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RESEARCH

Non-Government Organisations' Aid Funded Projects in Uganda are Costly and Inefficient: Time to Consider Writing a 'New History' Based on Research

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ABSTRACT

PURPOSE: As part of a broader research on Non-Government Organisation (NGO) aid projects, Value for Money, this research examines the economy and efficiency of three NGOs aid-funded projects in Uganda that have concluded.

DESIGN/METHODOLOGY/APPROACH: To examine the economy, a retrospective cost analysis is used to review the projects' budget and expenditure records, while unit cost analysis uses a formula designed by the author.

FINDINGS: The projects were uneconomical and inefficient, with 76% of overall project money being spent on non-beneficiary costs and 24% on beneficiary costs. There are significant increases, range 172%-785%, between the total direct cost of an output (amount spent to acquire an output, less delivery costs) and the total amount spent per output (total direct cost of an output plus delivery cost).

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ORIGINALITY/VALUE: This paper uses these findings to highlight the inaccuracy of one of the neoliberal arguments that propelled NGOs to become one of the main development aid delivery channels. It raises the pragmatic urgency for the proper identification of the NGO niche, particularly in Uganda, as a way to accurately situate NGO projects in the development discourse, apportion expectations, and aid in the efforts to achieve the 2030 agenda.

KEYWORDS: *Civil Society; Cost of NGO Projects; Development Effectiveness; Efficiency of NGO Projects; Southern NGOs and Value for Money*

INTRODUCTION

NGOs stake their claim whenever people face a crisis of some sort, positioning themselves as an alternative to state and market weaknesses. In the neoliberal era, NGOs entered the fray of development aid to complement the private sector in delivering services to people through better allocations following state failure (Kaijabwango, 2020; Dicklich, 1998; Lewis, 2009). NGO projects are one of the five Official Development Aid (ODA) official channels. Between 2012 and 2021, the amount of ODA funding through NGO projects mostly remained the same (US$18bn-US$19bn) but increased to US$20bn and US$21bn in 2020 and 2021, respectively (OECD, 2020). This growth in development financing gave rise to, and sustains, questions and doubts regarding aid effectiveness (Vathis, 2013; Jackson, 2012; Fowler, 1991; Riddell, 1999; Cassen, 2011; Bourguignon and Sundberg, 2007; Shivji, 2008; Hancock, 1989; Moyo, 2009). NGO aid projects as key conduits of development assistance have not survived this scrutiny because of the amounts of aid channelled to and through them, growth in their numbers, the argument that NGOs are a low cost and efficient aid channel, are more effective in targeting the poor, and the publicised scandals that eroded public confidence in them (Lewis, 2004; Smillie, 1997; Edwards and Hulme, 1996; Hortsch, 2010; Will and Pies, 2017).

Banks (2021) relies heavily on the work of Brass *et al.* (2018), Kareithi and Lund (2012) and Banks and Brockington (2019), to highlight research gaps/blind spots in NGO literature. Major blind spots include: i) the absence of pre-existing databases that systematically collect NGO project data on their incomes, expenditures and efficiency, hence the existence of a largely qualitative rather than quantitative corpus of research on NGOs, and ii) the lack of data on how NGO project contribution to development co-operation ‘adds up’. Banks suggests that, because of these blind spots, the general awareness and understanding of the contribution of NGOs to development co-operation is vastly limited.

In Uganda, NGOs positioned themselves to provide services because of the weaknesses of the State and the private sector between 1962-1992 (Dicklich, 1998). Without piling Uganda's development responsibility on NGO projects, or arguing that the State reneges on its development responsibility, it was imperative to highlight the mismatch between the increase in number of NGOs, fairly consistent external financing through NGO aid projects, and Uganda's poverty level. By December 1992, approximately 1,000 NGOs had registered with the NGO Registration (NGO Task Force, 1991; Gariyo, 1995). Estimates from the NGO Bureau (2023) stand at 14,000 NGOs. Between 2007 and 2016, Uganda received aid grants worth US$60,226.6m (OECD, 2013; 2019), of which 25% (US$15,056.515m) was disbursed by NGOs. Despite this growth of the NGO sector in Uganda, only 33% of the Development Goal targets were achieved. Uganda's available Multi-Dimensional Poverty Index estimation (2016 data) shows that 57.2% of the population is multidimensionally poor, while an additional 23.6% is vulnerable to multidimensional poverty (UNDP, 2023). This research examines the cost and efficiency of NGO aid projects and compares it to the historical argument that these projects are uneconomical and inefficient.

METHODOLOGY

Study Population

At the time of the research, only 3,810 out of 14,207 NGOs had been verified by the National Bureau of NGOs as having valid operational permits; it was from this list that a sample was drawn. NGOs certified by the Quality Assurance Mechanism (QuAM) were purposefully prioritised. The mechanism, provided for in the Uganda NGO Act 2016, is a voluntary self-regulating mechanism that appraises and certifies NGOs against 59 QuAM generally acceptable ethical and operational standards. Of the 176 NGOs QuAM certified, only 2 Indigenous NGOs and 1 International NGO with advanced certification confirmed participation.

NGO aid project A (Implemented by an Indigenous National NGO) was a three-year project (2016-2018) worth US$986,543.85 that aimed at economically empowering, rehabilitating and socially reintegrating 1,200 youth prisoners from 41 prisons in Uganda.

NGO aid project B (Implemented by an International NGO) was a seven-year aid project (2012-2018) worth US$36,045,185 that aimed to reduce the vulnerability of critically and moderately vulnerable children and their families (25,000 households and 125,000 individuals) in 35 districts of Uganda.

NGO aid project C (Implemented by an Indigenous National NGO) was a one-year project (2016-2017) worth US$185,002 that aimed to strengthen community-level climate change adaptation and mitigation for sustainable livelihoods in seven districts in Uganda; the project targeted 600 beneficiaries.

Data Collection, Analysis and Interpretation

Two major collection, analysis and interpretation stages were followed despite project differences.

Retrospective Cost analysis

Process i): The first review of the project budget and expenditure records identified four types of costs, labelled as a Secondary Cost Groups. These were:

1. recurrent costs (repeated costs incurred for similar goods or services, e.g., salaries, maintenance expenses, utilities, travel costs, printing among others);
2. fixed costs (costs incurred to acquire assets that were used to directly implement/run the project, e.g., vehicles, equipment, among others);
3. direct beneficiary costs (costs incurred to directly improve the state of the project target group, e.g., agricultural tools, business kits among others) and
4. project process costs (costs incurred on project implementation processes, e.g., planning and review meetings, monitoring, among others).

Process ii): Each Secondary Cost group was then analysed as a proportion of the overall project budget and expenditure.

Process iii): The Secondary Cost groups were collapsed into two major Primary Cost groups, Non-Beneficiary costs (the sum of recurrent costs, fixed costs and project process costs) and Beneficiary costs (costs incurred to directly provide services to targeted beneficiaries).

Process iv): Each Primary Cost group was then analysed as a proportion of the overall project budget and expenditure.

Unit Cost analysis

As a build-up from the retrospective cost analysis, the unit cost analysis followed three processes. i) The main project outputs that each project committed to deliver were identified from project funding agreements; 36 outputs from the three projects for which data were available were selected. ii) Using the cost analysis from Stage 1 above, the formula (below) designed by the author was used to calculate the unit cost of each project output. Iii) With support of the participating NGOs, the author tested the formula using financial data of other projects implemented by the same organisations. Carrying out these tests inherently gave the author an opportunity to improve and validate the formula using feedback from staff of the participating organisations.

$$\text{Unit Cost} = \frac{a}{b}$$
$$\text{Since } a = c + d, \text{and } d = e * f$$
$$a = c + (ef)$$
$$\text{Therefore Unit cost} = \frac{c + (ef)}{b}$$

Where:

a = Total amount spent per output produced (c+d)
b = Total number of units per output produced
c = Total direct cost of an output produced
d = Allocation of Non-Beneficiary Costs(e*f)
e = Total Non-Beneficiary Costs
f = Cost of producing an output as a proportion of Direct Beneficiary costs

Unit cost = Total amount spent per output **(a)**, divided by total number of units achieved per output **(b)**.
(a) Total amount spent per output = total direct cost of an output **(c)**, + allocation of Non-Beneficiary Costs **(d)**
(b) Total number of units per output = Number of Units achieved reported in programme documentation.
(c) Total direct cost of an output = Actual amount spent to acquire an output (less delivery costs) recorded in budget and expenditure records.
(d) Allocation of Non-Beneficiary Costs = Total Non-Beneficiary Costs **(e)** * Total direct cost of an output as a proportion of Total Direct Beneficiary Costs **(f)**.
(e) Total Non-Beneficiary costs = sum of Recurrent Costs, Fixed Costs and Project Process Costs.
(f) Total direct cost of an output as a proportion of Total Direct Beneficiary Costs= total direct cost of an output divided by Total Direct Beneficiary costs * 100%. (This was included in the formula as a way to assign a weight that could be used to allocate proportions of centrally incurred costs to the achievement of the different outputs. E.g., a project vehicle was used to achieve different outputs.)

Limitations

The research was designed at and implemented after the National NGO Bureau had commissioned the first national NGO verification process in 1989. This process produced a partial list of 3,810 NGOs that were authorised to work in Uganda as at November 2019. This research drew a sample from this list of NGOs legally authorised to operate in Uganda.

Coupled with the anxiety that accrued from the verification process explained above, the examination of cost and efficiency of the projects required the interrogation of intricate, sensitive and controversial documents of projects. Therefore, the final sample selection relied on the goodwill and interest of NGO management teams.

Literature indicates the absence of standard or generally accepted efficiency thresholds for development projects. As such, this research does not use any threshold but draws conclusions based on the efficiency findings of each project studied.

A literature review revealed the absence of a universal definition of Non-Government Organisations. The research uses the categorisation and definitions provided in the Uganda NGO Act 2016 to the guide sampling process: a legally constituted non-government organisation, which may be private voluntary grouping of individuals or associations established to provide voluntary services to the community or any part, but not for profit or commercial purposes.

RESULTS

Economy (Cost) of projects

Project A

Figure 1 shows that the overall cost of delivering Project A was budgeted at US$1,000,000 while the actual cost was US$986,543.85. As proportions of the overall expenditure, the different secondary cost groups were: recurrent costs 44% (US$432,900), capital costs 4% (US$43,660), project process costs 22% (US$221,784), indirect costs 7% (US$65,421) and direct beneficiary costs 23% (US$222,779). Further analysis in Table 1 showed that Beneficiary Costs and Non-Beneficiary costs were 23% and 77% of overall budget and expenditure, respectively.

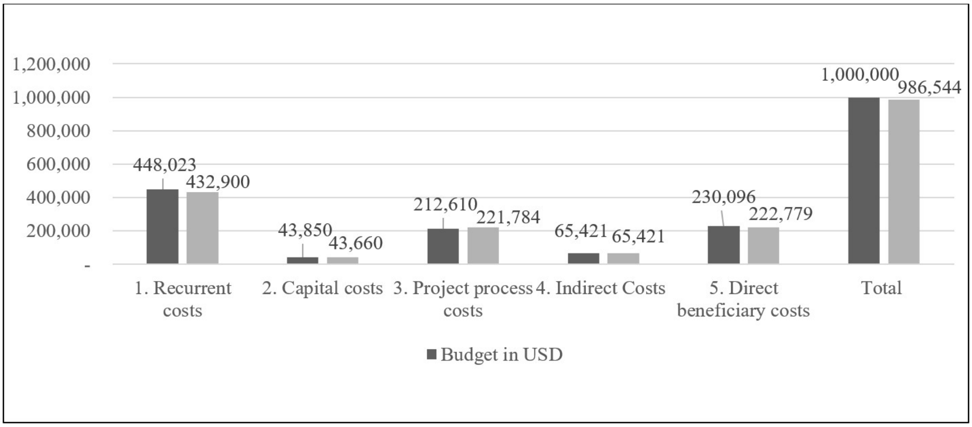

Figure 1: Project A: Overall budget-expenditure comparison: Secondary Cost Groups (US$)
Source: Constructed by author

Table 1: Project A: Overall budget-expenditure comparison: Primary Cost Groups (US$)

Primary cost categories	*Budget*	*Group %*	*Exp*	*Group %*	*Variance*
Beneficiary Costs	230,096	23	222,779	23	7,317
Non-Beneficiary Costs	769,904	77	763,765	77	6,139
Total	1,000,000	100	986,544	100	13,456

Source: Constructed by authors

Project B

Figure 2 shows that the overall cost of delivering Project B over seven years was budgeted at US$33,930,077 while the actual cost was US$33,978,942. As proportions of the overall project expenditures, the different secondary cost groups were: recurrent costs 54% (US$18,519,933), capital costs 4% (US$1,344,806), project process costs 22% (US$7,443,694) and direct beneficiary costs 20% (US$6,679,706). Further analysis in Table 2 shows that Beneficiary Costs and Non-Beneficiary costs were 20% and 80% of overall budget and expenditure, respectively.

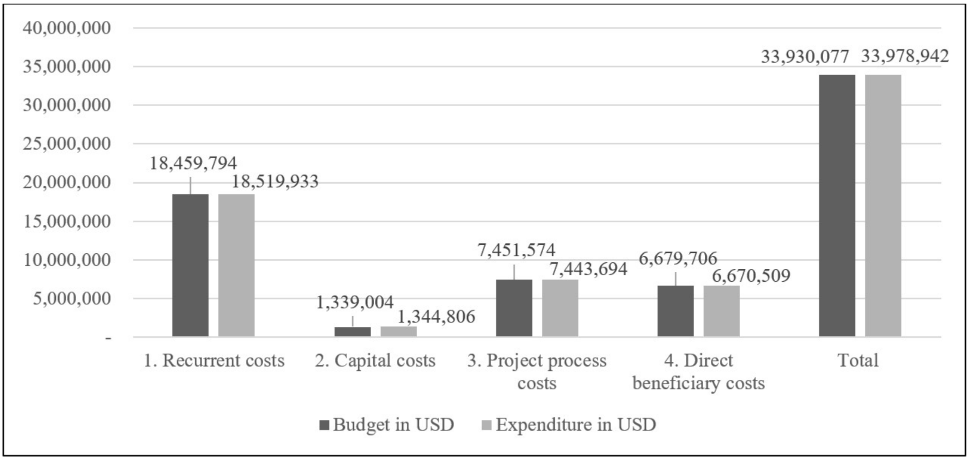

Figure 2: Project B: Overall budget-expenditure comparison: Secondary Cost Groups (US$)
Source: Constructed by author

Table 2: Project B: Overall Budget – Expenditure comparison: Primary cost groups (US$)

Primary cost categories	*Budget*	*Group %*	*Exp*	*Group %*	*Variance*
Beneficiary Costs	6,679,706	20	6,670,509	20	9,197
Non-Beneficiary Costs	27,250,371	80	27,308,433	80	-58,061.56
Total	33,930,077	100	33,978,942	100	-48,864.36

Source: Constructed by authors

Project C

Figure 3 shows that the overall cost of delivering Project C over one year was budgeted at US$185,003 while actual cost was the same. As proportions of the overall project expenditures, the different secondary cost groups were: recurrent costs 31% (US$56,452), project process costs 42% (US$78,301) and direct beneficiary costs 27% (US$50,250). Further analysis in Table 3 shows that Beneficiary Costs and Non-Beneficiary costs were 27% and 73% of overall budget and expenditure, respectively.

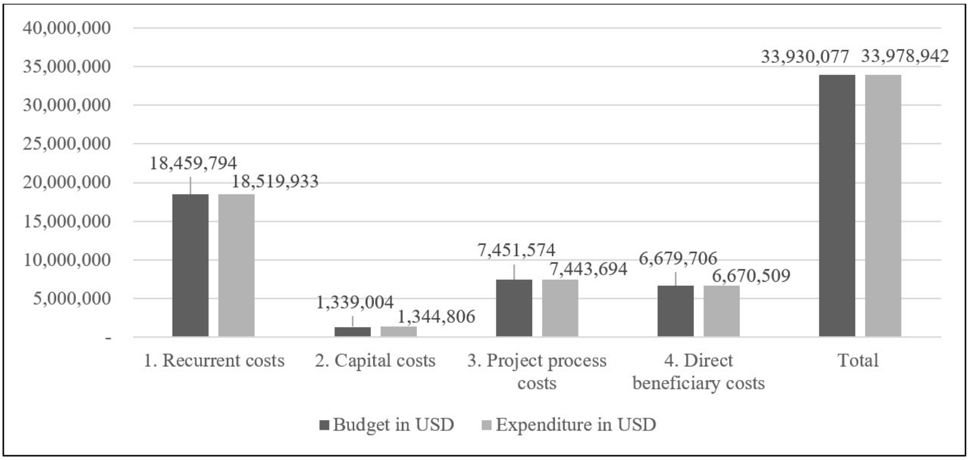

Figure 3: Project B- Overall budget-expenditure comparison: Secondary Cost Groups (US$)
Source: Constructed by author

Table 3: Project C: Budget vs Expenditure: Primary Cost Groups (US$)

Primary cost categories	*Budget*	*Group %*	*Exp*	*Group %*	*Variance*
Beneficiary Costs	50,250	27	50,250	27	0
Non-Beneficiary Costs	134,753	73	134,753	73	0
Total	185,003	100	185,003	100	0

Source: Constructed by authors

Summary of Results on Cost of all NGO Aid Projects

Recurrent costs were highest across all three projects at an average of 43%, followed by project process costs (29%), Direct Beneficiary costs (23%) and lastly capital costs (3%). Non-Beneficiary costs were an average high of 76% of total project expenditures, a proportion being sustained in each year of the projects.

Efficiency of Projects

Project A

Table 4 shows the unit cost analysis of producing the major outputs committed to by project A. Across all five major project A outputs, there were significant increases in the unit cost when calculated using total direct cost of an output (**(x1) =c/b**) and when calculated using total amount spent per output (**(x2) =a/b**). The percentage increase in cost ranged between 333% (unit cost tripled) and 362% (unit cost increased almost four times) when Non-Beneficiary costs were added to the calculations.

Table 4: Project A- Unit Cost of Outputs (US$)

Output	*Description*	*(b)*	*(c)*	*(x1)=c/b*	*% (f)*	*(d)= e*f*	*(a) = c+d*	*(x2) =a/b*	*(x2-x1/x1)%*
O1	Ex-prisoners trained	1,195	72,716	61	32	246,369	319,085	267	339
O2	Business plans developed	1,167	6,718	6	3	23,097	29,815	26	344
O3	Ex-prisoners pre & post visits	727	12,774	18	6	46,194	58,968	81	362
O4	Ex-prisoners for start-up kits	570	60,097	105	26	200,175	260,272	457	333
O5	Ex-prisoners' mentorship	1,195	42,631	36	19	146,282	188,913	158	343
	Other outputs		35,160		15	115,486	150,646		
	Total Beneficiary Costs		230,096		100				

Source: Constructed by authors

Project B

Table 5 shows the unit cost analysis of producing the major outputs committed to by project B. Across all 25 major project outputs, there were significant increases in the unit cost when calculated using total direct cost of an output ((x1) =c/b) and when calculated using total amount spent per output ((x2) =a/b). The percentage increase in cost ranged between 388% (unit cost increased almost four times) and 785% (unit cost increased almost eight times), when Non-Beneficiary costs were added to the calculations.

Table 5: Project B- Unit Cost of Outputs (US$)

Output	Description	(b)	(c)	(x1)=c/b	% (f)	(d)= e*f	(a) = c+d	(x2) =a/b	(x2-x1/x1)%
Social Economic Strengthening									
O1	Market Oriented skills training FL	11,396	34,654	3.04	0.5	136,542	171,195.68	15.02	394
O2	Business skills trainings	10,307	1,216	0.12	0.0	-	1,215.71	0.12	449
O3	Community Business skills training	7,964	11,520	1.45	0.2	54,617	66,136.92	8.30	474
O4	Households linked to markets	3,884	3,479	0.90	0.1	27,308	30,786.96	7.93	785
O5	Advanced Business skills training	1,605	309	0.19	0.0	-	308.79	0.19	442
O6	Apprentice skills training	3,346	74,634	22.31	1.1	300,393	375,026.92	112.08	402
O7	Establishment of VSLAs	1,297	52,336	40.35	0.8	218,467	270,803.73	208.79	417
	Total		178,147						
Food Security and Nutrition									
O8	Agronomic skills trainings	11,371	14,426	1.27	0.22	60,079	74,504.64	6.55	416
O9	Household training in horticulture/ BYG	10,594	22,234	2.10	0.33	90,118	112,351.84	10.61	405
O10	Behaviour Change Communication	16,817	7,783	0.46	0.12	32,770	40,553.03	2.41	421
O11	Nutrition Dialogues	14,871	5,467	0.37	0.08	21,847	27,313.85	1.84	400
O12	Cooking demonstrations	8,836	15,702	1.78	0.24	65,540	81,242.55	9.19	417
O13	Referral of malnourished children	756	1,544	2.04	0.02	5,462	7,005.64	9.27	354
	Total		65,612		0.98	267,623	333,235.07		
Child Protection									
O14	Local structures trained	1,360	27,834	20.47	0.42	114,695	142,529.03	104.80	412
O15	Child friendly schools	4,666	23,117	4.95	0.35	95,580	118,696.52	25.44	413
O16	Learning sessions	17,220	35,858	2.08	0.54	147,466	183,323.54	10.65	411
O17	Home visits	23,627	19,727	0.83	0.30	81,925	101,652.39	4.30	415
O18	Birth certificate	2,344	10,792	4.60	0.16	43,693	54,485.42	23.24	405
O19	Referrals	9,646	10,886	1.13	0.16	43,693	54,579.51	5.66	401
	Total		128,214		1.92	524,322	652,535.56		

Output	*Description*	*(b)*	*(c)*	*(x1)=c/b*	*% (f)*	*(d)= e*f*	*(a) = c+d*	*(x2) =a/b*	*(x2-x1/x1)%*
Family Strengthening and Access to critical services									
O20	Dialogues	18,584	30,097	1.62	0.45	122,888	152,984.54	8.23	408
O21	HCT Referrals	4,112	704	0.17	0.01	2,731	3,434.89	0.84	388
O22	Life skills	6,329	9,843	1.56	0.15	40,963	50,805.66	8.03	416
O23	Psychosocial support	7,881	12,623	1.60	0.19	51,886	64,509.39	8.19	411
O24	Critical/ essential services referrals	7,081	12,050	1.70	0.18	49,155	61,204.81	8.64	408
O25	Mental Health dialogues	1,501	1,760	17	0.03	8,193	9,952.64	6.63	465
	Total		67,077		1.01	275,815	342,891.91		
	Cost of Other outputs		6,231,459	-	93.42	25,511,538	31,742,996.96		
	Total Beneficiary Cost		6,670,509	-	100.00	27,308,433	33,978,941.69		

Source: Constructed by authors

Project C

Table 6 shows the unit cost analysis of producing the major outputs committed to by project B. Across all six major project outputs, there were significant increases in the unit cost when calculated using total direct cost of an output ((x1) =c/b) and when calculated using total amount spent per output ((x2) =a/b). The percentage increase in cost ranged between 172% (unit cost increased almost four times) and 272% (unit cost increased almost eight times), when Non-Beneficiary costs were added to the calculations.

Table 6: Project C: Unit Cost of Outputs (US$)

Output	Description	(b)	(c)	(x1)=c/b	% (f)	(d)= e*f	(a) = c+d	(x2) =a/b	(x2-x1/x1)%
O1	Organise Climate Change Week	1,000	16,750	17	24.6	28,737	45,486.98	45.49	172
O2	Capacity building/ trainings for farmers groups, CSOs, community structures and Local government and provision of energy savings stoves, irrigations sites set up	873	12,500	14	18.3	33,946	46,445.50	53.20	272
O3	Organise Public awareness campaigns	281	17,625	63	25.9	30,238	47,863.16	170.33	172
O4	Organise Public dialogues and Seminars at district and regional levels	10	3,375	338	5.0	9,165	12,540.29	4,307,825	272
O5	Organise Leaders retreats and reflection meetings	150	6,250	42	9.2	10,723	16,972.75	113.15	172
O6	Organise Regional Agriculture and environment stakeholders /cluster reflections and planning meetings	180	11,625	65	17.1	19,944	31,569.32	175.39	172
	Total Beneficiary costs		68,125						

Source: Constructed by authors

Summary of Findings on Efficiency of all NGO Aid Projects

Across all 36 project outputs, there were significant increases between the direct cost of an output and the total amount spent per output. The percentage increase in unit costs ranged from 172% (unit cost almost doubled) and to 785% (unit cost went up almost eight times).

DISCUSSION

Cost of NGO Aid Projects

Different donor budgeting and accountability guidance notes do not prescribe cost categories, definitions and allowable expenditure proportions, an observation also made by Burkart *et al.* (2018), and Easterly and Pfutze (2008). For example, regarding cost categorisation, what this research categorised as Non-Beneficiary costs, the United States Department of the Treasury (2020) form 990, Global fund budgeting guidance (2019), the Department of International Development Eligible Cost guidance (2019) and United Nations Development Programme call overheads, Non-Project attributable costs and General Management support. They define these as a combination of "management", "general programme" and "fundraising costs". Burkart *et al.* (2018) and Bowman (2006) use the term 'administrative costs' and define them as expenses that are not related to programmes and therefore do not directly create impact. On the other hand, what this research grouped as Beneficiary costs, the United States Department of the Treasury (2020) form 990 calls 'programme costs', Burkart *et al.* (2018) and Bowman (2006) use the term 'direct costs', and the Department for International Development (DFID) (2020) uses the term 'direct programme cost'.

Differences also exist regarding what proportions of overall expenditure are allowable for the different cost categories. While Easterly and Williamson (2011) suggest that the data on overheads proportions is unclear, the Charity Navigator considers an organisation that spends less than one-third of its budget on programme expenses (Beneficiary Costs) to be failing in its mission. Global fund budgeting guidance (2023), DFID Eligible Cost guidance (2020) and the USAID Indirect cost rate guidance do not prescribe expense proportions and allow room for negotiation between their entities and grant applicants. The Charities Review Council recommends no more than 35% of spending on overheads. In India, 10% to 15% on overheads is considered healthy and ideal, from 15% to 25% as fair and 25% to 35% depending on nature, scale and outreach of activity.

Contrary to the above general threshold, an average high of 76% of project resources spent on Non-Beneficiary costs, with recurrent costs averaging 43%, should cause concern in development discourse.

Efficiency of NGO Aid Projects

The percentage increase between costs of buying an input and the cost of the input plus delivery costs ranged between 172% and 785%. This means that a project designed to deliver 1,000 ox ploughs (each costing US$4) to 1,000 farmers would incur a Total Direct cost of $4,000 to procure the ploughs. Then to deliver the ploughs to the farmers, the project would spend between US$8,000-US$32,000 in delivery costs, a cost that would be twice or eight times the cost of the plough. The interpretation of this analogy highlights two important insights: i) What is identified to support the targeted beneficiary was not expensive; but the delivery mechanisms were and therefore illustrates the inherent inefficiency in project implementation. ii) There was an accurate inverse relationship between the cost and efficiency of the projects; high project delivery costs (76% of project resources spent on Non-Beneficiary costs) resulted into low project efficiency. With an average high of 76% spent on Non-Beneficiary costs, the efficiency of the project was inevitably compromised.

IMPLICATION FOR THEORY AND PRACTICE

In congruence with arguments made by NGO critiques, the findings of research by Brass *et al.* (2018), Briggs (2018), Fowler (1991), Jennings (2008), Tvedt (1998), Wright and Winters (2010), and Zaidi (1999) show that NGO projects are not the low cost and efficient poverty reduction silver bullet they are portrayed to be in theory. The development sector, particularly in Uganda, is therefore faced with a contradiction between theory and reality that raises concerns regarding the value of the aid that has been pumped into the NGO projects for decades.

CONCLUSIONS

NGO aid projects in Uganda were neither economical nor efficient. This was not observable in the bottom-line budget and expenditure figures but in the intricate details when expenses were categorised and calculated as proportions of overall expenditure; 76% was spent on project delivery related expenses and this had an inevitable inverse effect on project efficiency.

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