Introduction

Why such information guide?

Over the years the Sustentation Deputies, and later the Deputies for "Emeritaatsversorging", received inquiries from church councils, financial service groups, deputies of Classes and Regional Synods about guidelines for a wide range of issues.

During the workshops held by the Liaison Deputies, several deficiencies and ignorance in church and financial administration emerged.

When you take into consideration that church councils change about every four years and thus also scribes and cashiers, it is necessary to create resources so that a new scribe or cashier does not need to reinvent or rediscover the wheel.

We cannot omit to mention the scribes and cashiers as well as financial commissions who have over the years done the job so faithfully without compensation. We have learned a lot from the brothers and sisters, especially the proven shortcuts that they have developed.

This information guide is meant for the reverend as chairman of a meeting, the consulent, the scribe, the attes-scribe, the cashier, financial and administrative commissions, the care commission (reverend's "traktering"), ministry commission, outreach and evangelising commissions, service groups etc.

In short for everybody on the church council and whoever is engaged in church administration and finances.

This guide does not replace the Church Order; it also doesn't replace any Synod Decision, but is a tool for implementing the Church Order and Synod Decisions with guidelines.

There are some Scriptural principles given, which church councils can indeed seriously pay attention to.

A very important foundation is that we are the church of our Lord Jesus Christ. Therefore, we respect Church Order, Article 30, that we approach matters in an ecclesiastical manner, even though we use all the modern aids available to us. We must guard against worldly practices and systems that are introduced – e.g. to replace a normal calling letter with a service contract.

The information guide is published by the Liaison Deputies in conjunction with the Management of the Administrative Bureau, the Deputies for "Emeritaatsversorging" and the Sustentation Deputies.

Starting point
We are busy with the church of our Lord Jesus Christ. The establishment of the church is not a human act, but the work of the Father and the Son and the Holy Spirit - Ephesians 1; HK, Sun 21.

Based on this unique establishment, there is a unique internal government, based on Scripture. The church operates in this world and set itself apart the laws of the country.

In the Reformed Church government, based on Scriptural fact, every local church is a complete church, and is known as a meeting of believers. The local church is a legal entity - that has all the rights and duties of a legal entity (Church Order Booklet, 1998: 10).

Because each church/congregation is a complete church, every church can participate in legal matters under the South African law. Each church is then recognized as a legal entity that:

- Can enter into contracts, acquire and dispose of property, have bank accounts, enter into loan agreements, etc.
- Is subject to the relevant laws of South Africa, e.g. tax laws. Yet the churches in the GKSA are recognized as a distinct legal entity within the South African context, so that other legislation (e.g. the Labour Relations Act) does not apply unqualified.

The task of the Church Council
In all churches there shall be a church council composed of the minister or ministers of the Word and the elders. The church council shall meet regularly under the chairmanship of the minister, or the ministers alternately if there is more than one.

The task of the Church Council includes ensuring that the Word is ministered. For this the Church Council must create the necessary infrastructure (HK, Sun 38). The responsibility of the church council is to ensure that members have the opportunity to keep the 4th Commandment, living fully, inspired by Christ's love.

<u>Short definition of words</u>

Classis	Class, division, is a meeting of neighbouring *churches*, who each delegates a minister of the Word and an elder, or where there is no minister, two elders.
Classis contracta	Literally means a "compressed" classis; thus a smaller Classis (compiled from delegates from two neighbouring church councils).
Consulent	Is a minister who is appointed by the classis to act as chairman when a congregation is vacant or if it is not possible or desirable for the minister of the congregation involved to act as chairman himself.
Credential Letter	This is a legal proof that someone was sent and has received the assignment to act on behalf of a minor assembly.
Curatorium/Curators	Is a meeting of elected and authorised governors or caretakers of the churches with regard to minister training and that which is directly related to it. The Curatorium functions as a *synodus contracta* and performs a particular church governing task with the purpose of providing for, the caretaking of and supervision of the service of minister training.
Deputies	Persons appointed to carry out the decisions (Regional Synod, Synod) and submit a report to the next plenary meeting.
Emeritus	Emeres – ex-serviceman, veteran, deserving. Minister/Professor that has reached "retirement age".
General Synod	Greek word meaning caravan or gathering. It is a meeting of all the Regional Synods to which each Regional Synod delegates an equal number of ministers of the Word and elders, as determined by the General Synod.
Moderamen	Takes the lead of a church governing board at local, regional or national level.
Praeses	Latin word - leader, protector, manager. Means nothing other than chairman. In Church Order, articles 35, 37 and 41, it is stipulated that a minister of the Word should be chairman in church meetings.
Proponent	Propono - exhibit, present. Is a theological candidate who has already been made available to call.
Regional Synod	Is a meeting of neighbouring Classes, who each delegates an equal number of ministers and elders.
Scribe	Is the secretary of a church meeting whose task is to keep faithful record of all the important matters.
Sustentation	Latin word - sus + temo - hold, hold upright. Financial assistance and advice to churches in carrying out Christ's command to preach the gospel to all people. The primary focus is the expansion of God's kingdom in the building up and expansion of the church according to Matthew 28.
Traktement	Provision of livelihood.
Visitation	Latin word - "visito" which means "see often", "visit". Visitation is thus a visit to a church, and not an "inspection".

List of Abbreviations

Art	Article
BC	Belgic Confession
CO	Church Order
Dr.	Doctor
DV	Deo Volente
e.g.	For example
EPPW&W	“Emerituspredikante, Predikantsweduwees en –Wese”
EVK	“Emeritaatsversorgingskombinasie”
EVT	“Emeritaatsversorgingstrust”
GKSA	Reformed Churches in South Africa
GKSAPPF	Reformed Churches in South Africa Reverend Pension Fund
HC	Heidelberg Catechism
PPF	Reverend Pension Fund
Prof	Professor
RC	Reformed Church
Rev.	Reverend
SDDS	Synod Deputies Diaconal Matters
Sun.	Sunday
TSP	Theological School Potchefstroom
VDM	Verbi divini minister

1. Administration

Meetings
An important activity is the meetings of the Church Council (elders) and the Church Council and deacons. The content, meaning and legacy of regular meetings emerges from the agenda and minutes.

A Church Council meeting differs in several respects from all other meetings. These differences have implications for the procedures in Church Council meetings. For example no constitution or domestic rules apply to a Church Council meeting. Here the Church Order applies. The Church Order contains broad guidelines with certain biblical principles that also have meaning for the procedure in Church Council meetings.

1.1 <u>Chairman</u>

Church Order, art 37 determines that the reverend should be chairman because he is minister of God's Word; because Christ rules his church through his Word and Spirit.

The chairman must at all times be fully informed of every matter on the agenda. He must also have a thorough knowledge of the Church Order and the general polity and church governance.

In cases where the local minister cannot be present or when a congregation is vacant, the consulent must chair the meeting. A Church Council may not simply ask any minister to act as chairperson, except with the express consent of the consulent.

In highly exceptional cases an elder may lead a Church Council Meeting as chairman. However, decisions made in this case must be ratified as soon as possible in a meeting chaired by a minister.

1.2 <u>Quorum</u>

Synod 1920 decided that Church Councils determine their own quorums; however, the Synod considers it desirable that it is not less than half plus one. A quorum is calculated according to the number of elders who are present. If a Church Council sets its quorum at less than half plus one (e.g. one third) it can easily happen that decisions of a meeting where a quorum was only just present are reversed at a subsequent meeting where more office bearers are present.

1.3 <u>Turn to speak</u>

As guideline, discussion should be allowed until the meeting is ready to reach a decision; in other words, until the matter is clear to everyone. Church Council meetings should not degenerate into a debate.

If the chairman is satisfied that the matter is clear to everyone and the meeting is ready to make a decision, he halts all further discussion, except when a proposal or amendment requires further clarification.

The Chairman thus definitely has the right to conclude the discussion at a certain point. He may not, however, autocratically abuse this right to promote a particular point of view.

1.4 Point of order

1.4.1 Point of order

Point of order can only be posed/put to the chairman by way of a question and never by way of an allegation.

The purpose of a point of order is not to promote one's own opinion, but only to draw attention to the fact that the speaker is deviating from specific rules and/or principles. Examples are: obscene language, exceeding time allowed, unnecessary repetition, misrepresentation of other opinions.

If a point of order is raised, the chairman must assess it and give his ruling without letting it be discussed.

1.4.2 Motion of procedure

Motion of procedure, also called "formal motion" or "motion of order", is a proposal that only affects the order of consideration of a matter and never the content. For example, a proposal that all further discussion is now discontinued and voting must take place.

A motion of procedure must be seconded and immediately, without discussion, brought to a vote before continuing with the matter under discussion.

In exceptional cases a chairperson may refuse to table a motion of procedure, especially if he is of the opinion that a particular motion of procedure has been submitted to "steamroller" a decision on a matter in favour of a certain school of thought.

1.5 Decision making

After an issue has been properly discussed and it is clear to everyone, a decision is made by way of a proposal that is duly seconded.

Before it is put to the vote a proposal can also altered by an amendment. An amendment is a proposal that a certain part of the original proposal is altered or deleted or that something is added to the initial proposal.

Only one amendment at a time is tabled. Good order should be maintained and there must be complete clarity on the various amendments before it is put to vote.

All votes on persons and matters take place with absolute majority. For an even number, e.g. 10, the majority is half plus one, viz. 6. For an odd number, e.g. 11, one is added to the total making the total 12; the majority then is half of 12, viz. 6.

The chairman has no deciding vote in any church meeting (Synod 1910, section 176).

When votes are tied the following usually applies (see Synod 1873:46, art 173):

- when votes about persons are tied there should be praise through the solemn invocation of the Name of the Lord;
- when votes on matters are tied the matter is then normally off the table.

A Consulent has no voting rights in a Church Council Meeting.

1.6 <u>Agenda/Minutes</u>

1.6.1 <u>Agenda</u>

The chairman and secretary are responsible for drawing up the agenda. To simply make use of a standard agenda does not comply with Church Order, art 30, which among other things emphasizes the conclusion of matters. The greatest danger of a so-called "standard agenda" is formalism: the same items over and over without reaching justifiable decisions to the benefit and development of the church.

There are two opinions on whether a Church Council should have a fixed or standard agenda. The principle is that every meeting (Church Council, Classis, Synod and General Synod) determines its own agenda.

For the compilation of an agenda it should first be determined whether there are matters about which the Church Council should decide. For this members of the Church Council can be given opportunity beforehand to introduce matters for the agenda. It is best that all matters for the agenda are submitted in writing.

1.6.2 <u>Minutes</u>

The necessity of correct minute taking can hardly be overemphasized. Not only is it invaluable for research on a church's activities through the years. It is of utmost importance when it comes to the functioning of a Church Council/Broader Church Council with deacons where financial, administrative, and where Church Council meetings' decisions on matters of principle, doctrine and supervision of ministry and disciplinary cases are concerned.

1.6.3 See CO, art 34: “In all assemblies a secretary shall assist the praeses (chairman) and keep faithful record of all the important matters. “

1.6.4 <u>There are different ways to write the minutes</u>

Merely recording decisions according to the agenda as the meeting comes to conclusions.

<u>Example 1</u>

Cashier’s report

The cashier delivers the report (Appendix 1)

Decision: 1 to 3. Noted.

4. Refer to a property commission.

The report in its entirety is approved and attached as an appendix to the minutes.

When someone wants to read the cashier's report of the Church Council it is therefore essential that the appendixes will be available.

<u>Example 2</u>

Cashier’s report

The cashier delivers the report (Appendix 1)

1. The income was Rxxx-xx
2. The expenditure was Rxxx-xx
3. The surplus is paid into the investment account.
   Decision: Church Council approves income and expenses.
4. Painting of the rectory. A quote of R5000 has been obtained and this is referred to the property commission.
   Decision: Approved.

As we can see the two ways of taking minutes differ. No names or discussions are recorded in the minutes. E.g. Elder Jan Viljoen believes that it is not necessary to paint the rectory now. Piet Kruger, however, insists that the rectory should be painted now. Such a discussion is NOT recorded.

With certain decisions of Church Council meetings, Deputies meetings, Classes and Synods it is necessary to record the motivation behind a decision.

The difference between minutes and acta

The Acta of a Synod incorporates all reports, points of description, petitions of protest and appeals in the acta and decisions are included after the conclusion of a matter. There is thus no a file with appendixes that should be read in conjunction with the decisions, while minutes simply record the decisions.

1.6.5 Electronic

With the modern tools at our disposal many minutes are typed on a computer and so approved and stored. However, it is of utmost importance that a hard copy of all minutes are kept, duly signed and filed.

Motivation:

1.6.5.1 computer technology develops so quickly that the minutes may later not be readable because the software changes with development.

1.6.5.2 Second motivation: should a computer break down or become stolen, and the necessary backup was not made, the minutes are lost.

1.6.5.3 Third motivation: The minutes must be sent to the church archives of the GKSA (1.8.2). In the archives of the GKSA there are handwritten documents of a 150 years and older that can still be read.

1.6.6 Storing of minutes and appendices

It is essential that a Church Council will take care to properly store minutes, minute books and appendix files.

It is essential that minute books have numbered pages in order to prevent possible falsification of records. When typed minutes are pasted into minute books, or a number of typed minutes are bound in book form, the pages must be numbered and this must be done with great precision and caution.

1.6.7 Church Councils are reminded to regularly send minute books and other relevant information contained in files, etc., to the GKSA's archives for safekeeping and indexing (more about this later in the section "archive").

1.6.8 Guidelines for writing minutes

The following is given as a guideline (example) for writing minutes:

1. Heading - minutes of .... held on (date) at (location).
2. Opening - who opens, Bible passage, Psalm sung and prayer.
3. Welcome - everyone present, special welcome to ....
4. Attendance - list of names, excuses, no excuses are recorded.
5. Motions - sympathy with; congratulations.
6. Determining of agenda - matters can still be added.
7. Approval of the previous meeting's minutes - amendments are recorded here.
8. Matters arising from the minutes of the previous meeting that need attention.
9. Attending to the agenda. Taking minutes point by point; brief summary; decision (approved, noted, refer to, postponed).
10. Other matters tabled.
11. Next meeting - date for next meeting is determined.

12. Acknowledgements.
13. Conclusion - who concludes with prayer.

1.6.9 Confidentiality of Church Council meetings and minute taking

The meeting of the Church Council (elders) is confidential. The name and honour of people who must be protected are concerned here (HC, Sun 43). Someone who violates the confidential nature of a Church Council transgresses the 9th commandment and can even be taken to public court for defamation.

1.7 Registers

1.7.1 Member registers

Statistics of members should be properly recorded in member registers and updated regularly. There are several computer programs available that were created for this purpose. The following Church Order articles applies here: 60, 61 and 82. Careful control system is a great tool for the minister and church councils when the full name and surname, date of birth, date of baptism, date of Confession of Faith, certificate of membership received or admitted/recorded/accepted, married, family, address, telephone, cell phone, Email address, etc., are recorded. It not only eases the administration, but gives ministers and elders valuable information to use.

1.7.2 Baptism register

Church Order, Article 60: The names of baptized members and their parents or guardians as well as the dates of birth and baptism should be recorded.

1.8 Archives

1.8.1 Why an archive?

After a Synod decision in 1961 the GKSA archive was established under the leadership of Deputies Historic Matters, who are responsible for the management of the archive. In the archives we store documents of the church councils in the GKSA under controlled conditions.

1.8.2 What is in the archive?

All written and electronic information of the congregations, for example registers, marriage registers, baptism registers, member registers, minute books, financial documents, church newsletters, photos and many more.

1.8.3 Where is the archive?

The documents are kept in a vault (strong-room) in the Theological School Potchefstroom, in a cellar under the Jan Lion-Cachet Library.

1.8.4 Who visits the archive?

Genealogical researchers and church members visit to search for information in the archive. Enquiries by church councils are answered from their archival documents (remember the documents remain the property of the congregation). The archivist gives guidance and makes documents available for research.

1.8.5 Tips for handling and storage of church material before it is sent to the archive for safekeeping

1. Note that the front of the books are written which book it is, from which congregation and what the content is, for example: GK Strand member register.
2. Find a safe place to store the documents while in the congregation's possession (not somewhere behind an organ, or in a damp cellar).
3. Recommendation to Church Council - That the scribe chosen is administratively orientated and can keep data in order.

4. Date all the documents and letters, number the appendixes and record dates of meetings.
5. As far as possible keep minutes and appendixes of meetings together and indicated what belongs together.
6. Do not stick or staple appendixes into minute books. No glue or adhesive tape has a long shelf life, it only discolours and damages the paper.
7. Keep all the minute books of the Church Council and its committees (Finance, Property, Mission, Catechesis, Sisters, Bible study, etc. All the correspondence presented at a meeting is an appendix to the minutes - dates and number it.
8. Compile a register of Church Council Decisions and indicates where it can be found. Index by topics, e.g.: borders, property, etc. Cancel a decision if no longer applicable or if a new decision on the matter is taken - keep it on record.
9. If member- and/or baptism register is on the computer, print a copy every year, make a complete list of the baptized members who do Confession of Faith every year.
10. Give each pair of parents a baptismal certificate of their child's baptism, carefully complete the register.
11. Keep original documents in connection properties of congregation such as deeds - send copies to the archive for storage without delay.
12. Financial documents must be stored at the congregation for 5 (five) years for the Receiver of Revenue. The archive only stores the audited financial statements.
13. Please inform the archive if a congregation merges with another or dissolves. In such a case, the documents of the 'old' congregation must be transferred to the archive as soon as possible.

2. Finances

2.1 Scriptural foundation/justification (Acta 2006:327, 4 [as updated]).

The beauty of the bride of the Lord should be cared for. Who would let his/her daughter wear a worn-out bridal gown to her wedding? But the bride of whom you and I are part - she can live in want. The bride can appear bedraggled, can have an overdraft, can have debt, can have bad debt. The bridegroom, Christ, wants his bride (church) in her beauty (his blood) before him. She is the pride of his salvation. He has paid the debt in full for his bride. Among other things the bride shows this splendour in her thanks-offerings. On the other hand it looks bad if the bride has debt or a bank overdraft.

2.1.1 Relevant Synod decisions

The Synod of 1958 tabled a point of description from Classis Potchefstroom regarding "Tithes as church contributions".

> *The Synod notes this document with appreciation and recommends it to the church councils for their serious attention "(Synod 1958:522, art 237).*

The original report on "The Tithes" was published in its entirety in *"Die Kerkalmanak"* of 1956.

2.1.2 Biblical reflection on "contributions"

(Courtesy of other authors.)

The Bible speaks of "THANKS-OFFERING" (2 Corinthians 9:5).

Two elements emerge:

THANKS and OFFERING –

Out of gratitude I bring my gift/thanks-offering to the Lord.

OFFERING –

It is an offering that I bring - I bring it with the knowledge that I serve the Lord.

2 Corinthians 9:12-15 - It is service - a significant element of our religion.

Romans 15:27-29 - This is the fruit of our labour in faith. It is a blessing of our faith. It is an offering that I bring - I bring it with the knowledge that I come to serve the Lord. Out of gratitude bring my gifts to the Lord.

2.1.2.1 My thanks-offering is part of my overall service to God

HK, Son 38: "First, that the ministry of the gospel and the schools be maintained...".

To keep the 4th Commandment, is to serve God in particular.

2.1.2.2 Why should thanks-offerings be given?

We, along with everything we have, belong to the Lord - Romans 14:7,8.

HC, Sun 1: Everything I am and have belongs to Jesus Christ. We are merely stewards of God's possessions. Thanks-offerings are part of our life of gratitude, 2 Cor 8:6; 2 Cor 9:5,7.

We should give out of gratitude for our salvation and for all that we have received from God. It is a command of God, Leviticus 27:32; Mal 3:10.

It is the believer's duty to provide for the maintenance of the service, Numbers 18:8 and 31; Deut 18:1-4; 2 Cor 9:14; Luke 10:7.

So that God's glory is upheld, Mal 1:6-14.

2.1.2.3 Who should give thanks-offerings?

Being a church is to share with each other. As one body, one family, one flock, Ephesians 2; Ephesians 4; 1 Corinthians 12.

Everyone must contribute, 2 Cor 9:7.

Elders and deacons must be exemplary herein.

2.1.2.4 With which attitude should I give?

Out of gratitude, 2 Cor 8:6. We should give out of gratitude for our salvation and for all that we have received from God.

Voluntary - not under compulsion.

2 Cor 9:5,7; Ex 35:5 freewill offering; 2 Cor 8:12 if the good will is there.

The firstborn, Ex 13:12; Ex 15:18-21; Proverbs 3:9.

2.1.2.5 How much should I give?

Old Testament - Tenth, Genesis 14:23; Numbers 18:19. Tithing your income was mandatory in the times of the Old Testament. For us in the times of the New Testament it is no longer mandatory in the sense that it was in the times of the Old Testament. Yet, today it is still a good and Scriptural example and guideline for us (cf. Lev 27:30; Mal 3:8; Luke 11:42).

Everyone should give according to his ability and in accordance with the blessings he received from the hand of the Lord (Deut 16:16,17; 1 Cor 16:2; 2 Cor 8:13, 9:7).

My thanks-offering is the confession/acknowledgment of how the Lord takes care of me.

Matthew 23:23, attitude. Not random. This is an OFFERING.

Deut 16:17, to the extent that God has blessed you.

1 Cor 16: 1, according to your prosperity.

Matthew 22:21 give to God the things that are God's.

Guideline - Church Council and Synod. Matthew 16:19; 1 Corinthians 16:1.

The Church Council's ruling task also includes providing the means for the ministry.

2.1.3 God promises His blessing for those who give!

Who sows abundantly will harvest abundantly, 2 Cor 9:6,8. Test me on this says the Lord, Mal 3:10-12. The effort is in vain if our priorities are wrong (Haggai 1:7-9).

The Study Deputies are reluctant to give a set thanks-offering guideline. The principle is clear. Scripture says a Tenth. Synod 2009 confirmed previous Synods' guideline of 5% of gross income after tax.

2.2 Other acceptable methods of income generation (Acta 2006:329, 5)

Nowhere in the reports and the decisions submitted to the various Synods since 1907, has the generation of funds through sales, concerts, etc., been seen as a violation of a commandment.

Every time it is seen as a "zeer ongewenschte afwijking" (very undesirable deviation) (Synod 1907: 46, art 149). But a Synod has never made the decision that a church council that raises funds by this means should be admonished. Each time it is only stated that it "should not take place and that where it is in use, it should not be continued."

Synod 1955, pt (1): In the report submitted to the Synod of 1955 CO, art 11 was emphasized as follows: "the emphasis with which CO, art 11 should be read, namely that the service of the Word should be maintained by the members themselves" (1955:380, 1). The maintenance of the service of the Word is not only taking care of the minister. The main thing is that "it is taught explicitly in the Holy Scriptures that the church service must be maintained by the members themselves.

Over and above monthly offerings churches receive money through leasing of buildings or land, selling land, royalties from certain rights, bequests or interest on trust funds. Even the General Synod (through the Management of the Administrative Bureau) controls the interest of bequests and the leasing of buildings as office space and flats for theological students.

Many churches still raise additional funds by selling homemade "boerewors", "koeksisters", cake tables, having concerts, fishing competitions, cycling events, morning markets and the sale of food at a local fair or festival.

Members must faithfully show their gratitude to the Lord by faithfully bringing their offerings (their tithes) to the house of the Lord for the maintenance of the worship service. "Maintenance of the worship service" means the ministry of the Word can continue and grow in its totality.

Thus, fundraising does not replace the responsibility of the members to faithfully bring their offerings according to the Scriptures. Church Councils can however improve their financial position accountably through fundraising.

2.3 Financial Management

2.3.1 Budgets

First of all we must remember that all moneys and funds should be treated as trust funds and great care must be taken when working with church money.

Since the Lord provides for his church (and thus also provides for his children in their livelihood - Matthew 6:33b & 34), the church should focus on her calling and task. In this regard, it would be recommended that a church council responsibly draws up a budget (i.e. calculates the cost of ministering the Word to the congregation and community) and then the Church Council goes to the congregation (members) to "collect" the money (to inspire the congregation from Scripture to bring offerings of gratitude).

There are two ways to draw up a budget

a) *Send elders with commitment forms in order to determine the abilities of the congregation and based on this information draw up a budget.*
b) *The Church Council responsibly draws up a budget of what it will cost to minister the Word to the congregation and community and then sends the elders to collect the money.*

2.3.1.1 The church's budget (How will we drive the vehicle?)

2.3.1.1.1 Point of departure (this is the principle)

- We are the church. We are different than a company or a business. Therefore, our point of departure and way of doing is different.
- Our congregation's budget is a kingdom budget. Because us being church is essentially about and focuses on the "coming of the kingdom of God" (Matthew 3:2 & 4:17).

2.3.1.1.2 The path we follow

- Before we start drawing up a budget, we understand that we obey the Scriptures (Bible). This means that we are going to determine how we as a church obey God in our work as a church inside and outside of the church (set up a ministry plan).
- We need to get clarity for ourselves of what the purpose of the budget is.
- From this we must first establish what is needed to enable us to do the work of God. We therefore determine the resources required (budget is actually an expense budget).
- Then we plan how we will come by (offerings and other methods) these resources (which belong to the Lord)
  Notes:

- Because the church is the body of Christ and we are all members of the body (1 Corinthians 12:12-20), all the members are responsible for the budget.
- Because we are the church, we do planning and budgeting while trusting in the Lord.

2.3.1.1.3 At the end of the road

- Monthly/Quarterly we get feedback about income and expenses. From this we know how we are progressing with the execution of our budget (control, accountability).
- At the end of the year, we look at how we have progressed with the execution of the ministry plan and how the budget concurred with it (control, accountability).
- Progress with the execution of the ministry plan shows us the good things we have achieved and the things we could not achieve. What was not achieved are already the objectives/goals that are set for the new year.
- We can now also see if we have used the money effectively and begin to think about how to use it more effectively in the new year (because it is the Lord's means - Psalm 24).

2.3.1.1.4 Pitfalls on the road

- *Income Budget*: the use of "commitment forms" to draw up a budget can be a pitfall that churches/congregations often fall into. This pitfall either causes a church to slow down ("we simply cannot do some things because we only have so much money") or lets the "wheels" of the church come to a standstill ("we cannot call, we cannot do this or that") and then there is no movement. The grace of God is immeasurably more than all the sums that we can make together. The power of our Lord Jesus Christ achieves much more than the power of all the computers and calculators put together. An income budget can ignore the priority of obedience to and dependence on God.

2.3.1.1.5 Essentials and extras for the road

- *Full budget*: on the road a vehicle is essential. But it just feels much better on the road if the vehicle has an air conditioner, ABS with EBD, a good sound system and maybe that little bit extra like a DVD. It is true that the ride is then more comfortable and the passengers arrive at their destination fresher and therefore will be more productive than exhausted travellers. But then it is only those who can really afford it that put these extras in their budget.
- *To-the-bone budget*: it is important to determine what is entirely necessary for the ministry. Is it absolutely necessary that our congregation drives a Mercedes when a Toyota will bring us to God's destination just as well? For the primary is not what we would want, but the expansion of the kingdom of God.

2.3.1.1.6 Certain road signs

It is important that all cash is handled by at least two persons. All cheques must be signed by at least two persons. Likewise all electronic transactions should be set up by one person and then authorized by one or two others. The Church Council must be satisfied that all revenue and expenditure is cross checked to minimize any possible theft/fraud. This lies in the principle of the testimony of two or three people and serves to protect people.

Each transaction must have a supporting document. When money has been received (i.e. a transaction) the document is a receipt. When money has been spent (i.e. a transaction) there should be an account (invoice) and receipt. This is the best way to provide proof of what has been received or spent. And it makes control possible and easier.

2.4 Auditing

Accounting and auditing (checking and verification of financial statements) is the protection of the Church Council and the congregation. Although it is only a part of the financial vehicle, finances must always be handled with transparency. It starts with the accounting: each transaction must be recorded.

Internally and externally

Verification of the income and expenses (internal) is done quarterly at least, so that everyone can account for the road/route of the ministry. The resources (money) that are being worked with belongs to the Lord, by means of the offerings of the members. Therefore every driver should be aware of the state of affairs to avoid uncertainties and fears.

Once a year the statements should be audited externally, i.e. by a person outside of the congregation. Such a person must be qualified as an accountant or auditor. External audit serves as protection for the cashier and Church Council.

2.5 Insurance of funds and properties

2.5.1 Insurance

Each congregation is reminded of the necessity to ensure that all their buildings and equipment are sufficiently insured against all risks.

2.5.2 Ownership of properties

Since the existing Church Order of the GKSA has no provisions with regard to the properties of the individual churches, the Synod of 1982 (Acta 1982:630B, 6.1.1-6.2.4) stated the following:

6.1.1 Each Reformed Church within the church community of the Reformed Churches in South Africa, is the sole owner of its goods and funds, and all such goods and deeds and all mortgages passed on to it, are registered and done in the name of the particular church, and as follows: The Reformed Church ....

6.1.2 The Church Council of each church as mentioned above is authorized in the name of and on behalf of their church to do all property transactions of any kind, but in particular and without prejudice to the generality of the aforementioned to purchase, rent, lease, sell, with mortgage or servitude or burdened with other liabilities, movable and immovable property, further to donate or trade in at less than the value thereof movable and immovable property for reasons that the relevant Church Council deems adequate and to lend out and invest funds on bonds or others as approved by the Church Council as security.

6.1.3 The Church Council of each church as mentioned above is authorized to follow and to give effect to all previous acts including the title deed and transfer of immovable property, to sign all documents or have them signed by such person or persons as authorized by the Church Council.

6.1.4 The above applies to all existing and yet to be established Reformed Churches within the church community of the Reformed Churches in South Africa.

2.6 Electronic transactions and bookkeeping

The Church Council must make sure that only authorized people can use this system and that the necessary control is also exercised. Regular reporting to the financial commission as well as the Church Council is essential.

When a minister moves to another congregation all congregational information must be transferred and removed from his computer.

2.7 Financial Constitution

REFORMED CHURCH

Decision of the Reformed Church ?????? taken at ………………

on …. day of ………………….20

For the maintenance and government of the Reformed Church ????????? there is a church council that is responsible for the interests and the government of the local church as a legal entity with responsibility to the church council and the congregation. The Church Council is responsible for attending to all aspects of the Church government, including the finances with a particular focus on the maintenance of the worship service (see Church Order, articles 11, 13, 16, 23, 26, 37) consequently it has been decided

1 That the church functions in terms of the Church Order of the Reformed Churches of South Africa (attached Appendix "A").
2 That the financial matters are managed by the church council in terms of the Financial Policy (attached Appendix "B").

Signed as a true account of the decision of the Church Council

………………………………………..

Chairman

…………………………………………

Scribe

Date ……………………………….

APPENDIX B.

PROVISIONS RELATING TO THE HANDLING OF FINANCIAL MATTERS OF THE REFORMED CHURCH XXX

1 The Reformed Church XXX is a legal entity and exists in its own right separate from its members

2 The Reformed Church XXX is a public benefit organization under Section 30 of the Income Tax Act 58 of 1962 and falls under the ninth appendix of the said Act under

- paragraph 5 a): “The promotion or practice of religion which encompasses acts of worship, witness, teaching and community service based on the Christian faith.” and
- paragraph 5 b): “The promotion and/or practice of the Christian faith”

3 The Reformed Church XXX has the power to have rights and obligations, to acquire, dispose of or transfer separately from the rights and obligations of the members thereof and as such has the power to:

3.1.1 acquire, possess and dispose of property, movable or immovable, corporeal or incorporeal;

3.1.2 enter into any and all agreements and legal acts that are not inconsistent with the objectives and functions of the Church;

3.1.3 act as a party in lawsuits; and

3.1.4 act as such in legal matters as may be necessary to fulfill its objectives and functions.

4 No assets of the Reformed Church XXX may in any way at all be divided among members or employees, and it may only used to promote its objectives and implementation of its functions.

4.1 The Reformed Church XXX continues to exist regardless of the change in its members.

5 All decisions about financial matters are taken by the Church Council. The church council may, at its sole discretion, delegate these powers to one or more church council members or other members of the church (including the designation of signing authority on behalf of the Church Council).

6 If at any time there are fewer than three independent persons on the Church Council, the Church Council appoints at least three unrelated members to carry out the financial affairs of the Church Council as fiduciary functionaries.

7 No church member or employee will benefit economically, directly or indirectly, other than reasonable compensation, "traktement" or in terms of the normal activities of the Church.

8 Funds of the Church will only be used for the purpose of the Church.

9 Upon dissolution of the church, funds shall be allocated in accordance with the Church Order subject to the funds only being transferred to:

- A public benefit organization as approved in terms of section 30 of the Income Tax Act or;

- Any public benefit organization that has income tax exemption in terms of Section 10(1)(cA)(i) of the Act.

10 No excessive "traktement" will be paid to any minister and no excessive compensation will be paid to any employee, office bearer or member, (compared to what can be regarded as reasonable compensation for any task).

11 The church council shall not participate in any transaction or scheme with the aim of the avoidance, reduction or deferral of tax due.

12 The church council shall not use its resources to directly or indirectly promote or prejudice any political party.

13 No offerings or donations revocable at the request of the giver, will be accepted. No giver/donor may attach any conditions to any offering/donation from which he/she or any of his/her related persons may gain any advantage for themselves.

14 These financial provisions may be amended by way of a majority decision of the church council.

15 A copy of any changes to this policy shall be submitted to the Commissioner of the South African Revenue Service.

Signed at ....on this................day of ....20….

....

(Chairman of the church council) *(Scribe)*

3. Ministry Alternatives

The purpose of this chapter: A written explanation of the planning of a church's activities in the short term, supported by a financial statement, is required to commit the Church Council and congregation to purposeful action. This is especially true for churches that function in combination or recognize opportunities to help other churches. This planning and written explanation is called a ministry alternative. The nature and structure of a ministry alternative is explained below. First the concept of ministry alternative should be developed and then the plan of action should be described and communicated (Acta 2006:333-334; 2009:297-298).

3.1 Ministry Alternatives

3.1.1 Necessity of ministry alternatives

3.1.1.1 Scriptural command

Matt 28:19: "Go, and make disciples of all nations, baptizing them...". Many more citations from Scripture can be given.
Our command is: Spread the Gospel!

3.1.1.2 Lack of ministers

Currently we are experiencing a shortage of ministers in the GKSA. For the foreseeable future it seems that this deficit will not be extinguished. Therefore it is necessary that, for the sake of ministry, attention should be actively paid to alternatives.

3.1.1.3 Development of the church

It is of great importance that our churches must grow - not just in certain areas - but in every congregation.

3.1.1.4 Rules GKSA Sustentation Fund, section 3.2

Financial bridging assistance and advice to churches who, because of the departure of members or socio-economic circumstances, cannot sustain the maintenance of the ministry of the Word. This assistance is given after the Classis has assisted the church according to CO, articles 41 and 44.

3.1.2 New ministry alternatives

These are just a few examples recommended to churches and Classes. Many of the examples are already in operation. There are other alternatives not discussed here, that have already been implemented in practice.

3.1.2.1 Financial Agreements

Three or four financially stronger churches assist a smaller church so that the Word can still be ministered.

3.1.2.2 Combinations

To optimally utilize the current ministers' services, combinations can be considered. In this way ministry in the smaller churches can still take place without sustentation.

3.1.2.3 Ministry Agreements

Each congregation retains its independence - a smaller congregation receives ministry supplied by a larger and financially stronger congregation.

3.1.2.4 Multicultural ministry

In traditionally white urban areas outreach can be done by providing worship services in English and/or other African languages.

3.1.2.5 "Macro" rural

A strong rural church ministers to the surrounding smaller churches.

3.1.2.6 *"Macro" urban*

Three or four churches within an urban setting form a macro-congregation with greater dynamics.

3.1.2.7 Doubling

Evangelization should take place within the local church. If each family brings another family (which does not belong to a church) to church and only 10% of those families per annum become members through evangelization - then such a congregation's numbers double within 7 years.

3.1.2.8 Outreach

Many churches have beautiful outreach programs. Outreach should firstly be developed in the local community. Reach out to those around you.

3.2 Secession of a congregation

If there is a need for the establishment of an additional church, an application is made to the Classis through a "concept deed of secession". The initiative can come from an existing church(es), but also from a number of members who want to be instituted as an independent church. In the latter case, such an application must first be appropriated by the local Church Council (CO, art 38).

The Classis assesses the issues presented in the deed of secession. If the need for and the feasibility of such a new church is established, the Classis determines its boundaries and appoints a consulent for the new church, and a *classis contracta* for secession.

The physical secession and all arrangements in connection therewith, takes place under the guidance of the Church Council of the church from which secession is made. The secession meeting is a meeting of the Church Council(s) with the congregation(s), together with the delegates of the two churches that form part of the *classis contracta*. During this meeting the secession is formally completed.

The following must be arranged for the purposes of/during the secession meeting:

- The drafting of a deed of secession in accordance with the decisions of the Classis, in triplicate (one for each church involved and one for the Classis). In this deed the date of secession, member numbers (baptized and adult members), name of the new church, number of wards, boundaries, position of minister(s) is recorded.
- Alphabetic list of baptized and adult members who are not under Discipline, with a separate list of names of members who are under Discipline (no attestations/certificates of membership are given to members of the new church).
- Arrangements for ministry of the Word and sacraments (including time and place of worship services).
- Arrangements for catechetical instruction.
- The reading of the deed of secession.
- The reading of the names of adult members who may vote for the purpose of electing office bearers (to save time have the name list available in writing).
- Questions and answers, if there are uncertainties.
- Formal proposal for secession and approval.
- Election of additional elders and deacons, if necessary.
- Ordination of elders and deacons.
- Ordination of a minister, if applicable.
- Signing of deed of secession by representatives of all the churches involved (including delegates from neighbouring churches who together form the *classis contracta*).

The Church Council of the church in secession is responsible for supplying a copy of the deed of secession to the Classis.
After the meeting a worship service is held, during which the ordination of office bearers and the signing of the relevant Formularies take place. Thereafter a meeting

must be held with the new Church Council with deacons under chairmanship of the designated consulent, where the following matters should be addressed:

- Appointment of functionaries (scribes, cashier for Church Council and deacons).
- Election of chairman of deacons (by the deacons).
- Appointment of essential committees.
- Purchasing of minute books, cash book(s) and other stationery and supplies.
- Compiling of member registers (baptized and adult members).
- Collection and keeping track of church contributions by members.
- Opening of a bank account and authorization for signing of cheques (approval of electronic transactions).
- Taking care of properties.
- Safe-keeping of documents.
- Functions of sisters and youth.
- Compiling of year program of Church Council and congregation.
- Remuneration of consulent.
- Next meeting(s).

3.3 Combinations and Deeds

When a congregation is not financially able to take care of a minister by themselves, they request one or more neighbouring congregations to enter into a combination with them, so that they can jointly acquire a minister. Sometimes a combination is also formed by several congregations to collectively call a minister for mission and/or evangelism.

3.3.1 Deed - Forming a Combination

(The Deed's numbering is used)

1. Decision to combine

1.1 The Reformed Churches A and B in a combined Church Council Meeting on .... 20 ...... decided in agreement to combine with the purpose of the joint calling of a minister for ministry in both the said congregations.

1.2 A combined Church Council meeting was held on .... 20 ...... during which this deed, after it was tabled for advice at the meeting of the Classis of .... 20......, was approved.

2. Purpose of combination

2.1 The purpose of this combination is to equally maintain the ministry.

2.2 Where necessary, certain facets of ministry, actions and/or activities will be jointly conducted as is addressed in more detail in Appendix A on cooperation.

3. Regarding: Calling

Calling takes place collectively as explained in Appendix B.

4. Regarding: Minister of the Word

With regard to the minister of the Word, the following is stipulated, in addition to and in conjunction with the supplement to the Calling Letter (Appendix C):

4.1 Ministry

Ministry takes place separately and jointly (in order to eliminate duplication) as arranged by the minister in consultation with the Church Councils.

4.2 Financial care

4.2.1 The minister is collectively cared for as agreed upon by the Church Councils annually during a combined Church Council Meeting.

4.2.2 The traktement disbursement is done monthly, after final calculations, by way of a pro rata transfer by each church council into an account of the combined Church Council.

4.3 Residence

4.3.1 For a period of three (3) years, or a longer period such as may be decided by the combined Church Council meeting, the minister is given choice to occupy the rectory at A or B, with the understanding that in the longer term attention can be paid to a housing allowance in order to enable the minister to acquire his own housing.

4.3.2 In the case of the rectory residence the church councils undertake to jointly cover standard expenses.

4.3.3 The cost of housing expenses associated with occupying the rectory is calculated as agreed upon by the combined Church Council.

4.3.4 In the case of a housing allowance the church councils jointly make provision for this in order to enable the minister to acquire his own housing. In this case the Church Councils also undertake to jointly cover standard expenses (such as taxes, water, lights) as in the case of a rectory.

4.3.5 The Church Councils decided separately in respect of, for example, leasing, maintenance, etc. of existing rectories.

4.4 Attachment to church councils

4.4.1 The minister is equally attached to both congregations (cf. also that the certificate of membership is equally announced with ordination - Appendix B on calling, section 2.8).

4.4.2 The minister is entitled to partake in the sacraments in both churches.

4.4.3 The minister has deciding vote in both church councils' meetings..

4.4.4 The minister is delegated in turn to plenary meetings, in this case classis meetings (Acta 1958:13).

4.4.5 Extraordinary combined Church Council meetings are held when the minister (or any of the two church councils) deems it necessary, but at least two times per year.
All matters relating to the person or office of the minister (CO, Articles 11, 12, 13, 14 and especially in the case of possible disciplinary action in terms of CO, Articles 79, 80) are only addressed in a combined Church Council meeting. If a complaint is laid with one of the church councils the other Church Council should be contacted immediately to address in combination.

5. Regarding: Congregations and Church Council Meetings

The congregations A and B, and with them the church councils, keep existing independently. Matters that concern the congregations separately are addressed during separate Church Council meetings.

6. Regarding: Combined Church Council Meetings

6.1 A combined Church Council Meeting consists of all the Church Council Members of the congregations involved or of an equal number of deputies from each congregation. All decisions are made with the mutual approval of church councils and not simply with a majority of votes. In case of a difference that cannot be resolved, the advice of the Classis is sought.

6.2 Combined Church Council meetings are:

6.2.1 Held annually for matters that concern church councils and congregations jointly, e.g. care of the minister, financial budget, aspects that concern ministry and cooperation, etc.

6.2.2 A combined Church Council meeting will be held when one of the church councils requests it (or when the minister deems it necessary).

6.3 A standing committee shall be appointed by the church councils involved to monitor matters and to make recommendations to the church councils or to advise the combined Church Council regarding ministry matters.

7. Regarding: Financial aspects

7.1 The church council manages their own finances and retains their own cashier.

7.2 The church councils' financial responsibility is calculated each year (October) and pro rata, according to the number of adult members, taking into account the lease of the rectory.

7.3 Any other cases where a request is made to assist or accommodate each other financially are decided on during a combined Church Council Meeting.

8. Regarding: Amendment of provisions of this Deed

Amendments to the stipulation of this Deed may be made from time to time by a combined Church Council Meeting with the advice of the Classis according to the demands of circumstances.

9. Regarding: Termination of this combination

9.1 This combination may only:
with consent from the congregations involved;
the Classis, and
with one (1) year's notice be terminated or as otherwise determined.

9.2 The decision of which congregation the minister will stay attached to upon termination of this combination is made on the advice of the Classis (also for this reason the stipulation of [1] year's notice). If the minister is called, it must be specified how the matter will be handled.

……………………………….. (Congregation's name)

……………………………
Elder xxxxx

……………………………
Elder xxxxx

……………………………
Consulent

…………………………… (Congregation's name)

…………………………
Elder xxxxxxx

…………………………
Elder xxxxxxx

Appendix A
Regarding: cooperation

1. Purpose of combination
To maintain the ministry of the congregations equally and cooperate where necessary.

2. Cooperation between ……………………. and ……………………………….
……….....................…… and ……………………… work in combination with regard to the following matters that affect them collectively and possibly affect them collectively:

2.1 ***Joint care for the minister*** as far as it concerns matters such as: traktement, travel expenses for appropriate vehicle, housing allowance and payment of services relating to own home, leave arrangements and conditions relating thereto.

2.2 The church councils (congregations) involved cooperate regarding ***joint aspects of ministry*** which may involve the following:

2.2.1 to annually alternate the worship services (times) at the respective congregations;
2.2.2 to possibly have joint worship services during school holidays;
2.2.3 to possibly combine aspects of the ministry regarding for example catechism, the elderly, youth, etc., in order to avoid duplication;
2.2.4 possible and further coordination between other actions and activities to be organized;
2.2.5 the establishment of a joint commission between the two church councils to make recommendations on the aspects of ministry and other matters affecting the ministry commission.

3. Cooperation: ……………………………… and ……………………………

3.1 With consideration of **joint** meetings between commissions of …………….. and ……………………, the recommendations about collaboration between these congregations are taken into account.

3.2 The church councils and combination between …………………… and …………………….. will give further attention to the decision of …………………………. which has been recommended to the various church councils (Minutes …………………), namely to further investigate and describe ***cooperation*** in the ***areas already identified*** (and other areas to be identified):

3.2.1 Youth (primary school and high school).
3.2.2 Catechesis at the level of the pre- and Confessional Class.
3.2.3 Functions for the elderly.
3.2.4 Evangelism.
3.2.5 Cooperation (congregation).
3.2.6 Worship services during holidays, Christian festivals and evening services.
3.2.7 Diaconate.
3.2.8 Bible studies.
3.2.9 Fundraising activities and congregational functions aimed at mutual fellowship.
3.2.10 Boundary arrangements – where wards of ……………………. are served by …………………….
3.2.11 Visiting the sick and elderly.
3.2.12 Sharing of Newsletters.
3.2.13 Joint church office.

3.3 The church councils of ……………………. and ……………………. retain ***the commissions that have been appointed*** in order to have further talks with each other about cooperation and implementing the recommendations of ....

……………………………….. ……………………………
(Congregation's name) (Congregation's name)

……………………………
Elder xxxxx

…………………………
Elder xxxxxxx

3.3.2 Deed of ministry agreement (financial cooperation agreement) incurred by RC A, RC B, RC C

(The Deed's numbering is used)

1. Purpose of the ministry agreement

The purpose of the ministry agreement is to equally maintain the ministry in the Reformed Churches A, B and C and to honourably care for the minister.

2. Decision to enter into a ministry agreement

2.1 **The matter was tabled during the Classis**

During the meeting of Classis DD, held on .... 20 ..., approval was given to proceed to enter into a ministry agreement for the sake of the ministry in RC C.

2.2 **The decisions of the delegates of the cooperating churches**

Delegates from the participating Reformed Churches of Classis DD met on .... 20 .... at RC XX and decided to, after approval from their church councils, enter into a financial cooperation agreement (FCA) for the "traktering" of Rev. ZZZ.

2.3 **The decisions of the three congregations**

2.3.1 During a combined Church Council Meeting of .... the Reformed Churches A, B and C decided that they agree to enter into a ministry agreement with each other for the purpose of the joint ministry by Rev ZZZ.

2.3.2 The three congregations have also decided to each give their share and be part of the FCA that will attend to the care of the minister.

2.3.3 With this new agreement the ministry agreement between RC A and B expires.

2.4 **The joint budget for "traktering"**

The three churches have approved a budget for the "traktering" of Rev. ZZZ that starts from .... 20 ... The budget will be tabled at the FCA.

3. Regarding: Minister of the Word

3.1 **Responsibilities**

With respect to the minister of the Word, the following is stipulated, apart from and in addition to the Calling Letter: That Rev. ZZZ has the same responsibilities in respect of RC A and RC C.

3.2 **Ministry**

The ministry takes place separately and jointly as arranged by the minister in consultation with the church councils. A ministry plan must be made to best serve the ministry of the Word and expansion of God’s kingdom.

4. Financial care of the minister

4.1 The minister is jointly cared for by the church councils as mentioned in 1.2 (of Deed) that are in a financial cooperation agreement (FCA). The “traktering" package is reviewed annually during such a meeting in February, preferably before the end of the tax year and before the March Classis. This includes medical, travel and pension.

4.2 The traktement disbursement is done monthly, after final calculations, by way of a pro rata transfer by the cashier of RC XXX into an account of the minister.

5. Residence

5.1 The minister stays on in the rectory of RC A. The Church Council of RC A remains responsible for the maintenance and insurance of the rectory, but may ask the FCA for help.

5.2 The cooperating churches in the FCA accept collective responsibility, as part of the minister's care, for the municipal accounts and telephone expenses up to an amount as determined by the meeting.

6. Attachment to church councils

6.1 The minister is equally attached to the three congregations RC A, RC B and RC C.
6.1 The minister is entitled to partake in the sacraments in all three congregations.
6.3 The minister has deciding vote in all three church councils' meetings.
6.2 The minister is delegated in turn to plenary meetings, in this case classis meetings (Acta 1958:13).
6.3 Extraordinary combined Church Council meetings are held when the minister (or any of the three church councils) deems it necessary, but at least once per year.
6.4 All matters relating to the person or office of the minister (CO, Articles 11, 12, 13, 14 and especially in the case of possible disciplinary action in terms of CO, Articles 79, 80) are only addressed in a combined Church Council meeting. If a complaint is laid with one of the church councils the other Church Council should be contacted immediately to address in combination.

7. Concerning: Congregations and Church Council Meetings

The congregations A, B and C, and with them the church councils, keep existing independently. Matters that concern the congregations separately are addressed during separate Church Council meetings.

8. Regarding: Combined Church Council Meetings

8.1 A combined Church Council Meeting consists of all the Church Council Members of the three congregations involved or of an equal number of deputies from each congregation.
8.2 All decisions are made with the mutual approval of church councils and not simply with a majority of votes. In case of a difference that cannot be resolved, the advice of the Classis is sought.
8.3 Combined Church Council meetings are held annually for matters that concern church councils and congregations jointly, e.g. aspects that concern ministry and cooperation as contained in the ministry plan, as well as the minister's leave arrangements.
8.4 A combined Church Council meeting will be held when one of the church councils requests it (or when the minister deems it necessary).

9. Regarding: Financial aspects

9.1 Each Church Council manages their own finances and retains their own accounting system and cashier and remains responsible for all expenses such as maintenance of church buildings, “ramings”, insurance on buildings, municipal accounts, etc.
9.2 The budget relating to the care of the minister and other financial matters of importance is drawn up annually during the (FCA) financial cooperation meeting which consists of two delegates from each of the cooperating churches.
9.3 All the cooperating churches should take a decision every year at their November Church Council meetings on a monthly amount to which they commit themselves financially for the next financial year.
9.4 The decision must be communicated to the scribe of XXX to draw up a budget to be submitted to the FCA meeting.
9.5 If a congregation for any reason has to reduce their contribution or can no longer continue with the financial cooperation agreement (FCA), the decision of the Church Council must be forwarded to the secretary of XXX at least three months before the February meeting.

10. Regarding: Amendment of provisions of this Deed

Amendments to the stipulation of this Deed may be made from time to time by a combined Church Council Meeting with the advice of the Classis according to the demands of circumstances.

11. Regarding: Termination of this ministry agreement

This ministry agreement may only:

11.1 with consent from the congregations involved

11.2 the Classis, and

11.3 with one (1) year's notice be terminated or as otherwise determined.

11.4 Upon termination of this agreement on the advice of the Classis, Rev. ZZZ remains the minister RC C.

11.5 Upon acceptance of a call, the agreement will automatically terminate on the date of disengagement.

12. The conclusion of the ministry agreement

During the combined Church Council Meeting of RC A, RC B and RC C on .... 20 ... at RC WWWW, this memorandum was signed by the following representatives:

12.1 two elders from each congregation

12.2 the consulent who lead the meeting and

12.3 Rev. ZZZ who hereby declared himself willing to this decision and arrangements.

RC A	RC B
Elder _________________	Elder ________________
Elder _________________	Elder ________________
RC C	Rev ZZZZ (Minister)
Elder _________________	Elder ________________
Elder _________________	Rev SSSSSS (Consulent)

3.4 Deed of Unification (Merger)

(The Deed's numbering is used)

1. Decision

After thorough consultation and mutual co-operation by the two congregations, the Reformed Church .... and Reformed Church .... decided respectively on .... 20.... to merge into one new Reformed church within the Reformed Churches in South Africa. On .... 20.... respectively the church councils approved the Deed of Unification for submission to the *Classis Contracta* that is meeting on .... 20.... .

2. Date of unification

The date of unification is .... 20 ….

3. Name

The name of the new congregation will be Reformed Church ....

4. Classis

The Reformed Church .... will fall under Classis ....

5. Principle

The principle of continuity is followed during the process of merger, until the new collective Church Council has approved a new ministry structure.

6. Borders

The unification does not affect any members of neighbouring congregations. Except for the boundaries between the two congregations, which have already fallen away, all borders of the two churches with their neighbouring congregation (   ) are maintained as borders of the Reformed Church .... with its neighbouring congregations.

> "The ministry belongs to the church councils who care for the people (Art 30 CO) and the believers themselves also carry the responsibility of choosing a congregation they join (BC, Art 28) to live together at best and be ministered to" (Dr B Spoelstra - Reformed Church Polity and Church Government:239).

The Reformed Church .... will, as soon as possible after constitution, attend to requests from members of the merging congregations who would rather be members in a neighbouring congregation and give them attestation as required.

7. Property

All fixed and movable property as well as all assets, liabilities and responsibilities of the Reformed Church .... and Reformed Church .... become the property, assets, liabilities and responsibilities of the new Reformed Church .... after unification on .... 20 ....

The building complex of the Reformed Church ...., located at ...., will serve as the church building, congregation centre and youth centre for the new Reformed Church ....

The church building and rectory of the Reformed Church .... will be put up for sale.

8. Deacons and Elders

All deacons and elders of the Reformed Churches as on .... 20 .... continue as deacons and elders of the Reformed Church ...., except those who have asked to be discharged.

9. Ministers

Both the ministers of the merging churches remain attached to the new Reformed Church .... and will continue to do everything befitting a pastor and teacher and defined in their respective original calling letters.

Although Rev. .... and Rev. .... will be ministers of the Reformed Church ...., and therefore all members will be assigned to their care, it is desirable that half of the congregation's members are assigned to each of the ministers. This arrangement applies for the sake of continuity until such time as the new church council has finalized the new proposed "congregational and ministry structure".

10. Taking care of the ministers

The two ministers will be cared for in terms of the articles of the Church Order and Synod decisions, taking into consideration their original calling letters as amended by the different church councils from time to time up to the date of unification.

11. Taking care of emeriti
Emeritus minister rev(s) .... now emeriti from the Reformed Church .... and .... will be cared for in the same manner.

12. Benediction
It is the sincere prayer of the church councils and congregations .... and .... that this union will be only TO THE GLORY OF GOD.

From the outset it has been the intention "to more effectively do justice to the ministry of God's Word."

13. Approval
This deed, together with relevant documentation, is submitted to Classis .... (under which the Reformed Church .... resorts) for approval during a *Classis Contracta* on .... 20 ....

THUS SIGNED ON .... 20 ....
Chairman and consulent: …………………………… ....
Delegates from: ……………………………………………………………

…………………………………………………….............

Delegates from: ……………………………………………………………

...................……………………………………………

3.5 Deed of Dissolution

(The Deed's numbering is used)

1. Purpose of the Deed
The Reformed Church .... hereby indicates that the church will be dissolved in the manner mentioned below.

2. Reasons for the Deed
2.1 The congregation's numbers have dropped to .... adult members and .... baptized members, with no sign of numbers growing in the future.
2.2 Ministry Need in terms of ministry of the Word.
2.3 Deterioration of .... (town, especially school) causes that members are in .... (town) more, and that some families have already been joining (e.g. for catechism and sermons) this or another congregation for a long time now.
2.4 Problems to fulfil the basic responsibility within Classis .... (such as attending meetings).
2.5 A more meaningful ministry ____ can be arranged with the Reformed Church .... Deterioration of infrastructure (roads) causes a similar arrangement with Reformed Church .... to not be viable at this stage.
2.6 Geographical shifts in recent years has caused some families live closer to other congregations, and it is thus easier for them to integrate into these congregations. Some families have already, with the knowledge of the Classis, joined the Reformed Church .... Other families would also rather join the Reformed Church ....

3. **Agreement to dissolution**
The church council and congregation have come to the agreement of dissolution of the Reformed Church .... only after a struggling consideration in which church council and congregation were constantly conversation and where the vast majority of members have given their consent to the procedure.

4. **Taking over of area of ministry**
After consultation and discussions the Reformed Church .... indicated that with the dissolution of the Reformed Church .... they will take over the responsibility for the area that has so far been served by the Reformed Church ....
(A minute excerpt of the latter congregation's Church Council meeting about the matter must be included in the correspondence, namely that they are prepared to take over the members, minister, and/or emeritus responsibilities, as well as assets and liabilities. How the assets and liabilities are dealt with should be communicated in advance by the Classis to the Church Council of the "over-taker(s)" as a suggestion.)

5. **Members**
The members of the Reformed Church .... join various Reformed Churches after dissolution. The Church Council provides certificates of membership to members and gives advice regarding joining other Reformed Churches.

6. **Elders and Deacons**
The service of the elders and deacons of the Reformed Church .... comes to an end with the dissolution of the congregation.

7. **Minister / Emeritus and his family's care**
Rev. .... is still attached to the congregation. The Church Council has contributed to the honourable care of Rev. .... from time to time.

The members of the Reformed Church .... feel they are still responsible for rev .... and his family, and therefore want to provide for rev .... and his family after the dissolution of the congregation.
(Also mention the current emeritus minister, if applicable.)

7.1 Guidelines for the management of the money
7.1.1 With the dissolution of the congregation the Church Council of the Reformed Church .... pays all the money and investments of the congregation to the Reformed Church .... who will care for Rev. .... and for his family on the same basis (_________).
7.1.2 The management of this money will also be done taking into account the management principles of the "emeritaatsversorgingstrust" (especially paragraph 9 of the attached document).
7.1.3 The interest of this investment may only be used within the stipulations of this deed and not for any other purpose. The Church Council should keep the money safe and not use it for any other purpose or project.
7.1.4 Applications for the care of the minister and his family can be submitted to the Church Council of .... by the minister himself or any member of the family.
7.1.5 If the funds cannot be used more for this purpose anymore, the Church Council of .... must use any remaining funds for ministry.
7.1.6 The audit of these funds can be done together with the other funds under the management of the Church Council of ....

7.1.7 The church council may consider notifying churches and/or meetings, and/or management of the "Emeritaatsversorgingstrust" of any allocation of this money, if they decide that it is necessary, to prevent any unnecessary duplication of allocations.

7.1.8 Individuals and any other parties may also from time to time contribute to the funds for the care of the minister/Emeritus and his family. Contributions in this regard are paid to the Church Council of .... and the cashier will report it to the Church Council, who is the responsible party.

7.1.9 If there are any additional auditors or bank charges, the Church Council of .... may use the money to pay the account.

8. Transfer of Properties/Assets

8.1 The property and all movable and immovable assets of the Reformed Church ...., as well as associated contracts, become the property and/or responsibility of the Reformed Church .... after dissolution,

8.2 The church building and stands are after all these years still in the name of the Reformed Church .... so no transfer costs are necessary. The Church Council of .... did decide that the property belongs to .... and they therefore have the right to determine how the money should be used after selling the property.

8.3 This money should also be added to the money transferred to .... for the care of the Rev.. .... and his family after the dissolution. The money from the sale of properties must also be handled according to item 7 of this Deed.

8.4 The Church Council of .... can decide on a fair and market-related amount for the sale of the properties.

8.5 Money received from the rental of the property can be used for maintenance or other costs in connection with the properties. If there are still surplus funds the Church Council should include it as part of the money for the care of the Rev.. .... and his family.

8.6 The Church Council of .... could also decide not to sell the property, because new ministry possibilities arose, then the property can be maintained according to the provisions above.

9. Financial aspects and administration

The books of the Reformed Church .... close on the day of dissolution. The audited statements will be approved at a meeting of the Reformed Church .... All documentation of the congregation will be sent to the archives of the churches in Potchefstroom for safekeeping and will also be finalized under the supervision of the Church Council of ....

10. Notice of the dissolution

With the dissolution the Church Council of .... will serve the required notice to the Classis, the church councils of .... and the Administrative Bureau (for the purpose of the "Almanak") and Rev. .... and his family on the date stated below. The Church Council will make the matter known to the denomination via *Die Kerkblad*.

11. Date of dissolution

The Reformed Church .... dissolves on .... 20 ....

_______________ ___________________

Chairman Scribe

Date: ________________________

4. Ministers of the Word

4.1 Calling - procedures (CO Articles 4, 5, 10)

The church council/congregation calls a minister/proponent to be in service of the Lord in the local church (Dr. Jan Visser, “Die Kerkorde in Praktyk”:14-38).

When ministers are called to the next congregation, Church Councils to a large extent act disinterested. "Reverend, we want you to stay, but you should decide," is the more common reaction from church council ranks. Here the reverend and church council forget CO, art 10.

Before a minister accepts a call (i.e. makes his decision) the Church Council of the congregation where the Reverend is currently at, must appropriate the call and the Classis must approve it. The church council must sit down and analyze and assess the ministry set-up and -need in the congregation to give the reverend clear direction whether he should stay or whether they will consent to his call. The decision should be as important to the Church Council as it is to reverend.

The Classis also has a responsibility. The reverend is a minister in the kingdom of God. And churches are there for the sake of the kingdom. Therefore the Classis must (and it can be arranged in practice that these are two neighbouring churches) must consider the larger ministry set-up and -need before permission is given.

That two neighbouring churches are present at the minister's disengagement (during which it is only really checked whether all the paperwork is in order) does not answer to CO, art 10. The intention is that ministry of the Word can continue and grow.

When a minister does not accept a call, the church council who called him should relieve him of the call in a proper manner.

4.2 Advice from consulent during calling

The consulent is a minister who is appointed by the Classis to act as chairman when a church is vacant. The consulent is not a "member" of the Church Council meeting where he is acting as chairman; he therefore does not have the right to vote and is not reckoned into the quorum.

The Classis or designated consulent therefore gives advice during calling. Among others it should be ensured that the call is done in good order and "with observance of the ... general ordinances applying to persons who have served outside the Reformed Churches in South Africa..." (CO, art 5).

As examples of possible advice, the following can be mentioned:

- advice that a certain person nominated, is not eligible to be called (e.g. a former minister; a minister who retired because of poor health; a candidate who has not yet passed the examination in order to be eligible to call; a minister outside of the denomination of the GKSA; a minister who for some reason would not be suitable for that particular congregation; a minister who has not yet been in the congregation where he currently serves for a full year; etc.);
- advice on the correct compiling and signing of the calling letter as well as the accompanying letter in which the different aspects of care are outlined.
- advice on the procedure for calling.

4.3 Calling letters and appendices

The calling letter states: "... to, through doctrine and example, management and supervision, do everything befitting a pastor and teacher, in accordance with God's holy Scripture and the Confessions of the Reformed Churches which is based on it; in particular through the preaching of the Gospel and the Holy Baptism and Holy Communion at the times determined by the congregation; by visiting members of the congregation in their homes and by teaching the Bible and church history and the doctrine of the Reformed religion in catechism that must be held weekly the whole year through."

So if we really want to give a job description of the work of the minister, it is summed up in one sentence: That he must do everything in the interest of the ministry of the Word and the expansion of the Kingdom. It is indeed a full-time and a lifelong task.

4.3.1 There are standard Synod approved calling letters and church councils should not deviate from them. Proformas/Draft Forms can be obtained from the Administrative Bureau (Acta 1985:557-559). A calling letter is a contract according to church law between the Church Council and the minister who has been legally called and ordained in the congregation (CO, Articles 4, 5, 10 and 11).

In the light of Scripture, Confession and Church Order the purpose of the calling letter is notify a minister in an orderly manner of a calling from the Lord cast upon him (Prof. J Smit, "In die Skriflig":571 , Vol.41, No. 4, December 2007). The calling letter is only the practical implementation of the principle stated in CO, art 11.

The calling letter should not be regarded as a contractual agreement between the church council and the minister. The calling letter functions within the context of the internal of the church, or rather the unique way of church government, as a communication from a congregation to a minister that he has been legally called by the congregation as a minister of the Word. The purpose of the Church Order is not to create a contractual employment/working relationship between a Church Council and a minister, but to arrange the special calling of a minister in a community (the church) which becomes a meeting by way of calling. The purpose of the church order stipulations and the calling letter with regard to the arrangement of the minister's service is therefore to give practical effect to a religious or faith commitment that comes into being by way of ordination in the service, as indicated in Scripture and expressed in the Confession.

4.3.2 <u>Appendix to the calling letter</u>

In the appendix to calling letter the church council makes an agreement with the called minister/proponent to honourably care for him with love. Once again this is NOT a service contract that needs to be signed between the two parties. In the appendix the following must be clearly stated:

1. Cash-traktement.
2. Vacation allowance/13th check.
3. Travel allowance.
4. The Church Council and the minister's obligations with regard to GKSA Ministers' Pension Fund.
5. Medical care.
6. Leave.
7. Housing.

The above is subject to tax, which is kept as tax friendly as possible as agreed with the minister/proponent.

8. Operating costs such as: water, electricity of the rectory, telephone, cell phone allowance, care of the rectory's garden, computer allowance are, according to advice from actual practice, for the account of the Church Council and is not indicated on the IRP5 of a minister. Motivation: In various professions companies provide for certain equipment for their employees to perform their duties. This equipment is for the operating account of the company and is not calculated as a fringe benefit for the employee.

4.3.3 Combinations and calling

Already discussed in chapter 3, at 3.3.1.

4.3.4 Ministry agreements and calling

Already discussed in chapter 3, at 3.3.2.

4.4 "Traktering"

4.4.1 Principle of "traktering" CO, art 11

The Church Council representing the church, is obliged to take care of their ministers of the Word with proper support and they shall not withhold the support or dismiss them from their employment without the knowledge and approval of the Classis with the advice of the deputies of the Regional Synod.

4.4.1.1 Salary vs. traktement (care)

A salary is received when labour or expertise is sold and therefore paid for (services rendered). Traktement is different however: you are cared for in advance so you can do perform your service. Scales works in such a way that it is not caretaking, but the sale of labour at a certain age level. A minister is called and the congregation tries to determine on what level he should be cared for. The calling letter is actually an offer that should be considered together with the call to serve in the congregation. The guidelines below can serve as a guideline. The traktement of a minister who is confirmed in a new congregation starts from the first day of the month. The traktement of a proponent starts on the day he accepts the call and is given/paid in advance. The Church Council makes realistic provision for the relocation costs of a proponent (moving as well what is needed to move into his new home, e.g. curtains).

4.4.1.2 Point of departure: no age differences

4 phases of 10 years each in the ministry.[

10 years - To set up house, get married, have children and pay study debt.

11-20 years - Children must go to school and settling in the area.

21-30 years - Children go to university.

31-40 years - Get ready for retirement.

4.4.1.3 Church's calling/church council's task

To minister the Word in the congregation the community - See CO, Articles 16 and 23. To perform this task the Church Council draws up a budget with several components of which some are:

To take care of the minister so that he may minister the Word.

To create an infrastructure so that he can minister the Word.

To provide tools so that he can minister the Word.

4.4.1.4 To take care of the minister so that he may minister the Word

The following must be included in order for the minister to be cared for in the above manner: cash traktement (this is money to live on/taking-home money), medical membership fees and extraordinary expenses, pension (20%, or 7.5% + 12.5% of cash traktement), MVB (medical pre-funding) and Unemployment Insurance.

4.4.1.5 To create an infrastructure so that he can minister the Word

For the church council's account. This is not calculated as a normal fringe benefit, except for the appropriate taxes for free/affordable housing. In the case of an own home the Church Council considers the option that can have the best tax advantage.

The following should be included so that the minister can have this infrastructure: serviced accommodation (free rectory/own home - housing subsidy), a hospitality allowance, property tax (if applicable), water and lights, garden care and a housekeeper.

4.4.1.6 <u>To provide tools so that he can minister the Word</u>
Tools (e.g. Computer, internet connection, software, telephone, cell phone, books) can go to the Church Council's operating costs.

<u>Transport</u>: certain tax requirements are applicable on a travel/transport allowance, but can, with proper record keeping (log book), be fully claimed by the minister with the filing of his tax return. In the case of a so-called congregation vehicle, the Church Council decides on an option that is legal and holds the best tax advantage for the minister. In practice transport is an expense for the minister to do his job: In the context of tax law it is considered a part of income.

4.4.2 <u>Composition of care package</u>

a) Cash traktement (taking-home money).
b) Pension Contribution.
c) Medical contribution.

4.4.3 <u>Determining of PGT (pensionable traktement)</u>
The new "emeritaatsvoorsiening" (Pension Fund) works in such a way that current and future compensation of younger ministers should <u>at least</u> meet the above amount or an amount with similar purchasing power at retirement.

To achieve the above objective, a PGT must be determined to make adequate provision for retirement. On the PGT that is determined, the minister must now contribute 7.5% pension monthly and the congregation 12.5%. The minister may, if he so wishes, even contribute additionally in order to strengthen his "traktering" at retirement or provision at death or disability.

<u>**NB:**</u> If the PGT is too low, there will not be enough to provide for the minister and his dependents to be properly cared for on retirement, death or disability. Because the care of the minister remained the lifelong responsibility of the church, the Church Council should not allow a future burden to be placed on the congregation by setting the PGT too low. If too little is provided now (the PGT is set too low) the future shortage that the minister will experience at retirement must be supplemented from the funds of the congregation.

The amount paid out for death and disability insurance, is a multiple of the PGT. (If the PGT is too low, the amount paid on death or disability for insurance is also low.)

The PGT thus has to be the amount by which the minister would be properly cared for should he retire <u>now</u>.

Church councils should at least annually ensure that the amount to be given as PGT for their minister is properly reviewed. The result of particularly a too low PGT on the care of ministers who retire due to disability and death, is dramatic and traumatic. This not only places the minister and his dependents under pressure, but also places a heavy burden on the congregations and the denomination.

4.5 Leave Guidelines

The arrangements with regard to the various types of leave must be clearly defined in the minister's calling letter.

4.5.1 Annually: Leave arrangements vary from church to church. A good guideline is at least 28 days to 6 weeks per year. Because ministers are usually on duty 24/7, it is advisable to give him on off weekend per quarter.

4.5.2 Sick leave: As agreed upon with Church Council (CO, art 14). When a minister goes on sick leave it must be recorded so that when a disability claim is made the necessary sick leave dates can be passed on to the insurers.

4.5.3 Long Leave: The guideline is that 6-10 days for each year of service is added for long leave.

4.5.4 Study leave: Study Leave: For postgraduate studies, an agreement is made between the church council and the minister.

4.6 Housing

The minister needs housing. He currently pays taxes if he lives in a rectory which is less than the tax he would pay if he lives on his own property. (Each church council should get expert advice on the matter and study the figures about the difference in taxes when the pastor lives in the rectory or on his own property, because the tax liability may differ significantly - thus, see what will be the best in the circumstances and act according to this.)

Where the minister lives in a rectory, he must make provision for housing after retirement. This matter deserves the urgent attention of all the churches.

Churches should now already financially enable their ministers to make an investment, in order to provide for housing at retirement. The purchase of a property by the minister in a highly rentable area, is a good way to build up capital through leasing. The advantage of this method is that you can start with a low initial investment (Acta 1985:526-531).

In the case of the Church Council's property the Church Council should also properly maintain the place.

When calculating the income tax on the rectory church councils should take into account that only a part of the house is used for residential purposes. A part of it is used for work purposes and is therefore not taxable. (In some cases, however, the authorities' interpretation of the matter is very strict and few benefits are granted by him.)

Church councils must remember that they must adhere to CO, art 13. The church where he last served must take care of him, also where housing is concerned.

4.7 How do we make provision for tentmaker ministries in the GKSA?

In the current financial crisis climate and as a result of the decrease in the number of adult members in many congregations in the churches of the GKSA, it happens more and more that ministers cannot be maintained in full by churches. Sometimes forming combinations is not possible practically; the last number of years the sustentation applications have also been significantly higher than the available funds.

What is meant by "Tentmaker" ministry is the office of ministers who possess the gifts and calling to minister the Word of God but who receive their livelihood maintenance, partially or entirely, not from the congregations to which they are attached, or from the Church Councils that supervise their duties, but from other sources.

Tentmaker ministry is derived from Paul's trade of making tents in Corinth, according to Acts 18:3 (also see 1 Corinthians 9:4-14).

Crucially important in this situation is that the congregation should not suffer damage in any way! It may also not be allowed where a minister is out to make money. A minister who is cared for properly, should not be allowed to have an additional part-time career; a congregation may suffer permanent damage and the minister's calling may finally come in serious jeopardy.

During Synod 1991 (Acta 1991:552-556) a point of description about tentmaker ministry was table but it was not put into effect. The motivation for this decision was that the case could already have been finalized in the minor assembly. The point of description however gives useful guidelines should tentmaker ministry be necessary.

4.8 Death of a minister in ministry

When a minister passes away, the Church Council must give notice to the Trustees of the GKSA Ministers' Pension Fund without delay, so that payment of the death benefit is not delayed unnecessarily. This notice must also be made in cases where the minister was still entitled to partial care from the "Emeritaatsversorgingstrust" because the risks in all cases of early disability and death are insured through the group insurance policy.

To accelerate the application for the payout of the death benefit, the following is required:

1. Certified copy of the death certificate.
2. Certified copy of the minister's identity document.
3. Certified copy of the spouse's identity document as well as the dependent children (where applicable).
4. Certified copy of the marriage certificate.
5. Certified copy of the salary advise of the minister’s salary.
6. Originally certified letter of the widow's bank details.
7. All other documents as requested by Sanlam Umbrella Fund.

4.8.1 Funeral

With the death of a minister (who is still serving full-time), the love of Christ will emerge when the Church Council assists his family with the funeral. This assistance is determined by various factors. If the minister has a funeral policy which provides enough for the funeral costs, the church council can assist his family with the arrangements for the funeral. If the minister does not have such a policy, the Church Council may also assist his family with the expenses. The Church Council may follow the same approach with the death of an emeritus minister (Church Council means the Church Council of the congregation where the pastor had last served and consequently retired from).

All serving ministers [as part of their pension] currently have a funeral benefit with Sanlam Umbrella Fund.

4.8.2 Widow - staying in rectory

According to Synod 1997 (Acta 1997:247, 7.2), the widow of a minister has full right to the use of the rectory and/or allowances that applied for housing of the minister, for 6 months at most.

4.8.3 Payout of death benefit

The death benefit is paid out according to the rules of the policy at Sanlam Umbrella Fund.

The widow and children are fully taken care of by the pension fund. The approved payout from the "Emeritaatsfonds" (where applicable) falls away (Acta 1997:260).

4.9 Retirement of ministers - CO, Articles 12, 79, 80

Notice is received from the relevant minister's Classis. The rightful share of the minister less tax is paid to him – according to the rules at Sanlam Umbrella Fund.

4.10 Retirement

4.10.1 Church Order, art 13

A minister who, in the opinion of the church council and with the approval of the classis and the advice of the deputies of the regional synod, has become incapable of performing the duties of his office as a result of age, illness or otherwise, shall nevertheless retain the honour and title of a minister of the Word, and the church which he has served shall provide honourably for him in his need.

1 Timothy 5:17 says: "The elders who direct the affairs of the church well are worthy of double honour, especially those whose work is preaching and teaching ". This is not about respect (honour), but about care (honorarium). Note that it is double honour (honorarium). Prof Floor writes the following in "In die Skriflig" Vol. 9, No 35, p35: "*The emphasis is on respect and recognition that is demonstrated in the form of livelihood*."

We could say that Scripture commands that those who minister the Word, should be respected for it and should be cared for in accordance with the importance of the Word. This care should be borne by gratitude and gratitude knows no boundaries. The love for the gospel of Jesus Christ should urge the faithful to gratitude and generosity. With "honourable" care the Church Order therefore expresses the special service of the VDM, maintain it honourably and so promote the expansion of the church and the Kingdom. This care must be provided for life.

4.10.1.1 Procedure for applying for retirement

1. The minister writes a letter to the Church Council in which he mentions his intention to retire by .... [date of retirement].
2. The Church Council meets and appoints a commission that meets with the minister and his family - to make sure about financial care (CO, art 13).
3. The church council writes a letter/notice to the Classis in which it is mentioned that the minister will be retiring on .... [date] and that the commission had a conversation with the minister and his family.
4. At the same time the same letter is sent to the Deputies "Emeritaatsversorging" [EVT] / Trustees GKSA Ministers Pension Fund [PPF] with notice of minister's intention to retire.
5. The Deputies/Trustees send a letter to the Church Council and minister with information about the amounts from EVT and PPF. This letter serves as a report to the Classis of said minister's care after retirement.
6. The minister decides with the Church Council about PPF (if one-third will be taken in cash and 2/3 pension will be purchased or if the full amount will be used to purchase pension.
7. The minister make use of his own financial advisor to purchase pension. The information is then passed on to the fund manager.

8. The financial advisor must submit the required forms [contract with purchase of pension] to the fund manager after which all information is submitted electronically to Sanlam Umbrella Fund. After this, Sanlam will deal with the final finalisation of the payment of the pension.
9. The Classis must send a copy of the minutes referring to the decision about the minister's retirement to the Deputies/Trustees.
10. An emeritus declaration form is sent to the minister/Church Council. The form should be completed on the Sunday that the minister delivers his farewell sermon. A copy of the emeritus declaration is sent to the fund manager to file in the emeritus minister's file.

4.10.1.2 <u>Care according to CO, art 13</u>

4.10.1.2.1 <u>Care from the "Emeritaatsfonds"</u>

The following formula is used:

Care for a married couple: $\frac{\text{Age at 1/7/1994 min 27*}}{38}$ X Base Amount

For ministers who were ordained before age 27, the age at ordination is used here, provided that 100% of the base amount will still be the maximum.

- Single person: 70% of the formula.
- Dependent child with one or both parents still alive: 10% of the formula.
- Dependent children whose parents are both deceased, 20% of the formula.
- For ministers/professors who contributed to other pension funds, for example State or University Pension, due to their service as a minister/professor, the number of years of service during which they contributed to such pension fund is deducted from the top part of the fraction in the formula.

The emeritus care of a minister/professor shall commence on the first day of the month following the month in which he retires, and after the Church Council/Curatorium gave proper notice to the Trustees by submitting the necessary documents.

4.10.1.2.2 <u>Care from GKSA Ministers Pension Fund</u>

Done according to the recommendation of the Financial advisor to the minister.

4.10.1.3 <u>When a minister becomes medically unfit</u>

As the honorable care of an Emeritus is a matter which, according to CO art 13, belongs with the local church where the minister last served, and since it is in the interest of the Emeritus, Church Councils, Classes and Regional Synods should as usual deal with the matter with great responsibility.

The risk of being declared unfit for the doing the of the work of a minister of the Word is no longer carried by the "Emeritaatsversorgingstrust" or the Pension Fund, but by the local church where he last served, with help from the insurer.

4.10.1.3.1 There are a number of procedures around disability due to illness, CO art 13 (occupational disability of a minister). These procedures include the following:

1. The minister applies for retirement with the local Church Council based on medical reports.
2. The Church Council tables the application and assesses whether it is a weighty matter.
3. The Church Council contacts the Trustees of the GKSA Ministers Pension Fund, upon which an application form from the insurer is sent to them. The Church Council provides the Trustees with certified copies of all relevant documentation to support the claim - at least of the reports from the family

doctor and two specialists as well as all the background and history of the matter (in chronological order).

4. When the Trustees are satisfied with the completeness of the claim and relevant documents, they refer the claim to the insurer.
5. While the insurer is considering the application for medical disability the minister may not work. He is on sick leave.

4.10.1.3.2 When written approval of the claim has been received from the insurer the Church Council follows the usual church way of Classis with deputies from the Regional Synod. Medical examinations at the request of the insurer shall be carried by the insurer itself.

4.10.1.3.3 As a result of the commencement date of the monthly income benefit the local church remain responsible for the honorable care under CO, art 13 until the benefits take effect.

The care from the insurer happens as follows:

1. An income benefit of 67.5% of PGT (minus 7.5% as a member's contribution to the pension fund) is paid monthly to the member by the Administrative Bureau. The following deductions are also made in addition to the contribution to the pension fund: income tax and full medical membership fees.
2. In addition, the insurer will pay the contribution of the Church Council (12.5%) to the pension fund.
3. The monthly income benefit is paid to the minister until he reaches age 65 or until his death (whichever occurs first).

Where a minister generates funds from other sources (i.e. works while he is medically unfit) the insurer will make inquiries about it and adjust the monthly income benefit accordingly or stop it completely. Church Councils are reminded of the risk that they as Church Council are exposed to (in terms of insurability) if such ministers perform service of any nature.

4.10.1.3.4 Where the application is rejected by the insurer, the Church Council considers the following:

1. The minister continues to do his work with the necessary medical assistance.
2. Further medical advice is sought and the possibility of a dispute is considered, in which case the Church Council works through the Trustees.
3. If the Church Council does declared a dispute, the results can once again just be approved or rejected.
4. If the claim is again rejected by the insurer and the Church Council has already considered that the minister cannot continue with his work with medical assistance the matter is dealt with by the church council in the usual church way, with the full knowledge that the care the minister could fully be for the account of the church council.
5. The minister remains in service at the Church Council until age 65, remains a member of the pension fund and the Church Council pays the contribution to the pension fund. At 65, he receives his regular pension and where applicable a part of the "Emeritaatsfonds" according to his formula.
6. If the minister is older than 55 years, the church council can take care of the emeritus by giving him his (early) retirement benefit from the pension fund and, if applicable, also recommend that he receives the reduced benefit from the "Emeritaatsfonds", according to the formula.
7. The Church Council may also consider partially caring for the Emeritus and to not request the reduced benefit from the "Emeritaatsfonds" and wait until age 65. This means that the emeritus will receive payout for all his years of service according to the formula.
8. If a minister is younger than 55 years and he retires despite the final rejection of the disability claim, the Church Council cares for him as follows: he receives his retirement benefit from the pension fund and he is no longer a

member of the pension fund; at age 65 years he receives care from the "Emeritaatsfonds" according to the formula (where applicable).

4.10.1.3.5 <u>Termination of care (medically disabled)</u>

The insurer that bears the medical disability risk may from time to time request medical reports about the ongoing medical condition of the minister. If the insurer is convinced from the medical reports that the minister is once again fit for service, they will discontinue the payment of such benefit with advance notice.

If an emeritus is fit for service again before reaching the age of 65, he approaches the church council where he last served and applies for a discontinuance of his retirement. The local church where he last served, is responsible for his care according to CO, art 13.

If the Church Council where he last served is of the opinion that he is still unfit for service they can, after further medical evidence, lodge a dispute with the Trustees who will refer the case back to the insurer. The reply from the insurer may again simply be "Yes" or "No".

Should the Church Council where he last served be of the opinion that he is fit to resume his service, the Church Council decides on two possibilities:

1. that they are going to make use of his services again, in which case he is further cared for by the Church Council in terms of CO, art 11; or
2. that they announce him in the denomination as available to be called under CO, art 11 (because the Church Council cannot care for together with their current minister). While the minister is waiting for a call, he is further cared for according to CO, art 11 for the maximum of a period to be determined by the church council and classis with the advice of the deputies Regional Synod.

4.10.1.4 <u>Point of Description about care of emeriti</u>

During Synod 2003 (Acta 2003:346) the following point of description of the Particular Synod North-West was tabled and put into effect: the point of description is about classis "ramings" for medical insurance of emeriti. "That all churches in each Classis, by way of classis 'ramings', help the emeriti (also for medical reasons) and widows of emeriti and of ministers to insure on the highest level medically".

<u>Motivation</u>

1. Attention to the medical care of emeriti (also for medical reasons) and widows of emeriti and of ministers is an urgent matter. Medical and cost of living has risen dramatically in recent years and further increases are expected. Higher age is, in general terms, associated with higher medical expenses.
2. The correct way according to church polity, as well as the best feasible way of additional medical care is that the local church councils accept responsibility and the Classis manages it.

4.10.1.5 In conjunction with a point of description regarding the care of ministers who are medically disable according to CO, art 13 (Acta 2003:345-346) and the care of emeriti (Acta 2003:346), the honourable care of emeriti was addressed in depth with Classes.

The following suggestions were made:

1. Each Church Council with an emeritus minister or -dependants, reports annually to the Classis on the financial well-being and care of the emeriti within the jurisdiction of the Classis.
2. To inquire by means of visitation if CO, Articles 11, 13 and 20 are maintained.

3. The Classis makes provision for its own fund to assist church councils in the care of emeriti.

4.10.2 Relocating of minister after retiring

When a minister retires, the church council should, according to CO art 11 and 20, help the minister and his wife with the move to a new address. This still forms part of the honourable care in their needs.

4.10.3 Church Order, art 20

On the death of a minister of the Word, the church he last served, or in the case of a professor at the Theological School, the denomination, must honourably care for his widow and dependent(s) in their needs.

Notice must be given to the Trustees of the "Emeritaatsversorgingstrust" about death of emeritus minister, widow or dependent. Copy of certified death certificate, identity document and new bank details must be provided to the Trustees.

See 4.10.1.2.1 above for the care of an emeritus minister, widow and/or dependents from the "Emeritaatsfonds" (where applicable).

Care from the pension fund (where applicable) are handled according to the policy contract of the insurer where the pension was purchased.

4.10.3.1 Remarriage of an emeritus widow

If the widow of a minister remarries or terminates her membership of the church, the Church Council where the minister served is responsible for the final decision about the care of the minister's widow. The Church Council submits a fully substantiated request to the Trustees who then proceed with the maintenance on the basis of this information (Acta 2000:565).

5. Funds

5.1 <u>“Emeritaatsversorgingskombinasie” (EVK)</u>

Since 1873 the "fund" for the care of emeriti has undergone several changes. For many years it was known as the “Emeritus Predikante Predikante Weduwee en Wese” (EPPWenW-fund).

In 1982 it became the "Emeritaatsfonds".

With the forming of a combination in 1997 it became the "Emeritaatsversorgingstrust" (EVT). During the Synod of 1997 all the churches in Synod Potchefstroom formed an emeriti-care-combination to fulfil the long-time decision (Synod 1873) that the churches should assist each other in the care of the emeriti. The Trust Deed is under review.

5.1.1 <u>Members’ meeting during synods</u>

According to the decision of Synod 1994 all matters concerning the care for Emeriti using the "Emeritaatsfonds" are assigned to a meeting consisting of members from the cooperating churches. (Acta 1994:219). The members’ meeting shall constitute independently.

In decision-making the members’ meeting will function under the Stipulations and Synod decisions as agreed upon by the churches from time to time up to Synod 1994, which transferred the responsibility of taking decisions with respect to the cooperation for care using the "Emeritaatsfonds" to the members' meeting.

When a cooperating church resigns the denomination its membership as cooperating church is terminated immediately.

The Synod constitutes as an association with legal powers. The association (members' meeting) decide as follows:

5.1.1.1 <u>Composition:</u>

The meeting of the "Gereformeerde Kerke Emeritaatsversorgingskombinasie" is composed as follows: the delegates of the members of the EVK.

5.1.1.2 <u>Chairperson</u>

The chairman of the Trustees of the EVT chairs the meeting of the EVK, as long as he is a delegate of one of the cooperating churches. If not, a chairman is appointed from the delegate members.

5.1.1.3 <u>Meeting Procedure</u>

The meeting procedures and decision-making procedures for the meetings are the same as for a General Synod.

5.1.1.4 <u>Quorum</u>

The quorum for a meeting of the EVK is the members present.

5.1.1.5 <u>Meeting Times</u>

Is determined by the Trustees.

5.2 <u>“Emeritaatsversorgingstrust” (EVT)</u>

Very important: the EVT belongs to the cooperating churches of the EVK and is NOT a fund of the synod. Elected Trustees manages the fund and is composed of four ministers and five financial experts from the cooperating churches. Very important: the EVT is NOT a pension fund.

5.2.1 Administration

The administration is done by the Administrative Bureau. This includes the collection of the "ramings", collections and special contributions, the investments according to the decisions of the Trustees' as well as the payout of the care amounts to the emeriti. There is a financial and an investment policy. The financial statements are audited annually and presented to the Trustees.

5.2.2 Care

See Chapter 4, paragraph 4.9.1.2.1.

5.2.3 “Ramings”

The emeriti are cared for from the "ramings" and the accumulated funds of the EVT. The largest part of the "ramings" are used for this purpose and this is the only "raming" so far levied on a sliding scale. The smaller the congregation, the lower the “raming”.

5.2.4 Collections

Compulsory collections are collected to cover the fixed costs of the expenses of the emeriti.

5.2.5 Stipulations

(Rules’ numbering is used)

RULES FOR CARING FOR EMERITI USING THE "EMERITAATSVERSORGINGSTRUST"

1. Manner of care

The care/maintenance of an emeritus minister and his dependents as well as the minister's widow and orphans (abbr. EPPWenW) happens according to CO, Articles 13 and 20 by **the church he last served**, and in the case of professors by the churches collectively, as represented by the relevant curatorium. The churches maintain an agreement to assist each other in this care. One of the ways in which the churches (as on the Members' List) fulfil this agreement, is by using the "Emeritaatstrust", namely in the form of assistance to such churches in the care of:

(i) Ministers who retired before 1/7/1994 and their dependents

(ii) Ministers who were on the *Care List* on 30/6/1994 their dependents.

2. Funds for care

2.1 The funds for the care/maintenance of the EPPWenW are provided by way of:

2.1.1 Compulsory “ramings” and collections as determined by the “Gereformeerde Kerke Emeritaats-versorgingskombinasie” (see also point 11 in this regard).

2.1.2 Voluntary contributions from churches and individuals.

2.1.3 The investment return and, if necessary, the capital of the "Emeritaatstrust".

2.2 The "Emeritaatstrust" is not a pension fund for ministers but a reserve fund that belongs to the cooperating churches and which is built up to keep the “ramings” for the care of emeriti feasible for these churches.

2.3 The size of the "ramings", the number of compulsory collections and the collection of voluntary contributions are determined by the meeting of the “Gereformeerde Kerke Emeritaatsversorgingskombinasie”, on the recommendation of the Trustees of the "Emeritaatstrust" on the basis of the findings and advice of the actuary.

3. Trustees of the “Emeritaatstrust”

3.1 Each meeting of the “Gereformeerde Kerke Emeritaatsversorgingskombinasie” appoints Trustees for the "Emeritaatstrust", as determined by the rules of the “Gereformeerde Kerke Emeritaatsversorgingskombinasie”.

3.2 The mandate of these Trustees is as determined by the rules of the “Gereformeerde Kerke Emeritaatsversorgingskombinasie”.

4. Actuary

Each meeting of the “Gereformeerde Kerke Emeritaatsversorgingskombinasie” authorizes the Trustees to appoint an actuary, that must provide expert help and advice, as requested, to the Trustees who must make an actuarial evaluation of the “Emeritaatstrust” every three years with a report to the “Gereformeerde Kerke Emeritaatsversorgingskombinasie” that must be submitted to the Trustees beforehand.

5. The Administrative Bureau

5.1 The Administrative Bureau is responsible for collecting the "ramings" and collections, the administration of the funds and the payout of the emeritus support on behalf of the Church Council/Curatorium. A full report about this is made to the “Gereformeerde Kerke Emeritaatsversorgingskombinasie” while the Trustees of the "Emeritaatstrust" are brought up to date with the state of affairs at least annually. The Administrative Bureau serves as address for the Trustees.

5.2 The emeritus care amount is paid monthly in advance as traktement by the Administrative Bureau. Although, for practical reasons, this care amount is paid directly to the person being cared for on behalf of Church Council/Curatorium, the Trustees may arrange that it is paid to the person's Church Council/Curatorium, or to an institution that is handling the person's care, by means of a motivated request.

6. Level of Care

6.1 On the basis of the findings of the actuary and the recommendations of the Trustees, and in light of the prevailing costs of living, each meeting of the "Gereformeerde Kerke Emeritaatsversorgingskombinasie" determines a base amount that is considered as honourable care in general. This base amount is adjusted annually by the Trustees in accordance with the decisions of the "Gereformeerde Kerke Emeritaatsversorgingskombinasie" until the next meeting of the "Gereformeerde Kerke Emeritaatsversorgingskombinasie", to whom the Trustees must make recommendations about the future level of care.

6.2 To enable churches/curatorium to take care of their EPPWenW, the following formula is used:

6.2.1 Care for a couple: $\dfrac{\text{Age on 1/7/1994 min 27*}}{38}$ X Base Amount

For ministers who were ordained before age 27, age at ordination is used here, provided that 100% of the base amount will still be the maximum.

6.2.2 Single person: 70% of the formula.

6.2.3 Dependent child with one or both parents still alive: 10% of the formula.

6.2.4 Dependent children whose parents are both deceased, 20% of the formula.

6.3 For ministers/professors who contributed to other pension funds, for example State or University Pension, due to their service as a minister/professor, the number of years of service during which they contributed to such pension fund is deducted from the top part of the fraction in the formula in 6.2.1.

6.4 Where a minister left the ministry, returned to the ministry before 1/7/1994 and then retires, the number of years during which he was not in the ministry before 1/7/1994 is subtracted from top part of the fraction 6.2.1.

6.5 This emeritus support is not linked to a specific salary, but serves to enable the churches to provide emeritus care according to these Stipulations as the Church Order requires.

6.6 In cases where emeriti younger than 65 years, who do not receive care on an adjusted level in terms of section 6.8 of these Stipulations, are performing a service for the church or fills a position or practices a trade from which a substantial income is derived, the onus is on the emeritus and his Church Council and/or Curatorium under which he falls to notify the Trustees about it. The Trustees receive the authorisation to inquire about this and to, after mutual consultation with the emeritus and his Curatorium and/or church council, decide about his care from the “Emeritaatstrust” to ensure that the emeritus does not receive an excessive amount of care, and that the principle of equal care is maintained as far as possible. If the care of such an emeritus is reduced, it must be reconsidered by the Trustees annually or at the request of the Curatorium or the Church Council.

6.7 In the case of special needs of an emeritus minister, minister's widow or orphan(s) the church council/Curatorium concerned directs a duly motivated request to the Trustees for larger payouts. With these increased payouts the following applies:

6.7.1 All EPPWenW who are only cared for by means of the “Emeritaatstrust” and have already received increased care under this arrangement on 6/30/1994.

6.7.2 Additional care under these arrangements will, where new applications after 1/7/1994 are concerned, only be granted up to 30 June 2004, and only in the most deserving cases of exceptional circumstances, to be evaluated annually by the Trustees.

6.8 If a minister/professor retires for non-medical reasons before age 65, the care amount in 6.2.1 as well as the subsidizing of the medical scheme contributions will be adjusted as follows:

Age at retirement	**% of Base Amount**
After 64 but before 65:	92%
after 63 but before 64:	84%
after 62 but before 63:	76%
after 61 but before 62:	68%
after 60 but before 61:	60%
after 59 but before 60:	56%
after 58 but before 59:	52%
after 57 but before 58:	48%
after 56 but before 57:	44%
after 55 but before 56:	40%

(With retirement for medical reasons, the care is handled by the insurance in the Pension Fund and not the "Emeritaatstrust".)

7. Commencement of care

7.1 The emeritus support of a minister/professor shall commence on the first day of the month following the month in which he retired, and after the Church Council/Curatorium gave due notice to the Trustees by submitting the necessary documents.

7.2 Despite the fact that the dependents of ministers (who die while in service) are cared for by the GKSAPPF, the minister's widow and orphans will have the full right to the use of the rectory and/or allowances that applied for housing the minister, for a period not exceeding six months.

8. Termination of care

8.1 It is the responsibility of the Church Council/Curatorium to whom an EPPWenW is attached according to CO, Articles 13 and 20, to immediately inform the Trustees of the death of a person being cared for, so that the support for the deceased can be terminated and, if applicable, adjustment of care for the family can be done.

8.2 If a minister/professor is dismissed from office under CO, Articles 79 and 80 or art 12, or enters upon a secular vocation, he and his family have no claim on payments or maintenance under Articles 13 and 20. If the family of the former minister/professor experiences serious want of sustenance, assistance is granted to them in accordance with Article 25 by the church of which they are members, if necessary with the help of other churches. This cooperation takes place with the help of a Support Fund of which the Stipulations are contained in the Acta of the National Synod of 1994:238-241.

8.3 If a minister's widow remarries or terminates her membership of the church, the Church Council where the minister had served is responsible for the final decision about the care of the minister's widow. The Church Council send a fully substantiated request to the Trustees who then proceed with the support on the basis of the information.

8.4 If a minister/widow terminates his/her membership in the church, the care from the EVT will lapse.

8.5 Emeriti who return to the active ministry: (younger than 65 and retired before 1/7/1994):

8.5.1 As soon as an emeritus minister actively enters into the ministry again, whether in the congregation where he retired, whether as a result of calling and ordination in another congregation, the support he and his dependents has been receiving from the "Emeritaatstrust" is stopped and he joins the GKSA Ministers' Pension Fund. With subsequent retirement he is then cared for from the "Emeritaatstrust" as follows: "Age at 1/7/1994" in the formula under 6.2.1 is replaced with "age when joining the GKSA Ministers' Pension Fund." It is the responsibility of the relevant Church Council to advise the Trustees about this.

8.5.2 If such a minister has to retire again because of the same health condition within one year from re-entry to active ministry and joining the pension fund and therefore does not qualify for disability benefits under the Pension Fund Portfolio on the basis of the "one-year exclusion clause", he and his dependents are again cared from the "Emeritaatstrust" at the request of his Church Council under CO, art 13.

8.5.3 A minister whose retirement is discontinued, who cannot be taken into service by the Church Council (where he initially retired) and be cared for and who consequently is announced to the denomination under CO art 11 to be called, and is waiting to be called, is cared for from the "Emeritaatstrust" under CO art 13 at the request of the relevant Church Council, for a period not exceeding the time determined in terms of CO art 11 by the Church Council, with the approval of the Classis and advice from the deputies of the Regional Synod.

8.6 In an unusual case where an emeritus minister (widower) enters into marriage with an emeritus widow of the GKSA, the relevant Church Council/Curatorium must immediately notify the Trustees. The care is handled as follows:

8.6.1 The care of the couple is 70% of the gross amount of the EVT as in the case of a minister who retired before 30-06-1994 as well as the 70% of the gross amount out of the EVT in the case of an emeritus minister who died before 30-06-1994, OR

8.6.2 The care of the couple is 70% of the percentage of the gross amount from the EVT as in the case of a minister who retired after 30-06-1994 as well as the 70% of the percentage of the gross amount from the EVT in the case of an emeritus minister who died after 30-06-1994.

8.6.3 The status quo is thus kept for both the emeritus minister (widower) and emeritus widow's benefits from the care amount.

8.7 In an exceptional case where a minister who has been declared medically unfit and has received a monthly income from the insurer dies before age 65 years, the widow and/or any dependent children are cared for as follows:

8.7.1 Widow: 70% van 6.2.1.

8.7.2 Dependent child(ren): 10% of 6.2.1.

8.7.3 Dependent child(ren) of which both parents are deceased: 20% of 6.2.1.

9. Support of minister's orphans

9.1 The own or legally adopted children of an emeritus minister are cared for until their 18th birthday in accordance with article 6.1 of these Stipulations.

9.2 The care from the church ceases when the minister's child becomes 18 years old or enters into marriage before this age or becomes self-sufficient or terminates their membership of the church. The parent/guardian and Church Council/Curatorium concerned must notify the Trustees in time/as soon as possible.

9.3 If continuation of the maintenance of a minister's child after the 18th birthday is deemed necessary (e.g. for fulltime studies that cannot be fully funded by the parent), the Church Council/Curators concerned shall annually submit a properly motivated request to the Trustees who, in light of this request, assesses whether maintenance should be continued, and if so, to what extent.

9.4 If a minister's widow remarries or terminates her membership of the church, while the minister's children are younger than 18 years and still members of the church, the children are still eligible for care according to CO, art 20, unless they are legally adopted by the stepfather.

10. Cooperating churches: Ministers/Professors for whom there is cooperation

10.1 All churches who, according to the Stipulations on 30/6/1994, cooperated in the care of their emeriti, as contained in the membership list published by the Synod of 1997 in terms of the decision of the Synod of 1994, as well as churches that seceded or combined from them, work together in caring for EPPWenW in terms of these Stipulations.

10.2 All churches mentioned in 10.1 remain under obligation to pay “ramings” to the "Emeritaatstrust" under these Stipulations.

10.3 Churches will only receive allocations under these Stipulations for ministers/professors who were entitled to emeritus care on 06/30/1994 as per the care list as in 10.1 and according to their Calling Letter.

11. Distribution of “Ramings”

11.1 In order to accommodate the smaller churches who must contribute more per member to the GKSAPPF than larger churches, the average "ramings" per confessing member as determined, is applied on a weighted basis, in accordance with the table that was determined for 1994, as included in the Acta of Synod 1994:256. Said table must be tested annually by the Trustees on the basis of the total budget.

11.2 Churches that become vacant and who do not start the calling procedure / call a new minister within three months, will pay "ramings" as set out in column 3 of the table from the date of vacancy, with the minimum being the average "ramings" required per member throughout the denomination. This also applies to vacant churches that use the services of an emeritus minister. This section is no longer applicable because the deputies decided on 25 May 2011 to review this decision. The following applies: churches that are vacant and also make use of assisting ministers are placed on the "ramings" distribution table as if they have a minister

11.3 For the criterion "members per minister" only ministers for whom the Church Council contributes to the GKSAPPF are taken into account. Ministers who, according to their service as a minister/professor, belong to other pension/provident funds and ministers who did not join the GKSAPPF are not considered in this criterion.

11.4 The “Gereformeerde Kerke Emeritaatsversorgingskombinasie” determine the required "ramings" per adult member, after which the Trustees adjust it from year to year until the next meeting of the “Gereformeerde Kerke Emeritaatsversorgings-kombinasie”.

12. “Gereformeerde Kerke Emeritaatsversorgingskombinasie” (EVK)

The duties, responsibilities and procedures of the “Gereformeerde Kerke Emeritaatsversorgingskombinasie” will be as determined in the rules of the EVK.

13. Amendment of previous Stipulations

The Stipulations as approved by the Synod of 1991 are repealed and replaced by these Stipulations. For motivation and historical background to the Stipulations refer to the Stipulations of 1991 (Acta 1991:284-295), as well as the decisions of the Synod of 1994 in this regard.

(End of Rules)

5.3 <u>Reformed Churches in South Africa Ministers Pension Fund (GKSAPPF)</u>

The GKSAPPF joined Sanlam Umbrella Fund from 1 February 2019.

5.3.1 <u>Rules</u>

The approved rules describe the objectives of the fund, management of the fund, composition, duties and rights of the Trustees, eligibility for and termination of membership of the fund, benefits at retirement and death, etc. The rules are available from the Administrative Bureau by request. Also available on the website of the GKSA.

5.3.2 <u>PGT and guideline</u>

See Chapter 4, paragraph 4.3.3.

5.3.3 <u>Investment choices</u>

The GKSAPPF joined Sanlam Umbrella Fund from 1 February 2019.

5.3.4 <u>Benefit Statement</u>

The benefit statement can be requested monthly from Sanlam Umbrella Fund. The benefit statement is not a right to benefits, but is provided by the actuary of the fund for illustration purposes only.

5.3.5 <u>Disability benefits</u>

The procedures and pay out of disability benefits are fully described in Chapter 4, paragraph 4.8.1.3.

5.3.6 <u>Death Benefits</u>

The procedures and pay out of death benefits are fully described in Chapter 4, paragraph 4.7 and 4.7.3.

5.3.7 <u>Spouse insurance</u>

From 1 July 2011 the spousal insurance has been voluntarily available to all of serving ministers of the GKSA. The insurance is paid to the minister when his wife dies while he is in service. The amount is 1X his PGT on the day of pay out. The spousal insurance expires when the minister reaches the age of 65.

5.4 <u>Medical pre-funding (MVB)</u>

Synod 1994 (Acta 1994:233) gave the Trustees of the GKSAPPF the assignment to establish a mechanism within the pension fund so that the subsidizing of the subscription fees to the scheme can still be continued. The Trustees took up the matter with the actuary and found a solution in consultation with the actuary.

Synod 1997 (Acta 1997:301, 2.1.4.1) made the following decision: An amount is added to the PGT of the minister. Contribution at 20% (i.e. 12.5% and 7.5%) is made to the pension fund. The implications of this is that the minister's eventual pension will be higher and that the minister will then pay his entire membership fees at retirement. Furthermore, the death and disability coverage will also be adjusted accordingly at a higher PGT in order to provide for the membership fees to the medical scheme.

The purpose of the MVB is that the local church is responsible to provide for future medical care of their minister and to phase out the "ramings" burden for the subsidy of emeriti's medical membership fees.

5.5 <u>Medical care of ministers and emeriti</u>

(The numbering of the Rules is used)

RULES FOR MEDICAL CARE OF MINISTERS AND EMERITI

1. Aim

The aim is to make suitable arrangements so that there will be proper care for ministers (CO, art 13) with regard to medical costs, as well as honourable care for retired ministers (CO, art 13) and their dependents (CO, art 20). The mutual agreement related to medical care will therefore be arranged by this Order Arrangement and it will determine the manner in which churches will take hands in this matter.

2. Membership

2.1 Church Councils should add ministers in active ministry to the joint medical care that is currently managed and arranged by the Deputies for Retirement Care. At the moment there is an arrangement with a medical scheme.

2.1.1 <u>Exceptions</u>

2.1.1.1 Ministers in Namibia join the local scheme arranged there due to their service in Namibia.

2.1.1.2 Ministers in special services, such as chaplains or professors, join the medical scheme that those “employers” make available to the employees, and ministers who first had a different occupation and who can due to that position still belong to a different medical fund that is advantageous for the minister, should get the permission of the Deputies.

2.2 All retired ministers will remain within that care. Persons cannot join a medical scheme or change medical schemes when they are over the age of 65 years.

3. Benefits

The Deputies have the standing assignment to negotiate for the best possible benefits for the members.

4. Membership Fees

4.1 *Membership fees of ministers in active ministry*

The membership fees of ministers in active ministry are paid to the Administrative Bureau by the Church Councils. The Administrative Bureau pays the membership fees of ministers and retired ministers to the medical scheme in one single amount.

4.2 *Membership fees of retired ministers*

4.2.1 <u>Retired ministers who are **only** remunerated from the **Retirement Fund**</u>

50% of the membership fees of the medical scheme are paid by the retired minister, and 50% is paid by the denomination. The funds needed to pay the percentage paid by the denomination are collected by means of estimates calculated in terms of the number of confessing members.

4.2.1.1 The part paid by the retired minister is deducted from his payment from the Retirement Fund.

4.2.2 <u>Membership fees of retired ministers who are remunerated from **both the Retirement Fund and the Pension Fund**</u>

50% is paid by the denomination and 50% by the retired minister (or by subsidy when applicable).

4.2.2.1 The retired minister’s share of the membership fees is deducted pro rata from his payment from the Retirement Fund and is paid over to the medical scheme.

4.2.2.2 The funds needed for the payment by the denomination is collected by means of estimates calculated in terms of the number of confessing members.

4.3 *Prefunding*

Medical Prefunding (MPF) is an amount added to the Pensionable Salary (PS) to supplement the single amount/income from the Fund at retirement, death or occupational disability before retirement, so that the minister/retired minister/widow will be more capable of paying the membership fee of the medical scheme.

4.3.1 70% of the current membership to the Medical Scheme is added to the PS of the minister, and contributions to the Pension Fund are made based on this adapted amount. 20% is calculated as contribution to the Pension Fund.

4.3.2 Whether a minister is a member of the Medical Scheme or not, the contribution to the Pension Fund will be calculated in this manner.

4.3.3 At retirement the number of years that have been accrued for funding in the Pension Fund will be deducted from the 50% that comes from the subsidy.

4.3.4 The subsidy of future retired ministers is decreased pro rata based on the number of years of service during which the church council has had the opportunity to provide for membership fees to the Medical Scheme by means of the Pension Fund.

4.3.5 In cases where ministers are unfit for service due to illness, the subsidy is paid pro rata according to the service years, since the increased PS is ensured.

4.3.6 The subsidy on the membership fees of the Medical Scheme of future retired ministers is calculated in the following manner: 50% subsidy by the denomination minus the number of years of additional contribution X 50% divided by 38 years. Membership fees that are not subsidised are deducted from the monthly remuneration amount. Ministers who entered the ministry after 1 July 1997 do not receive any subsidy for their medical membership fees when they retire.

4.3.7 In cases where a serving minister dies, the subsidy of the membership fees of his dependents will only be subsidised according to the number of years in service, since his increased PS was ensured. The same provision is valid for the medical care of dependent children.

4.3.8 Ministers in Namibia are provided for and their subsidy on membership fees is paid when they retire [see 2.1.1.1].

4.4 *Early retirement*

If a minister/professor retires before the age of 65 for a reason other than a medical one, the subsidy to the Medical Scheme will be adjusted as follows:

Age of retirement		**% of Basic amount**
After 64 but before 65	:	92%
after 63 but before 64	:	84%
after 62 but before 63	:	76%
after 61 but before 62	:	68%
after 60 but before 61	:	60%
after 59 but before 60	:	56%
after 58 but before 59	:	52%
after 57 but before 58	:	48%
after 56 but before 57	:	44%
after 55 but before 56	:	40%

5.6 <u>Thuso fund</u>

5.6.1 <u>Background</u>

There are emeriti, widows and orphans of the former Synod Midlands and Synod Soutpansberg that are not properly cared for, since there was no provision made for their care in the past. In the light of CO, Articles 13 and 20, the Deputies "Emeritaatsversorging" brought this matter to the attention of Synod 2009. With great gratitude the Synod of 2009 decided to establish a support fund called Thuso for Emeriti (TVE). Thuso is both the Sotho and Tswana word for "help".

5.6.2 Purpose of fund

The support fund will in particular give assistance to emeriti from the young churches and their dependents, but also goes beyond the "Emeritaatsfonds" (old EPPW&W). Thuso for emeriti should in the future also provide assistance to emeriti whose pension from the GKSA Pension Fund is too low for them to be honourably cared for. It is true that all the ministers of the young churches should join the GKSA Pension Fund, but it will take some time before the Pensionable Traktement that the young churches pay for their minister is at the minimum required amount.

5.6.3 Stipulations for the Thuso Fund has been compiled and is available from the Administrative Bureau upon request.

5.6.4 The deputies determine the required "raming" per adult member, according to the need.

6. Sustentation

6.1 Background

6.1.1 Fixed Fund or Duvenage Fund

This fund came into being as a result of a donation from br. and sr. JP Duvenage who contributed £5 for every £100 collected by the church, until the church had £6000 and they contributed £300, as a permanent fund for mission, of which only the interest is used (Acta 1936:153). This fund was set up to assist church councils in carrying out their missionary calling. This means that mission sustentation as a rule is only given for the support of a missionary.

6.1.2 Centenary Ministry Fund

During Synod 1942 the point of description by the general assembly of the OFS was tabled. The point of description reads: "In view of the steady and continuing deterioration of our congregations in the urban areas, materially as well as member numbers, and in view of the need for intensive ministering of the congregations in the urban areas, the general assembly asks that, with a view to the centenary of our church, a commemorative monument in the form of a fund, to be known as the Ministry Fund, is established "(Acta 1942:187).

This fund is then grown so that the interest is used primarily for assistance to congregations with regard to proper ministry. Synod 1942 decide to adopt the point of description.

The control and supervision are assigned to the deputies for advice regarding allocation of the interest from the Centenary Ministry Fund and Duvenage Fund. The administration is assigned to the Administrative Bureau (Acta 1979:147, 2.4.3).

6.1.3 GKSA Sustentation Fund

Under a decision of Synod 1997 (Acta 1997:385, 3.3.1.2) the Centenary Ministry Fund and Duvenage Fund are combined to form the GKSA Sustentation Fund in which both the funds' original objectives are included.

6.2 Rules

(Numbering of the Rules is used)

RULES OF THE SUSTENTATION FUND OF THE REFORMED CHURCHES IN SOUTH AFRICA

(As approved by the General Synod 2015)

1. SYNODAL MANDATE

1.1 According to a decision of the National Synod 1997 the Centenary Ministry Fund (Acta 1942) and the Duvenage fund (Acta 1936) is added to the GKSA SUSTENTATION FUND in which the original purposes for both funds are taken up.

1.2 The GKSA SUSTENTATION FUND is a Synodal Fund that was brought into existence with a specific purpose and that is controlled by the General Synod by the Deputies appointed to it.

2. NAME OF THE FUND

GKSA Sustentation Fund.

3. PURPOSE OF THE FUND

3.1 Financial help and advice to churches in the execution of the assignment of Christ to minister the gospel to people. The primary focus is the expansion of the kingdom of God and the building and extension of the church according to Matt 28.

3.2 Financial bridging helps and advises churches that cannot persevere in their Ministry of the Word because of leaving church members or socio-economical circumstances. This aid will be given after the Classis assisted the church according to CO, articles 41 and 44 to find alternatives, amongst others combination, ministry agreement or co-operation agreement.

3.3 Financial help and advice to churches in order for churches to grow through the ministry of the Word to financial independence under the leadership of the Classis according to CO, art 38.

3.4 Financial help and advice to churches for which no alternative (e.g. combination, ministry agreement, cooperation) forms of Word ministry exist and it is imperative that a church exists there.

4. CONTROL

4.1 *Deputies*

4.1.1 The General Synod appoints the Management of the Administrative Bureau to fulfil Synod assignments with regards to the purposes of the fund, to meet the requirements of the Regulation and to make serious attempts to build the fund.

4.2 *Composition of Deputies*

4.2.1 The Management of the Administrative Bureau appoints 3 knowledgeable persons from the Bureau after each Synod 3 to serve as Deputies for the fund with one Deputy from each Regional Synod.

4.2.2 The task of the Deputies is also the advice of Classes and churches with regards to all financial aspects concerning sustentation.

4.2.3 Some of the staff of the Administrative Bureau serve ex officio on the Deputies.

4.2.4 An Executive Committee from the deputies is appointed by the Deputies.

4.2.5 The Executive Committee consists of the three experts who are appointed from among its members plus one of the regional synod's deputies sustentation from whose jurisdiction the relevant interim application for sustentation comes.

4.3 *Task of the Executive Committee*

4.3.1 To handle inordinate sustentation requests in highly exceptional instances as is explained in 8.7.

4.3.2 To coordinate advice to churches and Classes.

4.4 *Term of Deputies*

4.4.1 The term of the Deputies stretches from General Synod to General Synod.

5. FUNDS

5.1 Funds are obtained via contributions (includes amongst others offertories, voluntary contributions of churches and members, donations, estate bequests) or as decided by the Synod.

5.2 The Management of the Administrative Bureau determines, in consultation with the deputies, a reserve amount that will not be used for sustentation, so that the ministry needs can be met and the growth of churches can be provided for.

5.3 The financial year is from the 1st of July to the 30th of June.

6. ADMINISTRATION

6.5 The administration of the fund is assigned to the Administrative Bureau of the GKSA that manages the fund according to the imposed financial policy and reports to the General Synod.

6.6 The Deputies receives an exposition of the state of the funds yearly and the amount that is available for sustentation allotment in the next year.

7. APPLICATION OF THE FUNDS

7.1 The Sustentation fund is a specific fund that is managed by the Administrative Bureau. Money from these funds can be made available as loans to churches, subject to the approval of the full Management of the Administrative Bureau.

8. REQUESTS

8.1 *Procedure for the request for sustentation at the GKSA Sustentation fund:*

8.1.1 A Church Council hands in an application at the Classis (according to the applicable provisions of the Regulation) and on the prescribed application form that has to be obtained from the Administrative Bureau annually.

8.1.2 The application must be fully completed and handed in electronically.

8.1.3 Motivation and definition of the specific circumstances must accompany the request. Churches applying must have a clear strategic plan ahead which control objectives within the goal of this fund and the ways in which the church council intends to achieve these goals. The ministry plan must be connected to a time frame.

8.1.4 Motivation and definition of the needs of the congregation in which the Church Council demonstrates what efforts they have made to solve the needs, by amongst others forming of combinations, ministry or co-operation agreements and fundraisings.

8.1.5 A detailed statement of accumulated funds and trust funds, the statement must contain funds on investments, as well as outstanding or overdue estimates and other debts.

8.1.6 If the church is in combination with a church(es) not asking for help, the statements of both are required and a breakdown of mutual financial obligations in the combination. A time distribution of the functions of the minister in the combination is also required.

8.1.7 Deputies of the classis should handle the application(s) before the session of the Classis (according to the Rules) so that responsible advice can be given to the classis for the handling and completion of the application.

8.1.7.1 Check and ensure that all motivations and figures are correct.

8.1.7.2 Treat the request by subtracting non-sustainable items.

8.1.7.3 Guidelines for uniform handling of applications within which certain items are indeed considered for sustentation

8.1.7.3.1 Trust Funds are not taken into account when assessing for sustentation, but the proceeds thereof are.

8.1.7.3.2 Such trust funds must be clearly indicated and justified why the capital may not be used.

8.1.7.3.3 Audit costs may form part of sustentation to ensure audited accounts that contain correct figures.

8.1.7.3.4 Other items that are clearly declared will be judged on its merits according to the available funds.

8.1.7.3.5 Bank charges and interest on debt may form part of sustentation.

8.1.7.3.6 If churches show a surplus at the end of the financial year, it should be taken into consideration along with the budgeted figures for the last six months of the current calendar year.

8.1.7.4 The items that may not form part of sustentation include the following, unless it is indicated as a need for the sake of the ministry of the Word:

8.1.7.4.1 Donations.

8.1.7.4.2 Maintenance and repair of buildings.

8.1.7.4.3 Gardener.

8.1.7.4.4 Honoraria.

8.1.7.4.5 Affiliation fees.

8.1.7.4.6 Depreciation.

8.1.7.4.7 Shortages of previous years.

8.1.7.4.8 Contributions to funds such as Bible Distribution, "Emeritaatsfonds", Emergency Situations, entertainment allowance, study allowance; book purchases, "Kerkblad" subscription.
8.1.7.4.9 Overdue “ramings”.
8.1.7.4.10 Capital expenditure.
8.1.7.4.11 Repayment of loans or other debt liabilities.
8.1.7.1 Complete the parts that have to be completed by the Classis.
8.1.7.2 A full Report with working methods and application of the Regulation must be submitted to the Classis with recommendations.
8.1.8 Classis evaluates the application and submits a Report with recommendations to the Regional Synod Deputies.
8.1.9 The Classis' responsibility is fulfilled by doing the following:
8.1.9.1 The Classis must define its own grounds which contain the following:
8.1.9.1.1 The reasons and description of the needs of the church and the viability and sustainability of the ministry plan.
8.1.9.1.2 The Classis shall take note of the need of the church in question and address it.
8.1.9.1.3 The duration of the need and the possibility of moving to financial independence must be completely defined.
8.1.9.1.4 The Classis must supply justification for why alternatives (see 8.1.4) for the congregation are not possible.
8.1.9.1.5 The Classis shall provide justification for how and why the application by a particular church complies with the provisions of the: Purpose of the fund (3). It should especially be noted here that it is the church's task to preach the gospel to all people (3.1). To this extent, attention must be given to the following three requirements of the church: bridging help (3.2); growth to financial independence (3.3); essential survival (3.4).
8.1.9.1.6 Indicate whether the minister(s) are cared for with proper support (CO, art 11).
8.1.10 The Classis must indicate in the applications how much from their own funds will be made available for the sustentation.
8.1.11 All of the abovementioned Classis decisions must be submitted in a minute extract.
8.1.12 A full report with actions and application of the Regulation is submitted to the Deputies of the Regional Synod with the recommendations by the Classis.

8.2 *Deputies of the Regional Synod handle the requests with the Deputies of all his Classes.*
8.2.1 Treat the application(s) according to the Rules and make sure that the application meets the requirements.
8.2.2 The Deputies of the Regional Synod check everything and ensure that motivations and figures are correct.
8.2.3 Complete the applicable parts on the application form.
8.2.4 The Regional Synod must define its own motivation.
8.2.5 The Regional Synod must indicate how much will be made available from own funds for the sustentation and indicate this in the applications.
8.2.6 Deputies of the Regional Synod submit a Report with recommendations to the Deputies of the General Synod and send the applications to the Deputies GKSA Sustentation electronically.

8.3 *Procedure for treatment of the applications for sustentation by the Deputies GKSA Sustentation*
8.3.1 Treat all applications on merit according to the Rules and make grants from available funds from the GKSA Sustentation fund to the different Regional Synods.
8.3.2 Each application is treated on merit within which the motivations of the respective Classes and Regional Synods are offset.
8.3.3 If necessary, amendments are made in the applications according to the Rules.

8.3.4 The Deputies GKSA Sustentation make the allocations according to the available funds:
8.3.4.1 for calculation purposes divide equally among all the congregations that have applied for sustentation.
8.3.4.2 allocate to the congregations who requested less than the average amount.
8.3.4.3 to reckon the remainder of the amount that is less than the average with the remaining available funds and divide it equally between the congregations that have applied for more than the average.
8.3.4.4 in this allocation responsibly offset particular needs of congregations (as reflected in the motivations of the Classes and Regional Synods).
8.3.4.5 supply to the Regional Synods the allocated amount per congregation and the total for the congregations in the jurisdiction of the Regional Synods.
8.3.5 The Regional Synod is allowed to continue to sustain churches.

8.4 *Completion by the respective plenary meetings*
8.4.1 The Regional Synod
8.4.1.1 The Regional Synod decides, on the advice of its Deputies, about the allocation of sustentation to each Classis.
8.4.1.2 The Regional Synod's allocation to each Classis may differ from the allocation made by the Deputies of the General Synod, for which the Regional Synod must account for.
8.4.2 The Classis
8.4.2.1 the Classis makes the final decision about the allocation of sustentation to each congregation.
8.4.2.2 the Classis' decision can be made in one of the following ways: by summoning a Classis, by deciding at the previous Classis on a classis contracta for completion of the matter or by appointing Deputies with a well defined assignment (CO, art 49) to finalize the matter.
8.4.2.3 the final allocation to each congregation may differ from the allocation made by the Regional Synod, which the Classis accounts for.

8.5 *Disbursements from the Sustentation fund to Regional Synods*
8.5.1 Disbursements to the Regional Synods are quarterly made in advance by the Administrative Bureau.
8.5.2 Estimates are deducted according to the Synod decision and directly paid in the name of the church to the respective institutions.
8.5.3 The Administrative Bureau manages the payments to churches, if necessary.
8.5.4 Churches that are vacant, usually do not receive sustentation from the Sustentation Fund for the time of vacancy, except if the ministry plan is going to fail.
8.5.5 With the departure of a minister, payments will only be made for the time in which he was associated with the church or combination.
8.5.6 If a church received sustentation for some time after the church’s obligation towards the maintenance of the minister ended, that church must reimburse the named amount.

8.6 *Extraordinary or interim applications for sustentation*
8.6.1 Extraordinary or interim applications for sustentation are not a shortcut or late application to obtain sustentation.
8.6.2 The extreme need and sudden unexpected change of a church's financial condition must be CLEARLY motivated.
8.6.3 Such an interim application is dealt with by the Executive Committee and the Regulations will be applicable under all circumstances.

8.6.4 The Classis or in a case of no other option, a Classis Contracta, must be clearly informed of the necessity of such an interim application and the application must be fully motivated.

8.6.5 The involved Regional Synod Deputy on the Deputies of the GKSA Sustentation fund must be involved by the specific Classis for such an application.

8.6.6 The involved Regional Synod Deputy on the Deputies of the GKSA Sustentation Fund will deal with the application with the Executive Committee and must be submitted to the Management of the Administrative Bureau.

(End of Rules)

6.3 Applications for sustentation

6.3.1 Procedure for application for sustentation is described in the rules under paragraph 8.1.

6.3.2 Applications for emeritus ministry

Where approved ministry agreements with emeritus ministers exist, direct ministry costs will be sustained (excluding medical, pension). These costs are sustained on the strength of a motivated sustentation application and provided that the agreement with the emeritus minister will be for at least one (1) year.

6.4 Ministry plan

Each year it is becoming increasingly difficult to give full sustentation to each church who requests it. Sustentation applications must be accompanied by a ministry plan in which the procedure to serve the Lord best in the local church is answered. Because the Classis makes the final decision about sustentation, each Classis decides for itself about the necessity and content of a ministry plan.

An example of the composition of a ministry plan is described below:

1. **Ministry**

   Externally: What does your congregation currently do regarding Evangelism/ Mission?

   What more can you do to spread the Word?

   Internally: Describe how you perceive the current ministry in the congregation?

   How can you improve the ministry?

2. **Offerings:** Are the offerings according to ability? What is the average contribution per adult member?

   You can bring it to the attention of members that everyone, including women and students who receive income, ought to give offerings. There are churches who also request a thirteenth contribution from the bonus of those who earn salaries, especially for members who cannot participate in the fundraising.

   How much should each member contribute extra so that the sustentation application will not be necessary? Have you communicated this to the congregation?

3. **Fundraising Projects:** What are you doing to raise funds and it is possible to expand the effort?

4. **Sustentation:** Do you consider the help that you are requesting as bridging? When should you be financially self-reliant again?

5. **Alternatives:** Consider the following alternatives. State with whom you were in contact or why you cannot follow this possible path.

   a) Merging with a neighbouring congregation.

   b) Forming a combination with a neighbouring congregation (permanent until minister(s) transfer).

c) Ministry Agreement (for a period) with a neighbouring congregation.
d) Financial Cooperation Agreement (FCA, which is regulated by the Classis) where more churches collectively give a monthly contribution to continue the ministry.
e) Find an Abba congregation who will commit themselves to contribute to a portion of your budget, even if only temporarily, e.g. the minister's transport costs for 5 years.
f) A thirteenth offering per year.

6. **Involvement:** What does your congregation do in the community e.g. involvement in schools, homes, institutions, factories, evangelistic services, etc. Please give a description.

7. **Commitments:** Do you have fixed monthly obligations e.g. assistance to an emeritus or his widow. (Who and how many?)

8. **Assets:** Do you have money in an investment or property that you could use or sell? Please give a description.

9. **External impact:** Do you have other ministries like broadcasts on radio, TV or via the internet, DVDs or CDs of sermons that are distributed. Please give a description.

10. **Possible savings:** The following may save thousands of Rands.
    a) Is it possible that your sexton, organist, admin officer, gardener and annual audit of finances can be done for free or as a part of the offerings of the member who does it?
    b) Is it possible that your snail mail e.g. cathechism books, "almanakke", "kerkblaaie", "slingervelle", "vroueblaaie" etc. from the Administrative Bureau can be collected by someone regularly?
    c) Do you have prepaid electricity meters for the rectory and church?
    d) Can you turn off the hot water system in the church's kitchen during the week?
    e) Can you have reading services instead of getting visiting preachers when your minister is on leave?
    f) Tax Avoidance: It is within the law to monthly give a part of the minister's traktement to his wife. There should be a clearly defined job description that is in line with her share of the compensation (a service contract). She is then an employee of the church with duties e.g. the sisters, administration and support of her husband in his career etc.

The ministry plan can now be drafted based on the answers to the above questions.

Following is an example of how a ministry plan could look like.

The framework given below, can be an aid for local churches:
(framework has its own numbering)

Framework for a ministry plan

1. Beforehand:

- A ministry plan is not to convince sustentation deputies to approve an application. We as churches decided together that churches who apply, submit a strategic ministry plan, in which goals are outlined, as well as the ways in which the church council aims to meet the goals (Acta 2006:279, 8.1.1.1.7)

- every congregation is God's church, the body of Jesus Christ, in the specific place where God wants his church.
- each congregation, and especially each church council, must justify themselves before God about the existence, functioning and survival of the congregation.
- the promise of Christ, that "the gates of hell" would not prevail against His church (Matthew 16:18):
  - paints the reality that the church is in the world that is constantly threatened by "death" (sin, Satan, evil spirits and our own sinfulness).
  - is an assurance that in obedience to our Head, Jesus Christ, He will preserve his church for the future.
  - does not mean an automatic guarantee that thoughtless routines can be repeated year after year, without being on the way to God's destination/purpose in obedience. E.g. Christ has closed down more than one congregation (Rev. 2 & 3).
- From the beginning (Genesis 1:26) God has been working with a purpose. God has a vision for humans, for creation, expressed in the words "let them". And so God had a purpose with Abraham, Isaac and Jacob, Moses, the Exodus from Egypt, the judges, the kings, the prophets. Everything in the Old Testament is focused on the coming of the kingdom of God (Matthew 3 and 4). This vision of God is repeatedly expressed in promises and God works through the history of salvation to reach his goal.
- When God fulfils the promises in Jesus Christ, then John 3:16 is the expression of a clear purpose of God's love, again with the word "that".
- If Jesus complies with the demands of God and reconciles us with God, then it is part of his re-creation, in which he creates a new body, his church. And each time he talks about his church in a clear vision, in the giving of his purpose.
- The essence of a ministry plan is to articulate the purpose for the church revealed by God in the context and environment in which God has placed the congregation. From this comes, in obedience to Scripture, the objectives in the shorter term and steps/actions how to reach these goals to meet the target set by God more and more.
- Jesus has called his disciples to account on more than one occasion (inter alia Matthew 16:13-15)
- We prefer to use arguments regarding demographics and socio-economic conditions to sketch and defend the dilemma of a congregation. Look carefully in the Bible. Often believers and congregations suffered heavily (e.g. 2 Corinthians 8:1-3, Hebrews 10:32-36), but the Holy Spirit, through the Bible authors, never used it to defend or accept what was lacking. Although we recognize realities, we begin with ourselves, according to the Bible.

2. The general framework for a ministry plan.

2.1 God's purpose for the church in own words (this is the congregation's vision)
2.2 What should be set as goals, to progress more to God's purpose.
2.3 What has God given us to reach his purposes?
2.4 What is currently lacking in the congregation for us not to be reaching God's purposes?
2.5 What are the action steps that we must follow in order to reach the purposes? (this must come from the Word)
2.6 How will we be accountable each time on this path of obedience? I.e. monitor the practical implementation the plan.

3. What is required for a ministry plan?

3.1 BEFOREHAND

3.1.1 In the first place that the minister and elders study the Word about being the church. The elders' job description in the ordination formulary states that they should become absorbed in the riches of the gospel.

3.1.2 That the Church Council all come to the same conviction. Everyone takes ownership of the plan.

3.1.3 That the Church Council "sells" this plan to the congregation. Actually preach, because the plan ought to be something of a proclamation from the Bible.

3.2 IMPLEMENTATION

3.2.1 Make the vision and mission (see 2.1 and 2.2) clearly known. Everyone in the congregation should be on the same page. Here the preaching, Bible study and ministry during home visits should work together.

3.2.2 Implement according to the goals. I.e. give the objectives specific actions and link them to certain target dates.
- actions therefore focus on what God wants for the congregations.
- actions address the shortcomings in the congregation.

Action involves what is being done and how it should be done.

Every action must have a target date. NB target dates are not to measure results. For the results lie in the working and all-powerfulness of God the Holy Spirit.

3.3 MONITORING

3.3.1 Measure the action against the set target dates. And at the same time measure the action against the word of God. Because primarily the Word remains the criterion.

The target dates is an aid to determine whether we are redeeming the time correctly (making the best use of it).

BUT: target dates are not rigid slave-drivers. Remember: ministry substantially lies in God's hands and He controls the time.

3.3.2 Measure on a regular basis (quarterly, semi-annually and annually) how and to what extent the objectives have been achieved.

Monitoring simultaneously brings about re-planning. Not all goals are achieved to the same degree. Re-planning also means adjustment: adjustment of target dates, adjustment to methods.

6.5 Collections

Synod 2023 approves 5 collections per year for the sustentation fund with the guideline of R35 per member per year.

6.6 Special contributions

Synod 2023 instructs the deputies to continue with fundraising for the sustentation fund by asking for voluntary contributions from churches and/or institutions and/or individuals.

7. Administrative Bureau

7.1 Brief historical background

Shortly after the first Synods in 1862 and 1863 fundraising began. The first fund was for the training of ministers and then for the care of retired. The funds were acquired through donations and later a "raming" was established. With the establishment of the Theological School at Burgersdorp, the curators took on the role of the administration of funds.

The first funds received for the "Support Fund" for the implementation of CO, art 13 (emeriti), was handled by a commission elected by the synod.
As more synodal funds were established, a designated treasurer was appointed for each fund, which then delivered a report at every Synod.

7.1.1 Origins of the Administrative Bureau

At Synod 1920 a point of description from Reformed Church Bethulie asking for an administrator, art 64, p35, 36, was tabled. "The Synod considered the fact that several of our ministers are constantly charged with the finances of church and school and would rather appoint a special administrator. Decision: The Synod decides not to pay attention to the point of description of Bethulie."

On the basis of a question in the curators' report the Synod of 1924 in Rustenburg, art 149, decides, iv:7 "if it is not desirable to appoint an administrator and auditor by order of the Synod?" The Synod, however, speaks out against such a proposal for the appointment of an administrator.

In the Acta of Synod 1930 in Burgersdorp we read that in their report to the Synod, the curators advise (article 101) that "the trustees advises the Synod to establish an Administrative Bureau to manage the finances. Under the Administrative Bureau will fall: the Synodal Fund, Calvin Jubileum Book Fund, General Mission Fund, Theological School Fund, Theological School Jubileum Fund, the Emeriti Ministers and P W and W fund, the Fund for Needy students, "Die Kerkblad" and Archive. For all of the above functions separate deputies will be appointed, who are responsible to the Synod as it has been until now.

Further arrangements will be made to establish the relationship between the different groups of deputies and the Bureau with the understanding that the Administrative Bureau will be responsible to the deputies, and deputies, who will arrange the functions of the Administrative Bureau, supervise it and report back to the Synod, will be appointed by the Synod. That it will be called "Administrative Bureau of the Reformed Churches of South Africa".

The Synod decides to follow the advice of the curators. The same Synod also decides that the curators will appoint a management commission who will oversee the management of the funds. In November 1930, after consultation by a commission from the curators with the treasurers of the various synodal funds and the assistant registrar of the PUK, Mr S du Toit, as an expert, the decision was made to establish such a Bureau. A management commission was chosen to oversee the Bureau, namely: Reverends WJ de Klerk NH van der Walt, JV Coetzee, Dr. JP van der Merwe and the assistant registrar, Mr S du Toit. A room of the Theological School building was made available as an office for the Bureau.
The Administrative Bureau was established on 1 May 1931 (Acta 1933:98). Rev. JA van Rooy was elected unanimously as full-time treasurer (1931-1941) with a salary of £450 p.a. plus £60 for help from a clerk and typist. Two notices were placed in "*Die*

Kerkblad" of 22 April 1931:34: "At the request of the Church Council of Bethulie the General Assembly, Reformed Church, O.F.S. gave honourable retirement to Rev. JA van Rooy according to CO, art 13." As well as "DV the Administrative Bureau will be opened in Potchefstroom on May 1 prox. Church Councils and cashiers are kindly requested to send the contributions for the Theological School and E.P.P.W. and W. Fund there by that date."

At Synod 1936 at Bethulie a set of rules for the Administrative Bureau, which was prepared by the curators, is approved (1936:130-135). The deputies of management are presented to the Synod.

During the Synod in 1970 the deputies of "*Die Kerkblad*" report that the office for church publications are too cramped and ineffective. Their recommendation is that more office space should be made available and ask the Synod to provide an efficient building. This request is not approved, but assigned to to-be-appointed deputies to report thoroughly on the matter. The deputies for "*Die Kerkblad*" can try to make an interim provision (1970:328).

In 1973 the commission for planning of grounds and building for office for publications report the following: The office of publications are housed in completely inadequate conditions. Attempts to find better office space were unsuccessful, and the planning of the future establishment of an efficient building could not progress. The following recommendations are approved:

- Deputies are appointed to *immediately* proceed with the planning of the building site and the construction of an efficient building for the administration of the church.
- The services of a planning engineer/ construction engineer must be obtained.
- After the site planning has been finalized, the planning of a building should proceed without delay, with the following guidelines in mind:
    - The building must provide for the office of publications.
    - Efficient provision must be made for the Administrative Bureau of the Reformed Church.
    - The building must be able to provide accommodation for the growing administrative needs of deputies of the Synod, including a mission office.
    - An effective hall should be set up for the future Synod sessions. The hall should also serve for seminars of ministers, and should also be suitable for institutions that want to use an effective conference hall. The hall must meet modern standards.
    - Future needs should also be kept well in mind. The building should e.g. be constructed in such a way that more storeys can be added later, if necessary.
- Financing of the construction work - The Synod determines "ramings" for the churches and assigns the deputies to collect contributions in the denomination for this purpose.

7.1.2 Planning and Construction

Advise was obtained from the lecturers in the planning of the PU for CHE, Prof F Potgieter and Mr G van Heerde. Advice was also obtained from the Department of Soil Science. Mr. Nardus Conradie was named architect. On 5 March 1973 the executive committee discussed all the requirements of the proposed building in detail with the architect. All the requirements of all the parties concerned were properly taken into account. The deputies also felt that an apartment for a caretaker was essential, and it was added to the building complex. At a meeting of 5 November 1973 sketch plans of the building were discussed and provisionally approved.

The tender that was accepted on 31 July 1974, was the lowest tender was submitted, namely R460 357: the bidder was Mr. WP Huysamen (this amount did not include the professional fees and costs of office furniture). The final account (construction costs and all professional fees) amounted to R603 000.

On 21 January 1976, during the session of Synod 1976, the official reception of the building and unveiling of a plaque was done. Rev AA Venter (chairman deputies sites and buildings) unveiled the plaque and read the words on it before Psalm 33:11 was sung.

In 1985's Synod in Potchefstroom, the Administrative Bureau is transformed into a legal entity and a new set of Rules which contains all the legal implications is approved by the "members' meeting".

Successive Synods made amendments to the Rules up to and including Synod 2015 at Potchefstroom.

7.1.3 Treasurers/Directors/Executive Manager

Rev JA van Rooy – 1931-1941.
Rev TT Spoelstra – 1941-1949.
Rev IJ Lessing – 1948-1977.
Mr LJ Swart 1977-1995.
Mr HJS Vorster 1996-2010* (*restructuring of posts).
Rev LH van Schaik 2010-2014.

7.1.4 The work and duties of the Administrative Bureau

To get a complete picture refer to the Rules which give a complete picture of the functions.

The most important duties are:

1. To administrate all common finance and budgets including the "Emeritaatsversorgingstrust", Ministers Pension Fund, budget Theological School, medical aid, etc.
2. To administrate and maintain all properties.
3. To provide all deputy groups with support and assistance.
4. To manage the administration and provision of publications published by order of the General Synod, as well as the distribution and sales of books and literature for religious purposes.

In short, the Administrative Bureau is in service of every church and the denomination as a whole. You would be surprised to see how many phone calls and Emails the staff receives daily from ministers, emeriti, scribes, cashiers and members.

The staff is under the direct supervision and control of the management of the Administrative Bureau who attends to all the functions of the Bureau according the Rules.

7.2 Administrative Bureau as service bureau

7.2.1 The emphasis on service

Since the establishment of the Admin Bureau on 1 May 1931 the work has become more extensive. The initial composition of the Admin Bureau from/of a few persons to exercise financial control over funds, was expanded in various departments under the supervision and control of the management of the Admin Bureau on 1 May 2011 under the rules. This expansion includes the following: finance and fund management, general administration, church administrative training and support, properties, church and other publications dealt with by order of the Synod, personnel matters, liaison with deputies and liaison with churches.

At the heart of this development lies the reflection of the management of the Admin Bureau about the purpose, assignments and structure of the Admin Bureau since 2003 as it is presented in reports to the members' meeting. The management and all the staff involved in the various departments of the Admin Bureau aim to be service workers in the performance of the service duties of the Admin Bureau. The fulfilment of a calling is the foundation of the service workers. The service duty is to deliver excellent, reliable and effective financial and administrative services to the following roll players: *churches* (ministers, elders, deacons and members); *deputies* (as appointed by plenary meetings); *Trustees* (of the various funds) and *plenary meetings* (as assigned). *The Administrative Bureau have in recent years focused on being a Bureau of service workers in this way.*

As certain departments grow and new assignments are added by the Synod, the Admin Bureau grows and it is the duty of the management to ensure that all matters are administrated and that the Admin Bureau is in the service of the churches and plenary meetings.

7.3 Rules

The rules of the Administrative Bureau is available on request.

7.4 Legal Entity

Synod 1985 (Acta 1985:477, 4.4) approves the Administrative Bureau be transformed to a legal entity in order to enable it to perform legal acts related to the purpose and functions for which it was established.

7.4.1 Incorporation

- The Administrative Bureau is a legal entity, namely a non-profit organization (in terms of Act 71 of 1997).
- For income tax purposes the Administrative Bureau is a public benefit organization and for exemption from income tax falls under section 18A of the Income Tax Act, No. 58 of 1962, under paragraph 5 a): “Religion, Faith or Philosophy: The furthering and practicing of religion that include deeds of worshipping, witnessing, teaching and community service, based on faith in God”.

7.4.2 Power as legal entity

- The Administrative Bureau has the powers to have, acquire, dispose of or transfer rights and obligations separately from the rights and obligations of its members and as such is capable of:

  - acquiring, possessing and disposing of property, movable or immovable;
  - concluding any and all agreements and entering into legal acts that are not in conflict with its objectives and functions;
  - acting as a party in lawsuits and
  - acting in legal matters as may be necessary to fulfil its objectives and functions.

- No assets of the Administrative Bureau shall at all or in any way be divided among members or employees, and it may only be used to promote the objectives and perform its functions.

- The Administrative Bureau will continue to exist regardless of a change of its members.

- The *domicilium citandi et executandi* of the Administrative Bureau is:
  - The Administrative Bureau, c/o Meyer and Molen Streets (62 Molen Street), Potchefstroom, 2531.
  - Postal address: 62 Molen Street, Potchefstroom, 2531.
  - Telephone number: 018 297 3986/7/8/9.
  - Email: wymiedup@gksa.co.za
  - Information about members: www.gksa.org.za

7.5 Members' Meeting

The delegates during Synods are members of the Administrative Bureau of the GKSA (Acta 1985:214, 5) during the delivery of the report of the management of the Administrative Bureau, and are so constituted. All churches are members of the Administrative Bureau and become members at the establishment of such churches. The delegates of the members who have seats in the General Synod, come together in a members' meeting at each General Synod. The powers and duties are described in the rules of the Administrative Bureau under 5.

7.6 Audit Committee

The audit committee meets with the management of the Administrative Bureau together with the auditors of the Administrative Bureau before the commencement of the audit of all the books handled by the Administrative Bureau.

During these meetings discussions are held about the audit plan of the auditors and specific instructions are also given to the auditors on specific risk areas identified by the audit committee. Emphasis is also placed on the investment guidelines set by the Synod. There are also ongoing requests to the auditors to pay particular attention to specific audit areas.

The audit committee also meets time and again after the audit of the books to consider the financial statements, where emphasis is placed on the disclosures in the financial statements, that it is in accordance with the law and generally accepted accounting practice. Recommendations are also made in order to make the financial statements more user-friendly.

7.7 Liaison between Administrative Bureau and churches

7.7.1 Background

Our denomination comprises about 300 independent churches. However, there is a need for a "central office" from where the joint work that is done on behalf of all the churches can be done. Therefore, the General Synod decided many years ago that such an office should be established and it is still called the "Administrative Bureau of the GKSA".

7.7.2 Functions of the Admin Bureau

The Admin Bureau only performs assignments received from General Synods and work strictly in accordance with its rules. The rules have also been determined by the Synod and amended. The work involves the following:

- The administration and accounting and reporting on all funds and trusts that the Admin Bureau manages on behalf of deputy groups of the General Synod
- Assist in the distribution of GKSA publications
- Help deputies in the administration and management of their functions
- Advise and assist churches in the day-to-day administration of their activities
- Manage the joint property of the GKSA - mainly in and around Potchefstroom
- Perform ad hoc assignments as received from General Synods.

7.7.3 Composition of the Administrative Bureau

The Administration Office consists of a management and full-time functionaries.

- The members of management are appointed every three years at the General Synod and consists of 5 members. The chairmen of "Emeritaatsversorgingstrust" and of the Liaison Deputies are ipso facto members of management as well as a representative of the curators of the Theological School. It is also sought to elect experts in the management of disciplines such as finance, human resources, properties and communications.
- Full-time officials: There are 8 full-time functionaries working at the Admin Bureau and the activities are divided into two departments: Administration and Finances. Dr Wymie du Plessis is responsible for administration and Johan Coetzee is responsible for finances.

7.7.4 Liaison between churches and the Admin Bureau

The Admin Bureau understands that it fulfils a function of service and that it stands in the service of all the churches and all deputy groups. The interests of each church member in the GKSA, every deacon, every elder, every minister and every deputy are paramount for everyone involved at the Admin Bureau. Only through this can the Kingdom work, for which the Lord calls every one in his service, in the GKSA, be furthered.

Everyone within the GKSA must continuously feel free to contact the Admin Bureau. Contact the person who can help you or if you are unsure who can help, contact Dr Wymie du Plessis at: 018 297 3986 or wymiedup@gksa.co.za
Also visit the GKSA's website for more information: www.gksa.org.za

7.8 Property Committee

A major motivation for the transformation of the Administrative Bureau into a legal entity was that the mutual properties of the GKSA "*can be transferred into the name of the Administrative Bureau after the latter has been transformed to a legal entity ...*" (Acta 1985:478, 4.6.2).

The assignment of the members' meeting (General Synod) sums up responsibility of the Administrative Bureau in this regard nicely: "*The Management of the Administrative Bureau decides about the provision/acquisition of sufficient funds needed for the restoration, maintenance and preservation of its historic heritage and other properties of the GKSA (Administrative Bureau complex and TSP-building)...* "(Acta 2009:276, 2).

The mutual properties in Potchefstroom are the Administrative Bureau and the historic buildings.

7.8.1 Historical buildings

Below-mentioned buildings have been declared cultural-historical monuments. Legal provisions and regulations relating to the restoration and maintenance must be adhered to under the supervision of the *South African Heritage Resource Agency*.

7.8.1.1 GKSA Church Museum

This building, which is currently set up as a museum, was inaugurated as the new Theological School in February 1905. Before the festival to celebrate the 150th anniversary of the GKSA in 2009, funds were voted and the deputies historical matters, with the help of experts, set up the exhibition in a professional manner and it's definitely worth the visit. For a visit the curator must just be contacted beforehand. For contact details inquire at the Administrative Bureau.

7.8.1.2 Totius house

This *"home of the theological professor"* was put into service at the same time as the above (7.8.1.1). The Totius House has since 1 April 1976 been made available contractually to the Tlokwe (Potchefstroom) city council for a period of 99 years to restore it and then maintain it *"as close as possible to and in the same state as it was during the occupation thereof by Totius"*. It is next to the church museum and definitely also worth a visit.

7.8.1.3 Cachet-hostel

The building has been divided into five units and is leased at a nominal fee to needy theology students, who are busy studying to be ministers of the GKSA.

7.8.1.4 Old Preparatory School

This building is currently used by the "Totius Akademie" (Christian school). In return they have over the past few years done much restoration work to the building and have recently enclosed it with a palisade fence.

7.8.1.5 “Krugerskraal”

This is the farmhouse where Totius resided for a long time and is located approximately 25 km southeast of Potchefstroom. Here he did a lot of work on the translation of the Bible and versification of the Psalms. The house is currently occupied by members, Izak and Marietjie Potgieter, who are renting it for a period of 10 years. The Administrative Bureau provides the materials and Izak does all the restoration, maintenance and preservation. There has been great progress with the restoration and the house and grounds are very neat. Visitors are welcome to visit, but should just arrange in advance with Izak at 082 702 9879.

7.8.2 Other properties

7.8.2.1 Theological School (TSP)

Since the early days in Burgersdorp this is the fourth complex that has been used for the training of ministers of the GKSA. It consists of the Jan Lion Cachet library, church archives, senate hall, lecture halls and offices. The northern wing of the complex is the church building of the Reformed Church Potchefstroom-"Die Bult". The facilities are jointly used by the TSP and the Faculty of Theology of the NWU.

7.8.2.2 Administrative Bureau Complex

The Synod Hall forms part of this and also houses the office and staff of the Administrative Bureau. It is on the same site as the TSP. A portion of the offices in the complex is leased to the law clinic of the NWU, while other offices are used by the TSP/NWU.

8. “Ramings” and Collections

8.1 What are “ramings”?

The word "ramings" was used for the first time in Synod 1885. "Ramings" are the churches' responsibility to carry out the decisions Classes, Regional Synods and General Synod. A Classis makes a decision and the decision has financial implications therefore “ramings” are determined for the churches within the Classis to carry out the decision.

So it happens with a Regional Synod and General Synod.

Expenses are jointly carried by the churches in the denomination. Churches agree to cooperate to bear the financial burden.

8.2 For what does the General Synod determine “ramings”?

Over the years Synods have taken standing decisions for which "ramings" are determined. The following are examples:

8.2.1 Synod 1859 – Training of ministers at own Theological School
8.2.2 Synod 1873 – To jointly care for emeriti
8.2.3 Synod 1931 – an Administrative Bureau
8.2.4 Synod 1936 – Medical care of emeriti
8.2.5 Synod 1970 – Conservation/Maintenance of the Archives
8.2.6 Synod 1982 – Synodal fund
8.2.7 Synod 2009 – EThuso care of emeriti of the former Synod Midlands and Classis Capricorn
8.2.8 Synod 2012 – Bible Translation – Ends 2018
8.2.9 NWU – the date could not be determined – Ends 2018
8.2.10 Synod 2018 – Student Help Fund

8.3 Who determines the "ramings"?

8.3.1 The curators set up a budget for the expenses for the training at the TSP and determine the "ramings" for the TSP and send it to the management of the Admin Bureau.
8.3.2 The deputies "Emeritaatsvesorging" set up a budget for the emeriti's care as well as the medical expenses and determine the "ramings" for EVT.
8.3.3 The management of the Administrative Bureau sets up a budget for the Bureau's expenses.
8.3.4 Each deputy group sends their expected expenses to carry out their assignment to the Bureau, who then determines the total "ramings" for the Synodal fund.
8.3.5 The management of the Admin Bureau then sets up a budget of estimated expenditure.

8.4 The necessity for regular payment of "ramings"

The Admin Bureau has fixed costs that must be paid each month. The emeriti's care, the professors' "traktering", staff salaries must be paid monthly. Unpaid "ramings" causes a lack of cash flow. The emeriti can hardly be told that they cannot be cared for because not enough "ramings" were received this month.

8.5 For what are the “ramings” used?

8.5.1 TSP (Theological School Potchefstroom)

The TSP's budget includes the "traktering" of a number of professors and salaries of administrative staff. Administrative expenses such as electricity, photocopying, stationery, travel costs, etc. The "traktering" and salaries increase annually with an adjustment for living expenses.

8.5.2 <u>"Emeritaatsversorging"</u>
Emeriti receive monthly care from the "Emeritaatsversorgingstrust", according to the members' meeting's Stipulations of the "Emeritaatsversorgingskombinasie". The care amounts are adjusted annually.

8.5.3 <u>Administrative Bureau</u>
The Admin Bureau is staffed by a number of staff members who receive normal salaries and other benefits such as a pension fund. However, there are many administrative expenses as in a normal office environment.

8.5.4 <u>Synodal fund</u>
All deputies' travel costs, administrative expenses and other are financed from the fund.

8.5.5 <u>Medical care of emeriti</u>
According to a Synod decision, emeriti's medical expenses are paid on a sliding scale from the "ramings". However, the sliding scale decreases. (See Chapter 5, Stipulations, section 4.3.6).

8.5.6 <u>Church Archives</u>
The maintenance of the GKSA's archive includes staff salaries, archive materials, travel expenses and administrative expenses.

8.5.7 <u>Thuso</u>
Thuso means "HELP" in Tswana. The emeriti of the former Synod Midlands and Classis Capricorn received no care from the churches in the denomination. There is a "raming" that is collected from all churches. The care takes place on the recommendations of the relevant Classis and is adjusted annually.

8.5.8 <u>Student help fund</u>
Help to all needy theological students – for medical expenses, travel expenses, accommodation, food, etc.

8.6 <u>Collections</u>

8.6.1 <u>Why collections?</u>
For many years Synod after Synod determined different compulsory collections for a three year term.

#	**OBLIGATORY COLLECTIONS 2023 – 2025**
1	**Distribution and production of Bibles** <u>Purpose</u>: To assist the Bible Society of South Africa with the printing and distribution of Bibles in all the languages spoken by South Africans.
1	**Gratitude fund (closest Sunday to 11 February)** <u>Purpose</u>: To show gratitude to the Lord that he has preserved the Reformed Churches in South Africa for more than 150 years and still continues to preserves and cares for his church today. The GKSA was (re)founded on 11 February 1859, when 300 members of the *Nederduitsch Hervormde Kerk* (NHK) in Rustenburg, left the church to start a new

	Reformed Church free from the influence and control of the Transvaal government. This fund will be used to increase the assistance provided to churches that do not have sufficient financial resources and to maintain the historic buildings of the GKSA.
1	**Church Magazines** <u>Purpose:</u> To publish topical articles with a reformed basis in the church magazines.
1	**Ecumenical relations outside of South Africa** <u>Purpose:</u> To promote liaison with other Reformed Churches in foreign countries with whom the GKSA has close ecumenical ties.
2	**Thuso fund** <u>Purpose</u>: To help care for the emeritus ministers of the Word who come from the former Synod Midlands and Classis Capricorn, churches that have historically not been able to provide pensions for their ministers.
7	**Care for emeritus ministers and their wives** <u>Purpose</u>: To help with the honourable care of emeritus ministers, their widows and orphans, with regard to sustenance and medical assistance.
5	**GKSA sustentation (ministry help) fund** <u>Purpose</u>: To help churches which are unable to support a minister of the Word by themselves so that the ministry of the Word can continue in their midst and in their communities. In this way we support the proclamation of the kingdom of God in new geographical areas and amongst the poor.
4	**Fund to support theological students** <u>Purpose</u>: To provide financial assistance to students who have been sent by the churches to the Theological School in Potchefstroom so that they may be trained and equipped to become ministers of the Word.
1	**Provision for theological students** <u>Purpose</u>: Assistance to needy students.
1	**Deputies for youth care** <u>Purpose</u>: To support the projects initiated and organised by the deputies for youth care. These projects typically focus on organising camps and other acitivities for children in the GKSA.
1	**Expando** <u>Purpose</u>: To establish a centre for ministry equipment and support [for ministers and elders] under the supervision of the Curators and in collaboration with the Faculty of Theology. This centre will develop programmes to provide ongoing ministry training and

	support to ministers of the Word, elders and deacons.
	Recommended collections (not obligatory) 2023 – 2025
1	**Diaconal assistance fund (Church Order Article 25)** Purpose: To assist ministers who are not in the ministry (or dismissed ministers) and facing financial distress.
1	**Institute for Christian education [ICE] / training material** Purpose: To promote the development and support the work of independent Reformed schools as well as the development of resources for Christian education in schools.
2	**Church Magazines (when needed)** Purpose: To publish topical articles with a reformed basis in the church magazines.
1	**Proponent Relief Fund** Purpose: Assistance to proponents who await professions in collaboration with the thriving churches can be supported in terms of their livelihood.

It is recommended that the purpose of the collections are announced every Sunday. It will also be very helpful if the collections that will be taken on a specific Sunday are announced on the previous Sunday, published in the congregation's newsletter and/or through the media that is used to communicate with the congregation on Sundays. Full disclosure and prior disclosure helps to motivate members to take/accept co-ownership for getting a particular matter in which everyone gets the opportunity to feel part of the particular matter.

9. Theological School

9.1 Historical background

9.1.1 The early years

In May 1869, the fourth General Synod of the Reformed Churches in South Africa gathered in a small church building in Potchefstroom and took a decision with the help of the Lord to erect a Theological School. This "little old church" stands next to the current church building of the Reformed Church Potchefstroom in Church Street.

This was 10 years after the founding of the first Reformed Church in Rustenburg in 1859. Only 14 churches with four reverends made the decision during this Synod. It was a decision that was taken in faith. They had no hope of financial support from the authorities, there were few churches and no infrastructure existed. On the other hand they were convinced that the churches themselves had the responsibility to take care of the training of reverends, independent of the authorities.

The decision taken, is witness of exceptional vision seeing as the meeting was not only thinking of the training of ministers for the new church community. The decision states that prospective teachers and students with their eye on other professions could also be trained there.

Historians agree that the year 1869 should be viewed as the year of the birth of both the Theological School as well as the PU for CHE. Out of the Theological School, the University over time grew to self-reliance. From the founding of the Reformed Churches in South Africa on 11 February 1859 it was clear that provision should be made for the need for reverends. In his proposed church order, which he had already designed and prepared before the founding of the churches at Rustenburg, rev. Dirk Postma made a provision that the issue of the training of reverends needed to be addressed. He ensured that the issue was put on the agenda of the first church meetings of 1862.

Initially, various ministers of the “Christelike Afgeskeie Gereformeerde Kerk” in the Netherlands were called, but only rev. J. Beijer accepted. The only option was to start with their own training. Thus the issue of the training of reverends was given serious attention at the Synod of Reddersburg in 1862.

At the first two Synods in 1862 and in 1863 it was decided that the two reverends, namely rev. D. Postma and rev. J. Beijer would undertake the training privately.

The need for the establishment of a theological school grew over the years and the churches started supporting the idea all the more until finally, in 1869, the courageous decision was taken in faith that a theological school must be erected in Burgersdorp. The Theological School was finally festively opened in Burgersdorp over the weekend of 26-29 November 1869.

9.1.2 Theological School in Burgersdorp

The churches and the Curators of the young school placed a high premium on the science/scientific nature of the teaching and, for example, decided that the theological course must correspond with that of the Theological School of the “Christelike Afgeskeie Gereformeerde Kerk” in the Netherlands.

According to the decisions of the Synod of 1869, in addition to their ministry in the town of Burgersdorp, rev. Postma and rev. Jan Lion-Cachet also conducted the training of the students in the early years.

The years 1873 and 1876 are known as a time of reorganization of the School. In this period the need for pre-training for the purposes of theological studies and the ideal of a preparatory institution at the School became prominent. Therefore, in 1873, it was decided that an entrance exam must be imported. In 1876 it was decided to start their own literary department. Prof. Dirk Postma was formally appointed professor of the School, but he did not have the boldness to accept. His son, P. Postma, was appointed as first literary professor. The Synod connected the School, which at that time was particularly connected to the Reformed Church Burgersdorp, to all the churches.

In the seventies and eighties of the nineteenth century matric was set as an admission requirement. Thereafter the students had to complete the literary study in one or two years before they were allowed to the theological studies. In 1885 it was decided that the theological study as a rule would last three years.

In 1879, after the Synod called him again, rev. Dirk Postma finally decided to accept his appointment as professor. It was his privilege to consecutively work together with three of his sons who were responsible for the literary study, namely P. Postma, M. Postma and S. Postma. When Prof. Dirk Postma died in 1890, it was the end of a specific period.

After the death of prof. Postma, rev. Jan Lion-Cachet was named as professor of theology in 1984. This was in an era when the Afrikaners in Burgersdorp actively became involved in the struggle for the preservation of the Dutch language and culture as opposed to the tendency to anglicise.

Prof. Lion-Cachet, in addition to his theological and ecclesiastical responsibilities, also became well known as a fierce advocate for Afrikaans. Through his close cooperation with the rev. SJ du Toit of Paarl and the resulting special relationship with the "Eerste Afrikaanse Taalbeweging" in Paarl, the young JD du Toit was introduced to Prof. Lion-Cachet. Through his doing, JD du Toit became a member of the Reformed Church Burgersdorp.

The Second Boer War (1899-1902) severely disrupted the church life, as well as the Theological School. The students of the Transvaal and Free State were called to the commandos and during the war the school was closed for long periods at a time. The first Synod after the war gathered in 1904 and important decisions about the future of the School would have to be taken.

During the period of 1869 to 1904, about 120 students studied here for shorter or longer periods, but only 30 students completed the study and became reverends.

During the years of war, JD du Toit and Ferdinand Postma studied at the *Vrije Universiteit* in Amsterdam. They were imbued with new courage, and convinced that the school should be moved to a different place with a different environment. With the advent of the Synod of 1904 the young Dr. JD du Toit was the new reverend of Potchefstroom and he was ready to make suggestions about the school's future.

9.1.3 The Theological School in Potchefstroom

9.1.3.1 The period 1905-1919

At the Synod of Middelburg (Cape) in April 1904 the surprising decision was taken, on a proposal by Dr. JD du Toit, to move the Theological School to Potchefstroom. Other places such as Pretoria, Middelburg (Cape), and especially Steynsburg were considered, but Dr. JD du Toit, in collaboration with his brother-in-law, Rev. P. Postma of Pretoria, had already been negotiating with the congregations in the Transvaal and the city council of Potchefstroom and his proposal included an offer of 3010 pounds cash and enough land for a building complex - so the proposal was gratefully accepted.

The Theological School was opened in Potchefstroom in February 1905 where a boarding house and school building had already been erected. During his opening speech, Rev. P. Postma, as Chairman of the Curatorium, among others said that the reformed principle should not only govern the theology but all of science.

Ferdinand Postma, who was confirmed as professor in 1904, would from then on devote his life to the Literary Department. He made sure that the preparatory education towards theology, started with a preparation for the matriculation. Under his leadership, the Curatorium in 1905 decided to make the preparatory phase part of the Theological School, and set up a separate preparatory school for the juniors (std. 4-7). The school, with the motto *fac et spera*, opened in 1907 with seven pupils. This “CNO” school was taken over by the Transvaal Provincial Administration in 1915 as the Potchefstroom Gymnasium.
Ferdinand Postma, who was head of the Literary Department, interrupted his lecturing for about two years (1912-1914) to complete his doctorate at the Vrije Universiteit and resumes his work in 1914.

In 1911 JD du Toit succeeded Cachet as professor of theology, and in 1914 Dr. SO Los from the Netherlands was called as second professor of theology. Thus, in 1914 there were three doctors working at the Theological School with its Literary Department. This indeed ushered in a new phase. The science could henceforth be served all the better.

During the years 1916-1919, the educational situation in the country developed in such a way that the Literary Department was severed from the Theological School and its ties to the church in 1919, to exist as the Potchefstroom University College, legally without the Christian character. This was mainly due to the conscience clause of the University Act of 1916.

The ideal of J. D. du Toit and F. Postma of a free university based on a Christian foundation for South Africa following in the footsteps of the *Vrije Universiteit* of Amsterdam would not be reached so soon.

9.1.3.2 The period 1919-1951

From 1919 the Theological School and the University College (later the PU for CHE) exists independently alongside each other. The Curators, however, fought with the Board of the College for a full-fledged Christian University.

In 1921 the institution is recognized by the state as a constituent college of the University of South Africa and incorporated into it. In 1933, the state gives legal recognition to the Christian character of the PUK, and only in 1950 is the university legally recognized as a full-fledged and autonomous university, namely as the Potchefstroom University for Christian Higher Education.

A unique bond and relationship exists between the Theological School and PU for CHE as two independent institutions. Already in 1920 the Council of the PUK and the Curatorium decided on mutual representation on the Board of the PUK and the Senate of the Theological School.

Agreement between the University and the Theological School

In 1945 a contractual agreement was signed between the Curatorium of the Theological School and the University. This agreement has since often been amended according to the demand of circumstances.

From 1922 there was a Department of Theology at the PUK, and since 1930 a Faculty of Theology that practices the theology as science exists.

9.1.3.3 The period 1951-1994

The period from 1951-1994 can be seen as a time of growth and consolidation. The Theological School and the Faculty of Theology had grown, reached a proper place in national and international context, had more professors and had developed an own Reformed theology.

In 1969 the PU for CHE and the Theological School celebrated their centenary as sister institutions, and in 1994 the 125th anniversary was festively celebrated. The year 1994 again saw the end of a particular phase after the Synod of 1994 had taken important decisions about the future of theological training.

9.1.3.4 The period after 1994: unification of theological training

In 1994, the National Synods of Potchefstroom, Midlands and Soutpansberg agreed that the theological training at the schools in Potchefstroom, Hammanskraal and at the Theological School Heidelberg in Vendaland would be unit into one theological school in Potchefstroom.

The theological training of students speaking African languages for the ministry has its own history. It began in 1956 when theological training was offered in Dube (now Soweto). In 1962 this training was moved to Hammanskraal and expanded in such a way that in 1987 an agreement was made with the PU for CHE for the recognition of the academic training and for which the degrees BA and Th.B. were awarded by the PU for CHE.

Since 1995 the training takes place at the Theological School at Potchefstroom, and the composition of the Curatorium is amended so that all churches who have an interested in this training is represented.

9.1.3.5 The building complex

The Theological School currently uses a third building in Potchefstroom; the first (in Molen Street) was erected in 1905, the second (in Borcherd Street, known as the Old Theological School) in 1922 and the third (between Van der Hoff Road and Molen Street and right across from the second building) in 1951. The current building complex forms part of the church building of the Reformed Church Potchefstroom North, and on the east side it has the motif of the wall of the reformation in Geneva. The well-stocked library, with its own church archives, was appropriately named after prof. Jan Lion-Cachet, and is linked to the Ferdinand Postma Library of the PU for CHE.

To the south-east of the grounds currently stands the monument commemorating the theological students who died in the Second Boer War (1899-1902).

After the unification of the different theological schools the student numbers increased so much that the facilities of the "Old Theological School" was used again.

9.1.3.6 Perspective

With the unification of theological training a sound foundation was laid for future church communion across cultural and language barriers. Furthermore, the process of unity in theological training has not been completed, since planning is currently being done and discussions are being waged with other theological in-service training centres regarding a way in which the training and supervision can be structured at these centres. These discussions are still ongoing.

The Faculty of Theology of the NWU and the Theological School have on the one hand distinct goals and respective ties with two different institutions, namely with the NWU and the Curatorium, and on the other hand they are intertwined and dependent on each other in respect of the courses and activities.

The agreement between the Faculty of Theology and the Theological School is to not practice different types of theology, but to support each other and serve the science and the churches together.

By means of telematic training and other opportunities that are being unlocked through the development of technology, the Faculty of Theology has been for some time been positioning itself to also be of service to other institutions in South Africa, Africa, Europe and the rest of the world.

The Theological School, independently of the Faculty, also used the opportunity to make an agreement with the theological training school in Sao Paulo, Brazil, the *Andrew Jumper Post Graduate Centre* (AJPGC).

9.2 Prospectus

The revised prospectus is available electronically from the registrar of the TSP. The prospectus provides all information about the Theological School, curatorium, senate, professors and students.

9.3 Agreement with the NWU – available on request – registrar TSP

9.4 Curators

9.4.1 Management of the Theological School

The Theological School was established by the Reformed Church in South Africa and is managed, maintained and cared for by the same churches.
The churches assigns the management and supervision over the service of training that is done by professors at the school to a curatorium.

9.4.2 Essence of the curatorium

The curatorium is a meeting of elected and proxy rulers or caretakers of the churches with regard to minister training and that which is directly related thereto. This assembly rests on the principle of a combination of churches that meet for the specific and limited purpose of training of ministers of the Word. As such, the curatorium functions as a synodus contracta and it performs a particular church government task with the purpose of the provision for, the care of and supervision of the service of minister training.

9.4.3 Composition of the curatorium

The curatorium is composed in the following way:

9.4.3.1 In the year prior to a General Synod, the churches each elect a number of ministers with their secundi (as determined by the General Synod) for a period of three years, by means of the various Regional Synods or authorised church meetings.

9.4.3.2 Each such church meeting provides the elected curators of a credential letter in terms of CO, art 33 in which the limited governing orders as members of the curatorium are defined.

9.5 <u>Church Order, art 19</u>

It is of utmost importance for the churches in the denomination that there are sufficient ministers for the ministry of God's Word. A shortage of ministers is understandably detrimental to the spiritual growth of the members, while it puts an additional burden on the serving ministers.

The churches also have a responsibility to financially support theological students. Therefore the churches established bursary funds of which the "Fund for Theological Students" is the most important; local churches contributed to this Bursary Fund through collections during worship services. Help from this Fund is handled by a commission for financial support (CFS) according to a fixed set of rules. Bursaries are given to students who apply for it only for registration fees, tuition fees, and if funds allow, for a book allowance.

9.6 <u>Admission to theological study</u>

Before a prospective student is admitted to the preparatory and theological studies, he must meet certain requirements.

9.6.1 <u>Requirements for admission to theological study</u>

9.6.1.1 A student who intends to study theology with the purpose of serving as a reverend in a Reformed Church must give notice of their intention to the Curatorium during the preceding year and report to the Curatorium by appointment. This rule is applicable to all students - those who wish to complete Candidates 1-4 at the TSP or at another institution.

9.6.1.2 The student submits a prescribed application form and a prescribed medical certificate as well as a confidential report from the reverend of the congregation where he is a member, in respect of the background of the student's life. The necessary forms are available from the Registrar.

9.6.1.3 In respect of the academic requirements the student must meet the requirements determined by the University and applied in consultation with the curatorium.

9.6.1.4 Students who report to the Curators are evaluated by means of psychometric tests at the NWU, pastoral discussion and other requirements as may be determined by the curatorium from time to time.

9.6.1.5 The first four years of the Candidate Study is a trial period for the competence and suitability of the student to act as pastor and teacher, and he is closely monitored.

10.1.6.6 The curatorium has the right to manage the admission of students to the Theological School in accordance with the Church Order and relevant provisions of the GKSA.

10.1.6.7 Students who complete the candidate 1-4 at other institutions, with the permission of the curators, report to the TSP upon completion of the study for a *colloquium doctum*. This *colloquium* is an assessment of an applicant's knowledge and insight with a view to determine whether the applicant can continue with the candidates 5-7. The senate makes a recommendation on (i) whether the applicant can enrol for candidates 5-7; (ii) what the applicant can do to improve his knowledge and insight with a view to enrol for the candidates 5-7.

10.1.6.8 For students who have finished their complete studies at another institution, the following applies:

1. Students who report to the curators are evaluated by means of psychometric tests, interviews and other requirements that apply at present.

2. An assessment is based on the documents to be submitted, including an evaluation from the institution(s) where the documents were obtained.
3. The applicants report to the TSP for a *colloquium doctum*. The purpose of this *colloquium* is to determine whether the person's knowledge is up to standard for obtaining the candidate certificate. Following the outcome of the *colloquium* the senate finds that the student can acquire the candidate certificate or makes further recommendations regarding the person to the curators.

Throughout the entire study period the curatorium and the lecturers oversee the student's progress, his lifestyle and his competence and suitability to later be admitted as minister.

9.7 Bequests / Donations

Form for bequests to the Theological Student Fund
Everyone who has the interests of the Theological School at heart are kindly asked to keep the Theological Student Fund of the Theological School in mind in their testamentary disposition. The larger the fund grows, the more interest it produces and in the same proportions the Theological School becomes more independent where its finances are concerned.

If the will still has to be drawn up, consider bequeathing the legacy to The Reformed Churches in South Africa, the Theological Student Fund of the Theological School.
If an already established will provides for the subsequent addition of codicils, the bequest can be done as follows:
"By power of the clause reservator contained in my (our) said will, I (we) now hereby bequeath to: The Reformed Churches in South Africa, the Theological Student Fund of the Theological School the sum of ....; my farm ....; my erf at ....;
If an already established will does not allow for later codicils, it is better to draw up a new will where the bequest to the Theological Student Fund is stated directly.

Financial contributions can be made at any time and are handled and managed by the Administration Bureau.

9.8 Jan Lion-Cachet Library

The Jan Lion-Cachet Library, or simply the Theological Library, occupies most of the southern wing of the Theological School Building. Prof Jan Lion-Cachet was the first librarian. The library serves as a branch of the Ferdinand Postma Library of the NWU.

This is a subject-library and library materials mainly cover the subjects offered at the School of Theology, such as, inter alia, Ethics, Dogmatics, Missiology, Church History, Practical Theology, Greek and Hebrew. Books are recommended by subject lecturers and ordered through the Ferdinand Postma Library. Funds for this comes partly from the GKSA and partly from the Ferdinand Postma Library. Sometimes the book supply is supplemented by donations from e.g. old professors, retired ministers or church members. The library also has a good reference collection such as, inter alia, encyclopaedias, dictionaries, commentaries, Bibles, Acta of the Synod, yearbooks, etc. For those who want to keep abreast of the news, there are daily newspapers in English, Afrikaans and Dutch.

To unlock all this information, there is a computerized catalogue called Ferdikat. In here every book and magazine as well as all other library materials has its own record.

Search criteria such as author, title and subject make it easy to get to a specific source. Other databases that are regularly used here by users are:
Repertory/Register/Catalogue/Index of South African journal articles (RSAT), "In u Lig", Publications of the GKSA ("Die Kerkblad", "Vroueblad", and the "Almanak"), "In die Skriflig", Acta of the Synod).

To find a magazine article in a foreign magazine, there is the database for theology from Religious and Theological Abstracts (R&TA) and ATLA (American Theological Library Association). Furthermore, users can also obtain information on the Ferdinand Postma Library's website for theology, such as, inter alia, electronic magazines, local databases which includes the Joint Catalogue of Theses and Dissertations (GKPV), a list of accredited journals, SABINET etc. Through the www addresses the user also gets access to international websites, such as AlphaSearch.

Who uses the Jan Lion-Cachet Library? The majority of users are lecturers and students of the Theological School. Reformed ministers, ministers from other churches in the area, and lecturers of the accredited theological institutions also use the library.

9.8.1 Ownership of Jan Lion-Cachet Library

Synod 2009 (Acta 2009:289, 2.6) approved the following recommendation: The Synod decided that the ownership of the Jan Lion-Cachet Library is again explicitly included in the Rules of the Administrative Bureau.

10. Publications

10.1 Church Magazines

For many years the Synod has appointed deputies for church magazines. These deputies ensure that the different magazines see the light and that there is an editorial commission for each magazine that determine the content together with the editor of each magazine.

The Admin Bureau handles the administration, subscriptions, shipping and finances of the magazines.

10.1.1 “Die Kerkblad”

This magazine was published from 1 April 1873 as "De Maandbode" with Prof. Jan Lion-Cachet as editor. The last issue of the "Maandbode" was in 1894 with Prof. Jan Lion-Cachet and Prof. S Postma as editors. "Het Kerkblad" with Prof. Jan Lion-Cachet as editor was published from 1 April 1906. From 1 June 1922 "Het Kerkblad" changed to "Die Kerkblad" with Dr. JD du Toit and Rev. T Hamersma as editors.

Subscription: to receive "Die Kerkblad" by post or read it electronically contact the Administrative Bureau on 018 297 3986/7/8/9 or Email: tydskrifte@gksa.co.za
For contributions, letters and comments: Email: kerkblad@gksa.co.za

10.1.2 “Die Gereformeerde Vroueblad”

“Die Gereformeerde Vroueblad” is published from June 1946 with Mrs. JM du Plooy as editor.

Subscription: to receive "Die Vroueblad" electronically contact cobiesteyn@live.co.za
For contributions, letters and comments: Email: cobiesteyn@live.com

10.1.3 “Slingervel”

During Synod 1961 (Acta 1961:289) it was decided that the name of "Die Gereformeerde Katkisant" will be changed to the "Slingervel". Dr. KS van Wyk de Vries becomes the first editor of the "Slingervel".

Subscription: to receive "Die Slingervel" electronically contact the Administrative Bureau on 018 297 3986/7/8/9 or Email: tydskrifte@gksa.co.za
For contributions, letters and comments: Email: slingervel@gksa.co.za

10.1.4 “Kruispad”

“Kruispad” is a church publication for teenagers and young adults between 16 and 26 years. "Kruispad" is a contemporary magazine with Reformative content, focused on current issues, aimed at young, growing believers to equip them for making informed choices that lead to growing in faith.

The “Kruispad” is published 4 times a year.
Subscription: to receive "Die Kruispad" to read it electronically contact the Administrative Bureau on 018 297 3986/7/8/9 or Email: kantoor@kruispad.net
For contributions, letters and comments: Email: kantoor@kruispad.net
Website is www.kruispad.net

10.1.5 Almanak of the Reformed Churches in South Africa

Synod 1869 (Acta 1869:30, art 126) made the following decision: “Aan de leeraren der Theologische School wordt verzocht de uitgave van een’ kerkelijken almanac te bezorgen, zoo spoedig het hun doenlijk is”. The first "Almanak" is published on 31 January 1871. Over the years the "Almanak" has grown into a publication that is a particularly useful tool for every member in the GKSA. A publication that can be displayed to the world with grateful pride.

In the first half of the "Almanak" the daily devotions are published. The second half of the "Almanac" is used to publish the administrative and statistical information of every church in the GKSA. This includes information such as the street and postal address of the church, worship services times, scribe, attes-scribe, cashier, sexton and minister(s). Statistical information such as number of adult members, baptized members, families, visiting places, information about emeriti, professors, etc., are published on an annual basis in the "Almanak".

Church councils are requested to supply the correct member statistics. The calculation of "ramings" is done according to the annual submission of member statistics by church councils.

10.2 Calvin Jubileum Book Fund (CJBF)

The fund was established in 1909 as the Calvin Jubileum Book Fund by the general meeting of congregations in the Orange Free State and transferred to the General Synod of the Reformed Churches in South Africa in 1927 (Acta 1933:130-131, 4a).

The purpose of the fund is to spread the Calvinistic view of life and the world and to combat heresy through publications.

The administration of the finances and publications of the CJBF is assigned to the Administrative Bureau of the GKSA.

The deputies for the CJBF also manage other publications on behalf of other deputies (e.g. deputies for catechism and church music).

The rules and the selection rules of the CJBF is available on request from the Administrative Bureau as well as on the website: www.cjbf.co.za

Synod 2015 approves that CJBF is changed to Reformed Publications.

10.3 Totius Fund

The Totius Fund originated in 1936 as a result of the ceding of the copyright of the Afrikaans Rhymed Psalms of Prof. JD du Toit to the GKSA. The hope was expressed during Synod 1936 that the fund could be used to construct something monumental. Over time it was determined that the fund is the first place used to finance the printing of Psalm Books and Coral Books.

The purpose of the Totius Fund is to provide for the printing of all Psalm Books (which contains the 1937 versification) and Coral Books of the GKSA as well as the electronic supply and distribution thereof.

The administration of the finances and publications of the Totius Fund is assigned to the Administrative Bureau of the GKSA.

The rules of the Totius Fund is available on request from the Administrative Bureau as well as on the website: www.cjbf.co.za

10.3.1 Information about Psalm books on mobile phones / e-readers and the projection of songs

The CJBF deputies and deputies liturgical matters remind churches that there certain licenses, copyrights and publishing rights concerned regarding certain songs.

A distinction must be made between:

- Songs of which Bible Media has licensing-, copy- and publishing rights.
- Songs of which Bible Media does **not** have licensing-, copy- and publishing rights.

In the case of songs that Bible Media has licensing-, copy- and publishing rights on, it may not be installed on mobile phones / e-readers before the rights have been cleared.

The songs on which Bible Media has licensing, copy and publishing rights, may currently only be projected on a screen, LED display board, etc., if a congregation has obtained permission to do so. This permission is obtained by taking out a "Liedboek" license from CCLI.

Note that a "Liedboek" license and a CCLI license (Church Copyright Licence) is not the same thing. Congregations need only take out a "Liedboek" license to project songs that appear in the "Liedboek" on screen, LED display board, etc.

In the case of songs on which Bible Media does **not** have licensing, copy and publishing rights, a congregation in the GKSA does not need to get permission to project these songs on a screen, LED display board, etc.

When congregations take out a "Liedboek" license from CCLI, they receive a CD with all the songs from the Songbook on it, which the congregations can use to project the songs on a screen, LED display board, etc.

A "Liedboek" license only gives a particular congregation the right to project songs from the "Liedboek" on a screen, LED display board, etc. Each congregation must take out the license themselves.

10.4 Evangelisation Media Fund

The Evangelisation Media Fund originated in 1991 as a merger of the former funds of the deputies for Evangelisation literature and those for Mission and Follow-up Literature.

- The Evangelisation Media Fund originated in 1945 as an Evangelisation Fund from which all ministry work regarding the ministry of the gospel to the secular is financed. In 1961 the focus of this fund was limited to the provision of evangelisation literature.
- The Mission and Follow-up Literature Fund originated in 1964 to ensure the provision of Christian literature as needed on the mission field.

The purpose of the Evangelisation Media Fund is to provide literature and other resources according to the evangelistic, apologetic and equipping needs of the church.

The administration of the finances and publications of the Evangelisation Media Fund is assigned to the Administrative Bureau of the GKSA.

The rules and the selection rules of the Evangelisation Media Fund is available on request from the Administrative Bureau as well as on the website: www.cjbf.co.za

10.5 The Church Order Booklet

The Church Order Booklet is an invaluable tool in the hands of churches, for the sake of sound management of each local church and churches together in denomination. The Church Order begins with the words in art 1: "To maintain good order in the Church ...", so that each person and matter is in the right place in the church to function optimally.

What makes the Church Order Booklet special, is not only the Church Order contained therein, but also all Synod decisions that apply to certain articles, as well as examples of documents that are often used. Together with this booklet is updated after each General Synod, to have it at hand for use, advice, guidance in the practice of church government every day.

This booklet is available from the Administrative Bureau as well as on the website www.cjbf.co.za

10.6 Potchefstroom Theological Publications (PTP)

The Potchefstroom Theological Publications is a publishing company who strive to promote the Reformed theological science by publishing:

- Professional literature (academic books that are consulted by scholars and theological students).
- Popular scientific literature (books that are scientifically based, but are presented in a popular style for the popular market).
- Christian devotional literature (gift books or Bible Study books).

The Administrative Bureau of the GKSA administrate the fund. This includes pricing of publications, marketing, stock keeping, sales, financial management and coordination with the publication committee of the senate of the TSP.

Books are published as funds permit and according to the availability of manuscripts that are approved for publication.

A publication committee consisting of 3 members is appointed by the Senate of the TSP. The tasks of publication committee includes dealing with the submission of manuscripts, monitoring of standards, selection, format of final publication and acquisition of ISBN number for publication.

The publication committee, together with 3 representatives of the Administrative Bureau, meet as necessary to coordinate matters related to publications and administration and brought to decision making: an overview of the situation in respect of current publications and planning with regard to the issuing of new publications, checking finances, determining the circulation of planned publications as well as the reprinting of existing publications, final determination of the pricing structure for publications and arrangements regarding the availability of free copies.

The rules of the PTP provides information on the selection and format of manuscripts and is available on request from the Administrative Bureau or on the website at www.ptpboeke.co.za

Orders of books at the Administrative Bureau at 018 297 3986/7/8/9 or by Email: at bestellings@gksa.co.za

11. Diaconal Institutions

- A **physically abused and emotionally neglected child** from a broken home. Exposed the most difficult circumstances conceivable. It is difficult at school. It is difficult to have normal interaction with people.
- A **natural disaster** that no one could stop. Where there stood a house the day before, there is now a pile of rubble. Under the rubble people's lives are buried. Everything they had is gone. Sometimes it happens quickly: earthquake, tsunami, fire and flood does not know a time. Sometimes it's long and exhausting: droughts could take years but in the end there is nothing left. Usually thousands of people are affected.
- A **fire in a nursing home**. Where they will go with all the elderly?
- An **old man** who wanted to dedicate his life to the service of the Lord, but then something went wrong in his life. What is going to happen to him and his people now?
- A **deaconry** where the expenses can suddenly beat the income. Nobody could have foreseen that the **community**'s economic conditions would deteriorate so suddenly. Unemployment is now the rule rather than the exception.

11.1 <u>What do all these people have to do with each other?</u>
This is where the deaconries of the Reformed Churches was able to contribute through the SDDS to alleviate the plight of people. Financially, mentally and sometimes with just a little advice. This work has been done for many years and it is with deep gratitude that we could celebrate the 75th anniversary of the President Paul Kruger orphanages in 2014.

11.2 What is the modus operandi of the SDDS?
SDDS is in the service of the LOCAL DEACONARY of the GKSA and must execute the assignments by the General Synod regarding:
11.2.1 Diaconal institutions of the GKSA.
11.2.2 The needy and emergency conditions.
11.2.3 Assistance Fund for deaconries CO, art 25.
11.2.4 Liaison inside and outside of the church.

11.3 Diaconal institutions of the GKSA
11.3.1 Pres. Paul Kruger orphanages in Pretoria and Reddersburg
11.3.2 Glenzicht Retirement Village
For this purpose SDDS registered a Section 21 company in order to register properties in the name of SDDS, receive government subsidies for the orphanages and collect funds outside of the denomination.

11.4 The Needy and Emergency Conditions
The SDDS liaises with the local deaconry where there are emergency conditions inside and outside of South Africa.

The goal is to get help to people in need as soon as possible. As far as possible they work through local deaconries or churches to provide assistance. Food, clothing and shelter are priorities. (Medical assistance is excluded - here the SDDS only helps to liaise and coordinate.)

11.5 Assistance Fund for deaconries CO, art 25
This fund exists to assist former ministers who left the ministry under CO, Articles 12, 79 and 80 and have no income. Since Synod 2009 a similar fund was established for retirees of the SDDS for whom proper provision for pensions was never made.

As far as possible the SDDS works through local deaconries where the persons concerned are currently residing.

11.6 Liaison inside and outside of the church

SDDS liaises on behalf of the deaconries with other denominations and non-denominational organizations where the agenda relates to diaconal work within the GKSA and the RSA.

11.7 Finances

The Administrative Bureau supplies this great service to draw up the necessary financial statements as well as having them audited. Annually, the statements are made available to all deaconries for inspection. There is concern about growing needs and a decrease in contributions for this important work of the deaconries of the GKSA.

12. Church meetings

Church meetings that are maintained are: Church Council, Classis, Regional Synod and General Synod (CO, art 29).

Each local church, i.e. each church in a particular place, is an independent church. Churches that are one with each other in Confession, liturgy and church government must also experience that unity practically with one another in denomination. For the experience of the unity of churches plenary meetings are necessary.

12.1 Limitation of powers

In CO, art 30, a number of limitations in the powers of church meetings are indicated:

1. Church meetings may only discuss church matters.
2. Church meetings should not deal with matters that can be handled by minor assemblies.
3. Plenary assemblies may not deal with matters that can handled by minor assemblies.

12.2 Plenary assemblies

Minor assemblies delegate ministers and elders to plenary meetings. These delegates receive credential letters from the meeting that sends them, as proof of their delegation.

12.2.1 A credential letter is a document of evidence that a minor assembly gives to its delegates as proof that they have been legally delegated by the meeting. Based on the credential letter the delegates receive a deciding vote in the plenary assembly. Therefore it is essential that credential letters must be completed accurately; the names and offices of the delegates must be filled in correctly.

The calling Church Council of the plenary assembly should take notice of the correctness of the credential letters. Without legal/correct credential letters no person may acquire a seat in a plenary assembly, even though there is no doubt about his/their delegation. When a seat is given to someone whose credential letter is missing or not in order, the legality of the plenary assembly and all its actions come in jeopardy.

12.2.2 Open declaration

Plenary meetings gather on the basis of the unit in Confession, liturgy and church government, upon which denomination is based. This unity is expressed in the "Open Declaration" which is read at the start of every plenary assembly. Delegates show their agreement by standing. Whoever refuses to signify agreement thereto forfeits his seat.

OPEN DECLARATION OF THE SYNOD
OF THE REFORMED CHURCHES IN SOUTH AFRICA

The synodal/classical meeting of the Reformed Churches declares openly, and each member for himself, as follows:

We do hereby, sincerely and in good conscience before the Lord, declare that we heartily believe and are persuaded that the doctrinal standard decided on the Synod of the Reformed Churches in Netherland at Dordrecht in the year 1618-19, published and taught in the Heidelberg Catechism, the Belgic Confession and the Canons of Dort, does fully agree with the Word of God and that we will abide to it by the grace of the Holy Spirit, each one according to his office.

We also accept the liturgy as decided on by the mentioned synod for our corporate worship.

We will keep to the Church Order of the afore mentioned synod of Dordrecht as altered by the Synods of the Reformed Churches of South Africa in the ruling of our church.

We heartily invite to our church community all who received the same precious belief through the grace of the Holy Spirit and want to confess and adhere to it.

It is our wish to keep close brotherly community and correspondence with all local churches and those abroad who confess and adhere to the same standards.

May the Lord graciously sanctify his precious Word to many hearts. It is the desire and prayer of this meeting that through it and through the work of the Holy Spirit all the elect gather and all true believers will be united in one churchly community.

12.2.3 Assignments

Delegates should also bring along their "assignments". These assignments must be duly signed "by those who are sending them", thus the delegated meeting.

"Assignments" include points of description, petitions of protest, requests for revision and appeals to be included in the agenda of the plenary assembly. The reports of the deputies are also added to the agenda.

Only the meeting that delegates may give assignments for the agenda of the plenary assembly; a church council may not directly pass on assignments to the Regional Synod or General Synod, bypassing the Classis; the same applies appropriately for the Classis and the Regional Synod.

For practical reasons plenary meetings require that all assignments and other documents for the agenda reach the corresponding church council/deputies correspondence before a certain date. The purpose is clear: the agenda should be drafted and sent out to all parties involved for information and preparation. Late pieces can be included in the agenda by the meeting. Slackness and negligence must be eradicated as effectively as possible.

12.2.4 Deciding Vote

Each delegate in a plenary assembly has a deciding vote, except in cases where it concerns his own person or church in particular. Deciding vote is the vote cast during the decision-making process.

This means that only legitimate delegates may vote in plenary meetings. Ministers who are not delegated and theological professors attend in an advisory capacity, which means that they may only give advice. Visitors may be granted an opportunity to speak at the meeting; it means that they may only discuss matters.

12.3 <u>Classis</u>

A classis is a meeting of neighbouring churches who each delegate a minister of the Word and an elder or, where there is no minister, two elders (CO, art 41). These churches are represented by their church councils (elders and minister).

When no elder is available to be delegated, a deacon and (in exceptional cases) even a church member, may be delegated. Delegation of elders can take place through free elections or by turns.

Because a classis is a meeting of churches, it is obvious that all churches will have the same number of delegates, so that a smaller church is not dominated/overruled by a larger church.

The responsibility of the Classis is in respect of the following:

- Finances
- Classis "ramings"
- Sustentation
- Visitation
- Retirement of a minister
- CO, art 13 medical disability
- The PGT of the minister
- Taking care of emeriti
- Medical assistance care

The Classis is not a permanent meeting, but lasts only from constitution to closure. A next Classis is another Classis, albeit a meeting of the same churches.

The place and time of the next Classis is determined by the previous meeting. Classes usually meet at set times.

At the last meeting of the Classis before the Regional Synod delegates to this Synod are chosen.

12.4 <u>Regional Synod</u>

The regional synod is an assembly of neighbouring classes, to which each classis delegates an equal number of ministers of the Word and elders, as determined by the regional synod. The regional synod shall meet annually, unless, in the opinion of at least two classes, it has become essential to call an extraordinary regional synod. (CO, art 47).

The regional synod meets annually. This, however, is not a principle that should be enforced, but a practical measure. If the scope of the agenda for a particular year does not justify the gathering of a Regional Synod (provisionally determined by the corresponding Church Council/deputies for correspondence in consultation with the calling Church Council) it does not need to be called. The General Synod should however make such a decision advance to give the calling church council the authority to do so. The final evaluation of the scope of the agenda with the purpose of calling the Regional Synod or not, should be done with the advice of the Classis in whose jurisdiction is the calling church council resides.
If an extraordinary Regional Synod or one that is put forward is essential, at least two Classes must agree.

Naturally the Regional Synod just before a General Synod, must meet; because delegates to the General Synod, as well as members of the regular and broader curatoriums, must be appointed.

The responsibility of the Regional Synod is in respect of the following:
- Finances
- Regional Synod "ramings"
- Sustentation – feedback about allocations
- Making proponents available to call
- Taking care of emeriti
- Church Order, artt 79, 80
- Christian education
- "Transoranje Instituut"
- Points of description, petitions of protest, appeals

12.5 <u>General Synod</u>

The General Synod is a meeting of all the Regional Synods to which each Regional Synod delegates an equal number of ministers of the Word and elders as determined by the General Synod. The General Synod meets every three years, unless it is deemed necessary in the opinion of at least two Regional Synods to call an extraordinary meeting (CO, art 50).

The responsibility of the General Synod is in respect of the following:
- Deputy reports
- Points of description, petitions of protest, appeals
- Finances
- "Ramings"

12.6 <u>Assignment of Corresponding Church Council</u>

Every plenary assembly appoint a Corresponding Church Council or deputies for correspondence who receive and keep all papers and documents of the meeting and submit its acta at the next meeting.

The Corresponding Church Council should handle all unfinished correspondence; certain items of correspondence are completed during the meeting by the scribes, but most of the correspondence arising from the meeting must be completed by the Corresponding Church Council.

Furthermore, the Corresponding Church Council must receive all agenda documents.

In their report to the meeting the Corresponding Church Council must mention assignments carried out and documents received for the meeting. The report of the Corresponding Church Council usually forms the agenda of the meeting and is usually presented right after the constitution and the report of the Calling Church Council.

The Corresponding Church Council must keep all documents safe and advise the meeting from time to time as to which documents should be sent to the church archives.

12.7 <u>Assignment of Calling Church Council</u>

Each plenary assembly appoints a Calling Church Council to call and receive the next meeting at the appointed time and place, or else at the time and place that the Calling Church Council determines, in the case of the Regional Synod, according to the advice of their Classis, and in the case of the General Synod, according to the advice of the Regional Synod.

The Calling Church Council receives the credential letters and check it in light of the Church Order and applicable Synod resolutions. Furthermore the Calling Church Council arranges everything related to the session times of the meeting, provision of food and accommodation of delegates.

The chairman of the Calling Church Council also leads the constitution of the meeting.

12.8 Point of Description, Petition of Protest, Appeal

12.8.1 A Point of Description

A point of description is a proposal that is submitted, for which a church meeting's decision is required.

Before a motion can be tabled, it must first be determined whether previous meetings had not taken already decisions on the matter (proposal) (CO, art 46).

Also, in the case of plenary assemblies, it must be determined whether the case really belongs in the plenary assembly and whether it could already have been finalised in a minor assembly (CO, art 30)

In dealing with a point of description the elucidator (proposer) introduces the matter and gives a brief motivation for why a decision on the matter is necessary.

The chairman gives an opportunity for discussion. Everyone's input should be aimed at helping the meeting to reach a decision. Discussion is not debating various points of view, to try to convince others of a point of view. Therefore Scripture, Confession and Church Order should guide the discussion.

Decision-making preferably takes place by mutual agreement (mutuo consensu), because the churches are one in doctrine, service and discipline (cf. Eph 4: 3-6 - and churches confess their unity in Christ together (Apostles' Creed, Confession of Nicea, HC 21:54, BC art 27).

Certain matters may result in decisions made by majority vote. Here, the minority must either conform (go along with it) or, if the belief is that the decision is against Scripture, Confession and Church Order, follow the way of petition of protest.

12.8.2 Petition of Protest (gravamen)

A petition of protest is essentially a point of description. The difference is that it brings a matter that was already decided about, back to the table and requests that a new decision is taken on the matter. With a petition of protest an objection is made to a particular decision because the decision is contrary to Scripture, Church Order or decisions already taken by church meetings. Therefore the objection is made about the decision taken with the meeting which took the decision.
However it must be determined whether the matter pertains to the particular meeting (CO, art 30) and if the matter actually has not already been finalized (CO, art 46). In practice this means that a petition of protest brings new information (matter) to the meeting, which must be weighed anew by the meeting.

A requirement for a petition of protest is that the decision (in dispute) that was taken must be presented correctly. In addition, the petition of protest must provide proper grounds (motivation) for objection, which should/can convince the meeting to change the original decision. These two points determine the susceptibility of a petition of protest.

In dealing with a petition of protest, the objector states his case and motivates his objection.

Discussion follows, in which each person participating does not get stuck in a debate, but makes a contribution to help the meeting to reach a responsible decision.

Petitions of protest are NOT administration of justice. Therefore (as in the case of an appeal) hearing and hearing again (replication) is not allowed in the dealing with and decision-making with respect to petitions of protest.

12.8.3 Appeal

Appeal means appealing to church polity (based in Scripture, Confession and Church Order). Appeal is made from a minor assembly to a next plenary assembly. The real motivation for appeal is that violation of polity occurred. This violation of polity must be proved by the appeal.

In dealing with appeals administration of justice is asked for.

For the requirements, submission, processing and judgment in an appeal, see Acta General Synod 2015:23-27.