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#### 1 OBJECTIVES

The primary objective of this establishment is to take care for some of the many orphans of the villages of Ruaha and Mkamba close to Kidatu in Morogoro region of the Republic of Tanzania.

It is the intention that the children being adopted by ECCC shall get the following benefits:

- 1. A permanent home
- 2. Daily food
- 3. Education at the nearest public primary school
- 4. Education in moral and ethics
- 5. Practical training in agriculture.

#### 2 MANDATES

Emma's Children Care Centre's Support Group (ECCC-SG) received a budget of cost for the establishment and operation costs for ECCC.

ECCC-SG will seek to arrange for necessary financial support to ECCC and provide frequent down payment to the given bank account for the running costs of ECCC. If there will be financial problems, however, resulting into lack of funds and payments, then it will be the Administrators responsibility to initiate necessary actions to adapt the local costs in Tanzania to the income.

Moreover, these administrative regulations are based on the intensions of providing external financial support to Emma's Children Care Centre at Kidatu as outlined below.

- 1. The purpose of the financial support is solely of humanitarian art and is intended for those who will most need it like orphans.
- 2. The financial support is conditioned to complete tax exemption.
- The collected funds will be forwarded to Emma's CCC bank account in suitable amounts according to the money actually spent and against an accounted monthly statement.

#### 3 INSTRUCTIONS

ECCC shall function as a permanent home for the children being selected. The care will normally end shortly after the child's 17th birthday.

## 3.1 Selection of children

The child being selected as a beneficiary of ECCC shall be an orphan in the terms that s/he does not have a direct relative that is able to care for the child.

In accordance with the latest statistics of orphan's there are approximately 25% boys and 75% girls. ECCC is neutral to sex but the distribution between males and females shall be reflected by the statistical fact and at present a majority of females shall be included.

ECCC shall not accept new children without consulting the support group in Norway to ensure that sufficient funding is available.

#### 3.2 Food

The administrator of Emma's CCC shall provide sufficient food on a daily basis for all the children and prepare breakfast, lunch and dinner.

## 3.3 Housing

Emma's CCC shall provide a proper home for the children with a maximum of four children per room. Each room will be equipped with two bunk beds enabling one bed for each child.

## 3.4 Clothing

Emma's CCC shall ensure that all the children have proper clothing both for the school, private use and work. The cloths shall be clean and suitable for the purpose.

#### 3.5 Education

The children shall attend the nearest public primary school and to the best adapted level for the child's level of knowledge.

#### 3.6 Moral and ethics

The orphanage shall learn the children overall good attitude of manners for all the children being adapted. These intentions shall entail daily and occasional corrections and instructions of good manners and behaviours in any situation.

The children shall be trained to take good care of each other as well as other people like friends, neighbours, strangers, etc. The basis shall be a tender loving care for all kind of people.

The orphanage does not have any association to any particular religion and ECCC shall therefore be neutral and tolerant to all religions.

#### 3.7 Practical training

Practical training and understanding will and shall be given to the children in agricultural works to enable them being independent peoples in future as the children grow up. In the agricultural land bought just behind ECCC Orphanage, the children will participate in daily and seasonal duties to grow and harvest crops.

It shall, however, be emphasised that the above-mentioned training shall be limited to education and training and shall not appear as work or duty. It is, however, expected that the children contribute similar to other children that lives with their parents in the neighbourhood.

When a child leaves ECCC at the age of 17, ECCC shall assist the child before leaving the home in order to safeguard their future with the purpose of getting a job or similar.

#### 3.8 Manning and staffing

It is anticipated that Emma's CCC will have the following key staff:

- Administrator
- Assistant
- Askari (watch-man)

If deemed necessary, the administrator may call for short-term assistance but this shall be limited.

# 4 BOOKKEEPING AND ACCOUNTING

It is important that all activities within ECCC Orphanage shall be completely transparent and all financial transactions, activities, permanent and temporary hostages, costs,

incomes, contributions etc. shall be documented and presented in the frequent account reports.

In order to fulfil these requirements, the administrator shall ensure to fulfil the following bookkeeping and accounting system prior to releasing the next down payment.

Presentation of income status in terms of a bank status as follows:

- 1. Presentation of received funds (date of receipt)
- 2. Presentation of Bank charges (if any)
- 3. Presentation of withdrawn funds (date of withdrawal)
- 4. Presentation of actual bank account on the 1<sup>st</sup> of every month.

When regards the withdrawal of the bank account the following costs shall be presented:

- 1. Money withdrawal
- 2. Salaries and house rent
- 3. Running costs
  - a. Food and consumables such as coal, soap, etc.
  - b. Electricity, water, etc
- 4. Clothing, shoes, etc.
- 5. Miscellaneous costs<sup>1</sup>

It is a requirement that all receipts shall be recorded in files and stored separately for each month and topic as referred to above. It shall be possible to perform bookkeeping revisions whereas the presented monthly accounting shall correspond to the aggregated sum of the receipts. Any deviation will be the responsibility of the local administrator and will be deducted on the next payment.

## 5 FUNDING

ECCC will be reimbursed in accordance with the actual costs of the orphanage as reported monthly and approved.

#### 6 REPORTING

In order to ensure a healthy project the sponsors will need frequent reporting from the administrator related to the operation of Emma's CCC. A report should therefore be issued frequently with the following content:

- 1. Summary,
- 2. Problems encountered
- 3. Particular events
- 4. The name of all the children living at CCC
- 5. Complete accounting sheets
- 6. Any other business

The report shall be sent as ordinary mail to ECCC-SG in Norway at the following address:

ECCC-SG c/o Einar Sofienlund, Aannerudskogen 2a N-1383 Asker NORWAY

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<sup>&</sup>lt;sup>1</sup> Said topic will be subject to separate approval by the funding board.

Administrative regulations 02 December 2004