General Assembly Assessment Relief Plan

To Treasurers, Session Clerks and Ministers

At the 2010 General Assembly, an Assessment Relief Plan was approved to assist Congregations by writing off a portion of arrear assessments (Addendum A). The 2011 Executive Commission extended the application date for applications to 30 September 2011 (Addendum B).

Please note the Assessment Relief Plan is for assessment arrears up to the end of 2009, and not assessment relief in the case of capital expenditure. The Assessment Relief Plan is only for General Assembly assessments, and has no bearing on Presbytery assessments. Presbyteries may establish their own relief plans for Presbytery assessments.

This document serves to assist Congregations by outlining the procedure and requirements to process applications according to the Assessment Relief Plan.

Application Procedure
In order to qualify for the Assessment Relief Plan, Congregations must complete and submit the following to their Presbytery Clerk on or before 30 September 2011. No applications are to be sent directly to the Assembly Finance Committee.

A. The original or a copy of your completed Congregational Report Forms (Yellow Forms) for 2009 and 2010 with audited financial statements.
B. Payment or proof of payment of the minimum assessment (R300) for 2009.
C. Evidence of the amount owing in arrears up until the end of 2009.

Preferably at least three years yellow forms with audited financial statements must be submitted.

D. A written explanation of the reasons why your Congregation is in arrears.

Preferably this will include strategies to remedy the situation is at all possible.

Congregational Responsibility
Once the Presbytery and Congregation have received the decision of the Assembly Finance Committee, the following needs to take place:

A. Current assessment payments must be kept up to date.

Should the Congregation fail to make regular payments to keep their current assessments up to date, the assessment relief can be rescinded and the total outstanding debt restored.

B. Arrangements must be made to pay off the remaining arrears as soon as reasonably possible.

It is most likely only a portion of the arrears will be written off. To pay the remaining amount of arrears off quickly, Congregations should engage in fund raising or taking special collections. All funds raised specifically to pay off these arrears are assessment free and are not added to your current income. These funds should be paid to the local Presbytery clearly marked with the Congregation's name, city and marked "Assessment Relief Plan". Congregations must keep a record of the initial debt, all payments made and the outstanding balance. This information should be submitted with every payment on a remittance advice.
The Presbytery will transfer these funds to the Assembly Finance Committee on your behalf.

Application form for use by Congregations

Name of Congregation _____

Name of Presbytery _____

Have you included all the following documents with your application?

☐ A. The original or a copy of your completed Congregational Report Forms (Yellow Forms) for 2009 and 2010 with audited financial statements.

☐ B. Proof of payment of the minimum assessment (R300) for 2009.

☐ C. Evidence of the amount owing in arrears up until the end of 2009.

☐ D. A written explanation of the reasons why your Congregation is in arrears.

How much are your arrear Assembly assessments up until end 2009? _R_____

Can your Congregation maintain payments of the current assessments? _____

Give a brief explanation what gave rise to being in arrears.

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Give a brief explanation of what strategies your Congregation can implement to avoid going into arrears again.

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Signed: _____ _____
Minister/ Interim Moderator Session Clerk

Print Name _____ _____
Minister/ Interim Moderator Session Clerk

Date: _____

Addendum A

DECISION

12. The General Assembly:

a) endorses the following arrear assessment reduction plan:

- i) applications for reduction of arrear assessments to be submitted to the Presbyteries by 30 June 2011.
- ii) applications to include the prescribed yellow form for 2009, together with payment of minimum assessments for that year; evidence of the total amount of assessments in arrears at the end of 2009 and an indication of why the arrear assessments have arisen.
- iii) Presbyteries to assess the validity of each application and the congregation's ability to address the arrears, bearing in mind that all congregations will be expected to keep assessments up to date with effect from 2010.
- iv) Presbyteries to recommend to the Finance Committee the degree to which a reduction of arrear assessments should be granted, bearing in mind that the Finance Committee's original intention was to offer a 50% reduction.
- v) any concession granted by the Finance Committee will be subject to:
  - a) compliance by the congregation with the requirements for submission of financial information, and
  - b) payment of current assessments.
- vi) any payment towards arrear assessments to be made by a congregation in terms of this arrangement to be made to the Presbytery, which has the responsibility of monitoring such payments.
- vii) any funds raised specifically by a congregation to meet their obligation in terms of this arrangement to be free from assessment in terms of the Rules of Assessment.
- viii) failure to comply with the arrangement put in place in terms of this process will result in the original debt being reinstated.

b) instructs the Finance Committee to set up and communicate the necessary mechanisms to implement the plan as from 1 January 2011.

Addendum B

14. The Executive Commission notes that the procedure for pre-2009 Assessment Relief Programme has been circulated to all Presbyteries and Congregations for implementation and that the date for submissions has been moved to end September 2011.