. Allocation of funds for LMC Replacement Fund is entirely generated from currency gains.

LMC Staff Gratuity Fund

The LMC Staff Gratuity Fund is designated to offer an employee some amount of money (Gift) as part of their gross compensation from LMC after the end of their tenure. Allocation of staff gratuity is generated from LMC general operation budget.

A payment of TZS 3 million is made for staff gratuity, while TZS 11.9 million is allocated as a provision for staff gratuity.

LMC Reserve Fund

The fund is designated to ensure availability of Fund and sustainability of LMC when Partners and other Donor stop to Fund LMC activities in future. The allocation of the LMC Reserve Fund is generated annually from financial investment in various Bank in Tanzania that brings interest that kept for reserve.

The interest from FRD investments amounts to TZS 115.1 million, while TZS 99.7 million is allocated for payments related to the Executive Council, ELCT constitution meetings, and other meetings for ELCT.

LMC Emergency Fund

The LMC Emergency Fund is designated to support various ELCT and LMC emergencies. Allocation of LMC emergency Fund is generated from currency gain and loss that we get from exchange rate of foreign currencies.

A currency gain allocation of TZS 115,144 is designated for the emergency fund.

Theological Education Fund (TEF)

Theological Education Fund is formed at aiming to increase number of Pastors in all ELCT Dioceses with Certificate or Diploma in Theology to contribute to spiritual, social and economic development of Christians in Tanzania and specific to strengthen the entire ELCT. The fund that supports TEF program is generated from Financial Investment and currency gains and loss.

The interest from FDR amounts to TZS 222.3 million. Additionally, TZS 376.5 million is distributed for pocket money and tuition fees for TEF students, while TZS 155.6 million is allocated for currency gain.

26. EXPLATION OF MATERIAL VARIANCES BETWEEN BUDGET AND ACTUAL FIGURES

Note 1; The differences are attributed to an increase in exchange rates.

Note 2; Variations in exchange rates have resulted in gains and an increase for one Diocese MuD.

Note 3; The budget was formulated based on the first semester 2023 estimates, with an additional 10% to account for uncertainties in the upcoming financial year, along with an increased upkeep allowance for students in 2024. The actual TEF interest amounts to 222,300 - 376,540, resulting in an expenditure of 1,542,240.

Note 4; The discrepancy arises from the lack of contributions received from VELKD in 2024.

Note 5; The FDR interest rate has changed from 11% to 12%, while NMB & KCB rates have shifted from 12% to 12.7%.

Note 6; There has been a significant fluctuation in the Euro and USD exchange rates, which have strengthened.

Note 7; The difference is due to the increase in the number of dioceses from twenty-seven to twenty-eight, in addition to the Common work.

Note 8; The cost for the five vehicles has increased, leading to a difference in expenses.

Note 9; The budget was established based on the first semester 2023 estimates, with an additional 10% for uncertainties in the next financial year, and an increased upkeep allowance for students in 2024.

Note 10; The difference is due to the absence of contributions from VELKD in 2024, along with no expenses being allocated.

Note 11; The actual figures are based on requests from the dioceses for staff training; only one diocese made a request for 2024.

Note 12; The budget was based on the first semester of 2023 estimates, with an additional 10% for uncertainties in the next financial year, and an increased maintenance allowance for BDF students.

Note 13; The actual figures reflect requests from the dioceses for audit fee support; only two dioceses made such requests.

Note 14; The actual amount increased due to payments made for LMC RT and ELCT Executive Council for 2024.

Note 15; Travel expenses are incurred for visiting institutions and dioceses for the new LMC secretary.

27. RELATED PARTY TRANSACTIONS AND DISCLOSURE

IPSAS 20 – Related Party Disclosures stipulates that Parties are considered to be related if one party has the ability to control the other party or to exercise significant influence or joint control over the other party in making financial and operating decisions.

There was no payment made to Directors and/or key members of staff (2023: Nil).

28. FINANCIAL RISK MANAGEMENT OBJECTIVES AND POLICIES

The Organization is exposed to credit risk, liquidity risk and currency risk. The Organization senior management oversees the management of these risks. The Board of Directors reviews and approves policies for managing each of these risks as listed below:

Credit risk
Credit risk is the risk that counterparty will not meet its obligations under a financial instrument or customer contract, leading to a financial loss. Credit risk is managed by limiting credits and advances to employees and researchers.

Liquidity risk
The Organization monitors the risk of shortage of funds through forecast of future cash flows to meet its obligations and working capital needs and also pursue long term contractual commitments from donors.

Foreign currency risk
Foreign currency risk is the risk that the Organization future cash flows will fluctuate because of changes in foreign exchange rates. Grants from donors are committed in foreign currency and converted into Tanzanian shillings at the rate ruling on the receipt date. Exposure to foreign currencies liabilities is managed through prompt payment of outstanding liabilities.

29. COMMITMENTS

Capital commitment

There were no capital commitments approved or contracted for at the end of the year.

30. CONTINGENT LIABILITIES

The Organization has no contingent liability that directors are aware off as at the end of the year.

31. EVENTS AFTER THE REPORTING PERIOD

There were no subsequent events that have occurred which are either to be disclosed or to be adjusted in the financial statements that could materially affect the 31 December 2024 financial statements.

32. COMPARATIVE FIGURES

Comparatives are consistent with the previous year; where necessary, comparatives have been reclassified or rearranged to confirm to the current year presentation.

LMC - Lutheran Mission Cooperation

Budget 2026 - Overview

Description	BUDGET 2026 TZS '000		BUDGET 2025 TZS '000	
Operating Income				
Program Grant Contribution by LMC Members	2,187,472		2,448,501	
Desig. Contr. Vehicle Fund	333,994		344,873	
Desig. Contr. Mission & Evang. & Christ. Edu. Project	28,290		55,871	
		2,549,756		**2,849,245**
Expenditure				
Program Fund	(931,968)		(931,968)	
BDF - Bachelor of Divinity Fund	(750,000)		(690,000)	
FTP - Further Training Program/LJS	(62,000)		(158,000)	
TEF - Theological Education Fund	(380,000)		(335,000)	
ODF - Organisation Development Fund	(20,000)		(6,000)	
Audit Fee support	-		(10,000)	
Vehicle Fund	(333,994)		(344,873)	
Retirement Scheme Fund	(144,000)		(144,000)	
EKIMA(Christian Education&Ethic at LJS)	(90,000)			
Coordination	(209,000)		(182,500)	
Facilitation	(225,001)		(206,353)	
Mission & Evang. & Christ. Edu. Project	(28,290)	**(3,174,253)**	(22,894)	**(3,031,588)**
Other Income				
Interest Income	232,633		-	
Income from FDR - TEF	224,100		222,300	
Currency Fluctuation	182,764		70,000	
Other Expenditure				
Depreciation	(15,000)	**624,497**	(13,000)	**182,343**
Transfer to revolving fund	-		(96,957)	
Surplus/(Deficit) for the year		**-**		**-**

LMC - Lutheran Mission Cooperation

Budget 2026 - Coordination and Facilitation

Description	Actual 2022 TZS '000'	Actual 2023 TZS '000'	Actual 2024 TZS '000'	Budget 2024 TZS '000'	Budget 2025 TZS '000'	Budget 2026 TZS '000'
Coordination						
LMC Round Table	90,577	104,731	114,591	95,000	98,000	115,000
LMC Board	19,052	19,496	31,451	23,000	23,000	25,000
LMC staff capacity building	871	3,453	11,068	5,000	5,000	10,000
Information & Manual	6,118	6,325	5,520	7,000	7,500	7,500
Monitoring	-	5,000	5,000	5,000	5,000	5,000
LMC Auditing	33,040	33,100	34,399	34,400	33,500	36,000
Bank Charges	8,984	6,229	3,895	9,500	8,500	5,500
Other Expenses / Coordination	5,457	1,140	2,700	2,000	2,000	5,000
Coordination	**164,098**	**179,475**	**208,623**	**180,900**	**182,500**	**209,000**
Facilitation						
Office Supplies	2,415	2,272	2,978	4,000	4,000	4,000
Postage, telefon, e-mail, Internet	6,346	4,342	4,801	6,000	6,000	6,000
Equipment & Maintenance	3,645	9,046	3,507	4,000	5,500	5,500
Office utilities Contribution(ELCT Building)	12,261	12,261	12,261	12,400	12,400	12,400
Travel	17,063	18,117	23,837	20,000	22,000	28,000
Personnel (Local staff)	93,073	59,802	109,221	48,000	144,953	157,601
Other Personnel	6,650	5,345	8,546	5,000	6,000	6,000
Other Expenses / Secretariat	4,396	3,332	2,679	6,500	5,500	5,500
Facilitation	**145,850**	**114,517**	**167,831**	**105,900**	**206,353**	**225,001**
Total Coordination and Facilitation	**309,948**	**293,992**	**376,454**	**286,800**	**388,853**	434,001

MEMBERS CONTRIBUTION 2026 ESTIMATED BUDGET			
Member	**Currency**	**Member's currency**	**Contribution**
BMW	EUR	28,000	28,146
COS	SEK	250,000	63,733
DANM	DKK	75,000	28,451
DLM	DKK	50,000	18,968
EKM	EUR	85,000	240,487
ELCA	USD	25,000	63,828
ELCT	TZS	14,500	14,500
FELM	EUR	15,000	42,439
LMW	EUR	15,000	42,439
MEW	EUR	400,000	1,131,703
NLM	NOK	60,000	14,517
SEM	SEK	50,000	12,747
UEM	EUR	66,605	188,443
VELKD	EUR	5,000	14,146
ZMOe	EUR	100,000	282,926
			2,187,472

Adjusted rates 01/10/2025 for 2026 budget	
EUR	2,829.26
USD	2,553.13
SEK	254.93
DKK	379.35
NOK	241.95

VEHICLE FUND ESTIMATED BUDGET 2026			
Member	**Currency**	**Contribution in member's**	**Actual Contribution TZS**
			TZS'000
EKM	EUR	25,000	70,731
ELCT	TZS	121,800	121,800
MEW	EUR	30,000	84,878
ZMOe	EUR	20,000	56,585
			333,994

LMC - Lutheran Mission Cooperation
LMC Vehicle Fund Policy: 2025 - 2030

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
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
Projection for 2022	**Balance 1/1/2022**		**1,136,940**
	Member income	287,603	1,424,543
	Vehicles purchased	(316,713)	1,107,830
	Projected interest and currency exchange gains	63,343	1,171,173
	other income & distributions	-	1,171,173
	Estimated cost of four vehicles according to cycle	(362,918)	808,255
	Balance 31/12/2022		**808,255**
Projection for 2023	**Balance 1/1/2023**		808,255
Northern Members' Pledges	EUR 80000@TZS 2,393.98	191,518	999,773
Contribution from ELCT	1/3 of the estimated costs of five vehicles contributed by ELCT	118,160	1,117,933
	Estimated contribution per unit (28) TZS 4,220		1,117,933
Estimated Cost of a L/Cruiser Hardtop (basic options and 13 seater)-JPY			1,117,933
	Estimated cost of five vehicles according to cycle	(313,626)	804,307
	Balance 31/12/2023		
Projection for 2024	**Balance 1/1/2024**		**800,359**
Northern Members' Pledges	EUR 80000@TZS 2,519.09	201,527	1,001,886
Contribution from ELCT	1/3 of the estimated costs of five vehicles contributed by ELCT	138,040	1,139,926
	Estimated contribution per unit (28) TZS 4,930	-	1,139,926
Estimated Cost of a L/Cruiser Hardtop (basic options and 13 seater)-JPY		-	709,631
	Estimated cost of five vehicles accord1ng to cycle	(430,295)	**709,631**
	Balance 31/12/2024		
Projection for 2025	**Balance 1/1/2025**		**709,631**
Northern Members' Pledges	EUR 80000@TZS 2,530	202,400	912,031
Contribution from ELCT	1/3 of the estimated costs of five vehicles contributed by ELCT	138,040	1,050,071
	Estimated contribution per unit (29) TZS 4,930	-	1,050,071
Estimated Cost of a L/Cruiser Hardtop (basic options and 13 seater)-JPY		-	644,306
	Estimated cost of five vehicles accord1ng to cycle	(405,765)	**644,306**
	Balance 31/12/2025		**644,306**
Projection for 2026	**Balance 1/1/2026**		**644,306**
Northern Members' Pledges	EUR 80000@TZS 2,693	215,400	859,706
Contribution from ELCT	1/3 of the estimated costs of five vehicles contributed by ELCT	-	859,706
	Estimated contribution per unit (29) TZS 4,530	131,370	991,076
Estimated Cost of a L/Cruiser Hardtop (basic options and 13 seater)-JPY		-	991,076
	Estimated cost of four vehicles according to cycle	(351,615)	**639,461**
	Balance 31/12/2026		

LMC Vehicle Fund cycle 2025-2030 Estimation

Year	1	2	3	4	5
2025	DOD	KAD	LTD	WCD	KOD
2026	WD	SD	SED	SELVD	
2027	DME	ECD	IRD	NED	RUD
2028	CD	DMR	MD	ND	NCD
2029	MGD	MWD	MUD	NWD	UKD
2030	CW	ELVD	PD	SCD	SWD

Program Fund Policy

All ELCT Dioceses shall receive equally LMC Program Funds, except Common Work (CW) that will receive a bigger portion of the allocation. Each unit, including ELCT CW will be free to choose which among its church work areas should be funded through LMC for that particular year.

The plan should be sent by the unit to the LMC secretariat. It must relate to, at least one, of the five Core Programs as follows:

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

In addition, funds could be planed as well for "Environment protection" or "Audit fee support".

Program Fund Subsidy

- The fund will be sent to the ELCT Dioceses in one instalment and to the ELCT common work in two installment.

Monitoring, reporting and Guideline for the Program Subsidy

- A ELCT Diocese is eligible for receiving LMC Program Funds when an unqualified audit report for the year prior to the previous year has been provided to the LMC Secretariat. (For example, the Program Fund payment for year 2023 can only be disbursed if the signed audit report for the year ending 31 December 2021 has been provided to the LMC Secretariat.) Furthermore, each ELCT Diocese must provide a short narrative program fund report (one page max) concerning the activities financed by LMC Program Funds in the audited year.

ELCT CW is eligible for receiving LMC Program Funds when a financial report specifically of the use of the LMC program funds for the previous year has been provided to the LMC Secretariat plus a short narrative report (one page max) concerning the activities financed by LMC Program Funds for the previous year.

All LMC funds transferred to any ELCT unit are subject of a statutory audit of the unit. Funds have to be clearly named and shown in the audited Finance report of an ELCT unit as "LMC Program Funds".

Implementation

The implementation of the programs and activities must be done in a given calendar year.

- The deadline for requesting funds for the particular year is 30th June of the implementation year. If the program fund subsidy is not requested from LMC by latest 30th June of the implementation year, the fund will be regarded as income and shall be returned to the LMC common basket for reallocation.
- If an ELCT unit received LMC Program Funds but did not implement it within the intended budget year, the LMC grant will be regarded as an advance to the unit for the next year. This advance will be deducted from the following year instalment.

October 2024

LMC - Lutheran Mission Cooperation

Program Fund 2025 - payment status as of 15/09/2025

(in TZS '000')

No.	Unit	Budget 2025			Amount paid 2025			Amount unpaid	Reason for non-payment (unpaid balance)
		Core prog	Admin	Total	Core Prog	Admin	Total Paid	Total	
1	CW	12,500	191,468	203,968	-	191,468	191,468	12,500	No reports for Core Programs
2	CD	23,000	3,000	26,000	23,000	3,000	26,000	-	
3	DME	23,000	3,000	26,000	23,000	3,000	26,000	-	
4	DMR	23,000	3,000	26,000	23,000	3,000	26,000	-	
5	DOD	23,000	3,000	26,000	23,000	3,000	26,000	-	
6	ECD	23,000	3,000	26,000	23,000	3,000	26,000	-	
7	ELVD	23,000	3,000	26,000	23,000	3,000	26,000	-	
8	IRD	23,000	3,000	26,000	23,000	3,000	26,000	-	
9	KAD	23,000	3,000	26,000	23,000	3,000	26,000	-	
10	KOD	23,000	3,000	26,000	23,000	3,000	26,000	-	
11	MD	23,000	3,000	26,000	23,000	3,000	26,000	-	
12	MGD	23,000	3,000	26,000	23,000	3,000	26,000	-	
13	MWD	23,000	3,000	23,000	23,000	3,000	26,000	--	
14	NCD	23,000	3,000	26,000	23,000	3,000	26,000	-	
15	ND	23,000	3,000	26,000	23,000	3,000	26,000	-	
16	NED	23,000	3,000	26,000	23,000	3,000	26,000	-	
17	NWD	23,000	3,000	26,000	23,000	3,000	26,000	-	
18	PD	23,000	3,000	26,000	23,000	3,000	26,000	-	
19	SCD	23,000	3,000	26,000	23,000	3,000	26,000	-	
20	SD	23,000	3,000	26,000	23,000	3,000	26,000	-	
	SED	23,000	3,000	26,000	-	-	-	26,000	Vehicle fund Contribution 2025
22	SELVD	23,000	3,000	26,000	23,000	3,000	26,000	-	
23	SWD	23,000	3,000	26,000	23,000	3,000	26,000	-	
24	LTD	23,000	3,000	26,000	23,000	3,000	26,000	-	
25	RUDI	23,000	3,000	26,000	23,000	3,000	26,000	-	
26	UKD	23,000	3,000	26,000	23,000	3,000	26,000	-	
27	WCD	23,000	3,000	26,000	23,000	3,000	26,000	-	
28	WD	23,000	3,000	26,000	15,136	3,000	18,136	**7,864**	No audit report for 2023 and 2024 Drafit, Vehicle fund contribution
29	Dmu	23,000	3,000	26,000	23,000	3,000	26,000	-	
	TOTAL	**656,500**	**275,468**	**928,968**	**613,136**	**272,468**	**885,604**	**46,364**	

Note

1 Total annual budget for Program Fund for each Diocese is TZS 26 Mil (Core Program 23 / Administration 3 Mil). For Common Work TZS 203.968 Mil

2 Disbursements for Core Program only after report of last instalment, audit reports and draft of accounts submission to ELCT Auditor General.

2(a) Disbursement of the program fund 2025 - Audit report for 2023 is on hand and Core Program report for the last installment

2(b) Disbursement installment 2025(June)- Audit report for 2023 is on hand, accounts for 2024 submitted to ELCT Audit Division for audit and Core Program report for the last installment

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 shall be appointed by an ELCT Diocese.
2. Gender balance shall be observed when appointing candidates.
3. The candidate must fulfil the academic requirements of TUMA.
4. A candidate who is not yet a pastor shall not be above 45 years old at the beginning of the studies. Pastors shall not be above 50 years old at the beginning of the studies.
5. Each unit will have an opportunity to send one candidate each academic year studying under BDF.

Outcome

- The trained ministers will return 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. BDF scholarship recipients are not allowed to receive any kind of employment including part-time employment with ELCT or ELCT institution while receiving scholarship. Any special arrangements or exceptions, e.g., studies combined with part time employment would require prior agreement between the employer who is the sending unit and TUMA.
3. BDF scholarship recipients, shall report on any additional income they may secure during the period of their studies. If there are no special reasons, such income shall be considered when calculating the scholarship/upkeep amount is 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

Funds shall be administered by LMC office. The Tumaini University/Makumira (TUMA) shall manage all logistics related to the program. LMC shall be responsible for all payments related to the program. If dioceses don't identify candidates, or do not provide an agreement to exchange their scholarship position with other dioceses, TUMA shall take the responsibility to coordinate communication with the respective dioceses.
The LMC Secretariat will provide twice a year a payment report and updates to the LMC Board.

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

ELCT dioceses 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 Secretariat 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 2022

LUTHERAN MISSION COOPERATION (LMC)

TUMA BD Students academic year 2024/2025

Students summary

Class/year	*Male*	*Female*	*Total*
BD I	*21*	*6*	*27*
BD II	*18*	*12*	*30*
BD III	*21*	*8*	*29*
BD IV	*11*	*8*	*19*
BD V	*21*	*7*	*28*
Total	***92***	***41***	***133***

No.	Name	Unit	Sex	Fee		NHIF	Research	Upkeep		Transport	Total
	BD I			**1st Sem**	**2nd Sem**			**1st Sem**	**2nd Sem**		
1	Tito Mohamed Siffi	CD	M	1,108,000	930,000	50,400	-	1,989,000	1,950,000	180,000	6,207,400
2	Ombeni Rissa Kitomary	DME	M	1,108,000	930,000	50,400	-	1,989,000	1,950,000	20,000	6,047,400
3	Samwel E Mungure	DME	M	1,108,000	930,000	50,400	-	1,989,000	1,950,000	20,000	6,047,400
4	Aines S Nnko	DME	F	1,108,000	930,000	50,400	-	1,989,000	1,950,000	20,000	6,047,400
5	Emmanuel Kidago	IRD	M	1,108,000	930,000	50,400	-	1,989,000	1,950,000	480,000	6,507,400
6	Dickson Kulwa Tibaijuka	KAD	M	1,108,000	930,000	50,400	-	1,989,000	1,950,000	540,000	6,567,400
7	Nelson Pineas Ntimba	KAD	M	1,108,000	930,000	50,400	-	1,989,000	1,950,000	540,000	6,567,400
8	Brita Jackson Numbi	KOD	F	1,108,000	930,000	50,400	-	1,989,000	1,950,000	580,000	6,607,400
9	Pascal P Gurtu	MD	M	1,108,000	930,000	50,400	-	1,989,000	1,950,000	140,000	6,167,400
10	Atimaye Nicolaus Kyando	MuD	M	1,108,000	930,000	50,400	-	1,989,000	1,950,000	540,000	6,567,400
11	Gadiel Daudi Kivuyo	NCD	M	1,108,000	930,000	50,400	-	1,989,000	1,950,000	20,000	6,047,400
12	Kapurwa Mbuki Mukare	NCD	M	1,108,000	930,000	50,400	-	1,989,000	1,950,000	20,000	6,047,400
13	Janeth Silas Mbasha	NCD	F	1,108,000	930,000	50,400	-	1,989,000	1,950,000	20,000	6,047,400
14	Eliana Okuli Ndosi	ND	F	1,108,000	930,000	50,400	-	1,989,000	1,950,000	20,000	6,047,400
15	Anna Daniel Mfinanga	ND	F	1,108,000	930,000	50,400	-	1,989,000	1,950,000	20,000	6,047,400
16	Erick C Ndasiwa	ND	M	1,108,000	930,000	50,400	-	1,989,000	1,950,000	20,000	6,047,400
17	Yakobo Mseluka Katunga	NED	M	1,108,000	930,000	50,400	-	1,989,000	1,950,000	180,000	6,207,400
18	George P Makwaya	NWD	M	1,108,000	930,000	50,400	-	1,989,000	1,950,000	540,000	6,567,400
19	Erica Karungi Mpanju	NWD	F	1,108,000	930,000	50,400	-	1,989,000	1,950,000	540,000	6,567,400
20	Justine Rubeni Mrutu	PD	M	1,108,000	930,000	50,400	-	1,989,000	1,950,000	140,000	6,167,400
21	Rota Youze Msomba	PD	M	1,108,000	930,000	50,400	-	1,989,000	1,950,000	140,000	6,167,400
22	Herman Laison Mengele	SD	M	1,108,000	930,000	50,400	-	1,989,000	1,950,000	540,000	6,567,400
23	Kumbuka George Luwondo	SD	M	1,108,000	930,000	50,400	-	1,989,000	1,950,000	540,000	6,567,400
24	Emmanuel K John	SELVD	M	1,108,000	930,000	50,400	-	1,989,000	1,950,000	220,000	6,247,400
25	Luziga L Lukambaki	SELVD	M	1,108,000	930,000	50,400	-	1,989,000	1,950,000	220,000	6,247,400
26	Tubuni Adamu Chengula	SWD	M	1,108,000	930,000	50,400	-	1,989,000	1,950,000	620,000	6,647,400
27	Baraka Thadeo	WD	M	1,108,000	930,000	50,400	-	1,989,000	1,950,000	540,000	6,567,400
	TOTAL BD I			**29,916,000**	**25,110,000**	**1,360,800**		**53,703,000**	**52,650,000**	**7,400,000**	**170,139,800**

No.	Name	Unit	Sex	Fee		NHIF	Research	Upkeep		Transport	Total
	BD II			**1st Sem**	**2nd Sem**			**1st Sem**	**2nd Sem**		
1	Raphael Stewart Kamwela	ECD	M	1,018,000	930,000	50,400	-	1,989,000	1,950,000	220,000	6,157,400
2	Marsha Paul Nkyale	ELVD	M	1,018,000	930,000	50,400	-	1,989,000	1,950,000	220,000	6,157,400
3	Gabriel Elisha Lorry	MD	M	1,018,000	930,000	50,400	-	1,989,000	1,950,000	140,000	6,077,400
4	Natihaika Sarapati Msami	MWD	M	1,018,000	930,000	50,400	-	1,989,000	1,950,000	140,000	6,077,400
5	Julias Jonathan Tyembo	SELVD	M	1,018,000	930,000	50,400	-	1,989,000	1,950,000	220,000	6,157,400
6	Patrick Simon Joel	CD	M	1,018,000	930,000	50,400	-	1,989,000	1,950,000	180,000	6,117,400
7	Meryness Ndamusiima Ernest	NWD	F	1,018,000	930,000	50,400	-	1,989,000	1,950,000	540,000	6,477,400
8	Chrisipine Christopher	NWD	M	1,018,000	930,000	50,400	-	1,989,000	1,950,000	540,000	6,477,400
9	Irene David Mushi	ND	F	1,018,000	930,000	50,400	-	1,989,000	1,950,000	20,000	5,957,400
10	Norah Salibaba Kifaluka	ND	F	1,018,000	930,000	50,400	-	1,989,000	1,950,000	20,000	5,957,400
11	Neicco N. Chaula	SCD	M	1,018,000	930,000	50,400	-	1,989,000	1,950,000	580,000	6,517,400
12	Neema Sadick Mheta	SCD	F	1,018,000	930,000	50,400	-	1,989,000	1,950,000	580,000	6,517,400
13	Daniel Nehemia Myamba	SD	M	1,018,000	930,000	50,400	-	1,989,000	1,950,000	540,000	6,477,400
14	Gloria Joshua Swai	DOD	F	1,018,000	930,000	50,400	-	1,989,000	1,950,000	220,000	6,157,400
15	Daudi Lawasare	NCD	M	1,018,000	930,000	50,400	-	1,989,000	1,950,000	20,000	5,957,400
16	Godwill Charles Meena	WCD	M	1,018,000	930,000	50,400	-	1,989,000	1,950,000	220,000	6,157,400
17	Ania Mwailubi	KOD	F	1,018,000	930,000	50,400	-	1,989,000	1,950,000	580,000	6,517,400
18	Kesiah Yukeli Kyando	KOD	F	1,018,000	930,000	50,400	-	1,989,000	1,950,000	580,000	6,517,400
19	Ibahati Kassinge	NED	M	1,018,000	930,000	50,400	-	1,989,000	1,950,000	180,000	6,117,400
20	Christina Robert Kaoneka	NED	F	1,018,000	930,000	50,400	-	1,989,000	1,950,000	180,000	6,117,400
21	Joshua Joel	SED	M	1,018,000	930,000	50,400	-	1,989,000	1,950,000	580,000	6,517,400
22	Lukas Simon Mollel	SED	M	1,018,000	930,000	50,400	-	1,989,000	1,950,000	580,000	6,517,400
23	Sadick Lauden Chawe	SWD	M	1,018,000	930,000	50,400	-	1,989,000	1,950,000	620,000	6,557,400
24	Sadick Wailes Nkyami	SWD	M	1,018,000	930,000	50,400	-	1,989,000	1,950,000	620,000	6,557,400
25	Crisfaya Otineri Kisoma	IRD	M	1,018,000	930,000	50,400	-	1,989,000	1,950,000	480,000	6,417,400
26	Tukuzo Sebastian Msemwa	IRD	M	1,018,000	930,000	50,400	-	1,989,000	1,950,000	480,000	6,417,400
27	Sarikiael Sarakikya Kisali	DME	M	1,018,000	930,000	50,400	-	1,989,000	1,950,000	20,000	5,957,400
28	Elia Eliuti Ngao	UKD	M	1,018,000	930,000	50,400	-	1,989,000	1,950,000	480,000	6,417,400
29	Prosper Munuo	DOD	M	1,018,000	930,000	50,400	-	1,989,000	1,950,000	220,000	6,157,400
30	Philemon Makinga	ELVD	M	1,018,000	930,000	50,400	-	1,989,000	1,950,000	220,000	6,157,400
	TOTAL BD II			**30,540,000**	**27,900,000**	**1,512,000**		**59,670,000**	**58,500,000**	**10,220,000**	**188,342,000**

No.	Name	Unit	Sex	Fee		NHIF	Research	Upkeep		Transport	Total
	BD III			**1st Sem**	**2nd Sem**			**1st Sem**	**2nd Sem**		
1	Elia Stephano Elia	MWD	M	1,018,000	930,000	50,400	-	1,989,000	1,950,000	140,000	6,077,400
2	Samwel E Nazayoeli	MWD	M	1,018,000	930,000	50,400	-	1,989,000	1,950,000	140,000	6,077,400
3	Robert Mosse Robert	PD	M	1,018,000	930,000	50,400	-	1,989,000	1,950,000	140,000	6,077,400
4	Marco Nyanda	LTD	M	1,018,000	930,000	50,400	-	1,989,000	1,950,000	860,000	6,797,400
5	Naomi Mwamasangula	LTD	F	1,018,000	930,000	50,400	-	1,989,000	1,950,000	860,000	6,797,400

6	Masunga Machibya	ELVD	M	1,018,000	930,000	50,400	-	1,989,000	1,950,000	220,000	6,157,400
7	John B Mongi	ELVD	M	1,018,000	930,000	50,400	-	1,989,000	1,950,000	220,000	6,157,400
8	Zawadieli Barikiel Aweda	MD	F	1,018,000	930,000	50,400	-	1,989,000	1,950,000	140,000	6,077,400
9	Neema Francis Wilbroad	NCD	F	1,018,000	930,000	50,400	-	1,989,000	1,950,000	20,000	5,957,400
10	Fredy Amilesi Maginga	IRD	M	1,018,000	930,000	50,400	-	1,989,000	1,950,000	480,000	6,417,400
11	Shadrack Edward	NED	M	1,018,000	930,000	50,400	-	1,989,000	1,950,000	180,000	6,117,400
12	Alice A Theonesit	KAD	F	1,018,000	930,000	50,400	-	1,989,000	1,950,000	540,000	6,477,400
13	Mose Elioth Mahenge	SCD	M	1,018,000	930,000	50,400	-	1,989,000	1,950,000	580,000	6,517,400
14	Elizabeth Onesphoro Ndosi	ND	F	1,018,000	930,000	50,400	-	1,989,000	1,950,000	20,000	5,957,400
15	Hillary Terry	ND	M	1,018,000	930,000	50,400	-	1,989,000	1,950,000	20,000	5,957,400
16	Olivia I Nyoni	SED	F	1,018,000	930,000	50,400	-	1,989,000	1,950,000	580,000	6,517,400
17	Godfrey Methsela	NWD	M	1,018,000	930,000	50,400	-	1,989,000	1,950,000	540,000	6,477,400
18	Edwin Emanuel	NWD	M	1,018,000	930,000	50,400	-	1,989,000	1,950,000	540,000	6,477,400
19	Happiness Msese	DOD	F	1,018,000	930,000	50,400	-	1,989,000	1,950,000	220,000	6,157,400
20	Jackline Joseph Rasuli	DOD	F	1,018,000	930,000	50,400	-	1,989,000	1,950,000	220,000	6,157,400
21	Nchiman Sylivester	SED	M	1,018,000	930,000	50,400	-	1,989,000	1,950,000	580,000	6,517,400
22	Yesaya Obedi	CD	M	1,018,000	930,000	50,400	-	1,989,000	1,950,000	180,000	6,117,400
23	Florida M Mnyanyi	SD	F	1,018,000	930,000	50,400	-	1,989,000	1,950,000	540,000	6,477,400
24	Isaya Beneth Msigwa	CD	M	1,018,000	930,000	50,400	-	1,989,000	1,950,000	180,000	6,117,400
25	Andwilege Hezron	KOD	F	1,018,000	930,000	50,400	-	1,989,000	1,950,000	580,000	6,517,400
26	Paulo R Mtinda	CD	M	1,018,000	930,000	50,400	-	1,989,000	1,950,000	180,000	6,117,400
27	Elidaima N Mbise	DME	M	1,018,000	930,000	50,400	-	1,989,000	1,950,000	20,000	5,957,400
28	Herieli Nasari	DME	M	1,018,000	930,000	50,400	-	1,989,000	1,950,000	20,000	5,957,400
29	Elia E Lema - BD III	DME	M	1,018,000	930,000	50,400	-	1,989,000	1,950,000	20,000	5,957,400
	TOTAL BD II			**29,522,000**	**26,970,000**	**1,461,600**		**57,681,000**	**56,550,000**	**8,960,000**	**181,144,600**

No.	Name	Unit	Sex	Fee		NHIF	Research		Upkeep	Transport	Total
	BD IV			1st Sem	2nd Sem						
1	Andreas Joseph Shakato	DOD	M	250,000	250,000		750,000				1,250,000
2	Fyooseninsia P Massawe	DOD	F	250,000	250,000		750,000				1,250,000
3	Tikasoni Kikoti	IRD	M	250,000	250,000		750,000				1,250,000
4	Lecho L Mwakipesile	KOD	F	250,000	250,000		750,000				1,250,000
5	Isaka John Mao	MD	M	250,000	250,000		750,000				1,250,000
6	Esther Makenge	NCD	F	250,000	250,000		750,000				1,250,000
7	Wema Isack	NCD	F	250,000	250,000		750,000				1,250,000
8	Nancy Hendry Lyimo	ND	F	250,000	250,000		750,000				1,250,000
9	Ronald F Teemba	ND	M	250,000	250,000		750,000				1,250,000
10	Peter S Shekikwa	NED	M	250,000	250,000		750,000				1,250,000
11	Jerry Godfrey Mdoe	NED	M	250,000	250,000		750,000				1,250,000
12	Egidius Thobias Rweyemamu	NWD	M	250,000	250,000		750,000				1,250,000
13	Jackline Eliet Ngedu	PD	F	250,000	250,000		750,000				1,250,000
14	Maiko Vitus Kilumbe	SCD	M	250,000	250,000		750,000				1,250,000
15	Daudi Marko	SD	M	250,000	250,000		750,000				1,250,000
16	Zakayo Lwiyiso Ngachenga	SD	M	250,000	250,000		750,000				1,250,000
17	Conjesta B Mfyagisa	SED	F	250,000	250,000		750,000				1,250,000
18	Denis Lwanzali	SED	M	250,000	250,000		750,000				1,250,000
19	Jane E Hogohogo	UKD	F	250,000	250,000		750,000				1,250,000
	TOTAL BD III			**4,750,000**	**4,750,000**		**14,250,000**				**23,750,000**

No.	Name	Unit	Sex	Fee		NHIF	Research	Upkeep		Transport	Total
	BD V			Ist Sem	2nd Sem			1st Sem	2nd Sem		
1	Gloria E. Mushi	DME	F	1,018,000	965,000	50,400	-	1,989,000	1,950,000	20,000	5,992,400
2	Charles E. Isaya	DME	M	1,018,000	965,000	50,400	-	1,989,000	1,950,000	20,000	5,992,400
3	Gerson John	ELVD	M	1,018,000	965,000	50,400	-	1,989,000	1,950,000	220,000	6,192,400
4	Nelisa Lwiza	ELVD	F	1,018,000	965,000	50,400	-	1,989,000	1,950,000	220,000	6,192,400
5	Lucas Mapalwa Paul	ELVD	M	1,018,000	965,000	50,400	-	1,989,000	1,950,000	220,000	6,192,400
6	Emmanuel Boniphace Maduhu	ELVD	M	1,018,000	965,000	50,400	-	1,989,000	1,950,000	220,000	6,192,400
7	Jasmini Happson Mbilinyi	IRD	F	1,018,000	965,000	50,400	-	1,989,000	1,950,000	480,000	6,452,400
8	Lightnes Simon	KAD	F	1,018,000	965,000	50,400	-	1,989,000	1,950,000	540,000	6,512,400
9	Essau E. Kamihanda	KAD	M	1,018,000	965,000	50,400	-	1,989,000	1,950,000	540,000	6,512,400
10	Faraja Mwakyomo	KOD	M	1,018,000	965,000	50,400	-	1,989,000	1,950,000	580,000	6,552,400
11	Godlisten J. Kifaluka	ND	M	1,018,000	965,000	50,400	-	1,989,000	1,950,000	20,000	5,992,400
12	Godwin N. Mauki	ND	M	1,018,000	965,000	50,400	-	1,989,000	1,950,000	20,000	5,992,400
13	Audax Melody	NWD	M	1,018,000	965,000	50,400	-	1,989,000	1,950,000	540,000	6,512,400
14	Safieli Elisante Paulo	PD	F	1,018,000	965,000	50,400	-	1,989,000	1,950,000	140,000	6,112,400
15	Faraja Venance Chaula	SCD	F	1,018,000	965,000	50,400	-	1,989,000	1,950,000	580,000	6,552,400
16	Siku Albert	SCD	M	1,018,000	965,000	50,400	-	1,989,000	1,950,000	580,000	6,552,400
17	Japhet E. Siwelwe	SD	M	1,018,000	965,000	50,400	-	1,989,000	1,950,000	540,000	6,512,400
18	Simon Festo Masawa	SD	M	1,018,000	965,000	50,400	-	1,989,000	1,950,000	540,000	6,512,400
19	Winfrida C. Lema	SED	F	1,018,000	965,000	50,400	-	1,989,000	1,950,000	580,000	6,552,400
20	Ombea O. Nkwama	SWD	M	1,018,000	965,000	50,400	-	1,989,000	1,950,000	620,000	6,592,400
21	Fatuma Selemani	WCD	F	1,018,000	965,000	50,400	-	1,989,000	1,950,000	220,000	6,192,400
22	Godluck E Kweka	DME	M	1,018,000	965,000	50,400	750,000	1,989,000	1,950,000	20,000	6,742,400
23	Betson Nestory	KAD	M	1,018,000	965,000	50,400	750,000	1,989,000	1,950,000	540,000	7,262,400
24	Emmanuel Daniel Mambosasa	LTD	M	1,018,000	965,000	50,400	750,000	1,989,000	1,950,000	860,000	7,582,400
25	Moses Philipo	LTD	M	1,018,000	965,000	50,400	750,000	1,989,000	1,950,000	860,000	7,582,400
26	Jefferson Kasekwa	MGD	M	1,018,000	965,000	50,400	750,000	1,989,000	1,950,000	220,000	6,942,400
27	Charles Peter	RUDI	M	1,018,000	965,000	50,400	750,000	1,989,000	1,950,000	700,000	7,422,400
28	Simon Deus Francis	SELVD	M	1,018,000	965,000	50,400	750,000	1,989,000	1,950,000	220,000	6,942,400
	TOTAL BD V			**28,504,000**	**27,020,000**	**1,411,200**	**5,250,000**	**55,692,000**	**54,600,000**	**10,860,000**	**183,337,200**

	TOTAL PAYMENT BD I-V			**123,232,000**	**111,750,000**	**5,745,600**	**19,500,000**	**226,746,000**	**222,300,000**	**37,440,000**	**746,713,600**

Note: BD V wth research payments are those students from BD III who are already pastors and do not need to go for internship.
They are supposed to write their research paper during the leave of the 2024/2025 academic year.

LUTHERAN MISSION COOPERATION (LMC)
Reporting Form BDF Students academic year: 2024/2025
Name of Collage: Tumaini University Makumira
STUDENTS SUMMARY PER ELCT DIOCESE

	Diocese	BD I	BD II	BD III	BD IV	BD V	TOTAL	Male	Female
1	CD	1	1	2	0	0	4	4	0
2	DME	3	1	3	0	3	10	8	2
4	DOD	0	2	2	2	0	6	2	4
5	ECD	0	1	0	0	0	1	1	0
6	ELVD	0	1	2	0	4	7	6	1
7	IRD	1	2	1	1	1	6	3	3
8	KAD	2	0	1	0	3	6	4	2
9	KOD	1	2	1	1	1	6	2	4
10	LTD	0	1	2	0	2	5	4	1
11	MD	1	1	1	1	0	4	4	0
12	MGD	0	0	0	0	1	1	1	0
13	Mud	1	0	0	0	0	1	1	0
14	MWD	0	1	2	0	0	3	2	1
15	NCD	3	1	1	2	0	7	3	4
16	ND	3	2	2	2	2	11	5	6
17	NED	1	2	1	2	0	6	4	2
18	NWD	2	2	2	1	1	8	6	2
19	PD	2	0	1	1	1	5	4	1
20	RUDI	0	0	0	0	1	1	1	0
21	SCD	0	2	1	1	2	6	4	2
22	SD	2	1	1	2	2	8	7	1
23	SED	0	2	2	2	1	7	4	3
24	SELVD	2	2	0	0	1	5	5	0
25	SWD	1	1	1	0	1	4	4	0
26	UKD	0	1	0	1	0	2	1	1
27	WCD	0	1	0	0	1	2	1	1
28	WD	1	0	0	0	0	1	1	0
	Total	**27**	**30**	**29**	**19**	**28**	**133**	**92**	**41**

THEOLOGICAL EDUCATION FUND (TEF) – Policy

GOAL

To increase the number of pastors in all ELCT dioceses with certificate or diploma degree in theology to contribute to spiritual, social and economic development of Christians in Tanzania and specifically to strengthen the entire ELCT.

PURPOSE

To educate ELCT pastors at certificate or diploma level at the identified and approved three Zonal Theological Training Colleges: Nyakato Bible College, Mwika Bible School and Theological College, Kidugala Lutheran Seminary and Bible College.

USE of the FUND

Theological Education Fund is a scholarship program which started with the academic year 2018/2019 to build the capacity of ELCT pastors to meet a minimum level of skills for performance and common recognition. It will also enable the ELCT dioceses to get more qualified students for Bachelor of Divinity at Tumaini University MAKUMIRA.

ELIGIBILITY

1. Candidates shall be appointed by ELCT dioceses for certificate or diploma level program.
2. Gender balance shall be observed when recruiting candidates depending on availability of eligible candidates.
3. Candidates shall fulfil the academic requirements set by the concerned college. Quality assurance shall be provided by TUMA MAKUMIRA.
4. A candidate shall not be above 45 years old at the beginning of her/his studies
5. Each ELCT diocese shall have a maximum of four students within an academic year financed by the LMC scholarship program. A student scholarship position can be replaced after a student finished her/his course.

RESTRICTIONS

1. For accountability and transparency a candidate benefiting from TEF shall not benefit from any other scholarship at the same time. If this happens, the TEF scholarship will be terminated immediately.
2. A person being granted a TEF scholarship shall not fill a normal employment position within or without the ELCT during the studies. Any special arrangement e.g. studies combined with part time employment need prior agreement with the employer/sending diocese and the respective training institute.
3. The trained ministers shall return and work within their sending diocese or any other place as assigned by the ELCT Common Work in an agreement with the sending diocese. The TEF student must sign a legally binding bond with the sending ELCT unit to work for at least ten years for the ELCT after completing the studies.

LUTHERAN MISSION COOPERATION (LMC)

TEF Students academic year 2024/2025

Students summary

Class/year	*Male*	*Female*	*Total*	*LMC Female support*	*MEW Female Support*	*TOTAL*
Certificate I	*18*	*2*	***20***	*4*		***24***
Diploma I	*12*	*4*	***16***	*2*	*1*	***19***
Certificate II	*16*	*3*	***19***	*3*	*9*	***31***
Diploma II	*16*	*6*	***22***		*4*	***26***
Certificate III	*8*	*6*	***14***		*1*	***15***
Diploma III	*10*	*1*	***11***	*1*	*3*	***15***
Certificate IV	*0*	*0*	***0***			***0***
Diploma IV	*6*	*3*	***9***	*9*	*1*	***19***
Total	***86***	***25***	***111***	***19***	***19***	***149***

Kidugala Lutheran Seminary

No.	Name	Unit	Sex	Class	Fee/Acc/meals		NHIF	Research	Pocket money	Transport	Total
	1st year, 2nd semester				**1st Sem**	**2nd Sem**					
1	Mourice Nathanael Mbunda	RUDI	M	C1	927,300	922,300	50,400		720,000	432,000	3,052,000
2	Ayubu Lameck Ngaeupela	RUDI	M	C1	927,300	922,300	50,400		720,000	132,000	2,752,000
3	Omega Mwakalu Ndwa	KOD	F	C1	927,300	922,300	50,400		720,000	380,000	3,000,000
4	Fanista Bahati Kipagatye	MUD	F	C1	927,300	922,300	50,400		720,000	12,000	2,632,000
5	Baraka Damson Msigwa	MUD	M	C1	927,300	922,300	50,400		720,000	12,000	2,632,000
6	Frank Mgeyekwa	MUD	M	C1	927,300	922,300	50,400		720,000	412,000	3,032,000
7	Nashon Lekitika Masinga	MGD	M	C1	927,300	922,300	50,400		720,000	28,000	2,648,000
8	Isaack Lwimiko Kagb O	SD	M	C1	927,300	922,300	50,400		720,000	28,000	2,648,000
9	Shukrani Fanikiwa Chawe	SWD	M	C1	927,300	922,300	50,400		720,000	416,000	3,036,000
10	Anna Siphael	KOD	F	D1	927,300	922,300	50,400		720,000	416,000	3,036,000
11	Jastin M.Atanazi	LTZ	M	D1	927,300	922,300	50,400		720,000	432,000	3,052,000
12	Kresto Charles Mahenge	SCD	M	D1	927,300	922,300	50,400		720,000	40,000	2,660,000
13	Baraka H. Ngandango	MUD	M	D1	927,300	922,300	50,400		720,000	28,000	1,406,700
	Total1st year, 2nd semester				**12,054,900**	**11,989,900**	**655,200**		**9,360,000**	**2,768,000**	**35,586,700**

No.	Name	Unit	Sex	Class	Fee/Acc/meals		NHIF	Research	Pocket money	Transport	Total
	2st year, 2nd semester				**1st Sem**	**2nd Sem**					
1	Tafuteni R Mbuguni	ECD	M	C2	922,300	922,300	50,400		720,000	432,000	3,047,000
2	Upendo Mrisho Kasuga	IRD	F	C2	922,300	922,300	50,400		720,000	132,000	2,747,000
3	Maiko Yusufu Mbilinyi	SCD	M	C2	922,300	922,300	50,400		720,000	40,000	2,655,000
4	Maiko Joseph Kaduma	SD	M	C2	922,300	922,300	50,400		720,000	12,000	2,627,000
5	Suwaki Hamisi Mkeka	SED	M	C2	922,300	922,300	50,400		720,000	412,000	3,027,000
6	Oscar Jackson Mgani	SED	M	C2	922,300	922,300	50,400		720,000	412,000	3,027,000
7	Imani Obadia Myami	SWD	M	C2	922,300	922,300	50,400		720,000	28,000	2,643,000
8	Bariki Lusungu Kihali	SWD	M	C2	922,300	922,300	50,400		720,000	28,000	2,643,000
9	Agness A Mtenji	UKD	F	C2	922,300	922,300	50,400		720,000	416,000	3,031,000
10	Witness Everist Mdimi	UKD	F	C2	922,300	922,300	50,400		720,000	416,000	3,031,000
11	Elia Atiki Pangapanga	UKD	M	C2	922,300	922,300	50,400		720,000	416,000	3,031,000
12	Emmanuel Joseph Mosha	MGD	M	C2	922,300				720,000	432,000	2,074,300
13	Jesca Said Kibati	ECD	F	D2	922,300	922,300	50,400		720,000	432,000	3,047,000
14	Peter Jackson Mjema	LTD	M	D2	922,300	922,300	50,400		720,000	380,000	2,995,000
15	Malaki Tadei Mohele	SED	M	D2	922,300	922,300	50,400		720,000	412,000	3,027,000
16	Noel Kenedy Mwikeve	IRD	M	D2	922,300	922,300	50,400		720,000	132,000	2,747,000
17	Yohana Erodi Ndelwa	SWD	M	D2	922,300	922,300	50,400		720,000	28,000	1,406,700
	Total 2st year, 2nd semester				**15,679,100**	**14,756,800**	**806,400**		**12,240,000**	**4,560,000**	**46,806,000**

No.	Name	Unit	Sex	Class	Fee/Acc/meals		NHIF	Research	Pocket money	Transport	Total
	3rd year, 2nd semester				**1st Sem**	**2nd Sem**					
1	Kumbuka Polea Msese	MGD	M	C3	-	922,300	-	300,000	-	-	1,222,300
2	Noah Elias Baruti	MGD	M	C3	-	922,300	-	300,000	-	-	1,222,300
3	Happyness Ayubu Kajinga	KOD	F	C3	-	922,300	-	300,000	-	-	1,222,300
4	Michael Anyelwisye Mwakaje	KOD	M	C3	-	922,300	-	300,000	-	-	1,222,300
5	Yefta Alfred Ngimba	IRD	M	D3	-	-	-	300,000	-	-	300,000
6	Faraja Daudi Kiluswa	SCD	F	C3	-	922,300	-	300,000	-	-	1,222,300
7	Tumsifu Siprian Sanga	SCD	F	C3	-	922,300	-	300,000	-	-	1,222,300
8	Nehemia Geophrey Chaula	IRD	F	C3	-	922,300	-	300,000	-	-	1,222,300
9	Sarah Musa Kihwele	UKD	F	C3	-	922,300	-	300,000	-	-	1,222,300
10	Ayubu James Mlowe	RUD	M	C3	-	922,300	-	300,000	-	-	1,222,300
11	Tula Simon Nyan'Ango	RUD	M	C3	-	922,300	-	300,000	-	-	1,222,300
12	Amanieli Mchome Moses	LTD	M	C3	-	922,300	-	300,000	-	-	1,222,300
	Total 3rd year, 2nd semester				**-**	**10,145,300**	**-**	**3,600,000**	**-**	**-**	**13,745,300**

No.	Name	Unit	Sex	Class	Fee/Acc/meals		NHIF	Research	Pocket money	Transport	Total
	4th year, 2nd semester				**1st Sem**	**2nd Sem**					
1	Christian Samson Nakoli	SD	M	D4	922,300	922,300	50,400		720,000	40,000	2,655,000
2	Gift Evaristo Mloge	LTD	M	D4	922,300	922,300	50,400		720,000	380,000	2,995,000
	Total 3rd year, 2nd semester				**1,844,600**	**1,844,600**	**100,800**		**1,440,000**	**420,000**	**5,650,000**
	Total for Kidugala Lutheran Seminary				**29,578,600**	**38,736,600**	**1,562,400**	**3,600,000**	**23,040,000**	**7,748,000**	**101,788,000**

Nyakato Lutheran Bible College

No.	Name	Unit	Sex	Class	Fee/Acc/meals		NHIF	Research	Pocket money	Transport	Total
	1st Year 2nd semister				**1st Sem**	**2nd Sem**					
1	Elisha. N. Ndwela	ELVD	M	C1	1,120,000	1,030,000	-	-	720,000	8,000	2,878,000
2	Davison Atuganyiza Athanael	WD	M	C1	1,120,000	1,030,000	-	-	720,000	200,000	3,070,000
3	Michael Frank Shehoza	ELVD	M	C1	1,120,000	1,030,000	-	-	720,000	8,000	2,878,000
4	Lameck Wilibard Nkoboye	WD	M	C1	1,120,000	1,030,000	-	-	720,000	200,000	3,070,000
5	Joctan Itagurana	KAD	M	C1	1,120,000	1,030,000	-	-	720,000	172,000	3,042,000
6	Nickson Henelco Zamunuga	KAD	M	C1	1,120,000	1,030,000	-	-	720,000	172,000	3,042,000
7	Deocta Deogratias Buchacha	KAD	M	C1	1,120,000	1,030,000	-	-	720,000	172,000	3,042,000
8	Joseph Jackson Joseph	WCD	M	C1	1,120,000	1,030,000	-	-	720,000	144,000	3,014,000
9	Edwin Nenezeth Buchacha	DMR	M	D1	1,120,000	1,030,000	-	-	720,000	40,000	2,910,000
	Total 1st Year 2nd semister				**10,080,000**	**9,270,000**	**-**	**-**	**6,480,000**	**1,116,000**	**26,946,000**

No.	Name	Unit	Sex	Class	Fee/Acc/meals		NHIF	Research	Pocket money	Transport	Total
	2nd year, 2nd semester				**1st Sem**	**2nd Sem**					
1	Gerald Wiliam Haule	DMR	M	C2	1,110,000	1,030,000	-	-	720,000	40,000	2,900,000
2	Samweli John Msabaha	WCD	M	C2	1,110,000	1,030,000	-	-	720,000	144,000	3,004,000
3	Dickson Atugonza Banada	KAD	M	D2	1,110,000	1,030,000	-	-	720,000	172,000	3,032,000
4	Allan Mugumisa Pontian	KAD	M	D2	1,110,000	1,030,000	-	-	720,000	172,000	3,032,000
5	Yohana Nyaroku Masagare	DMR	M	C2	1,110,000	1,030,000	-	-	720,000	40,000	2,900,000
6	Sophia Mwita Marwa	DMR	F	D2	1,110,000	1,030,000	-	-	720,000	40,000	2,900,000
7	Godwin Awit Ezekiel	DMR	M	D2	1,110,000	1,030,000	-	-	720,000	40,000	2,900,000
8	Bahimba Robert Bahimba	WD	M	D2	1,110,000	1,030,000	-	-	720,000	200,000	3,060,000
9	Stanley Mteule	WCD	M	C2	1,110,000	1,030,000	-	-	720,000	144,000	3,004,000
10	Danford N. Yohana	SELVD	M	C2	1,110,000	1,030,000	-	-	720,000	40,000	2,900,000
11	Martine M. Daudi	SELVD	M	C2	1,110,000	1,030,000	-	-	720,000	40,000	2,900,000
12	Julius Itungi	SELVD	M	C2	1,110,000	1,030,000	-	-	720,000	40,000	2,900,000
13	Imani Aron Festo	KAD	F	D2	1,110,000	1,030,000	-	-	720,000	200,000	3,060,000
14	Edivina Kapela Joel	WD	F	D2	1,110,000	1,030,000	-	-	720,000	200,000	3,060,000
	Total 2nd year, 2nd semester				**15,540,000**	**14,420,000**	**-**	**-**	**10,080,000**	**1,512,000**	**41,552,000**

No.	Name	Unit	Sex	Class	Fee/Acc/meals		NHIF	Research	Pocket money	Transport	Total
	3rd year, 2nd semester				**1st Sem**	**2nd Sem**					
1	Privatus Tiratumile Hururu	SELVD	M	D3	-	-	-	300,000	-	-	300,000
2	Godfrey Gabriel Rwenyagira	NWD	M	D3	-	-	-	300,000	-	-	300,000
3	Fuljensi Christopher Fuljensi	WD	M	D3	-	-	-	300,000	-	-	300,000
	Total 3rd year 2nd semester				**-**	**-**	**-**	**900,000**	**-**	**-**	**900,000**

No.	Name	Unit	Sex	Class	Fee/Acc/meals		NHIF	Research	Pocket money	Transport	Total
	4th year, 2nd Semister				**1st Sem**	**2nd Sem**					
1	Betina A Bakengesa	NWD	F	D4	1,110,000	1,030,000	-	-	720,000	40,000	2,900,000
2	Julius Venanth Bartromew	KAD	M	D4	1,110,000	1,030,000	-	-	720,000	172,000	3,032,000
	Total 4th year, 2nd Semister				**1,110,000**	**1,030,000**	**-**	**-**	**720,000**	**172,000**	**3,032,000**
	Total for Nyakato Bible School				**26,730,000**	**24,720,000**	**-**	**900,000**	**17,280,000**	**2,800,000**	**72,430,000**

Mwika Bible and Theological College

No.	Name	Unit	Sex	Class	Fee/Acc/meals		NHIF	Research	Pocket money	Transport	Total
	1st year, 2nd semester				**1st Sem**	**2nd Sem**					
1	Solome Julius Lyanga	CD	F	D1	890,000	860,000	50,400	-	720,000	168,000	2,688,400
2	Emamely Godwin Jumbe	CD	M	D1	890,000	860,000	50,400	-	720,000	168,000	2,688,400
3	Philipo Martin Mpanda	CD	M	D1	890,000	860,000	50,400	-	720,000	168,000	2,688,400
4	Johnson Lyimo	NED	M	D1	890,000	860,000	50,400	-	720,000	116,000	2,636,400
5	Mashauri Mashambo	NED	M	D1	890,000	860,000	50,400	-	720,000	116,000	2,636,400
6	Grace James Mpika	NED	F	D1	890,000	860,000	50,400	-	720,000	116,000	2,636,400
7	Elias Daniel Bomanda	NED	M	D1	890,000	860,000	50,400	-	720,000	116,000	2,636,400
8	Issaya Marco Sessat	NCD	M	D1	890,000	860,000	50,400	-	720,000	20,000	2,540,400
9	Alaikirikira Bakary Laizer	NCD	M	D1	890,000	860,000	50,400	-	720,000	20,000	2,540,400
10	Jackline Samwel Maala	NCD	F	D1	890,000	860,000	50,400	-	720,000	20,000	2,540,400
11	Paulo Stephano	NCD	M	D1	890,000	860,000	50,400	-	720,000	20,000	2,540,400
12	Isack Lameck Nanyaro	DME	M	C1	840,000	810,000	50,400	-	720,000	28,000	2,448,400
13	Invocat Fitael Urio	DME	M	C1	840,000	810,000	50,400	-	720,000	28,000	2,448,400
14	Yohana Erinest Zayumba	NED	M	C1	840,000	810,000	50,400	-	720,000	116,000	2,536,400
	Total 1st year, 2nd semester				**12,310,000**	**11,890,000**	**705,600**	**-**	**10,080,000**	**1,220,000**	**36,205,600**

No.	Name	Unit	Sex	Class	Fee/Acc/meals		NHIF	Research	Pocket money	Transport	Total
	2nd year, 2nd semester				**1st Sem**	**2nd Sem**					
1	Kelvin K Ezekiel	MWD	M	D2	865,000	860,000	50,400	-	720,000	20,000	2,515,400
2	Amasia Yohana	MWD	M	D2	865,000	860,000	50,400	-	720,000	20,000	2,515,400
3	Sinyati M Petro	NED	M	D2	865,000	860,000	50,400	-	720,000	116,000	2,611,400
4	Ester V Mdoe	NED	F	D2	865,000	860,000	50,400	-	720,000	116,000	2,611,400
5	Peter R. Joseph	NED	M	D2	865,000	860,000	50,400	-	720,000	116,000	2,611,400
6	Josephat S Mbilu	NED	M	D2	865,000	860,000	50,400	-	720,000	116,000	2,611,400
7	Ester Yose Mgonda	ND	M	D2	865,000	860,000	50,400	-	720,000	8,000	2,503,400
8	John S Ammo	MD	M	D2	865,000	860,000	50,400	-	720,000	128,000	2,623,400
9	Thobias John Pazia	ND	M	D2	865,000	*SUSPENDED*	50,400	-	-	10,000	925,400
10	Miriam M Mghamba	PD	F	D2	865,000	860,000	50,400	-	720,000	28,000	2,523,400
	Total 2nd year, 2nd semester				**8,650,000**	**7,740,000**	**504,000**	**-**	**6,480,000**	**678,000**	**24,052,000**

No.	Name	Unit	Sex	Class	Fee/Acc/meals		NHIF	Research	Pocket money	Transport	Total
	3rd year, 2nd semester				**1st Sem**	**2nd Sem**					
1	Isaya Yona Petro	MWD	M	D3	-	-	-	300,000	-	-	300,000
2	Upendo Mapenzi Jaspa	PD	F	D3	-	-	-	300,000	-	-	300,000
3	Greyson Yahane Mtengwa	PD	M	D3	-	-	-	300,000	-	-	300,000
4	Peter Danieli Mmbaga	PD	M	D3	-	-	-	300,000	-	-	300,000
5	Elisha Tahani	MD	M	D3	-	-	-	300,000	-	-	300,000
6	Philemon J Axweso	MD	M	D3	-	-	-	300,000	-	-	300,000
7	James Muna Njiku	CD	M	C3	-	-	-	300,000	-	-	300,000
8	Elizabeth Paskali Omari	CD	F	C3	-	-	-	300,000	-	-	300,000
9	Aman Robert	NCD	M	D3	-	-	-	300,000	-	-	300,000
10	Gabriel Mamela	NCD	M	D3	-	-	-	300,000	-	-	300,000
	Total 3rd year, 2nd semester				**-**	**-**	**-**	**3,000,000**	**-**	**-**	**3,000,000**

*** 3rd year students at Mwika are on internship;no payment**

No.	Name	Unit	Sex	Class	Fee/Acc/meals		NHIF	Research	Pocket money	Transport	Total
	4th year, 2nd semester				**1st Sem**	**2nd Sem**					
1	Elizabeth E Manjala	CD	F	D4	865,000	860,000	-	-	720,000	168,000	2,613,000
2	Israel M. Mbise	DME	M	D4	865,000	860,000	-	-	720,000	28,000	2,473,000
3	Happy E. Lucumay	NCD	F	D4	865,000	860,000	-	-	720,000	20,000	2,465,000
4	Evarest S Mollel	NCD	M	D4	865,000	860,000	-	-	720,000	20,000	2,465,000
5	Ndelekwa Nasari	DME	M	D4	865,000	860,000	-	-	720,000	20,001	2,465,001
	Total 4th year, 2nd semester				**4,325,000**	**4,300,000**	**-**	**-**	**3,600,000**	**256,001**	**12,481,001**
	Total for Mwika Bible College				**25,285,000**	**23,930,000**	**1,209,600**	**3,000,000**	**20,160,000**	**2,154,001**	**75,738,601**

	Total				***81,593,600***	***87,386,600***	***2,772,000***	***7,500,000***	***60,480,000***	***12,702,001***	***249,956,601***

LMC FEMALE SPECIAL SUPPORT

Kidugala Lutheran Seminary

No.	Name	Unit	Sex	Class	Fee/Acc/meals		NHIF	Research	Pocket money	Transport	Total
	1st year, 2nd semester				**1st Sem**	**2nd Sem**					
1	Furaha Mhoka	KOD	F	C1	922,300	922,300	50,400	-	720,000	40,000	2,655,000
2	Jovitha Venanc E Gohele	MUD	F	C1	922,300	922,300	50,400	-	720,000	132,000	2,747,000
3	Pelagia Amon Kimbata	UKD	F	C1	922,300	922,300	50,400	-	720,000	40,000	2,655,000
4	Uzima Christofa Sigalla	SCD	F	D1	922,300	922,300	50,400	-	720,000	412,000	3,027,000
	Total 1st year, 2nd semester				**3,689,200**	**3,689,200**	**201,600**	**-**	**2,880,000**	**624,000**	**11,084,000**
	Total for Kidugala Lutheran Seminary				**3,689,200**	**3,689,200**	**201,600**	**-**	**2,880,000**	**624,000**	**11,084,000**

Nyakato Lutheran Bible College

No.	Name	Unit	Sex	Class	Fee/Acc/meals		NHIF	Research	Pocket money	Transport	Total
	1st year, 2nd semester				**1st Sem**	**2nd Sem**					
1	Aneth Kilabawa Jovine	KAD	F	C1	1,120,000	1,030,000	-	-	720,000	172,000	3,042,000
2	Margreth Mmenyi Katani	DMR	F	D1	1,120,000	1,030,000	-	-	720,000	40,000	2,910,000
	Total 1st year, 2nd semester				**2,240,000**	**2,060,000**	**-**	**-**	**1,440,000**	**212,000**	**5,952,000**

No.	Name	Unit	Sex	Class	Fee/Acc/meals		NHIF	Research	Pocket money	Transport	Total
	2nd year, 2nd semester				**1st Sem**	**2nd Sem**					
1	Eliana N. Meshack	NWD	F	C2	1,110,000	1,030,000	-	-	720,000	160,000	3,020,000
2	Belinda Saul	NWD	F	C2	1,110,000	1,030,000	-	-	720,000	160,000	3,020,000
3	Alieth Nyakato Method	NWD	F	C2	1,110,000	1,030,000	-	-	720,000	160,000	3,020,000
	Total 2nd year, 2nd semester				**3,330,000**	**3,090,000**	**-**	**-**	**2,160,000**	**480,000**	**9,060,000**

No.	Name	Unit	Sex	Class	Fee/Acc/meals		NHIF	Research	Pocket money	Transport	Total
	4th year, 2nd semester				**1st Sem**	**2nd Sem**					
1	Venitha Nyangoma Sylivery	KAD	F	D4	1,110,000	1,030,000	-	-	720,000	172,000	3,032,000
2	Anitha Twin'omukiza Augustus	NWD	F	D4	1,110,000	1,030,000	-	-	720,000	160,000	3,020,000
	Total 4th year, 2nd semester				**2,220,000**	**2,060,000**	**-**	**-**	**1,440,000**	**332,000**	**6,052,000**
	Total for Nyakato Lutheran Bible College				**7,790,000**	**7,210,000**	**-**	**-**	**5,040,000**	**1,024,000**	**21,064,000**

Mwika Bible and Theological College

No.	Name	Unit	Sex	Class	Fee/Acc/meals		NHIF	Research	Pocket money	Transport	Total
	3nd year, 2nd semester				**1st Sem**	**2nd Sem**					
1	Eliwine J. Mdundwa	NED	F	D3	-	-	-	300,000	-	-	300,000
	Total for 3rd year, 2nd semester				**-**	**-**	**-**	**300,000**	**-**	**-**	**300,000**

No.	Name	Unit	Sex	Class	Fee/Acc/meals		NHIF	Research	Pocket money	Transport	Total
	4th year, 2nd semester				**1st Sem**	**2nd Sem**					
1	Naomi Emanuel Mollel	NCD	F	D4	865,000	860,000	50,400	-	720,000	28,000	2,523,400
2	Rhoda E. Joram	NCD	F	D4	865,000	860,000	50,400	-	720,000	28,000	2,523,400
3	Violeth J Masaki	ND	F	D4	865,000	860,000	50,400	-	720,000	8,000	2,503,400
4	Anande J. Niwakoezi	ND	F	D4	865,000	860,000	50,400	-	720,000	8,000	2,503,400
5	Janeth D Yakobo	NED	F	D4	865,000	860,000	50,400	-	720,000	116,000	2,611,400
6	Mambazi S Mgonda	NED	F	D4	865,000	860,000	50,400	-	720,000	116,000	2,611,400
7	Esther G Kivuma	NED	F	D4	865,000	860,000	50,400	-	720,000	116,000	2,611,400
	Total for 4th year, 2nd semester				**6,055,000**	**6,020,000**	**352,800**	**-**	**5,040,000**	**420,000**	**17,887,800**
	Total for Mwika Bible and Theological College				**6,055,000**	**6,020,000**	**352,800**	**300,000**	**5,040,000**	**420,000**	**18,187,800**

	Total LMC Female Special Support				***17,534,200***	***16,919,200***	***554,400***	***300,000***	***12,960,000***	***2,068,000***	***50,335,800***

MEW SPECIAL FEMALE SUPPORT

Kidugala Lutheran Seminary

No.	Name	Unit	Sex	Class	Fee/Acc/meals		NHIF	Research	Pocket money	Transport	Total
	2nd year, 2nd semester				**1st Sem**	**2nd Sem**					
1	Doris J. Ambangil E	ECD	F	C2	922,300	922,300	50,400	-	720,000	432,000	3,047,000
2	Ella Christopher Sanga	IRD	F	C2	922,300	922,300	50,400	-	720,000	132,000	2,747,000
3	Festa A. Mwansanga	KOD	F	C2	922,300	922,300	50,400	-	720,000	40,000	2,655,000
4	Royce Kobucinge Thomas	KOD	F	C2	922,300	922,300	50,400	-	720,000	40,000	2,655,000
5	Geanfrider V. Mwanyasi	LTD	F	C2	922,300	922,300	50,400	-	720,000	380,000	2,995,000
6	Alanywesa Isaya Chaula	SCD	F	C2	922,300	922,300	50,400	-	720,000	40,000	2,655,000
7	Salome Folonadi Sanga	SCD	F	C2	922,300	922,300	50,400	-	720,000	40,000	2,655,000
8	Sharon Keneth Kaduma	SD	F	C2	922,300	922,300	50,400	-	720,000	12,000	2,627,000
9	Furaha George Makweta	SED	F	C2	922,300	922,300	50,400	-	720,000	412,000	3,027,000
10	Bupe Elia Mwasaga	ECD	F	D2	922,300	922,300	50,400	-	720,000	432,000	3,047,000
11	Yunika Paulo Mwidete	SD	F	D2	922,300	922,300	50,400	-	720,000	12,000	2,627,000
	Total for 2nd year, 2nd semester				**10,145,300**	**10,145,300**	**554,400**	**-**	**7,920,000**	**1,972,000**	**30,737,000**

No.	Name	Unit	Sex	Class	Fee/Acc/meals		NHIF	Research	Pocket money	Transport	Total
	3rd year, 2nd semester				**1st Sem**	**2nd Sem**					
1	Ester Timoth Palilo	MGD	F	D3	-	-	-	300,000	-	-	300,000
	Total 3rd year, 2nd semester				**-**	**-**	**-**	**300,000**	**-**	**-**	**300,000**

No.	Name	Unit	Sex	Class	Fee/Acc/meals		NHIF	Research	Pocket money	Transport	Total
	4th year, 2nd semester				**1st Sem**	**2nd Sem**					
1	Coletha E. Mhonjwa	SD	F	D4	922,300	922,300	50,400		720,000	12,000	2,627,000
	Total 4th year, 2nd semester				**922,300**	**922,300**	**50,400**	**-**	**720,000**	**12,000**	**2,627,000**
	Total for Kidugala Lutheran Seminary				**11,067,600**	**11,067,600**	**604,800**	**300,000**	**8,640,000**	**1,984,000**	**33,664,000**

Mwika Bible and Theological College

No.	Name	Unit	Sex	Class	Fee/Acc/meals		NHIF	Research	Pocket money	Transport	Total
	1st year, 2nd semester				**1st Sem**	**2nd Sem**					
1	Loyce Kimaro	ND	F	D1	890,000	860,000	50,400	-	720,000	8,000	2,528,400
	Total 1st year, 2nd semester				**890,000**	**860,000**	**50,400**	**-**	**720,000**	**8,000**	**2,528,400**

No.	Name	Unit	Sex	Class	Fee/Acc/meals		NHIF	Research	Pocket money	Transport	Total
	2nd year, 2nd semester				**1st Sem**	**2nd Sem**					
1	Neshumata M Mollel	Pare	F	D2	865,000	860,000	50,400	-	720,000	28,000	2,523,400
2	Namkunda P Mbazi	Pare	F	D2	865,000	860,000	50,400	-	720,000	28,000	2,523,400
	Total for 2nd year, 2nd semester				**1,730,000**	**1,720,000**	**100,800**	**-**	**1,440,000**	**56,000**	**5,046,800**

No.	Name	Unit	Sex	Class	Fee/Acc/meals		NHIF	Research	Pocket money	Transport	Total
	3rd year, 2nd semester				**1st Sem**	**2nd Sem**					
1	Neema Mangale	ND	F	D3	-	-	-	300,000	-	8,000	308,000
2	Lightness B Tarimo	ND	F	D3	-	-	-	300,000	-	8,000	308,000
3	Aneth E Msule	DOD	F	C3	-	-	-	300,000	-	180,000	480,000
	Total for 3rd year, 2nd semester				**-**	**-**	**-**	**900,000**	**-**	**196,000**	**1,096,000**
	Total for Mwika Bible and Theological College				**2,620,000**	**2,580,000**	**151,200**	**900,000**	**2,160,000**	**260,000**	**8,671,200**

***** 3rd year Diploma students at Mwika are on internship; no payment required.***

	MEW Special Female Support				*13,687,600*	*13,647,600*	*756,000*	*1,200,000*	*10,800,000*	*2,244,000*	*42,335,200*
	Total for all students				*112,815,400*	*117,953,400*	*4,082,400*	*9,000,000*	*84,240,000*	*17,014,001*	*342,627,601*

LUTHERAN MISSION COOPERATION (LMC)
Reporting Form TEF Students academic year 2024/2025
NYAKATO LUTHERAN COLLEGE
STUDENTS SUMMARY PER ELCT DIOCESE
LAKE AND WESTERN ZONE

		Year 1 students					Year 2 students					Year 3 students					Year 4 Students										
	Diocese	Cert I	Dip I	Total	M	F	Cert II	Dip II	Total	M	F	Cert III	Dip III	Total	M	F	Cert IV	Dip IV	Total	M	F	TOTAL	M	F	TEF LMC	MEW Female support	LMC Female Support
1	DMR	0	1	1	0	1	2	2	4	3	1	0	0	0	0	0	0	0	0	0	0	5	3	2	4	0	1
2	ELVD	2	1	3	3	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	3	3	0	3	0	0
3	KAD	4	0	4	3	1	0	3	3	2	1	0	0	0	0	0	0	2	2	1	1	9	6	3	7	0	2
4	NWD	0	0	0	0	0	3	0	3	0	3	0	1	1	1	0	0	2	2	0	2	6	1	5	2	0	4
5	SELVD	0	0	0	0	0	3	0	3	3	0	0	1	1	1	0	0	0	0	0	0	4	4	0	4	0	0
6	WCD	1	0	1	1	0	2	0	2	2	0	0	0	0	0	0	0	0	0	0	0	3	3	0	3	0	0
7	WD	2	0	2	2	0	0	2	2	1	1	0	1	1	1	0	0	0	0	0	0	5	4	1	5	0	0
	Total	**9**	**2**	**11**	**9**	**2**	**10**	**7**	**17**	**11**	**6**	**0**	**3**	**3**	**3**	**0**	**0**	**4**	**4**	**1**	**3**	**35**	**24**	**11**	**28**	**0**	**7**

LUTHERAN MISSION COOPERATION (LMC)
Reporting Form TEF Students academic year: 2024/2025
Name of Collage: KIDUGALA THEOLOGICAL COLLEGE
STUDENTS SUMMARY PER ELCT DIOCESE
SOUTHERN ZONE

		Year 1 students					Year 2 students					Year 3 students					Year 4 Students										
S/N	Diocese	Cert I	Dip I	Total	M	F	Cert II	Dip II	Total	M	F	Cert III	Dip III	Total	M	F	Cert IV	Dip IV	Total	M	F	TOTAL	M	F	TEF LMC	MEW Female support	LMC Female Support
1	ECD	0	0	0	0	0	2	2	4	1	3	0	0	0	0	0	0	0	0	0	0	4	1	3	2	2	0
2	IRD	0	0	0	0	0	2	1	3	1	2	1	1	2	2	0	0	0	0	0	0	5	3	2	4	1	0
3	KOD	2	1	3	0	3	2	0	2	0	2	2	0	2	1	1	0	0	0	0	0	7	1	6	4	2	1
4	LTD	0	1	1	1	0	1	1	2	1	1	1	0	1	1	0	0	1	1	1	0	5	4	1	4	1	0
5	MGD	1	0	1	1	0	0	0	0	0	0	2	1	3	2	1	0	0	0	0	0	4	4	1	3	1	0
6	MuD	4	1	5	3	2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	5	3	2	4	0	1
7	RUDI	2	0	2	2	0	0	0	0	0	0	2	0	2	1	1	0	0	0	0	0	4	3	1	4	0	0
8	SCD	0	0	0	0	1	3	0	3	1	2	2	0	2	0	2	0	0	0	0	0	5	2	5	2	2	1
9	SD	1	0	1	1	0	2	1	3	1	2	0	0	0	0	0	0	2	2	1	1	6	3	3	3	3	0
10	SED	0	0	0	0	0	3	1	4	3	1	0	0	0	0	0	0	0	0	0	0	4	3	1	3	1	0
11	SWD	1	0	1	1	0	2	1	3	3	0	0	0	0	0	0	0	0	0	0	0	4	4	0	4	0	0
12	UKD	1	0	1	0	1	3	0	3	0	3	1	0	1	0	1	0	0	0	0	0	5	0	5	4	0	1
	Total	**12**	**3**	**15**	**9**	**7**	**20**	**7**	**27**	**11**	**16**	**11**	**2**	**13**	**7**	**6**	**0**	**3**	**3**	**2**	**1**	**58**	**31**	**30**	**41**	**13**	**4**

LUTHERAN MISSION COOPERATION (LMC)
Reporting Form TEF Students academic year: 2024/2025
Name of Collage : Mwika Bible and Theologica College
STUDENTS SUMMARY PER ELCT DIOCESE
NORTHERN ZONE

		Year 1 students					Year 2 students					Year 3 students					Year 4 Students										
	Diocese	Cert I	Dip I	Total	M	F	Cert II	Dip II	Total	M	F	Cert III	Dip III	Total	M	F	Cert IV	Dip IV	Total	M	F	TOTAL	M	F	TEF LMC	MEW Female support	LMC Female Support
1	CD	0	3	3	2	1	0	0	0	0	0	2	0	2	1	1	0	1	1	0	1	6	3	3	6	0	0
2	DME	2	0	2	2	0	0	0	0	0	0	0	0	0	0	0	0	2	2	2	0	4	4	0	4	0	0
3	DOD	0	0	0	0	0	0	0	0	0	0	1	0	1	0	1	0	0	0	0	0	1	0	1	0	1	0
4	MD	0	0	0	0	0	0	1	1	1	0	0	2	2	2	0	0	0	0	0	0	3	3	0	3	0	0
5	MWD	0	0	0	0	0	0	2	2	2	0	0	1	1	1	0	0	0	0	0	0	3	3	0	3	0	0
6	NCD	0	4	4	3	1	0	0	0	0	0	0	2	2	2	0	0	4	4	1	3	10	6	4	8	0	2
7	ND	0	1	1	0	1	0	0	0	1	0	0	2	2	0	2	0	2	2	0	2	5	1	5	0	3	2
8	NED	1	4	5	4	1	0	5	5	2	3	0	1	1	0	1	0	3	3	0	3	14	6	8	10	0	4
9	PD	0	0	0	0	0	0	3	3	0	3	0	3	3	0	0	0	0	0	0	0	6	0	3	4	2	0
	Total	**3**	**12**	**15**	**11**	**4**	**0**	**11**	**11**	**6**	**6**	**3**	**11**	**14**	**6**	**5**	**0**	**12**	**12**	**3**	**9**	**52**	**26**	**24**	**38**	**6**	**8**

Further Training Program (FTP) – Group Training Policy

Purpose
To build the capacity of ELCT employee's performance in regard to the required standards; strengthening the unit of the Church and network among different Church workers.

Use of the fund
Further Training Program (FTP) is a training program aiming at meeting specific working requirements as guided by ELCT strategic plan 2015-2025.

Eligibility
- A beneficiary/candidate should be an ELCT employee.
- Gender equity shall be observed.
- Training opportunities are limited to Tanzania and on special ground East Africa.
- Training shall be organized by cluster of Dioceses or Common work.
- Training should be under cluster of Dioceses or Common work.

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

Administration of the Program Guidelines
- Program supervisor for each group training, shall submit development reports right after the training.
- Components of the reports shall include goals, objectives, activities, outputs, projected outcomes and total training cost.
- Performance report shall be submitted six months after each group training exercise. Components of the report should include performance change (outcomes).
- Reimbursement of the travel costs shall follow ELCT Common work regulations and guidelines.
- All conducted and planned tailor made courses shall be reported to ELCT Executive Council and LMC Board for information.

Approval and Procedures
- A working committee comprises of two people from LMC secretariat and two from ELCT Management shall work on training requests and approval on behalf of ELCT Executive Council and LMC Board.
- The committee shall meet three times a year that is: February, May and September.
- The requesting unit that is a cluster of Dioceses or Common Work shall submit an application to the working committee through ELCT Planning and Development Department.
- New Dioceses and certain Dioceses who need further training may be given priorities
- An own contribution of 5-10% shall be outlined within a request for FTP training

LMC Board – October 2018

THE NARRATIVE REPORT OF THE FURTHER TRAINING PROGRAM (FTP) AND ORGANIZATIONAL DEVELOPMENT FUND(ODF)TO THE LMC ROUND TABLE 2025 REPORTING PERIOD: JANUARY - SEPTEMBER 2025

1.0 Introduction.

The FTP/ODF programmes are aimed at meeting the specific skills requirements of Church employees and leaders. The programme focused at enhancing the capacity of the ELCT employee's performance in regard to the required institutional and organizational standards; strengthening the units of the Church and networks among different Church workers. The programmes are aligned well with the overall Church Strategic Plan (2022-206) on enhancing operational efficiency, performance and improved governance and leadership in the Church and her institutions.

This report covers a reporting period from January to September 2025. In this period, the Church continued to implement several FTP and ODF interventions towards the implementation of the 2022 -2026 Church Strategic Plan. The FTP and ODF programmes responds to the Key Result Area (KRA) no. 3 of the ELCT Strategic Plan on *"Attaining Good Church Governance and Operational Efficiency".* In this reporting period major activities that were conducted through the FPT programme includes the training of the new Bishops and new Assistant to the Bishops, training of the treasurers from Lake Tanganyika Diocese. Likewise, through the ODF, the Church facilitated short term training for some Church employees as presented in the report. In addition, there was plan to conduct a Bishop Retreat workshop in this reporting period, however, this was rescheduled to 1st -5th December 2025 due to other emerging events.

2.0 Key interventions undertaken in this reporting period.

The key activities implemented during this reporting period are summarized as follows:

2.1 The Training of the New Bishops and New Assistant to the Bishops, 4-7th August 2025.

The training for the Newly elected Bishops and Assistants to Bishops was held for two days, on 5th and 6th of August 2025 at Mviringo Hall- Luther House Dare Es Salaam. It was attended by all the intended 20 participants among them, 7 were Bishops and 13 were Assistants to Bishops. Therefore, the attendance was 100%. The training was also attended by senior officials from the ELCT Head Office and LMC Office. These include ELCT Secretary General, Deputy Secretary General for Mission and Evangelism, Deputy Secretary General for Finance and Administration and the Secretary for Lutheran Mission Cooperation.

The training was officiated by the ECT Bishop Charles Mjema from Pare Diocese on behalf of the ELCT Presiding Bishop Dr Alex Gehaz Malasusa who was away on other duties. In his opening speech, Bishop Mjema insisted on the good relationship between leaders which should be founded on the two closely related things such as the understanding of oneself and the understanding on the individuals and collective roles they are assigned and mandates assigned to those roles. He urged participants to spend their time during the training effectively and efficiently so that their Dioceses and the church at large will benefits from it.

The overall goal of the training was to bring leadership transformation and unleashing leadership potential for the overall Church development. To realize the main goal, the following objectives were set:

(i) Enhance internal communication and collaboration
(ii) Strengthen, stronger personal leadership and accountability
(iii) Improve attitude, mindset, and emotional resilience
(iv) Alignment with organizational vision and values
(v) Strengthen team dynamics
(vi) A renewed Leadership Culture and Commitment to Growth

2.1.1 The Main deliverables from the Training

Some of the key deliverables from the training were summarized as follows:

(i) Participants were equipped with skills to overcome the key factors that hinder personal and in leadership success and resolve to take responsibility of their shortcomings for the intended result in life.

(ii) Participants were empowered to appreciate the impact of attitude, behavior and mindset in leadership and how they shall deliver results.

(iii)The participants were equipped with skills to understand that the leaders who are well positioned and empowered in mind set, attitudes and behavior will commit to be more confident, solution focused, initiative takers, relatable and positive to others.

(iv) The participants were empowered with the skills, that they are determined to succeed through their GOD created potential.

2.1.2 Summary of immediate outcomes

Major learning outcomes are gathered through daily reflection discussion, end -oftraining working groups evaluations and evaluations questionnaires. These are summarized as follows:

(i) Enhanced understanding among the Church leaders that they are called to observe their calling to be light in world

(ii) Increased understanding among the Church Leaders that the attitude and behavior of church leaders are of paramount importance in church development

(iii) Enhanced understanding among the Church leaders on the importance of upholding high ethical standards for the institutions acclaimed to control social ethics through behavioral purification

(iv) Revitalized spirit among the Church to work for a common good of the Church by demonstrating exemplary leadership and in helping others achieve their goals

(v) Enhanced self -understanding among the participants on the need to change their behaviors and attitude to avoid or address any challenges or conflict that may arise in the institution they are leading.

(vi) Enhanced space for the participants to share experience that human active engagement may result into conflict, and that leaders need skills and wisdom with a positive attitude are key factors in resolving conflicts.

2.1.3 Some strategic recommendations from the training.

At the end of the Workshop, participants gave the following key recommendations presented in box 1

Box 1: Strategic Recommendations from New Bishops and Assistant to the Bishops.

(i) It was recommended that this kind of training shall be conducted to all church leaders (i.e issues related to attitudinal, behavioral and mindsets change)

(ii) It was recommended that building a self-understanding and change of attitudes and behavior was found important for all Church workers/servant

(iii) Trained leaders were also recommended to use skills they acquire to help their juniors in their respective organizations

2.1.4 Total Budget

The total budget for the training of the New Bishops and Assistant to the Bishops are presented as follows:

(i) LMC Contribution TZS 32 million

(ii) Own Contribution by ELCT Dioceses 3milion

Total Budget TZS 35 million

2.2 Training of the District and Parish Treasurers in ELCT Lake Tanganyika

During this reporting period the FTP Programme enabled the training of the District and Parish treasurers from the ELCT Lake Tanganyika. The training took place at the Church Cathedral in Sumbwanga town from 25-26 March 2025. The training was opened by honorable Bishop Imani A. Chibona of the ELCT Lake Tanganyika Diocese. The training was attended by a total of 50 participants who include Diocesan, district and congregational treasurers/ accountants. The training was facilitated by Mr Mpapalika

Mfaume who is an auditor from the Rukwa Regional Commissioners office in Sumbawanga

.

The overall goal of the training was to foster a uniform understanding of various financial aspects and ensure consistency of financial systems across all levels, from the congregation, parishes, Diocesan Districts to the head office. Given the fact that, ELCT Lake Tanganyika is very expansive, there was a great need to organize such a training for key groups of treasurers and accountant who are working at the congregation, parish, district and at the Diocesan head office.

The specific objectives of the training.

The specific objective of the training to:

(i) Improve the Financial Management and record keeping

(ii) Equip treasurers on financial management and record keeping

(iii) Capacitate treasurers to be able to prepare financial quarterly and annual reports

(iv) Strengthen the efficiency and effectiveness of the treasurers in the financial management and record keeping in the Diocese.

2.2.1 The main output/Deliverables

Some of the key deliverables from the training are summarized as follows:

(i) Enhanced participants understanding on the overall financial management and record keeping at their parish and their congregation level.

(ii) Gained necessary skills in the preparation of the parish financial reports.

(iii) Enabled participants to gain practical experience in managing finances and oversight functions in the expenditure at the parish, district and Diocesan level.

(iv) Enhanced transparency and accountability in the financial matters from the level of congregation, parishes, district and Dioceses level.

2.2.2 Immediate learning outcomes.

Important immediate learning outcomes are summarized as follows:

(i) Financial reports meet standards accounting practice

(ii) Enhanced capacity of the treasurers on financial management and records keeping at the congregation, parish, districts and Diocesan level

(iii) The training yielded tangible outcomes in terms of capacitating the congregation, parish, district levels treasurers in preparation of quality financial reports to be submitted to different decision -making organs in the Diocese

(iv) Equipped the participants to shared understanding of financial systems and procedures and commitment to adhere and maintain those systems at different levels of the diocese.
(v) A noticeable improvement in the financial management practices as evidenced by their increased confidences in handling financial issues as well as the ability to put into practice the gained skills in their respective roles/duties in different levels of the Diocese.

2.2.3 Important Resolution from the Workshop

At the end of the training participants came up with the following recommendations.
(i) That the Diocese shall institutionalize refresher training refresher or virtual workshop to reinforce skills and keep treasurers updated on best practices in financial management
(ii) That a structured Forums or communication channels for treasurers to ask questions, share resources and mutual mentorship shall be established
(iii) A standardized reporting template shall be developed to offer a user friendly digital and paper template for quarterly and annual reporting to maintain consistency across parishes in the whole Diocese
(iv) A plan for scalable mentorship shall be developed and integrate mentoring into a regular Diocesan operation. For example, assigning mentor treasurers in each Church district to support new and less experienced staff.

2.2.4 Total Budget

The total budget for the training of the treasurers from the ELCT Lake Tanganyika Diocese is presented as follows
(i) LMC Contribution TZS 8,154,000
(ii) Own Contribution by the Diocese TZS 959,000

Total Budget TZS 9,113,000

3.0 ORGANIZATIONAL DEVELOPMENT FUND(ODF)

In this reporting period the LMC through the Organizational Development Fund supported the short training for Rev. Conjesta B. Mfyangisa who is a planning and Development Officer from the ELCT South Eastern Diocese in Mtwara. Rev. Conjesta was enabled to attend a two weeks training on project management and proposal Development at the Ms TC DC Training Centre at Usa river in Arusha. The LMC support was TZS 2,722,950/= while the own contribution by the Diocese was TZS 302,550. The total cost for the training was TZS3,025,500/=
Furthermore, LMC through the ODF Continued to support the training of the following Church Staff:

(i) Mr Daniel Gabriel who is an accountant from ELCT Mbulu Diocese currently pursuing a bachelor of Commerce in Finance at the University of Dodoma. The LMC support was TZS 1,283,750 /= and the own contribution by the Diocese was TZS 4,250,000/= per year. The total budget per year was TZS 5, 533,750.

(ii) Rev Emanuel Mweta – from the ELCT North Eastern Diocese who initially applied for the LMC Support through the ODF could not enroll for the Master of Art in Gender studies at the Open University of Tanzania. Therefore, no LMC support was granted to him.

4.0 Conclusion.

In conclusion, it is evident that both the Further Training Programmes (FTP) and the Organizational Development Fund (ODF are significantly contributing towards sharpening the skills of the Church employees and leaders and thus, facilitating the attainment of ELCT Strategic (2022-2026).

In addition, we strongly welcome a recent LMC Board decision to consider increasing the ODF funding to a pre- COVID 19 level, effectively from 2026. This will enable more Church employees to be reached out and increasing the number of competent and professional staff with diverse training background in the Church. We hope the LMC Board will consider increasing the FTP budget to a pre-COVID 19 level in the 2026 budget.

I present humbly,

....

Simon Daffi
Deputy Secretary General
Planning and Development Department, ELCT.

ELCT | EVANGELICAL LUTHERAN CHURCH IN TANZANIA

	ODF SUMMARY 2025							
	DATE	**NAME OF STUDENTS**	**PROGRAMME**	**DIOCESE**	**NAME OF COLLEGE**	**FEE**	**UPKEEP**	**AMOUNT**
1	18/9/2025	Baraka Zakayo Mungure	Management course for Senior Church Administration USD 1375	WCD	CORAT	3,300,000	-	3,300,000
2	15/10/2025	Daniel Gabriel Maganga	Bachelor of commerce in finance	MBULU	UDOM	1,283,750	-	1,283,750
3	24/11/2025	Rev. Emmanuel Gilajit	Master of Theology	ND	TUMA	1,484,000	1,700,000	3,184,000
4	4/12/2025	Loveness Sanga	Bachelor of Accounting	SED	TIA	1,138,400	1,509,250	2,647,650
5	14/10/2025	Nicholaus Mushi	Master's in business Admin	WCD	MZUMBE	6,515,000	-	6,515,000
6	17/11/2025	Nichilous Abihundi	Certificate in Music	NED	TUMA	1,238,000	1,318,610	2,556,610
7	16/10/2025	Melxsedeck Benjamin	Education management and admin	ELVD	SAUTI	2,541,000	2,353,900	4,894,900
					TOTAL	**17,500,150**	**6,881,760**	**24,381,910**

ODF – Organisation Development Fund Policy

Purpose

- To build the capacity of ELCT Dioceses key positions to meet a minimum level of skills for performance in their assigned tasks. The key positions, any other potential candidates identified by ELCT Dioceses"

Use of the fund

Organisation Development Fund is a scholarship programme designed for ELCT Dioceses key position employees, aiming at upgrading their performance by attaining professional education. The ODF will apply, if the scholarship is not covered within the FTP – Further Training Program.

Eligibility[1]

- The maximum age of the candidate for the start of the training shall be 45 years."

- Field of study should be in line with what the applicant is practicing and employed for.
- Retirement age and time for service after training shall be observed.
- Gender equity shall be observed in awarding a Scholarship.
- Training opportunities are limited to Tanzania and on special grounds East Africa.

Restrictions

- The length of the scholarship shall not exceed more than one year from the regular time of completion
- For accountability and transparency a candidate benefiting from ODF will not benefit from any other scholarship at the same time. If this happens LMC Scholarship shall be terminated immediately.
- 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.
- If a scholarship has been approved for the applied course shall be no change. In a special case a candidate can be allowed to change from one college to another and will have to seek consent of a Unit and LMC.
- A person benefiting from ODF after completing the study will have to work for ELCT at least for five years before applying for another scholarship from the same Fund.
- A beneficiary must sign a legally binding contract with the ELCT unit to work for at least two years after completing the studies. This is a debt to LMC, which each year of service the amount will be reduced by 50%.

Administration of Program Guidelines

- All candidates shall have to submit a progress report ones a year and/or right after the training to the ELCT planning department and LMC office.
- Tuition fees shall be paid directly 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 paid. Note: an open check is regarded as cash.
- All upkeep allowances and tuition fee shall be paid according to program fee structure.
- Upkeep allowance for part time students shall cover only those costs related directly to their studies, which include books, stationery and research costs.

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[1] The disbursement of all financial commitments is highly contingent upon availability of fund and reviews of LMC financial position

Approval and Procedures

- The fund shall be administered at the LMC office. The ELCT Planning department shall deal with all logistics and LMC shall deal with the payments.
- A working committee comprises of two people from LMC secretariat and two from ELCT Management shall work on training requests and approval on behalf of ELCT Executive Council and LMC Board.

MATTERS FROM ELCT TO LMC ROUNDA TABLE

1. **KCMC UNIVERSITY**

   The Kilimanjaro Christian Medical Centre has officially been granted fully-fledged University status as of 1st March 2025 and formally inaugurated on 10th May 2025. ELCT Executive Council appointed Prof. Efatha Kaaya to be Vice Chancellor.

2. **CHANGE OF LEADERSHIP AT TUMAINI UNIVERSITY MAKUMIRA**

   The executive council of ELCT appointed **Rev. Prof. Faustin Mahali** to be the Vice Chancellor of TUMA as from 1st December 2024 following the end of tenure for preceded Vice Chancellor.

3. **KKKT Marathon 2025**

   ELCT hosted the KKKT Marathon 2025 with the theme 'Kimbia kwa moyo, saidia kwa upendo' (Run with Heart, Help with love) on 21st June 2025 whereby all ELCT Dioceses Participated plus other stakeholders.

   The KKKT Marathon 2025 aimed to serve children living in vulnerable environment and Deaf Schools owned by ELCT (Mwanga and Njombe).

4. **PASTORS GENERAL ASSEMBLY**

   The ELCT is preparing the Pastors General Assembly which will be held on September 2026 at Dodoma with theme "*The God of Heaven, he will prosper us*" Nehemia 2:20

5. **USAID KIZAZI HODARI**

The ELCT implemented the USAID Kizazi Hodari project, a five-year initiative that successfully served over 167,000 orphans and vulnerable children across the country. Unfortunately, the project was halted following a stop order from the U.S. Government, leaving many of these children in extremely difficult conditions.

We extend our sincere gratitude to Norwegian Church Aid (NCA) for recognizing the urgent need and stepping in to support ELCT. With their generous funding for one year, NCA has helped rescue and stabilize the situation, ensuring continued care and protection for these vulnerable children. We also invite others for support.

6. **CHURCH CONSTITUTIONAL DEVELOPMENT**

During this period the Church continued with the constitutional development process as deliberated by the Executive Council in August 2024. To date we are happy to report that the constitutional council has completed the task of gathering opinions from the Executive Councils of the 28 ELCT Dioceses, church committees and the Common Work Institutions of Tumaini University Makumira, Good Samaritan Foundation, KCMC University, New Safari Hotel and ELCT Head Office.

The tasks ahead are as follows:

(i) Review and analysis of all the information gathered and producing a report of the whole process.

(ii) Continuing with the write up of the constitution by incorporating the issues and information gathered so far.

ELCT acknowledge the support made by the Lutheran Mission Cooperation and Church partners to facilitate this process. As deliberated by the ELCT Executive Council, this process is expected to be concluded in August 2026.

MATTERS ON ELCT DIOCESES

1. **Consecration and Installation of Bishops and Assistants to the Bishop**

i. Rev. John Maguge was consecrated and installed to the Bishop on 17th November 2024 at ELCT Diocese in Mara Region's Cathedral, Mara.

ii. Rev. Oscar Itael Lema was consecrated and installed to be the Bishop on 19th January 2025 at Imani Cathedral, Mwanza. The same date Rev. Stephen Ling'hwa Assistant to the Bishop (Dean) elect was installed.

iii. Rev. Dr. Daniel Henry Mono was consecrated to be the Bishop and installed to be the head of ELCT Mwanga Diocese on 13th July 2025. Meanwhile Rev. Samson Juma Mbwambo was installed to be Assistant to the Bishop (Dean) on 12th January 2025.

2. **The 9th General Assembly of the ELCT Morogoro Diocese**

The 9th General Assembly of the ELCT Morogoro Diocese held on 9-11July 2025, among other agenda items elected Rev. Dr. George Andrew Pindua to be the Bishop and Rev. Peter Michael Makala to be Assistant to the Bishop.

The consecration and installation of Bishop elect will be on 9th November 2025, at ELCT Morogoro Cathedral, Morogoro.

3. **The General Assembly of the ELCT Mbulu Diocese**

The General Assembly of the ELCT Mbulu Diocese held on 23rd to 25th September 2025, among other agenda items…

4. **Assistant to the Bishop of the ELCT North Eastern Diocese**

Rev. Frank Mntangi was elected to be Assistant to the Bishop of the ELCT North Eastern and the installation of Assistant to the Bishop elect was held on 20 July 2025 at ELCT North Eastern Cathedral.

5. **General Secretaries**

i. The Leadership of ELCT Lake Tanganyika Diocese appointed Ms. Edina Msigwa to be the Ag. Secretary General of the Diocese in March 2025.

ii. The Leadership of ELCT West Central Diocese confirmed Rev. Baraka Mungure who was acting General Secretary of the Diocese in the position of General Secretary.

iii. The Leadership of ELCT Iringa Diocese appointed Rev. Dr. Elisande Mhanga to be the Ag. General Secretary in June, 2025 following the retirement of Rev. Dr. Andendekisye Ngogo.

6. **Obituaries/Deceased Diocesan Leaders**

1. Wife of late Bishop Sebastian Kolowa

The wife of late Bishop Sebastian Kolowa passed on 28 February 2025, her burial service was held on 06th March 2025 in Ararati, Lushoto.

2. Bishop Martin Shao

The retired Bishop of ELCT Northern Diocese Bishop Shao passed on 25th August 2025.
The late Rev. Shao served as the Bishop ELCT Northern Diocese from 2004 – 2014.
His burial service was on 4th September 2025 in Moshi, Kilimanjaro.

4. Rev. Dr. Andendekisye Ngogo’s Wife

The wife of the recently retired General Secretary of ELCT Iringa Diocese Rev. Dr. Andendekisye Ngogo (Ms. Melina Maginga Ngogo) passed away on 5th September 2025. Her burial service was held on 09th September 2025.

ELCT AUDIT DIVISION
REPORT FROM THE AUDIT DIVISION FOR THE PERIOD JANUARY TO 31st DECEMBER 2024 TO LMC ROUND TABLE MEETING 2st and 3th OCTOBER 2025

1. INTRODUCTION

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 conduct 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 on by the ELCT stakeholders. In strengthening the Audit Division, the Auditor General was employed on 1st of December 2005 to head the Division. Also the Audit Division reports to the ELCT Audit Board.
Therefore, 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.

As of 2022 the duties of ELCT Audit Division changed from both external and internal audit duties to internal audit duties due to current challenges in the Auditors practicing and decision from ELCT Executive Council held on 11th -12th May 2021.

2. HUMAN RESOURCE STATUS.

Audit division has three (3) Audit Staff.

	Male	Female
Number	2	1

3. Duties and responsibilities of the Audit Division are:-

- 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 analyze audited report of ELCT Common work institutions, Dioceses and their institutions in order to establish the going concern of the Church as whole and advice the ELCT Executive Council through ELCT Audit Board.
- To receive audited report from ELCT Common work, ELCT institutions, Dioceses and their institutions in order to report to LMC on their audit status.
- To conduct internal audits as may be required by Dioceses and their Institutions.
- To conduct investigation audits as may be required by ELCT, ELCT Dioceses and their Institutions, and issue reports of the findings and recommendations.

4. Audits Done: -

Type of audit	2024 Total audits done
Normal audits –CW/Dioceses	19(10 in progress)
Normal audits –Institutions	5 (1 in progress)
Total audits	24

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

4.1 AUDIT REPORTS ISSUED

i) Out 24 financial statements audited for the year ended 31st December 2024, and issued draft or final reports, 23 (96%) received unqualified opinions and 1 (4%) received qualified opinion.
ii) (Pertinent) reason to qualified opinion was Going concern (Current liabilities exceeding current assets by very significant figure)
iii) Furthermore, ELCT Common institutions and projects Internal audits reports were issued

Key issues reported to management in some of the Common work/Dioceses and Institutions are: -

- Statutory deductions not paid on time.
- Land rent not paid on time
- Fixed assets register not maintained. /not up dated.
- Title deed not available.
- Going concern problem (Negative working capital).
- External/Internal Audit not done for some Dioceses/Institutions.
- Noncompliance of loan agreement in accordance with bank repayment schedules.
- Charitable status for ELCT Common Work and Dioceses.
- Slow recovery of long outstanding receivables.

5. DIOCESES AND INSTITUTIONS OF THE CHURCH.

According to Board's resolution in the previous years it was agreed that, Dioceses and Church Institutions should submit their audited accounts and report to management or summary of discussed issues by their respective finance committees to the ELCT Audit Division, so that key issues which are risky can be identified and submit them to the Audit Board for discussion in order for the Audit Board to give proper advice to the Executive Council.

Some Dioceses and institutions have submitted their audited financial statements and report to management for the year 2024.

7. PROBLEMS ENCOUNTERED

The Audit Division's main problems are:-

a) Dioceses and institutions delay in submission of draft accounts and audited report.
Some of the Dioceses and institutions Treasurers and Accountants continued to delay submitting draft of accounts and audited report as per LMC policy.

b) Long outstanding audit fees.
Audit Division is facing financial hardship in financing operations of the office due to challenge of collecting the remaining audit fees for some Dioceses/Institutions. However, we thank LMC for supporting new and young Dioceses in paying audit fees.

8. FUTURE PLANS AND DEVELOPMENT IN REPORTING.

In order for the Audit Division to cope with changes taking place in the accounting and auditing profession, it shall continue to improve its Audit methodology and reporting standards to achieve the Audit Division shall do the following;

a) To continue to build capacity to march with level of audit assignment.
b) 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 who are now registered with the Institute of Internal Auditors, to get tested in order to became Certified Internal Auditors (CIAs).
c) The Audit Division will continue to conduct regular in-house training especially to lean about latest Audit Standards and new audit techniques.
d) To have a library well equipped with professional text books and periodicals which staff can have access.
e) To update 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, effectiveness and quality of our reports.

We appreciate for the financial assistance extended to the Audit 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

....
Elisa E. Mhando
Acting Auditor General
ELCT -Audit Division

APPENDIX 1

ELCT-AUDIT DIVISION
DIOCESES AND INSTITUTIONS WHICH HAVE SUBMITTED THEIR 2024 DRAFTS ACCOUNTS AND AUDIT DONE STATUS

A) Diocese				
S/N	**Diocese**	**Diocese/Institution**	**Financial Statements 2023 status**	**Audited Accounts 2024**
1	DME	Diocese of Meru	Audit done final report issued.	Audit done, report preparation in progress.
2	ELVD	East of Lake Victoria Diocese	Audit done final report issued.	Audit done final report issued
3	IRD	Iringa Diocese	Audit done final report issued.	Audit done final report issued.
4	LTD	Lake Tanganyika Diocese	Audit done final report issued.	Audit not done.
5	MWD	Mwanga Diocese	Audit done final report issued.	Audit done final report issued.
6	NCD	North Central Diocese	Audit done final report issued	Audit done, report preparation in progress..
7	ND	Northern Diocese	Audit done final report issued.	Audit done final report issued.
8	PD	Pare Diocese	Audit done final report issued.	Audit done final report issued.
9	RUDI	Ruvuma Diocese	Audit done, report preparation in progress.	Audit done, report preparation in progress.
10	SCD	South Central Diocese	Audit done final report issued.	Audit done, report preparation in progress.
11	SED	South Eastern Diocese	Audit done final report issued.	Audit done final report issued.
12	SELVD	South East of Lake Victoria Diocese	Audit done final report issued.	Audit not done.
13	WCD	West Central Diocese	Audit done final report issued.	Audit done final report issued.
14	CD	Central Diocese	Audit done final report issued.	Audit not done.
15	DOD	Dodoma Diocese	Audit done final report issued.	Audit done. Report preparation in progress.
16	KAD	Karagwe Diocese	Audit done final report issued.	Audit done final report issued..
17	SWD	South Western Diocese	Audit in progress	Audit not done.
18	UKD	Ulanga Kilombero Diocese	Audit done final report issued.	Audit not done.
19	DMR	Diocese in Mara Region	Audit done final report issued.	Audit done final report issued.
20	ECD	Eastern and Costal Diocese	Audit done final report issued.	Audit done. Report preparation in progress.
21	KOD	Konde Diocese	Audit done, Report preparation in progress.	Audit done, Report preparation in progress.

22	MD	Mbulu Diocese	Audit done final report issued.	Audit done. Report preparation in progress.
23	MGD	Morogoro Diocese	Audit done final report issued.	Audit not done
24	NED	North Eastern Diocese	Audit done final report issued.	Audit not done
25	NWD	North Western Diocese	Audit done final report issued.	Audit not done
26	SD	Southern Diocese	Audit done final report issued.	Audit done final report issued.
27	WD	Western Diocese	New Diocese	Audit done final report issued.
28	DMU	Mufindi Diocese	New	Audit not done
b) Common Work Institutions/Programs				
1	CW	ELCT Common work (Consolidated Accounts)	Audit done. Final report issued.	Audit done, Report preparation in progress.
2	CW	Radio Gospel (Sauti ya injili) Moshi	Audit done. final report issued	Audit done final report issued.
3	CW	Njombe School for the Deaf	Audit done. final report issued	Audit done final report issued.
4	CW	Mwanga School for the Deaf	Audit done, final report issued.	Audit done final report issued.
5	CW	Morogoro L.J.Seminary	Audit done, final report issued.	Audit done, final report issued.
6	CW	ELCT Retirement Scheme	Audit done, final report issued.	Audit done, Report preparation in progress.

Lutheran Mission Cooperation

Election of LMC Board Members - 2025

	Name	Organization	Period 22/23	Period 23/24	Period 24/25	Period 25/26
1	Mr. Rogath Mollel	ELCT		x	x	
2	Bishop Dr. George Fihavango	ELCT	x	x	x	
3	Deacon Claus Heim	MEW	x	x	x	
4	Ms. Bupe Kibiki	ELCT				x
5	Ms. Signe Atim Allimadi	DanMission				x
6	Rev. Katharina Davis	Ecumenical Center				x
7	Bishop Dr. Yohana Nzelu	SELVD			x	
8	Mr. Daudi Msseemmaa	ELCA			x	

LMC Board 2015-2026

			PERIOD												
	Name	Organization	15/16	16/17	17/18	18/19	19/20	20/21	21/22	22/23	23/24	24/25	25/26	26/27	27/28
1	Bishop Dr. Abednego Keshomshahara	ELCT							x	x	x				
2	CPA Loata Mungaya	ELCT						x	x	x					
3	Rev. Sarah Krøger Ziethen	DANM							x	x	x	x			
4	Ms. Teressa Juhaninmäki	FELM					x	x	x	x	x	x			
5	Rev. Erik Johansson	SEM							x	x					
6	Mr. Louis William Møllerfors	DANM					x	x	x						
7	Ms. Robin Mwanga	ELCT					x	x	x	x	x	x			
8	Bishop Dr. Benson Bagonza	ELCT				x	x	x	x						
9	Bishop Dr. Edward Mwaikali	ELCT				x	x	x							
10	Rev. Dr Nagaju Muke	UEM			x	x	x								
11	Deacon Claus Heim	MEW			x	x	x	x	x	x	x	x	x	x	x
12	Rev. Pekka Härkönen,	FELM		x	x	x									
13	Ms. Yvonne Mbando	UEM		x											
14	Eng. Robert Kitundu	ELCT								x	x				
15	Ms. Anna Claesson	SEM	x												
16	Ms. Mary Laizer	ELCT	x	x	x	x									
17	Mr. Lasse Lampinen	FELM	x												
18	Bishop Isaya Mengere	ELCT	x	x	x										
19	Bishop Dr. Israel Mwakyolile	ELCT	x	x	x										
20	Rev. Benyamy Kassahun	ELCA	x	x	x	x	x	x	x	x	x				
21	Bishop Dr. George Fihavango	SD								x	x	x	x	x	
22	Mr. Manfred Scheckenbach	MEW	x												
23	Mr. Daudi Msseemmaa	ELCA										x	x	x	
24	Mr. Rogath Mollel	CW										x	x		
25	Bishop Dr. Yohana Nzelu	SELVD										x	x	x	
26	Mr. Lorentz Forsberg	Act CoS									x	x			
27	Ms. Bupe Kibiki	ELCT											x	x	x
28	Rev. Katharina Davis	Ecumenical Center											x	x	x
29	Ms. Signe Allimadi	DanMission											x	x	x

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