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**INCOME AND EXPENDITURE OF DUTCH
DONOR NGOS: STRUCTURE AND DYNAMICS**

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1. Introduction

The purpose of this paper is to give, on the basis of data collected by us, an analysis of the composition of the income and expenditure of the Dutch Third World oriented donor NGOs, as well as of the change in composition over time. This empirical evidence will enable us to shed more light on matters related to the financial structure of NGOs, among which is that of the relative importance of different sources of income¹⁾. In order to meet its objective, this chapter intends to do the following: (a) to present a detailed income-and expenditure analysis based on survey data for the year 1982²⁾, which analysis is carried out for the NGO community as a whole, as well as for various sub- groupings; (b) to present an income -and expenditure analysis which is based on data for the year 1986³⁾; (c) to compare the findings for these two years, with a view to establish and analyse changes in income-and expenditure composition over time.

2. Income-and expenditure analysis 1982

In table 1 an overview is presented of the aggregated income and expenditure in 1982 for all 56 NGOs for which this kind of data was available. The various income and expenditure categories have been expressed in absolute terms, as well as in terms of percentage of the total income or expenditure.

Before discussing the results, we will first make some further observations for purposes of clarification.

In general it may be said that the data presented refer to the entire volumes of all incomes and all expenditures of the NGOs concerned. This implies that they do not only concern activities with regard to support of Third World projects and programmes. For some NGOs the latter kind of activities form only a limited part of their total activities. the various

TABLE 1 AGGREGATED INCOME AND EXPENDITURE IN 1982 FOR A
 GROUP OF 56 NGOS

	absolute, millions Dfl.	% of total
INCOMINGS		
-Private donations, contributions etc.:	273.1	39.6
-Transfers from Dutch government :	282.5	41.0
-Transfers from Dutch NGOs :	45.1	6.5
-Transfers from foreign/international government organisations :	7.3	1.1
-Transfers from foreign/international NGOs :	0.4	0.1
-Revenue from sales of products etc. :	12.0	1.7
-Other income :	69.0	10.0
Total income :	689.4	100.0
EXPENDITURES		
-Tranfers to Third World projects/ programmes :	474.7	71.0
-Transfers to Dutch NGOs :	43.0	6.4
-Expenditures related to production and sales of products :	6.3	0.9
-Organisational expenditure :	87.1	13.0
-Other expenditure :	57.4	8.6
Total expenditure :	668.7	100.0

Source: NGOsurvey 1982 by the author

kinds of income of the NGOs may therefore be intended for a variety of activities. Furthermore, a part of the available resources is used for the running of the organisation.

The category 'private donations, contributions etc.' includes among other things legacies and bequests received by the NGOs in the year in question. The category 'transfers from the Dutch government' may include in addition to funds received in relation to Third World projects and programmes, also funds received in connection with other activities and programmes, as well as compensations received for administrative overhead costs incurred by the NGOs.

The category 'revenue from sales of products' is a gross category, relating to the gross value of the revenues from sales of products of development-educational nature. The category 'other income' refers to all other, not earlier mentioned kinds of income. It includes among other things income from property.

As far as the expenditure category 'transfers to Third World projects/programmes' is concerned it may be remarked that this category refers not only to transfers of financial nature, but also to the value of transfers in kind, and of personnel expenses related to project staff. This category therefore relates to the value of in principle all resources that have been made available to projects and programmes in the Third World. The category 'organisational expenditure' refers to all kinds of general expenditures related to the functioning of the organisations, including project preparation- and monitoring costs. Finally, the category 'other expenditure' refers to all other, not earlier mentioned kinds of expenditure, among which one finds all those which are related to the activities not aiming at supporting projects and programmes in the Third World.

From table 1 it is clear, that the private donations, contributions etc., and the transfers from the Dutch government formed the largest income categories of the NGO-community in 1982. The size of these categories is of the same order of magnitude, i.e. between 250 million Dfl. and 300 million

Dfl. In percentage terms they represent about 41 and 46 percent respectively of the total income of the sample of 56 NGOs.

The magnitudes of the transfers from (other) Dutch NGOs, and of the restcategory 'other income' (which is composed mainly of property income) are more modest, though certainly not negligible: they represent 6.5% and 10% of the total. The incomes from the other categories appear to be rather small indeed.

When taking together the incomes from the categories 'private donations, contributions etc.', and 'transfers from Dutch NGOs', one could say that the sum of 318.2 million Dfl. represents for the group of 56 NGOs their income from 'true' private sources. In percentage terms this sum represents 46.1% of the total income of the group of organisations. One should realise, however, that in these aggregate figures an element of double-counting may be present, the magnitude of which is not known.

By far the largest expenditure category is formed by the contributions to projects and programmes in the Third World. The amount, which is in the direction of about 500 million Dfl., represents over 70 percent of total expenditures. The remaining 29 percent is for a significant part made up of organisational expenditure, i.e. 13 percent.

The breakdown of the expenditures on Third World projects and programmes has already been analysed elsewhere in more detail, on the basis of data for a sub-group of 42 NGOs, representing in terms of aid-outflows over 78 percent of the total aid-outflows of our group of 56 NGOs. Some of the findings from this analysis could be summarized as follows:

TABLE 2 NGO outflows to Third World projects by region
and by category; aggregate data for 42 Dutch NGOs

REGION	Dfl. millions	%	CATEGORY	Dfl. millions	%
Africa	105. 5	28. 4	Socio-economic	60. 8	16. 3
Asia	118. 1	31. 8	Socio-educational	102. 5	27. 6
Latin Am.	95. 2	25. 6	Health	66. 2	17. 8
Central Am.	42. 0	11. 3	Emerg. /Food aid	35. 2	9. 5
Other	11. 0	3. 0	Other	107. 1	28. 8
TOTAL	371. 8	100. 0	TOTAL	371. 8	100. 0

Source : NGO survey 1982 by the author

The above table brings out clearly the distributional pattern, in terms of regions and in terms of categories, of the Third World project/programme expenditures. In 1982 Asia and Africa received the largest shares. The share of Central America has been substantially smaller. With regard to the distribution by category it was already earlier observed that the categories 'socio-educational' and 'other' got the largest shares. Note in this connection that the latter category includes all projects that have more than one main orientation, among which are therefore all projects aiming at integral development

An idea about the composition of the second major expenditure category, concerning organisational expenditure, may be obtained by looking at the data that are available for a sub-group of 39 NGOs for which further details in this regard could be obtained?

TABLE 3 Breakdown of organisational expenditure;
aggregate data for a group of 39 Dutch NGOs

(SUB-)CATEGORY	Dfl. millions	As a % of total org. expend.	As a % of total expend.
- Gross personnel expenditure	34. 6	59. 6	7. 2
- Expenditure related to fundraising and information	8. 7	14. 9	1. 8
- Other organisational expenditure	14. 8	25. 5	3. 1
	-----	-----	-----
Total organisational expenditure	58. 1	100. 0	12. 1
Total expenditure	481. 2	-	100. 0

Source: NGO survey 1982 by the author

The above data on organisational expenditures, which are inclusive of expenditure related to project preparation and project monitoring, suggest that for the sample of 39 organisations personnel outlays form the largest sub- category, constituting almost 60% of all organisational expenditure, or more than 7% of the total expenditure.

Fundraising-and information costs are about 15% of the total organisational expenditure, which boils down to a little less than 2% of the total

expenditure. It should be realised, however, that these figures relate to fundraising-and information costs exclusive of personnel expenditure, which, as we have seen have been included elsewhere.

Having given in the above a first idea of the composition of the income and expenditure of NGOs on the basis of aggregate data, we will now elaborate on these results by dividing up our original sample of organisations into certain sub-groupings according to certain characteristics of the NGOs concerned. More in particular, we will examine the importance of certain income and expenditure categories for the following sub-groupings: (a) religious vs non-religious NGOs; (b) region-specific vs region-non-specific NGOs; (c) sector-specific vs sector-non-specific NGOs; (d) targetgroup-specific vs targetgroup-non-specific NGOs; (e) older vs younger NGOs; (f) NGOs working with paid staff vs NGOs working with no paid staff; (g) small-size vs medium-size vs large-size NGOs⁴).

Table 4 gives an impression of the relative position of the various sub-groupings referred to above by presenting some significant data for each sub-group.

From table 4 it is clear that the share of religious organisations in the total aid outflow is considerably larger than that of the non-religious NGOs, while the number of the former is smaller than that of the latter. The average aid outflow of the religious NGOs is consequently larger than that of the non-religious organisations.

The aid outflow from the region-specific NGOs is small, relatively speaking. The number of this kind of organisations can not be said to be negligible. The average aid outflow of the region-specific NGOs is therefore rather small. The opposite holds of course for the region-non-specific organisations.

For the sector-specific and the targetgroup-specific NGOs the situation is more or less similar to that of the region-specific organisations: a relatively small share in the total aid outflow, while the number of organisations concerned is by no means insignificant.

TABLE 4 Some data for 56 Dutch NGOs split up into various sub-groupings -1982-

	Number of NGOs		Aggregate aid outflow	
	Absol.	%	Dfl. million	%
ALL NGOs	56	100.0	474.7	100.0
Religious NGOs	23	41.1	303.7	64.0
Non-religious NGOs	33	58.9	171.0	36.0
Region-spec. NGOs	12	21.4	18.9	4.0
Region-non-spec.NGOs	44	78.6	455.8	96.0
Sector-spec. NGOs	18	32.1	50.7	10.7
Sector-non-spec.NGOs	38	67.9	424.0	89.3
Targetgr.-spec.NGOs	17	30.4	53.9	11.4
Targetgr.-non-spec.NGOs	39	69.6	420.8	88.6
Older NGOs	33	58.9	395.0	83.2
Younger NGOs	23	41.4	79.7	16.8
NGOs with paid staff	44	78.6	471.9	99.4
NGOs without paid staff	12	21.4	2.8	0.6
Small NGOs	30	53.6	22.3	4.7
Medium-size NGOs	19	33.9	156.1	32.9
Large NGOs	7	12.5	296.3	62.4

Source: NGO survey 1982 by the author

'Older' organisations have a very large share in the total aid outflow, i. e. more than 80%. In terms of numbers they are also in the majority, although not that strong. The average aid outflow of the 'older' NGOs is substantially larger than that of the 'younger' NGOs.

Over a fifth of all NGOs makes use of only unpaid staff. The share of these organisations in the total aid outflow is very small, however. The average aid amount per organisation is therefore very small as well. For the NGOs using paid staff the opposite is logically the case.

While small NGOs have comparatively speaking a majority as far as their number is concerned, their share in the total aid outflow is really modest. Medium-size NGOs represent a third of the total number of organisations, and their aggregate aid outflow is about a third of the total aid.

Finally, while the number of large NGOs is relatively small (12.5%), their aggregate share in the total aid outflow is large, i.e. about 62%.

We will now have a look at the importance of some income and expenditure categories for the various sub-groups. Table 5 gives data on major income categories, and table 6 gives data on some important expenditure categories for the sub-groups. For reference purposes also the relevant data for the group of 56 NGOs have been included. The data as presented in tables 5 and 6 are in percentage terms, i.e. they express the various income/expenditure categories as a percentage of the total income/expenditure.

The following conclusions may now be drawn from table 5.

The split-up of the group of 56 NGOs into religious and non-religious NGOs results in a picture which shows a larger share of the private donations in total income for the group of non-religious organisations than for the group of religious NGOs, the difference being about 10%. With regard to the share of transfers from the (Dutch) government the opposite can be observed: for the group of religious NGOs this category plays a considerably larger role than for the non-religious ones. In the former case it represents more than half of the total income, in the latter case about a

TABLE 5 The relative importance of some income categories
in the aggregate income of different sub-groups
of Dutch NGOs -1982-

Data in percentage terms

	Private donations etc.	Transfers by government	'Other' income
ALL NGOs	39.6	41.0	10.0
Sub-groupings: -----			
Religious NGOs	35.2	52.8	4.8
Non-religious NGOs	45.3	25.9	16.6
Region-spec. NGOs	51.3	43.1	2.1
Region-non-spec.NGOs	39.3	40.9	10.2
Sector-spec. NGOs	52.5	8.5	36.2
Sector-non-spec.NGOs	37.3	47.0	5.2
Targetgr.-spec.NGOs	67.4	1.0	29.0
Targetgr.-non-spec.NGOs	36.1	46.0	7.6
Older NGOs	32.2	47.6	11.0
Younger NGOs	84.0	1.5	3.8
NGOs with paid staff	39.3	41.2	10.1
NGOs without paid staff	95.1	2.4	2.4
Small NGOs	79.0	3.7	8.0
Medium-size NGOs	66.2	10.3	15.9
Large NGOs	23.0	59.5	7.2

Source: NGO survey 1982 by the author

quarter. The data demonstrate the relatively high dependence of 'religious' private aid flow on government sources.

When splitting-up the group of 56 into region-specific and region-non-specific organisations, one finding is that for the former group the share of private donations in the total income plays a larger role than for the latter group, while with respect to the share of transfers from government the opposite is the case. In fact, as table 5 makes clear, a more or less similar situation can be observed for the split-ups in sector-specific NGOs and sector-non-specific NGOs, and in targetgroup-specific NGOs and targetgroup-non-specific NGOs. The reason for these similarities can largely be found in the fact that the 'specialized' organisations, (whether 'specialization' applying to region, sector or targetgroup), are mainly belonging to, and form numerically an important part of the small and medium size organisations. As such, the pattern as observed for the various groups of specialized NGOs in comparison to that for the corresponding groups of non-specialized NGOs bears some resemblance to the pattern for the small and medium size organisations in comparison to that for the large organisations. When comparing the pattern for the groups of small and medium size NGOs on the one hand to that for the large NGOs on the other, it is clear that the role of the private donations etc. is for the former groups more important than for the latter group, while with respect to the role of transfers by government the opposite is the case.

The split-up of the group of 56 NGOs in older and in younger NGOs shows that the group of younger organizations is for its income heavily dependent on private donations; the significance of income from government is for this sub-grouping very small indeed. For the group of older NGOs the income from private donations is relatively much less important. For this group the dominant income flow consists of government transfers.

When looking at the split-up in NGOs with paid staff and in NGOs without paid staff, some sharp differences can be observed. The latter group appears for its income almost entirely on private donations, i.e. for more than 95%. The relative significance of the other income categories is consequently very small. For the group of NGOs with paid staff on the other hand

the income through government transfers is the most important category (over 40%); the private donations are second in importance.

Earlier we commented already on the split-up in small, medium size, and large NGOs.

Looking at table 6, some of the conclusions that may be drawn are the following.

The split-up in religious and non-religious NGOs reveals differences in importance of the expenditures on projects in the Third World, and of expenditures related to 'other' (i.e. non-Third World associated) activities. The data suggest that for the group of non-religious NGOs the 'other' activities are more important than for the religious NGOs, which may therefore explain why the share of the expenditure on projects in the Third World is lower for the former group (i.e. about 56%), than for the latter (i.e. 83.5%). The share of the organisational expenditure is not much different for these two groups.

In the case of the split-up in region-specific and in region-non-specific organisations, it can be concluded that the share of the project expenditure is relatively large for the former group. This appears to go hand in hand with relatively low shares for organisational expenditures and for the category 'other'.

Looking at the split-up in sector-specific and in sector-non-specific NGOs interesting differences can be observed.

The group of sector-specific organisations has a relatively low share for project expenditures (43.7% only), while on the other hand the shares of expenditures on the category 'other' and organisational expenditure are relatively large.

For the latter category the figure is over 22 percent, which is quite high.

When comparing the figures of the split-up in targetgroup-specific and targetgroup-non-specific NGOs to each other, not much difference will be seen. The patterns for the two groups are more or less the same, and similar for that of all 52 organisations.

TABLE 6 The relative importance of some expenditure categories in the aggregate expenditure of various sub-groups of Dutch NGOs -1982-

Data in percentage terms

	Project transfers	Organisational expenditure	'Other' expend.
ALL NGOs	71.0	13.0	8.5
Sub-groupings: -----			
Religious NGOs	83.5	12.4	2.3
Non-religious NGOs	56.1	13.7	16.0
Region-spec. NGOs	86.7	9.6	2.8
Region-non-spec.NGOs	70.5	13.1	8.7
Sector-spec. NGOs	43.7	22.1	33.8
Sector-non-spec.NGOs	76.8	11.1	3.2
Targetgr.-spec.NGOs	66.5	12.9	10.0
Targetgr.-non-spec.NGOs	71.7	13.0	8.3
Older NGOs	69.7	13.4	8.2
Younger NGOs	78.7	10.8	10.3
NGOs with paid staff	73.7	10.5	0.0
NGOs without paid staff	71.0	13.0	8.6
Small NGOs	66.6	21.2	5.1
Medium-size NGOs	71.2	16.2	6.6
Large NGOs	71.2	10.7	9.9

Source: NGO survey 1982 by the author

The share of the project expenditures appears to be somewhat smaller, and that of the organisational expenditure somewhat larger for the group of older NGOs in comparison to the group of younger NGOs. While the differences are not large, it is not so easy to give a simple explanation for these differences.

Little difference exist in the shares concerning project-expenditure between the group of NGOs with paid staff, and that without paid staff. The share of organisational expenditure is for the NGOs without paid staff somewhat higher than that for those working with paid staff.

At first sight this might seem a little surprising. However, it is possible that the group of NGOs with paid staff enjoys certain scale economies which compensate for the relatively larger staff expenditure. Further analysis should shed more light on this.

Comparing the patterns of expenditures for the three sub-groups as formed according to size of the organisation gives interesting results. As far as organisational expenditure is concerned, it appears that the share for the group of small NGOs is the highest for the three groups distinguished, i.e. over 21%. The corresponding figure for the group of medium-size NGOs assumes an intermediate position (a little over 16%), while that for the group of large NGOs is relatively the smallest, i.e. somewhat below 11%. The differences in these shares can not be said to be insignificant, and may well be explained by the already earlier mentioned phenomenon of economies of scale. The share of the expenditure on projects is for the group of small NGOs somewhat smaller, than for the two other groups; the same is true for the share of the category 'other' expenditure. These facts should of course be considered in conjunction with the share of the organisational expenditure.

Sofar the income and expenditure analysis has been based on aggregate data for different groups of NGOs. While the averages for the organisations which form part of a particular (sub-)group are the same as the figures (i.e. the percentage shares) for the aggregate group as a whole, the situation for individual organisations in a particular grouping may be considerably

different. In other words, the importance of the various income and expenditure categories for individual organisations may deviate from that of the 'average' organisation in a (sub-)grouping, implying diversity among the organisations belonging to a certain grouping with regard to the role of income and expenditure categories.

Considering what has been said above, it seems worthwhile to pay some attention to the income and expenditure patterns of the individual organisations, and the variation therein between them. We shall do this first for the group of 56 NGOs, next for the various sub-groupings that we have been distinguishing.

In table 7 an indication is given of the importance of the main income and expenditure categories for our sample of 56 NGOs. This is done by indicating for how many organisations the size of a particular income or expenditure category, as expressed in percentage terms, falls in a certain size class.

Beginning with the category 'Private donations', the data suggest that for 41 out of the 56 NGOs (i. e. more than 73%) the share of this category is larger than 50%. For almost a third of the organisations it amounts to even more than 90%.

Note in this connection that the 'average' share of this category is about 40%, as can be seen from table 1. For about a quarter of the organisations the share is less than 50%, for 8 of them (i.e. over 14%) even less than 10%. In conclusion one can therefore say, that a large majority of the private organisations is for the major part of its income dependent on resources of truly private origin.

As far as the category 'Transfers from the Dutch government is concerned, the situation is more or less the opposite. For 41 of the organisations (which is, as said, more than 73% of the total number of organisations) the share of this category in the total income is less than 10%. On the other hand, for 7 of the organisations (i.e. 12.5% of the total number) it is larger than 50%, implying that these NGOs are for the major part of their income dependent on inflows from the Dutch government. For the

TABLE 7 Relative importance of some income and expenditure categories for 56 NGOs -1982-

		Relative size classes					
		(1)	(2)	(3)	(4)	(5)	(6)
		<10%	10%-25%	25%-50%	50%-75%	75%-90%	>90%
Private donations	N*	8	2	5	13	10	18
	%**	14.3	3.6	8.9	23.2	17.9	32.1
Transfers Dutch govt.	N*	41	4	4	4	0	3
	%**	73.2	7.1	7.1	7.1	0.0	5.4
'other' income	N*	40	9	5	1	0	1
	%**	71.4	16.1	8.9	1.8	0.0	1.8

Project transfers	N*	5	2	8	14	15	12
	%**	8.9	3.6	14.3	25.0	26.8	21.4
Organis. expend.	N*	18	24	10	4	0	0
	%**	32.1	42.9	17.9	7.1	0.0	0.0
'Other' income	N*	46	7	1	1	1	0
	%**	82.1	12.5	1.8	1.8	1.8	0.0

* N: Number of NGOs for which size class is applicable

** %: Number of NGOs as a percentage of the total number of 56 organisations

Source: NGO Survey 1982 by the author

sake of comparison we mention here that the average for this categories' share is equal to 41%.

Although for most of the NGOs the category 'other' income' (which consists mainly of property income) is relatively unimportant, for 16 of them the share of this category is larger than 10%, and for 7 of them even larger than 25%. The average for it is equal to 10%.

Transfers to Third World projects/programmes form for 41 of the organisations the greater part of their expenditures, i. e. more than 50%, in 1982. For 27 of them (which boils down to over 48% of the number of NGOs) this share is larger than 75%, and for 12 (i.e. over 20% of the total number) of them even larger than 90%. In contrast, it appears that for 15 NGOs the share of this expenditure category is smaller than 50%; for 7 even less than 25%.

In this connection it should be remembered, that for some organisations their activities viz a viz the Third World form only a relatively small element in their overall set of activities. This is reflected in the fact that while for such organisations the share for the category 'Transfers to Third World projects' is relatively small, that for the category 'Other expenditure' is relatively large.

According to table 1 the 'average' share for the Third World transfers is equal to 71%.

While the 'average' share for the category 'organisational expenditure' is equal to 13%, spread around this average appears to exist when looking at the figures for individual organisations. For a considerable number of NGOs, i.e about a third of the total number, the share for this category is less than 10% . On the other hand, for 14 organisations, representing exactly a quarter of the total number, the share of organisational expenditure is above 25%, in 4 cases even larger than 50%. For the remainder of the NGOs the share of this category appears to be between 10% and 25%. The question of course is, to what extent these considerable differences between organisations with regard to their share of organisational expenditure can be attributed to differences in organisational efficiency. In this connection a few observations are in order. In the first place it should be outlined,

that the category 'organisational expenditures' includes costs of fundraising and general information, as well as project preparation- and monitoring cost. It goes without saying, that great diversity exists in the ways in which NGOs raise funds, disseminate information about their activities, or about Third World problems in general, are involved in project preparation activities, or carry out project monitoring activities. As such, these factors may form an important explanation for the observed differences in organisational expenditure. However, it is also possible that in the year of reference, i.e. 1982, the size of the other expenditure categories (notably Third World project expenditures) happened to be relatively small in comparison to other years, as a consequence of which the share of organisational expenditure is overemphasized. Consequently care should be taken in interpreting these findings. Further analysis will be necessary in order to bring more clarity into some of these matters.

The data on the category 'other expenditure' suggest that for over four-fifth of the number of NGOs the share of this category is less than 10%. For one-eighth of the number of organisations this share is between 10% and 25%. In conclusion one can therefore say that most NGOs engaged in developmental aid activities spent relatively little funds on other activities. In other words, most of them are chiefly involved in supporting Third World projects and programmes, as judged by their expenditure patterns.

Sofar we have been looking at variation in percentage shares among organisations with regard to certain income and expenditure categories, on the basis of our data for the entire set of 56 NGOs. The question may be raised, however, which patterns would emerge if repeating the exercise for the various sub-groupings already earlier referred to.

We have carried out such an exercise for two major income categories, and for two major expenditure categories. The results have been presented in the Annex tables A1 to A4.

These tables indicate for the income or expenditure category in question the relative importance of that category for the NGOs in the different sub-groupings distinguished. Since the total number of organisations in some

sub-groupings is rather small, not too much significance can be attached to the patterns observed, and no strong conclusions can be drawn.

Table A1 provides the relevant information for the category 'income from private donations etc'. For reference purposes the data for the full set of 56 NGOs have been included also in the table. Some conclusions that may be drawn are the following.

When looking at the split-up in religious and non-religious NGOs, a relatively large dependence on income from private donations (say a share of 75% or more) can be found more frequently among religious organisations (over 65% of the total number of them) than among non-religious ones (less than 40% of their total number).

Comparison of the pattern for the region-specific NGOs to that of the region-non-specific NGOs leads to the conclusion that no dramatic differences exist in the patterns for the two groupings. They look by and large the same, and are as such also more or less similar to the pattern for the set of 56 NGOs. One may add that the same is more or less true for the split-up in sector-specific and sector-non-specific organisations, and for the split-up in target group-specific and target group-non-specific organisations.

Among the older NGOs relatively more organisations can be found (i. e. over 27% of their total number) that depend little on private donations (say for less than 25%) than among younger organisations (only 4.3% of their total number). In other words, older NGOs depend in relatively more cases in a rather important way on income from other sources than younger NGOs. Other sources to be thought of in this connection are: transfers by the Dutch government, income from property etc.

The split-up in NGOs having paid staff and NGOs having no paid staff indicates that among the latter sub-grouping no organisation can be found that depends for less than 25% of its income on private donations. In contrast, for more than 22% of the NGOs having paid staff it holds that these depend for less than 25% on private donations.

The split-up in small, medium-size, and large NGOs is one of the most interesting ones. Substantial differences appear to exist in dependency patterns re private donations. In relative terms, the small NGOs are the most dependent on this income category, the large NGOs the least. Of the small NGOs more than 53% depend for their income for 75% or more on private donations, while only 10% of them depend for less than 25% of their income on this source. For the large organisations the situation is more or less the opposite.

More than 57% of them depend for less than 25% of their income on private donations, and only 14.3% of them for more than 75%. The medium-size NGOs adopt an intermediate position in this respect.

The other income category for which some detailed information for the 56 NGOs split up in various ways has been given concerns transfers from the Dutch government.

The relevant data have been presented in table A2.

For most organisations of the full group of 56 (i.e. for about 73%) it is true that the role of this source of income is relatively small, if not completely zero. For only a relatively small number of organisations this source of income appears to be important. Considering the fact that the total aggregate flow of funds transferred by the Dutch government to the NGO community is the largest source of income for this community, it follows that those organisations which receive government sources do so, on average, in very considerable quantities.

The split-up in religious and non-religious NGOs suggests that not too much difference in pattern exists for these two sub-groupings. A similar conclusion can be drawn for the split-up in sector-specific and sector-non-specific NGOs, and for the split-up in older and younger NGOs. Note however, that in the case of the older NGOs for over 18% of the organisations in this sub-grouping it is true that the share of government transfers in their total income is more than half (i.e. over 50%), while for for only 4.3% of the younger organisations this is the case.

When splitting up the group of 56 according to the distinction targetgroup-specific NGOs and targetgroup-non-specific NGOs it appears that for over 88% of the former kind of organisations transfers by the Dutch

government play an insignificant role, i.e. are less than 10% of their income. For the targetgroup-non-specific organisations this is true for two-third of them. For about a quarter of the latter sub-grouping this income category represents more than 25% of their total income.

For the great majority (over 83%) of the NGOs without paid staff government transfers are an insignificant source of income, i. e. less than 10%. As far as NGOs with paid staff is concerned this is the case for 70.5%, while at the same time for about 16% of the organisations in this sub-grouping more than half of their income originates from official sources.

The split-up in small, medium-size, and large NGOs reveals rather large differences in the patterns for the three sub- groupings. For both the small and medium-size NGOs one can conclude that for the large majority of them (i.e. 73.3 and 84. 2 percent respectively) government transfers are insignificant, i.e less than 10% of their total income. For the large NGOs on the other hand this is true for about 43% only. In fact, for a relatively large number of organisations in this sub-grouping (also about 43%) this income source represents more than half of their total income, and for over 28% of them even more than 90%. From these data it will be clear therefore, that the split-up in smaller and larger organisations is of significance when analysing the role of transfers by the Dutch government as a source of income of the NGOs.

In table A3 data concerning the share of the expenditures on Third World projects and programmes have been presented for the 56 NGOs as well as for the various sub- groupings.

For the full set of 56 the data indicate that for over 73% of them the share of this category is larger than 50%, and for 48% of them even larger than 75%. These figures confirm therefore the importance of this expenditure category for the great majority of the organisations in the full sample. The data show on the other hand that for 12.5% of the organisations the share of Third World project expenditures is smaller than 25%, and for 8. 9% even smaller than 10%.

When the split-up in religious and non-religious NGOs is made, the patterns which emerge for the two sub-groupings appear to be rather different

from each other. They indicate among other things that for over 90% of the religious organisations the share of project expenditures is larger than 50%, while for the non-religious ones this is true for not more than about 61% of them. Thus for the remaining 39% of them Third World project expenditures are less than half of their total expenditures, implying that for these NGOs more than half of their expenditures were made for other purposes. For the religious NGOs this turns out to be the case for only 9% or so. In order to shed more light on these differences it will among things be required to relate them to the shares for the other expenditure categories. Later on we hope to come back to this issue.

The split-up in region-specific NGOs and region-non-specific NGOs renders patterns which seem to be not too different from each other, although of course some small differences can be observed. Similar conclusions can be drawn for the split-ups in sector-specific and sector-non-specific NGOs, in older and younger NGOs, and in NGOs working with paid staff and NGOs working without paid staff.

When the split-up in targetgroup-specific NGOs and target-group-non-specific NGOs is applied, it is striking that of the organisations belonging to the former sub-grouping over 35% of them has a Third World project expenditure share which is larger than 90%. For the targetgroup-non-specific NGOs this is the case for only about 15%.

As far as the split-up in small, medium-size and large NGOs is concerned, also some striking findings can be reported.

While the pattern of the project expenditure shares for the small NGOs is largely similar to that for the full sample of 56, the pattern for the medium-size NGOs indicates that for none of the organisations in this sub-grouping this share is less than 25%. In fact, for about 79% of them it is more than 50%. Perhaps the most interesting finding, however, concerns the sub-grouping of large NGOs, of which the pattern is rather extreme indeed. It indicates that on the one hand about 29% of these organisations has a project expenditure share which is smaller than 10%, while on the other hand about 43% of them have a project expenditure share which is larger than 90%. This pattern deviates considerably from that for the full sample of 56 organisations, and suggests that among large NGOs the significance of support

for Third World projects may vary enormously. We would like to repeat here, however, what was said earlier, namely that since the number of organisations in some of the sub-groupings is rather small, one can not draw too strong conclusions from the data.

Finally we will make a few observations about the share of the organisational expenditure category, on the basis of the data presented in table A4. In this connection the reader is reminded of the fact, that for the full set of 56 NGOs the situation is such that for three-quarters of them the share of this category is smaller than 25%, and for about a third of them even less than 10%. For one quarter of them the share of this category is therefore larger than 25%, for most of which it is between 25% and 50%, and for a few between 50% and 75%.

When the set of 56 is split up into religious and non-religious organisations, the resulting patterns are such, that one could say that the sub-grouping of non-religious NGOs shows somewhat more variation than that of the religious ones. More in particular one could say, that among the former kind of NGOs for relatively more organisations the share is below 10%, while for this kind of NGOs it is also true that among them there are relatively more organisations with a share for organisational expenditure larger than 50%. While the relative differences between the two sub-groupings can on one hand not be ignored, they are in our opinion on the other hand not dramatic.

The split-up in region-specific and region-non-specific NGOs results also in patterns that are somewhat different from each other. The point perhaps to be noted here is, that among the region-specific NGOs a relatively large number of organisations (i.e. 16.7%) can be found with a share for organisational expenditure higher than 50%.

With regard to the split-up in sector-specific and sector-non-specific NGOs it is interesting to observe, that for about 39% of the organisations in the former sub-grouping the share of organisational expenditure is between 25% and 50%. In comparison to other sub-groupings that of the sector-specific NGOs assumes an extreme position in this regard.

The most striking aspect when looking at the split-up in targetgroup-specific and targetgroup-non-specific NGOs is the fact that over half of the former kind of organisations have a share for organisational expenditure which is below 10%.

The patterns that emerge when applying a split-up in older and younger NGOs do not differ too much from each other. We mention furthermore about this split-up, that among the younger NGOs there are relatively more organisations (i.e. 39.1%) which have a share for organisational expenditure which is below 10% than among the older organisations (i.e. 27.3%).

Examination of the patterns for NGOs with, and NGOs without paid staff suggests that among the latter kind of organisations a relatively larger number has a share for organisational expenditure below 10% than among the former.

With regard to the split-up in small, medium-size and large NGOs one may point to some considerable differences in the patterns for the three sub-groupings. The largest number of organisations, in relative terms, with a share for organisational expenditure which is below 10% can be found among the large NGOs i.e. 57.1%; the relatively lowest number of organisations among the small NGOs, i.e. 23.3% 'only'. At the same time it is only the sub-grouping of small NGOs among which one can find organisations (i.e. 13.3%) having a share for this expenditure category which is larger than 50%. These findings tend to suggest, that on the whole large(r) NGOs are more efficient than small NGOs. As said earlier, this point requires further analysis.

3. Income -and expenditure dynamics: some intertemporal comparisons

In this section we will present income -and expenditure data applying to the year 1986, as collected by us for a sub-sample of 23 organisations, and compare them to similar data for the same sub-sample with regard to the year 1982. This will give us an idea of changes over time in the income -and expenditure patterns of Dutch NGOs.

In order to give an idea of the relative size of the sub-sample of 23 organisations, for which the relevant data for the two years could be obtained, the following can be said. The aggregate total income of the group amounts to 296.2 Dfl. million in 1982, which is about 43% of the aggregate total income of the group of 56 NGOs. As far as the transfers to Third World projects are concerned, the aggregate figure for the group of 23 amounts to 226.5 Dfl. million in 1982, which represents about 48% of the aggregate aid to the Third World by the group of 56. These figures suggest that the aggregate incomes and expenditures of the group of 23 organisations represents a substantial part of the income and expenditure flows of the group of 56 NGOs.

Another point to be noted before presenting our intertemporal analysis is the following. When looking at the 1982 income and expenditure structure - at the aggregate level as well as at the level of the individual organisations - of the group of 56 NGOs and that of 23 NGOs, it appears that some differences exist. In other words, the sub-group of 23 is not in every respect representative for the group of 56 NGOs. Yet this is no obstacle to draw some meaningful conclusions from our findings for the sub-group of 23, since the main objective of that analysis is to establish direction and magnitude of changes over time in the income and expenditure patterns of NGOs. The conclusions drawn from the analysis of the set of 23 may also apply to the larger group of 56, in spite of the existing differences in income and expenditure structure in 1982 between the two groups.

We will begin our intertemporal analysis by looking at the aggregate income and expenditure flows of the group of 23 NGOs for our two years of comparison, i.e. 1982 and 1986. Reference is made to tables 8(a) and 8(b), which give details for the two years on the size of the aggregate income and expenditure flows respectively, both in absolute and in relative terms (i.e. expressing the flows as percentages of the total income/expenditure).

As far as the income flows is concerned, the data suggest that the two most important income categories, i.e. the private donations, contributions etc., and the transfers from Dutch government, have grown over time. The flow

TABLE 8(a) AGGREGATE INCOME FLOWS IN 1982 AND 1986 OF A GROUP OF 23 NGOS

		1982	1986
-Private donations, contributions etc.	Abs.*	172.9	197.4
	% **	58.4	54.2
-Transfers from Dutch government	Abs.*	85.4	134.2
	% **	28.8	36.8
-Transfers from Dutch NGOs	Abs.*	6.8	7.9
	% **	2.3	2.2
-Transfers from foreign/ intern. governm. organ.	Abs.*	4.2	3.6
	% **	1.4	1.0
-Transfers from foreign/ international NGOs	Abs.*	0.4	1.4
	% **	0.1	0.4
-Revenues from sales etc. of products	Abs.*	10.2	8.0
	% **	3.4	2.2
-Other income	Abs.*	16.3	11.8
	% **	5.5	3.2
-TOTAL INCOME	Abs.*	296.2	364.3
	% **	100.0	100.0

* In millions of Dfl.

** As a percentage of Total Income

Sources: NGO Surveys 1982 and 1986 by the author

of the former category grew from 172.9 million Dfl. to 197.4 million Dfl. between 1982 and 1986, implying an increase of about 14% over this period; the flow of the latter category grew from 85.4 million Dfl. to 134.2 Dfl. between these years, which is an increase of more than 57% over the period. The figures for the remaining income categories, which are all considerably smaller in size than the two just mentioned, show different developments. The transfers from (other) Dutch NGOs, as well as the transfers from foreign/international NGOs have increased. The transfers from foreign/international governmental authorities, on the other hand, have decreased. So has the income flow related to sales of products, while also the size of the category 'other income' (which category includes among other things income from property) has gone down.

The impact of the increases and decreases of the various income flows on the income structure can be assessed by comparing for the two years the figures which express the income flows as percentages of the total income.

As is suggested by table 8(a), the share of the private donations, contributions etc. in the total has gone down from 58.4% in 1982 to 54.2% in 1986, in spite of the growth in absolute terms of this income category. In the case of the transfers from Dutch government however, the share has increased from 28.8 % to 36.8% in that period. This is not surprising, considering the very strong growth of this income category in comparison to the other.

The shares of the remaining income categories, which are all relatively small, did not undergo very drastic changes. Most of them went down somewhat; that of the category 'other income' from 5.5% in 1982 to 3.2% in 1986.

From the above it can thus be concluded, that the role of transfers from Dutch government has increased significantly, in both absolute and relative terms when comparing the aggregate income data for the group of 23 NGOs for the two years of reference. While also the flow of private donations, contributions etc. has increased in absolute terms, the share of this category has gone down somewhat. As far as the other income categories is concerned

TABLE 8(b) AGGREGATE EXPENDITURE FLOWS IN 1982 AND 1986 FOR A GROUP OF 23 NGOS

		1982	1986
-Transfers to Third World projects/programmes	Abs.*	226.5	278.6
	% **	78.7	79.2
-Transfers to Dutch NGOS	Abs.*	1.7	3.8
	% **	0.6	1.1
-Expenditures related to production and sales of products	Abs.*	5.9	6.1
	% **	2.1	1.7
-Organisational expenditure	Abs.*	35.4	47.5
	% **	12.3	13.5
-Other expenditure	Abs.*	18.3	15.6
	% **	6.4	4.4
-TOTAL EXPENDITURE	Abs.*	287.8	351.6
	% **	100.0	100.0

* In millions of Dfl.

** As a percentage of Total Expenditure

Sources: NGO Surveys 1982 and 1986 by the author

the situation is mixed. However, their shares have remained modest over time.

According to table 8(b) the flow of transfers to Third World projects and programmes, the largest expenditure category, increased from 226.5 million Dfl. in 1982 to 278.6 million Dfl. in 1986, which means a growth of 23% over this period. Also the category of organisational expenditure, which is second in size, shows an increase between the years concerned, namely from 35.4 million Dfl. in 1982 to 47.5 million Dfl. in 1986, implying a growth of over 34%.

Of the other expenditure categories, which are all relatively small, that of transfers to (other) Dutch NGOs increased. The one concerning expenditures related to the production and sales of products remained more or less the same, while the category 'other expenditure' reduced somewhat in size.

What has happened to the expenditure structure, as a consequence of the changes that have taken place over time? The percentage figures in table 8(b) suggest that little change has occurred in the shares of the various expenditure categories. Small increases can be noted for the shares of the categories 'transfers to Third World projects/programmes'; 'transfers to Dutch NGOs'; and 'organisational expenditure'. Some decline can be found for the categories 'expenditures related to production and sales of products', and 'other expenditure'. But, as said, these changes are altogether very modest, hence we may conclude that the expenditure composition has largely remained the same for the period in question.

Summarizing our findings from above, we may say that as far as the income flows are concerned, private donations and transfers from Dutch government have grown substantially over the period 1982-1986, and especially the latter category. This has resulted in a significant increase in the share of this category in the total income flow, in other words in an increased dependence on sources from the Dutch government.

With regard to the expenditure flows one may say, that the volume of transfers to the Third World, as measured in absolute terms, underwent a

TABLE 9 DIFFERENCES 1986 - 1982 AGGREGATE INCOME AND EXPENDITURE
 FLOWS FOR A GROUP OF 23 NGOS.

DIFFERENCES INCOME FLOWS 86 - 82		DIFFERENCES EXPENDITURE FLOWS 86 - 82	
(Dfl millions)		(Dfl millions)	
*Private donations etc.	24.5	*Tranfers to Third World projects/programmes	52.1
*Tranfers from Dutch government	48.8	*Tranfers to Dutch NGOs	2.1
*Transfers from Dutch NGOs	1.1	*Expenditures related to products	0.2
*Transfers from foreign/ intern. governm. organ.	-0.6	*Organisational expenditure	12.1
*Transfers from foreign/ intern.NGOs	1.0	*Other expenditure	-2.7
*Revenues from sales of products	-2.2		
*Other income	-4.5		
*TOTAL INCOME	68.1	*TOTAL EXPENDITURE	63.8

**

substantial increase. The organisational expenditure went up as well by a considerable amount. However, the overall composition of the expenditure, as measured by the percentage shares of the various expenditure categories in the total, did hardly change.

In table 9 we have brought together on the one hand the changes over time in aggregate income flows in absolute terms, and on the other hand the changes over time in aggregate expenditure flows, all for the set of 23 NGOs.

The data make in the first place clear, that the increase in total expenditure is of the same order of magnitude as the increase in total income.

The increase in total expenditure (63.8 million Dfl.) is to a large extent explained by the increase in transfers to the Third World (52.1 million Dfl.). On the other hand, the increase in total income (68.1 million Dfl.) is in the first place explained by an increase in transfers from Dutch government (48.8 million Dfl.), and secondly by an increase in the flow of private donations (24.5 million Dfl.).

Considering this, one could say that the observed increase in the flow of aid to the Third World by NGOs is to an important extent associated with an increase in transfers from Dutch government. While we do not ignore the role of private donations in this regard, we conclude that the above evidence suggests, that the increase in transfers to the Third World has been heavily dependent on the growth in the flow of funds from Dutch government to the NGOs concerned.

Sofar the intertemporal comparison was carried out for the aggregate income and expenditure flows of the set of 23 NGOs. One may wonder, however, whether the observed developments have also taken place at the level of the individual organisations. It is this question, at which we now want to have a closer look.

Tables 10(A) and 10(B) present for the subset of 23 NGOs information about the changes, in absolute as well as in relative terms, in the main income- and expenditure flows.

TABLE 10(A) OVERVIEW OF CHANGES IN MAIN INCOME CATEGORIES
PERIOD 1982 - 1986 FOR 23 NGOS

NGO	Private donations contributions etc.		'Transfers from Dutch governm.		'Other income'	
	ABS.	PERC.	ABS.	PERC.	ABS.	PERC.
1	+	+	-	-	-	-
2	-	+	0	0	-	-
3	-	+	-	-	-	+
4	+	-	0	0	+	+
5	+	+	0	0	+	-
6	+	-	+	+	-	-
7	+	+	0	0	-	-
8	+	-	0	0	+	+
9	-	-	+	+	+	+
10	-	-	0	0	+	+
11	+	+	0	0	+	+
12	+	+	0	0	-	-
13	-	+	0	0	-	-
14	-	+	-	-	-	+
15	-	+	+	+	-	-
16	+	+	+	-	-	-
17	+	+	-	-	+	+
18	+	-	+	+	-	-
19	+	+	+	-	-	-
20	+	-	+	+	-	-
21	+	-	+	+	-	-
22	-	-	+	+	+	-
23	-	+	0	0	-	-

ABS.: in absolute terms

PERC.: in percentage terms

+ : increase

- : decrease

0 : no change

Source: NGO surveys 1982 and 1986 by the author

As far as the income from private donations is concerned, the data suggest that for most of the the organisations in the sample ,i.e. 14 out of the 23, this income flow has gone up in absolute terms. In 8 of these 14 cases the share of this income flow increased as well; in 6 cases this share went down, however.

For 9 out of the 23 NGOs the income from private donations declined in absolute terms. In 3 of these 9 cases the percentage share of this income category went also down. In the remaining 6 cases the share of this category went up, despite of the decline in absolute terms. This indicates, that these organisations have experienced larger falls in other income categories.

The income flow from official Dutch sources went up in the case of 9 NGOs, while in 4 cases it went down. In the remaining 10 cases no change took place. These are organisations which in 1982 neither in 1986 received any government funds whatsoever.

In 7 out of the 9 cases in which the income from official Dutch sources increased, also the share of this income category went up.

In all 4 cases in which this income flow decreased in absolute terms, the percentage share of the income flow went down as well. For the set of 23 NGOs together the situation is therefore such, that in total in 7 cases the share of transfers from Dutch government has increased, implying for these organisations an increased dependence on these official sources. However, in 4 other cases this dependence declined, as was just observed.

From the data it is clear, that in only a smaller number of cases income flows from Dutch government play a role, since the majority of the organisations receives no official funds at all. Consequently, the considerable increase in this kind of money flow as referred to earlier, involves only a relatively limited number of organisations. For these NGOs the flow of transfers from Dutch government has already been playing an important role in absolute and in relative terms. The importance of this has in most cases further increased between 1982 and 1986.

With regard to the category 'other income', the data indicate that in most cases, i.e. 15 of the 23 NGOs, this source of income has in absolute terms declined over the period considered. This may among other things be related to the fact that incomes from deposits have gone down, which in turn has been caused by the fall in interest rates during the more recent years.

The flow of transfers to Third World projects has in 14 of the 23 cases undergone an increase in size between 1982 and 1986. In 7 out of these 14 cases also the percentage share of this category went up; in the other 7 cases the share went down.

In 9 of the 23 cases studied the Third World aid flow decreased over the period in question. In 7 of these 9 cases the percentage share declined as well.

Thus the evidence suggests, that in the majority of the cases the flow of transfers to projects and programmes in the Third World increased in absolute terms. The observed growth in the aggregate volume of this flow can therefore be said to be the result of increases of the aid flows of the majority of the individual organisations.

The data concerning the organisational expenditure make clear that almost all organisations, i.e. 20 out of the 23, have been confronted with increases in this respect between 1982 and 1986. In the case of 13 of these 20 NGOs experiencing increases in organisational expenditure, also the percentage share of this expenditure category has gone up. In only 3 of the 23 cases the organisational expenditure went down in absolute terms when comparing the two years. In all 3 cases, however, the organisations concerned were facing overall declines in their total income and expenditures, so that the reduction in organisational expenditure is likely related to a drop in the overall level of activity.

On the basis of the evidence available it may thus be concluded, that the expenditure related to the functioning of the organisation have for the majority of the NGOs increased, in absolute and in percentage terms, during the period 1982-1986. These increases reflect in the first place growth in the volume of activities. But in addition they may also point to increasing

TABLE 10(B) OVERVIEW OF CHANGES IN MAIN EXPENDITURE CATEGORIES
PERIOD 1982 - 1986 FOR 23 NGOS

NGO	'Organisational expenditure'		'Transfers to Third World'		'Other expenditure'	
	ABS.	PERC.	ABS.	PERC.	ABS.	PERC.
1	+	+	+	-	0	0
2	+	+	-	-	+	+
3	+	+	-	-	0	0
4	+	+	+	+	-	-
5	+	+	+	+	+	-
6	+	-	+	+	+	+
7	+	+	-	-	+	+
8	+	+	+	-	-	-
9	+	+	-	-	+	+
10	-	-	-	-	+	+
11	+	-	+	-	+	+
12	+	-	+	+	0	0
13	+	+	-	-	0	0
14	-	+	-	-	-	-
15	+	-	+	+	0	0
16	+	+	+	+	0	0
17	+	+	+	-	0	0
18	+	+	-	+	-	+
19	+	-	+	-	+	+
20	+	-	+	-	+	+
21	+	+	+	+	-	-
22	+	-	+	-	+	+
23	-	+	-	+	-	-

ABS. : in absolute terms
 PERC : in percentage terms
 + : increase
 - : decrease
 0 : no change

Source: NGO surveys 1982 and 1986 by the author

professionalisation over time, which expresses itself in higher personnel expenditure.

The pattern for the category 'other expenditure' is rather mixed. In 10 of the 23 cases its flow increased; in 6 cases it went down, while in the remaining 7 cases there was no change. As this expenditure category is of a miscellaneous character, no further general conclusions can be drawn from this.

The main findings about the changes in the income -and expenditure flows of the 23 NGOs may now be summarized as follows.

Firstly, a majority of organisations witnessed an increase in absolute terms in income from private donations and contributions. The share of this income category in total income went up in a majority of cases as well.

Secondly, with regard to transfers from Dutch government it was found that for a number of NGOs, although not a majority, the income from this source has increased. More in particular it was concluded, that only a limited number of organisations has been heavily involved in absorbing the considerable increase in the flow of resources channelled by the Dutch government via the NGO system.

Thirdly, the observed increase in the aggregate flow of transfers to Third World projects and programmes was found to emanate from increases in the aid outflows of the majority of the individual NGOs.

Fourthly, the great majority of organisations have faced increases in their organisational expenditure, in many cases not only in absolute but also in relative terms. Growth in the volumes of activities as well as increased professionalisation are among the causes considered in this connection.

Notes

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- 1) For a discussion of the implications of the latter kind of question, see for example, Hendrik van der Heyden, " The Reconciliation of NGO Autonomy, Program Integrity and Operational Effectiveness with Accountability to Donors ", World Development Vol. XV, no. 11.
 - 2) These data were obtained mainly by means of a mail survey, in which NGOs were requested to supply data re income, expenditure and staff . Earlier reporting in Dutch of some of the findings from this survey has been done in: Jan J. P. van Heemst, Partikuliere steun aan de Derde Wereld in cijfers; Een kwantitatief beeld van omvang en samenstelling van de Nederlandse partikuliere hulpverlening, Institute of Social Studies, 1987
 - 3) These data were obtained by deriving them from publications and other kinds of documents from the NGOs concerned , e.g. annual reports , auditors' reports etc.
 - 4) While the meanings of most of these sub - groupings will speak for themselves, it may be outlined that 'older NGOs' refers to organisations having an age of ten years or more , and 'younger NGOs ' therefore to organisations of an age of less than ten years. Furthermore , ' small - size NGOs ' refers to organisations with a total annual income of less than 5 millions Dfl. , 'medium-size NGOs' to organisations with an annual income between 5 millions Dfl. and 20 millions Dfl. and 'large-size NGOs' to organisations with an annual income of more than 20 millions Dfl.

TABLE A1 Percentage share of the category 'income from private donations etc.' in the total income of NGOs. Data related to individual organisations forming part of different (sub-)groupings.

in percentages of the total number of organisations per (sub-)grouping

	Relative size classes					
	(1) <10%	(2) 10%-25%	(3) 25%-50%	(4) 50%-75%	(5) 75%-90%	(6) >90%
ALL NGOs	14.3	3.6	8.9	23.2	17.9	32.1
Religious NGOs	17.4	0.0	0.0	17.4	34.8	30.4
Non-rel. NGOs	12.1	6.1	15.1	27.3	6.1	33.3
Region-spec. NGOs	0.0	8.3	25.0	25.0	0.0	41.7
Reg.-non-sp. NGOs	18.2	2.3	4.5	22.7	22.7	29.5
Sector-spec. NGOs	5.6	0.0	11.1	38.9	11.1	33.3
Sect.-non-sp. NGOs	18.4	5.3	7.9	15.8	21.1	31.6
Targ.-spec. NGOs	11.8	0.0	5.9	29.4	11.8	41.2
Targ.-non-sp. NGOs	15.4	5.1	10.3	20.5	20.5	28.2
Older NGOs	21.2	6.1	3.0	18.2	21.1	30.3
Younger NGOs	4.3	0.0	17.4	30.4	0.0	0.0
NGOs /paid staff	18.2	4.5	6.8	25.0	20.5	25.0
NGOs /no paid st.	0.0	0.0	16.7	16.7	8.3	58.3
Small NGOs	6.7	3.3	13.3	23.3	13.3	40.0
Medium-size NGOs	15.8	0.0	5.3	21.1	31.6	26.3
Large NGOs	42.9	14.3	0.0	28.6	0.0	14.3

Source: NGO survey 1982 by the author

TABLE A2 Percentage share of the category 'transfers from Dutch government' in the total income of NGOs. Data related to individual organisations forming part of different (sub-)groupings.

in percentages of the total number of organisations per (sub-)grouping

	Relative size classes					
	(1) <10%	(2) 10%-25%	(3) 25%-50%	(4) 50%-75%	(5) 75%-90%	(6) >90%
ALL NGOs	73.2	7.1	7.1	7.1	0.0	5.4
Religious NGOs	65.2	30.4	4.3	0.0	0.0	0.0
Non-rel. NGOs	75.8	6.1	12.1	3.0	0.0	3.0
Region-spec. NGOs	58.3	8.3	16.7	16.7	0.0	0.0
Reg.-non-sp. NGOs	77.3	6.8	4.5	0.0	4.5	6.8
Sector-spec. NGOs	72.2	0.0	16.7	11.1	0.0	0.0
Sect.-non-sp. NGOs	73.7	10.5	2.6	5.3	0.0	7.9
Targ.-spec. NGOs	88.2	5.9	5.9	0.0	0.0	0.0
Targ.-non-sp. NGOs	66.7	7.7	7.7	10.3	0.0	7.7
Older NGOs	72.7	6.1	3.0	9.1	0.0	9.1
Younger NGOs	73.9	8.7	13.0	4.3	0.0	0.0
NGOs /paid staff	70.5	9.1	4.5	9.1	0.0	6.8
NGOs /no paid st.	83.3	0.0	16.7	0.0	0.0	0.0
Small NGOs	73.3	6.7	13.3	6.7	0.0	0.0
Medium-size NGOs	84.2	5.3	0.0	5.3	0.0	5.3
Large NGOs	42.9	14.3	0.0	14.3	0.0	28.6

Source: NGO survey 1982 by the author

TABLE A3 Percentage share of the category 'transfers to Third World projects' in the total expenditure of NGOs. Data related to individual organisations forming part of different (sub-)groupings

in percentage of the total number of organisations per (sub-)grouping

	Relative size classes					
	(1) <10%	(2) 10%-25%	(3) 25%-50%	(4) 50%-75%	(5) 75%-90%	(6) >90%
ALL NGOs	8.9	3.6	14.3	25.0	26.8	21.4
Religious NGOs	0.0	0.0	8.7	47.8	21.7	21.2
Non-rel. NGOs	15.1	6.1	18.2	9.1	30.3	21.7
Region-spec. NGOs	8.3	16.7	16.7	33.3	25.0	0.0
Reg.-non-sp. NGOs	9.1	4.5	13.6	27.3	25.0	20.5
Sector-spec. NGOs	5.6	5.6	16.7	22.2	27.8	22.2
Sect.-non-sp. NGOs	10.5	2.6	13.2	26.3	26.3	21.1
Targ.-spec. NGOs	11.8	0.0	23.5	11.8	17.6	35.3
Targ.-non-sp. NGOs	7.7	5.1	10.3	30.8	30.8	15.4
Older NGOs	9.1	3.0	18.2	27.3	24.2	18.2
Younger NGOs	8.7	4.3	8.7	21.7	30.4	26.1
NGOs /paid staff	6.8	4.5	15.9	25.0	25.0	22.7
NGOs /no paid st.	16.7	0.0	8.3	25.0	33.3	16.7
Small NGOs	10.0	6.7	13.3	26.7	30.0	13.3
Medium-size NGOs	0.0	0.0	21.1	26.3	26.3	26.3
Large NGOs	28.6	0.0	0.0	14.3	14.3	42.9

Source: NGO survey 1982 by the author

TABLE A4 Percentage share of the category 'organisational expenditure' in the total expenditure of NGOs.

Data related to individual organisations, forming part of different (sub-)groupings

in percentage of the total number of organisations per (sub-)grouping

	Relative size classes					
	(1) <10%	(2) 10%-25%	(3) 25%-50%	(4) 50%-75%	(5) 75%-90%	(6) >90%
ALL NGOs	32.1	42.9	17.9	7.1	0.0	0.0
Religious NGOs	26.1	47.8	26.1	0.0	0.0	0.0
Non-rel. NGOs	36.4	39.4	12.1	12.1	0.0	0.0
Region-spec. NGOs	25.0	50.0	8.3	16.7	0.0	0.0
Reg.-non-sp. NGOs	34.1	14.9	20.5	4.5	0.0	0.0
Sector-spec. NGOs	22.2	38.9	38.9	0.0	0.0	0.0
Sect.-non-sp. NGOs	36.8	44.7	7.9	10.5	0.0	0.0
Targ.-spec. NGOs	52.9	29.4	5.9	11.8	0.0	0.0
Targ.-non-sp. NGOs	23.1	48.7	23.1	5.1	0.0	0.0
Older NGOs	27.3	45.5	21.2	6.1	0.0	0.0
Younger NGOs	39.1	39.1	13.0	8.7	0.0	0.0
NGOs /paid staff	29.5	43.2	20.5	6.8	0.0	0.0
NGOs /no paid st.	41.7	41.7	8.3	8.3	0.0	0.0
Small NGOs	23.3	46.7	16.7	13.3	0.0	0.0
Medium-size NGOs	36.8	36.8	26.3	0.0	0.0	0.0
Large NGOs	57.1	42.9	0.0	0.0	0.0	0.0

Source: NGO survey 1982 by the author

