13.2 RAPPORT 2 – BESTUUR VAN DIE ADMINISTRATIEWE BURO AAN DIE LEDE VAN DIE ADMINISTRATIEWE BURO – FINANSIES (Artt 53, 177, 178, 179, 180)

13.2 REPORT 2 – MANAGEMENT OF THE ADMINISTRATIVE BUREAU TO THE MEMBERS OF THE ADMINISTRATIVE BUREAU – FINANCES (Arts 53, 177, 178, 179, 180)

A. Die Sinode vergader as 'n Ledevergadering van die Administratiewe Buro.
The Synod proceeds in a Member's Meeting of the Administrative Bureau.
B. Ds CA Jansen stel die Rapport.
Rev. CA Jansen tables the Report.
C. Ds DG Zwemstra rapporteer namens die Finansiële Kommissie.
D. Rev. DG Zwemstra reports on behalf of the Financial Commission.

E. **RAPPORT / REPORT**

1. Die volgende word aan die Ledevergadering voorgehou vir kennisname en/of besluitneming	**1. The following is presented to the member meeting for information and/or decision making**
1.1 Ramingsverligting Rente op agterstallige ramings af te skryf, in onderhandeling met kerke om ooreenkoms te bereik met die invordering van agterstallige ramings.	1.1 "Ramings" Relief Writing off of interest on outstanding "ramings" in negotiation with churches to reach agreement on the collection of outstanding "ramings".
1.2 Ramingsvasstelling	1.2 "Ramings" Rate
1.2.1 Die basis vir ramingsvasstelling is die aantal belydende lidmate per gemeente.	1.2.1 The "ramings" amount is set according to the number of confirmed members of each congregation.
1.2.2 Die Admin Buro het op versoek van lede, by wyse van 'n navraag aan gemeentes die inkomste gebaseerde ramingsvasstelling as alternatiewe basis ondersoek. Slegs enkele gemeentes het gereageer, waarvan sommige aangedui het dat hul nie bereid sou wees om jaarlikse geouditeerde finansiële state aan die Admin Buro te voorsien nie. Sonder bogenoemde inligting sal ramingsvassteling gebaseer op gemeentes se inkomste nie uitvoerbaar wees nie.	1.2.2 Upon request of the members, the Admin Bureau has made enquiries with the churches to investigate the option of an income-based "ramings" system. Only a few churches responded, of which some indicated that they would not be willing to submit their audited annual financial statements to the Admin Bureau. Without the above information setting the "ramings" according church's income would not be possible.
1.2.3 Ramings is in samewerking met Deputate/Trustees vasgestel, gegrond op die betrokke begrotings en projeksies wat in aggeneem is (waar van toepassing).	1.2.3 "Ramings" are set in collaboration with the Deputies/Trustees, taking into account the relevant budgets and projections (where applicable).
1.3 Ramingsaanpassings Ramingsaanpassings is tot die absolute minimum beperk. In sommige gevalle is reserwefondse deur Deputate aangewend ten einde hul Sinode opdragte uit te voer.	1.3 "Ramings" Adjustments Adjustments were kept to the absolute minimum. In some cases the Deputies used the reserve fund to execute their synod instructions.

1.4 Ramingsvordering Die invordering van ramings wissel tussen 85% en 90%. Invorderingsmaatreëls - Maandelikse uitstuur van rekeningstate - Uitstaande ramings rapportering aan Klassisvergaderings - Aanmaningsbriewe aan gemeentes - Samesprekings met agterstallige gemeentes	1.4 "Ramings" Collection The collection of "ramings" range between 85% to 90%. Collection Regulations - Monthly issuing of account statements - Reporting of outstanding "ramings" to Classis meetings - Letters of demand to churches - Discussions with churches in arrear
1.5 Lidmaattalle Die aantal belydende lidmate daal jaarliks met ongeveer 3%. Bo en behalwe stygende kostes plaas die daling in lidmatetalle bykomende opwaartse druk op ramings.	1.5 Member Numbers Die number of confirmed members decline each year with approximately 3%. Aside from rising costs, the decline in member numbers places added pressure on "ramings".
1.6 Lidmate statistieke Dit het onder die aandag van die Bestuur gekom dat sommige gemeentes belydende lidmaatgetalle, waarvolgens ramings gehef word, aanpas na byvoorbeeld net die bydraende lidmate. Die meeste gemeentes ervaar soortgelyke probleme in 'n meerdere of mindere mate soos byvoorbeeld, nie-bydraende lidmate, werklose lidmate, en 'n styging in die gemiddelde ouderdom van lidmate – wat 'n al groter proporsie afgetrede en bejaarde lidmate tot gevolg het. Die gevolg van sulke aangepaste lidmatestatistiek is eenvoudig 'n groter styging in die Rand per lidmaat raming, en direkte benadeling van gemeentes wat ware statistieke opgee.	1.6 Member Statistics It has come to the attention of Management that some churches adjust the confirmed member numbers, according to which "ramings" are levied, to for example only reflect contributing members. Most of the churches face similar problems to a greater or lesser degree, for example, non-contributing members, unemployed members and the rise in the average age of members – which results in an ever-greater ratio of retired and elderly members. Such adjustment of member statistics simply results in an increase in Rands per member "ramings" and is also to the detriment of churches that provide accurate statistics.
1.7 Begroting Begrotings is jaarliks in samewerking met die onderskeie Deputate/Kuratore saamgestel. Waar Deputate nie reageer het teen die spertyd nie het die Bestuur namens hulle begroot. Die gekonsolideerde begroting word jaarlikse tydens die Mei/Junie Bestuurs-vergadering deur die Admin Buro bestuur goedgekeur. Die Admin Buro bestuur die fondse in samewerking met die Deputate / Kuratore ooreenkomstig die goed-gekeurde begroting aan die hand van tussentydse bestuurstate.	1.7 Budget Budgets are drafted annually in collaboration with the different Deputies/Curators. Where Deputies have not met the deadline, Management has budgeted on their behalf. The consolidated budget is approved by the Admin Bureau at the annual May/June Management meeting. The Admin Bureau manages the funds in collaboration with the Deputies/Curators, according to the approved budget in reference to interim management statements.
Besluit: Punte 1.1 tot 1.7 kennis geneem.	**Decision: Points 1.1 to 1.7 noted.**

1.8 Ouditkomitee Die Ouditkomitee is saamgestel soos gereël deur die Admin Buro reglement, reël 12. Die Ouditkomitee het jaarliks vergader. Tydens die vergadering word die Finansiële State, Ouditeure se bestuursbriewe, solvensieverslae en ander relevante inligting beoordeel. Die Ouditkomitee rig navrae oor die bestuur en beheer van fondse. Die Ouditkomitee lewer op grond hiervan verslag aan die Bestuur van die Admin Buro/Trustees. Daar is geen spesifieke items wat aan die Sinode gerapporteer hoef te word nie. Aanbeveling: Dat die ledevergadering die ampstermyn van die bestaande 2 nie-bestuurslede Ouditkomiteelede verleng of nuwe lede aanwys. **Besluit: Huidige lede van die Ouditkomitee se ampstermyn word verleng.**	1.8 Audit Committee The Audit Committee is constituted according to Rule 12 of the Admin Bureau Regulations. At the yearly Audit Committee meeting the financial statements, auditor's management letters, solvency reports and other relevant information are reviewed. The Audit Committee makes enquiries into the management of the funds. The Audit Committee then submits a report to the Management of the Admin Bureau/Trustees. There are no specific items that need to be reported to the Synod. Recommendation: That the member meeting extend the service term of the current 2 non-management Audit Committee members or appoint new members. **Decision: Current members of the Audit Committee's tenure is extended.**
1.9 Surplusfondse Surplusfondse was in ooreenstemming met die Admin Buro reglement se reëls belê, op so 'n wyse dat risiko beperk word en die nodige kontantvloei beskikbaar is om aktiwiteite te finansier.	1.9 Surplus Funds In accordance to the regulations of the Admin Bureau, surplus funds were invested in a way that limits risk and ensures cash flow for the financing of activities.
1.10 Spesiale bepalings Geen nie-uitvoerende bestuurslede van die Admin Buro het vergoeding ontvang anders, as vergoeding vir reiskoste aangegaan in die uitvoering van die Admin Buro se opdrag nie.	1.10 Special Stipulations None of the non-executive management members of the Admin Bureau received any compensation, except for travel expenses in the execution of the Admin Bureau's instructions.
1.11 Na-diens mediese voordele 1.11.1 Na-diens mediese voordele van 'n voormalige personeellid is in die loop van 2021, na onderhandeling afgekoop. 1.11.2 Na-diens mediese voordele van 3 personeellede is na onderhandeling beëindig. Die personeel se Diensvoorwaardes is dienooreen-komstig gewysig. **Besluit: Punte 1.9 tot 1.11.2 kennis geneem.**	1.11 Post-service medical benefits 1.11.1 The post-service medical benefits of a former staff member was redeemed during 2021, after negotiations. 1.11.2 The post-service medical benefits of 3 staff members were terminated after negotiation. Their conditions of services were amended accordingly. **Decision: Points 1.9 to 1.11.2 noted.**
1.12 Inter-deputaatgroep aanwending van fondse Bepaalde Deputate ervaar erge finansiële druk wat die uitvoer van hul Sinode opdragte baie bemoeilik.	1.12 Inter-deputy group spending of funds Certain Deputies are under great financial pressure that makes executing Synod instructions difficult.

Aanbeveling: Dat die Sinode goedkeur dat die Admin Buro waar nodig, op eie diskresie en in samewerking met die betrokke Deputate onderbenutte fondse van Deputate kan aanwend om Deputate wat finansieel onder druk is finansieel te ondersteun sodat hulle hul Sinode opdragte kan uitvoer. Dat uitvoering hiervan kan geskied by wyse van inter-deputaatgroep lenings of donasies. Motivering: Die Admin Buro is in die beste posisie om sodanige fondse te identifiseer en te fasiliteer. **Besluit: Goedgekeur.**	Recommendation: That the Synod approve that the Admin Bureau may, at its own discretion and in cooperation with the relevant Deputies, allocate the unused funds of Deputies to support Deputies under financial pressure that they may be able to execute their Synod instructions. That this may occur by means of inter-deputy group loans or donations. Motivation: The Admin Bureau is in the best position to identify and facilitate such funds. **Decision: Approved.**

F. **RAPPORT 1: FINANSIËLE KOMMISSIE – TEOLOGIESE SKOOL EN OPLEIDING**
REPORT 1: FINANCIAL COMMISSION – THEOLOGICAL SEMINARY AND TRAINING

1. Opdrag Voorsien die Sinode van 'n aanbeveling vir sake verwys (24.4). **Besluit: Kennis geneem.**	**1. Mandate** Provide the Synod with a recommendation for affairs referred (24.4). **Decision: Noted.**
2. Werkswyse Die Kommissie het brr HJD Coetzee en LJ Kruger genader om deel te vorm van die Kommissie, sodat die ware inkomste en uitgawes van verskillende fondse nagegaan kan word. **Besluit: Kennis geneem.**	**2. Modus operandi** The Commission approached brs HJD Coetzee and LJ Kruger to form part of the Commission, so that the true income and expenditure of various funds could be checked. **Decision: Noted.**
3. Beredenering Die ramings word deur die Administratiewe Buro uitgewerk, na gelang van werklike inkomste en uitgawes. Siende dat daar waarskynlik nog lewensvatbaarheidstudies en finansiële besigheidsplanne opgestel gaan word vir die nuutgestigte GTA, redeneer die Kommissie dat al hierdie uitgawes nie sonder die Administratiewe Buro se insette aangegaan word nie. **Besluit: Kennis geneem.**	**3. Reasoning** The "ramings" are calculated by the Admin Bureau, depending on actual income and expenses. Seeing that feasibility studies and financial business plans are likely to be drawn up for the newly established RTA, the Commission argues that all these expenses are not incurred without the Administrative Bureau's input. **Decision: Noted.**
4. Aanbevelings 4.1 Die Sinode verwys die ramings na die Administratiewe Buro. **Besluit: Goedgekeur.**	**4. Recommendations** 4.1 The Synod refers the "ramings to the Administrative Bureau. **Decision: Approved.**
4.2 Die Finansiële Kommissie beveel aan dat die lewensvatbaarheidstudie en	4.2 The Financial Commission recommends that the feasibility study

finansiële besigheidsplanne vir die gestigte GTA in oorlegpleging met die Administratiewe Buro gedoen word. **Besluit: Goedgekeur.**	and financial business plans for the established RTA be conducted in consultation with the Administrative Bureau. **Decision: Approved.**

G. **RAPPORT 2: FINANSIËLE KOMMISSIE – KOLLEKTES**
REPORT 2: FINANCIAL COMMISSION – COLLECTIONS

1. Opdrag Maak 'n aanbeveling aan die Sinode ten opsigte van kollektes. **Besluit: Kennis geneem.**	**1. Mandate** Make a recommendation to the Synod regarding collections. **Decision: Noted.**
2. Werkswyse Die Kommissie het brr HJD Coetzee en LJ Kruger genader om deel te vorm van die Kommissie, sodat die ware inkomste en uitgawes van verskillende fondse nagegaan kan word. **Besluit: Kennis geneem.**	**2. Modus operandi** The Commission approached brs HJD Coetzee and LJ Kruger to form part of the Commission, so that the true income and expenditure of various funds could be checked. **Decision: Noted.**
3. Beredenering Weens die besondere nood van die studentehulpfonds en die finansiële toestand van die studentekas het die Kommissie geredeneer dat die verpligte kollektes van die studentekas van 6 na 4 verminder kan word, sodat daar dan twee verpligte kollektes vir die studente hulpfonds kan wees. Die vrywillige kollekte aan die bediening in London is weggeneem, en vervang met 'n vrywillige kollekte vir 'n hulpfonds vir proponente. Die saldo van die Teologiese Biblioteek en Teologiese Publikasies is gesond, en daarom is die vrywillige kollektes hiervoor weggeneem. In die lig van die pleidooi van die Kerklike Tydskrifte, is een vrywillige kollekte bygevoeg. Die Teologiese Studente Behuising se naam het verander na die Studente Hulpfonds. **Besluit: Kennis geneem.**	**3. Reasoning** Due to the particular needs of the student aid fund and the financial condition of the studentekas, the Commission reasoned that the compulsory collections of the studentekas could be reduced from 6 to 4, so that there could then be two compulsory collections for the student relief fund. The voluntary collections to the ministry in London were taken away and replaced with a voluntary collection for a Licensee relief fund. The balance of the Theological Library and Theological Publications is sound, and therefore the voluntary collections for this purpose have been taken away. In view of the plea of the ecclesiastical journals, one voluntary collection was added. The Theological Student Housing name changed to the Student Aid Fund. **Decision: Noted.**
4. Aanbevelings Die Kommissie beveel dus die volgende kollektes aan: 4.1 <u>Verpligte kollektes</u> Bybelverspreiding – 1 Dankbaarheidsfonds (naaste aan 11 Februarie) – 1 Kerklike Tydskrifte – 1	**4. Recommendations** The Commission therefore recommends the following collections: 4.1 <u>Mandatory collections</u> Bible distribution – 1 Gratitude Fund (closest to February 11) – 1 Ecclesiastical periodicals – 1

Ekumenisiteit (Buitelands) – 1 Thusofonds – 2 EVT (Ledekerke) – 7 GKSA Sustentasie – 5 Teologiese Studentekas – 4 Teologiese Studente Hulpfonds – 2 Deputate Jeugsorg – 1 Expando – 1	Ecumenicity (Foreign) – 1 Thuso fund – 2 EVT (Member Churches) – 7 GKSA Sustentation – 5 Theological Studentekas – 4 Theological Student Relief Fund – 2 Deputies Youth Care – 1 Expando – 1
Besluit: Goedgekeur.	**Decision: Approved.**
4.2 <u>Vrywillige Kollektes</u> Bystandsfonds diakonie (KO, art 25) – 1 Kerklike Tydskrifte (wanneer nodig) – 2 Instituut vir Christelike Onderwys – 1 Proponente Hulpfonds – 1	4.2 <u>Voluntary Collections</u> Relief Fund Diaconates (CO, art 25) – 1 Ecclesiastical journals (when necessary) – 2 Institute for Christian Education – 1 Licensee Relief Fund – 1
Besluit: Goedgekeur.	**Decision: Approved.**
4.3 Die kerk onder wie se herderlike sorg die betrokke proponent val, kan dan aansoek doen by hierdie fonds, indien sy (die kerk) nie self kan help nie.	4.3 The church under whose pastoral care the licensee in question falls can then apply to this fund, if she (the church) cannot help in full.
Besluit: Goedgekeur.	**Decision: Approved.**
4.4 Die Kommissie beveel dan ook aan dat die Kuratore ‘n Reglement opstel vir die Proponente Hulpfonds.	4.4 The Commission also recommend that the Curators prepare a charter for the Licensee Relief Fund.
Besluit: Goedgekeur.	**Decision: Approved.**

H. **RAPPORT 3: FINANSIËLE KOMMISSIE – *SLINGERVEL***
REPORT 3: FINANCIAL COMMISSION – *SLINGERVEL*

1. Opdrag Voorsien die Sinode van ‘n aanbeveling vir sake verwys (23.9)	**1. Assignment** Provide the Synod with a recommendation for affairs referred (23.9).
Besluit: Kennis geneem.	**Decision: Noted.**
2. Werkswyse Die Kommissie het brr HJD Coetzee en LJ Kruger genader om deel te vorm van die Kommissie, sodat die ware inkomste en uitgawes van verskillende fondse nagegaan kan word.	**2. Modus operandi** The Commission approached brs HJD Coetzee and LJ Kruger to form part of the Commission, so that the true income and expenditure of various funds could be checked.
Besluit: Kennis geneem.	**Decision: Noted.**
3. Beredenering Begrotings vir Deputate word gedoen deur die Deputate self, in oorleg met die Administratiewe Buro.	**3. Reasoning** Budgets for Deputies is done by the Deputies themselves, in consultation with the Administrative Bureau.
Besluit: Kennis geneem.	**Decision: Noted.**
4. Aanbevelings Begroting vir die Slingervel word verwys na die bestuur van die Admin Buro.	**4. Recommendations** Budget for the *Slingervel* is referred to the management of the Administrative Bureau.
Besluit: Goedgekeur.	**Decision: Approved.**

I. **RAPPORT 4: FINANSIËLE KOMMISSIE – BYBELVERTALING FONDSE**
REPORT 4: FINANCIAL COMMISSION – BIBLE TRANSLATION FUNDS

1. Opdrag Voorsien die Sinode van 'n aanbeveling vir sake verwys (14.3). **Besluit: Kennis geneem.**	**1. Mandate** Provide the Synod with a recommendation for affairs referred (14.3). **Decision: Noted.**
2. Werkswyse Die Kommissie het brr HJD Coetzee en LJ Kruger genader om deel te vorm van die Kommissie, sodat die ware inkomste en uitgawes van verskillende fondse nagegaan kan word. **Besluit: Kennis geneem.**	**2. Modus operandi** The Commission approached brs HJD Coetzee and LJ Kruger to form part of the Commission, so that the true income and expenditure of various funds could be checked. **Decision: Noted.**
3. Beredenering Na afhandeling van die 2020-Bybelvertaling, is daar fondse oor. Die saldo van die Bybelvertalingfonds op 30 Junie 2022 (jongste geouditeerde state) beloop R629,815. Op 31 Desember 2022 was dit R641,086 (nog nie geoudit). Die Administratiewe Buro is daagliks gemoeid met die finansies van die GKSA se werk, en het daarom die nodige inligting waar hierdie geld die beste aangewend kan word. **Besluit: Kennis geneem.**	**3. Reasoning** After the completion of the 2020 Bible translation, there are funds left. The balance of the Bible Translation Fund on 30 June 2022 (latest audited statements) amounts to R629,815. On 31 December 2022 it was R641,086 (not yet audited). The Administrative Bureau works daily with the finances of the GKSA, and therefore has the necessary information where this money can best be used. **Decision: Noted.**
4. Aanbevelings Die Sinode dra dit aan die Administratiewe Buro op om hierdie fondse aan te wend in die beste belang van die kerk. **Besluit: Goedgekeur.**	**4. Recommendations** The Synod mandates the Administrative Bureau to use these funds in the best interest of the church. **Decision: Approved.**