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**SIZE-RELATED ASPECTS OF DONOR NGOS:  
SOME FINDINGS FOR THE NETHERLANDS**

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### 1. Introduction.

Over the past decade or so, considerable attention has been given to the role of non-governmental organisations (NGOs) in development. Among the reasons playing a role in this connection are those concerning the effectiveness and efficiency with which NGOs are believed to carry out their activities. It have been considerations of this nature, which explain, at least partly, why governments in a number of countries have in recent years been channelling substantial amounts of official aid, in absolute as well as in relative terms, through the NGO system to the Third World. As such, the NGO sector has become an established, well-recognized element in the international aid system, while its position can only be expected to gain further prominence in the years ahead.

The increase in interest in the NGO sector has been accompanied by the appearance of a number of publications in which the findings from various studies on this sector were reported. Many of these studies, generally speaking, aimed at throwing more light on some aspects of an institutional sector, forming part of the international aid system, about which until recently only very little was known<sup>1)</sup>. Although therefore our understanding of several aspects with regard to the NGO reality has deepened, much is still to be explored.

A survey among Dutch donor NGOs ( i.e. NGOs involved in the transfer of resources to the Third World), referring to the year 1982, of which a number of results were published in 1987<sup>2)</sup>, can be considered as one of the studies which emerged in response to the felt need for more evidence on certain aspects of the NGO reality. The main aims of this survey were: 1) to present

data, for the NGO community as a whole as well as for different sub-groupings, on the composition and size of Dutch private aid to the Third World; 2) to present data regarding the structure of income and expenditure, and the size and composition of staff of Dutch donor NGOs.

Many of the data gathered in this survey are of numerical nature, enabling a quantitative analysis of a number of aspects and dimensions of the donor NGO reality. One of these dimensions to be mentioned here is that of size of organisation. Some further statistical analysis of the data suggests the existence of association between size of organisation on the one hand, and certain other important characteristics on the other hand. Among the latter we come across: income structure; expenditure structure; staff composition; sector-specificity; region-specificity; target-group specificity.

A number of the relationships as suggested by our analysis, which all have in common the size factor, may have a bearing on matters concerning effectiveness and efficiency, and may therefore have certain policy implications. For this reason they deserve further attention, which is one of the purposes of this paper.

More specifically, this paper intends to do the following. In section 2 we will present and discuss the various findings with regard to the relationship between size of organisation, and a number of general characteristics. Next, in section 3, some data will be presented on the relationship between income - and expenditure structure, and size of organisation. In section 4 some of the relationships established will be further analysed, in particular those that suggest the presence of economies of scale, as measured by the share of organisational expenditure in total expenditure. Finally, the major findings will be summarized, and a few additional comments made ( section 5).

The analysis presented in this paper is based on data coming from the earlier mentioned survey applying to the year 1982.

## 2. Some general characteristics and aspects in relation to size.

In this section we will have a look at the relationship between size of organisation, and a number of general characteristics and aspects as associated with the NGOs and their projects. Reference will be made among other things to the project orientation of the organisations (i.e. the question whether the organisations are region-, sector-, or target group specific as far as the projects supported by them are concerned); the identity of the organisations in terms of religious basis; age of the organisation; the staff composition of the organisations; the number of projects supported by them, and the magnitude of the support per project.

In order to determine how the above mentioned aspects vary with size of organisation, the NGOs have been grouped into three size classes, i.e. 'Small NGOs', 'Medium-size NGOs', and 'Large NGOs'. The size criterion which has been applied for this purpose is that of total annual organisational income. NGOs with an annual income up to 5 millions Dfl. are considered small; those with an income between 5 million Dfl. and 20 million Dfl. are considered medium-size; NGOs with an annual income of more than 20 million Dfl. are considered large<sup>3)</sup>.

Table 1 gives data regarding a breakdown of a group of 56 NGOs<sup>4)</sup> according to size on the one hand, and a number of aspects on the other. The 56 NGOs are all organisations which are (among other things) involved in supporting projects and programmes in the Third World. The different aspects considered for these organisations have been defined in terms of six dichotomies, referring to region-, sector-, and target group specificity; religious identity; age ; and staff (see below for the meaning of these dichotomies). The data are not only in absolute terms, i.e. number of organisations belonging to a particular category, but also in relative terms, i.e. expressing for each component of a particular dichotomy the number of organisations as a percentage of the total number of organisations in the relevant size class.

Table 1 Relationship between size of NGO and some general characteristics

Data for a set of 56 organisations

	Small NGOs (*)		Medium-size NGOs (*)		Large NGOs (*)		All NGOs	
	Nr	%	Nr	%	Nr	%	Nr	%
Total per group	30	100	19	100	7	100	56	100
Region-spec. NGOs	11	37	1	5	0	0	12	21
Reg.-non-sp. NGOs	19	63	18	95	7	100	44	79
Sector-spec. NGOs	12	40	5	26	1	14	18	32
Sect.-non-sp. NGOs	18	60	14	74	6	86	38	68
Target group sp. NGOs	10	33	7	37	0	0	17	30
Tar. gr.-non-sp. NGOs	20	67	12	63	7	100	39	70
Religious NGOs	9	30	11	58	3	43	23	41
Non-relig. NGOs	21	70	8	42	4	57	33	59
Older NGOs	12	40	15	79	6	86	33	59
Younger NGOs	18	60	4	21	1	14	23	41
NGOs with paid staff	18	60	19	100	7	100	44	79
NGOs without paid st.	12	40	0	0	0	0	12	21

\* For definition of size, see main text, p. 3

Source: NGO survey 1982 by the author

Inspection of the data in the table brings us to the following observations.

Region specificity. This concerns the question whether an organisation on a more permanent basis supports projects/programmes in just one or two regions (continents).

It appears that when size increases, region specificity declines. While in the case of small NGOs over a third (i.e. 37%) of the number of organisations has been classified as region specific, only 5% of the medium-size NGOs, and 0% of the large organisations fall in this category. These data therefore suggest, that when organisations grow, they widen their regional scope, generally speaking.

Sector specificity. This concerns the question whether an organisation on a more permanent basis supports projects/programmes in a limited number of sectors ( e.g. health, education etc.).

The pattern in this case resembles the previous one. Also this kind of specificity declines, with increasing size of organisation. Comparing small NGOs to large NGOs, the percentages of sector specific organisations in the two groups are 40% to 14%. From the pattern we thus conclude, that also in this respect a broadening of scope takes place with increasing size.

Target group specificity. This relates to the question whether an organisation more permanently support projects/programmes that are geared towards the same, specific target groups (i.e women, children, small farmers etc.).

While one-third (33%) of the small NGOs, and over one-third (37%) of the medium-size NGOs appear to be target group specific, all large NGOs are target group non-specific organisations. Although this pattern deviates somewhat from the previous ones, it can nevertheless be concluded, that also in this case the data suggest, that in a certain way amplification of scope occurs, in particular when organisations become really large.

Religious identity. This concerns the question whether an organisation has a religious basis in a wide sense of the word ( i.e church-related, or religion inspired).

The data indicate, that less than a third (30%) of the small NGOs have a religious basis, so that over two-thirds (70%) of the small organisations have a non-religious basis. In the case of the medium-size organisations, the situation is somewhat reversed, a majority of them (i.e 58%) being classified as religious. Finally, 43% of the large NGOs have been classified as religious. From this pattern it can be concluded, that the share of the religious organisations is the smallest among small NGOs. This is no doubt related to the fact that the average age of the religious organisations is of somewhat higher than that of the non-religious ones<sup>5)</sup>, while in turn a relationship exists between age and size of organisations.

The data for the dichotomy 'younger NGOs' - 'older NGOs' give an idea about the relationship between age and size of organisations. 'Younger' refers to an age of less than ten years, 'older' therefore to an age of ten years or more. The data indicate that the majority (i.e. 60%) of the small NGOs is 'younger', and that therefore a minority (40%) is 'older', while in the case of the medium-size and large organisations the majority of the organisations is 'older' (namely 79% and 86 % of each sub-group respectively. Thus the data underscore the well-known fact, that when organisations become older, they have a tendency to grow. As a matter of fact this does not mean that all old organisations are necessarily large organisations. Note in this connection, that of the total number of 33 old organisations, 12 are small ones, i.e. 36%.

Finally, when looking at the breakdown 'NGOs with paid staff' - 'NGOs without paid staff', the data make clear that the latter category is found only among small organisations. Thus, while 40% of the small NGOs has no paid staff, all medium-size and large NGOs make use of staff that is being paid for its activities. This finding may raise the question, whether this



means that larger organisations should therefore be considered to operate somewhat more professionally than smaller ones, generally speaking.

In the above analysis we have based ourselves on data for NGOs that are all involved in supporting projects and programmes in the Third World, as we already observed earlier. However, among these organisations there are some for which these activities form only a relatively small part of their total set of activities. As such, these organisations find themselves at the margin of the group of organisations engaged in supporting Third World projects and programmes.

As the latter kind of organisations are perhaps less representative for the group of Third World oriented donor NGOs, they may be omitted from the analysis. Table 2 presents information similar to that in Table 1, but based on an adjusted data set. By omitting from the original data set of 56 NGOs all organisations of which the expenditures in support of projects and programmes in the Third World constituted less than 25 percent of their total expenditure, the adjusted set of 50 organisations was arrived at.

The patterns observed in Table 2 for the various aspects considered are largely in conformity with those emerging from Table 1.

Thus, the decline in region-specificity, in sector-specificity, and in target group-specificity with increase in size as observed for the group of 56 NGOs in Table 1, can also be observed for the group of 50 NGOs in Table 2. In fact, the patterns are, in percentage terms, almost the same.

As far as the breakdown in religious and non-religious organisations is concerned, the patterns differ somewhat between the two tables, but in both cases it is clear, that the share of the religious NGOs is smallest among small organisations. Earlier we have pointed in this connection to the relationship between religious identity of organisations and their age on the one hand, and age of organisations and their size on the other.

The patterns for the breakdown according to age, and according to staff remuneration as found in Table 2 are again largely similar to those observed in table 1. As far as the age dichotomy is concerned, they confirm the

Table 2 Relationship between size of NGO and some general characteristics

Data for a set of 50 organisations

	Small NGOs (*)		Medium-size NGOs (*)		Large NGOs (*)		All NGOs	
	Nr	%	Nr	%	Nr	%	Nr	%
Total per group	26	100	19	100	7	100	50	100
Region-spec. NGOs	10	39	1	5	0	0	11	22
Reg.-non-sp. NGOs	16	61	18	95	5	100	39	78
Sector-spec. NGOs	11	42	5	26	0	0	16	32
Sect.-non-sp. NGOs	15	58	14	74	5	100	34	68
Target group sp. NGOs	8	31	7	37	0	0	15	30
Tar. gr.-non-sp. NGOs	18	69	12	63	5	100	35	70
Religious NGOs	9	35	11	58	3	60	23	46
Non-relig. NGOs	17	65	8	42	2	40	27	54
Older NGOs	11	42	15	79	4	80	30	60
Younger NGOs	15	58	4	21	1	20	20	40
NGOs with paid staff	15	58	19	100	5	100	39	78
NGOs without paid st.	11	42	0	0	0	0	11	22

\* For definition of size, see main text, p. 3

Source: NGO survey 1982 by the author

positive relationship between age of NGOs and their size. With regard to staff remuneration, the conclusion from Table 1 for the group of 56 organisations, i.e. that about 40% of the small NGOs has no paid staff while all medium- size and large NGOs make use of staff that is being paid for its work, is reconfirmed by the data from Table 2, for the group of 50 organisations.

As far as the staffing situation of NGOs in relation to their size is concerned, some more detailed information is available. Table 3 gives details, in average terms, about the staff composition for the three size classes, i.e. 'small', 'medium-size', and 'large'. Reference has been made to the average number of full-time paid staff; full-time unpaid staff; part-time paid staff; and part-time unpaid staff.

When looking at the ratio of full-time staff to part-time staff for the three size classes, it becomes clear that when size increases, this ratio changes in favour of full-time staff. While in the case of the small organisations this ratio is on average about 1 to 3 (i.e one full-time staff to three part-time staff), it is 1.3 to 1 in the case of medium-size NGOs, and even 6.2 to 1 in the case of large organisations. Thus the data suggest that smaller organisations work mainly with part-timers, larger ones mainly with full-timers, at least in relative terms.

In a similar vein, one may also have a look at the ratio of paid staff to unpaid staff for three size classes. Note, that in order to establish this ratio, it has been assumed that 1 part-time staff equals 0.5 full-time staff. On the basis of this assumption, the paid/unpaid staff ratios are on average 1:2.1, 4.9:1, and 3.3:1 for the small, medium-size, and large organisations respectively. Thus, in the case of the small organisations the larger part of the staff is made up of unpaid personnel, while in the case of the medium-size and large organisations the majority of the staff consists of paid personnel. To the extent that a higher paid/unpaid staff ratio can be equated to a higher degree of professionalism, the data suggest therefore that medium-size and large NGOs demonstrate a higher degree of

Table 3

Staff composition in relation to size of NGO;  
Average numbers for the three size classes -1982  
(Databasis: Total N = 54)

	Small NGOs (*) (N = 30)	Medium-size NGOs (*) (N = 18)	Large NGOs (*) (N = 6)
Nr full-time, paid	1.8	10.2	59.5
Nr full-time, unpaid	1.1	0.1	19.2
Total number full-time	2.9	10.3	78.7
Nr parttime, paid	1.0	3.3	11.7
Nr part-time, unpaid	7.4	4.6	1.0
Total number part-time	8.4	7.9	12.7
All staff	11.3	18.2	91.4
Full-time / part-time staff ratio	2.9 : 8.4 = 1 : 2.9	10.3 : 7.9 = 1.3 : 1	78.7 : 12.7 = 6.2 : 1
Total paid staff in full-time equivalents (**)	2.3	11.8	65.4
Total unpaid staff in full-time equivalents (**)	4.8	2.4	19.7
Total staff in full-time equivalents (**)	7.1	14.2	85.1
Ratio paid / unpaid staff on basis of	2.3 : 4.8 = 1 : 2.1	11.8 : 2.4 = 4.9 : 1	65.4 : 19.7 = 3.3 : 1

\* For definition of size, see main text, p. 3

\*\* It is assumed that 1 part-time staff equals 0.5 full-time staff

Source: NGO survey 1982 by the author

professionalism than small organisations. Note in this connection however, that the ratio in question is somewhat higher for medium-size organisations than for large ones.

The data in Table 3 give at the same time an idea of the absolute order of magnitude as far as total staff size is concerned. When taking all staff, i.e. full-time and part-time, together, one obtains for the three classes, moving from small to large, approximately the following average numbers: 11, 18, and 91. If one re-expresses the part-time staff in full-time equivalents, the figures are approximately: 7, 14 and 85.

The figures in Table 3 apply to a set of 54 NGOs, including a number of NGOs for which the support to projects and programmes in the Third World forms only a relatively small part of their total expenditures. When eliminating again from the analysis the organisations of which the Third World aid flow is less than 25 percent of their total expenditure, we obtain a picture about staff as presented in Table 4, applying to a set of 49 NGOs.

Inspection of the data in Table 4 makes clear that the conclusions drawn from Table 3 with regard to the variation in full-time/part-time staff ratio and in the paid/unpaid staff ratio (and the implied increase in professionalism with increase in size) also apply in this case. The absolute figures concerning staff size in Table 4 differ not that much from those in Table 3.

A final aspect to be examined in this section concerns the relationship between size of organisation on the one hand, and the amount of contribution per project as well as the number of projects supported per organisation on the other. In Table 5 data in average terms on these variables have been given for small, medium-size and large NGOs.

Table 4

Staff composition in relation to size of NGO;  
Average numbers for the three size classes -1982  
(Databasis: Total N = 49)

	Small NGOs (*) (N = 26)	Medium-size NGOs (*) (N = 18)	Large NGOs (*) (N = 5)
Nr full-time, paid	2.0	10.2	68.4
Nr full-time, unpaid	0.9	0.1	23.0
Total number full-time	2.9	10.3	91.4
Nr parttime, paid	1.0	3.3	13.8
Nr part-time, unpaid	5.7	4.6	1.2
Total number part-time	6.7	7.9	15.7
All staff	9.6	18.2	107.1
Full-time / part-time staff ratio	2.9 : 6.7 = 1 : 2.3	10.3 : 7.9 = 1.3 : 1	91.4 : 15.0 = 6.1 : 1
Total paid staff in full-time equivalents (**)	2.5	11.8	75.3
Total unpaid staff in full-time equivalents (**)	3.8	2.4	23.6
Total staff in full-time equivalents (**)	6.3	14.2	98.9
Ratio paid / unpaid staff on basis of full-time equivalents (**)	2.3 : 3.8 = 1 : 1.5	11.8 : 2.4 = 4.9 : 1	75.3 : 23.6 = 3.2 : 1

\* For definition of size, see main text, p. 3

\*\* It is assumed that 1 part-time staff equals 0.5 full-time staff

Source: NGO survey 1982 by the author

Table 5    Size of NGO, size of contribution to projects, and number  
of projects supported;  
Average numbers for three size classes    -1982

	Small NGOs (*) (N = 14)	Medium-size NGOs (*) (N = 8)	Large NGOs (*) (N = 2)
Average contribution per project (Dfl. '000)	25.6	85.5	123.4
Index number ('Small'= 1)	1	3.3	4.8
Average number of projects per organisation	35	188	716
Index number ('Small'= 1)	1	5.4	20.5

\* For definition of size, see main text

Source: NGO survey 1982 by the author

The evidence in Table 5 gives an indication of how the average contribution per project increases with increase in size of organisation. The index number values, which have been given in order to facilitate comparison, suggest that contributions by medium-size organisations are on average more than three times as large as those of small ones, and of large organisation almost five times. Thus, with increase in organisational size, there is an increase in size of project contribution.

Although the size of project contributions by large organisations is a multiple of the size of these of small organisations, one should nevertheless conclude on the basis of the evidence presented here, that even the contributions by large NGOs are of relatively modest magnitude in comparison to official aid. Bearing in mind that the size of contributions to Third World projects and programmes made within the framework of bi-lateral or multi-lateral programmes is often of an order of magnitude of several millions of guilders, it is clear that the average for large NGOs, i.e. approx Dfl 123,000 is only a rather small fraction of the amounts involved in official aid programmes.

Looking at the data concerning the number of projects supported per organisation, it can be concluded that the average number of projects supported by medium-size organisations (188) is more than five times as large as that for small ones (35), while that for large organisation (716) is more than twenty times as large as that for small ones.

From the above it may therefore be concluded, that with increase in size of organisation both the size of contribution per project and the number of projects supported increase. However, the data make at the same time clear, that the latter increase more than the former. In other words, they suggest that increase in size of donor organisations expresses itself more in an increase in the number of projects supported, than in an increase in the size of the contribution per project. It should be added however, that as the data set on which these conclusions are based is rather small, they should be treated as tentative only.



### 3. Income and expenditure structure in relation to size.

In this section attention will be paid to the question of the relationship between the composition of income and expenditure of NGOs, and size of the organisation. Data will be presented for the main income and expenditure categories of donor NGOs, while the latter have again been classified according to the three size classes as earlier referred to. This may enable us among other things to determine to what extent the dependence of NGOs on different sources of income ( e.g. private donations, government transfers, property income etc.) varies with organisational size, and how expenditure patterns (i.e the shares of transfers to Third World projects, of organisational expenditure etc. in total expenditure) are affected by the size factor.

Table 6(a) presents data, based on the set of 56 organisations already referred to, with respect to the composition of income for the three groups of NGOs distinguished by us, i.e small, medium-size and large NGOs. For reference purposes we have also given the same kind of data for all NGOs together. The data in absolute terms represent aggregate figures for all organisations in the (sub-) group in question. By expressing the absolute figures for each income component as a percentage of the total income, the income structure in relative terms of each (sub-) group can be established. While these patterns could be considered as characteristic for each (sub-) group as a whole, one should of course acknowledge that the income pattern of any individual organisation within a certain group may differ from that for the group as a whole, as emerging from this analysis based on group aggregates. Yet this kind of analysis may be useful in establishing variations in income and expenditure structure in relation to size, in particular when it is supplemented with additional analysis, using a different approach, as will be done below.

Table 6(a) Composition of income of NGOs classified according to size  
Data for a set of 56 organisations -1982-

INCOME CATEGORY	Small NGOs (*) N = 30		Medium-size NGOs (*) N = 19		Large NGOs (*) N = 7		All NGOs N = 56	
	Absolute (**)	% (***)	Abs. (**)	% (***)	Abs. (**)	% (***)	Abs.	% (***)
Private donations, contributions etc.	27.5	79.0	145.5	66.2	100.1	23.0	273.1	39.6
Transfers from Dutch government	1.3	3.7	22.7	10.3	258.5	59.5	282.5	41.0
Transfers from Dutch NGOs	2.9	8.3	12.6	5.7	29.6	6.8	45.1	6.5
Transfers from foreign/ intern. governm. organ.	0.1	0.3	0.3	0.1	6.9	1.6	7.3	1.1
Transfers from foreign/ intern. NGOs	0.0	0.0	0.4	0.2	0.0	0.0	0.4	0.1
Revenues from sales of products	0.2	0.6	3.3	1.5	8.5	2.0	12.0	1.7
Other income	2.8	8.1	34.9	15.9	31.2	7.2	69.0	10.0
Total Income	34.8	100.0	219.7	100.0	434.8	100.0	689.4	100.0

\* For definition of size, see main text, p. 3

\*\* Group aggregates, in millions of Dfl.

\*\*\* As a percentage of total income

Source: NGO survey 1982 by the author

While according to Table 6(a) the category 'private donations, contributions etc.' represents for all NGOs together about 40 % of their total aggregate income, the share for this income category differs considerably from this aggregate average for the three sub-groupings. It is the highest for the small organisations, being equal to almost three quarters of their total income. For this group it is clearly the most important income category. For the middle-size NGOs it represents about two thirds of the total income, and forms therefore also for this group the most important source of income. In the case of the large organisations this income category is much less important: it represents less than a quarter of their total income. For these organisations this source of income, although certainly not insignificant, is much less important than transfers from Dutch government, the latter category being the most important one for the large NGOs. From the data it may thus be concluded, that while private donations, contributions etc. form the primary source of income for small and medium-size NGOs, and the secondary for large ones, the importance of this category declines considerably in relative terms with increase in size of organisation.

Transfers from Dutch government represent an insignificant fraction (i.e. less than 4%) of the aggregate income of the small organisations, being only the fourth-ranking income category of those surveyed. For the medium-size NGOs this source constitutes a little more than 10% of the total income, putting it in a third position for this group. As far as the group of large NGOs is concerned, transfers from Dutch government clearly constitute the main source of income, as observed above. In fact, it represents almost 60%, of their total income, according to the data in Table 6(a). Thus we conclude that in the case of this income category its role is (very) limited in the case of small and medium-size organisations, and very substantial in the case of the large ones. At the same time it has become clear, that with increasing size its importance grows significantly.

Transfers from (other) Dutch NGOs form for the group of small organisations the second source of income, but is in relative terms much smaller than the first source, i.e. private donations, contributions

etc. It represents a little over 8% of this groups' total income. For the group of medium-size NGOs this income category assumes an even smaller position, representing, with a little less than 6%, the fourth category in importance. As far as the group of large NGOs is concerned, the share of transfers from (other) Dutch NGOs in the total income (i.e. 6.8%) is of a same order of magnitude as for the other groupings, and is also the fourth category in importance.

The categories 'transfers from foreign/international governmental organisations', 'transfers from foreign/international NGOs', and 'revenues from sales of products' all represent sources of income which play a relatively minor role for all three sub-groupings. In all cases, their shares do not exceed 2% of total income. However, in the case of the revenues from sales of products it is interesting to note that a steady increase in the share of this category can be observed when moving from small NGOs (0.6%) via medium-size NGOs (1.5%) to large NGOs (2.0%). This pattern suggest that with increase in size of organisation the role of this source of income becomes increasingly important.

The category 'other income' refers to all other, not earlier mentioned kinds of income. It includes, among other things, income from property. In the case of the group of small NGOs this category represents a little over 8% of the total income, and forms the third category in importance. For the group of medium-size organisations this category comes, with almost 16% of the total income, in the second place. In the case of the group of large NGOs 'other income' has a share of somewhat over 7%, representing for this group the third-ranking income category. Thus one may conclude that, for all size groupings, the category 'other income' plays a role which is not insignificant, especially in the case of the medium-size organisations.

Summarizing the main findings from the above analysis on the income composition of the three size groupings, it can be concluded that on the whole considerable difference exists in this respect for the three groupings concerned.

While for the groups of small and medium-size NGOs the category

'private donations, contributions etc.' constitutes the largest part of their income, the role of this income category is for the group of large NGOs much more modest. The data suggest, that with increase in size the role of this income category declines.

On the other hand, transfers from Dutch government form an income category of which the share increases with increase in size of organisation. For the group of small NGOs the share of this income category is insignificant; for the group of medium-size NGOs it is modest; and for the group of large NGOs it is very large. Thus it can be concluded, that with increase in size of organisation the dependence on government as a supplier of resources increases.

The categories 'transfers from (other) Dutch NGOs' and 'other income' play for all groupings a modest role as sources of income. As far as the share in total income of these categories is concerned, no straightforward patterns in upward or downward terms with increase in size can be observed.

Finally, the shares of the remaining income categories are for all size groupings of minor importance. In the case of revenues from sales of products an increase in share is associated with increase in size.

We will now turn our attention to the composition of expenditure for the three size groupings. In Table 6(b) details on this, as applying to the set of 56 organisations referred to earlier, have been presented and will be analysed now.

The table makes clear first of all, that transfers to Third World projects and programmes form for all size groupings the most important expenditure category. In the case of the group of small NGOs it constitutes about two-thirds of the total expenditure, while in the cases of the groups of medium-size NGOs and of large NGOs the share for this expenditure category is somewhat higher, i.e. well over 70%. In a certain way these data suggest therefore a positive relationship between share of this category and size of organisation.

Table 6(b) Composition of expenditure of NGOs classified according to size  
Data for a set of 56 organisations -1982-

EXPENDITURE CATEGORY	Small NGOs (*) N = 30		Medium-size NGOs (*) N = 19		Large NGOs (*) N = 7		All NGOs N = 56	
	Absolute (**)	% (***)	Abs. (**)	% (***)	Abs. (**)	% (***)	Abs.	% (***)
Transfers to Third World projects/programmes	22.3	66.4	156.1	71.2	296.3	71.2	474.7	71.0
Transfers to Dutch NGOs	2.1	6.3	12.0	5.5	29.0	7.0	43.0	6.4
Expend. re production/sales of products	0.3	0.9	0.9	0.4	5.1	1.2	6.3	0.9
Organisational expend.	7.1	21.1	35.5	16.2	44.5	10.7	87.1	13.0
Other expenditure	1.8	5.4	14.7	6.7	41.0	9.9	56.7	8.7
Total Expenditure	33.6	100.0	219.1	100.0	416.0	100.0	668.7	100.0

\* For definition of size, see main text, p. 3

\*\* Group aggregates, in millions of Dfl.

\*\*\* As a percentage of total expenditure

Source: NGO survey 1982 by the author

Transfers to (other) Dutch NGOs play in all cases a rather modest role as expenditure category, that is, in relative terms. Its share varies for the three size groupings between 5.5% and 7%.

As far as expenditure related to the production and sales of products is concerned, the role of this expenditure category can in all cases be said to be even less important. Its share is of the order of magnitude of about 1% or less.

Organisational expenditure forms in all three cases the expenditure category which is second in importance. Its share for the complete set of 56 NGOs together is equal to 13%, but varies considerably for the three size groupings. In the case of the group of small NGOs the share is highest, i.e. about 21%; in the case of the group of medium-size organisations it is somewhat over 16%; and in the case of the group of large NGOs it is lowest, namely 10.7%. These data therefore clearly suggest that an inverse relationship exists between share of organisational expenditure in total expenditure on the one hand, and size of organisation on the other. The existence of this relationship, points in turn, toward the presence of economies of scale, which may be related to various factors. In the next section of this paper this question will be taken up further.

Finally, with regard to the category 'other expenditure' it can be observed that it plays a (very) modest role. For the group of large NGOs it appears to play a more important role than for groups of medium-size and small NGOs.

Summarizing the above, one could say that also as far as expenditure patterns are concerned, certain differences exist between the three groups. Among other things it has been found in this connection, that the share of transfers to Third World projects and programmes for the groups of medium-size and large organisations is somewhat larger than for the small ones. Another interesting finding has been that the share of organisational expenditure in total income declines with increase in size of organisation, suggesting the presence of economies of scale.

Table 7(a) Composition of income of NGOs classified according to size  
Data for a set of 50 organisations -1982-

INCOME CATEGORY	Small NGOs (*) N = 26		Medium-size NGOs (*) N = 19		Large NGOs (*) N = 5		All NGOs N = 50	
	Absolute (**)	% (***)	Abs. (**)	% (***)	Abs. (**)	% (***)	Abs.	% (***)
Private donations, contributions etc.	27.7	79.4	145.5	66.2	80.4	22.1	253.0	40.9
Transfers from Dutch government	1.1	3.3	22.7	10.3	258.0	70.8	281.8	45.6
Transfers from Dutch NGOs	2.8	8.2	12.6	5.7	5.1	1.4	20.5	3.3
Transfers from foreign/ intern. governm. organ.	0.1	0.4	0.3	0.1	6.9	1.9	7.3	1.2
Transfers from foreign/ intern. NGOs	0.0	0.0	0.4	0.2	0.0	0.0	0.4	0.1
Revenues from sales of products	0.2	0.4	3.3	1.5	8.5	2.3	12.0	1.9
Other income	2.8	8.2	34.9	15.9	5.4	1.5	43.1	7.0
Total Income	34.8	100.0	219.7	100.0	434.8	100.0	689.4	100.0

\* For definition of size, see main text, p. 3

\*\* Group aggregates, in millions of Dfl.

\*\*\* As a percentage of total income

Source: NGO survey 1982 by the author



The above discussion on the composition of income and expenditure of the different groupings of NGOs as distinguished by size is based on the data set of 56 NGOs earlier referred to, which includes organisations for which the supporting of Third World projects plays only a relatively small role in the whole of their activities and expenditures. We will now examine income and expenditure data applying to the adjusted set of 50 NGOs, excluding those organisations for which the share of transfers to Third World projects is less than 25% of their total expenditure. The relevant data can be found in Tables 7(a) and 7(b).

As far as income composition for the three size groupings is concerned, Table 7(a) makes clear that the overall picture emerging from this sample of 50 NGOs is to a great extent similar to that for the set of 56 organisations discussed earlier.

The decline of the share of the category 'private donations, contributions etc.' in total income with increase in size of organisation as noted before, is confirmed by the figures in Table 7(a). The order of magnitude of the share of this income category for the three groupings is also about the same.

The Table furthermore makes clear, that the substantial increase in the share in total income of the category 'transfers from Dutch government' observed earlier, can also be found for this set of 50 organisations. However, in this case the share of this income category for the grouping of large NGOs is even greater than 70%, while in the one earlier analysed, it equalled 'only' about 60%. Thus the increasing dependence on transfers from Dutch government as a source income, with increasing size of organisation, has been strongly confirmed here.

With regard to the remaining income categories it can be said that some difference in comparison to the data earlier analysed can be found for the categories 'transfers from Dutch NGOs', and 'other income'. In the present set of data, the percentages for the shares of these income categories for the group of large NGOs are considerably lower than in the set previously analysed, so that we can conclude that for this group of large NGOs,

Table 7(b)      Composition of expenditure of NGOs classified according to size  
Data for a set of 50 organisations -1982-

EXPENDITURE CATEGORY	Small NGOs (*) N = 26		Medium-size NGOs (*) N = 19		Large NGOs (*) N = 5		All NGOs N = 50	
	Absolute (**)	% (***)	Abs. (**)	% (***)	Abs. (**)	% (***)	Abs.	% (***)
Transfers to Third World projects/programmes	22.2	67.5	156.1	71.2	293.7	86.1	472.0	79.6
Transfers to Dutch NGOs	2.1	6.4	12.0	5.5	0.8	0.2	14.9	2.5
Expend. re production/sales of products	0.2	0.7	0.9	0.4	5.1	1.5	6.3	1.1
Organisational expend.	6.6	20.2	35.5	16.2	31.2	9.2	73.4	12.4
Other expenditure	1.7	5.1	14.7	6.7	10.0	2.9	26.3	4.5
Total Expenditure	32.8	100.0	219.1	100.0	341.0	100.0	593.0	100.0

\* For definition of size, see main text, p. 3

\*\* Group aggregates, in millions of Dfl.

\*\*\* As a percentage of total expenditure

Source: NGO survey 1982 by the author

transfers from Dutch government and private donations are the only significant income categories.

Apart from the differences mentioned above, it may thus be concluded that the earlier analysis of income composition for the three size groupings as based on the set of 56 organisations, is largely confirmed for the set of 50 NGOs.

Global inspection of Table 7(b) makes clear, that for the composition of expenditure of the three size groupings, the pattern emerging for the set of 50 NGOs is largely similar to that for the set of 56 NGOs.

The earlier drawn conclusion, that transfers to Third World projects and programmes form the main expenditure category for all three groupings is confirmed. The same applies to the conclusion, that the share of this expenditure category in total expenditure increases with increasing size of organisation. In fact, this is even more strongly the case in the present situation, than for the data set earlier analysed. Note that the share in question for the group of large NGOs in the adjusted data set is equal to 86.1%.

The conclusion which was drawn earlier for the set of 56 NGOs regarding the inverse relationship between share of organisational expenditure and size of organisation, can also be said to apply to the set of 50 organisations. The percentages for the three size groupings do not differ that much between the two data sets.

Finally it is worth noting here, that with regard to the expenditure categories 'transfers to (other) Dutch NGOs' and 'other expenditure', the shares for the group of large NGOs are considerably smaller in the present case than in the one previously looked at. In fact, almost all expenditure of the group of large NGOs are in the present case made of transfers to Third World projects (86.1%) and organisational expenditure (9.2%), these categories together representing over 95% of their total expenditure.

Table 8(a) Percentage share of different income categories in total income of NGOs  
Averages for 3 size groups based on data for 56 individual organisations -1982-

	Small NGOs (*) N = 30	Medium-size NGOs (*) N = 19	Large NGOs (*) N = 7	All NGOs N = 56
INCOME CATEGORY	Average perc.	Average perc.	Average perc.	Average perc.
Private donations, contributions etc.	69.0	67.6	31.4	63.8
Transfers from Dutch government	10.0	10.4	41.2	14.0
Transfers from Dutch NGOs	9.7	7.5	11.8	9.2
Transfers from foreign/ intern. governm. organ.	0.4	0.1	2.0	0.5
Transfers from foreign/ intern. NGOs	0.0	0.2	0.0	0.1
Revenues from sales of products	2.6	1.3	1.5	2.0
Other income	8.4	12.9	12.0	10.4
Total Income	100.0	100.0	100.0	100.0

\* For definition of size, see main text, p. 3

Source: NGO survey 1982 by the author

Sofar we have been analysing the composition of income and expenditure in relation to size of organisation, by referring to percentage shares which are based on aggregate sub-grouping data. However, a different way of addressing this question is by taking the income and expenditure composition in percentage terms of the individual organisations, and using these as a basis for establishing averages for the three size groups. The average percentage share of a certain income or expenditure category for a particular size group will in this case simply be the arithmetic mean of the percentage shares for the income or expenditure category in question of the individual organisations in that group.

In Tables 8(a) and 8(b) we present data on the composition of income and expenditure for the three size groupings which have been obtained by applying the latter kind of approach. They have been derived from the original set of 56 organisations. Below we will discuss the findings for the main income and expenditure categories, and indicate how these findings are similar to, or different from those stemming from the analysis of the aggregate groupings.

According to Table 8(a), the category 'private donations, contributions etc.' is the most important income category for the small NGOs and the medium-size NGOs, while for the large NGOs this category comes at the second place. The data suggest at the same time an inverse relationship between the share for this income category, and size of organisation.

As far as transfers from Dutch government is concerned, the average percentage share for this category appears to be modest for the small and the medium-size organisations, and of considerable importance for the large NGOs. For the latter group it represents the largest average percentage in comparison with those for the other income components. The data for this income category point towards a positive relationship between size of organisation and the share of this category in total income.

Table 8(b)      Percentage share of different expenditure categories in total expenditure of NGOs  
Averages for 3 size groups based on data for 56 individual organisations - 1982 -

	Small NGOs (*) N = 30	Medium-size NGOs (*) N = 19	Large NGOs (*) N = 7	All NGOs N = 56
EXPENDITURE CATEGORY	Average perc.	Average perc.	Average perc.	Average perc.
Transfers to Third World projects/programmes	63.4	74.5	61.6	66.9
Transfers to Dutch NGOs	5.0	4.5	13.4	5.9
Expend. re production/sales of products	3.1	0.4	1.0	1.9
Organisational expend.	22.6	15.8	11.4	18.9
Other expenditure	5.9	4.8	12.6	6.4
Total Expenditure	100.0	100.0	100.0	100.0

\* For definition of size, see main text, p. 3

Source: NGO survey 1982 by the author

With regard to the income categories 'transfers from (other) Dutch NGOs' and 'other income' the table indicates, that the percentage shares are of a more modest magnitude for all three size groupings, and that no straightforward positive or inverse relationship between organisational size and percentage share can be established for either of these categories. The average percentages for the remaining income categories are all very small indeed for all three size groupings. Moreover, no direct and simple relationship between organisational size and income share percentage is observed for any of these categories .

From the above it may thus be concluded, that the findings from this analysis for the set of 56 NGOs with respect to the income categories 'private donations, contributions etc.' and 'transfers from Dutch government', are essentially the same as those for these income categories from the previous analysis for the set of 56 organisations. These findings include more particularly the inverse relationship between size of organisation and the share of private donations etc. in total income, and the positive relationship between organisational size and the share of transfers by Dutch government in total income.

Table 8(b) makes clear among other things, that for each of the three size-groupings the average percentage for the category 'transfers to Third World projects/programmes' is the largest of the various expenditure categories considered. As the average percentage for this category, when moving from small organisations to large(r) ones, first increases and then declines, no simple size-related pattern is seen here.

With respect to the categories 'transfers to (other) Dutch NGOs' and 'other expenditure' it is interesting to observe that the averages of the shares for these categories are quite small for the small and medium-size organisations (i.e orders of magnitude of about 5%-6%), while they are more substantial for the grouping of large NGOs (order of magnitude of about 12%-13%).

As far as the averages for the share of organisational expenditure is concerned, it appears to be highest for the group of small NGOs (22.6%), and smallest for the group of large NGOs (11.4%), while the medium-size NGOs

have an intermediate position in this respect (15.8%). These data therefore clearly demonstrate an inverse relationship between organisational size and share of organisational expenditure in total expenditure.

From the above it can be concluded, that the present analysis of the composition of expenditure as based on the set of 56 organisations has in common with the findings from the earlier analysis for this set, a decrease in share of organisational expenditure with increase in size of organisation.

We will now repeat the present kind of analysis on the basis of data for the adjusted set of 50 organisations. In Tables 9(a) and 9(b) the relevant data for this set of NGOs have been presented. Below we will briefly discuss the findings for the main income and expenditure categories.

The figures in Table 9(a) reveal with respect to the category 'private donations, contributions etc.' again, that this income category is the most important one for the groups of small and medium-size NGOs, and comes at the second place for the group of large NGOs. Also the inverse relationship between size of organisation and share of this income category is again present.

Also as far as the share of the category 'transfers from Dutch government' is concerned, the patterns as observed earlier can be found in this table. While this share is modest for the small and medium-size organisations, it is quite substantial and in fact the most important one for the group of large organisations.

With regard to the composition of expenditure, the data in Table 9(b) on the category 'transfers to Third World projects/programmes' demonstrate an increasing pattern for the share of this category in relation to organisational size. Although this pattern was not so much observed in the above analysis for the set of 56 NGOs, it was also found in the earlier analysis applying to group aggregates for both the sets of 56 and 50 organisations.



Table 9(a)      Percentage share of different income categories in total income of NGOs  
Averages for 3 size groups based on data for 50 individual organisations -1982-

	Small NGOs (*) N = 26	Medium-size NGOs (*) N = 19	Large NGOs (*) N = 5	All NGOs N = 50
INCOME CATEGORY	Average perc.	Average perc.	Average perc.	Average perc.
Private donations, contributions etc.	72.7	67.6	33.0	66.8
Transfers from Dutch government	7.8	10.4	57.4	13.7
Transfers from Dutch NGOs	10.0	7.5	2.3	8.3
Transfers from foreign/ intern. governm. organ.	0.5	0.1	2.9	0.6
Transfers from foreign/ intern. NGOs	0.0	0.2	0.0	0.1
Revenues from sales of products	1.3	1.3	2.1	1.4
Other income	7.7	12.9	2.2	9.1
Total Income	100.0	100.0	100.0	100.0

\* For definition of size, see main text, p. 3

Source: NGO survey 1982 by the author

Table 9(b) Percentage share of different expenditure categories in total expenditure of NGOs  
Averages for 3 size groups based on data for 50 individual organisations - 1982 -

	Small NGOs (*) N = 26	Medium-size NGOs (*) N = 19	Large NGOs (*) N = 5	All NGOs N = 50
EXPENDITURE CATEGORY	Average perc.	Average perc.	Average perc.	Average perc.
Transfers to Third World projects/programmes	71.4	74.5	85.1	73.9
Transfers to Dutch NGOs	5.2	4.5	0.2	4.4
Expend. re production/sales of products	1.3	0.4	1.4	1.0
Organisational expend.	19.6	15.8	9.5	17.2
Other expenditure	2.5	4.8	3.7	3.5
Total Expenditure	100.0	100.0	100.0	100.0

\* For definition of size, see main text, p. 3

Source: NGO survey 1982 by the author

For organisational expenditure the familiar pattern can again be observed. With increase in size of organisation the share of this expenditure category in total expenditure declines. The percentage orders of magnitude for the three size groupings are about the same as those observed in earlier tables. The presence of economies of scale seems, therefore, further confirmed.

We have now analysed in several ways the relationship between the composition of income and expenditure of organisations, and their size. Firstly we have looked at percentage shares of income and expenditure categories for the three size groupings based on aggregate data for these groupings; this analysis was carried out for the original set of 56 organisations, as well as for the adjusted set of 50 organisations.

Next an analysis was carried out of size group averages, which were in turn based on percentage data for individual organisations. Also in this case, the analysis was carried out for the sets of 56 and of 50 organisations.

The various patterns found in the different analyses were mostly in line with each other, although in a few cases some (minor) differences were found. The main conclusions as emerging from the analyses may now be summarized as follows:

- 1) With increase in organisational size a decline in the role of private donations and contributions can be observed. While for the small and medium-size NGOs this source of income comes at the first place, it is of secondary importance for the large organisations.
- 2) Transfers from Dutch government form an income category of which the share increases with increase in size of organisation. While for the small NGOs the share of this source of income is insignificant, it is for the large organisations very substantial.
- 3) Especially in the analyses applying to the set of 50 NGOs, a positive relationship between the share of transfers to projects and

programmes in the Third World and organisational size could be established.

- 4) The share of organisational expenditure in total expenditure was found to be negatively associated with organisational size. As remarked earlier, this finding suggests that economies of scale play a role in one way or the other in the operations of donor NGOs.

The patterns emerging from the different kinds of analyses are supposed to characterize, to a greater or lesser extent, the situation with respect to the three size groupings defined. However, it has already been acknowledged that the composition of income and expenditure of individual organisations may be different from the 'average' situation as established for the group to which the NGO in question belongs.

In order to put the averages obtained through our analyses, and the patterns formed by them in a clearer perspective, it will be useful to have a closer look at the data for the individual cases, and get some idea about the differences between them. This will now be done in the last part of this section.

More particularly, we will examine for each of the main income and expenditure categories the variation in percentage shares per category, as can be observed within a particular size-group. The reader is referred to Figures 1(a) to 1(d), which give for the income categories 'income from private donations, contributions etc.' and 'transfers from Dutch government', and for the expenditure categories 'transfers to Third World projects and programmes' and 'organisational expenditure' an idea about this variation. This is done by indicating for each of the three groups, the number of organisations, in relative terms (i.e as a percentage of the total number of organisations in that group), for which the percentage share of the income/expenditure category in question falls in a particular size class. In this connection six size classes have been distinguished, namely: (1) share less than 10%; (2) share between 10% and 25%; (3) share between 25% and 50%; (4) share between 50% and 75%; (5) share between 75% and 90%; (6) share over 90%.

Figures 1(a) to 1(d) have been derived from the data in Tables A 1(a) to A 1(d) in the Appendix. These data apply to the adjusted set of 50 NGOs. Note, that in Tables A 2(a) to A 2(d) of the Appendix similar data for the original set of 56 NGOs have been presented.

Figure 1(a), which concerns the share of private donations etc. in total income, makes clear that for almost half of the number of small NGOs the percentage share of this category is higher than 90%. For the medium-size organisations this appears to be the case for about a quarter of the number of organisations, and for the large ones for a fifth of them.

When taking the percentages for classes 5 and 6 together, it appears that for about 62% of the number of small NGOs the share of private donations and contributions is equal to, or larger than 75%, while for medium-size NGOs this is true for about 58% of them, and for large NGOs for 20% of them.

Figure 1(a) shows on the other hand, that for only about 8% of the small NGOs the income from private donations etc. is less than 10% of their total income, this being the case for about 16% of the medium-size organisations, and for 40% of the large ones.

If the percentages for classes 1 and 2 are taken together, it can be concluded that for 11.5% of the small NGOs the share of this income category is equal or less than 25%, while for medium-size organisations this applies to about 16%, and for large ones to 60% of them. The present analysis clearly substantiates the earlier findings with respect to a decline in size of the share of income from private donations etc. with increase in size of organisation.

Figure 1(b) gives the variation in shares with respect to the category 'transfers from Dutch government' for the three size groupings. It appears that as far as small NGOs are concerned, for more than 80% of them the share of this income category is less than 10%, while for almost 85% of the medium-size NGOs this is the case. On the other hand, for only 20% of the large NGOs it is true that the share of this income category is smaller than 10%.

FIGURE 1(a) RELATIVE IMPORTANCE OF THE CATEGORY "INCOME FROM PRIVATE DONATIONS ETC."  
COMPARATIVE DATA FOR THREE GROUPS OF NGOS [BASIS: TOTAL N = 50] - 1982

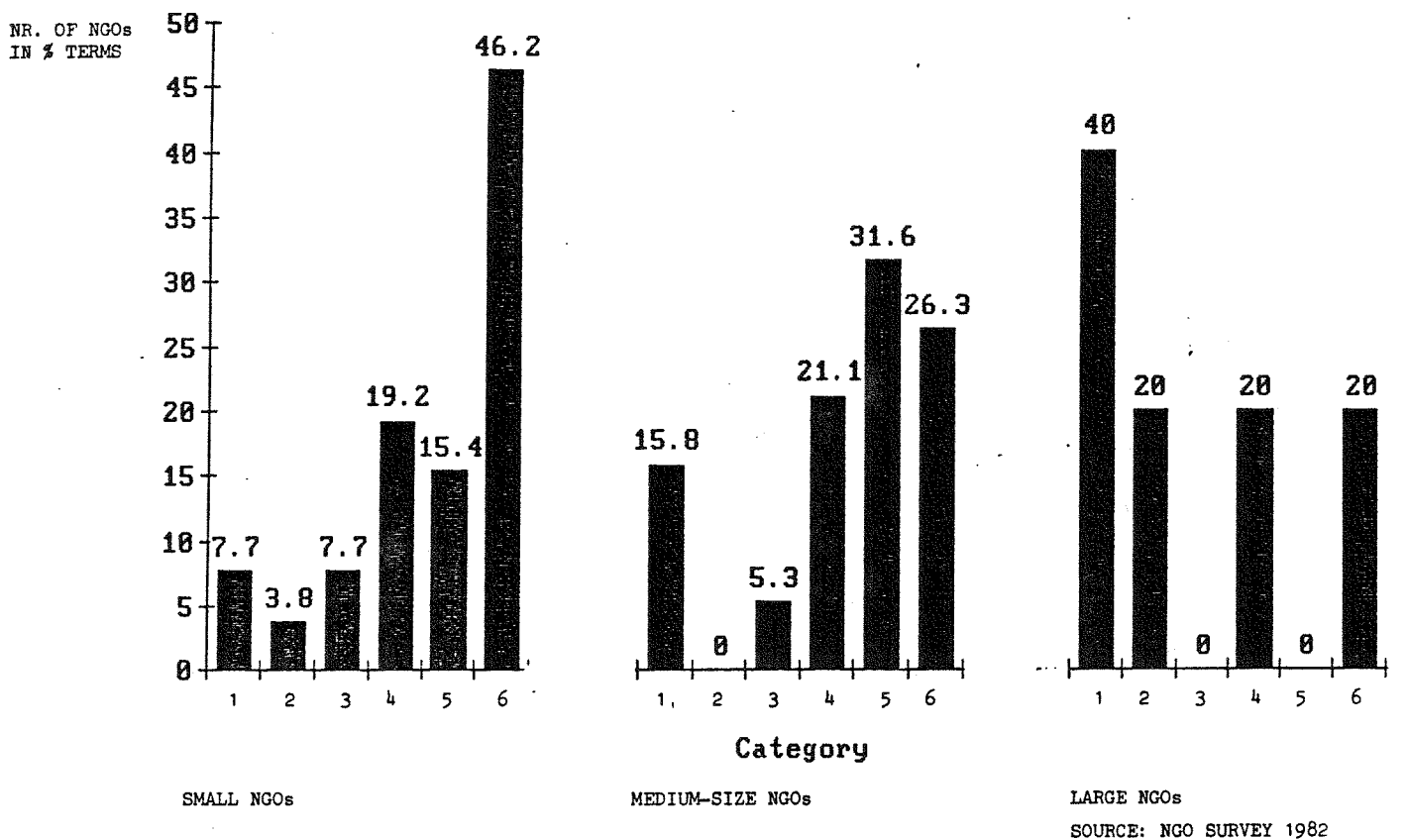
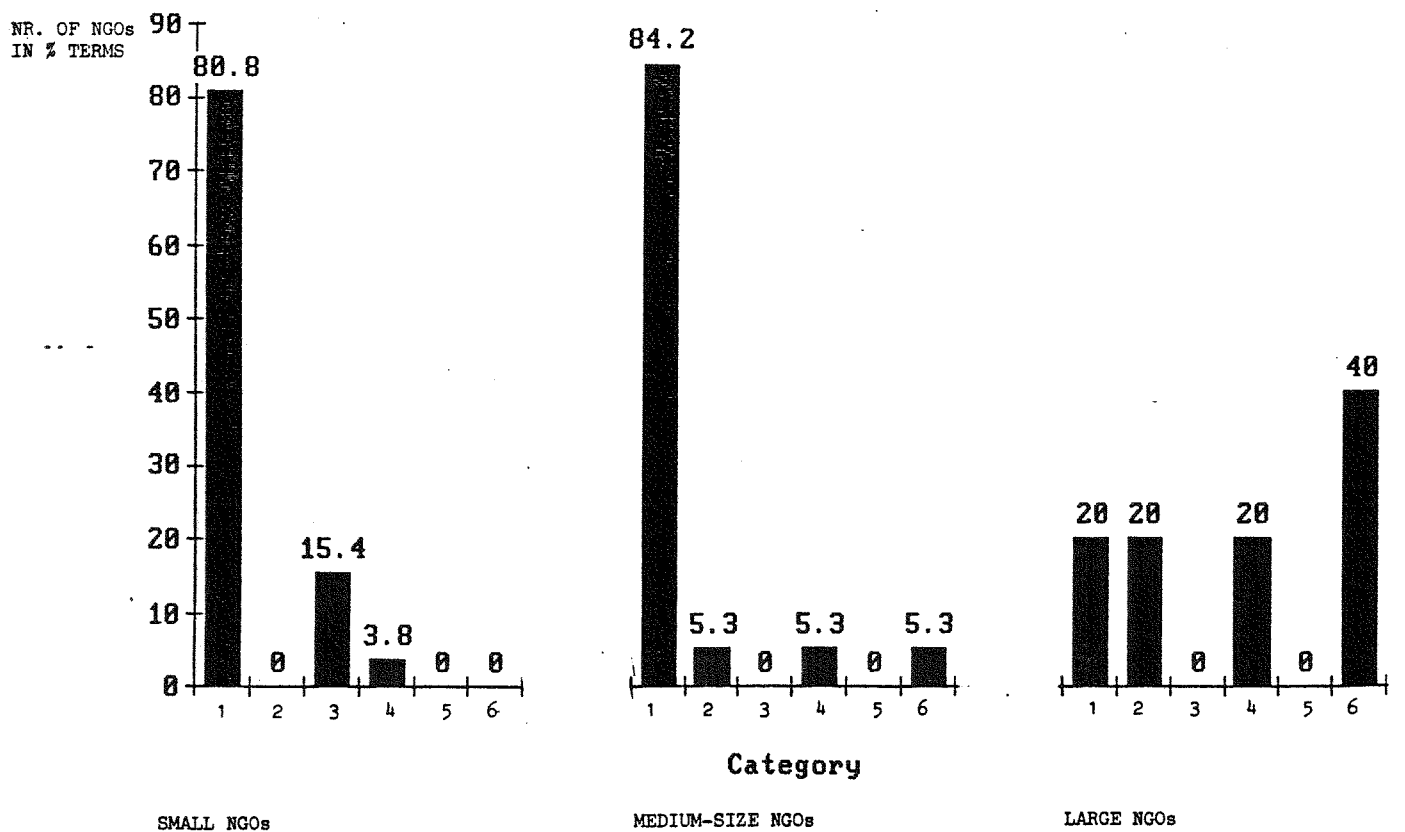


FIGURE 1(b) RELATIVE IMPORTANCE OF THE CATEGORY "TRANSFERS FROM DUTCH GOVERNMENT"  
COMPARATIVE DATA FOR THREE GROUPS OF NGOS [BASIS: TOTAL N = 50] - 1982



Nb.: for meaning size classes 1 to 6, see main text, p. 34

Taking the percentages for classes 1 and 2 together, the results are that for 81% of the small organisations this income share is less than 25%, while this holds good for almost 90% of the medium-size organisations. For 40% of the large organisations the share of this income category is less than 25%.

The right sides of the graphs makes clear, that for no small NGOs at all, and for only about 5% of the medium-size NGOs the share of transfers from Dutch government equals more than 90%, while as far as large NGOs is concerned, this appears to be the case for not less than 40%.

If the percentages for classes 4, 5, and 6 are taken together, it appears that for about 4% of the small NGOs, and for about 11% of the medium-size ones the share of this income category is larger than 50%, while this applies to 60% of the large organisations.

The present findings clarify further the earlier found positive relationship between organisational size, and share of transfers from Dutch government.

In figure 1(c) an idea is given about the spread in shares for the expenditure category 'transfers to Third World projects/programmes' . Among other things the figure makes clear that among the small and medium-size NGOs a number of organisations can be found for which the share of this expenditure category is less than 50%, namely for about 19% of the small ones, and for 21% of the medium-size ones. For none of the large NGOs is this the case .For about 15% of the small organisations, and for about 26% of the medium-size organisations this share is larger than 90%, while for 60% of the large NGOs this is the case. If one takes classes 5 and 6 together, the conclusion is that for 50% of the small NGOs the share of transfers to the Third World is larger than 75%, this being the case for about 53% of the medium-size ones, and for 80% of the large ones.

These results demonstrate, that for large(r) organisations the share of this expenditure category will be somewhat larger, generally speaking, than for small(er) ones. Thus the earlier findings in this connection have been further underscored.

Finally a few words on figure 1(d), concerning organisational expenditure.

The figure suggests first of all, that the spread is largest for the small NGOs (i.e involving classes 1 to 4), and smallest for the large NGOs (i.e involving classes 1 and 2 only). With respect to the small NGOs it can be concluded, that for 23% of them the share of organisational expenditure is less than 10%, while this applies to about 37% of the medium-size NGOs, and to 60% of the large ones.

When taking the percentages for classes 1 and 2 together, one finds that for 77% of the small organisations, for 76% of the medium-size organisations, and for 100% of the large ones this share is less than 25%. This means of course, that for 23% of the small NGOs, and for 24% of the medium-size ones it is larger than 25%. In fact, for about 8% of the small ones it appears to be even larger than 50%.

These findings on the share of organisational expenditure suggest therefore, that on the whole large(r) NGOs tend to have a lower share for this category, than small(er) ones. The findings elaborate the inverse relationship established earlier, between organisational size and share of organisational expenditure.



FIGURE 1(c)

RELATIVE IMPORTANCE OF THE CATEGORY "TRANSFERS TO THIRD WORLD PROJECTS/PROGRAMMES"  
COMPARATIVE DATA FOR THREE GROUPS OF NGOS /BASIS: TOTAL N = 507 - 1982

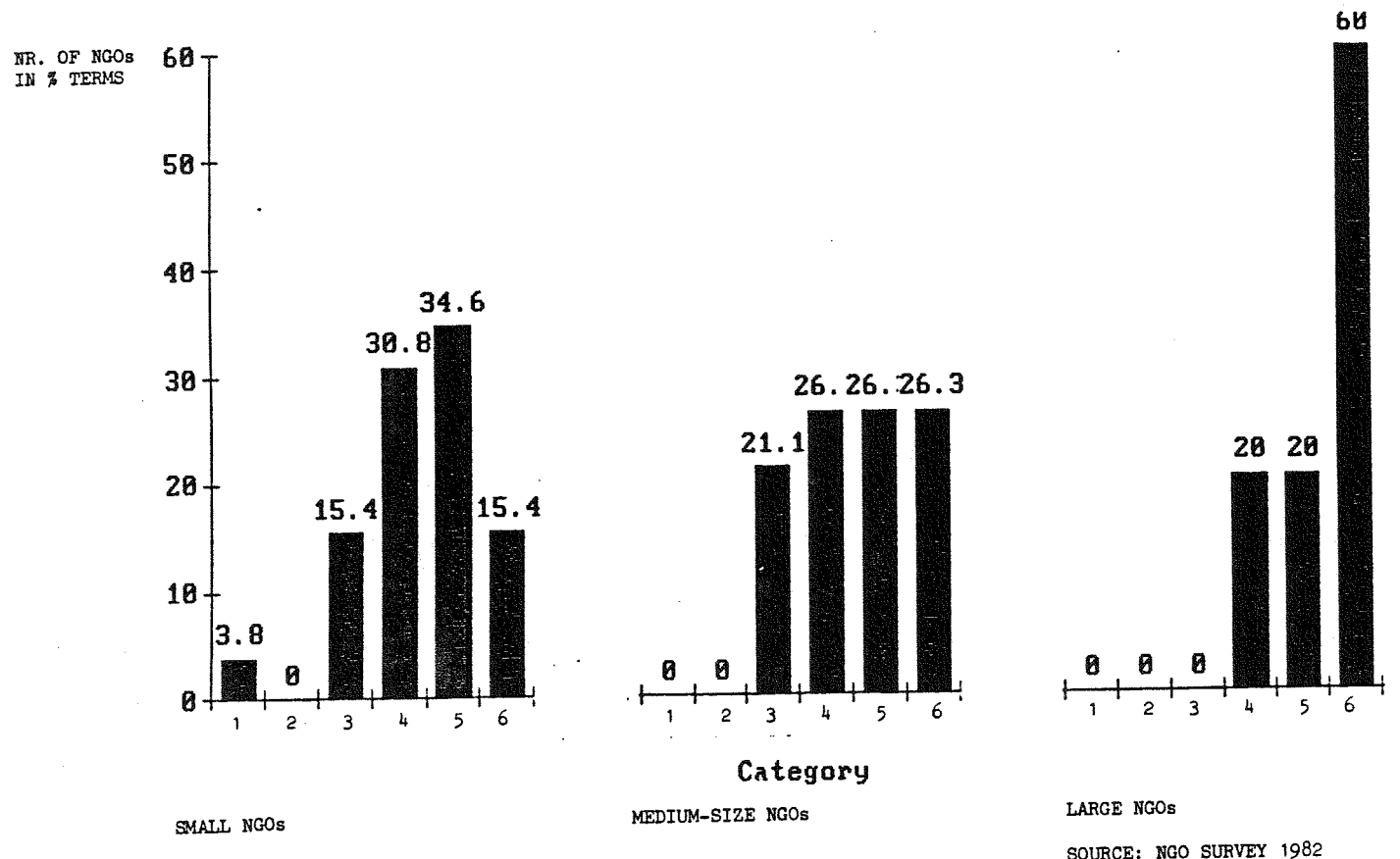
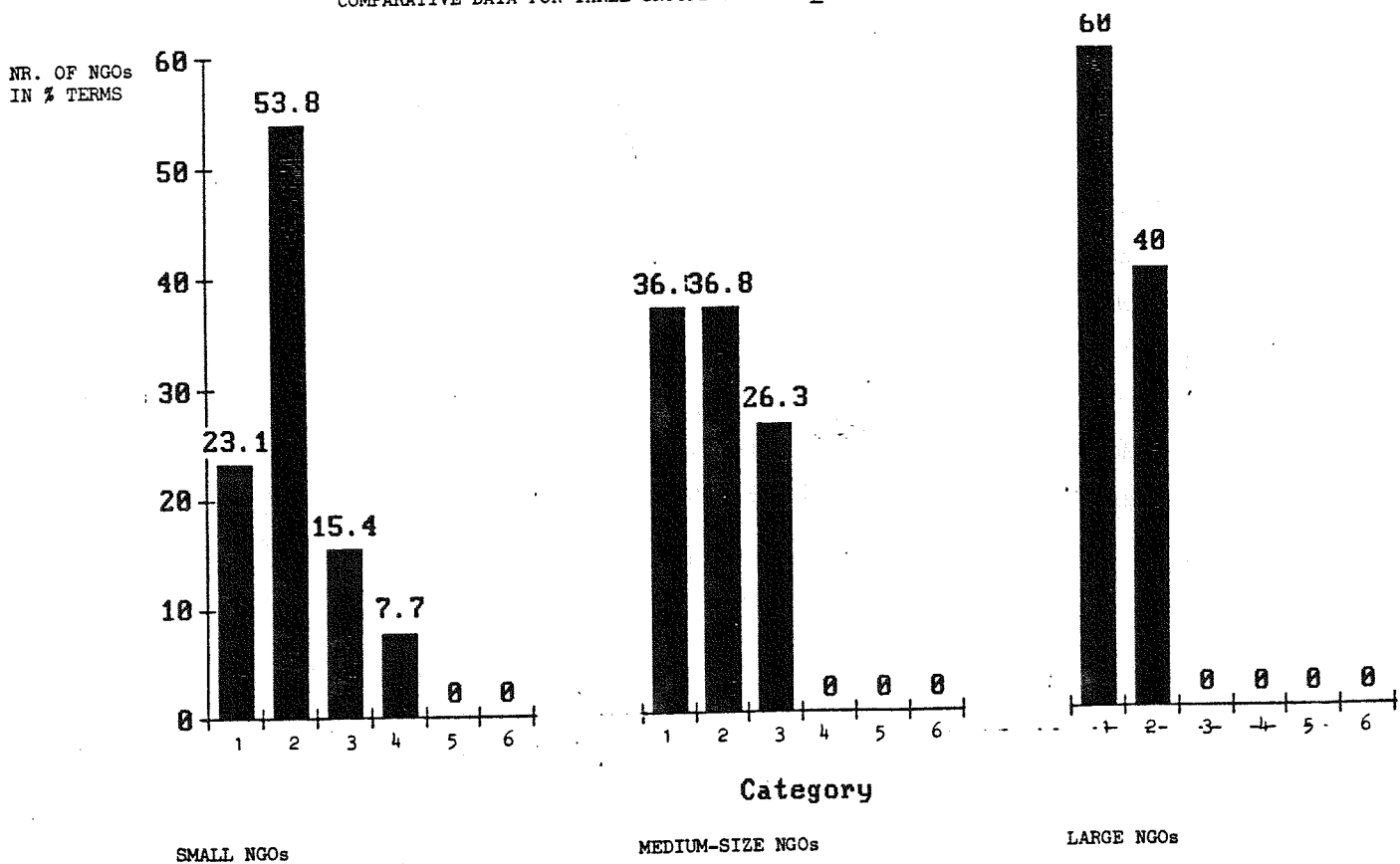


FIGURE 1(d)

RELATIVE IMPORTANCE OF THE CATEGORY "ORGANISATIONAL EXPENDITURE"  
COMPARATIVE DATA FOR THREE GROUPS OF NGOS /BASIS: TOTAL N = 507 - 1982



Nb.: for meaning size classes 1 to 6, see main text, p. 34

#### 4. Economies of scale.

The analyses in the previous section have, among other things, suggested the existence of an inverse relationship between the share of organisational expenditure in total expenditure and organisational size. As remarked earlier, this finding points toward the presence of economies of scale in the operations of donor organisations.

In the present section we will take up this point a little further. Firstly, we will present the findings of some regression estimates, which appear to support the earlier found inverse relationship. Secondly, we will have a look at the composition of the organisational expenditure, and try to establish whether, and how, the percentage shares of the various components of organisational expenditure are related to size of organisation.

In Table 10 the results have been presented of a number of OLS regressions, in which the percentage of organisational expenditure has been regressed on organisational size. As far as the latter variable is concerned, total income as well as total expenditure have in alternative equations been used as a measure. In the various estimates which have been made not only the absolute value of these measures has been used, but also the logarithms of these values. Finally, the regressions have been carried out for the original set of 56 NGOs as well as for the adjusted set of 50 organisations.

In all cases presented in Table 10 the regression coefficients appear to be negative, pointing to a decrease in share of organisational expenditure when size of organisation increases. The values of the Student - statistic are such, that all regression coefficients appear to be significant at the 0.10 level, and that of equation I(3) also at the 0.05 level of probability.

The values of the correlation coefficients are rather low. This finding suggests, that while share of organisational expenditure may be related to size of organisation (as can be concluded from the significant regression

**Table 10** Relationship share of organisational expenditure - size of organisation:  
Some regression results

Original dataset N = 56				
I(a)	ORGAPER	=	20.74 - 0.00015 TOTINC (-1.581) *	R = -0.210
I(b)	ORGAPER	=	20.81 - 0.00016 TOTEXP (-1.605) *	R = -0.213
I(c)	ORGAPER	=	29.30 - 3.196 log (TOTINC) (-1.828) **	R = -0.241
I(d)	ORGAPER	=	27.71 - 2.739 log (TOTEXP) (-1.641) *	R = -0.218
Adjusted dataset N = 50				
II(a)	ORGAPER	=	18.51 - 0.00011 TOTINC (-1.362) *	R = -0.193
II(b)	ORGAPER	=	18.63 - 0.00012 TOTEXP (-1.448) *	R = -0.205
II(c)	ORGAPER	=	25.44 - 2.497 log (TOTINC) (-1.354) *	R = -0.217
II(d)	ORGAPER	=	23.97 - 2.077 log (TOTEXP) (-1.350) *	R = -0.191

ORGAPER: Organisational expenditure as a percentage of total expenditure

TOTINC: Total income (thousands of Dfl.); TOTEXP: Total expenditure (thousands of Dfl.)

Figures between brackets represent t - values

\* coefficient significant at the 0.10 level  
\*\* coefficient significant at the 0.05 level

Source: NGO Survey 1982

coefficients), other factors will also play a role in determining the size of this share. These factors have not been considered further in this analysis, however.

When comparing equation I(a) to I(b), and II(a) to II(b), which refer to the estimates as based on the explanatory variable in absolute terms, it appears that the differences in the values for the parameter estimates are relatively small. This means, that in our case the choice between total income and total expenditure as a measure of organisational size hardly affects the regression results in a differential manner, which is not so surprising considering the fact that for most of the organisations in our data sets, the difference between total income and total expenditure is rather small. It may be noted in addition, that the difference between the findings for the two data sets used in this analysis are not that large either.

A similar conclusion can be drawn with respect to the findings for the regressions which are based on the explanatory variable in logarithmic terms (equations I(c), I(d), II(c) and II(d)).

From the above analysis it can therefore be concluded, that size of organisation is one of the factors that play a role in explaining the share of organisational expenditure. The inverse relationship which has been found between these two variables, and which suggests the presence of economies of scale, is in line with earlier findings in this connection.

In order to go somewhat deeper into the economies of scale issue, it could be of interest to have a closer look at the various components of organisational expenditure. This may give us some indication about those components of organisational expenditure that are primarily responsible for the scale economies observed.

For a subset of 39 NGOs some data are available on the breakdown of their organisational expenditure. These data will form the basis of the analysis presented below, in which we will first have a look at some findings for the three sub-groupings according to size (i.e. 'small NGOs', 'medium-size NGOs', and 'large NGOs'), and later on at some regression findings.

**Table 11**      Composition of organisational expenditure; aggregate data for three sub-groupings of NGOs  
    - 1982-     Total N = 39

	Small NGOs (*) N = 21		Medium-size NGOs (*) N = 14		Large NGOs (*) N = 4		All NGOs N = 39	
	Absolute (**)	% (***)	Abs. (**)	% (***)	Abs. (**)	% (***)	Abs.	% (***)
Gross personnel expenditure	2.09	9.31	15.71	9.17	16.81	5.85	34.61	7.19
Non-personnel expenditure:								
- Expenditure related to fundraising and information	1.11	4.94	6.24	3.65	1.34	0.47	8.69	1.81
- Other non-personnel expenditure	0.95 ----	4.21 ----	7.31 ----	4.27 ----	6.56 ----	2.28 ----	14.82 -----	3.08 -----
Total organisational expenditure	4.15	18.46	29.26	17.09	24.71	8.60	58.12	12.08
Total expenditure	22.48	100.00	171.22	100.00	287.51	100.00	481.20	100.00

\* For definition of size, see main text, p. 3

\*\* Group aggregates, in millions of Dfl.

\*\*\* As a percentage of total expenditure

Source: NGO survey 1982 by the author

As far as the size groupings analysis is concerned, Table 11 gives data in aggregate terms on the total expenditure, the total organisational expenditure, and the main components of the organisational expenditure for each of the size-groupings distinguished. The data are given in absolute terms as well as in percentage terms, i.e. expressing the various items as a percentage of total expenditure. The components into which total organisational expenditure has been broken down are: 1) gross personnel expenditure; 2) expenditure related to fundraising and information (excl. personnel cost); 3) other non-personnel expenditure (expenditure related to housing, communication, insurance, office equipment etc.).

Looking first at the data for total organisational expenditure in Table 11, a pattern which is more or less similar to those observed in earlier analyses can be seen here, namely that of a decline in percentage share for this expenditure category with increase in size of organisation. The share for the small NGOs (18.46%) appears to be more than twice as large as the share for the large NGOs (8.59%). As the orders of magnitude of the shares for the three size groupings in the present case of 39 NGOs are more or less the same as those observed in earlier analyses (i.e. the cases of the 56 and 50 NGOs), this may be an indication that the data set on which the present analysis is based has not lost too much of its representativeness.

Gross personnel expenditure is for all three size groupings the largest of the organisational expenditure components. In percentage terms this category represents for both the small and medium-size organisations well over 9% of total expenditure, and for the large ones a little less than 6%. Thus, while the share for the small and medium-size NGOs is about the same, that for the large ones is significantly lower.

The percentage data with respect to the expenditure related to fundraising and information show a decline when moving from the grouping of small NGOs to that of large ones. It is interesting to observe, that the share for the large organisations is quite small (0.47%) in comparison to that for the small and the medium-size ones (4.94% and 3.65% respectively). The large organisations apparently spend on average only modest amounts, in relative terms, on fundraising and information. Some of the large

organisations in our sample receive, within the framework of the so-called co-financing programme, the larger part of their income through transfers from the Dutch government. In a couple of these cases, the role of income from private resources is virtually negligible, while no fundraising campaigns among the general public takes place. In the latter cases, hardly any or no cost related to fundraising will be incurred, which may explain the low average percentage for the group of large NGOs with respect to this expenditure category.

With regard to the last component, concerning other non-personnel expenditure, it can be said that the percentage shares for the small and medium-size organisations are (again) of the same order of magnitude, i.e. somewhat over 4%, while the share for the large ones is lower, i.e. somewhat over 2%.

The data from Table 11 may now be compared to those from Table 12. The percentage data in the latter table represent averages for the three size groupings; they are in this case based on percentages for the individual organisations. The components of organisational expenditure which have been identified in Table 12 are the same as those in Table 11.

As far as the category 'gross personnel expenditure' is concerned, it can be concluded that the percentages in Table 12 are very close to those found in Table 11 for this expenditure category. Again a pattern can be observed whereby the shares for the small and the medium-size organisations are of the same order of magnitude, i.e. somewhat over 9%, while the percentage share for the large organisations is considerably lower, i.e. somewhat less than 6%.

The pattern of decline in percentage share when moving from small organisations to large ones, which was observed in Table 11 for the category 'expenditure related to fundraising and information', can also clearly be observed in Table 12 for this expenditure category. The orders of magnitude of the percentages for this category do not differ greatly between the two tables. A (partial) explanation for the very low percentage, in relative terms, for the group of large NGOs has already been given earlier.

**Table 12**      Composition of organisational expenditure; average percentages for three sub-groupings of NGOs (\*)  
                                  - 1982-                                   Total N = 39

	Small NGOs (**) N = 21	Medium-size NGOs (**) N = 14	Large NGOs (**) N = 4	All NGOs N = 39
	Average perc. (***)	Average perc. (***)	Average perc. (***)	Average perc. (***)
Gross personnel expenditure	9.18	9.37	5.78	8.90
Non-personnel expenditure:				
- Expenditure related to fundraising and information	6.79	4.06	1.01	5.21
- Other non-personnel expenditure	8.37 ----	4.29 ----	2.10 ----	6.26 ----
Total organisational expenditure	24.34	17.27	8.88	20.38
Total expenditure	100.00	100.00	100.00	100.00

\* Averages based on percentages for individual organisations

\*\* For definition of size, see main text, p. 3

\*\*\* As a percentage of total expenditure

Source: NGO survey 1982 by the author



Finally, the data in Table 12 for the category 'other non-personnel expenditure' show a decreasing pattern when moving from small to large NGOs. They go down from over 8% for the small ones, via about 4% for the medium-size ones, to about 2% for the large ones. Only with regard to the small NGOs do these data differ from those in Table 11, as in the case of that table the figure concerned is about 4%, instead of 8%.

On the basis of the findings from Tables 11 and 12 the following may now be concluded with regard to the relationship between size of organisation and percentage shares of the components of organisational expenditure distinguished.

Firstly, some sort of inverse relationship seems to exist between organisational size and the share of gross personnel expenditure, in the sense that the share for large NGOs is considerably smaller than that for small and for medium-size ones.

Secondly, an inverse relationship of a more straightforward character has been found between organisational size and the share of expenditure related to fundraising and information. In particular the share of the large NGOs of this category appears to be very small indeed, which may, among other things, be related to a relatively small dependence of some large organisations on income from private donations and contributions.

Thirdly, with regard to the category 'other non-personnel expenditure' a certain kind of inverse relationship between organisational size and percentage share is again suggested by the evidence from the tables.

In summarizing the above, it may thus be concluded, that the analysis so far suggests the existence of some sort of inverse relationship between percentage share and organisational size for each of the components of organisational expenditure. The overall scale advantage in organisational expenditure therefore seems to be the result of the combined scale advantages in the various components of organisational expenditure.

It could be interesting to have a look now at the results of some regressions, in which the same variables play a role as those considered in the above analysis. In Table 13 the OLS estimates and associated statistics

have been presented for a set of regressions in which percentage shares of organisational expenditure, and of its main components, have been regressed on size of organisation, as measured by total expenditure. Estimates based on the use of absolute as well as logarithmic values of the explanatory variable have been given. The same data set of 39 NGOs as used in the above analysis underlies the present one.

The first set of cases, I(a) and I(b), refers to alternative estimates for the relation between percentage of total organisational expenditure and organisational size. In both cases a negative, and statistically significant relationship is found, suggesting again the presence of economies of scale.

The findings for the second set, II(a) and II(b), which concerns alternative estimates for the share of personnel expenditure in relation to size, are somewhat ambiguous. While the linear version yields a negative relationship, the semi-log version yields a positive one. Moreover, the regression coefficient does not appear to be statistically significant in either case. This could perhaps be related to the composition of the sample. Whatever the case, on the basis of the present results it seems difficult to draw firm conclusions about the precise relationship between the variables concerned.

For the relationship between the percentage share of expenditure related to fundraising and information, estimates are given in equations III(a) and III(b). Both cases yield a negative relationship, while the estimates for the regression coefficients appear to be statistically significant in both cases. The presence of economies of scale seems, therefore, to be clearly suggested by the present results.

Also for the last component, 'other organisational expenditure', the findings for equations IV(a) and VI(b) point to a statistically significant negative relationship between the percentage share of this component, and organisational size. Again the presence of economies of scale is suggested in this connection.

**Table 13** Share of components of organisational expenditure and size of NGO;  
Some regression results for a set of 39 NGOs

I(a)	ORGAPER	=	22.21	-	0.00019 TOTEXP (-1.705) **	R = -0.270
I(b)	ORGAPER	=	33.99	-	4.35224 log(TOTEXP) (-2.205) **	R = -0.341
II(a)	PERSPER	=	9.39	-	0.00004 TOTEXP (-0.636)	R = -0.104
II(b)	PERSPER	=	7.79	+	0.34271 log(TOTEXP) (0.290)	R = 0.048
III(a)	FUNPER	=	6.21	-	0.00008 TOTEXP (-2.025) **	R = -0.316
III(b)	FUNPER	=	13.63	-	2.60489 log(TOTEXP) (-4.002) ***	R = -0.550
IV(a)	RESTPER	=	7.19	-	0.00007 TOTEXP (-1.645) *	R = -0.261
IV(b)	RESTPER	=	16.13	-	3.05295 log(TOTEXP) (-4.221) ***	R = -0.570

ORGAPER: Total organisational expenditure as a percentage of total expenditure  
 PERSPER: Personnel expenditure as a perc. of total expend.  
 FUNPER: Expenditure on fundraising and information as a perc. of total expend.  
 RESTPER: Other organisational expenditure as a perc. of total expend.  
 TOTEXP: Total expenditure (in thousands of Dfl.)

Figures between brackets represent t - values

\* coefficient significant at the 0.10 level  
 \*\* coefficient significant at the 0.05 level  
 \*\*\* coefficient significant at the 0.01 level

Source: NGO Survey 1982

The results of the regression analysis point in most cases, i.e. concerning organisational expenditure as a whole as well as two of its components, to the existence of a negative, and statistically significant relationship between the percentage share for the category in question and size of organisation. As such they confirm most of the findings from the group analysis carried out earlier.

However, the fact that the values of the correlation coefficients are rather low in most cases, indicates that size of organisation is only one of the variables affecting the magnitude of the percentage shares concerned.

As was observed earlier, the regression results for the category 'personnel expenditure' did not point very clearly in a particular direction. An extended analysis, whereby more complex regression equations are estimated, may possibly yield clearer results in this connection, lending further support to the kind of relationship observed through the group analysis. Such an extension is beyond the scope of this paper, however.

## 5. Concluding remarks.

In the previous sections of this paper evidence has been presented and discussed, which suggests the existence of certain relationships between size of NGOs on the one hand, and various important characteristics of NGOs and their projects on the other. Some of our findings lend (further) support to relationships which so far have been only hypothetical, or on which little empirical evidence was available. Various findings may raise questions of a policy nature. However, as a number of the findings presented in this paper are based on a relatively limited number of observations, they should be used prudently, and in certain cases be considered as just provisional.

We will conclude this paper by briefly summarizing its main findings, while adding some further comments.

Firstly, it was found that large(r) organisations appear to be less region-, sector-, or targetgroup-specific than smaller ones, generally speaking. This suggests that when organisations grow, many of them are inclined to amplify their scope as far as the nature of the projects supported by them is concerned.

In this connection the question could be raised, whether such widening of scope could lead to a certain loss of identity, which may in turn lead to a weakening of the relationships with the 'traditional' constituency (including possible financial consequences), as well as with 'traditional' overseas counterparts. At the same time one may wonder whether this widening of scope has implications for any specific expertise built up in the organisation.

Secondly, it was found that unpaid staff are prevalent among small(er) organisations, while larg(er) ones appear to work almost exclusively with paid staff. Considering this, one may wonder what the growth of organisations implies for the 'quality' of the product. Does quality increase as a consequence of working more with paid staff, or will it decrease due to increasing bureacratization?

Thirdly, it was found that the bigger outflow of aid by large(r) organisations primarily finds its reflection in a larger number of projects which are supported, although the average contribution per project also increases. The question could be raised what is the impact of the increase in number of projects supported on the relationship between donor organisation on the one hand, and counterpart organisations, their projects, and their target groups on the other.

Fourthly, analysis of the income composition of organisations suggests that the role of private donations and contributions declines with increase in size of organisation; at the same time the role of transfers from Dutch government increases, this source of income being in the case of some large organisations of overriding importance.

This pattern may raise questions re the implications for the autonomy of the organisations' policies<sup>6)</sup>, and for their financial continuity. In the Dutch situation, in which the so-called Co-financing Organisations are the

NGOs which receive together a large part of the official aid channelled through NGOs, a kind of financial model is applied, in which only in retrospect (i.e. after a period of several years) the project/programme policies of the organisations in question are being evaluated. So far this model has proven to be acceptable from the point of view of the independence of organisations re their policies.

Fifthly, an inverse relationship between share of organisational expenditure in total expenditure and size of organisation has been found, pointing to the presence of economies of scale. Further analysis gave indications, that for each of the various components of organisational expenditure some kind of inverse relationship between its percentage share and size of organisation exists. However, the indications found in this connection were stronger for some components than for others.

The presence of economies of scale, as emerging from our analysis, may raise the issue whether these considerations could form a basis for attempts to enlarge the scale of operations of NGOs. The advantages of such scale increases have to be weighed, however, against possible disadvantages, among which could be loss of identity and increasing bureaucratization. More evidence and further analysis will be required to go deeper into this issue.

### Notes

- 1) For an overview of the findings of a number of studies in this area, and of issues emerging from some of these studies, see for example: World Development, Volume XV, Supplement, autumn 1987 (special issue on NGOs); or Voluntary Aid for Development - The Role of Non-Governmental Organisations, OECD, Paris, 1988.
- 2) See 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 (in Dutch).
- 3) In the use of this kind of classifications, an arbitrary element will always be involved, in particular with respect to the definition of the class limits. It is worthwhile to point out here, that we have carried out some of the analyses as applied in this paper by using alternative class definitions. However, this did not yield results which were significantly different from those resulting from the use of the present classification.
- 4) The aggregate aid outflow of these 56 NGOs is assumed to represent about 85% of the total private aid outflow in 1982. See also Jan J.P. van Heemst, *ibid.*
- 5) The following data for the set of 56 NGOs are of interest in this connection:

AGE	Religious NGOs		Non-religious NGOs	
	Absolute nr.	Perc.	Absol. nr.	Perc.
* 10 years or more	17	74	16	48
* less than 10 years	6	26	17	52
	--	--	--	--
	23	100	33	100

( Source: NGO Survey 1982)

- 6) For a more general discussion of this issue, see for example: Hendrik van der Heyden, "The Reconciliation of NGO Autonomy, Program Integrity and Operational Effectiveness with Accountability to Donors", World Development, Volume 15, Supplement, autumn 1987 (special issue on NGOs).





**APPENDIX**



Table A 1(a) Percentage share of the category 'Income from private donations etc.' in the total income of NGOs.  
Data for a set of 50 organisations split up in 3 size groups - 1982-

	Small NGOs (*) (N = 26)		Medium-size NGOs (*) (N = 19)		Large NGOs (*) (N = 5)		All NGOs (N = 50)	
	Nr. of organ.	% (**)	Nr. of organ.	% (**)	Nr. of organ.	% (**)	Nr. of organ.	%(**)
SHARE IN TOTAL INCOME								
<10%	2	7.7	3	15.8	2	40.0	7	14.0
10%-25%	1	3.8	0	0.0	1	20.0	2	4.0
25%-50%	2	7.7	1	5.3	0	0.0	3	6.0
50%-75%	5	19.2	4	21.1	1	20.0	10	20.0
75%-90%	4	15.4	6	31.6	0	0.0	10	20.0
>90%	12	46.2	5	26.3	1	20.0	18	36.0

\* For definition of size, see main text, p. 3

\*\* As a percentage of the total number of organisations in the (sub-) group

Source: NGO survey 1982 by the author

Table A 1(b) Percentage share of the category 'Transfers from Dutch government' in the total income of NGOs.  
Data for a set of 50 organisations split up in 3 size groups - 1982-

	Small NGOs (*) (N = 26)		Medium-size NGOs (*) (N = 19)		Large NGOs (*) (N = 5)		All NGOs (N = 50)	
	Nr. of organ.	% (**)	Nr. of organ.	% (**)	Nr. of organ.	% (**)	Nr. of organ.	% (**)
SHARE IN TOTAL INCOME								
<10%	21	80.8	16	84.2	1	20.0	38	76.0
10%-25%	0	0.0	1	5.3	1	20.0	2	4.0
25%-50%	4	15.4	0	0.0	0	0.0	4	8.0
50%-75%	1	3.8	1	5.3	1	20.0	3	6.0
75%-90%	0	0.0	0	0.0	0	0.0	0	0.0
>90%	0	0.0	1	5.3	2	40.0	3	6.0

\* For definition of size, see main text, p. 3

\*\* As a percentage of the total number of organisations in the (sub-) group

Source: NGO survey 1982 by the author

Table A 1(c) Percentage share of the category 'Transfers to Third World projects/programmes' in the total expenditures of NGOs. Data for a set of 50 organisations split up in 3 size groups - 1982-

	Small NGOs (*) (N = 26)		Medium-size NGOs (*) (N = 19)		Large NGOs (*) (N = 5)		All NGOs (N = 50)	
	Nr. of organ.	% (**)	Nr. of organ.	% (**)	Nr. of organ.	% (**)	Nr. of organ.	%(**)
SHARE IN TOTAL EXPEND.								
<10%	1	3.8	0	0.0	0	0.0	1	2.0
10%-25%	0	0.0	0	0.0	0	0.0	0	0.0
25%-50%	4	15.4	4	21.1	0	0.0	8	16.0
50%-75%	8	30.8	5	26.3	1	20.0	14	28.0
75%-90%	9	34.6	5	26.3	1	20.0	15	30.0
>90%	4	15.4	5	26.3	3	60.0	12	24.0

\* For definition of size, see main text, p. 3

\*\* As a percentage of the total number of organisations in the (sub-) group

Source: NGO survey 1982 by the author

Table A 1(d) Percentage share of the category 'Organisational expenditure' in the total expenditure of NGOs. Data for a set of 50 organisations split up in 3 size groups - 1982-

	Small NGOs (*) (N = 26)		Medium-size NGOs (*) (N = 19)		Large NGOs (*) (N = 5)		All NGOs (N = 50)	
	Nr. of organ.	% (**)	Nr. of organ.	% (**)	Nr. of organ.	% (**)	Nr. of organ.	%(**)
SHARE IN TOTAL EXPEND.								
<10%	6	23.1	7	36.8	3	60.0	16	32.0
10%-25%	14	53.8	7	36.8	2	40.0	23	46.0
25%-50%	4	15.4	5	26.3	0	0.0	9	18.0
50%-75%	2	7.7	0	0.0	0	0.0	2	4.0
75%-90%	0	0.0	0	0.0	0	0.0	0	0.0
>90%	0	0.0	0	0.0	0	0.0	0	0.0

\* For definition of size, see main text, p. 3

\*\* As a percentage of the total number of organisations in the (sub-) group

Source: NGO survey 1982 by the author

Table A 2(a) Percentage share of the category 'Income from private donations etc.' in the total income of NGOs.  
Data for a set of 56 organisations split up in 3 size groups - 1982-

	Small NGOs (*) (N = 30)		Medium-size NGOs (*) (N = 19)		Large NGOs (*) (N = 7)		All NGOs (N = 56)	
	Nr. of organ.	% (**)	Nr. of organ.	% (**)	Nr. of organ.	% (**)	Nr. of organ.	%(**)
SHARE IN TOTAL INCOME								
<10%	2	6.7	3	15.8	3	42.9	8	14.3
10%-25%	1	3.3	0	0.0	1	14.3	2	3.6
25%-50%	4	13.3	1	5.3	0	0.0	5	8.9
50%-75%	7	23.3	4	21.1	2	28.6	13	23.2
75%-90%	4	13.3	6	31.6	0	0.0	10	17.9
>90%	12	40.0	5	26.3	1	14.3	18	32.1

\* For definition of size, see main text, p. 3

\*\* As a percentage of the total number of organisations in the (sub-) group

Source: NGO survey 1982 by the author

Table A 2(b) Percentage share of the category 'Transfers from Dutch government' in the total income of NGOs.  
Data for a set of 56 organisations split up in 3 size groups - 1982-

	Small NGOs (*) (N = 30)		Medium-size NGOs (*) (N = 19)		Large NGOs (*) (N = 7)		All NGOs (N = 56)	
	Nr. of organ.	% (**)	Nr. of organ.	% (**)	Nr. of organ.	% (**)	Nr. of organ.	% (**)
SHARE IN TOTAL INCOME								
<10%	22	73.3	16	84.2	3	42.9	41	73.2
10%-25%	2	6.7	1	5.3	1	14.3	4	7.1
25%-50%	4	13.3	0	0.0	0	0.0	4	7.1
50%-75%	2	6.7	1	5.3	1	14.3	4	7.1
75%-90%	0	0.0	0	0.0	0	0.0	0	0.0
>90%	0	0.0	1	5.3	2	28.6	3	5.4

\* For definition of size, see main text, p. 3

\*\* As a percentage of the total number of organisations in the (sub-) group

Source: NGO survey 1982 by the author



Table A 2(c) Percentage share of the category 'Transfers to Third World projects/programmes' in the total expenditures of NGOs. Data for a set of 56 organisations split up in 3 size groups - 1982-

	Small NGOs (*) (N = 30)		Medium-size NGOs (*) (N = 19)		Large NGOs (*) (N = 7)		All NGOs (N = 56)	
	Nr. of organ.	% (**)	Nr. of organ.	% (**)	Nr. of organ.	% (**)	Nr. of organ.	% (**)
SHARE IN TOTAL EXPEND.								
<10%	3	10.0	0	0.0	2	28.6	5	8.9
10%-25%	2	6.7	0	0.0	0	0.0	2	3.6
25%-50%	4	13.3	4	21.1	0	0.0	8	14.3
50%-75%	8	26.7	5	26.3	1	14.3	14	25.0
75%-90%	9	30.0	5	26.3	1	14.3	15	26.8
>90%	4	13.3	5	26.3	3	42.9	12	21.4

\* For definition of size, see main text, p. 3

\*\* As a percentage of the total number of organisations in the (sub-) group

Source: NGO survey 1982 by the author

Table A 2(d) Percentage share of the category 'Organisational expenditure' in the total expenditure of NGOs. Data for a set of 56 organisations split up in 3 size groups - 1982-

	Small NGOs (*) (N = 30)		Medium-size NGOs (*) (N = 19)		Large NGOs (*) (N = 7)		All NGOs (N = 56)	
	Nr. of organ.	% (**)	Nr. of organ.	% (**)	Nr. of organ.	% (**)	Nr. of organ.	%(**)
SHARE IN TOTAL EXPEND.								
<10%	7	23.3	7	36.8	4	57.1	18	32.1
10%-25%	14	46.7	7	36.8	3	42.9	24	42.9
25%-50%	5	16.7	5	26.3	0	0.0	10	17.9
50%-75%	4	13.3	0	0.0	0	0.0	4	7.1
75%-90%	0	0.0	0	0.0	0	0.0	0	0.0
>90%	0	0.0	0	0.0	0	0.0	0	0.0

\* For definition of size, see main text, p. 3

\*\* As a percentage of the total number of organisations in the (sub-) group

Source: NGO survey 1982 by the author