

13.6 RAPPORT 6 – BESTUUR VAN DIE ADMINISTRATIEWE BURO AAN DIE LEDE VAN DIE ADMINISTRATIEWE BURO – FINANSIES

13.6 REPORT 6 – MANAGEMENT OF THE ADMINISTRATIVE BUREAU TO THE MEMBERS OF THE ADMINISTRATIVE BUREAU – FINANCES

<p>1. Die volgende word aan die Ledevergadering voorgehou vir kennisname en/of besluitneming</p> <p>1.1 <i>Ramingsverligting</i> Ramings en rente mag volgens Sinodebesluite nie afgeskryf word nie. Die gebruik het egter ontstaan om rente afskrywings ten opsigte van agterstallige ramings te doen ter wille van die ondernemings van kerke om dan hulle agterstallige ramings te betaal.</p> <p><u>Aanbeveling</u></p> <p>1.1.1 Dat die Sinode hierdie gebruik tot op datum kondoneer.</p> <p>1.1.2 Die Sinode die Admin Buro magtig om rente op agterstallige ramings af te skryf, in onderhandeling met kerke om ooreenkoms te bereik met die invordering van agterstallige ramings.</p> <p>1.2 <i>Ramings vir PU vir CHO</i> Volgens die inligting tot die beskikking van die Bestuur van die Administratiewe Buro is daar tans nie 'n verpligting om 'n raming te vorder en aan die PU vir CHO oor te betaal nie. Navrae oor die raming was ook gedoen by NWU en geen verduideliking kon verkry word nie. Die Bestuur van die Admin Buro het gevolglik op 26 Mei 2016 'n besluit geneem om die PU vir CHO raming as noodmaatreël aan te wend vir akkommodasie voorsiening aan behoeftige teologiese studente.</p> <p><u>Motivering</u></p> <p>1.2.1 Huurooreenkomste word vir 'n 12 maande periode aangegaan, en word bekostig uit donasies, waarvan die omvang vooraf nie bepaalbaar is nie.</p> <p>1.2.2 Toenemende eise op die studente akkommodasie ondersteuningsfonds en onvoldoende donasies, het veroorsaak dat studente binne enkele maande sonder heenkome sou wees.</p> <p>1.2.3 Deur dié raming vir behuising aan te wend, word dit steeds aangewend om studente aan die NWU te akkommodeer.</p>	<p>1. Matters for the Member Meeting</p> <p>1.1 <i>Estimate information</i> “Ramings” and interest may not, according to Synod decisions, be written off. It has, however, become common practice to write off interest on outstanding “ramings”, upon receiving confirmation from churches that outstanding “ramings” will be paid.</p> <p><u>Recommendation</u></p> <p>1.1.1 The Synod condone this practice to date.</p> <p>1.1.2 The Synod authorise the Administrative Bureau to write off interest on outstanding “ramings”, to negotiate the collection of outstanding “ramings” with churches.</p> <p>1.2 <i>“Ramings” for PU for CHE</i> According to the information at the disposal of the Management of the Administrative Bureau, no “ramings” is due to the PU for CHE. Enquiry was made in this regard at the NWU and no clarification was forthcoming. The Management of the Administrative Bureau thus decided on 26 May 2016 to apply the PU for CHE “ramings” as emergency measure for the accommodation of disadvantaged theology students.</p> <p><u>Motivation</u></p> <p>1.2.1 Rental agreements are entered into for a 12-month period and are dependent on donations, the scope which cannot be predicted in advance.</p> <p>1.2.2 Increased demand on the student accommodation support fund and insufficient donations would result in students losing their accommodation within a matter of months.</p> <p>1.2.3 Using the “ramings” for housing also benefits students at the NWU.</p>
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<u>Aanbeveling</u>	<u>Recommendation</u>
1.2.4 Dat die Sinode die optrede van die Bestuur kondoneer.	1.2.4 The Synod condone the actions of Management.
1.2.5 Die raming word vervang met 'n raming vir studentebehuising.	1.2.5 The "ramings" become an "ramings" for student housing.
<p>1.3 <i>Inkomstebelastingvrystelling vir kerke van GKSA</i></p> <p>'n Dringende versoek word aan gemeentes gerig, om hulle te herinner aan die vereiste om as Openbare Weldaadsorganisasies vir Inkomstebelastingvrystelling te registreer. Die nodige aansoekvorms en kontakbesonderhede is by die Admin Buro beskikbaar.</p>	<p>1.3 <i>Income tax exemption for churches of the GKSA</i></p> <p>The congregations are requested to urgently register as Public Benefit Organisations for income tax exemption. The necessary application forms and contact details can be obtained from the Administrative Bureau.</p>
<p><u>Aanbeveling:</u> Dat die Sinode alle Kerke aanspoor om aansoek te doen vir die nodige vrystelling.</p>	<p><u>Recommendation:</u> That the Synod encourages all the churches to apply for the tax exemption.</p>
<p>1.4 <i>Finansiële konstitusie vir kerke</i></p> <p>Dit het onder die aandag van die Bestuur van die Admin Buro gekom, dat kerke/gemeentes probleme ondervind wanneer hul die Kerkorde as konstitusie aanbied by die aansoek om Inkomste Belastingvrystellingsregistrasie en by die opening van bankrekeninge.</p> <p>Die Bestuur het in samewerking met 'n belastingkundige en die Regsdeputate 'n voorbeeld van 'n skriftelike finansiële beleid opgestel, wat kerke saam met die Kerkorde as 'n "Konstitusie" vir hierdie doel kan aanwend. Die konstitusie is in Afrikaans en Engels aan kerke versprei.</p>	<p>1.4 <i>Financial constitution for churches</i></p> <p>It has come to the attention of the Management of the Administrative Bureau that churches/congregations are encountering problems when offering the Church Order as Constitution, upon applying to register for income tax exemption and the opening of bank accounts.</p> <p>Management has, upon consultation with a tax consultant and the Deputies: Legal, drafted a template of a financial policy that churches may include with the Church Order as "constitution". The constitution has been forwarded to the churches in both Afrikaans and English.</p>
<p><u>Motivering:</u> Die Suid-Afrikaanse Inkomstediens aanvaar nie die Kerkorde as voldoende konstitusie vir belastingvrystellingregistrasie nie. Banke dring ook dikwels aan op 'n "konstitusie".</p>	<p><u>Motivation:</u> The South African Revenue Service does not accept the Church Order as Constitution for tax exemption registration. Banks also often require the provision of a "constitution".</p>
<p>1.5 <i>Pro Ecclesia studieloeningsfonds</i></p> <p>Die Bestuur is van mening dat die fonds wat oorspronklik ingestel was vir finansiële ondersteuning van onderwysstudente, en die gepaardgaande verpligte kollekte afgeskaf word.</p>	<p>1.5 <i>Pro Ecclesia study loan fund</i></p> <p>Management is of the opinion that the fund, originally intended for financial support to education students, and the associated compulsory collection be discontinued.</p>
<p><u>Motivering</u></p> <p>1.5.1 Die invordering van hierdie lenings is problematies, omdat studente die kerkverband verlaat, nie kontakdetail updateer nie en sodoende onopspoorbaar raak, of eenvoudig alle korrespondensie of pogings tot kontak ignoreer.</p>	<p><u>Motivation</u></p> <p>1.5.1 The repayment of these loans is problematic, because students leave the denomination; fail to update contact details and become difficult to locate; or simply disregard all correspondence or attempts to reach them.</p>

<p>1.5.2 Die administrasie hiervan is ook problematiese aangesien studente in die algemeen nie die ooreenkomste nakom, soos byvoorbeeld om jaarliks bewys van akademiese vordering te lewer en kennis te gee wanneer hul studies voltooi of dit staak nie.</p>	<p>1.5.2 Administration is also a struggle, since students generally don't comply with the stipulations of the agreements, e.g. offering annual proof of academic progress and giving notice of graduation or termination of studies.</p>
<p>1.5.3 Sommige studente verkeer selfs onder die indruk dat dit 'n beurs is en aldus nie terugbetaalbaar nie.</p>	<p>1.5.3 Some students are even under the impression that it is a bursary and as such not repayable.</p>
<p>1.5.4 Die versekeraars beperk lewensversekering op hierdie lenings tot R50 000 per individu, gevolglik was die Admin Buro genoodsaak om jaarlikse lenings aan individuele studente te beperk tot so min as R15 000 per jaar, terwyl klaggelde alleen in 2016 aan die NWU reeds R30 000 plus beloop het,</p>	<p>1.5.4 Insurers limit life insurance on these loans up to R50 000 per person, necessitating the Administrative Bureau to confine annual loans to individual students to as little as R15 000 per annum, while class fees alone already ran to R30 000 plus at the NWU in 2016.</p>
<p>1.5.5 Die staat en privaat instansies maak voldoende voorsiening vir studieleenings teen lae rente.</p>	<p>1.5.5 The state and private institutions make adequate provision for study loans at low interest rates.</p>
<p>1.5.6 Hoewel die Admin Buro geregistreer is as kredietverskaffer is dit nie die Admin Buro in wese nie 'n finansieringsinstelling nie, en is dit dus nie noodwendig in alle opsigte gerat om as sodanig op te tree nie.</p>	<p>1.5.6 Although the Administrative Bureau is registered as a credit provider, it is not actually a financing institution and is not necessarily fully equipped to provide such services.</p>
<p>1.5.7 Die fondse kan meer produktief en vir 'n beter doel binne die GKSA aangewend word. <u>Aanbeveling</u></p>	<p>1.5.7 The funds could be applied more productively and for a better cause within the GKSA. <u>Recommendation</u></p>
<p>1.5.8 Dat die uitleen van fondse uit die Pro Ecclesia studieleeningsfonds gestaak word.</p>	<p>1.5.8 The loan of funds from the Pro Ecclesia study loan fund be terminated.</p>
<p>1.5.9 Die reserwe van hierdie fonds oorgedra word na die Deputate Emeritaatsversorging.</p>	<p>1.5.9 The reserve of the fund be transferred to the Deputies: Retirement Care.</p>
<p>1.6 <i>Begroting</i> Begrotings is jaarliks in samewerking met die onderskeie Deputate saamgestel. Waar Deputate nie reageer het teen die spertyd nie het die Bestuur namens hulle begroot. Die gekonsolideerde begroting word jaarlikse tydens die Mei Bestuursvergadering deur die Admin Buro bestuur goedgekeur.</p>	<p>1.6 <i>Budget</i> Budgets were drafted for the year in cooperation with the different Deputies. Where Deputies failed to respond before the deadline, Management made provision for them on their behalf. The consolidated budget is approved by the Administrative Bureau at the May Management meeting every year.</p>
<p>1.7 <i>Ouditkomitee</i> Die Ouditkomitee het jaarliks vergader. Tydens die vergadering word die Finansiële State en Ouditeure se bestuursbrief beoordeel, navrae oor die bestuur en beheer van fondse word gevra. Die ouditkomitee se verslag</p>	<p>1.7 <i>Audit Committee</i> The Audit Committee held annual meetings, to review the financial statements and auditors' management brief as well as address any queries. The report of the Audit Committee (unpublished addendum) is sent to the</p>

<p>(ongepubliseerde bylae) word aan die Bestuur van die Admin Buro voorgelê vir oorweging.</p> <p>Daar is geen spesifieke items wat aan die Sinode gerapporteer hoef te word nie.</p> <p>1.8 <i>Pre-advies Finansies</i></p> <p>Finansiële State is aan die Deputate voorgehou, waartydens navrae en aanbevelings van die Ouditkomitee hanteer is.</p> <p>Die Administratiewe Buro se finansiële verslag sluit die totale inkomste en uitbetalings van die Deputate en die Teologiese Skool in. Die betrokke Deputate en die Kuratore doen self verslag oor die inkomste en besteding van die fondse aan die Algemene Sinode.</p> <p>Die volledige finansiële state met kommentaar/notas, van die Administratiewe Buro, Deputaatgroepe en die Kuratore word in die Aanvullende Agenda gepubliseer.</p>	<p>Management of the Administrative Bureau for consideration.</p> <p>There are no specific items to report to the Synod.</p> <p>1.8 <i>Pre-advice Finances</i></p> <p>Financial statements were tabled to the Deputies, about which queries and recommendations of the Audit Committee were addressed.</p> <p>The Administrative Bureau's financial report includes the total income and expenditure of the Deputies and the Theological School. The relevant Deputies and the Curators submit independent reports on the income and expenditure of the funds to the General Synod.</p> <p>The complete financial statements and the associated comments/notes of the Administrative Bureau, Deputies and the Curators will be published in the Supplementary Agenda.</p>
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