



**social development**

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Department:  
Social Development  
**REPUBLIC OF SOUTH AFRICA**

**UMNYANGO WOKUTHUTHUKISA EZENHLALAKAHLE**

**Umgomo wokuziphatha kahle  
ezinhlanganweni ezingasebenzeli nzuko  
eNingizimu Afrika (NPOs)**

**Ushicilelwe ngaphansi kwesigaba 6(1)(b)(I) soMthetho weZinhlangano ezingasebenzeli  
nzuko ka1997(Act No,71 of 1997) eNingizimu Afrika.**

# **Umgomo wokuziphatha kahle ezinhlanganweni ezingasebenzeli nzuzo eNingizimu Afrika (NPO's)**

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## **Umgomo wokuziphatha kahle ezinhlanganweni ezingasebenzeli nzuzo eNingizimu Afrika (NPO's)**

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### **INHLOSO YOMGOMO**

Inhloso noMthetho ka 1997 wezinhlangano ezingasebenzeli nzuzo wukugqugquzelu nokweseka izinhlangano ezingasebenzeli nzuzo (NPO's) emizamweni yazo yokuhlangabezana nezidingo eziningi zabantu abehlukene baseNingizimu Afrika, ngokwenza lokhu:

- ukudala isimo lapho izinhlangano ziyokwazi ukukhiqiza nokwenza imisebenzi eyimfanelo;
- ukuthuthukisa amandla izinhlangano ezingasebenzeli nzuzo nokuba zibe yingxene kahulumeni nezimboni ezizimele ekuphakamiseni nasekunakekeleni imiphakathi yaseNingizimu Afrika;
- ukugqugquzelu izinhlangano ezingasebenzeli nzuzo ukuba zamukele izibophezelu zokuqinisekisa ngokunakwa nokugcinwa kwamaqophelo aphakeme enqubo: ukusingatha umsebenzi ngokuyiqiniso; ukusebenzisa izinsiza ngokufanele; ukuqoqa izimali ngempumelelo; ukugcina ubudlelwane obakhayo nohulumeni, yimiphakathi ethintekayo, abanikelayo, abaxhasi kanye nomphakathi; ukuphatha ihovisi lenhlangano ngokucophelela; nokuziphatha ngenhlonipho.

Umnyango wezeNhlalakahle usungule umgomo ohambisana nezidingo zoMthetho ka1997 weziNhlangano ezingasebenzeli nzuzo, ngokubonisana nezinhlangano ezimbalwa nezingamalunga zalapha eNingizimu Afrika. Lemigomo yimiphumela yombo noowoda walokho okubonakala njengenqubo enhle ekuholeni nasekuphatheni izinhlangano ezingasebenzeli nzuzo, akukhathalekile ubukhulu benhlangano. Okugxiliswe kakhulu yizinto ezifana nokusebenza ngobulungiswa, ukugcinwa kwezindaba zokuphatha, ukuqoqwa kwezimali kanye nokubhekewa komphakathi othintekayo. Kunethemba lokuthi ngalemihlahlandlela zonke izinhlangano ezibhalise ngaphansi koMthetho wezinhlangano ezingasebenzeli nzuzo ziywemukela lomhlahlandlela, ziwusebenzise ngenjongo yokuzithuthukisa kanjalo nokuqhakambisa lemboni lapha eNingizimu Afrika.

Zintathu izindawo ezsobala nokuqondiswe kakhulu kuzo ngalomgomu wokuziphatha, lezizigaba zihlanganiswe zafakwa ngaphansi komqulu owo. Kuyinto eqondakalayo ukuthi umphakathi ophumeleleyo wenhlangano engasebenzeli nzuzo uyazuza ngemisebenzi egamanxayo yalabo abanikelayo, abaqoqa izimali nabengamele izinsiza nemisebenzi yenhlangano. Izigaba ezintathu eziphawuliwe yilezi;

**Isigaba A: Ubuholi nokwengamela eNhlanganweni engasebenzeli nzuzo (NPO)**

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Umgomo wokuziphatha kahle mkhulu, kodwa awuvezi ngokujulile amaqophelo okuziphatha amile. Abagcini-zikhundla enhlanganweni engasebenzeli nzuzo banenzibophelelo zokwengamela nokuphatha inhlangano ngendlela enqala neyimpumelelo nokugcina umthetho olawulwe wumthetho-sisekelo wenhlangano. Ngokucabanga ukuthi lomgomu uyosetshenziswa yizinhlangano ezehlukeni, ngaphansi kwezimo ezingefani, lomqulu uvulekile kanti ulotshwe ngendlela ewenze ube lula ukuwuqonda nokuwusebenzisa.

## **Umgomo wokuziphatha kahle ezinhlanganweni ezingasebenzeli nzuzo eNingizimu Afrika (NPOs)**

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### **INCAZELO YAMAGAMA NEZINYE IZISHO**

#### **Isisebenzi sokugcinwa kwamabhuku -**

umuntu ogidlabezwe umsebenzi wokubheka isimo sezimali enhlanganweni zonke izinsuku. Lona kungaba ngumsebenzi owenziwa ngokugcwele noma ngezikhathi ezithile, unganikwa umuntu wangaphandle noma ibhizinisi eliwenzayo noma kube yivolontiya, kuya ngobukhulu nokujuila kwemisebenzi yenhlangano, umthamo wemali ezuzwayo noma leyo ekhokhwayo. .

#### **umphathi-hovisi -**

umuntu onikwe umsebenzi wokubheka ihovisi zonke izinsuku enhlanganweni. Lomsebenzi ungenziwa ngokugcwele noma ngezikhathi ezithile, noma wenziwe yivolontiya, kuye ngobukhulu nangokujula kwemisebenzi yenhlangano.

#### **inhloko yokuphatha-**

umuntu ogidlabezwe ngesibophezelelo sokuba yikhanda lenhlangano ngokugcwele, ngezikhathi ezithile noma njengevolontiya. Lona uqashwa yisigungu sokwengamela seNPO kanti wethula imibiko kusona lesi sigungu ngakho konke okwenzeka enhlanganweni zonke izinsuku.

#### **umthetho-sisekelo -**

umqulu obhalwe phansi oqukethe isitatimende sokuqala senhlangano, umbono wayo nezinhloso zeNPO. Ubuye uqukathe yonke inqubo nendlela yokuqondisa izigwegwe edingekile ukulawula indlela yokuphatha enobulungiswa nokusebenza kwenhlangano. Esimweni lapho inhlangano ibhaliswe njengeTrust noma iFoundation kuhlanganisa iTrust Deed ngokulawula koMthetho weZakhiwo ka1988 ( Trust Property Control Act of 1988) kanti kulezo ezibhalise njengenkampani kaSection 21, kuba wumqulu wokuhlanganyela I-Articles of Association.

**umeluleki** - Izinhlangano eziningi ezingasebenzeli inzuzo azinazo izinsiza nemali yokuqasha bonke abantu nobuchwepheshe obudingekayo ekquhubeni izinhlelo, ukwenza umsebenzi nokuqoqa izimali. Kungenzeka eminye yalemisebenzi bayinikele ezandleni zabeluleki bangaphandle abaqashelwa ukunikela ngalobuchwepheshe. Lezi zinqumo kungaba ngeziqondene ngqo nalemisebenzi, kube okwesikhathi esifushane noma esiphakathi.

**abanikelayo** - Umuntu ngamunye noma isikhungo noma isikhungo esivuma ngokwaso ukunikela ngezinsiza izikhathi eziningi nokungaba yimali, ngemuva kwezicelo ezimbalwa ezethulwe yinhlangano, ukuze kwesekwe izinhlelo, nezindleko zansuku zonke.

**Umqoqi-zimali**- Umuntu osebenza ngokugcwele, ngezikathhi ezithile noma njengevolontiya, inhlango engasebenzeli nzuzo ukuthola izinsiza noma imali ekuhlangabezeni izinhlelo, imisebenzi ehlosiwe nezindleko zomsebenzi. Lomsebenzi ungabelwa nabantu noma umuntu wangaphandle noma ibhizini eliyobhekana nokuqoqa izimali.

**Isigungu sokwengamela** - iqoqo lama lunga enhlangano engasebenzeli inzuzo abaqokwe noma abamenyelwe ukusebenza njengabaholi enhlanganweni. Isigungu sokwengamela singanikwa isihloko, kwezinye sokuba: Ibhodi, ibhodi yabaqondisi, Umkhandlu noma Ikomidi yokulawula.

**impokophelelo** - isitatimende esifushane nesicacisa ngenhloso nezinjongo zenhlangano engasebenzeli nzuzo, nesicacisa ngesizathu sokubakhona kwenhlangano.

Uma inhlango engasebenzeli nzuzo izophumelela ekufezeni injongo yobukhona bayo Impokophelelo kufanele ibuyekezwe njalonjalo.

**Inhlango engasebenzeli nzuzo** - lokhu yiqoqo labantu abahlangana ndawonye ngenhloso efanayo, bavumelane ngokwenza uhlelo lokufeza lenhloso. Benza izinto nemisebenzi yabo ngenjongo yokuzuza lenhloso, uma kwenzeka kuba khona inzuzo nokuyimali esala ngemuva kokukhokhela zonke izindleko, basebenzise leyomali ukuqhuba yona futhi lenhloso. Izinhlangano ezingasebenzeli inzuzo zibuye zaziwe ngamagama noma izihloko ezifana nalezi: NGO's, Community Based Organisation(CBO), Civil Society Organisation (CSO), Public Benefit Organisation (PBO), Trust noma Foundation, Charity kanye Religious Body/Institution.

**QAPHELA:** Igama elithi Inhlango engasebenzeli nzuzo(Nonprofit Organisation) liyafingqwa kuthiwe yi-"NPO" kuloMgom.

**Umgcini-sikhundla**- umuntu ogunyazwe ukuba nesikhundla nokuba namandla okuphatha nesibophezelelo enhlanganweni noma ku-NPO.

Lokhu kungenzeka ngokusingatha ngenhloso yokuqondisa izigwegwe nokuholo ngobulungiswa noma ukuphatha nje; njengesisebenzi esisebenza ngokugcwele, izikhathi ezithile noma njengevolontiya. I-NPO yamukela imigomo yokuzihlahlela indlela ezimweni ezibucayi nezifuna ukuqondisiswa. Umgomo ngamunye uchaza amagugu abalulekile enhlangano kanti uyisitatimende esinqala sempokophelelo yenhlango. Imigomo iphendula imibuzo ngendlela inhlango esezenza ngayo emazingeni ehlukene kanjalo ikhomba indlela okuyosetshenzwa ngayo esikhathini esizayo.

**Osingethe uhlelo-** umuntu osebenza ngokugcwele, izikhathi ezithile noma njengevolontiya, I-NPO njengeso lomnini noma uhlelo olusungulelw ukuzeza izinhloso. Akuvamile ukuthi lesi sibophezelelo sinikwe umuntu wangaphandle noma emabhizinisini ahweba ngalomsebenzi.

**umxhasi** - umuntu noma isikhungo eseseka I-NPO ngokusobala, noma imisebenzi yayo noma imigubho, imvama ukukhangisa ngabaxhasi noma izimpahla okanye imisebenzi yabaxhasi. Izimali noma ezinye izinsiza zinikelwa kwi-NPO ngethemba lokuthola okuthile. Lesi sivumelwano saziwa ngokukhangisa okunenhloso phakathi.

**ivolontiya** - umuntu osiza I-NPO emisebenzini yayo, ezinhlelweni zasehovisi noma ekuqoqweni kwezimali, ngaphandle kokufuna inhlawulo noma inkokhelo. Izindleko eziphuma ephaketheni levolontiya zivame ukukhokhwa yi-NPO, kanti kuyenzeka kube khona imadlana ayitholayo njengokubonga nje.

# **Umgomo wokuziphatha kahle eziNhlanganweni ezingasebenzeli nzuzo eNingizimu Afrika, ama-NPO**

## **ISIGABA A: UBUHOLI NOKUPHATHA EZINHLANGANWENI EZINGASEBENZELI NZUZO(NPO)**

### **1. Isingeniso**

Amaqembu amathathu ahluke ngokucacile anomthelela omkhulu empilweni yomphakathi wezwe laseNingizimu Afrika lentando yeningi. Elokuqala lalamaqembu uHulumeni, lapho wonke umuntu ekwazi khona ukuzwakalisa uvo lwakhe ngempilo yezombangazwe kanye nokusingathwa kwempilo emphakathini. Uhulumeni uvotelwa ngokubanjwa kokhetho, uletha izidingo zomphakathi kanti lemisebenzi nezidingo zikhokhwa ngemali yentela yabantu ngabanye kanye nezikhungo ezechlukene. Lemali yenezelwa wusizo oluvela emazweni angaphandle, emkhakheni wokweboleka noma imali ewuxhaso.

Iqembu lesibili yimboni ezimele noma amabhizinisi. Umthelela emphakathini uzwakala lapho kufezeka izidingo nenkanuko yabantu ngabanye ekuhlangabezaneni nokuphakelwa kwempahla noma imisebenzi ngentengo ethile. Impendulo yalesisimo inkokhelo yempahla neyemisebenzi okwenzeka ngokuziqokela, loluxhaso oluvela emphakathini lwenza amabhizinisi aqhubeke nokuhlangabezana nezidingo zomphakathi, ngaleyondlela akwazi ukuzenzela inzuzo.

Iqembu lesithathu yimboni yeziNhlangano ezingasebenzeli ukwenza inzuzo (NPO). Lesisigaba senziwa yizinhlangano eziqala ngokuthi abantu abathile emphakathini bevumelana ngokuhlangana basebenzele inhloso eyodwa. Uxhaso olukhulu ngasekuqaleni luvela kubasunguli nabakhipha kwawabo amaphakethe ukuhlangabezana nezindleko, kamuva kuba nezicelo zoxhaso kulabo abangafaka isandla ukuthuthukisa nokwenza iphupho lenhlangano libe yimpumelelo. Usizo luyavela nasezikhwameni zikahulumeni, oxhasweni noma kusetshenziswe izimali eziqongelelwwe yinhangano ngokwayo.

Uma othile noma iqoqo labathile abanomqondo ofanayo bebona isidingo noma inkinga emphakathini, bese benza imizamo yokuxazulula lesosidingo noma inkinga, basuke sebesemgudweini wokusungula inhlanguano. Uma leso senzo sichuma ngenxa yaleyo mizamo yabo ngokubumbana baqhube uhlelo, kusuke sekuzalwa yonake inhlanguano. Izinhlangano eziningi zomphakathi zigcina kulesi sigaba sokuzenzela, zinikwa umfutho ngabasunguli kanye namalunga azo. Lapho inhlanguano seyifuna ukwaziwa noma isifuna usizo ngaphezu kwalokho enakho, kumele ibumbe umthetho-sisekelo olotshiwe. Lokhu kubandakanya okulandelayo: ukuqokwa kwsigungu sokwengamela (Ikomidi noma Ibhodi); ukubhalwa komthetho-sisekelo; ukuvula I-akhawunti ebhange; ukubhalisa inhlanguano ngaphandle kwempoqo ngaphansi koMthetho weziNhlangano ezingasebenzeli inzuzo; ukubhalisa ngaphandle kwempoqo njengenkampani ewuSection 21 nengahlose kwenza nzuzo, noma njengeTrust ngaphansi koMthetho wamaDeed (Trust Deed Act).

Imboni engasebenzeli ukwenza inzuzo, njengazo zonke ezinye izimboni yahlukumezekwa ngenxa yonswinyo, imithetho evimbayo, usizo oluncane kanye nokwentuleka kobudlelwane obanele nezinye izimboni.

Ukugwema lenkinga, kusemqoka kakhulu ukulungisa ubudlelwane, ukwethulwa kwezidingo zomphakathi, ukusebenza ngokusobala, ukuzibophezelela emsebenzini, ukusebenza okunobulungiswa kanye nokwengamela okuqinisekisa ngentuthuko ezweni lakithi. Lemigomo yokuziphatha isungulwe ngokwesekwa ngamakhulu ama-NGO kanye namaCBO. Lemigomo isuselwe emthethosisekelweni waseNingizimu Afrika, kuyoba nemizamo yokugqugquzelu ushintsho nokuvundisa imboni yamaNPO. Imigomo yencike endimeni enqala eyobanjwa yiwo qobo amaNPO.

Elinye igxathu elibalulekile ngasekuqaleni kokusungulwa kweNPO, ukubunjwa kwesitatimende seMpokophelelo. Uma umuntu noma idlanzana labo lithatha isinyathelo sokuhlangabezana nesidingo somphakathi noma inkinga, basuke bephokophelele okuthize, benombono. Lowombono ngowokwenza ngcono impilo yabantu emphakathini, noma ngalelolanga lapho isidingo siyofezeka khona ngempumelelo noma kuxazululeke leyonkinga. Ezinhlanganweni ezifuna inzuso esingathi amabhizinisi, umfutho ziwuthola enhlosweni yokuthola inzuso. Ama-NPO asebenza ngentshisekelo yokufenza iphupho lawo eliwumbono. Loluhambo noma umfutho singawusonga ngamagama ambalwa sithi - yindima echaza isizathu sobukhona beNPO, yi-Mpokophelelo (mission)

I-NPO, ukuqhubeka kwemisebenzi yayo, isidingo sayo sezinsiza nosizo nendlela esezenza ngayo ukucina ubumbano, konke lokhu kuhlose ukufinyelela ephupheni eliyi-Mpokophelelo. Konke ukuhlela, kungaba wuhlelo oluqondile noma ukufuna izimali, kugxile esidingweni sokuzuza impokophelelo.

Abaholi bamaNPO basheshe bakuqonde ukuthi banzibophezelelo ezintathu emisebenzini yabo, nokuhambisana nokufeza impokophelelo nokuqiniseka ngokuphumelela kanjalo nokukhula kwenhlangano. Okokuqala maziqinisekise ukuthi uhlelo lokwethula izidingo luhambisana nezidingo zomphakathi noma izinkinga ezikhona ngendlela egculisayo nefanelekile. Okwesibili ukwakha isisekelo esiqinile (ngasemalini nezinye izidingo)ukuze inhlango ikwazi ukubhekana nenselelo ebekiwe. Okwesithathu, ukubeka imigudu ehlelekile yokuphatha ngobulungiswa yonke impahla nezinhlalo zenhlangano. Uma imisebenzi yenhlangano ikhula ngesivinini lapho kungaselula ukusingatha ngesikhathi sokuvolontiya, ikomidi noma ibhodi kumele ithathe isinqumo sokuqasha umuntu oyosebenza ngokugcwele noma oyosebenza izikhathi ezithile. Umuntu wokuqala ukuqashwa ubizwa ngoMdidiyeli (co-ordinator), imenenja, noma Inhloko yokuphatha (CE), kanti ubika esigungwini sokuphatha senhlangano.

Ukukhula komsebenzi, isidingo sokuqoqa imali, umsebenzi wokusingatha izimali nowasehovisi uyokhula kuze kufanele kuqashwe nabanye futhi abasebenzi, lokhu kungenziwa yiNhloko yokuphatha. Omunye umsebenzi uyoqhubeka nokwenziwa ngamavolontiya, noma labo abasebenza ngezikkhathi ezithile. Manje sewunesakhiwo esinamavolontiya ezingeni eliphezulu - abasezikhundleni ebhodini, abasebenzi abakhokhelwayo ezingeni eliphansi, amavolontiya ngaphansi kwabaqashiwe - bonke basiza ekwethuleni izidingo noma ekuqoqeni izimali.

## 2. Izimiso zokusebenza

Ngaphandle kokwehlukana kwezimiso nemisebenzi yamaNPO, kulindeleke ukuba kube nokuvumelana nenkambiso evamile okuyophawuleka ngayo lemboni. Lenkambiso ithelelwa

yisidingo seNPO sokusiza ukulwa nobumpofu kanye nokungalingani, nentshisekelo yokwenza ngcono impilo nesimo sika wonke wonke lapha eNingizimu Afrika. Ngokugcina lomcabango emqondweni, amaNPO azibophezele kulemigomo elandelayo:

- ukwethembeka kuleli laseNingizimu Afrika; ukugxila nokulandela umthetho-sisekelo;
- ukuchumisa ubumbano nenhlalonhle yalabo abayingxenye yesizwe saseNingizimu Afrika;
- ukuba nozwelo ngezidingo nenhlalakahle yabantu baseNingizimu Afrika;
- ukuhlonipha amalungelo, isiko kanye nesithunzi sabo bonke abantu ngaphansi komthetho wamalungelo abantu, njengoba uqoshwe emthetho-sisekelweni waseNingizimu Afrika; ukuchumisa inqubo yokulingana ngobulili nobuhlanga (ukuhambisana nomoya wobuntu);
- ukuqinisekisa ukuthi akukho ukucwaswa kwabantu ngenxa yobuhlanga, ubulili, ubuzwe noma imvelaphi, ibala, ukukhubazeka, inkolo, inkolelo kwezombangazwe, inkolelo yomuntu ngamunye, isiko noma ulimi;
- ukwamukela ukuthi wonke umuntu unamagugu nenkolelo yakhe ehlukile ngaphandle kokuthi uvela kuphi, ukhubazekile, usizwe sini, ubulili, iminyaka, inkolelo yakhe, isimo sakhe ngokwenhlalo, ngokomnotho kanjalo nangokomthetho;
- inkolelo esithunzini, ekulinganeni nasebumqokeni bawo wonke umuntu waseNingizimu Afrika, emphakathini ongenakuchema ovikela uphinde uchumise inhlalonhle yazo zonke izakhamuzi zezwe; lokhu kuyochuma kakhulu endleleni okuhlelwe ngayo ubuholi, abasebenzi kanye namavolontiya enhlangano;
- ukweseka intando yeningi eqhuba phambili ukusebenzisana nokuthatha izinqumo ezibandakanya abantu;
- ukusebenzisana, ukushiyelana ulwazi, nokuxhumana nezinye izinhlangano mayelana nezindaba ezivamile;
- ukusebenzisa intuthuko eqhutshwa ngabantu uqobo;
- ukuqhakambisa ukuzinikela ekwenzeni izinto emazingeni onke;
- ukuphatha ngesizotha nangenhloniph Ezinye izinhlangano ngezikhathi zonke;
- ukuqiniseka ukuthi inhlangano ihambisana neqiniso nokuzibandakanya nempokophelelo kanye nezinhloso zenhlangano;

- ukuqinisekisa ukuthi inhlango izethula yona, imigomo kanye nezinhlelo ngendlela ebukeka kahle emphakathini, ngaphandle kokuqhakambisa imizwa yomuntu ngokwakhe noma inkolelo yakhe;
- ukuqinisekisa ukuthi inhlango inomnyango ovulekile ebantwini, iwusizo futhi abantu abathintekayo bakwazi ukuxhumana nayo kalula, phela umphakathi ulindele lukhulu kuyo;
- ukuzibophezelela ekwethuleni izidingo zomphakathi ezisezingeni eliphakeme ngaso sonke isikhathi;
- ukuba nozwelo ngezimo nezinkinga ezibhekana nalabo abathintekayo, ikakhulu lapho kuthathwa izinqumo;
- ukuqinisekisa ukuthi inhlango iseenza ngokusobala nangokwethembeka kubalandeli bayo;
- ukuqinisekisa ukuthi amalunga ayisebenzela ngokwethembeka inhlango ngendlela engakhethi, kubekwe eceleni ukwehlukana kwemibono nokugcina igama lenhlangano lihloniphekile;
- ukuqinisekisa ukuthi inhlango iba mdibi munye nezinhlangano ezishiyelana umqondo nemigomo efanayo.

### **3. Ubuholi nokwengamela**

Ukuze iNPO ikwazi ukubhekana nenselelo yayo yokufeza izinhloso, abagcini-zikhundla kumele bame ngomumo futhi babe nezinsiza ezanele ukubhekana nezimo zansukuzonke. Ukuze iNPO ikwazi ukukhiqiza ngemfanelo, isigungu sokwengamela kanye nabasebenzi abaholayo kumele bazinikele emsebenzini, babe nogqozi, futhi bazikhandle. Isigungu sokwengamela kanye nabasebenzi abaholayo baneszibophezelelo ezixhantile nezicacile okumele bazilandele ukuya empumelelwensi.

#### **Isigungu sokwengamela:**

Isigungu sokwengamela seNPO sivela ngesimo okudaleka ngaso leyonthlangano. Ngokuqhube ka kwesikhathi uma sekuba nezinguquko nokukhula kwenhlangano, isigungu sokwengamela sibhekana nenselelo yoguquko nokushintsha kokulindelwe kuso.

Empilweni noma ezigabenzi zokukhula kwenhlangano, kubalulekile ukuthi isigungu sokwengamela sicacise ngemisebenzi yaso. Isigungu sokwengamela esihambisana neqophelo lomthetho oqoshwe kumthetho-sisekelo ngesikhathi ibhaliswe inhlango, inqubo emsebenzini waso kusibeka endimeni yempumelelo ephelezela wukwengamela okuhle nenqubo enobulungiswa yokuziphatha. Iqhaza elibanjwe yisigungu sokwengamela sibaluleke kakhulu enhlanganweni, kanti imisebenzi eyenziwa lapha kumele ithathelwe phezulu. Wonke amalunga asesigungwini sokwengamela kanye nesigungu ngokwaso kuthathwa njengombimbi olufanele luchaze ngazo zonke izehlo ezenzakalayo enhlanganweni. Omunye umsebenzi ungabelwa abantu bangaphandle, kodwa ekugcineni isibophezelelo sokuchaza ngokwenzekile nemiphumela angeke kwedluliswa.

AmaNPO amaningi aye aveze ukuthi aqalwa ngumphakathi othile okungenzeka ukuthi wawunezidingo ezithize, ufunu ukuhlangabezana nezidingo ezibekiwe, noma ufunu ukusebenzisa izinsiza ezibaluliwe ukufenza leyonthloso. Amalunga esigungu sokwengamela avame ukuzithola emaphakathi kulezizimo eziphawuliwe. Izimo eziphawuliwe yilezo zokufuna izidingo zokuhlangabezana nesidingo esithile noma ukusebenzisa izinsiza ekubhekaneni nesidingo. Iqophelo lokusebenza kwesigungu sokwengamela sikalwa ngokubheka izinga okunakekelwa ngalo, ukwethembeka nokuthobela izinjongo ezingala zenhlangano.

- **Umsebenzi nezinga lokunakekela:** ukusebenza njengomuntu ovamile, kufaniswa nalokho okungalindelwa kumuntu onobuhlakani, uma enikwa umsebenzi ofanayo; ukusebenza ngokucophelela, nokuba mdibi. Kunzima ukulinganisa isikhathi, ikhono kanye nokuqaphelisa noma izenzo ezingalindelwa kumuntu oyilunga lesigungu.

Leliqophelo lokusebenza lifuna kuthathwe izinqumo ngokuqongelela ulwazi olwanele. Akudingekile ukuthi amalunga esigungu aze abe ngochwepheshe ezintweni zonke ezethulwa phambi kwavo, kodwa kulindelwe ukuba lelo lunga elinobuchwepheshe emkhakheni othile libe nesandla odabeni oludinga lobo buchwepheshe njengelunga. Akudingekile ukuba ilunga lizimbandakanye ngokugcwele nazo zonke izenzo nezinqumo nesigungu sokwengamela. Isidindo sokusebenza ngokunakekela siyakwamukela ukwedluliselwa kwamandla kwamanye amalunga, ekomidini noma abantu bangaphandle, uma kunesizathu esifanelekile.

- **isibophezelo sokwethembeka:** ukusebenza ngokwethembeka nokuqhakambisa izifiso zenhlangano kuqala ezenzweni. Ukusebenza ngokwethembeka kuchaza umgomu lapho umuntu eyokhiphela khona inhlangano isifuba mayelana nesimo sokushayisana kwezifiso zakhe nezenhlangano (conflict of interest). Inqubo yomthetho ithi makwenziwe lokhu okulandelayo uma kunalesi simo:

Masichazwe ngokugcwele lesismo; masivunywe yiningi lamalunga esigungu sokwengamela; makuhlomule kakhlulu inhlangano ngezinqumo ezithathwayo.

Olunye uhlobo lokwethembeka luvezwa uma ilunga elithile nenhlangano besesimweni sokuncintisana ngokuhlomula ngomsebenzi obekiwe. Ilunga lingaqhubeka nethuba lelo kuphela uma inhlangano ivuma ngokwayo ukuhoxa kulelo thuba.

- **isibophezelo sokuzithoba:** ukusebenza ngendlela ehlose ukuthi inhlangano isebeenze ngokulandela imithetho ebekiwe, imithetho eqondene ngqo nokubunjwa kwenhlangano ngokunjalo nokuhambisana nomthetho-sisekelo kanye nempokophelelo yayo. Izinyathelo ezithathwa ngokuphikisana nemilayelo yenhlangano ayamukelekile.
- ukuthi isigungu sokwengamela namalunga asiqhuba kanjani lesi sibophezelelo kuyehlukana ngenxa yezimo eziningi, singaphawula izinto ezifana nesibalo sabasebenzi nenani lesabelo sezimali; ukuthi inhlangana intsha yini, noma yabunjwa eminyakeni eminingi edlule.

- c. abukho ubukhulu besigungu sokwengamela esingathathwa njengesiyiso nesifanele nesiwujikelele, isibalo sakhono siya ngokwehlukana kwezimo.
- d. zonke izinhlangano ziyaguquka ngokuhamba kwsikhathi futhi lokhu kuletha isidingo sokubuyekeza isimo, ukuhlela kabusha ngesinye isikhathi kudingekile. Uma kwenzeka, uhlaka lokwengamela lungabuyekezwa kabusha lonke.
- e. isigungu sokwengamela namalunga afika esicongweni sokusebenza ngokuzibuza imibuzzo ethile emayelana nokuzibophezela kwawo, hhayi nje ukuqhuba uhlelo noma ukuqhuba imigomo yabo ngaphandle kokuzibheka ukuthi basesendleleni efanele yini.

Ngokuhlinzekela lokhu osekushiwo, isigungu seNPO senza lokhu:

- sinquma impokophelelo nenhoso yenhlanguano:

isigungu kufanele sikhiqize imiqulu eveza ngokusobala izizathu zobukhona benhlangano – impokophelelo yayo, izinhloso nezinjongo kanye nemigomo. Lokhu kumbandakanya umgomo wokuxazulula ukushayisana kwezifiso okuhloswe ngakho ukugwema isimo lapho ilunga noma esinye sezisebenzi esingatholakala sesizuza okuthile ngenxa yesikhundla noma ukusebenzela inhlanguano.

Kumele kuchazwe isidingo noma inkinga ehloswe ukuxazululwa, umphakathi osetshenzelwayo kanye nomphakathi oweseka lomsebenzi. Ngaphezu kwakho konke kumele isigungu sikwazi ukunika incazelo ngokwehluka kwenhlangano kwezinye, nekhono lokuheha abaxhasi ukuze isimame. Isigungu sokwengamela kumele sibe yisibonelo ekulandeleni umthetho-sisekelo waso, imigomo namaqhinga anqala esizibekela wona.

- ukuqoka inhloko yokuphatha:

ukufeza impokophelelo nenhoso yenhlanguano, isigungu sokwengamela kufanele sikhethu uhlobo lwabantu abayohola inhlanguano, Inhloko yokuphatha (chief executive officer), esikhathini esiningi abasebenzi abaphezulu, kungaba ngabasebenza ngokugcweli, ngezikathi ezithile noma amavolontiya. Lokhu kumele kuflanganise nokudwetshwa kwengqikithi yemisebenzi elindelwe kumuntu oqokelwe lezi zikhundla nokuthi iyolawulwa kanjani inhloko yokuphatha. Inhloko yokuphatha namalunga aphezulu abasebenzi ayoba yingxene yaahlala emihlanganweni yebhodi noma bona bengeyikuvota.

Iqhaza lesigungu sokwengamela ezindabenzi zabasebenzi benhlangano lingabandakanya: imigomo yabasebenzi, imithetho yokuqasha ehlinzekela labo ababencishwe amathuba esikhathini saphambili, ukugcinwa kwamalekhodi, ukuhambisana nemilayelo ebekiwe, ukuqashwa kwabasebenzi, uhlaka lwenhlangano, ukuhlelwa kwemisebenzi, amaholo, eminye imihlomulo enikwa abasebenzi, ukukhuthazwa kwabasebenzi, ukuphathwa kwabasebenzi, ukubuyekezwa kweqophelo lokusebenza kwezisebenzi/amalunga, ukuthuthukiswa kwamathuba okukhula kwabasebenzi enhlanganweni nezindaba eziphatheleni nabasebenzi.

- ukweseka inhloko yokuphatha nokubuyekeza indlela esebezena ngayo:

Inhloko noma inhloko yokuphatha yenhlangano engasebenzeli inzuzo, akukhathalekile noma isebenza njengevolontiya noma ngokugcwele, kumele ibike esigungwini sokwengamela. Kulindeleke ukuba inhloko yokuphatha yethule imibiko ngezikhathi ezithile mayelana nenqubekela phambili enhlanganweni, imizamo yokuqoqa izimali, impatho ehovisi, ukusingathwa kwezimali nokusebenza kweqhinga lenhlangano.

Inhloko noma inhloko yenhlangano idinga ukwesekwa ngamalunga esigungu ukuze;

- kuphumelele ngokugcwele iqhinga elibekwe yinhlangano:

Amalunga esigungu sokwengamela kumele abe neqhaza ezigabenzi zokuhlela inhlangano ;ekunqumeni ikusasa layo nokuveza izindlela okuyofinyelelw ngazo ekutholeni izinjongo eziqunyiwe. Kuwumsebenzi wawo futhi amalunga ukuthatha izinqumo nokubuyekeza impokokophelelo yenhlangano, imiphumela ehlose ukuzuzwa ngokuthola impokophelelo; ukukhetha imisebenzi nezinhlelo ezithile, eziyobhekana nempokophelelo nalezo zokweseka izinqumo; inhlangano kuyomele isebeenze ngokuzikhanda ukuzuza izinhlosa ezibekiwe. Ukuzikhanda kungasho ukubumba izinyathelo (minyaka yonke) nohlaka olusemqoka ukuze iqhuba lomsebenzi ngempumelelo.

Ukubhekana nalenselelo, isigungu sokwengamela asiqinisekisa lokhu: imigudu yokulawula nokuhlahla indlela enhlanganweni; umbono wenhlangano; yincazelo ecacile ngomsebenzi ngamunye okumele wensiwe yinhlangano; incazelo ecacile ngemiphumela elindelwe enhlanganweni ngokuphela kwesikhathi esithile; kunesabelo sezimali kanye neqhinga laminyaka yonke; ukuqaphela nokuvivinya ngazikhathi zonke kwenqubekela-phambili encike ekusebenzeni kohlelo. Ama-NPO amakhulu angaqoka ikomidi lokuhlela eliyoba nesibophezelo salomsebenzi ngenhlosa yalokhu:

- ukuqinisekisa ukuthi inhlangano inezinsiza ezenele:

Inhlangano engasebenzeli nzuzo inamandla okusebenza alingena nobungako bezinsiza ezikhono. Ukuletha izinsiza ezenele kuwumsebenzi wesigungu sokwengamela.

Ezinhlanganweni ezinkulu, lowo oqoqa izimali kungenzeka kube ngumuntu ongekho esigungwini sokwengamela, kodwa osekewi ngokugcwele ekuqoqeni izimali. Izimali eziningi eziqoqwayo nezivela kubaxhaxi zitholwa ngegunya lesigungu. Amalunga kumele abe yimithombo yokuxhumanisa nalabo abangaba wusizo ekuqoqeni izimali. Indlela yokufeza lesi sifiso wukuthi amalunga ngokwawo abe ngabantu abazibophezelele enhlanganweni ngasezimalini. Kufanele basungule iqhinga lokuqoqa izimali lonyaka wonke; baqaphele ukusebenza kwezimali. Izinhlangano eziningi ezingasebenzeli nzuzo ziqoka ikomidi lokuqoqa izimali ukuze kube yilo elishayela loluhlelo:

- kweminye yemisebenzi yekomidi, kumele banakekele izinsiza zenhlangano:

Isigungu sokwengamela wumbheki wezinsiza nakho konke kwenhlangano engasebenzeli nzuzo. Esimweni sezinkampani ezibhaliswe ngaphansi kuka Section 21, umsebenzi wezimali ubhekwe ngabaqondisi abasesigungwini sokwengamela. Isigungu sokwengamela silindelwe ukuthi siqaphe amafa nezinsiza zenhlangano nokuqikelela ngokuphepha kwazo ngokwenele, nokubona ukuthi kunemigomo nemizamo eyanele yokugcina isimo sokuphepha kwempahla.

Isigungu sokwengamela kufanele siqikelele ukuthi inhlangozo ithatha izinyathelo ezifanele ngesimo sokuhlela izimali, ukugcinwa kwamabhuku, isabelo sezimali, amalekhodi abasebenzi nenkokhelo yabo, umbiko waminyaka yonke oya eMnyangweni wezeNhlalakahle, ukwenelisa kwesimo sokwengamela izimali, ukuhlaziya isimo sezimali, ukusingathwa kwemali, imali eyongiwe kanye nokwenganyelwa kobungozi emsebenzini.

Isigungu sokwengamela kumele siqaphela isabelo sezimali ngokukhipha njalo imibiko yezimali nokuthatha izinyathelo ezifanele zokuvikela ukuntengantenga kwesabelo sezimali enyakeni.

Isigungu sokwengamela sithola nemibiko yaminyaka yonke yama-akhawunti ezimali, sigade amafa nezimali ezitshaliwe, baqaphela nokuthi yonke imininingwane yomthetho iyalandelwa. Ezinye izigungu ziasha ikomidi lemali elibhekana nalomsebenzi osemqoka.

- sinquma sibuye silandele izinhlelo nemisebenzi:

Isigungu sokwengamela kumele siqonde zonke izinhlelo zenhlangozo, imisebenzi nemizamo esungulwa yiyo nokwazi ngemithelela yaleso naleso simo. Iqhaza laso wukufaka imibuzo ngalezo zinhlelo nemisebenzi eqhubekayo nokuthi iyahambisani yini nempokophelelo nenhoso ebekiwe. Ukwenza lokhu, kumele: siphaside iqhinga lohlelo lonyaka; ukuvumelana namasu assetshenziswe ukulandela nokuvivinya izinhlelo noma imisebenzi nemiphumela ezuziwe; ukubuyekeza ngeso elikhali isiko lenhlangozo nokwenza kwayo, ukwenza izinguquko ezifanele neziletha ushintsho emiphumeleni, ukwenza ngendlela engcono, ukwaba izibophezelelo, ukugcina inhlionipho, ukwazisa ukuthi abantu abafani kodwa njengabantu bayalingana ekuthuthukiseni inhlangozo. Uma kwenzeka uhlelo lokusebenza lulujile noma kungolohlobo oludinga ulwazi oluthile, amanye amaNPO aqoka ikomidi lohlelo ukuhambisa lomsebenzi;

- ukuqhakambisa isithombe esihle ngenhlangozo emphakathini:

Isigungu sokwengamela siwumxhumanisi phakathi kwabasebenzi/abangamavolontiya, amakhasimende enhlangozo, amalunga, umphakathi kanye nabaxhasi. Ngokuvamile inhloko yenhlangozo noma usihlalo yibona abangabakhulumeli benhlangozo; kungaba ngomunye kubona oqokwe wagunyazwe yisigungu. Amalunga angaba nokuxhumana nemikhakha eminingi enomthelela; kungaba yimbonimi yokuhweba, abezindaba noma kuhulumeni. Kumele ngaso sonke isikhathi baqaphela ukuveza imibono yabo egameni lenhlangozo, futhi balungele ukuchumisa inhlangozo ngokuyiqiniso nangomfutho lapho benikwe ithuba

Ukuze bakwazi ukufeza lezi zibophezelelo, amalunga esigungu kumele abe nolwazi ngokwenzeka ezimakethe zenhlangozo yabo – abayozuza, amakhasimende, abalandeli njalo njalo. Ezinhlanganweni ezinkulu, lokhu kungasho ukuba nentshisekelo ekwenzeni ucwaningo, ekuhleleleni ezezimakethe, ukuthuthukisa imikhiqizo, ukupaka nokusabalalisa impahla, ukunquma intengo, ukuchumisa, ukudayisa, ezokuxhumana nomphakathi. Okungenani, isigungu kumele sibe nolwazi ngokusebenza kwezimakethe noma iqophelo lokusebenza kwenhlangozo emehlwani ezimakethe. Kumele siqinisekise ngokuthi umbiko wonyaka uyenziwa.

- sifana nenkantolo okwethulwa kuyo izikhalo:

Uphawu lwenhlangano yeNPO eseberza ngempumelelo nesivuthiwe, yileyo amalunga esigungu sayo angazibandakanyi emsebenzini wansuku zonke, nangagxambukeli ezindaben zabasebenzi noma emsebenzini wenhloko. Kusukela odabeni lapho isinqumo senhloko yokuphatha siba nokungatshazwa ngomunye wabasebenzi, ibhodi kuyomele yaziswe yinhloko ngalokhu kwehluka kwemibono. Ezinhlanganweni ezincane noma kwezisafufusa, nalapho amalunga athile eseberza khona njengamavolontiya, ukushayisana kanye nokungaqondisisi kuvamile. Ukwehluka kungenzeka ngenxa yokungaqondisisi kwamalunga ngezibophezelelo zaho nokwesabela isimo lapho esenza khona imisebenzi emibili.

Ukungqubuzana kwenqubo kungagwemeka ngokuba inhlango isungule futhi igcine imigomo yokuqondisa izigwegwe nokulalela izikhalo ngokucacisa imigudu yokuphatha nencazelo elandisa ngezibophezelozomuntu ngamunye.

- ikala izinga layo lokusebenza:

Njalo ekupheleni kweminyaka emibili noma emithathu, isigungu sokwengamela kumele sizinike ithuba lokuhlolainqubeko nokuzuziwe ngalesikhathi. Lokhu kusemqoka kakhulu uma ilunga ngalinye lesigungu lingene enhlanganweni ngokwamukela iqophelo elithile lokusebenza elilindwe kulona. Inqubekela-phambili ingakalwa kwi-workshop/enkundleni yokubonisana yokuvivinya, noma ngokuphonsa imibuzo ehlleliwe emalungeni ngamanye, lokhu kungenziwa wusihlalo kanye/noma nenhloko yokuphatha. Izinga kumele okungenani lixube lokhu: Ulwazi ngokushisekelwe yinhlangano; ukuzinikela enhlanganweni; iqhaza ekuletheni ugqozi emakhasimendeni noma kubaxhasi; ikhono lokunikela; ukuzinikela emsebenzini.

### **Ukuholwa kwabasebenzi:**

Ukuzuza ngokuyikho esigungwini sokwengamela nakubasebenzi, amalunga esigungu, ikomidi nabasebenzi kuyofanele basebenze ngokubambisana, baqonde ukusabalala kwezibophezelelo nemisebenzi yabo kwabanye. Konke lokhu kwenzeka ngenhoso yokufeza impokophelelo yenhlangano.

Isibophezelelo esikhulu sabasebenzi, abaqashwe ngokugcwele, izikhathi ezithile noma amavolontiya wukugxilisa izinhlelo zenhlangano ngokulandisa komthetho-sisekelo, impokophelelo kanye namasu anqala enhlangano. Lemisebenzi ihlanganisa intuthuko kubasebenzi, ukwengamela izinsiza nempahla ngokwethembeka, kanye nokusebenzisa ngendlela efanele yonke impahla nezinsiza kuxubene nesikhathi. Lenqubo eyinkuthazo iqondiswe ekuthuthukiseni amakhono abantu. Inhloko yokuphatha inesibophosokuhola lezi zinhlelo nemisebenzi. Inhloko kumele izibandakanye emkhankasweni wokwazisa nokugqugquzelabasebenzi ukuthi babambe iqhaza ekudaluleni izidingo namathuba, ngokwenza lokhu basethubeni lokuba ngabanini zinhlelo nenqubo. Iziphathi-mandla zehovisi kumele zicabange lenqubo elandelayo yokuziphatha ukuze ziphumelele:

- imizamo yokuqonda inhlango ngokuphelele;
- ukunika umhlahlandela wenqubo-mgomo nobuholi esigungwini sokwengamela.

Inqubo-mgomo yabasebenzi kumele ihambisane noMthetho olawula eZokusebenza neminye imithetho encikene nayo, kanti kufanele ivikele amalungelo abaqashi, abasebenzi, amalunga ;

- ukuphatha, ukuqondisa nokwenza umsebenzi uqhubeke, ukuqoqa izimali nokuphatha umsebenzi, izinhlelo nemisebenzi yenhlangano;
- ukuphatha nokusebenza kwenqubo-mgomo kanye nemilayelo yesigungu;
- ukwamukela nokulandela umthetho-sisekelo nenqubo-mgomo yenhlangano;
- imfundiso yesigungu mayelana neqhaza nezibophezelelo ezhlukile ezsabalalela emisebenzini nasezibophezelweni;
- ukubika ngezikhathi ezinqunyiwe esigungwini nokugcina ibhodi inolwazi ngokwenziwa yinhlangano
- ukweluleka ngesikhathi isigungu ngakho konke okusha okungaphazamisa impumelelo yenhlangano;
- ukusungula uhlelo lwangaphakathi lokuxhumana nolusebenza ngemfanelo;
- ukugcina isimo sokupathwa kwezimali kuqine ngokufanele; ukuphasisa yonke inkokhelo eyenziwayo nokuqaphela imisebenzi yezimali nokugcina kwamabhuku enhlanganweni;
- ukuhlela isabelo sezimali saminyaka yonke ngosizo Iwabasebenzi, umgcini-mafa (uma eqokiwe) kanye nekomidi lezimali (uma liqokiwe);
- ukuqasha, ukwengamela, ukuvivinya nokuxosha abasebenzi. Ukusungula izinhlelo ezilungile zokuhlolamakhono, ulwazi neqophelo lokufunda, iqophelo lokuzibophezelabasebenza bese behkokhelwa ngokufanele. Ukuba nemigomo esobala necacile yokuqasha abasebenzi abasha naleyo yokuyeka emsebenzini;
- ukugqugquzelanokweseka amavolontiya ekubambeni iqhaza;
- ukugcina amalekhodi enhlangano, amafayela, imiqulu nemibhalo edinga ukulondolozwa;
- ukungena ezivumelwaneni nalabo okuthengwa kubo egameni lezinhlangu, ngemvume yesigungu;
- ukumela inhlangu kwezinye izinhlangano, kwabezindaba nasemphakathini jikelele;
- ukulungisa okuzoxoxwa emihlanganweni, isaziso kubasebenzi, imibiko, imibhalo yansuku zonke nokunye okusemqoka kwangaphakathi nangaphandle kokuxhumanisa;

- ukugcina ulwazi oluyimfihlo luyisifuba.

#### **4. Ukwengamela izimali**

Inhlangano engasebenzeli nzuzo kayifani nebhizinisi elizuza ngokuthengisa impahla noma lenze imisebenzi ethile, kanjalo ayifani nohulumeni onemithombo evela kubakhokhi-ntela. Inhlangano ingaba nezidingo nezinsiza kodwa ayisiye umnini walempahla eqoqiwe. AmaNPO alindelwe ukuba anakekele ngokucophelela yonke impahla noma izidingo ezethulwe kuwo ngabaxhasi, abanikelayo noma wuhulumeni. Uhlelo lokuphathwa kwezimali, akukhathalekile ukuthi lungakanani, kumele luthuthukiswe futhi lugcinwe yihovisi lenhlangano ukuze kuqikelelwe ngokusethenziswa kwempahla. Ngokuvamile, lokhu kungathola ngalendlela:

- ukubumba izinhlelo ezingala zokuphatha izimali nokuqashaabantu abawugogodele umsebenzi, kungaba ngabaqashwe ngokugcwele noma izikhathi ezithile noma amavolontiya ukuqhube umsebenzi wokusingatha lezhinlelo;
- ukuthuthukisa inqubo-mgomonenqubo kanye nomhlahlandlela wokusebenza (kulawo maNPO asevuthiwe) kungambandakanya lokhu: ukwethulwa kwemibiko yezimali, ukusabalalisa imibiko yezimali, uhlelo lokugcina amabhuku, ukucutshungulwa kwemibiko yanyanga-zonke evela ebhange, inqubo-mgomoyokonga imali, inqubo yokusayinwa kwamasheke, inqubo elawula ngezindleko, uhlelo lokubhala imali etholakele, umgomowokuholela abasebenzi, umgomowomshuwalense, ukusingathwa kwamafa enhlangano, ukusingathwa kwempahla edayisayo (uma ikhona), inqubo yesabelo sezimali, inqubo yokukhokhwa kwentela (uma ikhona) kanye nenqubo yokuxazulula izinkinga nokushayisana kwenkambiso yabantu ngabanye neyenhlangano.
- ukuhambisana nenkambiso yaseNingizimu Afrika yokugcinwa kwamabhuku nokubhalwa kwengqikithi yezimali, ikakhulu maqondana nenqubo, ukubekwa kwemali ebhange nokugcinwa kwamalekhodi;
- ukwenza ucwaningo lwaminyaka yonke ngesimo sezimali;
- ukudweba isabelo sezimali sangempela semali etholakele/eyotholakala naleyo esebezile/eyosebenza;
- ukuqapha imali lapho isetshenziswa nokuqhathanisa ngezikhathi zonke izimali ezitholakele nalezo ezbekwe kwisabelo-zimali, kuzanywe ukuhambisana nalokhu. Uma isidindo soshintsho sibonakala, abasebenzi kumele bathintane nesigungu basazise ngesimo ngaphambi kokuzithathela izinqumo zokuguqula isabelo sezimali sincike ezidingweni zangempela zenhlangano;
- ukubeka inqubo ecacile ngemboleko-mali enikwa abasebenzi kanye nokunikwa kwabasebenzi amaholo singakafiki isikhathi sokuhola;

- ukusungula umgomo oqondene nenkokhelo ekhishwa njengokubonga noma umholo nokubuya ngaphandle kwenhlangano, lokhu kwensiwa ngenhloso yokugwema inkokhelo ephindiwe noma engafanele;
- ukusungula izinhlelo ezinqala zokuqaphela imali encane nesetshenziselwa ukukhokhela izintwana zasehovisi;
- ukusungula imigomo ecacile yokugunyaza, ukubhala, ukusayina nokukhipha amasheke;
- ukwakha inqubo ebhekene nokusetshenziswa budlabha nokuntshonthwa kwempahla nezinye izinto zenhlangano;
- ukusungula amaqpohelo emukelekile okusingatha izindleko eziqondene nokuqoqwa kwezimali nokugcinwa kwehovisi;
- ukuqinisekisa ukuthi izimali zisetshenziselwa kuhela inhloso ebekiwe;
- ukwehlisa ubungozi bokwethembela kweminye imithombo, ngokwakha isizinda esibanzi sokufuna izimali;
- ukusungula uhlelo olunqala lokuthenga; ukufunwa kwamakhotheshini ambalwa ngaphambi kokuthenga, uma kwenzeka; ukuthola isiqiniseko sokugunyazwa kwamoda; ukuqaphela impahla lapho ifika enhlanganweni, ukuyihlola nokuyiqhathanisa nama-oda ayo; ukulandelwa kwenqubo yokukhokha; nokugcinwa kwamalekhodi ngemfanelo.
- ukusungula uhlelo oluqvile lokukhipha amathenda nokufunwa kwezinkontileka; ukulandela izidingo ngokulawula komthetho wokuthenga; uhlelo lokuthenga olusobala nolungachemile; ukuhlangabezana nezidingo zaleyo naleyo nkontileka noma ithenda.

## **5. Ukusebenza ngendlela esobala nokuzibophezelela**

Enye yezinilosu zoMthetho weziNhlangano ezingasebenzeli nzuso wukugqugquzelu nokweseke amaNPO emizamweni yawo yokuhlangabezana nezidingo ezahlukene zabantu baseNingizimu Afrika, ukubanika umfutho wokugcina amazinga okusebenza ngokusobala ephezulu nokusebenza ngokuzibophezelela. I-NPO ayisiye umnini wezinsiza noma impahla eyidingele ukufeza impokophelelo yayo, kodwa ivunyelwe ukusebenzia imali kanye nezipho ukuzuza izinhloso zayo. Labo abakhipha lezizimali badinga isiqiniseko sokuthi ngempela umsebenzi uyoqhutshwa ngokweqhinga elidwetshiwe, nangeqiniso.

I-NPO iphila futhi iphumelela ngekhono enalo ngokugcina iminyango ivulekile nobuhlakani bokwenza ubungani nalabobantu abasemqoka ekubambeni iqhaza: labo abanikwa usizo nabasetshenzelwa yinhlangano; abanika usizo enhlanganweni; abenza kube nesimo senqubekela-phambili enhlanganweni; kubaluleke kakhulu futhi kuyayisiza inhhlangano ukuthi ubuholi nenqubo yokupathha ibhekisise iqophelo layo lokusebenza ngokusobala nokuzibophezelu emsebenzini wenhlangano nokwenza lokhu okulandelayo:

- Impokophelelo ecacile yokuqondisa inhlangoano nezinhlelo zayo. Inhlangoano engaqondi ukuthi ibheke kuphi nengahlelekile ayihehi ukuthi ingasekwa;
- Inqubo yokuphatha ehlelekile, abaholi bakhona kanye nabasebenzi noma amavolontiya anekhono. Sikhulumha ngabantu ongabethembra;
- Iqhinga elinqala elihluziwe, nemizamo ebekiwe yokuqaphela nokuvivinya inqubeko. Kumele kuvezwe namathuba kulabo abanegalelo enhlanganweni nokubandakanya umphakathi ngesikhathi kwenziwa izinhlelo, izivivinyo ezenziwa ngazikhathi zonke nokubuyekeza uhlelo nemisebenzi eqhubekayo;
- Inqubo-mgomu nezinhlelo ezibekiwe nezinika isiqiniseko sokuthi impahla nezinsiza zisetshenziswa ngendlela efanele – lezizinto kungaba ngabantu, amakhono, imali, impahla nokunye;
- Izinhlelo zokugcinwa kwamabhuku nokuvikeleka kwezinsiza kumele kube khona ukuqinisekisa ngokuphathwa kwemali, izinto ezingenayo neziphumayo enhlanganweni;
- Inhlangoano enothando nevulele umphakathi ukuthi uzobuza uthole nezincazelo ngalokho ongakuqondisi. Ukusebenza ngokusobala kwenze ka lapho inhlangoano ikwazi ukukhipha imibiko nolwazi oluqondile, ngesikhathi, ngemisebenzi eyenzayo nengaphathelena nabaxhasi/abanikelayo nabanye. Umhlangano wonyaka akube ngovulelekile, nalapho kuvezwa ngokugcwele yonke imininingwane encike ezinhlosweni, izinhlelo, izimali kanye nobulungiswa ngokuphathwa kwenhlangano.

## **6.      *Ukuziphatha ngemfanelo nobuqotho:***

AmaNPO aphila ngenxa yokwesekwa akuthola kwabanye, ngobuqotho nethemba lokuthi izinkinga nezindaba zangaphakathi kuwo ziyoazululwa noma zilawulwe yimpokophelelo nezinhloso zavo. Umphakathi ulindele amaNPO ukuba asebenze kahle ngalezinsiza nemithombo anikwe yona, ngakho kubalulekile ukuba angasoleki ngokwehluleka. Noma yini engaqondile noma esolekayo evezwa imibuzo ethile noma abezindaba kuba nomthelela omkhulu kubo bonke abathintekayo esigungwini nasemphakathini weNPO. Ngakho-ke wonke amaNPO alindelwe ukuphatha imisebenzi yawo ngesizotha nokusebenza ngobuqotho nabanye abantu. Kungenze ka ukuthi lemigudu nenqubo elandelayo ihluke enhlanganweni ngayinye, inqobo wukuthi yisisekelo esihle okungakhelwa kuso:

- ***Ukwethembeka:***

Abantu abethembekile baneqiniso, uzwelo, bakhulumha into eqondene. Abantshontshi, baqambe amanga, bakhohlise noma benze into enobulwane. Abasebenzi bakaNPO namavolontiya kumele basebenze ngokwethembeka nabaxhasi, nalabo abahlomulayo, abanye abasebenzi, amavolontiya, amalunga esigungu sokwengamela, umphakathi nezipathimandla.

- ***Ubuqotho:***

Abantu nezinhlangano eziqotho banomthetho, bahloniphekile futhi bakhulumha into abayimelayo. Banogqozi futhi basebenza ngokuzimisela. Bayakulgela lokho abakholelwukho kanti abazami ukwenza izinto eziyoba nomthelela omubi ekugcineni ngoba behlose ukuzuza okuthile manje noma kuyingozi futhi kushayisana nenkambiso. Abasebenzi bamaNPO namalunga bayayihlonipha impokophelelo esungulwe yisigungu sokwengamela.

- ***Ukugcina isethembiso:*** abantu abethembekile bayazigcina izethembiso zabo, bafeza lokho abazibophezele kukho, bahambisana nomdlalandla kanye nesivumelwano abasenzile. Abaguquli noma babuyekeze izivumelwano ngezindlela ezingenabulungiswa noma bazame ukuphunyuka ngokucwaningisisa izinto ezincanyana ezivumelwaneni ngenhloso yokugoba umthetho ukuze uwane nabo lapho bephula izibophezel o zabo.
- ***Ukuzibophezel a:*** Abantu ongabetheriba baveza ukuzibophezel nokwethembeka kwabanye nasenhlanganweni, ngokukhombisa ubungani esimweni esinzima, ukwesekana nokuzinikela emsebenzini. Abasebenzisi noma badalule ulwazi oluyimfiho abaluthole enhlanganweni bese belusebenzisa ukuzizuzela. Abasebenzi namalunga esigungu kumele aqikelele ukuthi asebenzisa umqondo ngokwenele ukugwema isimo sengcondezi yabathile nokuzithola izenzo zavo sezishayisana nempokophelelo yenlangano.
- ***Ukungachemi:*** Abantu abenza izinto ngokungachemile babonakala ngokuzinikela ebulungisweni, ukuthatha bonke abantu ngokulingana, ukwemukela iqiniso lokwehlukana kwabantu nokubekezelelana. Banomqondo ovulelekile, bazimisele ukwemukela ukuthi banephutha, kanti uma kufanele, bayakwazi ukuguqula umqondo nenkolelo yabo. Abazitiki ngamaphutha abanye noma izinkinga zabo ukuze bazuze.
- ***Ukunakekela abanye:*** Ukunakekela abanye abantu kuhlaluka ezintweni ezifana nalezi; uwelo, ukupha, ukulunga, nokusebenza. Kudinga ukuthi umuntu azame ukusiza labo abadingayo nokugwema ukuzwisa abanye ubuhlungu.
- ***Ukuhlonipha abanye abantu:*** Abantu abanemfundiso bakhombisa inhloniph kwabanye, ukwazisa izifuba zabo, nokwazisa amalungelo abantu abadala. Baziphatha ngokuzithola nokuphila impilo ehlanzekile. Banika abanye ulwazi abaludingayo ukuze benze izinqumo eziphusile ngempilo yabo.
- ***Ukusebenza okusobala:*** Abasebenzi kumele banike umphakathi ulwazi olwanele nabangaba nalo ngenhlangano ukuze umphakathi ukwazi ukuvivinya iqophelo lokufezeka kwezinhloso, inqubo nemiphumela.
- ***Ukuba yisakhamuzi esiqotho:*** Isakhamuzi esiqotho yilesa esihlonipha umthetho, sibamba iqhaza, sinolwazi nogqozi ngezinto zomphakathi kanye nokuba wusizo emphakathini. AmaNPO kumele aqaphele kakhulu indlela alandela ngayo imithetho nemilayelo ebekiwe.
- ***Inqubo yokusebenza ngokuvelele:*** Abantu abanemfundiso bayaziqhayisa ngeqophelo eliphezulu lomsebenzi wabo. Bayawulandeleta umsebenzi wabo, bawenza ngokukhuthala, ngokwethembeka nokuzimisela.
- ***Ukusebenza ngokuzibophezel a:*** Abantu abanemfundiso bemukela inselelo yokuzibophezel a ngezinqumo abazenzayo, umphumela esikhathini esizayo walezo zinqumo, kuxuba nokwehluleka imbala, ukuba yisibonelo kwabanye nokuthekelisa ngolwazi kubaxhasi nakwabanikelayo ngendlela okusetshenziswe ngayo izimali.
- ***Ukuqaphela nokugcina isithunzi somphakathi:*** Impatho enobulungiswa yeNPO, abaholi, abasebenzi namavolontiya anomsebenzi oyisipesheli wokuba yisibonelo lapho enza izinto, ukugcina nokuqhubela phambili isithunzi esihle sokwethembeka negama lazo zonke izinhlangano ezithembele osizweni lomphakathi, ukugwema ukuvela kwamahlazo okuhambisa ngokungeyikho, nokuthatha nanoma yiziphi izinyathelo zokuvimba nokulungisa inqubo engafanele ngaphakathi noma kwabanye abantu.

## **ISIGABA B: UKUQOQWA KWEZIMALI, IZINSIZA NEMITHOMBO YOKUSEBENZA ENHLANGANWENI ENGASEBENZELI NZUZO.**

### **1. Isingeniso:**

Igama elithi “ukuqoqa izimali” selisetshenziswe ngamaNPO iminyaka eyevile ekhulwini, kanti lichaza ukwandisa imithombo yezinsiza-kusebenza eyahlukene yokusebenza. Insiza ebaluleke kakhulu kulezi yimali. Esikhathini samanje cishe yinto engenakwenzenka ukweseka umsebenzi walezi zinhlangano ngemali evela kubaxhasi kuphela. Izinsiza kumele zifunwe emikhakheni nasezindaweni ezechlukene nokusebenzisa amaqhinga amaningi ukuzuza lokhu. Namuhla amaNPO amaningi aseyahlawulisa ngemisebenzi ayenzela abantu noma umphakathi. Singalinganisa ngezikole nje, abazali sebecelwa ukuba bakhokhe imali ethile ngezingane zabo ezikoleni, indawo ehlanganela umphakathi idinga imali uma izosetshenziswa, isizathu salokhu wukwentuleka koxhaso olwanele lokweseka zonke lezizinhlelo.

Kwezinye izikhathi, abaxhasi banikela ngezinto ezifana nemishini yasemahovisi noma impahla yokwakha, hhayi ukheshe. Abantu abakhele imiphakathi bayagqugquzelwa ukweseka inhlango ngokunikela ngesikhathi, amakhono, impahla ebambekayo njengamakhethini noma izitulo zasehovisi. AmaNPO amaningi enza amakhandlela, impahla yokubiya noma babbale izikibha ukuze bahlangabezane nezindleko zasehovisi nomsebenzi wonkana. Lezi zinhlobonhlobo zokweseka umsebenzi angeke zabizwa ngokuqoqa imali ngempela, ngakho kunegama elithile ezibizwa ngalo, kuthiwa “*wukwandisa imithombo yezinsiza-kusebenza*” –Resource Mobilisation.

Zintathu izinhlaka zabantu abaneqhaza nentshisekelo ekuqoqweni kwezimali. Olokuqala, yilolo lwabantu abaqondene ngqo, lapha sichaza umuntu noma umphakathi onesidingo. Olwesibili, ngabaxhasi, umuntu noma isikhungo esinemali noma esinegalelo lokwandisa izinsiza-kusebenza. Olwesithathu, yi-NPO esebeza njengomxhumanisi phakathi kwabaqondene ngqo nohlelo kanye nabaxhasi. Noma iyiphi incazel yokuqoqa izimali kumele ibalule lezizinhlaka ezinthathu. Nasi isibonelo. “*ukusungula nokuvivinya isidingo esikhona emphakathini, ukuhlanganiswa kwezinsiza zokusebenza, izinhlelo zezimali nokuqoqwa kwayo ukuze kufenzeke lezo zidingo ezibaluliwe ngezindleko eziphansi, ngendlela eyokwenelisa abaxhasi*”.

Isidingo sokuqoqela izidingo ezibekiwe imali yikhona kanye okufaka umfutho wokusebenza ngendlela ehluzile nokwenza imisebenzi efanele, lenkambiso yaziwa ngokuqoqa imali okuqeqliwi. Ukuqoqwa kwezimali ngomunye wemikhakha ekhula ngokudlondlobala emphakathini. Esikhathini samanje, uya ngokuncipha umbono wokubuka lesisenzo njengobunxibi namaqhinga angapheli lapho amaNPO ecela khona kwabanye abantu ngethemba lokuthi inhlango iyophumelela. Nakuba umsebenzi wokuqoqa izimali uqhutshwa kakhulu ngamavolontiya, noma labo abasebenza ngokungagcwele kumaNPO, ngumsebenzi onzima kakhulu. Ngenxa yenselelo etholakala kulomsebenzi, akuthusi ukubona bebaningi abantu abazimbandakanya nalomsebenzi wokuqoqa izimali, nabenza lomsebenzi ngokuthola inkokhelo.

Ukuqoqa imali esikhathini samanje esiguqukayo kunzima. Awukho umlingo ongenziwa wokuguqula nokuletha imiphumela esheshayo noma usuthanda kangakanani. Kunesikhathi lapho labo ababekhalela usizo kakhulu babezwelwa khona. Kodwa njengamanje siphila esikhathini lapho sekusetshenzwa ngemibiko yombani eyenza ukuba umhlaba usondele kithi ngokunjalo nezinkinga eziningi, umphakathi sewukhathazeke ngokwanda kwezidingo lapha emhlabeni; yinselelo yomphakathi yokuxazulula izinkinga eziya zikhula zonke izinsuku kunokuncipha. Kunenqubo ehlelekile yokuthuthukiswa kwezikhwama, eqala ngokudwetshwa kweqhinga, ukusebenza nokwenganyelwa kohlelo. Ukuqoqa izimali kuyoya ngokukhula nokusebenza ngemfanelo uma kuqhutshwa ngokulandela imigudu yebhizinisi nokuhlelwa kahle. Njengoba ungekho nje umlingo osobala wokuqoqa izimali, kunenqubo eyaziwayo nesebenza kahle emiphakathini yonke. Lenqubo evelele iselwazini lokuthi ukuqoqa izimali akusiyo kuphela into ongayifundela kodwa iyikhono lomuntu ngamunye. AmaNPO yizinhlangano ezifuqwa yizidingo nezinkinga zomphakathi, ngakho zivame ukugxila kakhulu ekucabangeni nasekusebenziseni izinhlelo eziletha izidingo zomphakathi. Esikhathini samanje lokho okugcizelelwa enkambisweni yokuphatha ngendlala esobala kudinga iNPO iqikelele ukuthi izinhlelo zokuphatha ihovisi zikhona ukuze kongiwe izinsiza zenhlangano. AmaNPO amanigi abhalisiwe athole uxhaso nokuhlomula ezimbonini ezinkulu zakwamanye amazwe, nokwenzekayo ukuthi kube nenkontileka yeminyaka ethile. Zonke lezhinlelo zisho ukuthi isidingo sokuhlelala izimali zesikhathi esizayo asinikwa umfutho ofana nokwethulwa kwezidingo zomphakathi noma ukuphathwa kwehovisi.

Uma inhloko yehovisi noma umxhumanisi eqokelwe kuNPO, isigungu sokwengamela sivame ukunika lowomuntu isibophezelelo sokuqoqa izimali. Ukuqoqa izimali akusiwona umsebenzi oheha kunoma yiliphi ilunga lesigungu. Akukhathalekile ukuthi isigungu sizibambela sona lomsebenzi noma siwedlulisela komunye wabasebenzi, ukuqoqa izimali akusiwo umsebenzi othathwa njengohlelwayo, odla isikhathi esiningi, ofuna ikhono ngokwawo kuphela.

Isithombe esibi kakhulu kungaba yisimo lapho abemithombo yosizo beyogqugquzelinqubo yokulawula ngakho konke okufanele kwensiwe yinhlangano. Ukuqhube ka kwasimo sokwendula nokwethembela kakhulu emithonjeni eseceleni kungaholela ekwehlukeni ezinjongweni eziphokophelelwe.

Ngaphandle kwezinsiza ezenele, iNPO angeke yakwazi ukufeza impokophelelo yayo, kusemahlombe abaholi benhlangano ukuqiniseka ngokutholakala kosizo. Lokhu kuchaza ukuthi kumele kusungulwe isisekelo esiqinile nesiyohlala isikhathi eside kusukela ekubunjweni kuze kufike ekwethulweni kwezidingo. Uma ifezeka lento, ukuqoqua kwezimali noma ukudidiyelwa kwezinsiza kuyokhanya esabelweni sezimali saminyaka yonke seNPO.

Uma iNPO izimisele ngokusimamisa umsebenzi, nokunxenxa abazoyeseka ngezimali empilweni yayo, kumele inakekele lokhu:

- **Impokophelelo:** uma inhlangano ingazi ukuthi iphilelani, ayikudingi ukwesekwa. Isitatimende sempokophelelo yeNPO kufanele simumathe lokhu “isizathu sobukhona bayo”. Abanikelayo angeke baxhase inhlangano engazi ukuthi iqondeph.
- **Ipulani ngekusasa lenhlangano:** amaNPO amanigi awanawo amapulani noma amaqhingga abhaliwe. Bayantunta nje bengazi lapho bebheke khona. Okubi kakhulu wukusebenza noma ukushayela izinhlelo kuphela uma zinemali. Akekho umuntu

ongathanda ukweseka inhlangano engazi lapho iya khona noma engaqondi imiphumela ehloswe yipulani.

- ***Amasu afanele okuxhumana ngaphakathi nangaphandle:*** iNPO iphila esimweni soguquko, ngaphakathi enhlanganweni nangaphandle. Uma loluguquko lungahlolwa ngezikhathi zonke, akekho oyokwazi izinyathelo okumele zithathwe. Uma amavolontiya nabasebenzi bengabambisani ekudwebeni amaqhinga okubhekana nezinkinga, ukusebenzia amathuba avelayo, inqubekela-phamibili ngeke yabonakala. Uma inhlangano yehluleka ukuthola imigudu efanele yokwedlulisa izidingo emphakathini nezidingo zemali kubalandeli, leyonthlangano iyowa ivalwe.
- ***Ukulondoloza entuthukweni:*** inhlangano idinga amakhono amathathu: ikhono lokuxazulula izinkinga noma izinqinamba esunguelwe zona; ikhono lokuthola izinsiza nezimali ezidingekayo ukuze isimame kanye nekhono lokusingatha konke lokho osekutholakele. Impumelelo yalokhu okushiwu isekutshaleni kakhulu entuthukweni yalamakhono ngokusebenzia isigungu sokwengamela, abasebenzi kanye namavolontiya. Kumele kuqondakale futhi ukuthi ukuquoqa izimali nezinye izinsiza kufuna imali, ngakho lezizindleko zidinga ukuhlelelwa.
- ***Ukwakha ubudlelwane nemiphakathi kanye nabalandeli:***

Ukhiye wokwakha ikusasa eliqhakazile kusekwakheni ubudlelwane obuhle nalabo abathintekayo. Laba ngabantu abadinga usizo, nalabo abafaka izimali njengabaxhasi noma abanikelayo. Umtetho obalulekile ekuqoqeni izimali ngothi; uma iNPO idinga imali kumele iqale kubangane kuqala. Ukwakha isisekelo “*sobungane baphakade*” sidinga wonke umuntu, abasebenzi kanjalo namavolontiya ukuba atshale isikhathi sawo.

- Usizo olunikwa abatshala izimali nokugcina ubudlelwane obuhle: ukuquoqa izimali ngeke kuhlale isikhathi uma iNPO inomqondo “*wokuthatha imali bese ibaleka*”. Ukubambelela kubangane nabalandeli kusho ukubagcina benolwazi, nokubaguqula babe yingxene eyethembekile nebalulekile ohlelweni. Kuthatha isikhathi ukubumba nokugcina ubudlelwane, kanti kuchuma ngempatho evelele yehovisi nokuxhumana nalabo abangabalandeli abakhulu beNPO.

Umnyango weNtuthuko yezeNhlalakahle udwebe lemigomo yokuquoqa izimali ngenjongo yokulandela imilayelo yoMthetho ka1997, weziNhlangano ezingasebenzeli nzuzo, ngokubambisana nabanye abathintekayo embonini yokuquoqa izimali. Lemigomo imele umbono owodwa wezinhlangano obalula lokho okuyinqubo efanele ekuqoqweni kwezimali nezivela emikhakheni ehlukene. Ngokwamukela lomhlahlandlela, labo abathintekayo ekuqoqeleni amaNPO aseNingizimu Afrika izimali bayosebenza ngokuzimisela ukugcina isithunzi salemboni .

## **2. Isiko lobuntu kulabo abaquoqa izimali**

AmaNPO adlula ezikhathini ezinzima, ikakhulu ekutholeni usizo lwezimali. Amaningi aphuma esikhathini lapho amaqophelo nendlela yokuziphatha beyicindezelwa yimikhakha emibili: izidingo zomphakathi eziqondene neNPO ngayinye; kanye nenduku efihlwe

emqubeni noma izinhloso ezicashile zabaxhasi noma abanikelayo. Lencindezi ayizange igquqquzele ukusebenza ngokwethembeka nesiko lobuntu. AmaNPO abeshayelwa kakhulu wukubhekana nezidingo ezinqala.

Kunezinkomba ezibonakalayo manje eziveza ihlumela elisha lezinhlango ezishayelwa wumoya wentando yeningi, ukusukumela phezulu izinto zomphakathi ezinhlanganweni zaseNingizimu Afrika. Uma kulindeleke ukuba amaNPO abe ngabagcini bentuthuko yomphakathi; kulindelwe ukuba abe yisizinda esihamba phambili ezintweni; aholwe yimpokophelelo hhati ukuholwa ngekhala yizizinda ezsizayo; amaNPO kumele azazi kahle ukuthi angobani, aqondephi nokuthi kumele aziphathe kanjani.

Kunenkolelo nokulindelwe wumphakathi ukuthi bonke labo abayingxene yamaNPO kufanele babe yisibonelo emphakathini abawusebenzelayo. Kulindelwe ukuthi imboni yamaNPO ingasoleki nhlobo. Abaqoqa izimali kumele bazibuze lemibuzo: kungani umsebenzi wethu ukhona? Noma yini abaqoqi-zimali abasiza ngayo ekwenzeni ngcono isimo? Noma yimiphi imigomo ebekelwe abaqoqi-zimali nokubhekwe ukuthi bayihloniphe? noma ukuqhakambisa izinto zangasese kunamthelela muni kulowo oqoqa izimali? Noma yini enika umdlandla wkuqoqa izimali?

Ukuthathela phezulu umsebenzi wokuqoqa izimali kwenza imboni yeNPO icabange noma lomsebenzi kumele kube ngokhokhelwayo yini. Nakuba ngokomthetho ungemukelwa njengokhokhelwayo, sekunenqubekela-phambili eyenziwe ebheke lapha. Emnyakeni embalwa edlule, umphakathi ubusuvame ukubiza wonke umuntu oqoqa izimali njengofundele lomsebenzi. Ukuthola amaqhuzu noma ukuhlonishwa ngalendlela kudinga iqophelo nesiko elithile lokuziphatha eledlule ukwenza umsebenzi ngendlela eyamukelekayo. Imigomo yezinga nesiko lokuziphatha esebeza ekuqoqeni izimali iyinkomba futhi igcizelela inhloso nesimo seNPO. Ngamanye amagama, indlela iNPO eqoqa ngayo izimali isho lukhulu, futhi ikhomba isimilo senhlangano.

AmaNPO azifunela wona izimali kanti umsebenzi usemahlombe enhloko yehovisi. Kwesinye isikhathi, inhloko isizwa yikomidi lokuqoqa izimali eliqokwe yisigungu. AmaNPO amakhulu nalawo adlondlobalayo aqasha umuntu ngokugcwele, osebenza ngezikhathi ezithile noma umnyango wabantu abaqhube lomsebenzi wokufuna izimali zonke izinsuku. Kunabathile nezinhlango ezenzela amaNPO lomsebenzi njengabaqoqi-zimali abakhokhelwayo. Umsebenzi wabo wukuqoqa izimali egameni lamaNPO ngaphansi kwenkontileka. Bathola ikhomishani noma bagcine iphesenti elithile okanye kokubili. Abeluleki bokuqoqa izimali sebeyatholakala nalapha eNingizimu Afrika.

Emiphakathini enamasiko ehlukene, izinkolelo namasiko eqembu ngalinye kuyenzeka engemukeleki kwabanye, bese kuba nomthelela lapho kuqoqwa izimali kwabesiko elithile kuxhaseke elinye.

Ulwazi ngendawo nomphakathi okufunwa kuwo usizo kubaluleke kakhulu ngoba abaxhasi bafuna ukwazi ngenhloso yomkhankaso, kanjalo nalabo abaxhumana nabaxhasi mabaconde kahle umsebenzi wabo. Inqubo yokuqoqa izimali, njengoba seyingena kakhulu kwekhokhelwayo isivulelekile, isobala futhi idinga ukuthi labo abathintekayo babe nezibophezelelo ngemali yomnikelo nezinye izinsiza ezitholakalayo.

INPO ngayinye uma iphumelela kufanele iqophe amazinga ayolandela okuqhuba ibhizinisi. Kakade uma imisebenzi yayo ingemukeleki emphakathini ofaka usizo, ngeke kuyithathe isikhathi eside ukuthi ingawi iphelelwe yizinsiza. Lokhu kuvame ukulandela isifiso senhlangano nabaholi bayo kuhlangene nabaqoqi-zimali, sokuqala bahloniphe empatho nenqubo yangaphakathi enhlanganweni ehlaziyayo, ihlele, isebezenze, yengamele, iqaphe iphinde icubungule. Ukwemukelwa komsebenzi wokuqoqa izimali njengengxenye yomsebenzi wabaphathi iveza intshisekelo yokuzenzela nokuzethemba enhlanganweni.

Ocwaningweni olwenziwa ngonyaka ka1989, angu 37 amaphesenti aveza ukuthi abaqoqi-zimali bethembekile. Umbono waseNingizimu Afrika awukaziwa, kanti bancane abaphikisayo ukuthi sikhona isidingo sokudweba imigomo yenhlangano namaqophelo okuziphatha alindelwe kulabo abenza lomsebenzi, isiko lobuntu lenanelwe eSigaben A emakhasini 16 no 17. Amaqophelo okuziphatha nesiko lobuntu elibusu abaqoqa izimali lidlala indima ehlulelayo ngeqhaza elifanele lamaNPO.

### **3. Isibophezelelo sabaqoqa izimali:**

Njengengxenye yencazelo yangaphezulu, ndlela yini yokuziphatha elindelwe kulowo oqoqa izimali, akukhathelele kile ukuthi usebenzela iNPO noma ubuya ngaphandle kwenhlangano? Khumbula ukuthi lomuntu angaba yilunga lesigungu, inhloko yenhlangano, isisebenzi, ivolontiya noma ozivelela ngaphandle. Oqoqa izimali makube:

- Ngoqonda impokophelelo yenhlangano nokuthuthukisa imisebenzi yokuqoqa imali neyeseke impokophelelo nokusiza inhlangano ekufezeni lelipupho;
- Othuthukisa ulwazi lokuqonda amasiko, izinhlelo, imisebenzi, izidingo zomphakathi ohlomulayo, okhombisa ikhono lokutolika lolulwazi ngendlela ewusizo ekuxhumaniseni nasekuqoqeni izimali;
- Ngokwesiqu makube ngonombono nomuntu oxhumana kalula nabanye abantu. Noma yiliphi iqhingga lokuqoqa izimali noma umsebenzi wakhona kumele ukhombise ukuphuthuma, ukwehluka, imfanelo ukubaluleka nokuhambisana nezinhlelo kanjalo nemisebenzi ehlongozwu yiNPO;
- Ngothola ukwesekwa kwenhlangano ngendlela esobala, eyiqiniso nokwethembeka. Lomuntu makagweme ukulingeka okungaholela ekwethulen i khono lenhlangano ngokweqile noma asho izinto ezingeke zenziwe yinhlangano ngoba ehlose nje ukuthola uxhaso;
- Makabe neso elisheshayo ukubona labo abangaba ngabaxhasi, athole izindlela zokuxhumana nabo, intshisekelo yabo, isimo sabo sezimali, ukuzibandakanya ohlelwani lokwehlisa isibalo sabo kuze kusale labo abethembisayo nokwemukela isibophezelelo sokufuna izimali ukuze kuhlangatshezwane nezinhloso;
- Ukwelekelela ekwakheni ikhono elethembekile lokuqoqa izimali, nokuqonda ukuthi inswebu eyiqiniso yalomkhakha wokuqoqa izimali yilena:
  - Ukwenza lomsebenzi njengomsebenzi ogcwele
  - Uqequesho olufanele
  - Isidingo sokusungula, ubulungu kanye nokusebenzela inhlangano yabaqoqi-zimali
  - Kunesidingo sokusungula umgomo.

- Ukukhombisa izibophezelo zalamalunga, ngaleyondlela babeke phambili izidingo zeNPO kanye nalabo abasetshenzelwayo, kuthi izidingo zamalunga zize kamuva;
- Uma bebizwa noma becelwa ngamaNPO, baqonde futhi baqhube umsebenzi wokweluleka nokuwasiza ukuze afinyelela ezinhlosweni zawo kanjalo nokusiza ezindabenzi eziphathelene nokwengamela umsebenzi.
- Ukugqugquzela nokweseka okugcwele izinhlelo zokuqequesha nokufundisa okusezingeni eliphakeme labobantu abenza imisebenzi yokuqoqa izimali, baqikelele ukuthi intuthuko iyabonakala kanye nokwenyuka kwezinga lomsebenzi.
- Ukushiyelana ulwazi, isipiliyonu kanye nenqubo ngenjongo yokwandisa umthamo wolwazi, impumelelo yezinhlangano nezinye izizinda ezisetshenzelwa yilabobantu abaqoqa izimali.
- Ukusebenza ngokwethembeka nozakwabo ekulweni nenkohlakalo nokuqedo izimilo ezixegayo nokuziphatha okungemukelekile ngaphakathi kulomkhakha wokuqoqa izimali, ikakhulu kumele bayophikisana, balwe nalokhu okulandelayo:
  - Ukukhuluma nokusho okungesilo iqiniso, kuhlanganisa ukwenza ihaba ngokuzuzwe esikhathini esedlule, okungenziwa nezethembiso ezingelona iqiniso lapho ukuze kutholakale izimali ebezingetholakale;
  - Izinkontileka noma ukwenza umsebenzi wokuqoqa izimali ngaphansi kwesivumelwane sokuthi kumele bakhokhelwe imali noma ngabe abazifezanga izinhloso ezibekiwe zezimali; lokhu kungaxuba nezindleko ezifakiwe kodwa ezifihliwe enhlanganweni eqoqelwa izimali;
- Ukusebenzia ukuqagela imiphumela yokuqoqa izimali ngokuthathela elwazini lwakudala lwesimo esifanayo nesisondelene naleso samanje.

#### **4. Ukuqasha umqoqi-zimali wangaphandle:**

Abanye abaholi bamaNPO nezigungu zakhona bayalingeka ukubeka umsebenzi wokuqoqa izimali ezandleni zikachwephesho ozimele. Lokhu kusho umuntu ofuna iphesenti elithile ngaleyomali eqoqiwe (isibonelo, amaphesenti angu15 kanye nengxenye ethile emile). Umqondo wokuthi inhlanguano ikhokhe kuphela uma kutholwe imali izwakala njengesu elihle. Ngesinye isikhathi umqoqi-zimali angafuna imali eqondile njalo ngenyanga. Zonke lezizinhlelo zingadala izinkinga, ezifana nalezi:

- Esikhathini sanamuhla, abaxhasi bafuna imali yabo isetshenziswe ukuhlangabezana nezidingo abatshelwe ngazo. Uma ingxenyanu yomnikelo wabo isithathwa ngothile (njengomqoqi), banelungelo lokubuza ngenhloso yalokhu;
- Abaxhasi bangafuna ukwazi ngesamba semali abayinika umqoqi-zimali ozimele ukuthi malini ngempela efinyelela enhlanganweni, noma ngabe isheke lenziwa egameni lenhlangano;
- Ukuzakhela igama lokuthola iminikelo kubaxhasi wukuzibekela okuhle nokucabangela ikusasa. Lokhu akwehli kahle kumqoqi-mali okhokhelwayo ngoba yena ufunu kwenziwe izinqumo ezisheshayo nokuthola inkokhelo njalo ngenyanga.

- INPO kumele ngabe seiyakuqonda manje ukuthi umsebenzi oyimpumelelo wokuqoqa izimali akusiyo into elula, akusikho nje ukukhokha ikhomishini yomqoqimali.
- Ukucwaningwa kwemali etholiwe enengxene yeckhomishani ifuna imininingwane ephelele ukuze yenganyelwe. Ubuningi nokuxhumana phakathi kwemisebenzi yokuxhumana nomphakathi naleyo yokuqoqa izimali kwenzeka ngasikhathi sinye, manje iNPO ngabe yehlukanisa kanjani phakathi kweminikelo etholwe ngenxa yomxhumanisi wenhlangano nomphakathi naleyo etholakale ngenye indlela? Wehlukanisa kanjani phakathi kwegalelo elenziwe ngumqoqi-zimali okhokhelwayo nalelo elenziwa yinlangano ngokwayo esimweni ngasinye?
- Izinhlangano ezinkulu zabaxhasi azinayo imali ehlala ilindile kodwa zingawkazi ukuzibophezelela ekunikeleni ngezikhathi ezithile njalo noma imali eyisamba ngesikhathi esithile esizayo. Kwenzekani uma isibophezelelo singaphumeleli – kungabe iNPO isadingekile ukuba ikhokhe ikhomishani, noma ifune ibuyiswe?
- Amabhodi amavolontiya nabasebenzi ngeke bakuthande ukwenza wonke umsebenzi, bethuthukisa intshiselelo yabaxhasi bese umqoqi-zimali efika ngokuzoqedelela umsebenzi sengathi nguye ovukuze abaxhasi.
- Bazizwa kanjani abasebenzi beNPO uma kufika umuntu othile esekokhelwa ngamandla nangokuzikhanda kwabo? Kungani lomqoqi-zimali ekhishwe iqhubu ephathwa ngokutotoswa?
- Asikho isiqiniseko sokuthi labo abangase banikele bayokwenza ngempela lokhu, ngakho umphumela nempinda ihlale ingabazeka. Uma kuLangatshezwana nobunzima, umqoqi-mali okhokhelwayo kungenzeka adinge indlela yokuphunyuka.
- Ukuze kungene imali, oqoqa izimali angalingeka aze emukele isiphakamiso somnikelo omncane kunaleso ebasingatholakala kulomxhasi.
- Abaqoqi-zimali abakhokhelwa ikhomishani bangalingeka ukusho izinto ezithile ngeNPO ukuze bathole ukwesekwa ngabaxhasi. Lena yingozi ngempela lapho inlangano iqashe abantu bangaphandle. Yini abayikhulumayo ngeNPO? Mthelela muni owenzeka esithunzini esakhiwe kanzima seNPO? Ngabe lokhu kuqinisekisa ubudlelwane obuhle phakathi kweNPO kanye nabaxhasi – sikhuluma ngokuxhaswa okwethembekile nokuyohlala isikhathi eside.
- Abaxhasi babheke ubudlelwane nalabo ababapha izimali. Abaxhasi abanangi abazimisele ukuxoxisana nabaqoqi-zimali bangaphandle kwenhlangano. Kamuva nje, abaxhasi bayakusho lokhu kumhlahlandlela wabo.
- Inkontileka enemininingwane egcwele kumele isayinwe yiNPO kanye nalowo oqoqe izimali noma inlangano eqashelwe lomsebenzi. Lenkontileka kufanele icace. Chaza izibophezelelo zamaqembu omabili; beka inkololo noma okuqondwe ukuzuzwa;

chaza izindleko zehovisi nezokuhamba ezithintekayo nokuthi ziyo lawulwa kanjani; yakha amathuba okubuyekeza inqubekela-phambili; chaza ukuthi ngubani oxhumanisa ubudlelwane nabaxhasi ngesikhathi senkontileka nalapho seyiphelile; akuukathwe ithuba leNPO nomqoqi-mali lokuqedo inkontileka ngokufaka isaziso sezinsuku ezingu30.

Ukuqoqwa kwezimali okunenkokhelo yekhomishini kusebenza kahle ekuqoqeni imali efuneka maduze njengalapho kufunwa imali yomcimbi noma umncintiswano. Oqoqa imali uthola iphesenti lenzozo esalayo ngemuva kokukhokhwa kwazo zonke izindleko zomsebenzi. Uma iNPO ihlela ukungena enkontilekeni nomqoqi-mali wangaphandle, kuwumqondo omuhle ukuthola kabanzi ngesipiliyon sakhe ngamakhasimende akhe adlule.

## **5. Ukuqasha umeluleki wokuqoqa izimali:**

Isichazamazwi sichaza umeluleki ; “ngengomuntu onika ulwazi olukhokhelwayo noma ubuchwepeshe, njengodokotela, ummeli, unjiniyela, umhleli njalonjalo.” Umeluleki wokuqoqa imali usebenza nabasebenzi abaphambili benhlangano namalunga ayo ukuxazulula izinkinga zokuqoqa izimali nezindaba zenhlangano. Indlela okuyiyona ngempela yokusebenza yehluka kumeluleki ngamunye, nasesimweni ngasinye.

Umeluleki angathathwa njengomngani omkhulu weNPO noma isitha esikhulu abuye abe wusizo ekuzuziseni inhlango lejomiphumela ehlosiwe. I-NPO kungenzeka imbone kancane lomuntu, kokunye umeluleki angahlale esemehlwani enhlangano. Iyodwa into eyiqiniso, ubudlelwane nokuhambisana kwemiqondo kufanele kubenamandla futhi kube nokwesekana. Umeluleki makakwazi ukuguquguquka ekuhlangabezeni izidingo zenhlangano, abe nesipiliyon esenele sokusiza inhlango ukuba ixazulule izinkinga zayo.

Isigungu seNPO nabasebenzi kumele bamethembe umeluleki hhayi ukulwisana naye ngamaqhinga okuvunyelwene ngawo. Umeluleki oqoqa imali wenza lomsebenzi olandelayo:

- ***Umkhankaso wokufuna imali neminye eyisipesheli:*** lona ngumkhankaso wokuqoqa imali eningi kubaxhasi abayingcosana ngesikhathi esifushane. Oqoqa imali angabandanyeka ekushayeleni loluhlelo. Imvama angancoma ukwenza isivivinyo sokuhlola isidindo somkhankaso kuqala, ukuvivinya umxhasi kungakavunyelwana, ngaphambi kokuzibophezelela ngokugcweli emkhankasweni. Umeluleki uhlela uhide lwezingxoxo nabaholi bomphakathi kanye nalabo abangaba ngabaxhasi bese ekhipha umbiko nezincomo. Umeluleki uyobuye aqequeshe ithimba elinxenxa ukwesekwa.
- ***Imikhankaso yakanye ngonyaka neyenziwa njalo:*** izinhlangano zidinga ukuthola imali engena njalo ukuze zihlangabezane nezindleko zenyanga. Icebo elibaluleke kakhulu nelisetshenziswayo ngelokuthumela izinwadi eziqonde ngqo, kungaba yincwadi yesicelo noma yokwazisa, ukuthuthukisa noma ukukhumbuza abalandeli. Abeluleki bangasiza amaNPO ukuba akhe izinhlelo zokwengamela uxhaso kanye nengxube efaka imali ngezikhathi zonke. Lengxube ingahlanganisa izinhlelo zobulungu, izibophezelozabaxhasi, imicimbi eyisipesheli, ukudayiswa kwemisebeni kanye nokuthatha amashansi nje.
- ***Ukuqequesha abasebenzi namavolontiya nokubabonisa umsebenzi:*** kubalulekile ukuthi abeluleki bethekeli ulwazi namakhono leyohlangano abayisebenzelayo

ukuze lawomakhono nolwazi lusetshenziswe ukuzisiza. Abeluleki bangaqeqesha abasebenzi namavolontiya ngama-workshop noma imibuthano yokucobelela ulwazi nokushiyelana ulwazi ngesikhathi bebasiza ezinhlelweni zamaqhinga okuqoqa izimali.

- **Eminye imisebenzi yokweseka:** izinhlangano ezingasebenzeli nzozo zinelungelo lokwazi ngokusebenza ngokuphelele kwezinllelo zazo zokuqoqa imali. Amabhodi angakhathazeka ngobuholi bawo, amandla abasebenzi, ukuxhumana nomphakathi kanye nemikhakha eminingi yezinhlelo zokuqoqa izimali. Umeluleki angabizwa ukuzokwenza ucwaningo ngesimo sokuqoqa izimali nokuncoma izinyathelo okudingeka zithathwe ekuqhubeni umkhankaso wokuqoqa izimali oyimpumelelo. Ngakho, abeluleki bangabizwa ukuzokwethula amaqhinga amasha okuqoqa imali enhlanganweni.
- **Umnikelo wemali etshaliwe nemishuwalense:** lena yindawo enganakiwe uma kukhulunywa ngokuqoqa izimali, kanti inomthelela omuhle kakhulu. Imali evela kubaxhasi abanikela ngemali abayitshalile, imishuwalense, nezincwadi zamafa nezinye izindlela zokutshalwa kwemali zingaletha imali eyongena njalo eminyakeni ezayo. Abeluleki bangasiza ekusunguleni uhlelo lwemali etshaliwe neyemishuwalense, baqequeshe nabasebenzi kanye namavolontiya ngendlela okusebenza ngayo loluhlelo.

Ziningi izinyathelo ezikhona ohlelweni lokuqasha umeluleki wokuqoqa izimali:

- **Ukusungula izidingo zenhlangano yakho:** yini edingwa yinhangano futhi malini engakwazi ukuyikhapha noma iyisebenzise? Isinyathelo sokuqala sokubiza umeluleki yingaphakathi. Abeluleki benza imisebenzi eyahlukene, kodwa inhlangano kumele ikugcine emqondweni ukuthi noma yimuphi umzamo wokuqoqa imali yisinyathelo sesikhathi eside. Uktshala imali ngokuqasha umeluleki kuyoba nomthelela oyosalela ezinhlelweni zokuqoqa izimali isikhathi eside esahamba umeluleki noma yaphela inkontileka yakhe. INPO kumele yazi kahle ngokufanele kwenziwe ngumeluleki nangesamba ayosihlomula ngalomsebenzi.
- **Ukwakha uhla lwabeluleki:** khuluma namaNPO ngesipiliyon sabo. Ngubani abamncomayo?
- **Klelisa izidingo zenhlangano ngokubhalwe phansi:** cela impendulo ebhaliwe kubeluleki abambalwa abasohleni oseluncishisiwe. Kungatholakala izimpendulo ezechlukene, ngezisobala kuze kufike naseziphakamisweni ezinqala, zonke mazicacise ngesamba esiyokhokhwa. Lololwazi luyosiza iNPO ekuthatheni isinqumo ngoyokhethwa nohambisana kangcono nezidingo ezibekiwe. Olunye ulwazi lungaqokelelwa ngokuxhumana ngocingo ize yeneliseke inhlangano ukuthi seyikulungele ukuthatha isinqumo.
- **Ukubamba imihlangano nalabo abathandekayo:** qiniseka ukuthi usihlalo wesigungu noma inhloko yenhlangano, usihlalo wekomidi lokuqoqa izimali – noma bobathathu bayingxenye yemihlangano. Zinike isikhathi esenele ngomeluleki ngamunye ukuze ethule inkulumo yakhe nokumnika ithuba lokuphendula imibuzo. Kuyinto enhle

ukuhlela imibuzo kusenesikhathi ukuze ithimba elifaka imibuza lizuze elikufunayo kulemihlangano.

- Hlola imvelaphi yomeluleki: ikomidi kumele lithathe isinqumo ngemuva kokufakwa imibuzo kwabeluleki. Kubalulekile ukuxhumana nabantu ababalwe ngabeluleki njengabancobi babo, phela kwenzelwa ukuthola isiqiniseko ngabo nangomsebenzi wabo esikhathini esedlule. Khetha idlanzana lamanje nelakudala elingamakhasimende abo. Kungenzeka ubo nesidingo sokuqoka ilunga ngalinye oyosebenza nalo noma eliyokwabelwa inhlangano, kuyisu elihle ukuthi uhlangu nalomuntu. Kusemqoka ukuthi umeluleki abe ngumuntu oseke wavelela ekuqoqeni imali kanjalo nonguchwepheshe kulendima.
- ***Qoka umeluleki:*** ungasihlehlisi isinqumo. Thatha isinqumo ngesikhathi usakhumbula imininigwane nolwazi lomhlangano obubanjiwe. Uma isinqumo kungesokulinda kancane, kulungile lokho inqobo nje uma sithathiwe isinqumo. Ukwehluleka ukwenza yizinkomba zokungazibophezeleli kwamalunga esigungu nabasebenzi kobeskuhleliwe. Awukho umsebenzi ongenziwa ngumeluleki ukusiza isimo sokwentuleka kokuzibophezelela kwabaholi. Uma kwenziwa isinqumo sokuqasha, thintana nalowo meluleki ngokushesha.
- ***Xoxisanani ngokwenza isivumelwane esimile:*** ubudlelwane obunesisekelo phakathi kweNPO nomeluleki yilobo obakhiwe ngaphansi kwesivumelwane esimile nesibophezelayo. Sebenzisana nomeluleki ukubumba umqulu oyisibuko esiyiso sobudlelwane obuhlongozwayo. Ayikabikhona indlela eqondile neqoshiwe ewumhlahlandlela wezivumelwane nabeluleki lapha eNingizimu Afrika – abeluleki ngabanye bazenzela ngokubona.

Kuyacaca ukuthi umsebenzi wokweluleka kuseyinto eseyintsha emkhakheni wamaNPO. Ngaphandle kokungazi kahle ngomsebenzi kameluleki, amaNPO enza umsebenzi wabasungula imigomo emisha yokuqoqa izimali ibe nzima ngalezizathu:

- Kuwumkhuba ovamile ukuba abeluleki banikele ngehora lokuqala noma amabili lapho beqala umsebenzi. Emhlanganweni wokuqala, iNPO kumele ichaze izidingo zayo. Ngokufanayo kulomhlangano umeluleki kumele atshengise izinyathelo ezingathathwa ukuhlangabeza lezodingo. AmaNPO anokusebenzisa lelithuba lokuqala ukusenga izeluleko mahhala.
- AmaNPO anokwenza iphutha lokucabanga ukuthi abeluleki bayowaqoqela izimali, bese ekhokha ikhomishani. Lenkolelo engelona iqiniso yenziwa wukungazi, nokudukiswa yidlanzana labenza umsebenzi ofuze lona abahamba bezibiza ngabaqoqi-zimali abakhokhelwayo nabawufundele lomsebenzi.
- Yinkambiso evamile kubeluleki ukwethula isiphakamiso noma ikhotheshini kwiNPO. Lomqulu ovame ukuba mkhulu uchaza ingqikithi yesivumelwane, izinyathelo ngazinye zosizo lokweluleka kanye nemininingwane yezindleko ephelele. Umeluleki ulindela impendulo yesiphakamiso noma ngabe asemukeleki. Isipiliyonu kubeluleki sikhomba ukuthi angu 9 eshumini amaNPO awazihluphi ngokuphendula nokusho ukuthi asitholile yini isiphakamiso, ayisaphathwa eyokuthatha isinqumo.

- Enye yezinkinga ebaliwe wukuthi esikhathini esiningi isigungu sasingabandakanya wa ezingxoxweni eziholela esinqumweni sokuqoka umeluleki. Lesinqumo sithathwa ngomqondo wenhloko yenlangano. Umphumela walokhu wukungemukeleki kahle kwesiphakamiso emalungeni. Lesisimo sikhomba ukuthi ukuqoqwa kwezimali akuthathwa njengensika ebalulekile nokweseka isigungu. Ngakho, umthelela wokuqashwa komeluleki wukukhula kwendikibalo nomzwangedwa ebasebenzini. Izincomo ezintsha azifiki nokufika esigungwini, ingasashiwo eyokuziphasisa.
- Kunezinkomba zokuthi amaNPO awazihleleli izindleko zokuqoqa imali uma edweba isabelo-zimali. Lenkinga iholela ekudikibaleni kwabasebenzi nomeluleki olindwe ukuba enze imilingo ngaphandle kwezinsiza.
- Bavamile ukubizwa abeluleki nxa kunezinkinga zokuqoqa izimali kodwa esikhathini esiningi izinkinga zisuke zingaphakathi, okokuqala kungaba yinqubo yokwengamela engenabulungiswa noma indlela yokuphatha. Inkinga akusiyo eyokuthi ayikho imali ewumnikelo kodwa wukungahleki ngokwenele ukufaka izicelo noma impatho efanele.

Izimo nemikhuba ephazamisa ubudlelwane bamaNPO nabeluleki yilena:

- amaNPO afuna izixazululo ezisheshayo nokuyinto engatholakali;
- amaNPO axhumana nabeluleki uma esengene kakhulu ezinkingeni;
- izinkinga ezivame ukubekwa njengezindaba zokuqoqa izimali empeleni kuba ngezokuphatha nokwengamela ngobulungiswa noma ukweduka kwenhlangano;
- ukudideka kwamaNPO ngezindaba zekhomishini;
- amaNPO alindele ukuthi abeluleki babaqoqele izimali;
- isigungu sokwengamela siyazi ngenkinga yokuqoqa izimali kodwa abazimisele ukuba yingxenyelokhu;
- kunomkhuba wokwethembela kakhulu esisekelweni esincane soxhaso – izinkampani, imifelandawonye noma abaxhasi bakwamanye amazwe.
- AmaNPO enza kube nzima ukusebenza kwezincomo zabeluleki ngoba abawuboni umsebenzi wokuqoqa imali njengowenziwa ngokugcweli.

## **Umgomo wokuziphatha kahle ezinhlanganweni ezingasebenzeli nzuko eNingizimu Afrika (NPO's)**

### **ISIGABA C: UMSEBENZI NEZIBOPHEZELELO ZABANIKELAYO NABAXHASI**

#### **1. Isingeniso**

“*Siphila ngalokho esikutholayo, kodwa siphiliswa yilokho esiphana ngakho*” (amazwi ashiwo nguWinston Churchill).

Lamazwi ayezwakala ezinhliziyweni zemboni yamaNPO kanye nempokophelelo ebonakala ngokucacile ezigidini ezintathu zabantu baseNingizimu Afrika abasebenza kuzo njengabasebenzi namavolontiya. Umsebenzi wabo wenzeka lula ngenxa yesihe nothando lwabantu abanikelayo kanye nezikhungo ezingabaxhasi. Umdlandla wokunakekela nozwelo ngabanye abantu ukuqethwe egameni “*isihawu*”, kanti leligama selidume kakhulu ngokunikelela umkhakha oyigugu ebantwini.

Igama lesihawu elangena olimini lwesiNgisi ngeminyaka nyaka yawo 1700 luvela esiGrikini (*isihawu - uthando ngabantu*) lwasetshenzisa ukuchaza izinhlelo eziningi zamasiko nezenkolo, imicabango nezimo zempilo. Lincikiswa kakhulu nokunikela, ubuntu, ukulawula inhlalonhle, intshisekelo ngabantu nemisebenzi yomphakathi. Kuncane okubhaliwe noma ucwaningo oselwenziwe ngesihawu esikhathini esedlule, manje nangekusasa lokunikela “*isihawu*”. Alukho ucwaningo olwenziwe noma okubhaliwe ngesihawu lapha eAfrika. Kokwa okuphawulekayo wukuthi yithuluzi elinamandla nelithinta amasiko nobuntu bethu njengabantu. Sekungaphezu kweminyaka engu 6000 isiko lesihawu lisebenza, bekwesekwa izimpi, kwakhiwa amathempeli, kwakhiwa amanyuvesi, kusungulwa imibutho, kuvikelwa amasiko nokushintsha indlala yempilo lapha emhlabeni.

AmaShayina ayefundiswa ukuthi ukunakekela abanye abantu yisiko-nqandi lakho njengobuntu, ubuntu boqobo. Uma sibheka emuva emlandweni wamaJuda, sithola ukuthi isenzo sokupha (incwadi kaIsaiah 58;7 kanye nekaDothoronomi 14;22) njengengxene ye yobudlelwane nenhlalonhle. Imfundiso yobuJuda yaba nomthelela omkhulu kwinqubo nenkambiso yesihawu nokunikela. Umphostoli uPaul wathuthukisa isu lamaHebheru lokuba ngumqaphi, nethi lowo ocebile akasiyena umnini wefa kodwa uphiwe igunya lokunakekela leyompahla ayabelwe (*Genesis 1.26*), ngakho kumele ayisebenzise ngokulandela umthetho kaNkulunkulu (*2 Corinthians 8,9*). Ukuzibophezelela nokunakekela labo abentulayo, ukushiyelana umnotho nokwakha isiko lobunye emphakathini wamakholwa kwakuyinto ekhombisa uthando lukaKrestu.

Isihawu yisiko elibuya emandulo nasemibhalweni yabaseGibhithe ababekhuluma ngokunikela ukuze kube nokujabula nempilo engcono kwabanye abantu. Umbono wesihawu kumaGriki namaRoma wehlukile kwabaseGibhithe ngokuthi kubona kwakuqondiswe ezenzweni zomusa “*zibhekiswe kubantu*”, hhayi nje kwabampofu nabadingayo. Inqubo yabo engumhlahlandlela yayikhetha umbono wokuthi abantu kumele bazibophezelele ekubambeni iqhaza emisebenzini yomphakathi nokuholisa labo abangasebenzi. ENtshonalanga Yurophu isonto lathola ithuba lokuqhakambisa isiko lokuthanda umakhelwane ngokugqugquzelu futhi

likhiphe izipho ezibhedlela, ezikoleni nasezimishini zamasonto nokuchaza imisebenzi engenziwa ukunakekela abampofu. Emazweni angamaKhatholika, isonto laqhubeka nokwenza imisebenzi yokufundisa nokunikela ngaphansi kweso lokuqaphela likahulumeni.

Umbono wezinlangano ezinikelayo wathuthuka kakhulu lapho amandla ezomnotho nenhlalo ihlangana nokusabalala kwezohwebo ziya emazweni ehlukene, kuhlangene nokudayiswa kwabantu njengezigqila, isikhathi sokuphenduka ngamandla kwezimboni zokukhiqiza nokukhula kwesidingo sabasebenzi abashibhile, kodwa okungethenjelwa kubo.

Umbono wesimanje wesihawu wasabalala umhlabu wonke ngesikhathi ufuduko lwezenkolo luthatha igxathu lokwandisa ubuKrestu nokubhebhezel “impucuko” ezizweni zakwamanye amazwe, nokweseke imibuso eyayikhula yenabela nasemazweni aseMazansi neAfrika. Engxenyeni yokugcina yeminyaka yo 1800 nangasekuqaleni kwego1900, kwabonakala sekuelo isahluko esisha emlandwenu wesihe. Umnikelo omkhulu, kungaba ngesikhathi sabaxhasi noma kukhishwa emafeni abo, wadlondlobala uqondiswe ezinhlanganwenu zabantulayo, izikhungo zenkolo nezinjongo ezifuze lezi. Kwagcizelewa kakhulu ekusetshenzisweni kwesihawu ukuhlangabezana nobubha nezimo ezingathandeki enhlalweni, nokwenza ngcono izinga lempilo ebantwini.

Izinhlangano nemibutho eminingi yenkolo ifundisa abalandeli bayo ngokunakekela nokunikela. Ngaphandle kobuJuda nobuKrestu, sithola ukuthi uBuddha ufundisa ukuthi zine izinto eziletha ukuthokoza kumuntu lapha emhlabeni. Okunye kwalokhu: “*kumele akwazi ukupha nokunikela, ubumnene ngaphandle kwemibandela nenkanuko yengcebo*”. Imfundiso yobuIslam igcizelela lokhu okulandelayo: “*ukungaziqhayisi, ukuzidela njengesibonakaliso sokubonga kuNkulunkulu. Yipha ukudla abantulayo, izintandane nabasemajele, ngothando lukaAllah kuphela. Asilindele nkokhelo noma ukubongwa ngalokhu.*” Ngesiko lesiHindu, amahubo eVedic agcizelela ngokunikela izipho ezithixweni njengesiko elibalulekile lokuqonda kabanzi ngenkolo. .

Inhoso yokugqugquzelu isiko lokupha akusiso isicelo esisuselwe embonweni wokuzwelana nokuhlupheka kwabantu noma ukuqhube inkambiso yobuhlobo, kodwa ukwazisa ilungelo labanikwa izipho nokushiyelana inhlanhla yallowo onotho (umxhasi). Umbutho wesihawu sewuhambe kangakanani lapha eAfrika? Izinhlangano ezingaphezulu kwamaphesenti angu90 aseNingizimu, Maphakathi, eMpumalanga naseNtshonalanga Afrika ngezamasonto noma ezincike ezimishini. Kuze kufike esikhathini samanje, bezethembela kakhulu ezimalini ezivela kwamanye amazwe ekwesekeni cishe zonke izinhlelo zazo. Umuntu waseKenya wake waphawula kanje: “*Izimishini sezigxekwe kakhulu ngokwehluleka ukufundisa ngesiko lokunikela. Kuyiqiniso ukuthi ezinye izimishini beziqonde ukuthi sinye isipho uNkulunkulu asemukelayo, yimali, isibonelo sokungadingeki emehlweni azo wumkhiqizo wokusanhlamvu, izithelo kanye nezilwane. Ngaleyondlela abantu baseAfrika abangenayo imali babengakwazi ukuzibandakanya nokupha. Ngokuhamba kwesikhathi amakholwa angaMaAfrika ahlehlele emuva aphenduka izibukeli. Ngokungabi nalwazi, noma ngokuzinciphisela izinsiza ezitholakala emasontweni lapha eAfrika, siziba futhi sithena amandla amathuba okuthuthuka nokuzimela.*”

“*Isihawu*” yigama elingundabamlonyeni esikweni laseAfrika. Kungafani nasemazweni athuthukile njengeMelika, iNgilandi namanye aseYurophu, iAfrika noma kungesilo izwekazi elithuthuke kangako, kodwa isiko lesihawu yinto ekhona. Ukupha yingxenyen yesiko

lamaAfrika. Esikweni laseAfrika, abantu bathola ukweneliseka uma benikwa ithuba lokupha nokushiyelana lokho okuncane abanakho nabanye. Igama elithi “*ubuntu; Botho*” nalelo elithi “*wolanani*” lichaze lokho okusegazini kumAfrika nokuyingxene ezimpilweni kubo.

Emphakathini waseAfrika abantu abaphili eziqhingga noma ngabodwa. Abantu bayahlalisana, bayasizana ezikhathini ezinzima. Umuntu uhlala ndawonye nesizwe sakubo, lokho esikubiza nge “*kgoro*”. Kwakhiwa izindlu ezisondelene, nezehlukaniswe kuphela wumngcele omncane, kungaba ngowodaka, umhlanga noma ngokubizwa “*lefuo*”. Ngalendlela kuba nokuxhumana okulula phakathi kweminden, kukhathazeke nesiko lokushiyelana. Amadoda abuyela ezindlini zavo kuphela uma eseyolala. Amadoda esizwe esifanayo ahlala e ‘*kgoro*’ emukele izivakashi nokuqapha imfuyo nempahla yawo. Badla ndawonye babuye basizane ngokufundisa abafana imikhutshana yempilo.

Umndeni ngamunye unesibaya, kodwa uma sekuyisikhathi sokusenga noma ukuqapha imfuyo emasimini, abafana balesosizwe bahamba ndawonye – ngisho nalabo abangenayo imfuyo emakubo. Bashiylana izinto, ngisho nobisi, ukudla nakho konke okutholakala ekhaya. Abafana abavela emakhaya ampofu babelwa imfuyo lapho sebekhulile ukuze baqale izibaya zabo.

Abesifazane abangenawo amasimu basiza labo abalimile. Ngesikhathi sekuvunywa, baphiwa ingxenye yesivuno sonyaka ukuze bondle iminden yabo. Izihlobo zihlala ndawonye. Abantu asebekhulile banakekelwa yizingane zabo. Igama elithi “*ubuntu*” lihamba ibanga elide kangangoba intombazane yabelwa umzala wayo emshadweni, inhloso yalokhu ukuthi ikwazi ukunakekela u-anti wayo okungenzeka ukuthi akaphilile kahle, noma okungenzeka ukuba akabanga namantombazane. Uma owesifazane engatholi zingane, kuthathwa udadewabo omncane abiwe ukuyomzalela izingane. Ekhaya ngalinye kuyenzeka kube “*nezindlu*” ezechlukene, ngamanye amagama uma usokhaya enamakhosikazi amabili noma ngaphezulu, unkosikazi ngamunye uba “*nendlu*”. Kвесине isikhathi, abesifazane bashadiselwa endlini ethile. Lokhu kusho leyondlu engenabafana ingashada ukuze ingafi; amadoda alesosizwe ayonakekela laba besifazane. Ngalendlela indoda ivunyelwe ukushada abesifazane abanangi nengase ibakhone ukuqikelela ukuthi akekho owesifazane ohlala engenayo indoda ezomnakekela. Ngenye yezindlela zokuqikelela ukuthi zonke izingane ezingenabo obaba ziyanakekelwa.

AmaAfrika athola injabulo ngokuphana nokushiyelana. Inkosi iyaqikelela ukuthi labo abentulayo bayanakekelwa. Okusanhlamu nenyama “*lehlakore*” nezinye izipho njengotshwala okusetshenziswa ngemicimbi ethile kuthathwa yinkosi ukuze iphe abantu abampofu nabantulayo. Lezizipho zengezela lapho uhulumeni neziphathimandla zingafinyeleli khona. Zigcwala leligebe. Ngalendlela nezinye eziningi, umbutho wesihawu wamaAfrika uthuthukile kuleminyaka edlule ukuqhuba isifiso sokupha njengabantu, njengamaqembu (amakilabhu nemiphakathi yizinto ezidumile esikweni lamaAfrika); ukunikela ngezindlela eziningi, ngisho nokusebenza mahhala.

Abaxhasi nabantu besihawu abavela emazweni asentshonalanga kabaligqizi qakala igalelo elenziwa ngabantu abasemazingeni aphansi abakwaziyo ukunakekela izidingo zabo – izindlela abaphumelele ngazo ukuziphilisa nokukhula eminyakeni edlule. Impilo yasemakhaya isifundise ukunakekela omakhelwane. Akukhathalekile ukuthi isidingo somndeni wukudla, ukusiza ingane egulayo, noma ukuthola imali yokuyisa ingane esikoleni

noma ekolishi, izihlobo nomphakathi uneqhinga lokwenza lokhu kube yimpumelelo. Ngokwenkambiso yobuntu, labo abanotho banika abentulayo. Lombutho usukhule waze waba nomthelela wohlelo olubizwa nge- stokifela, nokuuhlelo lokonga ndawonye nokushiyelana.

Uma sibheka emuva eminyakeni engu 6000 edlule, yini eyigugu ebonakalayo emlandweni wesihawu. Umdlandla ongaguquki ukhomba impokophelelo yabantu ekupheni noma ekunikeleni – emandulo kumaGibhithe, amaGiriki, amaRoma, eYurophu naseAfrika. Isiko ngalinye nenkolo kanye nenkolelo kuzale abantu abanesihawu nabaqhubeke njalo nalelivangeli nenkolelo ngokunikela ngezikathhi zonke. Emagameni ombhali odumile wesimanje esihlokweni esithi “ *eminyakeni yo1900, sekuchume ukuthi isihawu saziwe njengesenzo esingaphoqi sokwenza ubuhle, ukuzinikela, ukuhlanganyela kusoseshini nokupha okungenambandela---Philanthropy has come to be known in the 20<sup>th</sup> century as voluntary action for public good, through voluntary action, voluntary association and voluntary giving* ”. (Robert Payton: Center on Philanthropy –Indiana).

Izinhlangano ezingasebenzeli nzuzo (NPO’s) zisebenzela abantu. Iningi lazo lihlangabezana nezidingo zemiphakathi. Zonke ziphethwe ngabasebenzi namavolontiya. Zethembele ozweleni, ekunakekelweni nasentshisekelweni yabaxhasi neminikelo ukuze zikwazi ukuqhuba umsebenzi. Uma sibheka izinhlobo ezechlukene zabantu, inhlalo nezidingo zendalo lapha eNingizimu Afrika, sithola ukuthi abantu bahlekile ngezindlela ezintathu ukubhekana nalezidingo. Lezindlela zibuye zigamanxelane.

Izidingo ezifana nemfundo, indawo yokuhlala nezempiro zivame ukulungiswa wuhulumeni ngokusebenzisa imali eqoqua kubatheli-ntela noma osizweni oluvela kwamanye amazwe. Izidingo ezinjengokudla, uphahla lokukhosela, imisebenzi yezempiro, ezokungcebeleka, ukugqoka nemisebenzi sekuyizinto ezinamandla ukushayela amabhizinisi nazidayisa ukuthola inzuzo ukuze aphumelele. Ngenxa yokuthi uhulumeni namabhizinisi awakwazi ukuhlangabezana nazo zonke izidingo zomphakathi, umphakathi ngokwawo kumele usukume uxazulule izinkinga ezikhona ezweni nasezindaweni ozakhele, ikakhulu emazingeni aphansi.

Uma amaNPO eqala izinhlelo zokuqoqa izimali, mawaqale ngokuhlwaya abantu ngabanye, amaqembu nezikhungo ezingaba nogqozi lokunikela. Nakuba izinhlangano eziningi lapha eNingizimu Afrika zichitha isikhathi namandla amanangi ekufuneni usizo kubaxhasi basemazweni angaphandle, kwimifelandawonye, amatrust nasemabhizinisi, bazithola bexoxisana nabantu kuzo lezozikhungo. Ekugcineni isinqumo sokuxhasa uhlelo sithathwa ngumuntu noma ikomidi elibunjwe ngabantu.

Lonke uhlobo lwabaxhasi lujoyina amaNPO ngenhoso yokuhlomulisa umphakathi nokwenza ngcono inhlalonhle endaweni okuphilwa kuyo. Lokhu kuphonsa esivivaneni kuhlanganisa ubudlelwane kulabo abanotho nemiphakathi eyenza abaxhasi basimame; ukubamba iqhaza ezinkingeni zesifunda, ezweni nenselelo ebhekene nalowo mphakathi. Inhoso yezinhlangothi zombili, abaxhasi namaNPO ukusebenzisana nokuncika komunye.

Isifiso esikhulu ngalemigomo ukubeka into engumlahlandela kubo bonke abanikelayo noma abangena ezivumelwaneni zokuxhasa nezinhlobo ezechlukene zamaNPO alapha eNingizimu Afrika nakuzo zonke ezinye izimboni; kungaba ngabavela kwamanye amazwe, izimboni ezizimele, amatrust, imifelandawonye nabaxhasi abahamba ngabodwa. Kuyaziwa

futhi kuyiqiniso ukuthi labo abaphayo banamalungelo abo athile kodwa kumele nabo benze izinto ezisezingeni nasenkambisweni eyamuukelekile, imibono nezifiso eziyoholela emiphumeleni emihle lapho kwesekwa izinhlelo zentuthuko nenhlalonhle emphakathini waseNingizimu Afrika. Konke lokhu bayobe bekwenza ngokusebenzelana nezinkulungwane zamaNPO amele izinkumbi zabantu.

## **2. Izimakethe zokuthola imali eNingizimu Afrika:**

Buza izinhlangano zeNPO ezisezingeni eliphakathi ukuthi ziyozithola kuphi izimali esikhathini esizayo, ngeke zikunike impendulo eqondile. Kubukeka sengathi zisenkingeni yokungabi nalwazi lokuthi ngobani abazesekayo nokugxila kakhulu emithonjeni edlule kunokubhekela ikusasa. Ezinye izinhlangano zibe nenhlanhla yokwesekwa ngohulumeni bangaphandle kanye nabaxhasi. Ezinye zethembele oxhaseweni lukahulumeni noma ezinkontilekeni ezikhokha izindleko zemiholo yabasebenzi nezinye izindleko zanyangazonke. Zikhona nezinhlangano eziningi ezhiale zizama ukungqongqoza eminyangweni yezimboni zakuleli ngaphandle kwempumelelo.

Zincane izibalo ezibambekayo nezikhomba imithombo yezimali noma usizo lwamaNPO alapha eNingizimu Afrika. Emazweni asethuthukile njengeCanada, iMelika kanye neNgilandi, lolulwazi lutholakala kalula ngokuqonda amahovisi nasezikhungweni zezibalo, engosini yokucwaninga, noma kumasoseshini ezinhlangano ezingasebenzeli nzuzo. Ngonyaka ka1994, iNyvesi I-John Hopkins, eBaltimore eMelika yaqalisa uhlelo lwasemhlabeni jikelele. Phakathi kwezibalo eyabika ngazo yindlela amaNPO athola izimali nosizo ngayo. Ucwaningo lokuqala ezinhlanganweni ezssemazweni angu12 (angu6 athuthukile nangu6 asathuthuka) kwahlaluka ukuthi amaphesenti angu 43 oxhaso lwamaNPO luvela emnikelweni kahulumeni, amaphesenti angu47 avela ezinhlanganweni ngokwazo, amaphesenti angu10 anikelwa ngabaxhasi.

Noma imininingwane ngamazwe aseAfrika ingafakwanga kuloluhlelo lokuqala locwaningo, izilinganiso zikhomba ukuthi amaphesenti angu90 avela kubaxhasi kanti amaphesenti angu10 ayinzuso etholwa yizinhlangano ngokwazo. Isithombe ngeNingizimu Afrika asicacile, kodwa kunezinkomba zokuthi cishe amaphesenti angu70 emali yamaNPO ivela kubaxhasi, amaphesenti angu25 enziwa yizinhlangano kuthi amahlanu atholakale ngeminikelo kahulumeni.

Ukuqqa izimali yiqhinga lokukhangisa nokuzuza okuthile ekugcineni, lidinga wazi ngemakethe ofuna ikweseke; ngalokho okwenza bajabule, kuvuse ugqozi kanjalo nokungabathokozisi. Uma isinalo lolulwazi, iNPO isihlome ngemfanelo ukuya emakethe iyoyethula, izidayise ngokungazuzwa ngumxhasi ngokuzibandakanya nezinhlelo zenhlangano Izinsiza nezidingo zeNPO lapha eNingizimu Afrika zitholakala ngezindlela eziningi ezifana nalezi:

- a. Iminikelo yemali
- b. ukushiyelana izindleko, njengezocingo noma ukukhokhela indawo yokusebenzela;
- c. ukuxhasa umcimbi, njengombuthano womculo lapho kuqoqwa izimali;

- d. umnikelo wemikhiqizo, impahla namakhono nemisebenzi;
- e. ukuthenga imisebenzi eyenziwa yiNPO, njengombuthano wokuqequesha nokwaba amakhono;
- f. ukuthenga imikhiqizo eyenziwa yiNPO, njengezikibha namathoyizi;
- g. ukuthenga amathikithi emicimbi ethile;
- h. ukuba nogqozi emalini etshalwa yiNPO nokuyinika inzalo engcono;
- i. ukukhokhela ubulungu nokuzibandakanya nephepha elishicilelw yinhlangano;

Izindlela zosizo ziyatholakala ngemithombo eminingi neyehlukene. Nansi eminye imithombo ekhona lapha eNingizimu Afrika:

Abaxhasi bakwamanye amazwe: amabhiliyon amarandi anikelwa ngohulumeni bakwamanye amazwe kanye nezikhungo zokunikela kumaNPO nakuhulumeni eminyakeni embalwa edlule. Ezinhlanganweni eziningi ezazikhungethe yisimo sokucindezeleka ngaphansi kobandlululo, lena kwakuyiyona kuphela indlela yokusimama nokuthola izimali. Kusukela ngonyaka ka1994, uhlelo loxhaso oluvela kwamanye amazwe seludlula ezandleni zikahulumeni wentando yeningi, nokho izimali ezivela ezimbonini ezizimele zisaqonda kuzo izinhlangano. Alinganiselwa ku11 amaphesenti emali etholwa ngamaNPO nevela emithonjeni yangaphandle kwezwe.

Abaxhasi basemazweni angaphandle bangehlukanisa izigaba ezimbili; yilabo abangenawo amahovisi noma abangamelwe muntu lapha eNingizimu Afrika kanye nalaba;

- a) Ngaphandle kwaseNingizimu Afrika: - ohulumeni (isibonelo. INGiland kanye neMeliqa) – izikhungo ezithola imali kuhulumeni (isibonelo. Isikhungo saseCanada seNtuthuko emhlabeni –Canadian International Development Agency); Imifelandawonye noma amaTrust (isibonelo. Henry J Kaiser Family Foundation) -; Isikhungo sosizo sasemhlabeni jikelele –International Aid Agencies (isibonelo. Oxfam, Bread for the World) - Izimboni zomhlaba – International Corporations ( e.g. Reebok, Coca Cola Company);
- b) Ngaphakathi emazweni aseMazansi neAfrika – amanxusa ( amanxusa amanangi atholakala ezindaweni zekomkhulu lezwe) – izikhungo ezithola imali kuhulumeni (isibonelo, I-United States Agency for International Development – USAID) - Imifelandawonye noma amaTrust ( isibonelo, Ford Foundation) - Izimboni ( isibonelo, John Deere, Kodak, Bata)

Izinkampani zaseNingizimu Afrika: ukutshala izimali nosizo ngasohlangothini lwezimboni zaseNingizimu Afrika kuya ngokwanda. Angaphezulu kuka 200 000 amabhizinisi abhalisiwe lapha eNingizimu Afrika kanti angaphezu kwezigidi ezimbili amancane naphakathi nendawo angabhalisiwe. Alinganiselwa ku 11 amaphesenti ezimboni ezizimele ezinikela kumaNPO lapha eNingizimu Afrika. Ucwaningo (Bureau of Marketing Intelligence Annual Survey) oluvela kulengosi lusitshela ukuthi amaphesenti angu 60 omnikelo wezimboni uya

emisebenzini yazo – lokhu kunomthelela kubasebenzi nasezimakethe zazo. Ukunikela kwazo akukhulanga kakhulu eminyakeni embalwa edlule ngenxa yokuthi leminikelo ihambisana nenzozo etholiwe. Uma inzuzo iphansi, nemali enikelwayo iba ncane.

Lesisimo sikhomba amathuba akhona okuthuthukisa izinga lokunikela, ikakhulu emabhzinisini amancane nathuthukayo. Izinkampani eziningi zibheka ukuhlomula okuthile ngemali eziyitshala emiphakathini. Eminye yemithelela yokulindelwe yinkampani ukuvuleka kwamathuba okuhlanganyela emikhankasweni yokukhangisa nalezi zinkampani. Izimboni ezizimele zingehlukaniswa ngamabhizinisi kazwelonke nawezindawo. Ukuxoxisana nezimboni zikazwelonke kuvame ukwenziwa ekomkhulu lebhizinisi lelo, kodwa kuyenzeka namahovisi asezifundeni abe nemadlana akwazi ukuzisebenzisela yona ukweseka amaNPO endawo.

***Imifelandawonye yabantulayo/Trusts:*** noma lungekho uhla lwamaTrust, wonke kufanele abhaliswe ngaphansi koMthetho owaziwa ngeTrust Deed Act of 1974. Inhlangano yomfelandawonye inikela ngemali noma ngempahla kumuntu othile obizwa nge; Trustee okuwukuthi isethenjwa. Lemali isetshenziselwa ukuhlomulisa labo abaqokiwe, kungaba ngabantu ngabanye noma izinhlangano. ITrust yenganyelwe wuMthetho wamaDeed, oveza igama, inhoso, ukuqokwa kweSethenjwa namandla aso nokuphathwa kweTrust. Kukholakala ukuthi eNingizimu Afrika kunemifelandawonye engu 700 nesungulwe ngabantu, ngamabhizinisi noma wuhulumeni. Lemifelandawonye iphakela amaNPO imali elinganiselwa emaphesentini amahlanu.

***izikhungo:*** incazelio ihlanganisa zonke izinhlangano namaqembu abantu abenezifiso ezifanayo. Isibonelo kungaba yizigungu zemfundu kusukela ezinkulisa kuze kushaye emanyuvesi; ezigungwini zenkolo; amakilabhu emidlalo; amakilabhu okungcebeleka ( njengomaRound Table/Rotary) kanye nawamasiko. Esikhathi esiningi lamaqembu noma izikhungo ziba nendikimba noma intshisekelo ethile bese kuqoqwa izimali, kwenziwe imisebenzi noma kuvolontiywe ukuze kwestekwe lenhoso eqokiwe.

***Abantu ngabanye:*** kunabantu abalinganiselwa ezigidini ezingu40 lapha eNingizimu Afrika, kanti kubona angu15 amaphesenti asebenzayo nangathathwa njengengxene yabanganikela. Kulesisibalo baningi abangabamba iqhaza njengabantu bokunikela kumaNPO. Izilinganiso zithi abantu abayizigidi ezingu 9 banikela imali engamabhiliyonu angu 8 njalo ngonyaka kumaNPO. Isiko lokunikela nokweseka elivela kubantu ngabanye yinselelo enkulu esibhekene nayo ekuqoqweni kwezimali. Abantu bangehlukaniswa izigaba ezechlukene. Nazi ezinye, zehlukaniswe ngezici ezinhlobonhlobo:

*-abanikelayo - abangase banikele - ubulili - amalunga noma abalandeli - iminyaka – amalunga amabhodi –isimo somshado (ushadile/awushadanga/wehlukanisile njalonjalo .) – abasebenzi – izifiso/intshisekelo (izingane/izilwane/iminyaka njalonjalo.) -amavolontiya – injwayelo yokunikela(ukheshe/ isheke/njalonjalo) –abazali –imfundo – abafundi asebaqed – ekhaya (indlu/ ifulethi njalonjalo.) – izingane zesikole – imali yasendlini – amakhasimende – bagcina nini ukunikela – abathola ukuxhaswa – bagcina nini ukunikela – umphakathi - umsebenzi owenzwiwa ngumuntu.*

*Inkokhelo yemisebenzi:* amaNPO amaningi asebenza ukusiza abantu nezidingo zabo ezechlukene. Ekuqaleni, izidingo eziningi zazimahhala, ikakhulu kulabo abentulayo nabangenabani. Izinto sezishintshile manje, isikhungo semfundo njengesikole esizimele noma inyuvesi seyifuna inkokhelo. Amanye amaNPO asefuna izindlela zokwenza imali ngokuthengisa ngemisebenzi nolwazi lwawo. Isilinganiso, wumtholampilo okukhokhisayo lapho uysizwa noma uhlengwa; uhlelo lokuqwashisa ngesifo sesandulela-ngculazi nayo uqobo sikhokhelwa nguhulumeni. Amavolontiya asebenzela amaNPO ayabandanyeka emisebenzini yokuqoqa imali ukuze kusizakale inhlango.

*Ukuthengiswa kwempahla nemikhiqizo:* amaNPO amaningi asebenza ukwedlulisa amakhono nokwenza imikhiqizo ethile. Amaqembu okulima ayatshala abuye afuye, kuthi athungayo akhiqize izingubo; enza izitini, abiye uringo, akhe amafulemu eminyango, izinkwa nezinhlobo ezinye eziningi. Inhloso enkulu ukusiza labo abangenawo amakhono noma abangasebenzi ukuze bazisize. Inhlango ingakwazi nokuthengisa umkhiqizo ngenzozo noma ngekhomishini, noma ikhokhise labo abasebenzisa imishini yayo noma izindawo. Ingathenga impahla engakahluza noma engakakhiwa ngobuningi beso ithengisela abakhiqizi ngemuva kokufaka inzuzo.

Zikhona nezinye izindlela zokuhlomula ngokuthengisa impahla. Ezinye izinhlangano zisebenzisa amakhathalogi ngesikhathi sikaKhisimuzi, lapho zikhangisa khona ngamakhadi nezipho. Zithola iphesenti elithile lalokho okuthengisiwe. Ezinye zenza amadayali, amakhalenda kanye nezikibha, noma zidayise izikhwama zokufaka okhiye, izithelo, amasethi amapeni nemisizi nokunye okubalulekile ukuthola inzuzo. Ukhije oya empumelelweni ukuba nendawana yokudayisela, ithimba lokudayisa noma ithimba elikhulu lamavolontiya. Lemizamo yenziwa ngenqubo yebhizinisi okunenhoso yokuthola inzuzo, edluliselwa kwiNPO.

### **3. Yini ekhuthaza abaxhasi ukuba banikele?**

Uma kuhlelwa amasu okukhangisa ngomkhiqizo noma okwenziwayo, ibhizinisi kumele lithole kuqala lokho okudingwa ngabantu nokuvusa ugqozi ngokusebenzisa leyomkhiqizo ehlangabezana nezidingo zabo noma umsebenzi. Ngokunjalo nalapho kuqoqwa izimali, kufanele uconde ukuthi yimiphi imikhiqizo eheha abantu nebenza bathinteke. Bakhetha kanjani phakathi kwezinto ezifana nezempiro, amalungelo esintu, imfundo, ezokungcebeleka, inhlalo, ezendalo nokunye abangakudinga?

Okokuqala okumele kwaziwe, ukuqonda indlela okukhula ngayo uthando lomkhiqizo noma umsebenzi ezinhliziyweni zabantu, nokuthi yiziphi izidingo nezimfuno ezibafikelayo ngesikhathi besafuna ukuqoka. Lokhu singakuhlephula izingcezu kube yizingcezu ezintathu:

- a. Yini eholela ekudalekeni kogqozi?
- b. Yiziphi izidingo ezingaphakathi nesiko elidlala indima lapho abaxhasi becubungula imizwa yabo?
- c. Zimfuno zini ezithintwa yilezi zidingo?

Ugqozi lwabaxhasi yinto engakhuthazwa okuvela ngaphakathi nemithelela eyenzeka ngaphandle. Kokuvela ngaphakathi singaphawula imizwa yokuqala yomuntu ngesimo, noma ukuzimisela ukuyenza leyonto. Lento ingaba yisimo esifana nokulamba noma ukoma, okwenzeka engqondweni njengokulangazelela noma ukudinwa.

Kwesingakuphawula nokuyimithelela yangaphandle, yizinto ezifana nalokhu umuntu akubonayo nokuvusa ugqozi kuye. Lemithelela kungaba yimfihlo yomuntu, umngane noma isihlobo, asebenza naye emsebenzini noma yinto engahlangene nomuntu njengesihloko esithile ephephandaben, incwadi, isiphakamiso sokunikela noma uhlelo lwasemsakazweni.

Konke lokhu kungaba nomthelela wokuvuseka kogqozi kumuntu. Akusidali isidingo kodwa kuvuselela leso esivele sikhona. Ngakho lowo oqoqa izimali makaqonde izidingo zomuntu ngamunye nohlobo lomkhiqizo oluhambisana nalezo zidingo. Enye yezinkomba ezipaqoka ekukaleni lokhu yileyo eyabhalwa ngu-Maslow, yaziwa “ngokukleliwa kokubaluleka kwezidingo empilweni”.

UMaslow uthi abantu benza izinto ukwenelisa izidingo zabo ezibalulekile kuqala ngaphambi kokwenyukela kwezisemazingeni aphezulu. Isibonele salapha; ngumuntu olambile, uqala ngokusebenzela ukuthola ukudla. Uma esezenelisile ngalokhu usengakwazi ukuchitha isikhathi sakhe esiningi ebhekela ukuphepha, njengokuthi adle ukudla okunempilo nokuphefumula umoya ohlanzekile. Kuyothi uma esezwa ephephile, afune isikhathi sokunethezeka ngenhlalo-nhle nokuzifunela abangani. Ngemuva kwesikhathi usengacabanga ngobuyena, ukuhlonipha abanye abantu. Uma esenelisekile ngalokhu, usekhululekile ukwenza nokunye okumkhulisayo njengomuntu. Njalo lapho umuntu esehlangabezane nesidingo sezinga ngalinye, lesidingo siyama ukuba yisikhuthazi, ubheka esilandelayo nesiphenduka isikhuthazi esisha.

Ukwazi ngezinga umxhasi akulo kuyayisiza iNPO ekubumbeni ugqozi oluphakeme kuye. Isilinganiso, *uvalo*, luyasetshenziswa ukuggugquzelu ukwesekwa kwezinhlelo ezilwa nezifo ezesatshwayo.

Abantu abanentshisekelo entweni ethile noma emkhiqizweni bavame ukuba nesidingo esithile abafisa ukuba seneliswe. Lezidingo zingatholakala ngokubabuza abantu ngalokho abakufunayo. Ayikho inhlango noma inhoso engenelisa zonke izidingo zalabo abafuna ukunikela. Ukuhlala unolwazi ngezimaketha ezinikelayo kusiza iNPO ekwethuleni izinhlelo nezisombululo ezenelisa lokhu okulindelwe ngabaxhasi. Nakuba izinhlangano zomphakathi zisigwema isimo sokutshelwa ngabaxhasi, zingalindela kuphela uxhaso nokwesekwa ngokwenelisa abaxhasi nokuqinisekisa ukuthi izimali zabo zisetshenziswa ezinhlelweni ezifanele nezivelele kubo.

Ngalolu lwazi ngezidingo nezimfuno zabaxhasi, iNPO ingakwazi ukubumba iqhinga lokuheha ukuze ithole usizo. Noma iNPO ingaba nomcabango ngalokho okufunwa ngabantu ezigabeni ezechlukene zempilo, akufanele ikhohlwe wukuthi konke lokhu kuwumthelela wezinto ezenzeka kulomhlaba esiphila kuwo. Ngenxa yezindleko eziphezulu zezinhlelo zokuqoqa izimali, kusobala ukuthi amaNPO kumele azinike isikhathi nokusebenza kanzima efuna abantu abathinteka ngezicelo ezenziwayo. Njengoba ingeminingi imithombo yabaxhasi eNingizimu Afrika, amaNPO akumele abambelele kuphela kubaxhasi anabo,

kodwa mawasabalalise ugqozi ngendlela eyoheha imithombo eminingi neyoholela osizweni oluza izikhathi eziningi.

Ukuqoqa izimali akusibo ubunxibi, ukusiza abantu okunomthelela wokusiza nabanye futhi. Akukhathalekile ukuthi umuntu ubukeka noma uziphethe kanjani, bonke banogqozi ngaphakathi nolugqugquzela ukuba ngcono kunalokho ababukeka beyikho. Ukupha ngesinye sezenzo esiveza ubuntu obukhulu kithini njengabantu. Inkuthazo enkulu ngeyabantu abaphanayo – abaphi izinhlangano ezidingayo. Abesekeli izikweletu. Inhliziyo yokuqoqa izimali evelele wukuhunga amehlo abantu nokubahehela ekunikeleni – njalo njalo. Nazi ezinye zezizathu ezenza abaxhasi beseke imisebenzi yamaNPO:

Abantu ngabanye: konke ukunikela kwensiwa ngabantu. Abanye banikela egameni lezimboni, noma njengemifelandawonye noma njengezwe abalimele. Kwabanye, yisipho sabo uqobo esivela emithonjeni yabo:

- **Kungenza ngijabule** - sibusisiwe isandla esiphayo kunesamukelayo;
- **Ngifuna izandla zigezane** – uma nginesidingo ngifisa ukuba ungeseke;
- **Umthwalo owethweswa ngabangane nozakwenu** – abangane nezihlobo bayanikela, ngakho nami mangiphonse esivivaneni;
- **Ngiyathanda nje** – ngithanda lokho okwenzayo wena nenhlangano yakho emphakathini;
- **Kuke kwenzeka nakimi** – ngifuna ukusiza omunye onesidingo esifana nesami;.
- **Ngoba ukucelile** – bengingazi ukuthi unesidingo ngaphambi kokungicela.

Izimboni: amabhizinisi anikela kuphela uma enza inzuzo, kanti izinkampani eziningi zencikisa isithunzi noma inzuzo yazo yangomuso lapho zinikela. Ngesinye isikhathi lokhu kubizwa; “ukuzigqaja okuhloliwe”.

- **Ukwenza ngcono isithunzi senkampani** – umphakathi uyozwa ukuthi siyawunakekela.
- **Ukukhuthaza izidingo zami** – seseka umkhankaso wokudala amathuba emisebenzi ngoba abantu abasebenzayo bangamakhasimende ethu.
- **Ukuvela emphakathini** – sifuna ukutshela amakhasimende ethu ukuthi seseka umphakathi.
- **Ukugwema intela** – sinikela ngenhlosi yokuthola isephulelo enteleni (uma kwenzeka)
- **Ukukhuthaza izinga lokuthengisa umkhiqizo** – amakhasimende amanangi athokozile achaza abantu abanangi abathenga kithi.
- **Ngiyasithanda isiphakamiso sakho** – isiphakamiso somsebenzi esethuliwe sihlangabezana nezintshisekelo zethu.

**Umfelandawonye noma I-trust:** isikhwama lapho umfelandawonye unikela khona ivame ukuchazwa njenge-Trust Deed. Lokhu yizinkomba zezifiso nentshisekelo yabaxhasi yokunikelela esikhwameni sabentulayo. Isikhungo kuye kudingeke sehlukane nephesenti elithile lemali yaminyaka yonke etshaliwe.

**Sinemali esinganikela ngayo** – umthetho-sisekelo wethu uyasiphoqa ukwaba ingxene eithile njalo ngonyaka;

**Uzwelo noma isihe** – isisekelo seTrust noma umfelandawonye sigxile ozweleni (ezemfundo);

**Ukwenza umehluko** - sikholelwa ekutheni imali esinayo ingena umehluko;

**Ukuhambisana nentshisekelo yethu** – ithimba lokuqala lalifuna ukuqiniseka ukuthi sisekela (amalungelo esintu);

**Siphqelekile ukunikela** – kushicilelwe kumthetho-sisekelo womfelandawonye;

**Yinkambiso esikholelwa kuyo** – kusiyifiso sesizwe sonke (ukudala amathuba emisebenzi).

Uhulumeni wakwelinye izwe noma isikhungo: ohulumeni basemazweni asethuthukile bayanxuswa ukweseka amazwe asathuthuka. Esikhathini esiningi izinqumo zincika ezintweni zezombangazwe, lokhu kwensiwa njengenqubo-mgomu yasemazweni angaphandle. Ohulumeni abanangi basebenzisa izikhungo ezizimele (njengeUSAID – eMelika noma CORDAID – Inhlango ebumbene yaseYurophu) ukwengamela uxhaso oluqondiswe ezinhlanganweni.

- **Ukwaziwa:** - kusiza ukuzakhela igama emhlabeni jikelele;
- **Ukwakha ubudlelwane** – njengengxene yesivumelwane sokuhwebelana;
- **Ukuza uxolo nobulungiswa** – singabamba iqhaza ekwakheni uxolo, ngokukhuphula imiphakathi entulayo;
- **Ukwakha ubungane nokusebenzisana** – ukuba yingxene yethimba lamazwe abambisene – njengamazwe abumbene (Commonwealth)
- **Kuyinqubo yethu ukusebenzisana namanye amazwe** - inqubo yethu yezombusazwe isikhapha ngaphandle kwemingcele yezwe lakithi.
- **Ukwenza ngcono umnotho** – ukutshala izimali ekusimamiseni imiphakathi kunomthelela empilweni yesizwe sakusasa.

#### **4. Amalungelo abaxhasi nabanikelayo**

Ukusungula nokwenza isiqiniseko sokuthi imisebenzi yesihawu ithola ukuhlonipheka nokwethembeka emphakathini, nokwazi ukuthi abaxhasi nalabo abasafisa bathola isiqiniseko esiphelele kumaNPO ngezinhloso ezicelelwa ukwesekwa. Abantu abaqoqa izimali kumele bahloniphe abalungelo abaxhasi (lamalungelo ahlongozwa okokuqala ngabantu ababhekele imisebenzi yesihawu eMelika) kanti ami kanje:

- Ukwaziswa ngempokophelelo yenhlangano, indlela inhlangano ehlose ngayo ukusebenzisa izinsiza ezinikelwayo, amandla ayo okusebenzisa ngemfanelo iminikelo nokufeza izinjongo ezbekiwe;
- Ukwaziswa ngabantu abasezikhundleni njengamalunga esigungu sokwengamela nokulindela isigungu ukuthatha izinqumo ezihlakaniphile lapho sisebenza;
- Ilungelo lokuthola imibiko yezimali emisha;
- Ukunikwa isiqiniseko sokuthi umnikelo uyo setshenziselwa inhloso okuvunyelenwe ngayo;
- Ukuthola ulwazi olufanele nokuhlonishwa;
- Ukunikwa isiqiniseko sokuthi ulwazi lomnikelo luyophathwa ngenhlonipho nemfihlo njengokulawula komthetho;
- Ukulindela ubudlelwane obuphambili nabathize abamele izinhlangano ezithintekayo kubaxhasi;
- Ukuthola incacelo ngacela izimali, kungabe ngamavolontiya?, abasebenzi benhlangano? noma abaqoqi-mali abaqashelwe lomsebenzi?;
- Ukuthola ithuba lokuba amagama abo asuswe ohleni lwezincwadi ezithunyelelwa abanye abantu njengengxenye yokushiyelana ulwazi;
- Ilungelo lokubuza imibuzo ngokukhululeka lapho kunikelwa, ukuthola izimpendulo eziphuthumayo, eziqondile neziyiqiniso.

## **5. Umhlahlandlela wokunikela okuhlakaniphile:**

Njengoba emaningi kangaka nje amaNPO lapha eNingizimu, ukuqoka lawo angesekwa kungaba yindida. Abaxhasi baqala ucwaningo ngokuzibuza imibuzo eyisisekelo njengalena: Zindaba zini ezinhluphayo? Yini esondelene kakhulu nani neniyikhonzile? Yini enifuna ukuyibona iguquka emphakathini noma endaweni enizungezile? Ukuthola iNPO eyenza umsebenzi omuhle endaweni esemqoka kubaxhasi yisinyathelo sokuqala sokuthathwa. Ngemuva kwaso, usungafuna ulwazi ngezinto ezikuthintayo nokuzibophezelela isikhathi eside. Ukuzibophezelela kwaloluhlobo kusiza iNPO ukuthuthukisa amaqhinga esikhathi esizayo nokuhlangabezana nezinkinga okusetshenzwa ngaphansi kwazo. Nawu omunye umhlahlandlela wokunikela ngokuhlakaniphila:

- *Yiba wumxhasi nomnikeli onolwazi.* Yenza imizamo yokufunda ngalokhoocabanga ukukweseka. Uma iNPO iza kuwe, ungangabazi ukufaka imibuzo ngalokhu. AmaNPO ayazi ukuthi abaxhasi bafuna ulwazi ngothro lwezinhllelo abazenzayo, imigudu yokwabiwa kwezimali njalonjalo. Kumele bakwazi ukukunika izimpendulo ozifunayo.
- *Isabelo sezimali sokunikela.* Guqula izinjongo zakho zokunikela zibe yiqhinga lokuhlela ezezimali. Ukubeka imali ethile eceleni wenzela ukunikelela imisebenzi ekhethiwe kusemqoka futhi kwenza ube namandla okunikela ngezikhathi zonke.
- *Gcina amalisidi akhombisa umnikelo wakho.* AmaNPO kumele akhiphe amalisidi alolo nalolo xhaso. Qikelela ukuthi uyawagcina lamalisidi ukuze uhlomule ekukhokheni intel. AmaNPO amanangi eNingizimu Afrika ayakwazi ukunxephezel ngesaphulela enteleni ngaphansi koMthetho owengeziwe iSigaba 18(a) soMthetho Wentela kahulumeni (Section 18(a) of the Income Tax Act). Kumele uwuveze lomnikelo lapho ugcwalisa amafomu entela nokwenziwa minyaka yonke.

- *Buza ngokulinganiswa kwezipho.* Abaxhasi abaningi esikhathini sanamuha bagqugquzelala amaNPO ukuba enabise isidleke noma imithombo yosizo ngokuphonsa inselelo yokuqoqa imali elingana nefakwe wumxhasi, lokhu ingakwenza ngokufuna ukwesekwa kweminye imithombo nokukhulisa umthamo woxhaso.
- *Unganikela ngaphandle kokudalula igama, uma uthanda.* Wonke amaNPO kumele agcine isethembiso sokugodla igama labaxhasi abangafuni ukwaziwa. Akubona bonke abaxhasi abafuna ukwaziwa emphakathini ngeminikelo abayenzayo, amaNPO kumele azihloniphe lezizicelo.
- *Zingaphezulu kweyodwa izindlela zokunikela/zokupha:* amaNPO ahломula ngazo zonke izinhlobo zokunikela. Amafa noma imali etshaliwe, izipho zempahla, ukunikela ngesikhathi namakhono yimithombo yokweseka eyemukelekile kumaNPO ngaphandle kokukhipha imali.
- *Unelungelo lokwenqaba:* uma umxhasi engenaso isiqiniseko noma engakhululekile ngendlela okucelwa ngayo ukweseka, unokungabaza ngobuqotho benhlangano noma ikhono lokufeza izethembiso, ungangabazi ukwenqaba. Zinike isikhathi ukuthola izimpendulo ngemibuzo onayo ukuze unethezeke ngezinquo ozithathayo.
- *Unganikeli ngemali kubantu ongakaze uzwe ngabo, noma ongabethembu:* zingaphezu kwezinkulungwane ezingu 90 izinhlangano zamaNPO ezifuna ukwesekwa lapha eNingizimu Afrika. Yinto evamile ukuthi kuze kuwe inhlanguano ongakaze uzwe ngayo. Ngaphambi kokunikeza inhlanguano ongayazi, thola ulwazi olubhaliwe ngayo, kuhlangene nomthethosisekelo wayo, amagama amalunga esigungu; imininingwane yokubhalisa nangebhange ne-akhawunti. Gqugquzelala wonke amaNPO axhumana nawe ukuba abhalise ngaphansi koMthetho weZinhlangano ezingasebenzeli nzudo ka1997 (Act No 71 of 1997)
- *Thola iNPO ekulungele:* izinhlangano eziningi ezincane azinazo izimali zokukhankasela uxhaso. Yiba nomdlandla wokufuna iNPO noma ambalwa asemkhakheni wakho nongaba nogqozi kuwo. Ngokwenza lolucwaningo, ungathola izinhlangano ezihambisana nezinhoso zakho.

## **6. Umhlahlandlala wenqubo yokuxhasa:**

Umsebenzi wokunikela ngezimali ezinhlanganweni zamaNPO wencikiswe kakhulu kuleyo eyenziwa ngabaxhasi basemazweni angaphandle, amatrust, imifelandawonye kanye namabhizinisi aseNingizimu Afrika. Kusukela ekuqaleni kuka 1980, iNingizimu Afrika seyithole ukunakwa ngabaxhasi bakwamanye amazwe kanjalo nabangaphakathi, ngemuva kokuthola inkululeko nokusondela kuhulumeni wentando yeningi. Ngesikhathi esifanayo izinkampani ezinikela ngemali azisavele zenze izipho nje, kodwa sezihamba ngohlelo lokutshala imali ngenhoso yokwakha nokubandakanya umphakathi kulemisenbenzi. Seziqale umkhankaso wokudala ubudlelwane nemiphakathi yaseNingizimu Afrika ngaphansi kwegama elithi “*ukuzimbandakanya kwezinkampani njengesakhamuzi*”. Zonke izinkampani nezimboni ezinkulu ezinikelayo sezikhombise intshisekelo ekugqugquzelani ubudlelwane

phakathi kukahulumeni nomphakathi okuyoba nomthelela wesimo lapho kuyothuthuka kusimame khona umnotho nezimpilo zabantu. Lomlahlandela olandelayo usungulelwe ukukhuthaza inkambiso enhle yokwethula usizo oluphatelene nokunikela noma uxhaso:

#### **a. Ukwakha umbono kanye nokubumba uhlelo**

Ukwethulwa koxhaso kumele kwencike embonweni obanzi kanye nohlelo lokuqoqa imali oluuhlanganisa lokhu:

- *Isitatimende esicacile*: amalungelo nezifiso zezinhlangothi ezinikela ngemali, indlela yokutshala imali nemiphumela elindelwe.
- *Ukubuyekeza kabusha*: Noma kufanelekile ukubuyekeza umbono nezinhlelo ngemuva kwezikathi ezithile, ukwenza lokhu ngokweqile nokungahlelekile kumele kugwemeke.
- *Iqhaza labathintekayo*: ngokufanele, uvo lwabahlomulayo ohlelweni kanye nababambe iqhaza bangaba yingxenyen yokubunjwa kombono nezinhlelo zenhlangano.
- *Umgudu wokuthola imali*: umgudu wokuthola imali kumele ube nalokhu: - umgudu ovamile, oqondene nezinto noma izindaba zokugcina inhlangano ikhona sonke isikhathi, isigqi sokuphatha, ubuqiniso benhlangano, ukuzibophezelela, iqhaza lomphakathi, ukusingathwa kwezimali kanye nokwethulwa kwemibiko. Umgudu oqondile – uqondene nemiphumela ehloswe ngohlelo ngalunye noma umsebenzi osunguliwe.

#### **b. Ukugqugquzelia isiko lokuzibophezelela nokusebenza ngokusobala**

Ukusebenza ngokusobala kumele kugqugquzelwe kubo bonke ababambe iqhaza ngesikhathi intuthuko yenzeka. Abatshali-zimali nabanikelayo kumele baziphathe ngendlela eqinisa ukuzibophezelela kwabo emehlwani alabo abasebenzisana nabo.

- *Okusetshenziswana nabo*: lokhu kungaxuba okulandelayo:
  - Abahlomulayo ekugcineni;
  - Abanikela ngosizo;
  - AmanyamaNPO enza umsebenzi ofanayo;
  - Imiphakathi okusebenza kuyo abathola usizo;
  - Abadweba inqubo-mgomu;
  - Izifundiswa nabasebenza emikhakheni ethile;
  - Izizinda zentuthuko nalezo eziqoqa izimali;
  - Iminyango eqondene kahulumeni;
  - Umphakathi;
  - Abanamasheya enkampanini;
  - Abasezikhundleni nabasebenzi bezinhlangano ezinikela ngosizo;
  - Yilabo abafake imali yokuqala enhlanganweni

- *Ukuveza yonke into:* kumele kuvezwe yonke imininingwane yoxhaso noma okunikeliwe, lokhu kuhlanganisa amagama, nobukhulu bomnikelo ngoba kuyisifiso nentshisekelo yentuthuko ukwazi ngalemininingwane. Abanikela ngosizo kufanele bakweseke ukukhishwa kolwazi olufuze lolu.
- **c. ukugcina izidingo zomuntu ngokwakhe zisemqgeni nezimfuno zentuthuko**
- *okwesizwe okumele kukleliswe phambili:* indlela elindelwe yokunikela nokupha ngosizo, imiphumela elindelwe nezinkomba zenqubekela-phambili mazibe semqgeni owodwa nokusemqoka entuthukweni yesizwe nemikhakha esondelene.
- ***Izimfuno zomuntu ngokwakhe:*** uhlelo lokunikela aluhlelwne ngendlela yokuthi izidingo nezimfuno zalowo oletha usizo zingashayisani nokuphokophelelwe yinhlangano yeNPO nokuyiyo esizwayo. Inkambiso yokunikela okufanele ibonakala ezingeni lokuhlangabezana kwezidingo zomxhasi nalowo onikwa usizo.
- d. Qhuba uhlelo lokucubungula izicelo zosizo ngeqiniso
- *Ulwazi olukhishwa ekuqaleni:* abaxhasi nabanikela ngosizo kumele baveze kusenesikhathi ulwazi olucacile ngalenzubo elandelayo: senziwa kanjani isicelo; sifakwa nini isicelo; ithuba elivulelekile lokufaka isicelo, lapha kungacaciswe ngokusebenzisa izimpendulo zika “yebo noma chabo”; ukufinyelela esivumelwaneni ngemiphumela; okudingekayo lapho kwethulwa imibiko; nokuthi imali iyotholakala nini.
- *Ukufinyelela elwazini:* ulwazi olunikwa labo abangathola usizo kumele lugquqquzele isimo lapho wonke umuntu, ikakhulu labo ababencishwe amathuba esikhathini esiphambili bengafinyelela kulo, singaphawula imiphakathi yasemaphandleni nezinhlango, labo abangalukhulumi ulimi lwesiNgisi, amaqembu antula inqalasizinda kanye nabantu abangayejwayele inqubo yokulandela imithetho yezinkampani.
- *Ukuxhumana okusheshayo:* isikhathi esiphakathi kokufaka isicelo nokuthola impendulo masibe sifushane ngokwanele. Uma isicelo singaphumeleli, isaziso masikhishwe ngokuphuthuma.
- e. **Sungula uhlaka lokwenza izinqumo**
- *Isabelo-sezimali:* isabelo sezimali sezinhlelo zokunika usizo noma uxhaso kumele sinqunywe kusenesikhathi. Lonke uxhaso malwenziwe luqondane naleyo mali ekhona.
- *Nika izizathu:* izizathu zokungaphumeleli kwesicelo kumele zenekelwe lowo ofake isicelo
- *Ukuthathwa kwezinqumo ngemuva kokuthola ulwazi olwenele:* izinqumo kumele zisuselwe elwazini nasekuqondeni okwenele ngezindaba zentuthuko nemizekeliso eqondene. Uma kufanele, oyonikela ngosizo makathole abanolwazi oluqondene.

- *Ukushayisana kwezimfuno*: abanikela ngosizo kumele bathathe ngokucophelela izinyathelo eziyogwema ukushayisana kwezimfuno, ikakhulu kubantu kanye nezinhlango ezisondelene nebhodi noma ingxenyenabasebenzi benhlango enikelayo.

#### **f. Ngenani ezingxoxweni ngesivumelwane soxhaso**

- *Ubudlelwane kumelwe bucaciswe*: isivumelwane sokuxhasa kufanele sicacise ubudlelwane phakathi komxhasi nalawo ohlomulayo kuphinde kukhulunywe nangemiphumela elindelwe.
- *Ukuxoxisana ngemiphumela*: abanikela ngoxhaso kumele baxoxisane nenhlango esizwayo ngemiphumela yentuthuko elindelwe ngenhloso yokwakha ubudlelwane obakhayo.
- *Abasesigaben Sokugcina Sokuhlomula*: isivumelwane kumele sicabangele izidingo zabantu okuyibona ngempela befanele ukuzuza nokucubungula umgudu ongalandelwa ukuze kufezeke lenjongo.
- *Izinhlelo zomnikelo noma uxhaso*: izinhlelo zomnikelo kumele zibeke ngokucacile inani lemalii, inhloso, ubude besikhathi somnikelo, inqubo yokukhokha, indlela yokwethula imibiko, ukuvivinywa kwenqubeko engase ibe khona kanye nemibandela okunganqanyulwa noma kumiswe ngayo uxhaso.
- *Inkokhelo ngesikhathi*: abaxhasi kumele baqinisekise ngokulandelwa kwesheduli noma isikhathi esimisiwe sokukhokha.

#### **g. ukuqaphela inqubeko**

Abasiza ngoxhaso kumele basebenzise izinhlelo zokunakekela ukuthi ukwengamela izinto kwenele futhi uxhaso lusetshenziswa ngenkambiso yesivumelwano. Ukuqaphela inqubeko kuhlanganisa lokhu:

- Ukulandela imigudu efanele yokwethula imibiko;
- Ukuqonda ngocwaningo lokuhlolwa kwamabhuku;
- Ukuvakashela imisebenzi nezikhungo zayo;
- Ukufunda nokuphendula imibiko nezicelo;
- Ukuba sesimweni sokwamukela izinguquko nokushintsha izinto lapho kufanele;
- Ukuqonda imboni yonikwe usizo.

#### **h. Cabanga ngokubuyekeza nokuvivinya**

- *Ukubuyekeza nokuvivinya imiphumela*: nakuba zonke izinhlelo zidinga ukuvivinywa ukuze kuhlolwe izinga lenqubekela-phambili, ukuvivinywa okwensiwa ngovela ngaphandle kubalulekile. Isivivinyo esiwsizoyileso esibuyekeza amaphutha bese seneka izifundo ngawo lapho sekuhlelelwe ikusasa.
- *Ukweseka intuthuko enhlanganweni namalinge amahle*: ukweseka intuthuko enhlanganweni kulowo onikwa usizo kungabaluleka uma isivivinyo sikhomba ukuthi

ushintsho luyadingeka. Isiqalo namalinge amahle nokuqonda ulwazi nentuthuko edingekayo kumele kube yizinkomba zesivivinyo soxhaso nokwenza izincomo.

- *Ukuvivinya uxhaso*: amaqhinga angaphakathi okuvivinya nokuhloswe ngawo ukuhlola izinhlelo kumele aba yingxene yombandela wokunikela ngosizo. Iqhinga lemibuzo ehleliwe lingaba wusizo nesisekelo sokubuyekeza imiphumela yezinhlelo ekuhlahleni indlela yokwenza ngcono izinqumo zokuqoqa izimali.

#### i. Tholakala

Abaxasi kumele batholakale ukuze babe wusizo uma bedingeka. Mabenze konke okusemandleni ukuphendula izincingo, imibuzo nezinkinga ezethulwe ngokubhalwa nokuthi uma kunemibuthano babe khona ukuzokhombisa ngemisebenzi eyenziwayo, bazame nokuxazulula izinkinga.

#### j. iqhinga lokugcina inhlango iphila

- *Ukuphila kwenhlangano nangemuva kwasikhathi soxhaso*: abaxasi kumele bagquqquzele futhi beseke labo abasizwayo ekuthuthukiseni amandla namaqhinga okusebenza afanele ukuze inhlango isimame ngisho abaxasi bengasekho.
- *Ukunqoba ukwethembela kwabanye*: imigomo nenqubo yabaxhasi mayidwetshwe ngendlela ehlomulisa abantu nemiphakathi. Lokhu kungazuzwa ngokugwema indlela yokusebenza lapho abantu bephiwa khona, kodwa indlela engcono yileyo enokuhlanganyela nemigomo yokuxhaso ehleliwe kahle ngenjongo yemiphumela eyobonakala nasesikhathini eside esizayo.
- *Isikhathi soxhaso nokuphela kwalo*. Kumele kucatshangisiswe kahle ngokuqhuma uxhaso lwedlule esikhathini okuvunyelwene ngaso. Kumele kuhishwe isaziso sokuphela koxhaso. Abaxasi banesibophezelokuphela sokugquqquzelokuphela impilo ende nokusimama kwenhlangano, ngakho mabenze ngokusemandleni ukusiza ngezinhlelo zokwakha amaqhinga empumelelo.
- *Izindleko eziqondene*: abaxasi akumelanga bayekelele ukuhlangabezana nezindleko eziqondene ngqo nomsebenzi uma isivumelwane kuwukuxhasa izindleko zohlelo futhi lezizindleko zixhumene nemiphumela elindelwe.

#### k. ukuthuthukisa ubudlelwane

- *Ubuntu nobuso balabo abathola usizo*: abaxasi kumele bafune ukusebenza ngendlela eyohlonipha ubuntu nesizotha noma isithunzi sezinhlangano ezinikwa usizo. Ubudlelwane nezinhlangano ezsizwayo makube ngobokuhloniphana lapho uhlangothi ngalunye lufeza khona ngokusobala iqhaza eliyobanjwa yilo ekufezeni inhoso yentuthuko ebekiwe.
- *Iqhaza lomphakathi*: abanikela ngoxhaso mabagquqquzele umphakathi ophiwayo ukuthi ube yingxene yokubumba izinhlelo zaleyondawo.

- *Ubudlelwane bokusizana*: abanikela ngoxhaso mabazame ukudala ubudlelwane bokusizana nalabo abasizwayo. Lobudlelwane abungagcini nje ekukhipheni imali, abedlulele ezintweni ezifana nesibophezelokwenzanano ibe nobuchwepheshe, ukushiyelana isikhathi, amakhono nezinye izinsiza ezingadingeka.

### **I. Intshisekelo yokufunda**

Izinhlelo kumele zibuyekezwe njalo ngenxa yokuguquka kwesimo senhlalo nesomnotho. Inqubo nezinhlelo mazihlale njalo zicutshungulwa ngenhlosu yokuthi zisebenze kangcono. Abanikelayo mabazame ngezikhathi zonke ukwenyusa izinga lenqubo-mgomo yabo yokweseka ngosizo. Ukwenza ngcono kungafezeka ngokuhlala bexhumana nezinye izinhlaka ezixhasayo, ukuqinisekisa ngabasebenzi abaqeleshwe ngokwenele nokuhamba phambili ezintweni ezenzeka kulomkhakha ngaphakathi ezweni nokubonela kwamanye amazwe.

### **7. Imali etholwa kubaxhasi**

Kuleminyaka sekubonakala ziningi izimboni ezifana nezikhiqizayo, izitolo eziyinxanxathela nezikhungo zokwebolekisa ngemali esezeingalelo ekuxhaseni izinhlangano, kungabalwa njengalezo zezingane nokongiwa kwemvelo. Ngesikhathi esifanayo, zithola ukwaziwa emphakathini nethuba lokukhangisa kangcono ngempahla nemisebenzi yazo. Ukuxhasa ngombandela wokukhangisa noma okwaziwa kakhulu ngoxhaso lapha eNingizimu Afrika kuletha izinhlobo eziningi zamathuba ezinhlanganweni, kungaba ngezinkulu noma ezincane lapho kudaleka khona ukusebenzisana phakathi kwazo nabezimboni. Lokhu kusebenzisana kwenza wonke omdibi naloluhlelo ukuba azuze. Ibhizinisi linenhoso yokwenyusa izinga lokuthengisa umkhiqizo noma umsebenzi walo, nokwakha isithunzi esihle kumakhasimende. INPO yandisa ukwaziwa kwayo nokuqoqa imali edlulele ngokusebenzisa lomthombo omusha. Umphakathi wonauzu ngokuzibandakanya nomkhankaso owenziwayo. Amabhizinisi asebenzisa ukuxhumana njengethuba elihle lokwandisa udumo lomkhiqizo wenkampani nendlela yokukhangisa, kanti lomkhankaso ukhokhelwa yisikhwama sesabelo sokukhangisa. Ngalendlela amaNPO anethuba lokuhlomula esikhwamanen i sabezimboni ezizimele ngaphezulu kosizo aluthola esabelweni seminikelo.

Inqubo yokukhangisa okunobandela noma uxhaso luchazwa kanje: *ubudlelwane obuzuzisa bonke labo abayingxeny yohlelo, okusho inkampani kanye nenhlangano engasebenzeli nzuzo, lapho inkampani iqhuba izinhoso zayo zokukhangisa nokubukisa ngomkhiqizo noma umsebenzi wayo kuthi inhlangano izuze ngokuqoqa imali kanye nokwakha isithombe esihle emphakathini ngemisebenzi yayo.*

Umphumela walokhu ubonakala kakhulu emkhakheni wezemidlalo, lapho sibona abezimboni ezizimele betshala isamba esikhulu semali ekuxhaseni imidlalo efana nebholo lezinyawo bese bethola ithuba lokukhangisa komabonwakude. Inzuzo yokuvela kumabonwakude yedlula ngokuphindiwe izindleko zoxhaso, yikho kanye futhi lokhu okwenza lezizimboni ziheheke.

Ubudlelwane baloluhlobo buxhantele ezintweni eziningi ezifana nalezi:

- *ukukhangisa, imikhankaso yokukhangisa naleyo yokuxhumana nomphakathi:* amabhzinisi anikwa imvume yokusebenzisa amagama amaNPO (*logo*) emaphpheni nalapho ekhangisa emaphpheni.
- *Iphesenti lokuthengisiwe:* indlela elula nevamile ngeyokunikela kumaNPO ngephessenti elithile lomkhiqizo wempahla ethengisiwe. Kвесине isikhathi kungaba yiphesenti elithile lomthamo wokuthengisa, kungasetshenziswa ingxenyana yentengiso kumakhadi emali okukweletisa noma eshekeni ngalinye bese yedluliselwa kwiNPO.
- *Umkhankaso wokugquqquzelu ukuthengwa komkhiqizo:* igama lenkampani lihlangene neleNPO angavezwa kumakhuphoni anezaphulelo zemikhiqizo yenkompani, bese kunikelwa ngaleyomali etholwe ngokudayisa kwamakhuphoni.
- *uxhaso:* abezimboni ezizimele bathola ukwaziwa ngokuxhasa izindleko ezithwalwa yinhlangano lapho inkankasela ukuqoqa izimali.
- *Ubudlelwane nenhlangano:* inkampani kuyenzeka idayise amakhadi ayo okukweletisa, umshuwalense neminye imikhiqizo noma imisebenzi kubalandeli beNPO bese bedlulisela enhlanganweni iphesenti elithile noma imali eyinani eliqondile enhlanganweni sebebonga lelilungelo.

Ukukhangisa okunombandela noma uxhaso yisivumelwane sokuhweba, akusiso nje isigameko sokuqoqa imali. Kumele iNPO iqaphelisise lapho ikhetha lowo eyosebenzisana naye kanti kusemqoka ukucwaninga ngokuzwana kwesiko noma inkambiso yomkhiqizo waleyo nkampani nenhlangano uqobo. Ngakolunye uhlangothi, inkampani nayo ifuna ukuxhasa iNPO noma injongo ehambisana nesithunzi kanye nezinhloso zayo. Abaxhasi bafuna izithelo lapho ubudlelwane phakathi kwabo nenhlangano buyochuma khona busimamise izinhlelo zabo zokukhangisa ngalendlela:

- Ukwenyuka kwentengiso emikhiqizweni nasemisebenzini yenkompani;
- Inzozo ewukukhula kokwaziwa kwenkompani emphakathini;
- Ukwakha ubudlelwane nabathengi abasha, abaholi bomphakathi kanye nalabo abathatha izinqumo;
- Ukuzakhela udumo oluhle emphakathini

Ubudlelwane obuhle phakathi kwabaxhasi namaNPO aba nalokhu okulandelayo:

- Ubudlelwane bakhwa ngokucabangisisa kahle labo abayoba yingxene, kanti ubudlelwane bunomqondo othile ohambisanayo phakathi kwenhlangano naleyomboni noma umkhiqizo;
- Ubudlelwane obenelisayo nobuthuthukayo, ngokugcizelela izingxoxo ezipulelekile, ezinqala, nezivumelwane ezbihaliwe nezibophezelayo;
- Izinsiza nezidingo ezanele (kungaba ngabantu, isikhathi nempahla) ezifakwe ezinhlelweni nokubekwa phambili kwalezinhlelo;
- Uewaningo olwenziwayo ngalabo abayingxene yomphakathi noma amakhasimende alobudlelwane (kukhulunyuwa ngamakhasimende esikhathini esizayo, umphakathi nabalandeli beNPO), loluphenyo lwensiwa ngaphambi kokuvumelana kwezinhlangothi;

- Ubude besikhathi sezinhlelo nezinhloso, ukucaciswa komgamu wemakethe yemboni nesizinda seNPO.

Kafushane nje, inhloso enkulu yenkompani ngokukhangisa okunombandela noma uxhaso, wukudayisa umkhiqizo omningi wenkompani. AmaNPO asuke engena kulobudlelwane ngolwazi lokuthi nawo ayingxene efanayo nenkompani nokuthi aletha umthelela omuhle enkompanini lapho nayo iyohlomula ngokuba ngabaxhasi. Inhloso-nqangi yeNPO ukuqoqa imali eningi ukuze ifeze impokophelelo yayo. Lezhloso ezechukile zalamaqembu zingaphilisana ngaphandle kokudala ingxabano. Okusohlwini lwenkompani kuhlanganisa lezinjongo ezilandelayo zokukhangisa:

- Ukwenyusa izinga lentengiso ngokugqugquzelu ugqozi kubathengi, kungaba ngabadala noma kwabasha; kubakhqizi, kwabasabalalisa umkhiqizo, kwabezitolo noma kulabo abakhangisayo;
- Ukudala umthelela enkompanini ,esithunzini sayo noma ekuklelisweni komkhiqizo wayo kubathengi;
- Ukuqhubela phambili okuhlosiwe noma ukuhlomulisa umphakathi, ngokuba yisakhamuzi esihle;
- Ukujabulisa noma ukwakha igama elihle kumakhasimende amakhulu nakubathengi bakusasa – ikakhulu ezinkompanini ezinkulu kanye nasemonini kahulumeni noma kulaba abazimele;
- Ukgqugquzelu abamabhzinisi ayinxanxathela, abasebenzi nabathengisayo.

Izivumelwane zokuxhasa ezenzwe ngomlomo azizinhle. Isivumelwane esibophezelayo nesisemthethweni kumele sibhalwe, nesichaza imibandela nokulindelwe ezinhlangothini zombili. Isivumelwane siphawula ukuthi uhlangothi ngalunye kufanele lwenzeni nokuthi yini okungafanele yenziwe, ngakho kumele sisuse konke okungaba yindida nokungaondi. Asenziwe ngendlela evikela iNPO nenkompani. Nazi izinhlobo zezinkinga ezingagwemeka ngenxa yesivumelwano:

- Abaxhasi abakutholanga ukuziveza nokukhangisa emphakathini;
- Igama labaxhasi alibanga likhulu ngokwenele kanti futhi libekeke endaweni engafanele;
- Abaxhasi bebelindele ukuthi imibala yenkompani yabo ivele ngokucacile emibhalweni echonyiwe;
- Abaxhasi bebelindele ukuthi iNPO ikhokhe izindleko zeziphu zo emcimbini wokuvulwa nokwenekwa;
- Abaxhasi abayijabulelanga indlela abezindaba abasingethe ngayo izindaba ezibandakanya inkompani, noma igama labo alizange liphawulwe;
- Abaxhasi abayitholanga imali yokubamba iqhaza noma yabathile ohlelweni lokuxhasa.

Izinkontileka noma izinhlelo zokuxhasa nemicimbi kumele ibe nalokhu:

- Igama lomcimbi noma uhlelo;
- Usuku, isikhathi, indawo kanye nokudonsa okuyothathwa wumcimbi noma wuhlelo;

- Incazelo egcwele yobukhulu besikhala esiyothathwa ngabaxhasi neNPO ezintweni ezibhaliwe – ubukhulu begama lenkampani, indawo yalelogama, ukufakwa kwegama lenkampani ezintweni eziyobe zibekiwe;
- Imininingwane ephelele yazo zonke izinto ezibhaliwe, kungaba ngamapheshana, amaphepha okukhangisa, izinhlelo eziyokhiqizwa ngomcimbi noma uhlelo – ubukhulu, umbala, inani, izinsuku zokudiliva kanye namaqhinga okusabalalisa;
- Ischeduli noma uhla lwabezindaba olunemininingwane yokukhangisa enegama labaxhasi nosekukhokhelwe kanye nolwazi ngenhlangano; indlela okuyoshiwo ngayo imikhiqizo nemisebenzi yabaxhasi;
- Igalelo lemali elenziwe ngabaxhasi ohlelweni noma emcimbini, nezinsuku okuvunyelwene ngazo zokukhokha;
- Imininingwane yokwengezel a ngezindleko eziyokhokwa ngabaxhasi, njengalezo zokukhangisa, ezasehovisi, ukubhala, ukudla, ukunandisa, ukuhamba njalonjalo;
- Uhlelo okuvunyelwene ngalo lokuphatha izimenywa nentilasipoti, ukuphatha labo abazonandisa, izikhulumi njalonjalo;
- Isitatimende senhoso sokusiza abaxhasi ukufeza izinhloso zabo lapho bezibophezel a ekwenzeni amagalanti;
- Umgomo wokuvikela iNPO kwizimo ezingaphezu kokucabanga nolwazi lwenhlangano, okungaholela ekumisweni noma ekudlulisweni komcimbi ukuba wenziwe ngesikhathi esizayo;
- Esinye isivumelwane mayelana nokuphatha noma umsebenzi wasehovisi oncikene nohlelo noma umcimbi; ukusebenzisana nezinye izinkontileka zangaphandle njengezingosi zokukhangisa; ukuhlewa kwemihlangano; ukugcinwa kwamalekhodi; ukukhishwa kwemibiko yenqubeko.

### **IMITHOMBO YOLWAZI:**

- Southern African Institute of Fundraising - Codes of Professional Ethics
- South African NGO Coalition - Codes of Good Practice
- Association of Fundraising Professionals - Codes of Ethical Standards and Standards of Professional Practice
- The Commonwealth Foundation – Guidelines for Good Policy and Practice
- The Southern African Grantmakers' Association – Guidelines for Good Grantmaking
- Pema Lakha & Associates – Guidelines for the Management of NGOs and CBOs
- Eskom – A Management Guide for Development Organisations in South Africa

## **IZINCWADI EZINGAFUNDWA**

Smith, Bucklin & Associates, “*The Complete Guide to Nonprofit Management*” – John Wiley & Sons, 605 Third Avenue, New York, NY 10158-0012 ISBN 0-471-30955-9

Arnold J Olenick and Philip R. Olenick, “*A Nonprofit Organisation Operating Manual*” – The Foundation Center, United States of America, ISBN 0-87954-293-4

David L Cuthbert, “*Your Guide to Mobilising Resources – A Fundraising Manual for Southern African Non-profit Organisations*”, Charities Aid Foundation/Nonprofit Partnership, P O Box 31819, Braamfontein, South Africa 2017, ISBN.....

Henry A. Rosso and Associates – “*Achieving Excellence in Fundraising*”, Jossey-Bass Inc., San Francisco, ISBN 1-55542-387-6

Tracy Daniel Connors – “*The Nonprofit Handbook*”, John Wiley & Sons, 605 Third Avenue, New York, NY 10158-0012 ISBN 0-471-17967-1

Republic of South Africa President’s Council

Local Government Management – Nazeem Ismail . Saheed Bayat. Ivan Meyer

## **UKUSEBENZA KOMGOMO**

Izinhlangano ezingasebenzeli nzuzo noma labo abaqoqa izimali/abanikela ngazo nabasebenzelana nabo bayohlonipha imigomo yokuziphatha kahle. Abasezikhundleni nabantu abathatha izinqumo enhlanganweni bayosayina, balandele, bahloniphe imigomo bazise lokhu:

### **Inhlangano engasebenzeli nzuzo nesebenzisana nabo:**

- Inhlangano, ububuswa kwayo, ukwengamela nabangaphansi kwayo bayolandela lemigomo yokuziphatha kahle;
- Ngokusayisa lemigomo, inhlangano izibophezelela ekwenzeni izivivinyo ngezikhathi ezithile zokulandela lemigomo;
- Inhlangano, ukubuswa kwayo nabangaphansi kwayo bayavuma ukuthi uma betholwe bephambene nalemigomo, bayocubungula isimo ngasinye ngokulandela umthethosiseklo wenhlangano nemibandela yokubhalisa kwayo.

### **Kusayina labo abasezikhundleni**

#### **Igama**

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#### **Lapho kusayinwa khona**

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### **Umqoqi-zimali:**

- Uyolandela lemigomo yokuziphatha kahle;
- Uyozibophezelala ekuvivinyeni ngezikhathi ezithile indlela alandela ngayo imigomo yokuziphatha kahle;
- Uyokwamukela ukuphenywa okulandela inqubo-mgomo yangaphakathi enhlanganweni noma imibandela yesivumelwane lapho etholwa enza okuphambene nemithetho yalomgommo.

### **Kusayina labo abasezikhundleni (uma kuyinhlangano eqoqa izimali)**

#### **Igama**

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#### **Lapho kusayinwa khona**

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### **Onikelayo nasebenzelana nabo:**

- Uyohambisana nalemigomo yokuziphatha kahle;
- Uyovivinya isikhungo ngezikhathi ezithile abheke ukuthi sisayilandela yini lemigomo;
- Uyovuma ukuthi uma itholwa iphambene nemigomo ebekiwe, inhlango iyophenywa ngokulandela inqubo-mgomu yangaphakathi enhlanganweni nemigomo ephathelene.

### **Kusayina labo abasezikhundleni**

#### **Igama**

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#### **Lapho kusayinwa khona**

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