

**CONSTITUTION AND BYLAWS**  
*Northeastern Pennsylvania Synod,*  
*Evangelical Lutheran Church in America*

**Chapter 15**  
**FINANCIAL MATTERS**

**\*S15.01.** The fiscal year of this Synod shall be February 1 through January 31.

**\*S15.11.** Since the congregations, synods, and churchwide organization are interdependent units that share responsibly in God's mission, all share in the responsibility to develop, implement, and strengthen the financial support program of the whole Church. The gifts and offerings of the members of the Evangelical Lutheran Church in America are given to support all parts of this church, and thus partnership in this church should be evidenced in determining each part's share of the gifts and offerings. Therefore:

- a. The mission of this church beyond the congregation is to be supported by such a proportionate share of each congregation's annual budget as each congregation determines. This Synod shall develop guidelines for determining "proportionate share," and shall consult with congregational leaders to assist each congregation in making its determination.
- b. This Synod shall receive the proportionate share of the mission support from its congregations, and shall transmit that percentage of each congregation's mission support as determined by the Churchwide Assembly to the treasurer of the Evangelical Lutheran Church in America.

**\*S15.12.** The annual budget of this Synod shall reflect the entire range of its own activities and its commitment to partnership funding with other synods and the churchwide organization. Unless an exception is granted by the Church Council, upon the request of this Synod, each budget shall include the percentage of congregational mission support assigned to it by the Churchwide Assembly.

**S15.13.** On the basis of estimated income, the Synod Council shall authorize expenditures within the budget for the fiscal year. Expenditure authorizations shall be subject to revision, in light of changing conditions, by the Synod Council.

**S15.14.** Except when such procedure would jeopardize current operations, a reserve amounting to no more than 16% of the sum of the amounts scheduled in the next year's budget for regular distribution to Synodical causes shall be carried forward annually for disbursement in the following year in the interest of making possible a more even flow of income to such causes. The exact number of dollars to be held in reserve shall be determined by the Synod Council.

**S15.21.** No appeal to congregations of this or any other synod of the Evangelical Lutheran Church in America for the raising of funds shall be conducted by congregations or organizations related to or affiliated with this Synod without the consent of the Synod Assembly or the Synod Council.

**\*S15.31. This Synod shall arrange to have an annual audit of its financial records conducted by a certified public accountant firm selected by the Synod Council. The audited annual financial report shall be submitted by this Synod to the churchwide Office for Finance and to the congregations of this Synod. The financial reports shall be in the format approved from time to time by the Office of the Treasurer.**

**†S15.32. This synod shall maintain adequate, continuous insurance coverage in accordance with standards recommended by the churchwide organization. Insurance programs offered or endorsed by the churchwide organization shall be deemed to fulfill this obligation.**