



ELCSA

N-T

Evangelical Lutheran Church
of Southern Africa



BUDGETS for

2014 and 2015

(CHURCH LAW 1 / 2013)

BASES FOR CONTRIBUTIONS

- **Total Prescribed Contributions (Pastors+Bishop+Programm Facilitator) be increased by between 9% & 8,9% for the years 2014 and 2015 respectively. This represents an averaged increase over 2 years. Otherwise 11,8% in 2014 and 6,5% in 2015 (Budget)**
- **Pastor's salaries have been increased by 6,0% and 6,0% respectively for 2014 and 2015**
- **The shortfall in income, including assistance to our small congregations and Deutsche Schule Hermannsburg, that is required for each year to balance the budget is shown as the Solidarity amount.**
- **The Solidarity contribution that is required for 2014 is increased by 7,0% and the increase for 2015 is 7,4%.**

SCHEDULE 1**ELCSA (N-T)
INCOME : BUDGETS**

3.08.13

INCOME	BUDGET <u>2014</u>	BUDGET <u>2015</u>
CONTRIBUTIONS - CONGREGATIONS		
- Cost of Pastors,Bishop + Program Facilitator	12 367 188	13 464 031
- Solidarity	1 490 000	1 600 000
- Less Solidarity subsidies	<u>-321 405</u>	<u>-355 154</u>
	13 535 783	14 708 877
SUBSIDIES FROM EKD	750 000	750 000
SUNDRIES	108 500	112 260
Interest received	350 000	360 000
LESS : Transfer to Trust Funds	<u>-262 500</u>	<u>-270 000</u>
	87 500	90 000
Profit on Foreign Exchange		
Sundry Income	1 000	1 060
Rental received	20 000	21 200
TOTAL INCOME	<u>14 394 283</u>	<u>15 571 137</u>
NET (PROFIT) / LOSS FOR THE YEAR	303 692	-6 974
BALANCE TO TOTAL EXPENSES	<u>14 697 975</u>	<u>15 564 163</u>

ELKSA (N - T)

3.08.13

EXPENSES : BUDGETS

EXPENSES	BUDGET <u>2014</u>	BUDGET <u>2015</u>
<u>PERSONNEL COSTS</u>	13 528 935	14 258 604
Salaries - Pastors & Bishop+Program Facilitator	9 596 189	10 137 097
Salaries - Pastors spouse allowances	153 400	162 604
Medical Aid contributions	1 591 268	1 686 744
Pension Fund Contributions	1 252 878	1 328 051
Group Personal Insurance	281 724	298 627
Sundries	23 100	24 486
Work Permit	17 300	18 338
Total Cost of Employment of 31.25 Pastors	12 915 859	13 656 825
Personnel costs office staff	613 076	652 016
<u>TRAVELLING and ACCOMMODATION</u>	392 685	427 286
General	30 000	33 000
Overseas Furlough	34 000	36 040
Synods	28 885	30 618
Motor vehicle expenses	149 800	162 628
Prov. for replace. of motor vehicle	53 800	57 028
Running expenses	96 000	105 600
Meeting & accom. Expenses(CC+Genl)	150 000	165 000

Expenses ctd.**Budget
2014****Budget
2015****OFFICE****265 787****281 734****Printing & Stationery****10 976****11 635****Postage & Telephone****67 013****71 034****Purchases , Repairs & maintenance****35 000****37 100****Audit fees****32 000****33 920****Bank Charges****20 797****22 045****Rental & rates****100 000****106 000****MEMBERSHIP FEES****92 564****98 118****U.E.L.C.S.A.****70 000****74 200****L.W.F.****2 862****3 034****L.U.C.S.A.****8 254****8 749****S.A.C.C.****11 448****12 135****SUNDRY EXPENSES****248 004****262 884****Insurance****21 000****22 260****Transfer costs****188 320****199 619****Rep + Maint: Land & Buildings****1 000****1 060****Communication (incl. website maint.)****22 680****24 045****Unforeseen expenses****15 000****15 900****CIRCUIT EXPENSES****170 000****185 300****TOTAL EXPENSES****14 697 975****15 564 163**

ELCSA(NT)

CONTRIBUTIONS 2014

Option Ave (2)

3.08.13

	B	C	D	E	F	G	H
CONGREGATION	POSTS	AVE. COST OF PASTOR 395 750	BISHOP +PROGRAM FACILITATO 791 500	TOTAL CONTRIB 2014	PROPOSED SOLIDARITY SUBSIDIES 2014		PRESCRIBED AMOUNT PAYABLE 2014
AUGSBURG	1	395 750	27 060	422 810			422 810
DEUTSCHE SCHULE HERMANNSB	0.5	197 875	13 530	211 405	211 405	V	0
DURBAN / ST.PAUL'S (DELP)	1	395 750	27 060	422 810			422 810
EAST RAND	1	395 750	27 060	422 810			422 810
HERMANNSBURG	0.5	197 875	13 530	211 405			211 405
HILLCREST	1	395 750	27 060	422 810			422 810
JOHANNESBURG CHURCH OF PEACE	1	395 750	27 060	422 810			422 810
MIDRAND/KELVIN	1	395 750	27 060	422 810	10 000	W	412 810
MOORLEIGH / WINTERTON	0.75	296 813	20 295	317 107			317 107
NELSPRUIT	0.5	197 875	13 530	211 405	35 000	W	176 405
NORDVERBAND	0.5	197 875	13 530	211 405	35 000	W	176 405
TRINITY	1	395 750	27 060	422 810	30 000	W	392 810
VERDEN / DUNDEE	0.5	197 875	13 530	211 405			211 405
WARTBURG	0.75	296 813	20 295	317 107			317 107
YOUTH PASTOR KZN	0.25	98 938	6 765	105 702			105 702
	29.25	11 575 688	791 500	12 367 188	321 405	Y	12 045 783
	ADDITL SOL.			1 168 595	X		1 490 000
				13 535 783			13 535 783

CONTRIBUTIONS 2014

A	B	I	K	L	M	N	O	P
CONGREGATION	POST S	CREDITS FUNDED BY MISSION	NET AMT PAYABLE 2014	NET AMOUNT PAYABLE 2013	2014 %age increase over 2013	50% YOUTH KZN 201 4	TOTAL AMOUNT PAYABLE 2014	TOTAL SOLIDARITY Z
AUGSBURG	1		422 810	387 902	9.00%	13 213	436 023	SOLIDARITY
DEUTSCHE SCHULE HERMSBURG	0.5		0	0	0.00%	0	0	
DURBAN / ST.PAUL'S (DELP)	1	49 655	373 155	328 514	13.59%	13 213	386 368	SOLIDARITY
EAST RAND	1		422 810	387 902	9.00%		422 810	SOLIDARITY
HERMANNSBURG	0.5		211 405	193 951	9.00%	13 213	224 618	SOLIDARITY
HILLCREST	1	119 469	303 341	253 397	19.71%	13 213	316 554	SOLIDARITY
JOHANNESBURG CHURCH OF PEACE	1	211 405	211 405	193 951	9.00%		211 405	SOLIDARITY
MIDRAND/KELVIN	1		412 810	372 902	10.70%		412 810	SOLIDARITY
MOORLEIGH / WINTERTON	0.75		317 107	290 926	9.00%	13 213	330 320	SOLIDARITY
NELSPRUIT	0.5		176 405	158 951	10.98%		176 405	SOLIDARITY
NORDVERBAND	0.5		176 405	158 951	10.98%		176 405	SOLIDARITY
TRINITY	1		392 810	357 902	9.75%	13 213	406 023	SOLIDARITY
VERDEN / DUNDEE	0.5		211 405	193 951	9.00%	13 213	224 618	SOLIDARITY
WARTBURG	0.75		317 107	290 927	9.00%	13 213	330 320	SOLIDARITY
YOUTH PASTOR KZN	0.25		105 702	96 976	9.00%			SOLIDARITY
	29.25	380 529	11 665 254	10 649 338	9.5%	211 405	11 770 956	1 490 000
	ADDI T L S Z		1 490 000	1 197 785	24.4%	-105 702	-105 702	Z
			13 155 254	11 847 123	11.0%	105 702	11 665 254	

CONTRIBUTIONS 2015

Option Ave (2)

3.08.13

A CONGREGATION	B POSTS	C AVE. COST OF PASTOR 430 849	D BISHOP +PROGRAM FACILITAT O 861 698	E TOTAL CONTRIB 2015	F PROPOSED SOLIDARITY SUBSIDIES 2015	G	H PRESCRIBED AMOUNT PAYABLE 2015
AUGSBURG	1	430 849	29 460	460 309			460 309
DEUTSCHE SCHULE HERMANNSB	0.5	215 425	14 730	230 154	230 154	V	0
DURBAN / ST.PAUL'S	1	430 849	29 460	460 309		W	460 309
EAST RAND	1	430 849	29 460	460 309			460 309
HERMANNSBURG	0.5	215 425	14 730	230 154			230 154
HILLCREST	1	430 849	29 460	460 309			460 309
JOHANNESBURG CHURCH OF PEAC	1	430 849	29 460	460 309			460 309
MIDRAND/KELVIN	1	430 849	29 460	460 309	5 000	W	455 309
MOORLEIGH / WINTERTON	0.75	323 137	22 095	345 232		W	345 232
NELSPRUIT	0.5	215 425	14 730	230 154	35 000	W	195 154
NORDVERBAND	0.5	215 425	14 730	230 154	35 000	W	195 154
TRINITY ZULULAND	1	430 849	29 460	460 309	30 000	W	430 309
VERDEN / DUNDEE	0.5	215 425	14 730	230 154			230 154
WARTBURG	0.75	323 137	22 095	345 232			345 232
YOUTH PASTOR KZN	0.25	107 712	7 365	115 077			115 077
	29.25	12 602 333	861 698	13 464 031	335 154	Y	13 128 877
	ADDITL S			1 264 846X			1 600 000
				14 728 877			14 728 877

CONTRIBUTIONS 2015

SCHEDULE 3

3.08.13

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A	B	I	J	K	L	M	N	O	P
CONGREGATION	POSTS	CREDIT FUNDED BY MISSION		NET AMT PAYABLE 2015	NET AMOUNT PAYABLE 2014	2015 %-age increase over 2014	50% YOUTH KZN 230 154	TOTAL AMOUNT PAYABLE 2015	TOTAL SOLIDARITY Z
AUGSBURG	1			460 309	422 810	8.87%	14 385	474 693	SOLIDARITY
DEUTSCHE SCHULE HMB	0.5			0	0	0.00%		0	
DURBAN / ST.PAUL'S	1	38 763		421 546	373 155	12.97%	14 385	435 930	SOLIDARITY
EAST RAND	1			460 309	422 810	8.87%		460 309	SOLIDARITY
HERMANNSBURG	0.5			230 154	211 405	8.87%	14 385	244 539	SOLIDARITY
HILLCREST	1	99 330		360 979	303 341	19.00%	14 385	375 363	SOLIDARITY
JOHANNESBURG CHURCH OF PEACE	1	207 139		253 170	211 405	19.76%		253 170	SOLIDARITY
MIDRAND/KELVIN	1			455 309	412 810	10.30%		455 309	SOLIDARITY
MOORLEIGH / WINTERTON	0.75			345 232	317 107	8.87%	14 385	359 616	SOLIDARITY
NELSPRUIT	0.5			195 154	176 405	10.63%		195 154	SOLIDARITY
NORDVERBAND	0.5			195 154	176 405	10.63%		195 154	SOLIDARITY
TRINITY ZULULAND	1			430 309	392 810	9.55%	14 385	444 693	SOLIDARITY
VERDEN / DUNDEE	0.5			230 154	211 405	8.87%	14 385	244 539	SOLIDARITY
WARTBURG	0.75			345 232	317 107	8.87%	14 385	359 616	SOLIDARITY
YOUTH PASTOR KZN	0.25			115 077	105 702	8.87%			SOLIDARITY
	29.25	345 232	0	12 783 645	11 665 254	9.59%	230 154	12 898 722	1 600 000
	ADDTL S	Z		1 600 000	1 490 000	7.38%	-115 077	-115 077	Z
				14 383 645	13 155 254	9.34%	115 077	12 783 645	

-115 07725% KZN Youth Past Fund

ELCSA (N – T)

Church Law 1/2013

Section 1.

(1) The budget of the ELCSA(N-T) for the financial years 2014 and 2015 is established according to the budget in annexure 1 hereto as follows:

2014 : R 14,697,975

2015 : R 15,564,163

(2) The financial year is the calendar year.

Church Law 1/2013 (cont.)

Section 2.

- (1) The financial requirements to be covered by contributions of congregations in accordance with Section 74 (1) of the Constitution of ELCSA(N-T) are assessed as follows:

2014 :	R12,367,188
2015 :	R13,464,031
- (2) The contribution per congregation is assessed as detailed in Schedules 2 and 3 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 budget 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.

Church Law 1/2013 (cont.)

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>Prescribed Offerings</u>	<u>Number of Offerings</u>
Mission Fund of the Church	General 8 Friedenskirche 2 Hillcrest/Durban 2
Church Youth Work	4 *
Theological Education	3
Circuit Seniors Work	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 KwaZulu-Natal Youth Work Fund. The Northern and Central Circuit offerings are paid into their respective Youth Work Funds.)

(**Seniors offerings are paid into the respective Circuit Seniorsfunds)

- (2) Congregations who as a rule do not have more than 26 church services per year, contribute at least 10% of their total annual offerings takings in lieu of the church offerings mentioned above.

Church Law 1/2013 (cont.)

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 collections 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.

Church Law 1/2013 (cont.)

- 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 2014