

EVANGELICAL LUTHERAN CHURCH IN SOUTHERN AFRICA (N-T)

CHURCH LAW 1/2015

on the Budget of the ELCSA (N-T)

29.09.15

Section 1.

- (1) The budget of the ELCSA(N-T) for the financial years 2016 and 2017 is established according to the budget in Schedule 1 attached hereto as follows:
2016: R 19,015,217
2017: R 20,361,656
- (2) The interest and dividends from the reserve funds, amounting to about 3-5% return on investments may be taken into the Revenue and Expenditure account as income. The capital growth on the investments shall be used to retain the capital value of the reserves.
- (3) The financial year is the calendar year.

Section 2.

- (1) The financial requirements to be covered by contributions of congregations for Cost of Pastor in accordance with Section 74 (1) of the Constitution of ELCSA(N-T) are assessed as follows:
2016: R 14,632,000
2017: R 16,047,429
- (2) The contribution per congregation is assessed as detailed in Schedules 2 and 3 attached hereto in accordance with the provisions of Section 74 (2) of the Constitution of ELCSA(N-T). These contributions shall be included in the budgets and financial statements of the congregations in accordance with the provisions of Section 20 (1) of the Constitution of ELCSA(N-T).
- (3) All congregations shall provide in full in their annual budget approved by their AGM, for all contributions payable in terms of Church Law 1 and for the Solidarity fund as contained in schedules 2 and 3.
- (4) A Congregation that becomes vacant shall pay its full contribution for the month in which it becomes vacant. Thereafter the congregation shall only pay the Bishop and Program Facilitator's cost as listed on the contribution Schedules 2 and 3 until the post is filled again. During the vacancy the congregation is responsible for the costs of visiting pastors.

Section 3

- (1) In accordance with Section 74 (1) of the Constitution of ELCSA(N-T) the following offerings for the church are prescribed:

<u>Offering</u>	<u>Prescribed Number</u>
Mission Fund of the Church	8
General	1
Church of Peace Johannesburg	1
DELP(Durban St Paul)	1
ELCER (Ev.Luth Ch East Rand)	1
Hillcrest	1
Circuit Youth Work (see * below)	4 *
Theological Education	3
Circuit Seniors Work (see below)	1 **
Church Music (Cantate)	<u>1</u>
Total	21
 <u>Additional 'recommended' offerings</u>	
Solidarity	6
Deutsche Schule Hermannsburg	4
Old Age Homes : APN / Richmond Road / local home	<u>2</u>
Total	12

(*The Southern and Eastern Circuit offerings are paid into the Youth Work KwaZulu-Natal Fund. The Youth Work Northern and Central Circuit offerings are paid into their respective Youth Work Funds.) (**Seniors offerings are paid into the respective circuit's seniors fund. Northern circuit reduces Youth work by 1 and adds this to seniors work)

- (2) Congregations that do not follow Section 3, Paragraph 1 contribute at least 10 % of their total annual offerings and tithes/contributions given on the altar in lieu of the church offerings mentioned in Paragraph 1. This paragraph shall be in effect from January 2016 to December 2017 and will be reviewed at synod in 2017. The compulsory and voluntary offerings are still announced every Sunday. 10% of each Sunday's offering and tithes/contributions go to church projects of ELCSA (N-T). Congregations with the practice that offerings and tithes/contributions are "giving" on the altar, can apply to church council to participate in this proposal.
- (3) Congregations who as a rule do not have more than 26 church services per year, contribute at least 10% of their total annual offerings in lieu of the church offerings mentioned above.

Section 4

- (1) One twelfth of the annual contribution shall be paid to the Central Treasury of the ELCSA (N-T) by the 20th of each month and the offerings monthly. Exceptions to the above rule require the consent of the Church Council.
- (2) In respect of Section 3 paragraph (2) payment shall be made on receipt of the last collection of the year but not later than the end of January of the ensuing year.
- (3) Interest will be charged at prime rate for arrears of previous years.

Section 5

Budget estimates which are not based on legal or legitimate obligations may be claimed only to the extent of available funds.

Section 6

- (1) Church Council is authorised to deal with excess income and expenditure at the end of the financial year as it deems fit.
- (2) Should increased financial requirements occur during the course of the budget period, which cannot be carried forward as a deficit to the new budget year, the Church Council is authorised to prepare a supplementary budget. The supplementary budget may, however, not exceed the original budget by more than 15% of the income and expenditure as per section 1 Paragraph (1).

Section 7

This law comes into force with effect from 1st January 2016

Annexures

Schedule 1 = Budget 2016/2017

Schedule 2 = Contributions 2016

Schedule 3 = Contributions 2017