



UWEZO UGANDA

COST ALLOCATION GUIDELINES

UWEZO UGANDA

VISION

A society in which all children are learning and realising their full potential.

MISSION

To promote support for quality education for all through assessment, research, engagement and influencing, in collaboration with other stakeholders

COST ALLOCATION GUIDELINES

1.0 Introduction

Uwezo, a Swahili word which means ‘capability’, has been a programme of Twaweza East Africa since 2009. Beginning in 2020, Uwezo started operating as an independent entity. Twaweza’s mission over the last ten years has been to enable children to learn, citizens to exercise agency and governments to be responsive to citizens’ demands in Kenya, Tanzania and Uganda. Uwezo’s main function has been to generate and curate evidence on learning outcomes and use it to engage with policy actors and citizens to address the learning crisis.

The program and operations of Uwezo as an independent entity in the strategic period 2025-2028, will contribute to four strategic pillars: i) Assessments through conducting Citizen-led Assessments (CLAs), an assessment model that is widely used in the Global South, especially by organisations in the People’s Action for Learning (PAL Network) ii) Research with the aim to make available a repository of high-quality evidence and insights on the learning levels of children, factors that affect learning outcomes and their distribution, and the state of the education system in Uganda that can be used by all actors in education iii) Engagement and Influencing iv) Developing and sustaining Uwezo as an independent, not-for-profit organisation in Uganda, with the capacity and resources to execute its mission effectively.

1.1 Need for cost allocation guidelines

From time to time, Uwezo Uganda may receive funds from donors and other funding partners. The structural and operational setup of Uwezo Uganda, is that budgets are prepared for every donation, grant or partner funding indicating income and corresponding expenses. During execution of the activities, expenses are drawn from the specific budgets to which they relate. Nevertheless, we operate on a program rather than a project basis whereby our core funding is geared towards supporting our annual plan and strategy rather than supporting separate projects.

However, in situations where Uwezo Uganda has to allocate costs to several donors, there is need for a set of guidelines and criterion for apportionment of such costs to the respective donors or funding partners.

Due to the fact that we are guided by an annual plan and a strategy rather than individual projects, more than one donor contributes or is required to contribute to specific expenses such as office overheads like electricity, office rent, office cleaning and other administrative overheads. It is therefore important that guidance is in place that will ensure an equitable appropriation of such costs to the various funding streams.

1.2 Purpose of the cost allocation guidelines

The purpose of this cost allocation guidelines is to summarise, in writing, the methods that Uwezo Uganda will use to allocate costs to various donors and funding partners.

1.3 Cost allocation guiding principles

The processes for the application of the cost allocation shall be along the principles of;
Fairness – The parameters for cost allocation should be fair to all the parties involved

Reliability & accuracy – The right activity should always be charged for the right cost in the right amount

Efficiency – Operational efficiencies should be achieved in the cost allocation process and not clog operations

1.4 Allocation of costs

Uwezo Uganda will allocate costs to donors, grants and funding partners as follows:

- a) All allowable costs are charged directly to donations, grants, and funding partners where the costs have been clearly spelt out in the donor, grant or funding partner agreement.
- b) In situations where it is necessary to share office and general administrative overheads among donors and funding partners, the allocation will be based on percentage contribution of each donor or funding partner to Uwezo Uganda's annual direct project costs. This will apply to grants more than USD 50,000.
- c) In cases of donations, grants and funding agreements below USD 50,000 a flat rate of 10% of direct project costs will be charged as a contribution to office running overheads.