

Chapter 1 – What are non-profit organizations?

We have social groups, membership made up mostly of volunteers. No formal structure exists and officials (what we call MANAGEMENT in a formal structure) are also volunteers too. These groups , although set-up for purposes of socialization, recreation etc embark on construction of capital projects e.g roads, bridges, sanitation etc. The funds utilized for the groups activities are derived mostly from contributions from its members or from philanthropists or the government, especially at the local level. In northern Nigeria, they are referred to as “Kungiyar yan sa kai”, interpreted loosely it means “ group of volunteers”.

Some groups become so strong that big NGOs, government pass funds through them to communities or for infrastructural development in the communities. The groups also disseminate information on government activities/ policies. The enlarged responsibilities notwithstanding the groups prefer to operate low-key and maintain their non-profit making posture. The accounting system maintained by the group is simple book keeping or Income expenditure statement because the members are unsophisticated or uninterested in how the funds of the group are utilized. They view their contributions, both in terms of time, finance and other resources as a social or community service.

Complications sets in, when government or big NGOs/Corporations gives fund to the group and require of them standard financial management system complete with accurate reports. The groups accepts the new responsibilities because it views it as “service to the community”. But they are not willing to formalize their operations/structures.

My submission is, unstructured social groups that are non-for-profit (and at the same time not willing to upgrade their operations) but delivering services for public benefits ae not covered by the broad characteristics.

Chapter 2 – Who are NPO stakeholders and what are their needs?

2.11 External stakeholders

Why are government subsumed under Regulators? Regulators are the products of the government, in fact, regulatory bodies are agencies under government.

MY submission: Government should stand alone and should not be lumped with Regulators.

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