

# NIGERIA: GOVERNMENT SUPERVISION OF NGOS

Four statutory agencies of government supervise activities of non-governmental organizations (NGOs)

## 1. Corporate Affairs Commission (CAC)

The CAC is responsible for overall supervision of NGO operations in terms of the Companies and Allied Matters Act. Its broader responsibilities include the regulation and supervision of the formation, incorporation, registration, management, and dissolution of NGOs. NGOs must submit annual reports to the CAC between June 30 and December 31 each year.

## 2. Federal Inland Revenue Service (FIRS)

Established by the Federal Inland Revenue Service (Establishment) Act, FIRS oversees the taxation of NGOs. It supervises and administers the different taxes and laws relating to goods and services, value added tax and personal income tax, and accounts for all taxes collected. NGOs must submit their first annual tax returns eighteen months after the date of incorporation or within six months after the end of the first fiscal year (whichever is earlier). After that, they must submit returns annually, within six months after the end of each fiscal year. The Companies Income Tax Act requires NGOs to submit performance activity reports to FIRS annually as well.



## Special Control Unit against Money Laundering (SCUML)

The Federal Executive Council of Nigeria established SCUML as a specialized unit of the Federal Ministry of Industry, Trade, and Investment in September 2005. This Unit oversees issues related to money laundering and monitors and supervises the activities of NGOs, which are designated non-financial institutions under the framework for anti-money laundering and combatting the financing of terrorism. NGOs must submit monthly reports on income transactions to SCUML.

## 3.

## National Planning Commission (NPC)

The NPC registers, monitors and regulates the activities of international and national NGOs under the National Planning Commission Act. It also coordinates aid flows into the country. NGOs must submit their annual reports to the NPC.

## 4.

### To learn more

Check out the International Center for Not-for-Profit Law's Philanthropy Law Reports series at: <http://bit.ly/PhilanthropyLawReports>

