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The Control and Analysis of Hidden Performance Costs as a Result of Traffic Jam in Kampala Capital City

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ABSTRACT: Hidden costs represent the economic impacts of dysfunctions that disrupt the management and functioning of companies and organizations in terms of working conditions, work organization, communication-coordination-consultation, time management, integrated training or strategic implementation. These costs are called hidden because they are generally not, or poorly taken into account by the traditional accounting systems of organizations. The measurements carried out by Iseor for more than forty years in 1,310 companies or organizations in 37 countries, show that the hidden costs represent in the order of € 15,000 to € 60,000 in loss of added value per person and per year according to the companies. They thus represent a gigantic endogenous source of added value, subject to knowing not only how to measure them, but also to put in place suitable methodologies to convert them into performance and self-finance survival and development strategies. Hidden costs do not appear in a company's information systems, general and cost accounting or budget. However, they allow the organization to understand some of its economic difficulties and to find levers for improving its performance. As they are neither measured nor monitored, hidden costs are not factored into business decisions. Such an omission leads to analyzes, erroneous interpretations and inappropriate decisions.

KEYWORDS: Hidden cost, Congestion, Performance, control and Analysis.

1. INTRODUCTION

The Ugandan government has for over the two past decades been experiencing difficulties in terms of administrative expenses management. Managing one's performance is becoming an essential management method, according to the Society for Human Resource Management (SHRM);

“It is imperative that the Ugandan government improves the performance of their different ministries and agencies if they are to provide the citizens of the twenty-first century with quality and cost-effective services. And this is possible thanks to the analysis and control of the costs associated with the financing of ministries and agencies, the move to merge different government ministries and agencies is one way of propelling performance and reducing costs. The question of performance occupies a central place in the current economic context. The socio-economic approach to management and control (Savall, 1975; Savall, Zardet, 1992) is an innovative approach based on the work of Anthony (1965). With the aim of proposing a new approach aimed at developing socio-economic performance.

The question of hidden costs has today become a real issue for decision-making within organizations and especially in government ministries and agencies, and to deal with dysfunctions in order to research the effects of dysfunctions on the performance of the Ugandan government, which will make it possible to financially assess their causes and consequences to propose solutions in order to refine strategic choices.

Among the most eminent researchers in this field of hidden costs, we cite SAVALL, founder and president of the Institute of socio-economics of enterprises and organizations (ISEOR), but that does not prevent that there are other authors who have treated the subject in its different aspects. According to a study conducted by his research team, the organization accumulates dysfunctions that occur every day. The ISEOR method developed since 1974 aims to improve the performance of the organization.

In recent years, management within government ministries and agencies in Uganda has experienced remarkable shortcomings, due to the lack of control over management-related dysfunctions. Of course, the government and the private sector have put in place new ambitious and proactive policies and have planned a number of actions to promote efficiency and effectiveness. What presents a national challenge in favor of the public and private sectors performance, the latter accuses of dysfunctions linked mainly to human behavior (lateness, absenteeism, staff turnover). These generate costs that are generally underestimated and difficult to identify by both the public and private sectors, which leads to significant consequences and losses.

No one can deny today that the problem of cost control is a major and essential issue for the performance of the public and private sectors, which is faced with "hidden" costs and which can have an impact on the results of the sectors. According to the analysis method developed by H. Savall at ISEOR (University of Lyon), hidden costs designate both costs which are taken into consideration but diluted in different items and costs which are not taken into account and which correspond to shortfalls. Admittedly, these costs do exist but are generally not highlighted, unlike visible costs which have a name that can be measured. For this, it is necessary to diagnose and quantify the organizational dysfunctions generally caused by human behavior in order to understand and judge these additional costs. The control of the hidden costs passes first by the identification of their causal factors, thus the estimation of the various costs, therefore any organization will always have to face all the costs caused especially by the dysfunctions which represent a cost very high for the organization and weigh on its overall performance.

For the purposes of our article, we focus on identifying hidden costs, as well as their impact. First, we will discuss the general framework of analysis by reminding us of the importance of the notion of hidden costs and of performance. Secondly, we will present the research methodology adopted to conduct an exploratory study carried out within Kampala the capital city of Uganda, as well as the inventory of dysfunctions that we will present and discuss in the last part.

1.1. Research Problem

Laurenz Baertsch (2020), Traffic congestion is a major issue in cities around the world, particularly in developing countries, with potentially negative effects on outcomes ranging from economic activity to health thus affecting performance. This research paper aims to estimate the hidden cost of traffic congestion, i.e. commuter time lost, in Kampala, Uganda, in time and monetary terms. This study is meant to show the government that despite merging of government agencies and ministries as a means of reducing expenditure, traffic jam in Kampala is still costing all sectors expensively.

Empirical evidence on the costs of congestion in Kampala can directly support the KCCA in its decisions related to investments in the city's public transportation system. Modifications to existing solutions to traffic congestion as well as new ones, such as the Bus Rapid Transit or necessary improvements in the current road network, are likely to benefit from this analysis. This project can also set the ground for further studies related to the causes and consequences of congestion in Kampala, including on the wider effects of congestion on urban development and on the impact of school transportation on congestion in the city.

1.2. Objective of the Research

The objective of this research is to:

To provide in depth understanding and focus on traffic jam in Kampala which generates hidden costs to both government and the private sector.

1.3 Research Design

The researcher used secondary data where desk review has been conducted to collect data from various secondary sources. This includes reports and policy documents from most of the stake holders. Secondary data sources have been obtained from literatures regarding traffic congestions, and the remaining data were from the companies' manuals, reports, and some management documents which were included under the desk review. Reputable journals, books, different articles, periodicals, proceedings, magazines, newsletters, newspapers, websites, and other sources were considered on the government agencies with in Kampala. The data also obtained from the existing working documents, manuals, procedures, reports, statistical data, policies, regulations and a standard were considered for review.

2. LITERATURE REVIEW: HIDDEN COSTS AND PERFORMANCE

The concept of costs refers to all the charges borne by the company.

There are many different methods namely; full cost methods, activity based costing methods (ABC), hidden cost methods.

2.1. Hidden costs

2.1.1. Definition of hidden costs

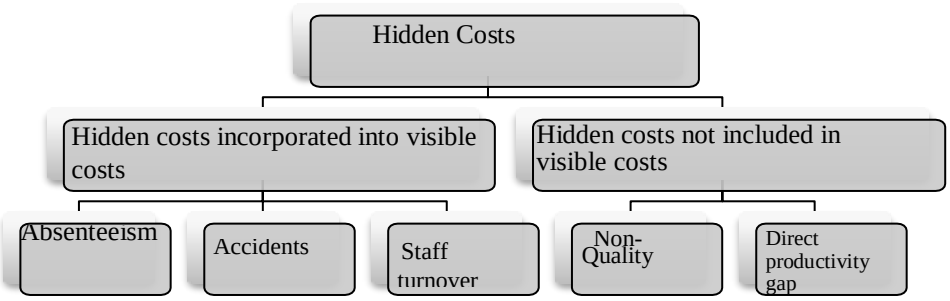
The visible costs are entered in the general accounting system and have an accounting name, for Boisvert (2007), the cost is the sum of money required in return for goods or services at the time of their acquisition and corresponding to their fair value at

that time. By deducing that a cost is an accumulation of charges on a product (good or service) at a certain stage of its development (Gouget & Raulet, 2003).

According to Savall (1995), a cost is said to be hidden when it does not appear explicitly in the company's information systems such as budgets, financial accounting, cost accounting and balance scorecards. For the author, the hidden cost, as the name suggests, is an invisible cost, or even a hidden performance cost, this theory shows that the presence of these costs reveals the existence of dysfunctions and anomalies in the organization. Generally, the hidden costs come from a human dysfunction, namely absenteeism, turnover, quality defect, late coming etc. These dysfunctions are difficult to quantify since their origin is difficult to determine. Cappelletti (2006) proposed a socio-economic management control model centered on controlling social performance and measuring its impact on economic performance. This approach is developed by the Institute of Socio-economics of Enterprises and Organizations, according to Martinet and Savall (1978),

"The identification, at a micro-spatial level within the organization, of dysfunctions carrying hidden costs constitutes the essential material for the implementation of efficiency". This shows that the calculation of these costs remains essential for any organization in order to achieve dimensional balance, both financial and human resource.

Figure 1: Presentation of Hidden Costs



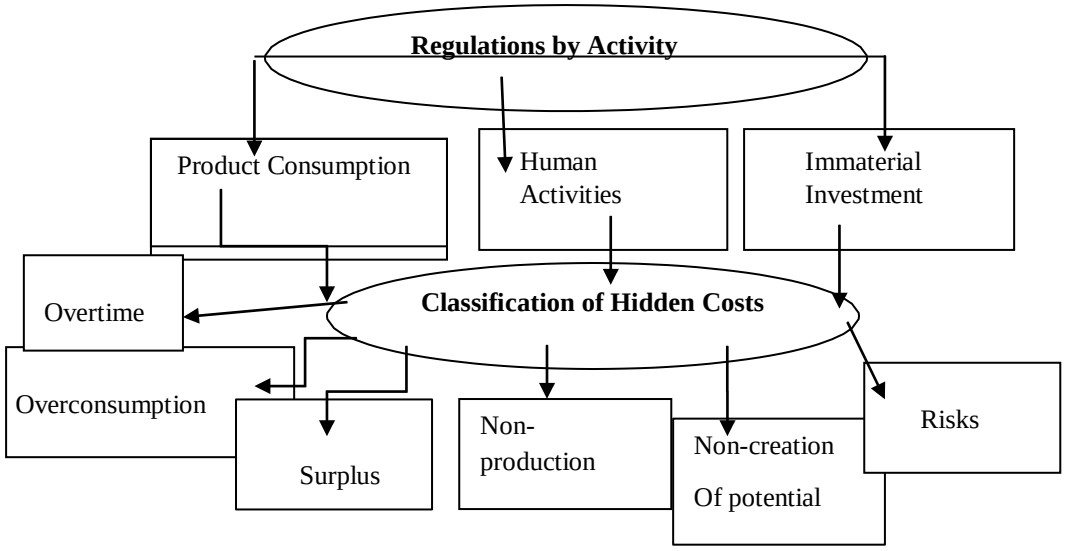
SOURCE: SAVALL (1995: 128)

Savall and Zardet, through the sociology of organizations, proposed a socio-economic approach to study dysfunctions in the public sector. Malfunctions result in "repair" costs called non-quality costs or hidden costs. Costs, which affect the economic performance of the organization, often escape accounting procedures.

2.1.2. Typology and indicators of hidden costs:

Hidden costs represent socio-economic variables which are likely to be measured financially, this shows that they can be of different types, stemming from human behavior or organizational dysfunctions, these costs are generally difficult to quantify and determine their origin.

Figure 2: Classification of Hidden Costs



Source: SAVALL (2003: 8)

Table 1: The main indicators for measuring hidden costs

Cause of Hidden Cost	**Possible Indicators**
Absenteeism	Rate of absenteeism: **Main causes of absences**: Sickness, accidents at work, non-justified absence, strikes, traffic jam, traffic accidents …). **Mode of regulation** : overtime,
Product non-quality (quality defects)	Frequency of faults: Number of complaints Image loss
Sub - Productivity	Surplus Overtime Overconsumption Non-production Loss of margin on variable cost
Staff Turnover	Staff turnover rate Staff dissatisfaction rate Cost of recruitment Cost of formation

Source: Dumas & Larue (2008)

2.2. Conceptual approach to performance

The performance of any organization is perceived by the triangle, efficiency, effectiveness and relevance in order to achieve the set objectives and this, according to an information system namely: financial accounting, cost accounting etc. However, these systems cannot highlight a category of these costs which are not found in the traditional system of the company.

The company represents a system that is both technical and social, organizational development involves bringing together the social dimension and the technical dimension, given that current competitiveness consists in taking into account the human factor in the strategy and objectives of the company.

The performance of a company is multidimensional (Burlaud et al., 2004). Socio-economic management makes it possible to measure both social and economic performance. Traditional methods of performance evaluation ignore several variables such as human resource costs. Controlling social performance has thus become a major topic in management control research (Burlaud et al., 2004).

Table 2: Different approaches to performance according to Cohen (1994)

Approaches	Characteristics and Indicators	Stakeholders Concerned
Strategic	Global orientations of the company Adequacy of the structures to the management orientations	Leaders Competitors
Organizational	Adequacy of structures, distribution of tasks, procedures, functioning in relation to company missions.	Leaders Competitors
Social	Assessment of professional and labor relations in the company assessment of the ability of managers and managers to regulate relations between social groups, to anticipate or deal with conflicts, to encourage adherence to the objectives and projects of the company and its components	Officers Employees and employee representatives Public Power
Technico-economic	Efficiency of productive processes Assessment of the ability to adapt in the short and medium terms in the face of changes in the environment and markets and technologies.	Leaders
Marketing	Appreciation of the ability to perceive market	Leaders

	needs and pressures. Assessment of the effectiveness of study methods and commercial actions.	
Financial	Assessment of the company's ability to maintain a satisfactory level of remuneration for its production and sales. Assessment of the company's ability to ensure the return on the capital made available.	Leaders Funders Owners, shareholders and lenders.

Source : Cohen, E. (1994), Financial Analysis, Economica, 3rd Edition.

2.2.1. Social performance

Today, Japan is among the countries which have ensured their economic success thanks to a better management of the human factor, because the employees of a company constitute a competitive advantage difficult to duplicate for the competition (Noguera, 2002); (Decock Good and Georges, 2003). Cappelletti (2006) proposed a socio-economic management control model centered on the control of social performance and the measurement of its impacts on economic performance.

According to Jeff Toohig (of the Grameen Foundation), "One of the goals of social performance management is to enable an organization to demonstrate its goals and performance to a large audience in a robust and sophisticated manner. It's more important to attract socially responsible investors".

Savall's theory is based on the interaction between two fundamental elements, namely the social dimension and the economic performance of the organization. This harmonious combination is achieved by calculating hidden costs within the organization. The analysis of social performance is most often materialized in terms of employee satisfaction in the social field (Savall, 1974, 1975, 1979).

Several works have integrated an approach to human resources management and management control, namely the work of ISEOR (Savall, 1974-1975) which is based on a socio-economic analysis of the organization and also proposes management concepts.: dysfunctions, hidden costs, intangible investments.

According to Wood (1991), social performance is a configuration of principles, social responsibilities, processes, social response, policies, programs and observable results. As such, performance consists above all in finding the best organizational efficiency (Morin E., 2008).

2.2.2. Capital city size and economic growth.

Nowadays, performance is an important subject for business leaders, which has been widely discussed in recent years, it represents, therefore, a concept quite specific to a user of descriptive signals, either of positioning diagnosis of this state in relation to an intention or a wish for information. (Leba, 1996; Bourguignon, 1995).

The notion of a capital city performance therefore now occupies a central place at the national and international level in order to mark a dynamic of improvement in the Gross Domestic Product of a country. The question of whether a country's capital city influences economic growth has been addressed by several streams of literature, most prominently by the New Economic Geography School (NEG) and urban economics. The underlying assumption is that Capital cities, in particular larger ones, create agglomeration economies and thereby make people more productive. This in turn increases the level of economic development at any given level of inputs (Duranton, 2008).

The NEG School emphasizes the economic efficiency-related benefits of agglomeration. In the traditional NEG framework, centripetal forces, such as localized knowledge spill-overs, pooled labour markets, and forward and backward linkages, make companies and people more productive if they concentrate in one area. Centrifugal forces, such as immobile factors, increasing rents and congestion in the prime area, however, incentivize people and firms to locate elsewhere.

The relative strength of these two forces shapes the economy's spatial structure and hence if people concentrate in one large city or, by contrast, spread out to smaller ones (Fujita et al., 1999). Several authors combine this basic framework with an endogenous growth model to analyse the effect of agglomeration on economic growth and vice versa. While the approaches vary in the specific channels used as agglomeration and dispersion forces, they generally conclude that more agglomeration and thus larger cities are beneficial for economic growth (Martin and Ottaviano, 2001, Fujita and Thisse, 2003).

A number of empirical studies confirm this relationship. Henderson (2003), Bertinelli and Strobl (2007), Brülhart and Sbergami (2009), and Castells-Quintana and Royuela (2014) use urban primacy, the percentage of the urban population which lives in the largest city, as a measure of agglomeration and test its influence on national economic growth. They all find that primacy has a positive effect on economic growth, but that the positive effect decreases as the level of economic development rises. Brülhart

and Sbergami (2009) also use the percentage of the urban population living in cities above 750,000 inhabitants as an alternative measure of urban concentration and come to the same conclusions. Evidence emerging from the theoretical and empirical NEG literature suggests that a more concentrated urban structure with larger cities spurs economic growth, in particular at low levels of economic development. Consequently, recent urbanization trends in the developing world are considered beneficial for economic development in these countries.

The urban economics literature also emphasizes productivity gains stemming from increases in city size but gives no unambiguous answer regarding the effect of average city size on national economic performance. Duranton and Puga (2004) describe a number of channels – similar to the NEG drivers of growth – which make people in cities more productive: the sharing and the matching of infrastructure, inputs, suppliers and labour as well as learning through the generation, diffusion, and accumulation of knowledge. Urban economics also underlines the importance of a dynamic effect of cities on worker's productivity through learning, which increases over time (Duranton, 2008). The dominant view is that agglomeration economies increase with city size.

This sort of productivity gains has been often documented at the city level. Rosenthal and Strange (2004), for example, indicate that a doubling of city size leads to a productivity increase of 3–8%. Melo, Graham, and Noland (2009) confirm this positive relationship in their meta-analysis of 34 studies, despite uncovering important regional differences. In the same vein, Duranton (2015) reviews the studies examining developing countries and concludes that productivity increases are even higher in developing countries than in the industrialized world. Differences in terms of productivity gains for different sectors are also in evidence in this type of research, with high-tech sectors and service industries exhibiting the strongest agglomeration economies (Graham, 2009, Henderson, 2010). A rise in city size also leads, however, to negative externalities such as congestion, higher rents and commuting time which undermine the benefits of agglomeration thus hidden performance costs (Duranton and Puga, 2004). People's productivity within a city, therefore, does not rise ad infinitum with increases in city size. It follows an inverted U-shape function: productivity increases up to a certain threshold of city population, after which congestion costs outweigh the benefits from agglomeration and productivity starts to decrease. Beyond the said threshold, workers and firms would be better off relocating to a different city.

2.2.3 Quantifying the cost of Traffic Jam in Kampala

This study quantifies the cost of travel time and of congestion to explain a hidden performance cost on the Gross Domestic Product.

To estimate the total time spent travelling in Kampala, the study combined information about residents' commuting behaviour from a travel habit survey (THS) conducted in 2016/2017 with data on predicted trip duration from Google Maps. The THS was conducted by ROM Transportation, TNM and CambridgeSystematics from June 2016 to February 2017 in response to a demand from KCCA. It contains information on all of the respondents' trips made the previous day, including trip duration, origin, destination, household income, mode of transport and employment status of roughly 600 respondents and 1400 trips (Laurenz Baertsch, 2020).

Table 3 reports the total travel time in the area of the GKMA, which amounts to USD 5.1 million per day or 13.7% of GDP of the GKMA and 6.2% of Uganda's GDP. The magnitude of these numbers highlights the potential economic benefits of investments that reduce traffic congestion and/or increase travel speed (Laurenz Baertsch, 2020).

Table 3: Travel time and Congestion per day according to Laurenz Baertsch; Policy brief UGA-19148 (2020)

Unit	**Total travel time**	**Congestion**
Hours	4,686,976	1,512,748
Dollars	5,056,474	1,549,986
% daily GDP GKMA	13.7	4.2
% daily GDP Uganda	6.2	1.9

Source: Policy Brief, UGA-19148 | August 2020

Congestion is estimated to cost USD 1.5 million daily, representing 4.2% of the GDP of GKMA and 1.9% of the GDP of Uganda (Laurenz Baertsch, 2020).

3. RECOMMENDATIONS

The one-hit solution

It is often incorrectly suggested that congestion may be solved with one big idea, such as:

- Widen roads

- Narrow roads
- Add bus lanes
- Build tunnels
- Build a new ring road
- Build a light rail network
- Switch off traffic lights
- Close through-routes to private vehicles
- Close car parks
- Build more car parks
- Build more park-and-rides
- Introduce a congestion charge/road pricing

None of these can deliver a complete solution, and most of them provide only temporary relief until induced demand fills up the road space once more. Road pricing (which we cover later) is the nearest to a one-hit solution, but it still needs to be paired with big improvements to public and active transport options.

Heavy-engineering measures, such as bus lanes, street-running trams, and tunneling, can attract support from politicians, mindful of their legacy. But such projects typically require years of highly disruptive work, destroy fragile streetscapes, and undermine the viability of other public transport options. Widening a road to add a bus lane makes it more difficult for pedestrians to cross, and may compromise the quality of cycling infrastructure that can be accommodated. A tram line or park-and-ride can cannibalise patronage of rural bus services. Business cases need to be built up carefully, and only after 'softer' measures have been implemented, or at least modelled in detail.

For those who believe that cycling causes congestion, the Cambridge Cycling Campaign has a mischievous suggestion: let's have a no-cycle day! Experience is much more persuasive than theory.

We need only look to cities in Europe that manage congestion effectively, such as Copenhagen, Freiburg and Groningen: they employ a wide range of complementary measures, carefully balancing the needs of residents, commuters, businesses, visitors and tourists.

The analysis above suggests four key recommendations:

3.1 Investment in public transportation infrastructure given large potential economic gains

The results of this research suggest that the cost of congestion is relatively high (≈ 4.2% of daily GKMA GDP) and that planned infrastructure projects lead to sizeable economic gains. In particular, the results suggest that the economic benefits, resulting exclusively from travel time reductions, offset the initial costs of construction after 12 years. Taking into account the spatial reallocation of firms and households leading to higher welfare and output through amore efficient urban structure might reduce the recovery period to 7-9.5 years.

Although including positive effects on health and the environment would further increase the benefit-cost ratio, they are not taken into account here due to the unavailability of estimates in the literature that are compatible with the context of this study. Additionally, the data used in this study suggest that the average travel speed (≈18.6 km/h) is relatively low inKampala. A recent study using a similar methodology finds an average travel speed of 24 km/h in a sample of 154 Indian cities and 35 km/h for Central Chicago, US (Akbar et al. 2018). Against this backdrop, the potential gains of investments in public transportation in Greater Kampalaappear to be large.

3.2 Take differential impacts of public transport investments on divisions into account

Public transportation infrastructure is likely to affect certain areas of a city more than others,

e.g. based on proximity and/or commuting habits. This could give rise to an inefficient allocation of economic activity that hinders productivity spillovers in areas of the city that are not well connected since firms are likely to take the availability of public transportation infrastructure into account when choosing their location. Furthermore, real estate prices have been shown to rise in response to public investment in infrastructure in affected areas in previous studies. As a result, socio-economic segregation could increase if some areas are neglected in terms of their connectedness to public (transportation) infrastructure.

It is therefore important to balance interests and needs of the population in different parts of the city when designing the public transportation infrastructure.

3.3 Enforce existing road traffic laws

Illegal parking, waiting, loading/unloading obstructs traffic flow in Kampala, reduces capacity at junctions, holds up buses and

and increases danger to those walking or riding motorcycles. Blocking junctions, which is illegal where there's a yellow box, can cause gridlock across a wide area of the road network.

Driving at an inappropriate speed, jumping red lights, or driving through restricted areas all contribute to fatalities, injuries and an unwillingness for people to walk or cycle, or to allow their children to do so unaccompanied.

There is currently an acceptance that it's OK for delivery vehicles to park up on the pavement outside a shop, even when there's a safer alternative. The convenience of the delivery driver outweighs convenience and safety of pedestrians, wheelchair users and those with infant buggies.

Penalty Charge Notices currently given for illegal unloading are seen simply as a cost of doing business, so perhaps an escalating penalty for repeat offences should be considered.

Government and local authorities need to 'sell' enforcement as a positive effort to help responsible road users, and not as a 'war on motorists'.

3.4 Extend residents' parking zones

In most towns and cities, only streets in the centre have comprehensive parking controls, typically including a mix of residents' parking and pay-and-display or limited-wait bays. Congestion, high parking charges and increasing fares on public transport are encouraging more and more people to drive and park outside controlled parking zones. They then walk, or sometimes cycle, the rest of the way.

This is exacerbating congestion and pollution in cities as more commuters drive around looking for parking spaces. This in turn makes walking and cycling less pleasant and safe for residents. It also leaves no space for visitors (including those providing health and personal care services) to park, and for delivery vehicles to stop safely.

The answer is to extend parking controls much further out from the centre of the city in a coordinated way. Adding new residents' parking zones in a piecemeal fashion simply pushes problems to a new area. By coordinating the expansion it's possible to have one-hour residents' parking zones, which can be patrolled by one or two civil enforcement officers. A patrol route can be designed through consecutive one-hour restrictions: 10-11am in one area, 11-noon in the next, noon-1pm in the next, and so on. Combined with ANPR (automatic number plate recognition) technology, enforcement can be quick and cheap.

The challenge with introducing new parking controls is political: to gain support from those who see themselves facing additional costs and inconvenience rather than benefits. The steps to gaining popular buy-in are:

- Collect data on commuter parking and its impacts
- Identify local problems that parking controls can solve and include these at an early stage in scheme proposals
- Minimize costs to residents through efficient enforcement using appropriate technology, such as virtual permits
- Offer a trial (using experimental traffic regulation orders) of controversial aspects of a scheme. Undertake in advance to remove or change the scheme if there is less than 50% support shown in a consultation held after, say, nine months.

As part of a general review of parking allocation, space should be allocated for short-stay parking for visitors and loading bays for deliveries.

4. CONCLUSION

Currently, the creation of added value represents the main engine of growth to improve economic performance. However, the control of social performance has become a major topic in management control research (Berlaud et al, 2004). Hidden costs remain a real problem regardless of the nature of the organization, as they are dispersed throughout the organization and in different functions.

Developing cities today are experiencing organizational difficulties that disrupt their operations; However, the implementation of reforms in this area has contributed to a change in the sector by addressing the concept of city size and performance. National requirements impose urgent reforms of growing cities, in order to put the city dwellers at the center of the country's concerns since they contribute a lot towards the GDP and this, in order to act on the overall performance of both public and private sectors, including the social and human dimension. The effectiveness of the transport organization depends on its ability to take the human factor into account in management methods. This shows that the new socio-economic management is proving to be a solution that makes it possible to create an advantage for the organization and improve the relevance of its operation.

The Ugandan Capital City Authority should improve its performance in order to lead to a gradual organizational change and create added value on the economy and its dwellers.

To conclude, a more in-depth study should be carried out, within two different cities in the neighbouring countries; Kenya and Rwanda to see how traffic Jam has been controlled and its impact on their economies. In particular, a confirmatory quantitative

study based on a questionnaire to better understand the problem and to observe the extent of the phenomenon in order to obtain more significant results.

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