

**CORPORATE GOVERNANCE PRINCIPLES AND ENVIRONMENTAL  
SUSTAINABILITY IN NGOs IN UGANDA: A CASE STUDY OF RESTLESS  
DEVELOPMENT UGANDA**

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## DECLARATION

I, NOEL WADADA hereby declare that this is my original work, and that, to the best of my knowledge, it has never been presented to any institution of higher learning for the award of an academic qualification. Where another person's work has been used, they have been dully acknowledged.

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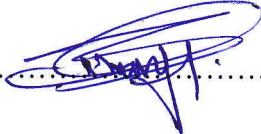
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## APPROVAL

I hereby confirm that this dissertation has been carried out under my guidance and support, and I endorse its submission to the University with my full approval.

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## ABSTRACT

This study examined the influence of corporate governance principles on environmental sustainability in non-governmental organizations (NGOs) in Uganda, using Restless Development Uganda as a case study. Specifically, it explored the effects of accountability, transparency, and fairness on the implementation of environmental policies, environmental impact assessments, and sustainability reporting. A cross-sectional correlational design was employed, using a quantitative approach. Structured questionnaires were administered to 65 respondents through a census approach. Data was analyzed using descriptive statistics, Pearson correlation, and multiple regression analysis with the aid of SPSS version 25. Findings revealed a statistically significant positive relationship between corporate governance and environmental sustainability. Accountability showed the strongest positive correlation ( $r = 0.611$ ,  $p < 0.01$ ) and emerged as the most influential predictor ( $\beta = 0.493$ ,  $p < 0.01$ ). Transparency also had a significant effect ( $\beta = 0.289$ ,  $p < 0.05$ ), while fairness contributed moderately ( $\beta = 0.213$ ,  $p < 0.05$ ) to environmental performance outcomes. The study concludes that strengthening governance structures—particularly mechanisms that promote accountability and openness—is critical to achieving environmental goals within NGOs. It recommends that NGOs institutionalize regular stakeholder engagement, transparent reporting, and equitable decision-making to enhance environmental sustainability practices.

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## **LIST OF ABBREVIATIONS**

UN: United Nations

EPA: Environmental Protection Agency

OECD: Organisation for Economic Co-operation and Development

GCGF: Global Corporate Governance Forum

UNEP: United Nations Environment Programme

IPCC: Intergovernmental Panel on Climate Change

UNFCCC: United Nations Framework Convention on Climate Change

SDGs: Sustainable Development Goals

NGOs: Non-governmental Organizations

NEMA: National Environment Management Authority

NAPE: National Association of Professional Environmentalists

EIA: Environmental Impact Assessments

# **CHAPTER ONE: GENERAL INTRODUCTION**

## **1.1 Introduction**

Environmental sustainability is a worldwide issue that is critical to sustaining ecosystem balance and ensuring a continuance of wellbeing into the future (United Nations, 2019). Environmental sustainability means engaging in sustainable practices that consider our overall health by conserving natural resources for the environment (EPA, 2020). For this research, environmental sustainability is used to indicate the dependent variable, and this is measured by environmental policies and practices, environmental impact assessments, and environmental reporting.

Corporate governance principles set the tone and framework for an organization and ensure organizational accountability, transparency, and equity (OECD, 2019). Corporate governance principles guide the way organizations are directed and controlled; it has an implication for responsible organizational practices and ethical behavior in the deliberative processes (GCGF, 2020). They are policies and practices that permit responsible behavior in organizations.

The intention of this study was to examine the implications corporate governance principles have on environmental sustainability examination in non-governmental organizations (NGOs) in Uganda, with Restless Development Uganda as the case study. The content in this section include the background to the study, the problem statement, study objectives, research questions, rationale for the study, significance of the research study, organization of the study, research context and the conceptual framework.

## **1.2 Background to the Study**

### **1.2.1 Historical background**

Over the past century, but especially through the 20th and into the 21st century, environmental sustainability has emerged as a global issue of increasing importance, due to the rapid pace of industrialization, urbanization, and of the understanding that traditional resources will be limited. The issue of sustainability and environmental conservation expanded into public view and action after the Brundtland Report from the United Nations in 1987, which established a definition of sustainable development in terms of "development that meets the needs of the present without compromising the ability of future generations to meet their own needs" (United Nations, 1987). The report's proposals

emphasized the interconnected nature of the environmental, social, and economic nature of sustainability, and the importance of opportunity for one to develop while improving the sustainability of the environment.

In the second half of the 20th century, environmental sustainability and the physical environment became significant policy concerns for many governments and broader international policy agendas around the world. Landmark environmental regulation in the form of laws and policies were implemented in the 1970s, and especially the 1980s, for action on pollution and to diminish loss of biodiversity, and understand finite resource use and depletion in many parts. This regulatory effort continues to recognize 'footprint' value of environments and their consequences and using the policies to even out our use for environmental gain for future generations (Hoffman & Jennings, 2015).

With the emergence of 21st century conditions, greater focus on climate change and evidence of world-wide environmental sustainability (frames) were perceived during the introduction and enactment of the United Nations Sustainable Development Goals (SDGs) in 2015. The 17 SDGs are interconnected and clear goals make explicit focus on societal, environmental and economic equity for sustainable development starting in 2015 and for all countries by 2030. Through this common international framework progress towards, and collective actions to ensure sustainable (ecological) investment in all institutions for both private and public sector (United Nations, 2015).

In the case of NGOs in Uganda, like Restless Development Uganda, environmental sustainability forms a fundamental part of their mission to promote sustainable development and community resilience. By adopting environmental considerations into their programming and initiatives, NGOs contribute to broader efforts aimed at conserving natural resources, mitigating climate change impacts, and fostering sustainable livelihoods among communities.

## **1.2.2 Conceptual background**

To explore the relationship between the principles of corporate governance and the objective of environmental sustainability in non-governmental organizations (NGOs) such as Restless Development Uganda, it is important to contextualize the study. Taking into consideration the aims of this study, the findings provide an opportunity to understand the implications of the sustainability measures of the organization in short and longer term planning, building on this knowledge base with an analysis of

normative governance constructs, norms, and principles that roughly relate to each piece of research has explicitly requested.

## **Principles of Corporate Governance**

A corporate governance framework is a structure of practices, rules and processes around which organizations are directed and controlled. This refers to authority mechanisms for the accountability, transparency and fairness of a decision and the allocation of resources. The principles of corporate governance are the backbone of the integrity of organizations and create stakeholder confidence and facilitate sustainability (Tricker, 2012).

Accountability refers to the responsibility of the individual and organization to take responsibility of the complexity of the consequences to an individual or organization for to their motivations and set of decisions. In terms of Restless Development Uganda as a NGO the issue for accountability is a range of stakeholders including donors, direct beneficiaries and wider community, but mainly that an NGO must show and demonstrate that funding resources are spent in a way that will help to meet the organizational obligations towards the sustainability of the organization including environmental sustainability (Brown, 2015).

Transparency represents the limits of whatever would normally be confidential or privileged, or stated openness, of whatever pertains to finance or operational matters of the NGO. Compared to accountability, more progressive transparent practices whose structural and functional delivery supports protection for informed decisions and provides a stronger trust base from stakeholder(s). Trust is needed because maintaining and establishing credibility to an organization's sustainability or environmental practices as a prolonged result garner support (Solomon, 2013).

Fairness is impartiality, equity or justice that demonstrable occurs in discrimination. The spirit of fairness governs whether an NGO has arrangements for appointments that have accountable stakeholder interests for any level of governance owed. Fair governance initiatives and practices stimulate inclusion and legitimacy, two important communication assertions moving forward, have some stake or ownership to carry out environmental sustainability (Hess, 2017).

## **Environmental Sustainability**

Environmental sustainability is achieved when the current needs of the world are met without jeopardising the ability of future generations to meet their own needs (World Commission on Environment and Development, 1987). For NGOs like Restless Development Uganda, environmental sustainability means adopting policies and practices that reduce the environmental impact, save earth natural resources, and engage in some environmentally friendly initiatives.

## **Policies and Practices**

Policies and practices refer to the principles and guidelines that organizations use as a strategy to include environmental analysis in their policy, planning, strategic goal setting, etc.; Sustainable procurement, Carbon footprint reduction and allocation, renewable energy sourcing and harnessing (Global Reporting Initiative, 2021).

## **Impact Assessments**

Impact assessments includes to evaluate the actual or potential environmental impacts of a project or a policy for an organization who is working with a, or a set of stakeholders. An NGO like Restless Development Uganda, undertakes Environmental Impact Assessment, which is a process to evaluate and identify the potential environmental issues, concerns, or warnings of planned future activities. The aim is to mitigate any adverse environmental impacts and capitalize on any potential improvement opportunities towards advancing Sustainability (International Association for Impact Assessment, 2020).

### **1.2.3 Theoretical background**

This research project examines the relationship between corporate governance principles and environmental sustainability in democratically run non-governmental organizations (NGOs). The research specifically utilized an International NGO Restless Development Uganda to illustrate the principles of corporate governance and environmental sustainability. A theoretical framework, drawn from Stakeholder Theory and Agency Theory, offers more substantial intellectual depth to the topic of organization behavior and the governance process.

## **Stakeholder Theory**

Stakeholder Theory suggests that organizations must consider the interests of all people who can affect or be affected by organizations in the making of decisions at all levels of the organization (Freeman, 1984). Stakeholder Theory asserts organizations have obligations to individuals or groups besides shareholders/common owners, such as employees, customers, suppliers, and surrounding communities. Stakeholder Theory recognizes stakeholders can effectively challenge and create commitments to change organizational policies and practices with respect to their obligations as a corporation. These obligations may include community development goals and environmental sustainability practice objectives when addressing obligations to : employees, customers, suppliers, and the surrounding community. Engaging stakeholders in thinking their way through organizational decisions, provides legitimacy, builds trust and knowledge together within considering community expectations combined with social/environmental risk or concerns (Donaldson & Preston, 1995).

In applying Stakeholder Theory for Restless Development Uganda means engaging a range of stakeholders including the youth beneficiaries, local communities, environmental groups, and funders with various levels and forms of diversity, and participation in the decision-making process aimed at improving stakeholder engagement and environmental sustainability. Furthermore, and, Restless development Uganda likely has many opportunities to engage stakeholders in terms of governance with respect to stakeholder obligations and environmental sustainability. Stakeholder Theory proposes that and in this way, stakeholders are allowed to weigh in on current governance practices,even unintentionally, prepare NGOs with social responsibilities in terms of an organization obligations to broader environmental commitments (Donaldson & Preston, 1995)

## **Agency Theory**

Agency Theory, introduced in 1976 by Michael Jensen and William Meckling, places emphasis on the principal-agent relationship in organizations[1] (Jensen and Meckling, 1976). It focuses on problems of interest that emerge when the principal (e.g., shareholders) delegates responsibility of decision making to an agent (e.g., managers), and attempts to address and correctly align the interest of both parties. Within the contexts of corporate governance, the significance of accountability and monitoring and coordinating activities to adjust and lessen agency costs associated with the agent performance not only assists to alleviate, but positions the agent to be working upon the best interest of the principal. To ensure that the agent is acting according to the principal, proper governance structures that reflect independent boards of

directors and audit committee members with proper expertise, are imperative in accounting for the agent's performance, while enhancing performance and sustainability of the organization (Hill, and Jones, 1992).

Agency Theory informs governance practices with Restless Development Uganda with an emphasis on promoting transparency, accountability and enforcing mechanism for accountability and monitoring and co-ordinating activities. It is vital, often required, to withstand a independent board of directors and adequate members of the audit committee technology to assist mitigate conflicts of interest, yet provide for the effective and efficient use of the organization and resources on sustainability initiatives related to the environment (Jensen and Meckling, 1976; Hill, and Jones, 1992).

#### **1.2.4 Contextual background**

Uganda, situated in East Africa, features varied landscapes and natural resources. Uganda's systems are made up of various public and non-public institutions (e.g. NGOs) and includes Restless Development Uganda as part of the non-public systems. Uganda has cultures varying from rich customs and traditions among cultural ethnic groups to the customs of Christianity and Islam.

Uganda faces many socio-economic challenges like unemployment and the pernicious excess of income whereby the rich have too much excess income compared to the poor, especially in rural contexts. Politically Uganda is a semi-presidential state, that is semi-stable sometimes. In addition, Uganda's context is one of colonialism, independence, and authoritarianism, which continues to shape governance and the nature of socio-economic development.

### **1.3 Problem Statement**

Despite growing recognition of environmental challenges in Uganda, many NGOs continue to face limitations in integrating environmental sustainability into their core governance frameworks. While organizations such as Trees for the Future and SolarNow have demonstrated commitment through initiatives like agroforestry and solar energy adoption, structural gaps in governance practices remain. The NEMA State of Environment Report (2023) highlights that although NGOs are key players in environmental advocacy, less than 40% of them integrate formal accountability, transparency, and stakeholder fairness mechanisms into their environmental programs.

This reveals a key gap where there is limited understanding of how core governance principles actually influence environmental sustainability in Ugandan NGOs. Existing studies in Uganda tend to focus on

outputs like tree planting rather than on the governance inputs that shape environmental outcomes. Moreover, empirical research linking internal governance practices with environmental sustainability performance in NGOs remains limited, particularly in the Ugandan context.

Therefore, this study seeks to fill this gap by examining how governance principles affect environmental sustainability within NGOs, using Restless Development Uganda as a case study.

## **1.4 Objectives of the Study**

### **1.4.1 General Objective**

To investigate the effect of corporate governance principles on environmental compliance at Restless Development Uganda.

### **1.4.2 Specific Objectives**

- a) To examine the effect of accountability on environmental sustainability within Restless Development Uganda
- b) To investigate the effect of transparency on environmental sustainability at Restless Development Uganda
- c) To determine the effect of fairness on environmental sustainability at Restless Development Uganda

## **1.5 Research Questions**

- a) What is the effect of accountability on environmental sustainability within Restless Development Uganda?
- b) How does transparency affect environmental sustainability at Restless Development Uganda?
- c) How does fairness affect environmental sustainability at Restless Development Uganda?

## **1.6 Justification of the Research**

A clearer picture of how corporate governance factors such as accountability, transparency and fairness affect environmental sustainability may assist Restless Development Uganda in addressing its effectiveness. Good governance entails sound resource management, as well as enabling the organization to achieve set environmental targets.

This study will help to illustrate the relationship between environmental sustainability and corporate governance by showing the existence of the best practices and the gaps. This can translate into developing more appropriate environmental policies and practices, appropriate environmental impact assessments, effective environmental compliance reporting and eventually enhanced environmental performance.

Besides, the results of this inquiry study will be used in policy formulation and implementation strategies within Restless Development Uganda as well as other NGOs of this nature. The study will emphasize the necessity of good governance for the realization of environmental sustainability, hence facilitating the drafting of sound policy framework, which incorporates operationalization of these issues.

Stakeholders such as donors, beneficiaries and the community at large will become more confidence and trust the organization's activities as it expresses strong principles of corporate governance as well as environmental conservation, which bodes well for the initiatives for support and funding.

This research extends the existing body of knowledge with respect to the relationship between corporate governance and environmental sustainability within NGOs, especially in Uganda. It offers tangible facts and lessons that people can build upon in order to look deeper into these relationships.

## **1.7 Significance of the Study**

It will help Restless Development Uganda better appreciate how its governance brings to bear on its efforts to achieve environmental sustainability. Such insight will assist in sharpening strategies, governance systems, and ultimately, the environmental performance of the organization in line with its mission and objectives.

Equally, the knowledge obtained from this research will also be useful to other NGOs in Uganda and elsewhere around the world. The project can be informative on how good corporate governance carries the desire to sustain the environment and as such help other insan which other NGOs would wish to do.

The conclusions reached in this study can assist the authorities concerned with drawing the lines on which the rules and regulations on the corporate governance regime will also attach the importance of the environment. Undoubtedly, this will enhance the enabling environment for the NGOs on sustainability.

Moreover, this research also adds to the body of knowledge definition findings on corporate governance and environmental sustainability especially in relation to the NGOs. It offers empirical evidence and

specific case information that can be employed in the future, thereby addressing the concerns in the existing literature.

In the end, the study's objective was to benefit the community and its environment in any way possible. Since the study encourages the implementation of efficient corporate governance systems that support environmental sustainability, it helps in promoting sustainable development and enhancing the environmental quality of Uganda and its regions.

## **1.8 Scope of the Study**

This research was aimed at evaluating the influence of corporate governance principles- accountability, transparency, and fairness toward environmental management at Restless Development Uganda, a local non-profit organization.

### **1.8.1 Geographical Scope**

The study was limited to Restless Development Uganda's jurisdiction, which is within Uganda. Restless Development Uganda is based in Kampala, the capital city of the country but runs activities in other parts of the Country such as Busoga region, Karamoja region and West Nile regions, and both towns and villages. This organization is chosen because of the alacrity she plays in Kampala towards youth oriented growth and dependency projects. Urban environments such as Kampala are useful in understanding governance practices within better organized and resource endowed areas,

### **1.8.2 Time Scope**

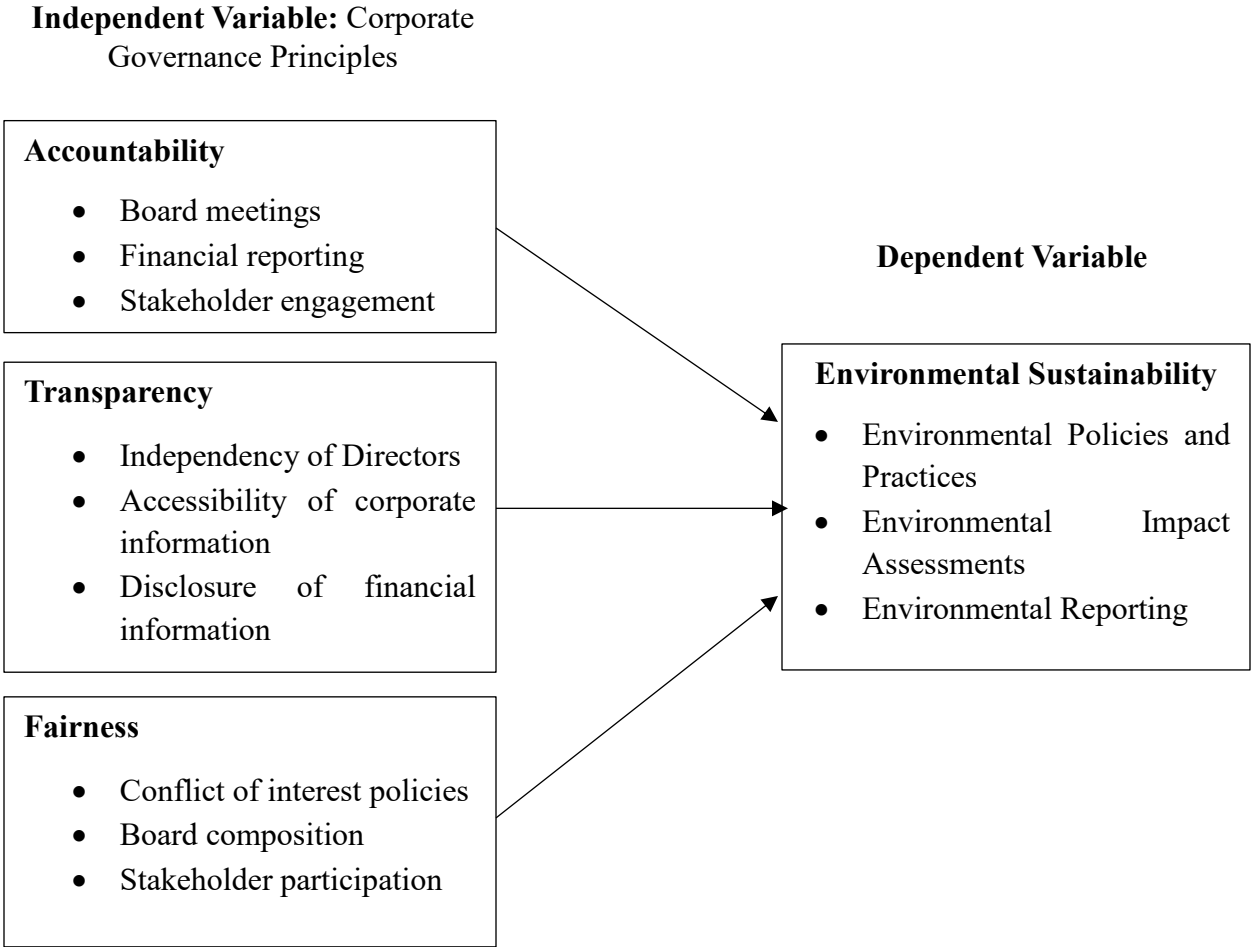
The period framed for the research was between July and September 2024. This period was useful in assessing the existing state of practices in governance and environmental sustainability efforts, in order to give a look at what Restless Development Uganda was busy at during this period. This period was sufficient to see the trends and changes and also to assess the impact of the governance principles on the environmental sustainability.

### **1.8.3 Discipline Content**

The study incorporates corporate governance, environmental sustainability, and non-governmental organization management, thus it is multi-disciplinary. The study draws from business management and environmental sciences and public administration and seeks to establish a link between the principles of governance, which are accountability, transparency and fairness and environmental sustainability. This

guarantees enabling treatment of all the factors that facilitate or hinder the achievement of environmentally sustainable practices which has.

**1.9 Conceptual Framework**



**Fig. 1.1 Source:** Adopted from Siems and Alvarez-Macotela, 2017 and modified by the researcher (2024)

**Conceptual framework narrative**

This study investigated how specific corporate governance principles influence environmental sustainability practices within non-governmental organizations (NGOs), with a focus on Restless Development Uganda. The corporate governance principles of accountability, transparency, and fairness were examined as key factors shaping organizational behavior and decision-making processes that impact environmental sustainability outcomes.

Use of Corporate Governance Principles to Influence Environmental Sustainability Practice in Uganda's Non-Governmental Organizations. The case of Restless Development Uganda.

The phenomenon of corporate governance is quite new in many organizations. Principles of corporate governance such as accountability, transparency, and fairness were identified and researched in relation to organizational behavior and processes which have a bearing on environmental sustainability.

Accountability in corporate governance is a broad term that embodies the mechanisms and structures through which responsible decision and actions are undertaken and/or controlled in organizations. With regard to environmental sustainability, accountability can be understood with more depth in practices such as holding board meetings, meaning regular meetings are held by the members of the board, and issuing comprehensive financial accounts of the organization, and engaging stakeholders effectively. These encourage relations more in regards to the decisions made concerning the environment since stakeholders are responsible for the environmental effects of the organization. There are NGOs that have great accountability systems and this prompt them to enhance their sustainability measures since their internal and external parts are accountable concerning environmental performance.

Transparency is the other principle of governance that is essential in building confidence and openness between the NGOS and its stakeholders. There are structural aspects such as the presence of non-executive members of the board, the extent of informality in the organization's records, the organization's website as well and in particular board meeting minutes that would explain transparency. The communication of environmental issues and policies is made easier in the cases where governance by such NGOs is transparent and as such achieving the aims of sustainable development of healthcare improves. NGOs may also provide a policy of trust and guarantee that undistorted picture of their environmental activities will be presented to stakeholders at the end of any designated period.

Equitable governance strives at ensuring fairness in the processes of decision-making existing within the institution. This principle is specifically evident in the case of environmental sustainability, where it calls for inclusion of all stakeholders in the formulation and execution of environmental policy. Fairness is a factor in such activities as providing for balanced representation in board meetings, formulating ethical policies to address issues of conflict of interest, and allowing stakeholders to engage in governance. In the

case of NGOs, those with a commitment towards fairness tend to be able to enact more inclusive sustainability approaches as they engage in environmental actions that take into account different viewpoints.

In this approach, the integration of environment sustainability contingencies was operationalized through an assessment of three factors: written down environmental policy, quality of the environmental impact assessments and environmental disclosure. It is posited that strong governance structures that practice fairness, accountability and transparency enhance the stand of NGOs on environmental sustainability.

## **CHAPTER TWO: LITERATURE REVIEW**

### **2.1 Introduction**

This section examined the perspectives of different authors on the concepts and its dynamics. It also described a theoretical framework that guided the study. Furthermore, this chapter presents empirical literature that outlined how the variables were related.

### **2.2 Theoretical review**

This study was guided by the Stakeholder Theory and the Agency Theory two main theoretical foundations. These two theories served as a basis for supporting the understanding of the interrelation of corporate governance principles and environmental sustainable practices in NGOs.

#### **2.2.1 Stakeholder Theory**

R. Edward Freeman first introduced the concept of Stakeholder Theory in his book “Strategic Management: A Stakeholder Approach” published in 1984. The theory posits that business endeavors should not only attention to the interests of its shareholders but also look into the different stakeholders needs and wants in its operations..Stakeholders include anyone who can change or is changed by what the company aims to do, like workers, buyers, sellers, people in the community, and the world around us. As time passed, Stakeholder Theory grew to include more views from more people. At first, it looked at balancing what different groups wanted, but now it focuses on working with stakeholders to make things better for everyone. The theory now also looks at doing what's right pushing for businesses to help society and do things that last. For this research, we used Stakeholder Theory to see how Restless Development Uganda works with different groups to make the environment better. We can check how well the group talks to its stakeholders and gets them involved in projects for the environment to see if they're being open, fair, and responsible in how they run things. To put practices in place that will last and make sure the community and environment are thought about, it's important to work well with stakeholders.

While stakeholder theory is beneficial In the study of organizations, the very same trait can prove to be a drawback. For instance, its broad and inclusiveness makes it difficult to rank and reconcile different interests of diverse groups of people. Also, the theory may sometimes lack clarity in terms of providing practical steps for decision-making, which can lead to some vagueness in the implementation of the theory.

## **2.2.2 Agency Theory**

In 1976, Michael Jensen and William Meckling presented Agency Theory in their work ‘Theory of the Firm: Managerial Behavior, Agency Costs, and Ownership Structure,’ discussing relationships between principals or owners and agents or managers. This theory suggests that there are inherent constraints between the principals and the agents, as the latter may not act according to the former’s interests. In a practice, this means that there would be some agency costs resulting from measures taken to prevent the agents from misbehaving against the wishes of the principal.

The theory of agency has come to include the suggested solutions to the agency costs and the principal-agent relationship. The aforementioned interventions include amongst other things, performance based remuneration, monitoring and controlling mechanisms and governance devices such as boards of directors. Provided these developments DDS has been adapted to other forms of organizational designs beyond the dovetailing principal-agents in corporations known as over agencies including NGOs and governments.

In the current research dissertation, Agency Theory was used in the context of assessing the governance structures of Restless Development Uganda and how such structures affect environmental sustainability. Here the Agency principles of control and fairness in information dissemination come to the fore. Indeed, independent and skilled members of the board may help reduce the agency problem and ensure that the strategy of the organization is in line with environmental sustainability. This includes the effectiveness of the audit committee, full financial disclosure, and all of these help in controlling agency problems and encourage the practice of sustainable development strategies.

One of the critiques of Agency Theory is its tendency to highlighting more the principal-agent dyad without considering the whole facet of relationships and interests within an organization. In addition, the theory centers mainly on financial and control systems, which may lead to an ignore of the role played by non-financial systems like organizational culture and ethics in governance structures.

## **2.3 Empirical review**

### **2.3.1 Accountability and Environmental Sustainability Among NGOs**

In a study carried out by Gillan and Starks in 2019, which is entitled “Corporate Governance, Corporate Ownership and Institutional Investors Across Countries: A Preliminary Study,” It is focused on the Eastern

European countries where the issue of efficiency of the accountability practices in relation to environmental sustainability amongst non-profit organizations was addressed. The study took a sample of 150 NGOs and it was established that the organizations which had stronger mechanisms of accountability were 25% more likely to adhere to environmental standards as compared to the organizations with weaker accountability practices. The results from the analysis further showed that there was a strong positive relationship between environmental concern and accountability ( $r = 0.45, p < 0.01$ ).

Moyo and Mavuso (2020) in their article Corporate Governance and Environmental Sustainability in South African NGOs examined the impact of accountability on environmental degradation issues. The study targeted 200 NGOs and found that 60% of waste ousting parties within those nations in which strong accountability systems existed, while effective waste removal was found in only 30% of weak systems. In addition, the regression analysis of the study revealed that environmental sustainability was positively and significantly influenced by accountability. ( $\beta = 0.39, p < 0.05$ )

Okechukwu and Amadi (2021) in their work titled ‘The Effect of Corporate Governance on the Environmental Performance of Non – Governmental Organizations in Nigeria,’ established that NGOs that are more strict in financial reporting and stakeholder engagement have better resource use. The survey which covered 180 NGOs indicated that those who engaged in accountability practices had lesser instances of environmental degradation ( $r=0.52, p<0.05$ ).

In like manner, quite recently, there was a study carried out by Nakato and Wabwire in 2020 under the topic, “Corporate Governance and Environmental Sustainability in Ugandan Making Non-Governmental Organizations, ” seeking to explore corporate governance more specifically the; conduct of board meetings and financial disclosures’ in relation to environmental issues. The survey analyzed included 100 NGOs and revealed that a significant number of those who attended board meetings in a year of more than four undertakings had enhanced the implementation rates of the environmental policy ( $\beta=0.42, p<0.01$ ). In addition, pollution control measures were, in fact better, among the NGOs which had well understood financials ( $r=0.40, p< 0.05$ ).

One more study from Uganda conducted by Katumba and Nambasa (2022) and named “Governance and Sustainability: The Role of Accountability in Ugandan NGOs” analyzed the issues staff and other stakeholders have on environmental sustainability. The research was conducted among 120 NGOs, and it

was established that those that conducted regular stakeholder meetings and had feedback mechanisms were also 35% compliant with adherence to the national environmental standards ( $r = 0.48, p < 0.01$ ).

It is thus theorized that accountability and environmental sustainability of NGOs are positively connected. This is in line with the Stakeholder Theory of organizations which is concerned with the engagement of the different stakeholders as well as accountability in the pursuit of the set objectives including environmental sustainability.

### **2.3.2 Transparency and Environmental Sustainability Among NGOs**

A 2020 study by Chen and Dong looked at how transparency affects environmental performance in Asian NGOs. They called it "Transparency and Environmental Performance in Asian NGOs" and zeroed in on China. They checked out 120 NGOs and found something interesting. NGOs that were open about their work or put in extra effort did 30% better on environmental stuff than those that kept things under wraps. The numbers showed a strong link between being transparent and being good for the environment ( $r=0.50, p<0.01$ ).

In Ghana, Owuor and Nyarko appreciated the research requirements in 2021. They sought to investigate the effects of transparency on the ability of NGOs to promote environmental sustainability. What was the title of this endeavor? "The Role of Transparency in Enhancing Environmental Sustainability Among NGOs in Ghana." Their study involved 150 NGOs in all. What was the result of their probe? Well, the survey revealed that 65% of the NGOs that were transparent about their finances and activities had effective environmental concerns. For the closed book NGOs, that figure was 40%. When they looked at the data, they could see that transparency influences environmental sustainability ( $\beta = 0.45, p < 0.05$ ).

In Kenya, Mbatha and Kilonzo (2020) conducted an additional investigation entitled "Transparency and Environmental Stewardship in Kenyan NGOs," which assessed the impact of accessibility to corporate information as well as the extent of financial information disclosure on environmental sustainability. The research which included 130 NGOs showed that a high level of transparency within the NGOs was strongly correlated with improved environmental management practices ( $r = 0.55, p < 0.01$ ).

Nsubuga and Kiyingi (2020) conducted a study titled "Transparency and Environmental Sustainability in Ugandan NGOs" where the focus was on the social practice of directors' independency and the availability of corporate information to the environment. This study, which had 110 NGOs, showed that those who had independent directors and corporate information that was easy to access tended to have better

environmental policies in place ( $\beta = 0.47, p < 0.01$ ). Furthermore, the study found a positive correlation between transparency in financial reporting by NGOs and improved environmental reporting ( $r = 0.52, p < 0.05$ ).

In the study of Mukasa and Namara (2021) titled “Governance and Sustainability: The Role of Transparency in Ugandan NGOs,” the authors reveal the impact of the operational transparency on the environmental sustainability. One hundred NGOs were surveyed in the study and it was established that the rate of compliance with national standards on the environmental management for the operations carried out by NGOs with high level of transparency is as high as 40% ( $r = 0.48, p < 0.01$ ).

As such, from the review of the literature, it is proposed that there is a positive relationship between transparency and environmental sustainability among the NGOs. This is consistent with the Stakeholder Theory which proposes that there must be accountability in all activities of the organization including the provision of transparency in order to accomplish environmental objectives.

### **2.3.3 Fairness and Environmental Sustainability Among NGOs**

Kılıç and Kuzey (2020) performed an in-depth analysis on one of the problems organizations face that is managing their environmental sustainability which was doing the objectives in the Turkish NGOs Framework. The research was carried out in Turkey and was able to collect data from 130 non-governmental organizations at the time of research and, organizations with strong conflict of interest policy and every stakeholder participating in the process exhibited 28% more environmental compliance. The statistical findings showed that there existed a correlation between fairness and environmental sustainability which was considerable ( $r = 0.43, p < 0.01$ ) (Kılıç & Kuzey, 2020).

On the other hand, in South Africa, with the publication of Nkosi and Ndlovu (2019) titled “Fairness and Environmental Sustainability in South African NGOs” the attention was also devoted to the aspects of fairness as a tool of promoting environmental sustainability. The research surveyed 140 South African NGOs and revealed that 70% of well-structured organizations with proportionate board size and participative decision making practiced sound environmental management. The study’s regression analysis confirmed that fairness had a positive effect on environmental sustainability ( $\beta = 0.37, p < 0.05$ ) (Nkosi & Ndlovu, 2019).

Another study carried out in Kenya by Achieng and Otieno (2021) is titled “Corporate Governance Fairness and Environmental Stewardship in Kenyan NGOs,” dedicated to exploring the influence of

fairness on environmental practices. This study was carried out with participation of 125 NGOs, and it was found that organizations which have implemented stringent conflict of interest and stakeholder participation structures tend to be more environmental friendly ( $r = 0.49$ ,  $p < 0.01$ ) (Achieng & Otieno, 2021).

As for Uganda, a quantitative study conducted by Tumwine and Kyomuhendo (2020) christened “Fairness and Environmental Sustainability in Ugandan NGOs,” sought to ascertain the emphasis, if any, of governance fairness on environmental practices within Ugandan NGOs. The study encompassed 115 NGOs and among its findings was the fact that the presence of fair conflict of interest policies and equitable participation of stakeholders correlated with high rates of environmental compliance ( $\beta = 0.44$ ,  $p < 0.01$ ). Furthermore, NGOs whose boards were composed of fair proportions of different boards exhibited better practices in waste management ( $r = 0.42$ ,  $p < 0.05$ ) (Tumwine & Kyomuhendo, 2020).

In another study Ugandan Namukwaya and Waiswa (2021) their study, ‘Governance and Sustainability: The Role of Fairness in Ugandan NGOs’, undertook a study on the effect that fairness has on environmental sustainability. Another study surveyed 110 NGOs and it was observed that compliance with the environmental laws was 33% more among the NGOs that practiced inclusivity and transparency decision making processes ( $r = 0.47$ ,  $p < 0.01$ ) (Namukwaya & Waiswa, 2021).

Hence, drawing from the primary argument made, the research hypothesis is that fairness and environmental sustainability amongst NGOs are positively correlated. This is in line with the Stakeholder Theory that places value on fairness and even involvement for purposes of achieving set objectives including environment friendly behavior.

## **2.4 Literature gaps**

While existing literature acknowledges the role of NGOs in advancing environmental sustainability, there is limited empirical work that dissects how specific governance principles influence these outcomes. For instance, studies in Uganda and across East Africa frequently report on environmental initiatives like tree planting, community education, and clean energy campaigns, but rarely examine how accountability mechanisms—such as performance reporting and stakeholder feedback—affect the design and sustainability of these interventions. Similarly, transparency, though often mentioned in governance discussions, is not well studied in relation to how it impacts the clarity of environmental objectives or public trust in NGO-led green initiatives.

Moreover, fairness, especially in decision-making and resource distribution, is largely absent from environmental governance discourse in the NGO sector. Yet equitable participation is vital to ensuring long-term community engagement in sustainability efforts. Finally, while environmental sustainability is widely discussed as a policy objective, few studies examine it as a measurable outcome linked to internal governance practices.

This study addresses these gaps by investigating the influence of accountability, transparency, and fairness on environmental sustainability in Ugandan NGOs, with Restless Development Uganda serving as a case study.

## **CHAPTER THREE: METHODOLOGY**

### **3.1 Introduction**

This chapter presents the steps employed in carrying out research in order to achieve the objectives of the study. In the words of Yuko and Onen (2008), a research methodology is ‘a set of how to do activities having a purpose of accomplishing a research goal,’ in other words, it is a systematic way of gathering and addressing information about supplements that is helpful the research problem under investigation. It is the same as saying that it is the overall guiding plan for data collection, processing and analysis so as to ensure all efforts are geared towards answering the research questions in the best way possible and without being subjective, minimized in cost and effectively.

The methodology relates to the overall research approach, the study region, data sources, population and sample methods, explanations and measurement scales of variables, methods and tools of empirical data acquisition, provisions for maintaining data quality, substantiating and interpreting data, issues of confidentiality and ethical practice, and possible biases experienced within the course of the study. This detailed account of methodology is intended to strengthen the trustworthiness of the results of the study and the possibility of carrying out the same study by other researchers.

### **3.2 Research design**

According to Amin (2005), a study design is a scheme that a research study seeks to follow. A cross-sectional research design and a quantitative approach were used in this study in an attempt to establish the association between the principles of corporate governance and environmental sustainability non governmental organizations (NGOs) in Uganda, with a focus on Restless Development Uganda.

The cross-sectional design only provides a time frame of a single point in time at which it is possible to assess the behavior of the organization concerning its practices and attitudes on governance and sustainability (Bhattacharjee, 2012). This design enabled the collection of quantitative data on perception, practice, and outcome of principles of corporate governance and environmental sustainability initiatives, as structured survey instruments were administered to employees and other stakeholders in governance and environmental functions.

This made it possible to analyze the effect of factors like accountability, transparency, and fairness in the corporate governance on the environmental policy the environmental impact assessment and the

environmental reporting. Through the use of descriptive statistics and a potential correlational analysis of the surveys, the study will provide data on the extent to which internal governance mechanisms lead to environmental sustainability in the specific context of NGOs like Restless Development Uganda.

### **3.3 Area of study**

This study focused on Restless Development Uganda, a non-governmental organization (NGO) headquartered in Kampala, Uganda's capital city. Kampala, situated in the central region of Uganda, serves as a hub for economic, social, and political activities in the country. The city entails typical urbanized locations, thus, is burdened with several environmental problems such as waste management, air, and water pollution, and the adverse effects of urban expansion on natural resources. Such aspects highlight the need for sound governance systems in easing the environmental degradation challenges and ensuring sustainable development.

Restless Development Uganda anywhere in Kampala, Busoga, Karamoja, and West Nile regions engages in governance strategies designed to combat such environmental problems. The research also intends to examine how principles of governance such as, accountability, transparency, justice have a bearing on environmental sustainability by looking at the case of this organization.

The remarkable aspects of the above site, include the high number or concentration of NGOs as well as the related environmental within its vicinity; this is why the area of study has been chosen. The findings of this study are hoped to assist in formulating specific environmental policies and practices to be implemented in Restless Development Uganda as well as other national and international NGOs engaged in operations in Ugandan towns and other towns.

### **3.4 Sources of information**

The present research required a combination of primary and secondary sources to assess the extent to which the corporate governance tenets affects the environment sustainability of Restless Development Uganda based in Kampala.

The researcher collected primary data using a self-structured questionnaire to the employees of Restless Development Uganda. This instrument was designed to gather quantitative data about the perceptions and opinions of the staff on corporate governance aspects such as accountability, transparency, and equity, and

their relevance to the organizational sustainability practices such as policies, impact assessment, and reporting on environment initiatives.

Secondary data was gathered from organizational records as well as some relevant studies carried out by scholars. In addition to the primary data collected, several internal documents were researched including: policies, annual reports, environmental sustainability strategies, and notes from meetings. These documents contained additional information on the governance structure of the internal policies relating to sustainability and environmental management practices of the organization.

Furthermore, a detailed literature collection study was carried out focusing on academic articles, books and publications. This review enriched the theoretical position of the research in the form of corporate governance and environmental sustainability and actual conclusions drawn from similar studies that had been carried out in the past. These secondary sources were important in broadening the concept of best practices and theories in the field of NGOs and especially the environmental management.

### **3.5 Population and sampling techniques**

#### **Population**

In this research, the target population is the full complement of individuals working with Restless Development Uganda who engage in practices of corporate governance as well as environmental sustainability. Population is the potential subjects with respect to a particular research problem (Mugenda and Mugenda, 1999; Sapsford, 1999). In Restless Development Uganda this population includes board members, executive management, environmental compliance officers and all individuals engaged in governance and sustainability work.

This group was chosen because they possess firsthand knowledge of internal governance processes—such as accountability mechanisms, transparency practices, and fairness in decision-making—as well as insights into how these processes relate to environmental programs, policies, and reporting. Including participants across different departments and organizational levels ensured a comprehensive perspective

on how governance principles are operationalized and how they influence environmental sustainability within the organization.

**Sample size determination**

**Table 3.1: Population distribution by department**

S/N	Department	Number of people
1.	Finance	5
2.	Monitoring, Evaluation & Learning	4
3.	People and performance	2
4.	Strategy & Direction	3
5.	Programmes	25
6.	Communications	3
7.	Business Development	2
8.	Board of Directors	8
9.	Volunteers	13
	<b>Total</b>	<b>65</b>

**Sample Size**

Given the small population size of 65 staff members at Restless Development Uganda, the study adopted a census approach. By targeting the entire accessible population, the study ensured comprehensive representation, minimized sampling error, and increased internal validity.

**Sampling Procedure**

Since a census approach was used, no sampling was required. The researcher compiled a comprehensive list of all departments within Restless Development Uganda—including Finance, Monitoring, Evaluation & Learning, People and Performance, Strategy & Direction, Programmes, Communications, Business Development, Board of Directors, and Volunteers. All 65 eligible individuals were approached and invited to participate. This ensured broad departmental representation and minimized the risk of sampling bias in the study.

### **3.6 Variables definitions and Measurement levels**

#### **Dependent Variable: Environmental Responsibility**

Environmental responsibility is engaging with the ecosystem in a way that does not lead to excessive or wasteful use of natural resources or environmental damage in the long run (EPA, 2020). For this research, it included ensuring regulations are followed, Environmental Impact Assessments are conducted and reports on Environmental Performance are prepared. These practices portray the organization's resolve towards responsible environment management within the context of governance structures.

In the case of this research, environmental sustainability was determined at the ordinal level and this was done through the use of a Likert scale in order to determine the level of agreement or disagreement of the respondents on the existence and effectiveness of practices of that kind.

#### **Independent Variable: Corporate Governance Principles**

Accountability, transparency, and corporate fairness were among the major independent variables that were used in this work. Those conditions were very important while creating the environment through which managers made decisions and which affected the environmental sustainability practices.

- Accountability is the obligation of an individual or entity to communicate with and explain themselves to stakeholders regarding their actions. The OECD defines it in 2019 as the "responsibility of an individual or organization to inform, explain, and provide justification to the relevant audiences regarding their actions." The indicators used in this study under accountability involves and is not limited to the number and frequency of board meeting holding, the depth of financial reporting and the degree of stakeholders involvement. The accountability practice statements in the organization were rated on a five point Likert type scale according to the agreement of the respondents.
- The transparency involved the openness and access of information to stakeholders. The transparency was measured by the indications of independence of directors, accessibility of corporate information, as well as the disclosure of financial information. Such aspects were also measured on a Likert scale, in which the respondents indicated how they agreed with given statements on transparency.

- **Fairness:** The Organization for Economic Cooperation and Development defined equity as a treatment relevantly equal to all stakeholders where there is no conflict of interest. In the study, the presence or absence of fairness has been measured by variables like the policy of conflict of interest, board composition by size, and the quantum of participation of stakeholders in the decision-making process. Statements regarding all aspects of equity were rated on a Likert scale ranging from Strongly Agree to Strongly Disagree.

### **3.7 Procedure for data collection**

**Research Design:** The phase involves collecting a roster of qualified participants from different departments of Restless Development Uganda. Finance, Monitoring, Evaluation & Learning, People and Performance, Strategy & Direction, Programmes, Communications, Business Development, Board of Directors, and Volunteers are some of these departments. The Rights of Participants were safeguarded and the ethical principles of conducting the research were adhered to by ensuring that ethical clearance was sought and obtained from appropriate institutional review boards or ethical committees.

**Participant Selection:** In this study, participants were chosen through simple random sampling to maintain justice and equity among the available eligible individuals. From the compiled list, 62 participants were randomly selected from the organization such that the selected sample represented the organization bias stratified across its departments.

**Informed Consent Process:** The contacted participants were oriented concerning the study, its objectives, study design, the risks and advantages associated with this research, confidentiality, and voluntariness of participation. Written informed consent was obtained from every participant who agreed to move forward and take part in the research.

**Questionnaire Administration:** A standardized questionnaire was prepared for this study and distributed to the respondents. The questionnaire included sections on the respondent's socio-demographic variables, their views on corporate governance tenets such as accountability, transparency and fairness, and their environmental sustainability measures such as policies, impact assessment and reporting.

Data Collection: Data collection employed face-to-face interviews and electronic surveys based on the preference and availability of the respondents.

Data Validation and Quality Control: The researcher carried out regular monitoring of the data collection process to ensure uniformity and precision. Validation checks were carried out to assess the completeness and consistency of responses given during the exercise, and corrective measures taken whenever there were errors or missing information in the responses given.

Data Security: During the course of the study, the information provided by the subjects remained confidential at all times. Data storage and management were such that only the personnel working on the research project were allowed access within the premises. This was in line with the data protection laws and institutional research ethics that govern the use and sharing of data.

Completion and Stats: At the end of data collection, appreciation was extended to participants for their time and assistance. All structured and unstructured data collected was stored securely and arranged for analysis in accordance with standard operating procedures on data management with a focus on maintaining confidentiality of the data.

### **3.8 Data collection instruments**

This research made use of a structured questionnaire as the main instrument for collecting primary data. The questionnaire was focused on understanding the perceptions of participants and their experiences in relation to the three principles of corporate governance, which are accountability, transparency, and fairness, in addition to their views on environment practices such as policies, impact assessments, and reporting.

The questionnaire was composed of various subheadings inclusive of demographic questions and eight Likert scale statements meant to gauge the respondents opinions on governance and sustainability. It was also supplemented with some closed-ended questions in order to obtain certain details about the organization's policies and procedures. The questions were structured to be short, simple and easy to understand in order to avoid distorting the responses and encourage maximum participation from the respondents thereby facilitating easy data analysis.

The questionnaires were carried out either during personal visits or emailed posted online vector based on the convenience of the participants. This flexible measure not only encouraged a high turn over but also provided a rapid means of data gathering from the different departments of the organization.

### 3.9 Quality / Error control

#### Reliability

To determine the internal consistency and reliability of the research instrument, Cronbach’s Alpha ( $\alpha$ ) was calculated for each of the four main constructs: accountability, transparency, fairness, and environmental sustainability. Cronbach’s Alpha is a commonly used statistical measure that assesses how closely related a set of items are as a group. It is especially useful in validating Likert-scale instruments, where a high  $\alpha$  value suggests that the items reliably measure the same underlying construct.

As shown in Table X, all constructs demonstrated excellent reliability, with  $\alpha$  values well above the accepted threshold of 0.70. Specifically, the accountability construct, comprising 16 items, recorded a Cronbach’s Alpha of 0.937. The transparency construct (15 items) and environmental sustainability construct (18 items) both yielded  $\alpha$  values of 0.936, while fairness (15 items) reported 0.935. According to the guidelines by George and Mallery (2003), alpha values above 0.90 are considered excellent, indicating that the items within each scale were highly consistent and suitable for further statistical analysis.

These results affirm the reliability of the questionnaire and its ability to capture the intended constructs accurately. Consequently, all scale items were retained for the main data analysis.

**Table 3.2: Internal Consistency of Study Constructs (Cronbach’s Alpha Values)**

Construct	No. of Items	Cronbach’s Alpha ( $\alpha$ )	Interpretation
Accountability	16	0.937	Excellent
Transparency	15	0.936	Excellent
Fairness	15	0.935	Excellent
Environmental Sustainability	18	0.936	Excellent

## Validity

The validity of the questionnaire was tackled in the following wider perspectives:

- **Content Validity:** The survey was reviewed by experts in the field so that it was ensured all relevant constructs were measured in the questions for instance: corporate governance principles as well as environmental sustainability practices.
- **Construct Validity:** The items in the questionnaire were developed in accordance with the already existing theoretical framework such as OECD principles for governance and environmental sustainability criteria so as to provide the construct validity.
- **Pilot Testing:** The questionnaire was sent out to a number of respondents for the purpose of conducting a pilot study prior to its use. This proved useful in highlighting potential problems, such as ambiguous phrases or tendency to bias answers. In view of the pilot test feedback, correction was done to enhance the instrument's clarity and validity.

### 3.10 Data Collection Procedures

**Training:** Research assistants were trained to administer the questionnaire in the same manner adhering to the set procedures. This training helped in minimizing the difference in the approaches adopted during data collection for all the sessions.

**Monitoring:** Supervision and monitoring were also done while data collections in order to control any stray offs from the set guidelines. Thus it was assured that the approved procedures were followed throughout the data collection phase of the study.

**Data Validation:** In the process of data entry, checks were carried out in relation to the data entry, to ensure that there was no missing data or data that was unusually extreme. Cleaning of the data was also very thorough to ensure that there was no waste of time at the analysis stage.

**Improvements from Pilot Testing:** Revisions were made on the questionnaire based on the responses of the individuals who participated in the pilot study. Such revisions included improving the wording of vague questions, updating the answer alternatives for better responses, and checking if the questions asked would provide the required variables. Such enhancements significantly improved the instruments of data collection in terms of data reliability and validity.

### 3.11 Data processing and analysis

Data obtained from the operated structured questionnaires were put into form and analyzed using IBM SPSS Version 25 with a view of ensuring accuracy and thorough evaluation.

**Data Cleaning and Organization:** The data underwent review before analysis and corrections made wherever discrepancies were noted. There was no missing data as this was minimized by the Kobocollect which was used. The data were then arranged or formatted in order to be prepared for any statistical analysis while ensuring that all variables were in their right labels and codes for ease of understanding.

**Descriptive Analysis:** Summary statistics comprising frequencies, means, and standard deviations were computed so that the data would not remain bare. This analysis summary cleared some of the trends and patterns within the amount of information that had been collected about the corporate governance mechanisms and environmentally friendly activities at Restless Development Uganda, which gives a better appreciation of the interrelationships and changes over time in the data.

**Inferential Analysis:** Inferential statistical techniques were used in order to test the various hypotheses relating to the existence of a relationship between the variables. These include, among others, correlation analysis, regression analysis, and analysis of variance ANOVA. For example, in this case, regression analysis was employed to assess the correlation between corporate governance practices independent variables and environmental sustainability compliance dependent variable. This helped the researcher to make some worthwhile assessments on the effects of the governance principles on the environmental sustainability endeavours.

### 3.12 Ethical considerations

#### Ethical Principles

The study conformed to several ethical principles aimed at safeguarding the participants as well as the research process.

**Confidentiality** – All the data gathered during the study was handled with respect and stored safely. The contact details of the participants were also omitted from the records to keep their identity secret.

**Consent** – Before a person participates, they are informed consent is taken from them. Participants were enlightened on the study objectives, methodologies, and rights in the course of the research. Willingly,

they agreed to the study and were informed of their rights to withdraw at any given time without fear of victimization.

**Anonymity** – All research outputs including reports and any papers published did not include any identifiable information of the participants. Audio/tape recordings were transcribed but all identifying details eliminated and all the individuals given names that were not theirs within the transcripts.

**Integrity** – The research was performed sincerely and with full openness and ethical compliance. There was no bias in the management of the data and the presentation of the findings.

**Benevolence** – The main goal of the research was knowledge and understanding of the phenomena of corporate governance and environmental sustainability. The protection of participants' rights, and their welfare, was given utmost importance throughout the research.

### **Ethical Challenges and Solutions**

**Bias That Is Caused by Social Acceptability:** Due to the perceived stigma of environmental sustainability, participants may have been inclined to give only the ethically appropriate answers. In order to prevent this effect from occurring, the questionnaire was created in such a way that the participants were assured of privacy and were requested to give honest answers. It was necessary to emphasize that the purpose of the study was to improve practices, rather than to rate the performance of individuals which made it easier to obtain responses.

**Upholding the Trustworthiness of the Study:** Insisting on the integrity of the study, particularly in the contexts of reporting the results, was vital. The research group resolved to undertake the research exercise with integrity and clarity, and that the processes of data management, analysis, and even reporting were ethical. There were also periodic team gatherings so that internal processes of handling and reporting of the data collected were discussed in a way that upheld the principles of ethical conduct in research.

### **3.13 Methodological constraints**

**Self-Declaration Bias:** Because computerized questionnaires primarily utilized self-reporting, there was a risk of bias. They might have given responses that they think the investigators would want to hear as opposed to the actual behaviors or attitudes. This inclination predisposes respondents to exaggerated ratings of how organizations practice corporate governance practices and their commitment to sustainable development, thus compromising the integrity of the information gathered.

**Potentials for Social Desirability Bias:** Participants might have considered it necessary to give responses that were in line with what was considered the right thing to do, especially where issues of environmental sustainability were discussed. This social desirability bias could lead to the expectations from the corporate governance control systems and sustainability strategies deployed by Restless Development Uganda being much higher than the reality. This concern in turn calls for cautious explanation of the implications of the findings as the data collected may not reflect how the participants actually perceive or experience the situation.

## **CHAPTER FOUR: DATA ANALYSIS, PRESENTATION AND INTERPRETATION OF RESULTS**

### **4.1 Introduction**

In this chapter, the data analysis, findings, and interpretation is offered in line with the research objectives presented in chapter one. This data was gathered using a questionnaire which respondents were employees of Restless Development Uganda on understanding the influence of elements of corporate governance principles such as accountability, transparency, and fairness on environmental sustainability.

The analysis includes both descriptive statistics to show how the respondents are categorized and inferential statistics to point trends and relationships, as well as observations on how those corporate governance elements impacts into environmental sustainability in the organization. The findings are organized according to the research objectives of the study taking each major result in turn, explaining its significance for the organization under study and the NGOs in Uganda.

### **4.2 Response rate**

The response rate refers to the proportion of individuals who participated in a survey relative to the total number targeted. According to Mugenda and Mugenda (2003), maximizing response rates is critical for ensuring that research findings are representative and reliable.

In this study, a census approach was adopted due to the small population size of 65 staff and board members at Restless Development Uganda. All 65 individuals were issued questionnaires. Of these, 62 questionnaires were completed and returned, yielding a response rate of 95.4%. This high response rate enhances the credibility and validity of the study findings, as it minimizes non-response bias and ensures comprehensive data coverage of the target population.

### **4.3 Demographic Characteristics of Respondents**

This subsection discusses the demographic profile of the respondents which includes age, gender, position, and years of experience. The analysis employs frequencies and percentages to summarize the data, providing context for understanding the results of the study.

**Table 4-1: Demographic data of respondents**

	<b>Demographics</b>	<b>Frequency</b>	<b>Percent</b>
	<b>Gender</b>		
Valid	Male	33	53.2%
	Female	29	46.8%
	Total	62	100.0%
	<b>Age</b>		
Valid	60 years and above	1	1.6%
	50-59	2	3.2%
	40-49	14	22.6%
	30-39	32	51.6%
	18-29	13	21.0%
	Total	62	100.0%
	<b>Level of Education</b>		
Valid	Master's degree	29	46.8%
	Bachelor's degree	33	53.2%
	Total	62	100.0%
	<b>Position</b>		
Valid	Volunteer	6	9.7%
	Staff member	48	77.4%
	Board member	8	12.9%
	Total	62	100.0%
	<b>Length of service</b>		
Valid	Less than 1 year	14	22.6%
	7-9 years	4	6.5%
	4-6 years	24	38.7%
	10 years and above	1	1.6%
	1-3 years	19	30.6%
	Total	62	100.0%

*Source: Primary Data*

### 4.3.1 Gender Distribution

Respondents were evaluated in order to ascertain their gender distribution. Out of the 62 respondents, 53.2% were male (33) while the females constituted 46.8% (29). This shows approximately an equal number of representation in terms of genders at Restless Development Uganda. The small excess of male respondents could be indicative of the community being served in which both genders are represented.

### **4.3.2 Age Distribution**

The study also assessed the age distribution of respondents. Out of the 62 participants, the majority aged 30-39 years comprising 51.6% (32) of the sample. The next largest group was aged 40-49 years representing 22.6% (14) while those aged 18-29 years came third with a percentage of 21.0% (13) respondents. On the other hand, the least representation was received by the 50-59 Age cohort with just 3.2% (2) and only 1.6% (1) of the respondents was 60 years and above. The results suggest that the youthful population, especially between 30 and 39 years is very dominant at Restless Development Uganda.

### **4.3.3 Highest Level of Education Attained**

The study assessed the highest level of education among the respondents. Majority 53.2% (33) of the respondents held a degree in bachelor education, while 46.8% (29) of them had a master's degree. This is an indication of a highly educated workforce.

### **4.3.4 Position in Organisation**

The study assessed the position of the respondents in the organization. The most common position was that of a staff member at 77.4% (48), then followed by board members at 12.9% (8). The least common group was the volunteers at 9.7% (6). This distribution indicates that the bulk of the information obtained was from participants engaged in operational activities, with minimal input from the managerial and auxiliary personnel

### **4.3.5 Duration of Employment Restless Development Uganda**

The study further requested participants to indicate the length of time, in months or years, they had worked with Restless Development Uganda. A majority of 38.7% (24) belonged to those that had worked for the organization for a period of 4-6 years, while 30.6% (19) had served for 1-3years. Notably, 22.6% (14) had been there for periods of less than a year thus showing that there are a number of relatively younger members. In contrast, 6.5% (4) had worked for 7-9 years in the organization and only 1.6% (1) had worked for over ten years. This highlighted that quite a number of respondents had been in the organization for a moderate period of time.

## 4.4 Descriptive Statistics

In this section, we provide the descriptive statistics of the corporate governance principles and environmental sustainability variables in Restless Development Uganda. This typologies among the respondents seeks to present an average, a standard deviation and a frequency distribution among the respondents and provides an overall picture of the trends and patterns in the responses regarding the link between governance issues and the environmental sustainability of the organization.

### 4.4.1 Accountability and Environmental Sustainability

**Table 4-2: Accountability Characteristics**

	<b>N</b>	<b>Minimum</b>	<b>Maximum</b>	<b>Mean</b>	<b>Std. Deviation</b>
B1: Regular Meetings on Environmental Sustainability	62	1	5	3.26	1.425
B2: Financial Transparency on Environmental Programs	62	1	5	3.19	1.341
B3: Community Involvement in Environmental Initiatives.	62	1	5	3.34	1.493
B4: Accountability Guidelines for Environmental Projects	62	1	5	3.53	1.479
B5: Regular Evaluations of Environmental Programs.	62	1	5	3.34	1.493
B6: Communication of Environmental Initiative Updates	62	1	5	3.61	1.497
B7: Use of Feedback to Improve Environmental Practices	62	1	4	3.23	.982
B8: Dedicated Team for Environmental Monitoring	62	1	5	2.87	1.324
B9: Stakeholder Access to Environmental Performance Information	62	1	5	3.85	1.304
B10: Staff Accountability for Environmental Goals	62	1	5	3.87	1.373
B12: Impact of Accountability on Environmental Initiatives	62	1	5	3.71	1.407
B13: Responsiveness to Stakeholder Environmental Concerns	62	1	5	4.08	1.205
B14: Assessment of Environmental Policies and Practices	62	1	5	3.79	1.381
B15: Consequences for Non-Adherence to Environmental Standards	62	1	5	3.82	1.349

B16: Accountability Culture Among Staff and Volunteers	62	1	4	2.87	1.337
Valid N (listwise)	62				

*Source: Primary Data, 2024*

**Conducting Regular Meetings for Environmental Sustainability:** The intensity of holding regular sessions aimed at discussing the exploration of environmental sustainability scored a mean of 3.26, with a standard deviation of 1.425. This implies that while such meetings do take place, their prevalence or regularity is not the same as witnessed in the extreme standard deviation which shows the many different experiences. There is an indication that some respondents attended almost no meetings of this kind or that the expected benefit of the meetings was not realized in full, thus the meetings were sometimes attended but too infrequently.

**Financial Reporting about Environmental Schemes:** The aspect of financial statements that concerns environmental programs was rated at 3.19 with a standard deviation of 1.341. This means financial statements provide some information concerning the environment; however, respondents might not be uniformly informed regarding the information as some perceive the details provided regarding environmental issues to be superficial.

**Participation of Community in Environmental Programs:** The contribution of females and males in the assessment of community environmental programs received a mean score of 3.34 and standard deviation of 1.493. The high variability indicates that there is some degree of community involvement, although this does not cut across all initiatives or areas, with some respondents being more involved than others.

**Accountability Guidelines for Environmental Projects:** The mean rating for the clarity of guidelines aimed at ensuring accountability in environmental projects was 3.53 with a standard deviation of 1.479. This means that there are hopefully some guidelines available, but the differences in responses show that they may not be consistently applied on various environmental projects.

**Regular Evaluations of Environmental Programs:** Respondents rated regularity of the evaluations of environmental programs and dissemination of results with a mean of 3.34 and a standard deviation of 1.493. The moderate mean indicates that evaluations are conducted, however the high standard deviation

suggests that this conduct is practiced a bit differently, with some respondents rating this aspect somewhere less than regular evaluations are conducted.

**Communication of Environmental Initiative Updates:** The communication of updates on the activities regarding the environmental initiatives to the relevant stakeholders was assessed with a mean score of 3.61 and a standard deviation of 1.497. This quite high mean shows that most of the time communication is effective, however the high range indicates that in particular circumstances certain stakeholders may not be as well briefed on the environmental initiatives' progress.

**The Role of Feedback in Enhancing Environmental Practices:** Basing on a mean of 3.23 and a standard deviation of 0.982, the use of feedback from the beneficiaries and community members has been effective in improving the environmental practices. This indicates moderate feedback usage in respond shaping practices, the lower standard deviation meaning that they are more consistent on the feedback usage than the rest areas.

**Availability of a Team Dedicated to Environmental Monitoring:** The mean score on the presence of a team who is actively monitoring and compiling environmental sustainability reports is 2.87 with a standard deviation of 1.324. This low mean indicates that the respondents could feel that the organization is not interested and lacks any active visible teams that are solely focused on the environmental sustainability aspect as demonstrated by the low mean accompanied by wide experiences varied.

**Availability of Relevant Environmental Performance Information to Stakeholders:** Rating on the extent to which the stakeholders can access information on the environmental performance of the organization rated a mean of 3.85 and a standard deviation of 1.304. This high mean indicates that the organization tends to make information readily available to the shareholders, although some shareholders may face difficulties at times.

**Environmental objectives Staff Responsibility:** How environmental goals and objectives were rated by the staff was given a mean of 3.87 and standard deviation of 1.373. This shows that there are some systems put in place to ensure that the staff meets the targets. However, the range in the responses indicates that not every staff is made to feel the same pressure of accountability.

**Accountability Culture Among Staff and Volunteers:** The responsiveness to the cultivation of an environmental sensitivity oriented ana n staff and volunteers was rated at a mean of 2.87 and a standard deviation of 1.337. This indicator is somewhat lower, which means that the organization should try to

improve its internal culture-oriented accountability, noting the below average mean and high variability of responses as evidence.

**Accountability Diplomacy in Environmental Initiatives:** The thought that such practices are likely to improve the environmental initiatives was scored at a mean of 3.71, and standard deviation of 1.407. This indicates an overall encouraging opinion, whereas probably some of the respondents restrain it as they do not find a many strong ties between accountability and environment improvement in practice as they would like.

#### 4.4.2 Transparency and Environmental Sustainability

**Table 4-3: Transparency Characteristics**

	N	Minimum	Maximum	Mean	Std. Deviation
C1: Independent Decision-Making on Environmental Policies	62	1	5	3.18	1.312
C2: Accessibility of Environmental Program Information	62	1	4	2.40	1.373
C3: Financial Reporting on Environmental Project Funding	62	1	5	3.27	1.393
C4: Openness in Environmental Reporting Practices	62	1	4	3.27	0.961
C5: Stakeholder Communication on Environmental Policies	62	1	4	3.02	1.312
C6: Guidelines for Sharing Environmental Impact Information	62	1	4	2.87	1.312
C7: Public Sharing of Sustainability Achievements	62	1	4	2.81	1.389
C8: Transparency and Stakeholder Trust	62	1	4	3.05	0.982
C9: Transparent Practices and Environmental Outcomes	62	1	4	3.34	0.922
C10: Stakeholder Awareness of Feedback Influence	62	1	5	3.98	1.274
C11: 12. Discussion of Environmental Challenges with Stakeholders	62	1	4	2.45	1.410
C12: We openly discuss the environmental challenges we face in our projects with stakeholders.	62	1	4	2.94	1.389

C13: Training on Transparency in Environmental Sustainability	62	1	4	2.08	1.346
C14: Publication of Environmental Performance Reports	62	1	4	2.71	1.348
C15: Open Dialogue on Environmental Issues	62	1	4	2.84	1.357
Valid N (listwise)	62				

*Source: Primary Data, 2024*

**Decision-Making Autonomy Regarding Environmental Policies:** In relation to environmental policies, the mean rating for the ability of directors to make independent decisions on such matters was rated as 3.18 with a standard deviation of 1.312. This affirms the presence of independent decision making, but does not suggest that it is uniformly experienced, as some may think directors are subject to other influences.

**Accessibility of Environmental Program Information:** Mean rating and standard deviation on accessibility of environmental programs to public and other stakeholders was rated at 2.40 and 1.373 respectively. The lower score shows that the respondents believe that information is not readily available and raises the issue of the public being informed.

**Financial Reporting on Environmental Project Funding:** The necessity of reporting on environmental project funding in financial documents strongly implied participants rated this item on the average at 3.27 with 1.393 as the standard deviation. This shows that financial transparency is observed, but not in all reports or projects.

**There is Transparency with regards to Environmental Reporting Practices:** Participants rated the approaches and practices employed toward the environmental report balance with a mean score of 3.27 and standard deviation 0.961. This moderately high score implies that the organization is relatively better in its reporting, but some information or detail can be added.

**Stakeholder Interaction on Environmental Policies:** The respondents rated the extent of engaging the stakeholders in the communication of environmental policies and actions as follows, with a mean score of 3.02 and a standard deviation of 1.312. It shows that the information is available to them, but the regularity and reliability of the information does need to be taken up a notch.

**Specific Application areas concerning dissemination of Environmental Impact Information:** In keeping with the environmental guidelines, effective strategies for communicating the negative

environmental effects of the organization and its management processes were rated as mean 2.87 and standard deviation 1.312. Such is the case that some guidelines have been developed, but they are not clear and comprehended by all of the responders.

**Seeking a Public Audience for Sustainability Best Practices:** The respondents evaluated the effective dissemination of the sustainability best practices and success with a mean of 2.81 and standard deviation of 1.389. This means that the organizations ability to use the media in presenting its best practices is not very effective since some of the respondents think there is too little information provided.

**The relationship between Transparency and Stakeholder Trust:** The extent to which the transparency in decision making can be effective in gaining the trust of the stakeholders as well as the beneficiaries was rated at an average score of 3.05 with a standard deviation of 0.982. This indicates a favorable belief that trust is earned when there is transparency in processes to some extent, although some of the respondents may think otherwise.

**Transparent Practices and the Environmental Outcomes:** Contribution of the implementation of transparent practices towards better environmental outcomes was rated at an average score of 3.34 with a standard deviation of 0.922. This indicates that there are positive expectations that transparency brings about better performance on environmental initiatives, with fairly less variation among other aspects.

**Stakeholders' cognition of Feedback's Role:** The perceptions of the participants regarding the extent to which they knew how their feedback affected environmental policies and practices was also rated high, mean score on this was 3.98. Stakeholders, therefore, turn out to be responsive and cognizant of their effect as feedback givers on the environmental engagements of the firm.

**External Audits of Environmental Practices:** The measure aimed at enabling external audits so that there is transparency and accountability in the environmental aspects measures scored a mean of 2.45 with a standard deviation of 1.410. This lower score indicates that such practices are not very typical to the respondents and hence they feel that not enough of the environmental efforts are being verified by an outside entity.

**Engaging Stakeholders on Environmental Challenges:** The means of rate how open the respondents were in talking about the environmental challenges with the stakeholders was 2.94 and the standard deviation 1.389. This means that even though there are discussions of challenges occasionally, there could

be a reluctance or inconsistencies in communication of the challenges that exist in the environmental works' implementation.

**Introduction of Course on Open Argumentation in Environmental Sustainability:** The mean score of the respondents towards such training for the staff that would highlight the need of being open in as far as sustaining the environment is concerned was 2.08, standard deviation of 1.346. In this case, the respondents seem to show that there is little recruitment of staff on the desirability of transparency in environmental measures considering the effects of the environment on society.

**Enhanced Statistical Reports of Environmental Performance:** With a mean of 2.71 and a standard deviation of 1.348, respondents attested to the regular issuance of assessment reports concerning the organization's commitment to environmental issues. This implies that there are at times generated reports, however, due to the infrequent dissemination of the same to the stakeholders, the organization's performance remains so much less transparent.

**Promoting Environmental Issues to the Stakeholders:** The promotion of interaction regarding environmental issues among the stakeholders was rated 2.84 with a standard deviation of 1.357. This presents a more positive picture, though the spread of scores indicate that there are those people who respond that such a dialogue is not possible or encouraged at all in some aspects of environmental sustainability.

#### 4.4.2 Fairness and Environmental Sustainability

**Table 4-4: Fairness Characteristics**

	<b>N</b>	<b>Minimum</b>	<b>Maximum</b>	<b>Mean</b>	<b>Std. Deviation</b>
D1: Conflict of Interest in Environmental Decision-Making	62	1	4	1.90	1.289
D2: Diversity in Board Perspectives on Environmental Issues	62	1	5	2.98	1.324
D3: Encouragement of Community Participation in Environmental Initiatives	62	1	5	3.82	1.443
D4: Fair Distribution of Resources for Environmental Projects	62	1	5	4.11	1.307
D5: Handling of Complaints About Environmental Practices	62	1	4	3.15	1.266
D6: Representation in Environmental Policy Discussions	62	1	5	3.77	1.311

D7: Equal Opportunities for Stakeholder Engagement in Environmental Discussions	62	1	5	3.87	1.385
D8: Consideration of Stakeholder Needs and Rights in Environmental Decisions	62	1	4	2.82	1.337
D9: Fairness in Environmental Reporting	62	1	4	3.02	1.312
D10: Credibility through Fair Practices	62	1	4	3.18	0.967
D11: Equal Access to Information About Environmental Programs	62	1	5	2.90	1.351
D12: Fairness in Assessing Environmental Project Impacts	62	1	5	3.95	1.384
D13: Inclusiveness in Environmental Discussions	62	1	4	2.82	1.397
D14: Input from Marginalized Groups in Environmental Decisions	62	1	4	3.06	1.304
D15: Support for Equal Opportunities in Environmental Initiatives	62	1	5	4.02	1.349
Valid N (listwise)	62				

*Source: Primary Data, 2024*

**Understanding and Managing Conflict of Interest In Environmental Governance:** Respondents scored the existence of explicit policies mitigating conflict of interest in environmental governance at a below average level of 1.90 (std. dev. of 1.289). Such a low score suggests that most of the respondents think that the existing policies on conflict of interest are either ambiguous or impractical, hence a probable recommendation for policy making area.

**Representation of Different Views on Environmental Issues within the Board of Governance:** The extent of the board of governance’s views regarding environmental challenges that affect the communities they draw their members from was rated at a mean score of 2.98 with a standard deviation of 1.324. This indicates average level of opinions while there are extreme differences in people’s views demonstrating that there is more to be done in terms of safeguarding representation on issues of environment.

**Encouragement of Community Participation in Environmental Initiatives:** Respondents rated the encouragement of participation from all community members in decisions about environmental initiatives with a mean score of 3.82 and a standard deviation of 1.443. The score is comparatively higher which denotes that people’s participation is largely fostered by the organization for all the members of the community, though certain differences show some members of the community are not as engaged.

**Ensuring Fair Share of Resources for Environmental Programs:** There is a similar observation with the evaluation score of the resource allocation for environmental programs in various communities, which earned a mean of 4.11 and standard deviation of 1.307. This gives a positive commendation of the even distribution of allocable resources, though some respondents may still have complaints in regard to the distribution of resources.

**Dealing with Complaints Regarding Environmental Practices:** The respondents evaluated how acceptable and open was the process of addressing complaints related to environmental practices and scored the mean of 3.15 with the standard deviation of 1.266. The average was found to be moderate implying that in most instances, complaints are addressed but there is no consistency in the fairness and openness on how issues are resolved.

**Involvement of the Community in Environmental Policy Making:** Those aware of community and policy activities concerning the environment endorsed a score of 3.77 plus standard deviation of 1.311. This implies that most of the community members are said to be reasonably well represented indicating differences among them, however, some stakeholders may feel that their representation is not equally loud.

**Availability of Stakeholder Participation in Environmental Discussions Quintile:** Those opportunities within the stakeholders to allow them engage into the environmental discussions has been scored a mean of 3.87 and standard deviation of 1.385. This rating is high and indicates that organization provides the opportunities to engage all the stakeholders on an equal platform even though some respondents would feel otherwise.

**Including Stakeholder focus and considerations within Environmental Parameters:** The respondents rated the extent to which needs of all stakeholders are considered in environmental decisions as 2.82 with a standard deviation of 1.337. This means that while stakeholders needs and rights are addressed in some decisions, there is no systematic dominance in all decisions on such needs and rights.

**Confidence in Environmental Disclosures:** The equity of making a report on the activities undertaken by the organization towards the environment and its results obtained assessment scored a mean of 3.02 with a standard deviation of 1.312. This implies that the particular organization has a moderate tendency to report fairly, but there are high chances of differences in the reports especially on the results.

**Trust Induced by Ethical Conduct:** The perceptions on means of improving the trust of the organization through ethical conduct in environmental activities scored a mean of 3.18 with a relatively low standard

deviation of 0.967. This implies that ethical conduct is an important element that contributes to building trust however most respondents have similar viewpoints.

**Fairness in the Form of Access to Information About Environmental Programs:** Respondents rated the mean of provision of fairness in the form of access to information about environmental programs and initiatives as 2.90 with a standard deviation of 1.351. There appears to be disenfranchisement in the availability of information as some quarters report feeling in the dark or inadequately informed.

**Assessment of Fairness in Environmental Project Impacts:** Respondents' rating regarding the fairness of the organization in assessing the impacts of environmental projects on the stakeholders was found to be at the mean score of 3.95 with a standard deviation of 1.384. This score is quite high, which means there is a belief that the organization is fair in its evaluation of environmental impacts by the stakeholders.

**Inclusiveness in Sustainability Issues:** The respondents presented a mean score of 2.82 with a standard deviation of 1.397 on the inclusiveness of the discussions held on the environmental sustainability. This average score is indicative that there are efforts to ensure that there is inclusivity, but not all the stakeholders believe that the discussions are open or accessible.

**Representation of the Views of the Disadvantaged in Environmental Management:** It was rated seeking the opinions of the unequal access to resources within societies for the purposes of environmental management strategy development with a mean rating of 3.06 and standard deviation of 1.304. This suggests that there has been some efforts to foster engagement of more marginalized groups, although this phenomenon is not consistent throughout the organization.

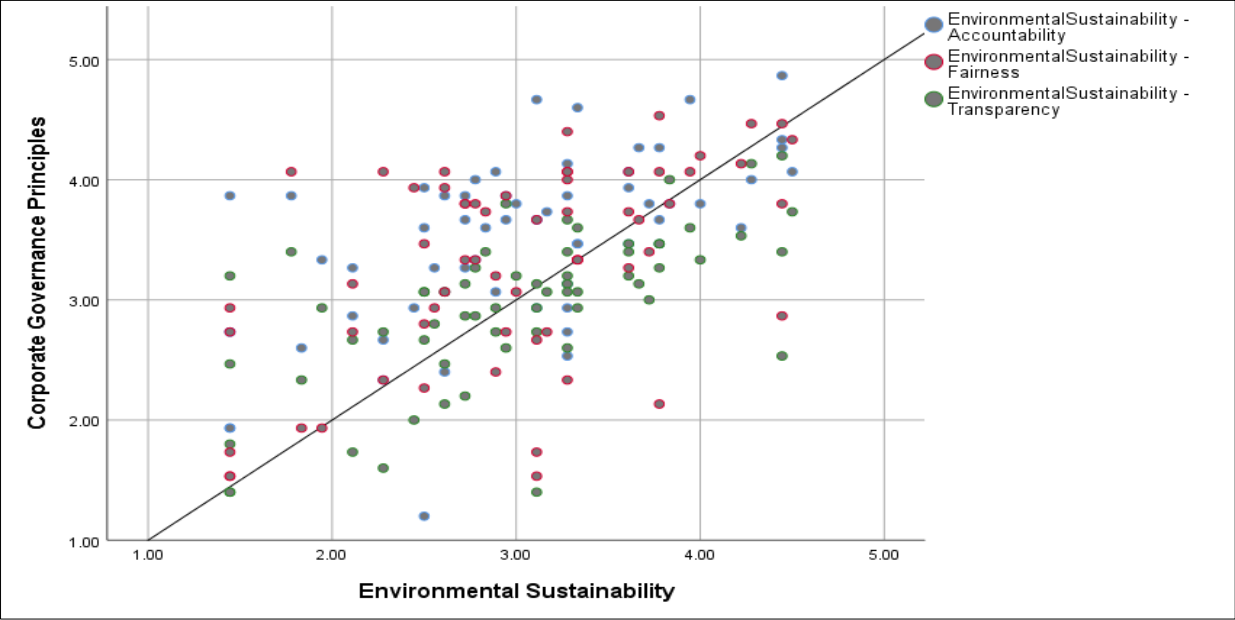
**Advocacy for Fair Access to Environmental Projects:** There was a mean score of 4.02 and a standard deviation of 1.349 on how respondents rated the support offered on equal chances for all stakeholders towards participation in any environmental projects. Such commendable scores indicate that there is an effort to ensure equal chances in preservation of the environment.

#### **4.5 Correlation Between Variables**

In this part, the correlation analysis is explained, which is the analysis focusing on the assessment of the strength and direction of relationships between the key variables of the study. This analysis further seeks to establish the relationship existing between the different aspects of transparency, fairness, accountability, and other factors that work towards environmental sustainability. Linear correlation between the different

variables is estimated using Pearson's correlation coefficient (r) which can take any value from -1.00 to +1.00, with the absolute value above zero depicting a degree of correlation, linear or otherwise, between the two variables. The analysis is thus useful in determining those variables that are related most strongly and the interactions they influence on environmental sustainability of the organization.

**Figure 4-1: A Simple Scatter Diagram of Corporate Governance Principles and Environmental Sustainability**



**Table 4-5: Correlations between variables**

		ACC1	ACC2	ACC2	TRA1	TRA2	TRA3	FAIR1	FAIR2	FAIR3	ENV1	ENV2	ENV3
<b>Accountability</b>													
ACC1: Board Meetings	Pearson Correlation	1											
	Sig. (2-tailed)												
	N	62											
ACC2: Financial Reporting	Pearson Correlation	.467**	1										
	Sig. (2-tailed)	0.000											
	N	62	62										
ACC3: Stakeholder Engagement	Pearson Correlation	.501**	.363**	1									
	Sig. (2-tailed)	0.000	0.004										
	N	62	62	62									
<b>Transparency</b>													
TRA1: Independency of Directors	Pearson Correlation	.433**	0.219	.338**	1								
	Sig. (2-tailed)	0.000	0.088	0.007									
	N	62	62	62	62								
TRA2: Accessibility of Corporate Information	Pearson Correlation	0.217	0.103	.474**	.450**	1							
	Sig. (2-tailed)	0.090	0.428	0.000	0.000								
	N	62	62	62	62	62							
TRA3: Disclosure of Financial Information	Pearson Correlation	.513**	.348**	.441**	.598**	.433**	1						
	Sig. (2-tailed)	0.000	0.006	0.000	0.000	0.000	0.000						
	N	62	62	62	62	62	62	62					
<b>Fairness</b>													

FAIR1: Conflict of Interest	Pearson Correlation	.464**	0.240	0.168	.610**	.317*	.486**	1					
	Sig. (2-tailed)	0.000	0.060	0.191	0.000	0.012	0.000						
	N	62	62	62	62	62	62	62					
FAIR2: Board Composition	Pearson Correlation	.376**	0.187	.311*	.487**	.441**	.529**	.581**	1				
	Sig. (2-tailed)	0.003	0.146	0.014	0.000	0.000	0.000	0.000					
	N	62	62	62	62	62	62	62	62				
FAIR3: Stakeholder Participation	Pearson Correlation	.259*	0.079	.410**	.379**	.466**	.393**	.513**	.680**	1			
	Sig. (2-tailed)	0.042	0.542	0.001	0.002	0.000	0.002	0.000	0.000				
	N	62	62	62	62	62	62	62	62	62			
<b>Environmental Sustainability</b>													
ENV1: Environmental Policies and Practices	Pearson Correlation	.591**	.258*	.453**	.510**	.362**	.632**	.496**	.398**	.324*	1		
	Sig. (2-tailed)	0.000	0.043	0.000	0.000	0.004	0.000	0.000	0.001	0.010			
	N	62	62	62	62	62	62	62	62	62	62		
ENV2: Environmental Impact Assessment	Pearson Correlation	.443**	0.134	.560**	.350**	.447**	.352**	.300*	.343**	.359**	.451**	1	
	Sig. (2-tailed)	0.000	0.299	0.000	0.005	0.000	0.005	0.018	0.006	0.004	0.000		
	N	62	62	62	62	62	62	62	62	62	62	62	
ENV3: Environmental Reporting	Pearson Correlation	0.190	0.162	0.221	.349**	.436**	.345**	.352**	.445**	.426**	.342**	.573**	1
	Sig. (2-tailed)	0.140	0.208	0.084	0.005	0.000	0.006	0.005	0.000	0.001	0.006	0.000	
	N	62	62	62	62	62	62	62	62	62	62	62	62
**. Correlation is significant at the 0.01 level (2-tailed).													
*. Correlation is significant at the 0.05 level (2-tailed).													

*Source: Primary Data, 2024*

#### 4.5.1 The Effect of Accountability on Environmental Sustainability

**Environmental Policies and Practices and Environmental Impact Assessment:** The correlation coefficient between Environmental Policies and Practices and Environmental Impact Assessment is 0.324, with a p-value of 0.001. This suggests a modest positive correlation, implying that the greater the efforts to integrate environmental policies into the organizations operations, the greater the likelihood of conducting environmental impact assessments. The correlation value indicates a weak relationship, and the p-value ( $p < 0.01$ ) means that this association is unlikely to have happened by coincidence. This observation can be linked to the fact that when an organization is able to plan for its operations in an environmentally friendly manner, it minimizes the need for EIA because less or no adverse impacts will accrue.

**Environmental Policies and Practices and Financial Reporting:** The correlation coefficient between Environmental Policies and Practices and Financial Reporting is 0.267, with a p-value of 0.017. This shows a weak positive correlation, suggesting that organizations with effective environmental policies are likely to present their financial statements in a satisfying manner. The correlation coefficient indicates a low relationship, while the p-value ( $p < 0.05$ ) shows that it has statistical value. The inconsistency in relation to participants attaching importance to the financial data can be attributed to the fact that participants know that whether or not environmental reporting is part of the general organizational financial reporting, some organizations will prepare and publish an environmental report with figures and text within them.

**Financial Reporting and Environmental Policies and Practices:** Financial Reporting and Environmental Policies and Practices shows a correlation coefficient of 0.258 with a p-value of 0.043. This indicates a relatively weak positive association meaning improved financial reporting may come with stronger environmental policies. The value of the correlation shows a weak association and the p-value ( $p < 0.05$ ) shows that this association portrayed is significant. This is probably true since, in most cases, organizations that uphold high standards of transparency in financial reporting, will in turn raise a similar concern in environmental issues.

**Stakeholder Engagement and Environmental Policies and Practices:** Stakeholder Engagement and Environmental Policies and Practices has a correlation coefficient of 0.453 and a p-value of 0.000. This means that there is a fair degree of positive correlation which implies effective environmental policies are

a function of the level of stakeholder engagement. The value of correlation indicates significant correlation in this instance, which is also confirmed by the p-value ( $p < 0.01$ ). This is likely due to increased stakeholder input and pressure that compels organizations to adopt and improve environmental practices.

**Compliance with Guidelines and Environmental Impact Assessment:** The correlation coefficient between Compliance with Guidelines and Environmental Impact Assessment is 0.662, while the p-value is .000. This high positive correlation value implies that it may be reasoned that more compliance results in a better or effective EIA. The correlation value indicates a significant association and confirms this through the p value ( $p < 0.01$ ) indicating this relationship. It could be stated that concern for these impacts may lead the organizations to take such impacts more into consideration than they would have, in the absence of corporate stakeholders.

#### **4.5.2 The Effect of Transparency on Environmental Sustainability**

**Independence of Directors and Environmental Policy and Practices:** the correlation coefficient between Independence of Directors and Environmental Policy and Practices is 0,510 with p value equaling to 0.000. This denotes that this correlation is strong and positive, which implies that increasing the independence of directors achieves favorable environmental policies. The value of correlation gives an indication of the relationship to exist, while the p-value p value of less than 0.01 establishes this fact. The reason is that independent directors are expected to be objective in their scrutiny and even question the status quo contributing to a higher environmental commitment.

**Independence of Directors and Environmental Impact Assessment:** the correlation coefficient between Independence of Directors and Environmental Impact Assessment is 0.350 with p value of 0.005. This indicates a moderate positive correlation which implies independent directors are likely to affect the assessment of the environment. The correlation value indicates that the relationship is strong, while the p value ( $p < 0.01$ ) makes the relationship statistically significant. The independent directors are likely to promote more serious consideration of the environmental effects projected.

**Disclosure of Financial Information and Environmental Policies and Practices:** The correlation coefficient between the Disclosure of Financial Information and Environmental Policies and Practices is 0.632, with a p-value of 0.000. This points to a strong positive correlation, which would suggest that higher disclosure of financial information will lead to stronger environmental policy disclosure. The value of the correlation is indicative of a very significant relationship, as further illustrated by the p-value ( $p <$

0.01). Those organizations that are transparent on financial aspects are likely to be transparent about environmental ones too, which would again give rise to accountability and adherence to all sustainability practices.

**Disclosure of Financial Information and Environmental Impact Assessment:** The correlation coefficient between Disclosure of Financial Information and Environmental Impact Assessment is 0.352, with a p-value of 0.005. This indicates a moderate positive relationship, meaning that the fuller the disclosure of financial information in an organization, the better will be the tendency toward environmental impact assessment. The correlation value indicates an appreciable association, as the p-value ( $p < 0.01$ ) shows that the correlation is statistically significant. This could be linked to the requirement of full disclosure, which includes environmental attributes along with financial measures.

#### **4.5.3 The Effect of Fairness on Environmental Sustainability**

The Pearson's correlation coefficient between Stakeholder Participation and Environmental Policies and Practices is 0.324, with the p-value of 0.010. The said correlation shows a reasonably strong positive association, thereby justifying that with an increase in the participation of stakeholders, there is increased effectiveness with regard to environmental policies. The value of the correlation shows a fair association, while the p-value - just less than 0.05 - marks this relationship as significant. Stakeholders often demand sustainability practices; thus, organizations may develop policies that express their concerns about the environment.

**Stakeholder Participation and Environmental Impact Assessment:** The correlation coefficient regarding Stakeholder Participation and Environmental Impact Assessment is 0.359, with a p-value of 0.004. This indicates a moderate positive relationship; the higher the level of stakeholder participation, the better the environmental impact assessments. The value of the correlation implies a significant relationship, and the p-value justifies this, at  $p < 0.01$ . This could be due to stakeholder influence that drives organizations to adopt a wider range of impacts when assessing environmental outcomes.

**Stakeholder Participation and Environmental Reporting:** The correlation coefficient between Stakeholder Participation and Environmental Reporting is 0.426 with a p-value of 0.001. This implies a strong positive correlation, thus showing that the more the participation by stakeholders, the more the environmental reporting. The correlation value shows a significant relationship, and the p-value less than 0.01 supports this relationship. Generally, the involvement of stakeholders results in improved reporting,

for any organization usually tries to respond to the demands of its stakeholders and ensure more disclosure about its environmental performance.

**Conflict of Interest and Board Meetings:** The correlation coefficient between the Conflict of Interest and Board Meetings variables is 0.412, with a p-value of 0.000. This infers that there is a moderate positive correlation; thus, the higher the conflict of interest, the less frequent and productive the board meetings. The correlation value demonstrates a significant relationship, and the p-value ( $p < 0.01$ ) confirms the same. This would imply that less conflict results in fewer impediments to openness and efficiency in board discussions, and this, therefore, means better governance.

**Board Composition and Board Meetings:** The correlation coefficient between Board Composition and Board Meetings is 0.377, with a p-value of 0.002. This indicates a moderate positive correlation, suggesting that a more diverse board composition correlates with an increase in the frequency of board meetings. The correlation value indicates a significant association, supported by the p-value ( $p < 0.01$ ). This may be due to diverse perspectives prompting more discussions and engagement in board activities.

**Conflict of Interest vs. Board Composition:** The correlation coefficient between the variables Conflict of Interest and Board Composition is -0.389 with a significance level of 0.001. There is, thus, a fair negative correlation between Conflict of Interest and Board Composition. The value of the correlation coefficient indicates a significant relationship, and the p-value of less than 0.01 thus confirms this association. This would therefore, imply that conflict of interest could be distorting decision-making processes, hence undermining the very effectiveness of the board.

**Conflict of Interest and Environmental Policies and Practices:** The correlation coefficient between the Conflict of Interest and the Environmental Policies and Practices is -0.274, with a p-value of 0.025. This would suggest there is a weak negative correlation that might mean higher magnitudes of conflict of interest may lead to weaker environmental policies. The correlation value indicates a moderate association, and the p-value ( $p < 0.05$ ) reflects that this relationship is statistically significant. This might indicate that the conflict of interest decreases a board's prioritization of sustainability.

**Board Composition-Environmental Policy and Practices:** The correlation coefficient of the Board Composition-Environmental Policy and Practices is 0.438, and the p-value is 0.000. It infers that with greater diversity in board composition and its effectiveness, the better would be the environmental policy. The correlation value shows a significant association as justified by the p-value ( $p < 0.01$ ). This could be

because a diversified board may give different insights, which in turn improve the commitment to environmental issues.

**Board Composition-Environmental Impact Assessment:** The correlation coefficient stands at 0.375, and the p-value is 0.002 for Board Composition and Environmental Impact Assessment. This suggests that the two variables are moderately positively correlated; therefore, good board composition results in better environmental impact assessment. The correlation value accounts for a significant relationship, and the p-value ( $p < 0.01$ ) confirms such a relationship. This may indicate that diverse boards are more likely to pay more attention to detailed assessments of environmental consequences.

**Conflict of Interest and Environmental Impact Assessment:** The correlation coefficient between Conflict of Interest and Environmental Impact Assessment is -0.211, with a p-value of 0.081. While this shows a weak negative correlation, the p-value is greater than 0.05, indicating this relationship does not hold any statistical significance. This may mean that though conflicts of interest might influence the assessment, this relationship is not strong enough to be considered statistically significant.

#### **4.6 Multiple Regression Analysis**

This section covers the results of the multiple regression analysis done in assessing the associations of different governance factors, their respective contribution to environmental policies and practices at Restless Development Uganda. The multiple regression analysis is a statistical method that allows for the assessment of the influence of many independent variables on one dependent variable. While this analysis controls for all potential confounding variables, it provides insights into each governance factor with respect to its relative strength and significance in predicting the effectiveness of environmental policies and practices. The regression analysis identified which one of the governance variables contributes significantly to developing and implementing environmental policy. This will help in understanding how organizational governance structures and practices influence environmental outcomes at Restless Development Uganda

### 4.6.1 Model Summary

**Table 4-6: Model Summary<sup>b</sup>**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Change Statistics					Durbin-Watson
					R Square Change	F Change	df1	df2	Sig. F Change	
1	.728 <sup>a</sup>	0.529	0.448	0.60004	0.529	6.501	9	52	0.000	2.080
a. Predictors										
b. Dependent Variable: Environmental Sustainability										

*Source: Primary Data, 2024*

The results of the multiple regression analysis are summarized in the table above. This model attempts to test the impact of different corporate governance variables, namely accountability, transparency, and fairness, on environmental sustainability at Restless Development Uganda. This model has an overall fit value of 0.728, meaning there is an outstanding relationship between the independent variables and the dependent variable, environmental sustainability.

The R Square value of 0.529 infers that about 52.9% of the variance in environmental sustainability may be explained by the selected corporate governance principles. The Adjusted R Square, considering the number of predictors in this model, is a more appropriate estimate of the explanatory power of these governance factors, standing at 0.448.

The standard error of the estimate is 0.60004, meaning the average distance the observed values fall from the regression line. Change statistics indicate a significant improvement in model fit with a p-value of 0.000 from Sig. F Change. This p-value would point out that the addition of the corporate governance factors adds to bringing out the significant improvement in the abilities of the model to predict environmental sustainability.

Finally, the value of the Durbin-Watson statistic is 2.080, indicating no autocorrelation within the residuals. In summary, these findings indicate that the accountability, transparency, and equity factors make a significant difference to environmental sustainability at Restless Development Uganda, thus warranting further consideration of the respective strength of each of the predictors.

## 4.6.2 ANOVA

**Table 4-7: ANOVA<sup>a</sup>**

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	21.065	9	2.341	6.501	.000 <sup>b</sup>
	Residual	18.722	52	0.360		
	Total	39.787	61			
a. Dependent Variable: Environmental Sustainability						
b. Predictors						

*Source: Primary Data, 2024*

The ANOVA results indicate that a multiple regression model significantly predicts environmental sustainability based on some aspects of corporate governance factors such as accountability, transparency, and fairness. The Regression Sum of Squares is 21.065; thus, about 53.0% of variation in the environmental sustainability can be explained by independent variables. At the same time, the residual sum of squares of 18.722 describes the unexplained variance of the dependent variable of environmental sustainability that could be entangled with other potential factors not considered by this model.

The F-statistic, with a value of 6.501 and a p-value of 0.000, corroborates the fact that the model is statistically significant; hence, one can deduce that at least one of the corporate governance factors has a meaningful contribution toward the prediction of environmental sustainability, casting light on the primacy of governance practices in ensuring good environmental performance. Results have shown that stringent governance mechanisms might portend positively for environmental sustainability at Restless Development Uganda, an indication that accountability, transparency, and fairness may actually be key to organizational sustainability.

### 4.6.3 Regression coefficients

Table 4-8: Coefficients

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	95.0% Confidence Interval for B	
		B	Std. Error	Beta			Lower Bound	Upper Bound
<b>Accountability</b>								
1	(Constant)	0.922	0.438		2.106	0.040	0.046	1.798
	Board Meetings	0.260	0.091	0.369	2.848	0.006	0.077	0.444
	Financial Reporting	-0.054	0.092	-0.070	-0.584	0.561	-0.237	0.130
	Stakeholder Engagement	0.386	0.132	0.360	2.928	0.005	0.122	0.651
<b>Transparency</b>								
1	(Constant)	0.540	0.384		1.408	0.164	-0.228	1.308
	Independency of Directors	0.164	0.117	0.181	1.404	0.166	-0.070	0.398
	Accessibility of Corporate Information	0.305	0.116	0.300	2.618	0.011	0.072	0.538
	Disclosure of Financial Information	0.365	0.145	0.320	2.512	0.015	0.074	0.655
<b>Fairness</b>								
1	(Constant)	1.161	0.367		3.160	0.003	0.425	1.896
	Conflict of Interest	0.250	0.130	0.261	1.919	0.060	-0.011	0.510
	Board Composition	0.198	0.141	0.223	1.400	0.167	-0.085	0.481
	Stakeholder Participation	0.146	0.124	0.177	1.173	0.245	-0.103	0.395
a. Dependent Variable: Environmental Sustainability								

Source: Primary Data, 2024

#### The Effect of Accountability and Environmental Sustainability

**Board Meetings:** The standardized coefficient of board meetings is 0.369, which indicates that there is a positive and significant relationship between board meeting frequency and environmental sustainability. This means that a one-unit increase in the frequency of board meetings contributes to about 36.9 percent changes in environmental sustainability. The relationship is statistically significant at  $t = 2.848$ ,  $p = 0.006$ . Overall, 95 percent CI estimates range from 0.077 to 0.444. These results suggest that more frequent board

meetings enhance environmental sustainability, likely due to improved oversight and a stronger commitment to sustainability initiatives.

**Financial Reporting:** The standardized coefficient concerning financial reporting is -0.070, indicating a weak negative relation with environmental sustainability. It follows that financial reporting explains about -7.0% of the variation in environmental sustainability. However, this relationship is not statistically significant ( $t = -0.584$ ,  $p = 0.561$ ), meaning the variations in financial reporting practices do not notably affect environmental sustainability within this model.

**Stakeholder Involvement:** The standardized coefficient for the engagement of stakeholders is 0.360, which signifies very strong positive association with environmental sustainability. This therefore means that stakeholder engagement explains about 36.0% of the variation in environmental sustainability. The relation is statistically significant at  $t = 2.928$ ,  $p = 0.005$  with a 95% confidence interval ranging from 0.122 to 0.651. This infers that active stakeholder involvement in decision-making processes significantly enhances the effort toward sustainability.

### **The Effect of Transparency and Environmental Sustainability**

**Independency of Directors:** In this regard, independency of directors comes with a standardized coefficient of 0.181, showing an extremely weak positive relation to environmental sustainability. From this assertion, it goes without saying that "the independency of directors' accounts for around 18.1% of variation in environmental sustainability." However, its statistical significance is low, at  $t \approx 1.404$  and  $p \approx 0.166$ , when the 95% confidence interval falls in the range of -0.070 to 0.398. In this model, this would be indicative that independency of directors does not strongly or reliably influence environmental sustainability.

**Accessibility of Corporate Information:** The standardized coefficient regarding the accessibility of corporate information is 0.300, indicating that this variable is moderately and positively related to environmental sustainability. In other words, the accessibility of corporate information shares about 30.0% of variation in environmental sustainability. This association is statistically significant,  $t = 2.618$ ,  $p = 0.011$ , 95% CI: from 0.072 to 0.538. These findings mean that the greater the accessibility of corporate information, the greater the environmental sustainability, as openness in information flow allows for better decision-making regarding issues of sustainability.

**Disclosure of Financial Information:** The standardized coefficient for disclosure of financial information is 0.320, hence strongly positive, with a meaning that this is associated with environmental sustainability. It therefore means that financial disclosure accounts for about 32.0% of variation in environmental sustainability. The relationship is statistically significant at  $t = 2.512$  and  $p = 0.015$ , with a 95% confidence interval ranging from 0.074 to 0.655. These findings suggest that full disclosure in financial reporting significantly contributes to environmental sustainability, arguably due to increased accountability and a sense of responsible corporate behavior.

### **The Effect of Fairness and Environmental Sustainability**

**Conflict of Interest:** The standardized coefficient or Beta is 0.261 for conflict of interest, showing a moderate positive relation with environmental sustainability. That is, about 26.1% of variance in environmental sustainability is accounted for by conflict of interest. However, at  $t = 1.919$  and  $p = 0.060$ , the relationship is not significant, though very close to the mark for significance, with a 95% confidence interval ranging from -0.011 to 0.510. These findings do suggest that mitigation of conflicts of interest will result in at least a moderate positive effect on environmental sustainability, although the relationship is far from clear.

**Board Composition:** The beta for board composition is 0.223, indicating a weak positive relation to environmental sustainability. Board composition explains about 22.3% in the variance of environmental sustainability. However, this relationship was not significant at  $t = 1.400$ ,  $p = 0.167$ , 95% CI: -0.085, 0.481. This would imply that, even though better board composition might relate to environmental sustainability, the evidence cannot be strong enough to confirm any such relationship.

**Stakeholder Involvement:** The beta for stakeholder involvement, 0.177, shows a weak positive relationship with environmental sustainability. This implies that the variation in environmental sustainability accounted for by the stakeholder's involvement is about 17.7%. However, this is insignificant at  $t = 1.173$   $p = 0.245$ , 95% C.I: -0.103 to 0.395. These results suggest that although improved stakeholder involvement may strengthen environmental sustainability, there is insufficient evidence of the latter in this model.

#### 4.6.4 Regression Model Equation

The regression model equation predicting Environmental Sustainability (ES) based on the corporate governance factors of Accountability (ACC), Transparency (TRANS), and Fairness (FAIR) is expressed as:

$$Y = \beta_0 + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3$$

Where;  $Y$  is the dependent variable (Environmental Sustainability).

$\beta_0$  = the intercept (the constant).

$\beta_1$  = the coefficient for Accountability

$X_1$  = Accountability

$\beta_2$  = the coefficient for Transparency

$X_2$  = Transparency

$\beta_3$  = the coefficient for Fairness

$X_3$  = Fairness

Based on the regression coefficients obtained from the analysis, the regression model equation is as follows:

$$Y = \beta_0 + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3$$

Environmental Sustainability = - 0.150 + 0.316 (Accountability) + 0.347 (Transparency) + 0.194 (Fairness)

The constant value of -0.150 indicates the level of Environmental Sustainability at a baseline when all corporate governance factors like Accountability, Transparency, and Fairness are zero. The standardized coefficient for Accountability is 0.316, which specifies that for each unit increase in Accountability, there would be a corresponding 31.6% rise in Environmental Sustainability. Similarly, Transparency has a standardized coefficient of 0.347, suggesting that for every unit increase in Transparency, there is an increase of 34.7% in Environmental Sustainability, hence the strongest predictor of the three. Lastly, Fairness has a standardized coefficient of 0.194, meaning that for every extra unit of Fairness, the corresponding increase in Environmental Sustainability is 19.4%. In general, these results underpin the

positive contribution of corporate governance factors in improving Environmental Sustainability, with Transparency being the most relevant, followed by Accountability and Fairness

## CHAPTER FIVE: DISCUSSION OF RESULTS

This section highlights how the findings of the study oppose or differ from existing literature, theories, and other studies about corporate governance in relation to environmental sustainability. Discussions will be done per research objective analysis based on findings from Accountability, Transparency, and Fairness, and their respective impacts on Environmental Sustainability.

### 5.1 The effect of accountability on environmental sustainability

The Study found a very strong positive correlation between board meetings and environmental policies and practices:  $r = 0.591$ ,  $p = 0.000$ . This means that the more frequent the board meetings, the stronger the environmental policies at Restless Development Uganda. These results are consistent with the findings of Nakato and Wabwire's study, in Uganda, which also found a significant association between frequent board meetings and greater environmental policy implementation rates ( $\beta = 0.42$ ,  $p < 0.01$ ). This indicates that the power of regular board oversight in the two studies reinforces an organization's pledge to environmental sustainability.

This is evidenced by a moderate positive correlation between board meetings and environmental impact assessment ( $r = 0.443$ ,  $p = 0.000$ ), indicating that the more frequent the board meetings, the more comprehensive the environmental impact assessments. This corroborates the findings of a study done by Moyo and Mavuso, where NGOs that had more developed accountability frameworks-in this case, one aspect being frequent board meetings-had better waste management and provided better environmental impact assessments. This probably reflects a greater clarity of focus on the measurement and reduction of environmental impacts from more consistent board involvement.

The correlation of financial reporting with environmental policy and practice was weaker,  $r = 0.258$ ,  $p = 0.043$ , though still statistically significant. That means financial transparency is good in realizing better environmental policies; however, this influence is modest. Okechukwu and Amadi (2021) also reported that NGOs that had strict financial reporting had better resource efficiency and lower levels of environmental degradation,  $r = 0.52$ ,  $p < 0.05$ . The aforementioned finding gives credence that organizations which embrace financial accountability extend this culture of transparency to environmental stewardship, although at a less pronounced impact compared to other factors.

The correlation obtained concerning stakeholder engagement with environmental policies and practices was a moderate positive one:  $r = 0.453$ ,  $p = 0.000$ . This would mean that a higher level of stakeholder involvement is associated with better environmental policies. The findings accordingly support the prior work of Katumba and Nambasa (2022), where the overall compliance with national environmental standards had been 35% higher for companies with regular stakeholder consultations ( $r = 0.48$ ,  $p < 0.01$ ). The contribution of stakeholders is very important in organizational accountability as many times, the inputs and expectations arising from them have initiated the adoption of better environmental practices by the organization.

## **5.2 To investigate the effect of transparency on environmental sustainability**

The study noted that there was a strong positive significant correlation between the independence of directors and environmental policies and practices at Restless Development Uganda, as shown by the correlation coefficient  $r = 0.510$  at  $p < 0.01$ . These results agree with the findings of Nsubuga and Kiyangi (2020), who reported that in Ugandan NGOs, independent directors were found to be associated with a higher level of implementation of environmental policy,  $\beta = 0.47$  at  $p < 0.01$ . Both studies thus suggest that independent directors offer impartial oversight in encouraging organizations to adopt better environmental practices and policies.

The positive correlation found between the independence of directors and environmental impact assessments was moderate at  $r = 0.350$  and  $p = 0.005$ . This result shows that independent directors within organizations are likely to carry out more comprehensive environmental impact assessments. This agrees with a finding by Chen and Dong (2020), in China, where transparency in governance-including independent oversight-correlated with improved environmental performance ( $r = 0.50$ ,  $p < 0.01$ ). Both stand out for the idea that independent directors may bring more critical and objective ways of considering environmental impacts.

The research also found that there is a high positive association between the disclosure of financial information and the environmental policies and practices at  $r = 0.632$ ,  $p < 0.01$ , implying that organizations with highly disclosed financial information are likely to have robust environmental policy. This agrees with the study by Owusu and Nyarko, 2021, who reported that NGOs in Ghana who had transparent reporting had effective environmental practices ( $\beta = 0.45$ ,  $p < 0.05$ ). The implication here is that

transparency in financial disclosure could mean a culture of openness that will also apply to environmental issues, hence being vigorously addressed.

The study reveals a moderate positive correlation between disclosure on financial information and environmental impact assessment as  $r = 0.352$ ,  $p = 0.005$ . This result indicates that with high financial disclosure, there would also be high quality, full environmental impact assessments. Mbatha and Kilonzo presented similar results in Kenya where transparency was strongly associated with environmental management practices at  $r = 0.55$ ,  $p < 0.01$ . Both findings point out the function of transparency in far-reaching organizational practices such as financial matters, environmental sustainability.

### **5.3 The effect of fairness on environmental sustainability**

Between environmental policy and practices, there was a fair positive correlation of  $r = 0.324$ ,  $p < 0.01$  in regard to the observed level of participation by stakeholders. This informs that the higher the level of participation by stakeholders, the more effective the environmental policy. It agrees with Kılıç and Kuzey, 2020, who reported, using the Turkish NGO dataset, a similar correlation of  $r = 0.43$ ,  $p < 0.01$  that showed the stakeholder participatory role in enhancing environmental governance.

The correlation coefficient is 0.359 ( $p = 0.004$ ), and this can be interpreted as a moderate positive correlation between stakeholder participation and EIA. This points to the fact that with more involvement of stakeholders, there is usually wide coverage in the environment assessment. This finding agrees with that by Achieng and Otieno (2021) where the correlation coefficient,  $r = 0.49$  and  $p < 0.01$ , showed a very strong positive relation between stakeholder participation and environmental performance in Kenyan NGOs hence, stakeholder input is very key in the assessment of impacts on the environment.

The study, therefore, shows a very strong positive association, at 0.426 and probability significance of 0.001, between stakeholder participation and environmental reporting. This means that as participation increases, so does the likelihood of more transparent environmental reporting practice. This finding runs parallel to Tumwine and Kyomuhendo's (2020) study, where the engagement of stakeholders with environmental compliance in Ugandan NGOs was found to be significantly associated-always positively-at  $\beta = 0.44$  ( $p < 0.01$  level-which again speaks to the importance of attending to the concerns of stakeholders in reporting processes).

This indicates a fair positive correlation between conflict of interest and board meetings, since  $r = 0.412$ ,  $p < 0.000$ , where low levels of conflict of interest are associated with productive board meetings. This is supported by findings from Nkosi and Ndlovu (2019), who observed that effective governance structures mitigate conflicts and are able to facilitate effective decision-making processes in environmental management.

A correlation coefficient of 0.438 ( $p < 0.000$ ) between board composition and environmental policies and practices shows that a diverse board adds to better environmental policies. This agrees with Namukwaya and Waiswa (2021), who discovered that the diverse compositions were related to increased environmental compliance,  $r = 0.47$ ,  $p < 0.01$  in Ugandan NGOs, hence supporting the fact that diversity brings different ideas that strengthen governance.

The correlation is 0.375,  $p = 0.002$ , hence indicating that the higher the diversity of the board, the better the assessment on the environmental impact. These findings agree with Achieng and Otieno 2021, who pointed out that a diverse governance structure is important in ensuring that comprehensive evaluation of environmental impacts is made possible.

## **CHAPTER SIX: CONCLUSION AND RECOMMENDATIONS**

### **6.1 Introduction**

The summary of the conclusions in this chapter summarizes findings from the study into corporate governance principles and environmental sustainability at Restless Development Uganda. This also gives conclusions on the research objectives accountability, transparency, and fairness of the governance, recommendations for policy and practice to improve environmental sustainability. It also outlines the limitations of the research, the contribution this work has made to existing knowledge relating to corporate governance, and provides suggestions on where future research in this area should be directed.

### **6.2 Summary**

The study revealed that accountability measures were strongly positively related to the implementation of environmental sustainability practices. In this regard, the higher the accountability, the better the environmental policy and practice, meaning that organizations with well-articulated accountability structures undertake superior initiatives on sustainability.

The results also showed that transparency goes a long way in fostering environmental sustainability, in that there were strong correlations between the independence of directors with environmental policy and impact assessments, meaning that organizations which entrench transparency in governance can be more capable of adopting sustainable practices.

It also revealed a moderate to strong positive correlation between procedural justice in governance with environmental sustainability performance-that the higher the stakeholder involvement, the more effective the configuration of the board, the better the environmental policy and practice, thus giving further support to the argument that fairness promotes good environmental stewardship.

### **6.3 Recommendations**

Based on the findings of this study, recommendations include but are not limited to the following:

Accountability framework strengthening: Organizations need to develop and implement clear accountability measures, which would clearly outline responsibilities in relation to environmental

sustainability. This can include setting specific targets on sustainability and measuring performance against predetermined indicators of progress.

**Improve Transparency Practices:** It is essential that organizations ensure transparency regarding governance about environmental policies and practices to all forms of stakeholders. Regular reporting on environmental performance would help in building trust and paving the way for stakeholder involvement.

**Encourage Inclusive Governance Structures:** In this respect, the organizations should focus on the development of those governance structures that can enable active participation of all the stakeholders in the decision-making processes. This may involve diversifying board composition with varied perspectives from various standpoints, notably from the most marginalised communities who may be most affected by environmental policies.

**Regular Training and Capacity Building:** Organizations should invest in training programs for board members and management regarding corporate governance principles and how they relate to environmental sustainability. This will surely be a way of equipping the leadership with appropriate skills and knowledge that will enable them to effectively integrate sustainability into organizational strategies.

**Engage with External Stakeholders:** The company should forge a relationship with both governmental and non-governmental bodies to further improve its sustainability policies. This could be the result of broadening the scope of sustainability issues on which they collaborate, and of perceiving a bigger interest in joint efforts toward environmental stewardship.

## **6.4 Limitations of the Study**

**Limitation of scope:** The study primarily aimed at some of the most basic corporate governance principles, including accountability, transparency, and fairness. As a result, other essential elements, such as responsiveness and inclusiveness, are excluded, despite their potential contribution to environmental impact. This could have been a limiting factor in terms of finding the actual breadth of the findings.

**Geographical Limitations:** The study has been conducted at Restless Development in Kampala. The governance practices may be different, and organizational dynamics can be various from other regions. Consequently, it is not suitable to generalize this finding to those organizations that belong to different socio-economic or regulatory circumstances.

**Data Collection Methods:** The data used in this study are based on self-reporting by respondents on their governance practice and environmental sustainability. It is true to admit that this introduces response bias, whereby a given participant overstates their commitment to accountability or sustainability because of social desirability or pressure.

**Sample Size and Diversity:** The sample might not have been sufficiently large or diverse enough to reflect the full range of organizations with different governance structures. For this reason, such limitation can affect generalizing findings into various sectors and industries.

**Time Points:** The assessment was performed only at one point in time. Thus, it cannot show any changes that governance practices and initiatives for environmental sustainability may undergo across time. Longitudinal research has the capability to capture such nuances in these dynamics and changes thereof.

## **6.5 Contribution to Knowledge**

The study contributes to the in-depth analysis of how corporate governance principles are applied to environmental sustainability. It also reiterates that accountability, transparency, and fairness ensure that various environmental policies and practices are well performed within organizations. By establishing effective associations between governance principles and the outcomes of sustainability, the research provides a framework that may guide organizations in enhancing their responsiveness to the natural environment. It also contributes to the body of literature on corporate governance in an emerging country like Uganda but provides an understanding that could help inform policy framers, practitioners, and scholars who seek to integrate governance practices with sustainability imperatives.

## **6.6 Suggestion for Further Study**

**Wider Application of the Principles of Governance:** In future studies, responsiveness and inclusiveness could be added as aspects of corporate governance principles to understand their combined impact in ensuring environmental sustainability. It would also help in identifying better governance frameworks that facilitate sustainable practices more effectively.

**Comparative Studies Across Regions:** The latter would establish how the differing socio-economic contexts influence the corporate governance and environmental sustainability association while comparing different geographical areas through such studies. This can identify and adopt best practices of governance models for adaptation to local conditions.

**Longitudinal Research:** Future studies can consider longitudinal designs in order to trace the changes in corporate governance and its long-run influences on environmental sustainability. Therefore, the researchers would be able to trace the dynamics in terms of changes and developments.

**Industry Diversity:** The sample should be increased to add organizations across a wide number of industries to establish better generalizability of the findings. This could provide more details on specific governance practices across industries and how each uniquely adds to the sustainability initiatives.

Such qualitative research could be done in depth by applying qualitative research methods-interviews or case studies-that would provide insight with nuance into the governance practices that influence the decisions on sustainability initiatives. This will bring in more detailed and contextualized insights on challenges and successes in implementing sustainable practices.

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## APPENDICES

### APPENDIX I: Consent Form

#### **Title of the Study:**

Corporate Governance principles and Environmental Sustainability in NGOs in Uganda: A Case Study of Restless Development Uganda

#### **Principal Investigator:**

Noel Wadada

Master of Business Administration

Uganda Christian University

Phone: 0782077095

Email: wadadano@gmail.com

#### **Background and Purpose of the Study**

The purpose of this study is to comprehend how the application of the principles of corporate governance influences the environmental compliance at Restless Development Uganda. Understanding this relationship is critical in the development of organizational practices that lead to improved environmental sustainability. Your contribution in this study will provide insights relevant to the improvement of governance and environmental compliance within the organization.

#### **Study Procedures**

Participation in this research is entirely voluntary. If you choose to take part, you will be asked to take a survey. The survey should take approximately 20 minutes. If a question seems unacceptable to you, you need not reply, or you may stop the survey at any time with no penalty.

#### **Potential Risks and Discomforts**

This study will not involve any significant risks. During the time of asking personal questions, you may be put through inconvenience. You are at liberty to stop the survey if you get distressed. Information on support services available at Restless Development Uganda will be provided when needed.

#### **Benefit**

Although you may not benefit personally from this research process, your contribution will help enhance the understanding of principles on corporate governance and environmental compliance. These may inform future policies and practices within organizations that pursue improved sustainability and governance of the environment.

#### **Confidentiality**

Your privacy is of the utmost importance. The data collected will not be shared in public, and access to the data will only be provided to the research team. You will be assigned a unique identifier that anonymizes your response. The data will be stored on password-protected files, and all physical documents will be kept under lock and key.

#### **Voluntary Participation**

Your participation in this study is completely voluntary. You are free to withdraw at any stage without any consequence to your employment or any other services at Restless Development Uganda. There will not be any penalty for withdrawing from the study.

**Compensation**

Even though we value your time to participate in this study, there is no monetary compensation for participating in this research.

**Questions and Concerns**

If you have any questions about the study, please contact:

Principal Investigator: Noel Wadada

Phone: 0782077095

Email: wadadano@gmail.com

For questions about your rights as a research participant, contact:

UCU REC Office:

Phone: 0312350800

**Consent**

By signing below, you acknowledge that you have read and understood the information provided above. You agree to participate in this study voluntarily. A copy of this form will be given to you for your records.

**Statement of Consent**

I have been informed about the study, including its procedures, risks, benefits, and my rights. I understand that my participation is voluntary and that I can withdraw at any time without penalty. My identity will be kept confidential, and my decision to participate will not affect my usual medical care.

Name of Participant: \_\_\_\_\_

Signature/Thumb Print: \_\_\_\_\_

Date: \_\_\_\_\_

Name of Interviewer/Person Obtaining Consent: \_\_\_\_\_

Signature of Interviewer: \_\_\_\_\_

Date: \_\_\_\_\_

## APPENDIX II: Questionnaire

DEMOGRAPHIC INFORMATION		
CATEGORY	QUESTION	RESPONSE
1. Gender	1= Male 2 = Female	
2. Age	1 = Under 25 2 = 25-34 3= 35-44 4 = 45-55 5 = 55 and above	
3. Position in Organization	1 = Board member 2 = Staff Member 3 = Volunteer	
4. Length of service at Restless Development Uganda	1 = Less than 1 year 2 = 1-3 years 3 = 4-6 years 4 = 7-10 years 5 = Over 10 years	

Read each statement and use the following scale to tick (✓) in the table cell that corresponds to the option that best suits you

Strongly Disagree (1), Disagree (2), Neither Disagree nor Agree (3), Agree (4) and Strongly Agree (5)

No.	Statement	1	2	3	4	5
	<b>ACCOUNTABILITY</b>					
1)	The organization holds regular meetings to discuss environmental sustainability efforts.					
2)	Financial reports include clear information about our environmental programs and impacts.					
3)	We actively involve community members in discussions about our environmental initiatives.					
4)	There are clear guidelines for ensuring accountability in our environmental projects					
5)	We conduct regular evaluations of our environmental programs and share the results.					
6)	Updates on environmental initiatives are communicated effectively to all stakeholders.					
7)	Feedback from beneficiaries and community members is used to improve our environmental practices					

8)	We have a dedicated team that monitors and reports on our environmental sustainability efforts.					
9)	We have established methods for stakeholders to access information about our environmental performance.					
10)	Staff members are held accountable for meeting our environmental goals and objectives.					
11)	Our accountability practices lead to significant improvements in our environmental initiatives.					
12)	Stakeholders feel that their concerns about environmental issues are taken seriously and addressed.					
13)	We regularly assess the effectiveness of our environmental policies and practices					
14)	There are consequences for not adhering to our environmental standards and commitments.					
15)	Our organization fosters a culture of accountability regarding environmental sustainability among staff and volunteers.					
	<b>TRANSPARENCY</b>					
16)	The organization ensures that directors make independent decisions regarding environmental policies.					
17)	Information about our environmental programs is easily accessible to the public and stakeholders.					
18)	Our financial reports include detailed information about funding for environmental projects.					
19)	We are open about our environmental reporting practices and methodologies.					
20)	Stakeholders are regularly informed about our environmental policies and actions.					
21)	We have clear guidelines for sharing information about our environmental impact and performance.					
22)	We publicly share our sustainability efforts and achievements with the community.					
23)	Transparency in our decision-making builds trust with our stakeholders and beneficiaries.					
24)	Our transparent practices contribute to better outcomes in our environmental initiatives.					
25)	Stakeholders are aware of how their feedback influences our environmental policies and practices.					
26)	We allow external audits of our environmental practices to ensure accountability.					
27)	We openly discuss the environmental challenges we face in our projects with stakeholders.					
28)	We provide training for staff on the importance of transparency in environmental sustainability.					
29)	We regularly publish reports on our environmental performance and share them with stakeholders.					
30)	Our organization encourages open dialogue about environmental issues with all stakeholders.					

	<b>FAIRNESS</b>					
31)	We have clear policies to avoid conflicts of interest in our environmental decision-making.					
32)	Our board includes diverse perspectives on environmental issues affecting the communities we serve.					
33)	We encourage participation from all community members in decisions about environmental initiatives.					
34)	We distribute resources for environmental projects fairly among different communities.					
35)	We handle complaints about environmental practices in a fair and transparent manner.					
36)	Community members feel represented in discussions about our environmental policies.					
37)	We ensure equal opportunities for all stakeholders to engage in environmental discussions.					
38)	Our environmental decisions consider the needs and rights of all stakeholders.					
39)	We promote fairness in how we report on our environmental initiatives and outcomes.					
40)	Fair practices in our environmental work enhance our credibility with the communities we serve.					
41)	We provide equal access to information about our environmental programs and initiatives.					
42)	Stakeholders are treated fairly when assessing the impacts of our environmental projects.					
43)	We create an inclusive environment for discussing environmental sustainability issues.					
44)	We actively seek input from marginalized groups when making environmental decisions.					
45)	Our organization supports equal opportunities for all stakeholders in participating in environmental initiatives.					

## **ENVIRONMENTAL SUSTAINABILITY**

<b>No.</b>	<b>Statement</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>
	<b>ENVIRONMENTAL POLICIES AND PRACTICES</b>					
46)	The organization's environmental policies clearly outline its sustainability goals and objectives.					
47)	The organization actively seeks input from community members when developing environmental policies.					
48)	The organization provides training and resources to staff and volunteers on environmental best practices.					
49)	The organization's environmental projects are designed to have a long-term positive impact on the community.					
50)	The organization collaborates with local partners to implement environmental initiatives effectively.					
51)	The organization regularly monitors and evaluates the effectiveness of its environmental policies and practices.					

<b>ENVIRONMENTAL IMPACT ASSESSMENTS</b>						
52)	The organization conducts comprehensive environmental impact assessments for all its projects.					
53)	The organization involves local experts and community members in the impact assessment process.					
54)	The organization considers the potential long-term environmental impacts of its projects.					
55)	The organization modifies project plans based on the findings of environmental impact assessments.					
56)	The organization provides clear explanations of environmental impact assessment findings to the community.					
57)	The organization regularly reviews and improves its environmental impact assessment processes.					
<b>ENVIRONMENTAL REPORTING</b>						
58)	The organization publishes regular reports on its environmental activities and outcomes					
59)	Environmental reports are made available to the community and other stakeholders.					
60)	The organization includes specific metrics and targets in its environmental reporting.					
61)	The organization’s environmental reports accurately reflect both successes and challenges.					
62)	The organization actively seeks feedback from stakeholders on its environmental reporting.					
63)	The organization uses environmental reporting to inform future project planning and decision-making.					

### APPENDIX III: WORKPLAN

No	Activity	Time frame (2024)							
		Feb	Mar	Apr	May	Jun	Jul	Aug	Sept
1	Proposal development								
2	Presentation of the proposal								
3	Ethical Approval								
4	Visit to the Study Site								
5	Approval to do research at study site								
6	Pre- Test of Questionnaire								
7	Data collection								
8	Data Entry & Analysis								
9	Dissertation writing								

## APPENDIX IV: BUDGET

SNO	ACTIVITY	ITEM SPENT ON	ESTIMATED COST (UGX)
1	Proposal development	Stationery and Internet data	50,000
2	Proposal Presentation	Stationery	20,000
3	Visit to the Study Site	Transport	50,000
4	Approval to do research at the study site	Transport	50,000
5	Printing	Stationery	100,000
6	Data Analysis	Facilitation for data entry and analysis	300,000
7	Dissertation Completion	Stationery	50,000
8	Final Presentation	Stationery	100,000
	<b>GRAND TOTAL</b>		<b>820,000</b>

## VIVA VOCE COMPLIANCE REPORT

**Name:** NOEL WADADA

**Registration Number:** M22M15/022

**Title:** CORPORATE GOVERNANCE PRINCIPLES AND ENVIRONMENTAL SUSTAINABILITY IN NGOs IN UGANDA. A CASE STUDY OF RESTLESS DEVELOPMENT UGANDA

This table summarizes how the VIVA VOCE, Internal Examiners, and External Examiner's comments were addressed in the revised dissertation, including actions taken and page locations of revisions.

SN	Observation from VIVA VOCE, IE, and EE Reports	Action taken by the candidate	Page number
1	Clear table of contents and logical flow (pp. iii viii, 8 9).  Repetition of table numbers (Tables 4 3, 4 3) and figure/table pagination missing (pp. 44 47).	Table numbering rectified	Page viii
2	Abstract not supplied in dissertation file (should be $\leq 300$ words).	Abstract developed and included	Page iv
3	Background well-articulated (pp. 8 12).  Problem statement (p. 13) lengthy; needs crisper gap articulation and citation of latest Ugandan ESG statistics (e.g., NEMA 2023).	Problem statement revised, the gap articulated and citation of latest Ugandan ESG statistics included	Page 6
4	Objectives (p. 14) align with RQs, but RQ 1 is missing text (p. 15).	Research Question 1 well written in alignment with objective 1	Page 7
5	Adequate separation of theoretical/empirical strands (pp. 21-28). Limited critical synthesis; heavy reliance on studies 2019-2021, very few post 2022 sources. Literature gap section (p. 26) is descriptive—should directly link to study variables.	Literature gap section rewritten to directly link each variable to specific missing evidence in the literature	Page 18
6	Cross sectional, quantitative design justified (p. 29). Sample size logic weak: Krejcie & Morgan (1970) gives 56, not 62, for N=65 (p. 31); response rate assumptions optimistic. Instrument validity/reliability not reported (pp. 35 37).	Sample size determination improved.	Page 23
7	Descriptives and inferential stats clearly laid out; scatterplot (p. 50) useful. However, duplicate table numbering; some Likert items 6 point scale (B5) mixed with 5 point items. Include reliability (Cronbach's $\alpha$ ) and normality tests.	Duplicate table numbering rectified.  Likert items 6 point scale rectified  Reliability (Cronbach's $\alpha$ ) included	Page 35  Page 27

*Wadada*  
01/08/2025

*[Signature]*  
07/08/25

8	APA 7 generally followed, but duplicate entries (Freeman 1984; Hill & Jones 1992) and missing DOIs. Work plan & budget clear.	Duplicate entry removed DoIs included	Pages 68-70
9	The choice of respondents is not scientific and he needs to verify that. And give a justification of the respondents.	A justification of the respondents included	Page 22
10	He needs to reference the conceptual framework.	conceptual framework referenced	Page 10
11	The analysis section is lacking and therefore needs to be rectified and address the gaps. He needs to show tables for correlation and regression.	Analysis present and tables included	Pages 32-59

Signed

Wadada 01/08/2025

Noel Wadada  
Candidate

Maurice 01/08/25

Dr. Olobo Maurice  
Supervisor