

**Northeastern Evangelical Lutheran Church in South Africa (NELCSA)
CHURCH LAW 1/2021**

on the Budget of the NELCSA 2022 and 2023

Section 1.

8 September 2021

- (1) The expenditure budget of the NELCSA for the financial years 2022 and 2023 is established according to the budget in Schedule 1 attached hereto as follows:

2022: R 16,101,918
2023: R 17,132,015

- (2) 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 Service and Church Running Cost and Voluntary Contributions, in accordance with Section 74 (1) of the Constitution of NELCSA are assessed as follows:

2022: R 16,036,716
2023: R 17,062,387

The balance of the financial requirements and source thereof are shown in the table below.

Church Law 1 Schedule 1	2022	2023
Financial contributions by congregations	16,101,918	17,131,080
Pastors in service	14,516,315	15,387,860
Net Church running Cost	770,401	874,526
KZN Youth Hub Fund	65,202	68,694
Per Contribution Schedules	15,351,918	16,331,080
Solidarity Contributions	750,000	800,000
Other income-subsidy and Net investment return	1,726,616	1,705,283
EKD Subsidy	1,377,000	1,377,000
Net investment return	349,616	328,283
Total Income	17,828,534	18,836,363
Expenditure	17,478,918	18,508,080
Pastors in service	14,516,315	15,387,860
Total Church running costs	2,897,401	3,051,526
KZN Youth Hub Fund	65,202	68,694
Income less Expenses	349,616	328,283

- (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 NELCSA. 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 NELCSA.
- (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 Contributions 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 still pay the Nett Church Running Costs (including Bishop costs) 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 and vacancy arrangements.

Section 3

- (1) a. In accordance with Section 74 (1) of the Constitution of NELCSA the following offerings for the church are prescribed:

<u>Prescribed Offering</u>	<u>Prescribed number</u>
Mission Fund of the Church	12
Circuit Youth Work (see * below)	4
Theological Education	4
Church Music (Cantate)	1
Total	<u><u>21</u></u>

(*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.)

b. Additional Recommended Offerings

Solidarity Offerings	6
* HMB Foundation	4
Old Age Homes: APN / Richmond Road / local home*	2
Circuit Senior work*	2
Total	<u><u>14</u></u>

* Does not form part of the 10% as set in (2)

- (2) Congregations with the practice that offerings and tithes/contributions are given on the altar, can apply to Church Council to give 10% of these giving's at the altar in lieu of prescribed offerings. The purpose of the applicable compulsory and voluntary offerings are still announced every Sunday.
- (3) The 10% offerings received from congregations participating in the practice as approved in (2) will be allocated as follows:

<u>Offering</u>	<u>Number</u>	<u>%</u>
Mission Fund of the Church	12	44%
Circuit Youth Work	4	15%
Theological Education	4	15%
Church Music (Cantate)	1	4%
Solidarity Offerings	6	22%
Total	<u><u>27</u></u>	<u><u>100%</u></u>

Section 4

- (1) One twelfth of the annual contribution shall be paid to the Central Treasury of the NELCSA by the 20th of each month. Exceptions to the above rule require the consent of the Church Council.
- (2) In respect of Section 3 payment shall be made monthly.

- (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 or expenditure at the end of the financial year as it deems fit.
- (2) Should increased financial requirements occur during 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 2022

Annexures

Schedule 1 = Detailed Budget 2022/2023

Schedule 2 = Contributions 2022

Schedule 3 = Contributions 2023

2022 Contribution Schedule 2

CONGREGATION	2022					
	Actual Pastor's post filled	Net Church Running Costs	PASTOR POSTS ACTUALLY FILLED	Net Church Running Costs	Youth Pastor KZN	TOTAL NET Amount Payable per congregation
Base calculator			624,358	770,401	228,207	0
AUGSBURG	1.00	1.00	624,358	27,662	15,214	667,234
BETHANY	1.00	1.00	624,358	27,662	15,214	667,234
BRAUNSCHWEIG	1.00	1.00	624,358	27,662	15,214	667,234
DUIWELSKLOOF/POLOKWANE	-	0.10	0	2,766	0	2,766
LUTHERAN CONGREGATION DOLPHIN COAST	0.50	0.50	312,179	13,831	15,214	341,224
DURBAN SEAFARERS MISSION	0.50	0.50	312,179	13,831	0	326,010
ELCER	-	1.00	0	27,662	0	27,662
GERDAU/ POTCHEFSTROOM	1.00	1.00	624,358	27,662	0	652,020
HERMANNSBURG	0.25	0.25	156,089	6,916	15,214	178,219
HERMANNSBURG Deutsche Schule	0.50	0.50	312,179	13,831	0	326,010
HILLCREST	1.00	1.00	624,358	27,662	15,214	667,234
JOHANNESBURG CHURCH OF PEACE	0.50	1.00	312,179	27,662	0	339,841
KEMPTON PARK	1.00	1.00	624,358	27,662	0	652,020
KROONDAL	1.00	1.00	624,358	27,662	0	652,020
KELVIN	0.50	0.50	312,179	13,831	0	326,010
MIDRAND	0.50	0.50	312,179	13,831	0	326,010
NELSPRUIT	-	0.50	0	13,831	0	13,831
NEW GERMANY	1.00	1.00	624,358	27,662	15,214	667,234
NORTHRAND	1.00	1.00	624,358	27,662	0	652,020
PIET RETIEF	1.00	1.00	624,358	27,662	15,214	667,234
PIETERMARITZBURG	1.25	1.25	780,447	34,578	15,214	830,239
PRETORIA - JOHANNES	1.00	1.00	624,358	27,662	0	652,020
PRETORIA - ST. PETER	1.50	1.50	936,536	41,494	0	978,030
ST. PETERS BY THE LAKE	1.00	1.00	624,358	27,662	0	652,020
TRINITY ZULULAND	-	1.00	0	27,662	15,214	42,876
UELC	2.00	2.00	1,248,715	55,325	30,428	1,334,468
VANDEBIJLPARK	1.00	1.00	624,358	27,662	0	652,020
VERDEN / DUNDEE	-	0.50	0	13,831	15,214	29,045
VRYHEID	1.00	1.00	624,358	27,662	15,214	667,234
WRLCC	-	1.00	0	27,662	0	27,662
WINTERTON /ELM Share	0.17	-	104,060	0	0	104,060
WINTERTON	0.83	1.00	520,298	27,662	15,214	563,174
YOUTH PASTOR KZN	0.25	0.25	156,089	6,916	(163,005)	0
Total	23.25	27.85	14,516,315	770,401	65,202	15,351,918

2023 Contribution Schedule 3

CONGREGATION	2023					
	Actual Pastor's post filed	Pastor's post budget	PASTOR POSTS ACTUALLY FILLED	Net Church Running Costs	Youth Pastor KZN	TOTAL NET Amount Payable per congregation
Base calculator			661,843	874,526	242,005	0
AUGSBURG	1.00	1.00	661,843	31,401	16,134	709,378
BETHANY	1.00	1.00	661,843	31,401	16,134	709,378
BRAUNSCHWEIG	1.00	1.00	661,843	31,401	16,134	709,378
DUIWELSKLOOF/POLOKWANE	-	-	0	3,140	0	3,140
LUTHERAN CONGREGATION DOLPHIN COAST	0.50	0.50	330,922	15,701	16,134	362,756
DURBAN SEAFARERS MISSION	0.50	0.50	330,922	15,701	0	346,622
ELCER	-	1.00	0	31,401	0	31,401
GERDAU/ POTCHEFSTROOM	1.00	1.00	661,843	31,401	0	693,245
HERMANNSBURG	0.25	0.25	165,461	7,850	16,134	189,445
HERMANNSBURG Deutsche Schule	0.50	0.50	330,922	15,701	0	346,622
HILLCREST	1.00	1.00	661,843	31,401	16,134	709,378
JOHANNESBURG CHURCH OF PEACE	0.50	0.50	330,922	31,401	0	362,323
KEMPTON PARK	1.00	1.00	661,843	31,401	0	693,245
KROONDAL	1.00	1.00	661,843	31,401	0	693,245
KELVIN	0.50	0.50	330,922	15,701	0	346,622
MIDRAND	0.50	0.50	330,922	15,701	0	346,622
NELSPRUIT	-	0.50	0	15,701	0	15,701
NEW GERMANY	1.00	1.00	661,843	31,401	16,134	709,378
NORTHRAND	1.00	1.00	661,843	31,401	0	693,245
PIET RETIEF	1.00	1.00	661,843	31,401	16,134	709,378
PIETERMARITZBURG	1.25	1.25	827,304	39,252	16,134	882,690
PRETORIA - JOHANNES	1.00	1.00	661,843	31,401	0	693,245
PRETORIA - ST. PETER	1.50	1.50	992,765	47,102	0	1,039,867
ST. PETERS BY THE LAKE	1.00	1.00	661,843	31,401	0	693,245
TRINITY ZULULAND	-	1.00	0	31,401	16,134	47,535
UELC	2.00	2.00	1,323,687	62,803	32,267	1,418,757
VANDERBIJLPARK	1.00	1.00	661,843	31,401	0	693,245
VERDEN / DUNDEE	-	0.50	0	15,701	16,134	31,834
VRYHEID	1.00	1.00	661,843	31,401	16,134	709,378
WRLCC	-	1.00	0	31,401	0	31,401
WINTERTON /ELM Share	0.17	0.17	110,307	0	0	110,307
WINTERTON	0.83	0.83	551,536	31,401	16,134	599,071
YOUTH PASTOR KZN	0.25	0.25	165,461	7,850	(173,311)	0
Total	23.25	27.25	15,387,860	874,526	68,694	16,331,080