

UNIVERSITY OF CAPE COAST

PERCEIVED RELATIONSHIP BETWEEN EFFECTIVE GOVERNANCE
AND PERFORMANCE OF NON-GOVERNMENTAL ORGANIZATIONS
IN SELECTED DISTRICT ASSEMBLIES IN THE GREATER ACCRA
REGION OF GHANA



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REGION OF GHANA

BY

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of the School of Agriculture, College of Agriculture and Natural Science,
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of Master of Philosophy Degree in Non-Governmental Studies and
Community Development

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DECLARATION

Candidate's Declaration

I hereby declare that this thesis is the result of my own original work and that no part of it has been presented for another degree in this University or elsewhere

Candidates Signature.....Date.....

Name: Agye Kwaw

Supervisors' Declaration

I hereby declare that the presentation and preparation of the thesis were supervised in accordance with the guideline on supervision of thesis laid down by the University of Cape Coast

Principal Supervisor Signature..... Date.....

Name: Prof. J. A Kwarteng

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ABSTRACT

The purpose of this study was to examine the perceived relationship between effective governance and performance of NGOs in selected District Assemblies in the Greater Accra Region of Ghana. Descriptive survey design was used to carry out the study in four districts namely: Adentan Municipal Assembly, Ga East Municipal Assembly, Ashaiman Municipal Assembly and La-Nkwantanang Madina Municipal Assembly. Simple random sampling and census methods were used to collect data on NGOs CEOs, staff and beneficiaries. The study revealed that NGOs engaged 85.3 percent of stakeholders. Also 74.6 percent of stakeholders had access to financial and audit reports on yearly basis. About 71.1 percent of communication with stakeholders was done through social media, face to face and phone calls. Again, 68.4 percent of board members were between 35-49 years old. Furthermore, 90.5 percent of board members had completed tertiary level of education. Also, CEOs generally “agreed” that there was effective governance in selected NGOs. There was significant difference among the perceptions of the CEOs, staff and beneficiaries on NGOs performance. The study revealed direct and strong relationship between effective governance and performance of NGOs.

The study recommends MMDCEs to encourage NGOs to register with them. Also, NGO Boards should pursue gender balance in their appointments. Again, outside board members should be increased. In addition, NGOs should have quality work plan, director inductions and select the right people to be on the board. Furthermore, more attention should be paid to effective governance. Finally, NGO boards should provide regular information to their stakeholders.

KEY WORDS

Governance

Effective Governance

Governance Practices

Performance

Non-Governmental Organizations



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DEDICATION

This particular work is dedicated to my hardworking, beautiful and affectionate wife, Mrs. Emelia Agye and my lovely children.



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LIST OF ACRONYMS



AARP	-	American Association of Retired Persons
AGM	-	Annual General Meetings
ALI	-	American Law Institute
ANOVA	-	Analysis of Variance
BECE	-	Basic Education Certificate Examination
CEOs	-	Chief Executive Officers
CSOs	-	Civil Society Organizations
DSW	-	Department of Social Welfare
GSS	-	Ghana Statistical Service
HND	-	High National Diploma
IAC	-	International Accountability Charter
IFPR	-	International Food Policy Research Institute
INGOS	-	International Governmental Organizations
MDGs	-	Millennium Development Goals
MMDAs	-	Metropolitan, Municipal, District Assemblies
NGOs	-	Non-Governmental Organizations
NPGI	-	Non-Profit Governance Index
NPOs	-	Non-Profit Organizations
OECD	-	Organization for Economic Co-operation and Development
PhD	-	Doctor of Philosophy
PPMCC	-	Pearson Product Moment Correlation Coefficient
PTA	-	Parents Teachers Association
RGD	-	Registrar General Department

SCABBBO	-	Standard for Charity Accountability of the Better Business Bureau
SPSS	-	Statistical Product Service Solutions
SSSCE	-	Senior Secondary School Certificate Examination
TV	-	Television
UCC	-	University of Cape Coast
UCC-IRB	-	University of Cape Coast Institutional Review Board
UK	-	United Kingdom
UN	-	United Nations
UNDP	-	United Nations Development Programme
USA	-	United States of America
USAID	-	United States Agency for International Development
WASSCE	-	West African Secondary School Certificate Examination



CHAPTER ONE

INTRODUCTION

Background to the Study

The concept of NGO came into use in 1945 following the establishment of the United Nations Organizations which recognized the need to give a consultative role to organizations that are not member states or governments (Willets, 2002). Since then, the world order is now partly controlled by NGOs and civil society organizations which serve as “pressurizers” on the government. There are now a lot of non-state actors who are playing divergent roles to enhance development.

NGOs are private organizations that render services to relieve suffering, promote the welfare of the poor, safeguard the environment, provide fundamental social services, or undertake community development (Anheier et al., 2009). There are currently enormous NGO activities and programmes in the world. These programmes are channeled toward addressing the challenges of the poor and the vulnerable.

In spite of the relevant roles NGOs play, the governance of these organizations has been the subject of substantial debate and analysis. The increased interest in not-for-profit governance has been attributed to a number of factors, including rapid growth of the sector and its emergence as a major economic actor, the concomitant increase in funding to the sector, and increased influence of NGOs in shaping public policy (Shea & Sitar, 2004).

To ensure that NGOs perform well and attract sustained funding for their activities, there should be effective governance. Effective NGO governance presents methods and techniques for planning and implementing

actions to improve an organization's governance (Lipson, 2011). As a result, the function of a corporation is determined by the effective governance process, which turns to rely on the individuals included in the governance process. Therefore, the Board of Directors of NGOs must perform well in order to have effective governance (Mridula, 2016).

In other words, board performance is the ability to oversee the affairs of the organization, and ensuring that the risk involved in the institution can be adequately be managed. (Mridula, 2016). It means without board effectiveness, organizational performance will be affected.

Despite the clarion call for its adoption by states, NGOs and other organizations, governance defies a single definition. Governance is a broad concept which cannot be defined easily with its enormous related concepts such as the issue of democracy and development; corruption and development; popular participation and development; and state capacity and development (Hilal, 2014).

In this modern world, roots of governance can be referred to the emergence of corporate governance. The concept of corporate governance has existed for several centuries but the name was coined in the 1970's. It was a term widely used in the USA. Corporate governance involves the balance of power and decision-making between board of directors, executives and shareholders (Price, 2018).

Governance can be applied to different contexts-international governance, national governance, local governance, corporate and NGO governance. Governance is about collective decision making and thus it requires mechanisms, processes and institutions (Palod, 2014). Good

governance can be referred to as the sharing of decision-making authority among members of the same organization in order to have equitable distribution of power and resources. In NGOs, good governance is exercised through an internal system of checks and balances which split power and authority between management and a governing body to make sure that public interest is delivered.

The corporate governance concept is gradually becoming one of the most crucial policy agenda in most African countries especially Ghana and South Africa (Miring'u & Muoria, 2011). The poor performance of the corporate sector in Africa and Asian have indeed made the corporate governance concept well-known in the development debate (Berglof & Von Thadden, 1999). For this reason, the former Secretary General of the United Nations, Kofi Annan, stated in his address to world leaders that “good governance is the most important tool for eradicating poverty and sustaining economic development” (Regina, 2007: 1).

The role of governance cannot be down played by anyone who wants to see a much better performance of an organization. The past experience with the Millennium Development (MDGs) has demonstrated in many cases that sustained progress towards the MDGs has been promoted by good governance (UNDP et al, 2012). The link between corporate governance and firm performance is supported by empirical studies. It is established that well-governed firms have higher firm productivity (Bebchuk, Cohen & Ferrell 2004). Much experience from the past has shown that NGOs governance is crucial to the capability of health systems to accomplish vital public health functions (Brinkerhoff & Stratton, 2009).

There are differences between boards providing good governance and effective governance. Good governance ensures that the board complies with standards, codes and guidelines in their operations. This differs from effective governance which moves beyond codes/standards, and fuse the performance of the corporation (Mridula, 2016).

Stakeholders' growing need to influence the decisions that affect them creates need for governance (Palod, 2014). Good governance ensures that the constituents (stakeholders) with pertinent interest in the company's business are totally considered (Hampel, 1998). The stakeholders include donors, shareholders, communities, employees, governments, management and the board of directors. The management and staff of the organization are charged with implementing the Board's vision through the day-to-day work of the organization and that there should be a distinct division of power, that both should not be involved in both the governance and management functions of the organization (Hampel, 1998).

NGOs are responsible for three types of stakeholders during its implementation of humanitarian projects. The three stakeholders are the donor(s) funding their projects, local populations (beneficiaries, local government, membership-based organizations, etc.) and the NGO itself (its employees, values and partners). One of the key components of NGOs quality is the beneficiary's accountability. Moral obligations are not only the beneficiary's accountability for the larger NGOs but also a means to acquire adequate fund from donors. Also, accountability to beneficiaries serves as a means to better their market share (Lipson, 2011).

Statement of the Problem

The issue of good governance has been a dominant global discussion concerning development and international support to Africa (Regina, 2007). Globalization has expanded the interest in governance issues globally, bridging the gap between donors and investors and boards (Herzlinger, 1994). This has informed “Northern” donor agencies to base their funding decisions on how NGOs contribute to good governance and market efficiency (Hilal, 2014). NGOs have to meet the donor(s) criteria for good governance before they can obtain the resource they need (Chabal, 2009).

This is because most NGOs are not transparent enough in the way they apply resources channeled to them to address some specific needs. Sometimes funds given to them for projects are misapplied without any proper account. This is due to the fact that NGOs are seen to be accountable to themselves only as there are no effective systems to trace their utilization of resources (Karns et al., 2008).

In spite of that, governance issues in development continue to attract the attention of researchers. Generally, it is agreed that good governance promotes firm’s performance (Rhodes, 2017; Nge’no, 2009). In contrast, some researches have shown a negative relationship between corporate governance and firm performance (Bathala & Rao, 1995; Hutchinson, 2002), or have not found any relationship (Singh & Davidson, 2003).

The literature on governance mostly focuses on the performance of firm and corporate governance (Agrawal et al., 1996; Natenzi, 2009). Others are centered on the exposition of the theory of governance (Adula et al., 2013; Steinberg, 2010). While a large chunk of the research focuses on corporate

governance models for NGOs (Anheir, 2015; Bradshaw, 2003) Information about the relationship between effective governance and the performance of NGOs is limited in literature.

In the Greater Accra Region of Ghana, there seems to be no previous study to determine the relationship between effective governance and the performance of NGOs as far as the researcher knows. This is because the NGO sector in Ghana is mostly small and transitory in nature. Further, most of them are faced with the possibility of collapse from the effects of the changing economic environment in the donor countries which call for effective management (Anan, et al., 2008).

To overcome some of the challenges of governance, a multivariate approach is highly recommended to determine the relationship between effective governance and the performance of NGOs. This study serves as a guide to provide a range of effective governance for NGOs and performance evaluation techniques that can be used to assess NGOs' performance.

Objectives of the Study

General objective:

The main objective of the study was to examine the perceived relationship between effective governance and performance of NGOs in selected District Assemblies in the Greater Accra Region of Ghana.

Specific objectives:

The study specifically sought to:

1. Describe the governance practices applied by NGOs as perceived by the CEOs of the NGOs.

2. Describe the level of effective governance as perceived by the CEOs of the NGOs.
3. Compare the perception of the CEOs, staff and beneficiaries of NGOs on the performance of NGOs using performance indicators of AARP Performance Matrix.
4. Examine the relationship between the level of effective governance and the performance of NGOs as perceived by the CEOs of NGOs.

Research Questions

1. What are the governance practices applied by NGOs?
2. What is the level of effective governance of NGOs?

Research Hypotheses

Below are the main hypotheses tested at 0.05 alpha levels:

Null Hypothesis: There is no significant difference between the perception of NGO CEOs, staff and beneficiaries on the performance of NGOs.

Alternative Hypothesis: There is significant difference between the perception of NGOs CEOs, Staff and Beneficiaries on the performance of NGOs.

Null Hypothesis: There is no significant relationship between the level of effective governance and the performance NGOs.

Alternative Hypothesis: There is significant relationship between the level of effective governance and the performance of NGOs.

Research Variables

The following variables were considered in the study.

Dependent Variable

The dependent variable of the research is the performance of NGOs indicated by:

- Resources and stewards
- Responsibility to staff
- Leadership in the organization
- Integration
- Social impacts and value

The Independent Variable

The independent variable of the study is effective governance indicated by:

- Right people on the Board
- Boards role
- Support for CEO
- Strategic leadership
- Board meetings
- Governance roles
- Work plan
- Review of Board performance
- Director induction

Significance of the Study

The research intended to draw the attention of stakeholders such as the government, NGOs, civil society groups, donors, beneficiaries, development partners among others about how effective governance affects the performance of NGOs. Also, the findings from the study inform the

government and its departments and agencies to come out with governance policies that will guide the operations of NGOs in the country.

Again, it will be an advantage to the Board of Directors of NGOs when they evaluate how their organizations are governed, and identify areas where corrective actions should be taken. In addition, the findings from this research also aid policy makers and development practitioners to identify areas of effective governance that NGOs can adopt to enhance their performance.

The findings of this research are also crucial to both management consultants and organizational development practitioners. They help them to appreciate the dynamics in NGOs membership. Furthermore, the results of the study contribute to ensuring that NGOs are more reliably accountable in meeting their goals through sound governance principles. Finally, the findings from the study serve as a source of knowledge to other researchers to reference their academic researches and stimulate further study in the area of governance.

Delimitations of the Study

Governance is a very broad concept and affects the operations of every institution across the world. Due to the low level of development of Ghana, NGOs are dotted in every part of the country to support the government in its development agenda. However, to get a better understanding of the issue, the research was confined to examine the perceived relationship that exists between effective governance and performance of NGOs in selected Districts Assemblies in the Greater Accra Region of Ghana.

Research limitations

Since the research was aimed at collecting information regarding financial and other matters that NGOs deal with on daily basis, it is possible that respondents will conceal vital information that is needed to understand the reality of what is happening. There is also the likelihood of losing important information when the questionnaire is translated into local languages to get responses from illiterate respondents. The study also covered only four (4) out of seventeen (17) districts in the Greater Accra Region due to limited resources, time and funds. Finally, some CEOs of NGOs delegated their responsibilities to senior management employees to fill the instruments due to their unavailability.

Definition of Terms

Governance

The term governance can be referred to the mechanisms through which the board of directors makes decisions so as to direct the affairs of NGOs.

Governance Practices

These are the code of practice or high standard of conduct that is expected from the board of directors of NGOs.

Effective Governance

These are the mechanisms or proper measures put in place by the Non-Governmental Organizations to improve upon the performance of the Board.

Corporate Governance

This involves the collaboration or exercise of power and decision making between the boards, management and shareholders of an organization.

NGO Governance

It is the process of establishing strategic leadership through the board, management and the public in the management of nonprofit organizations.

Non-Governmental Organizations (NGOs)

They are non-profitable organization which provides humanitarian assistance to the vulnerable and the deprived in the community.

Performance

It is referred to the ability of the NGO board to efficiently and effectively execute the tasks assigned to it in fulfillment of its goals.

Perception

This refers to the means through which one sees and interprets the things in the universe.

Resources and stewards

It refers to the proper planning and management of resources acquired by NGOs for the achievement of its goals.

Responsibility to Staff

It involves the application of different mechanisms that NGOs use to equip/motivate their staff to enhance their level of productivity.

Organizational Leadership and Strategic Plan

This is where the board members analyze the organization, set goals and motivate individuals to carry out their duties well.

Integration

It implies the combinations of stakeholders especially volunteers and the use of technology to enhance the activities of NGOs.

Social Impact and Value

It denotes the effects of NGOs activities on stakeholders especially beneficiaries of NGOs programmes.

Right People on the Board

It refers to the skills and attributes that the people on the board possess that enable them to perform their responsibilities well.

Functions of the Board

These are specific duties assigned to the board and what can be delegated to management.

Employment and support for CEO

This refers to the regular support and information given to the CEO to enable him to perform effectively.

Strategic Leadership

The practice where the board utilizes distinct style of management to create vision that leads to the achievement of organizational objectives.

Board Meetings

It is a formal meeting where board members gather to take decisions for an organization to fulfill its goals.

Governance Role

This refers to what the board of directors are mandated to do beyond their specific role to make the organization effective.

Work Plan

It is an outline or written documents that set out the goals that the board intends to achieve.

Review of Board Performance

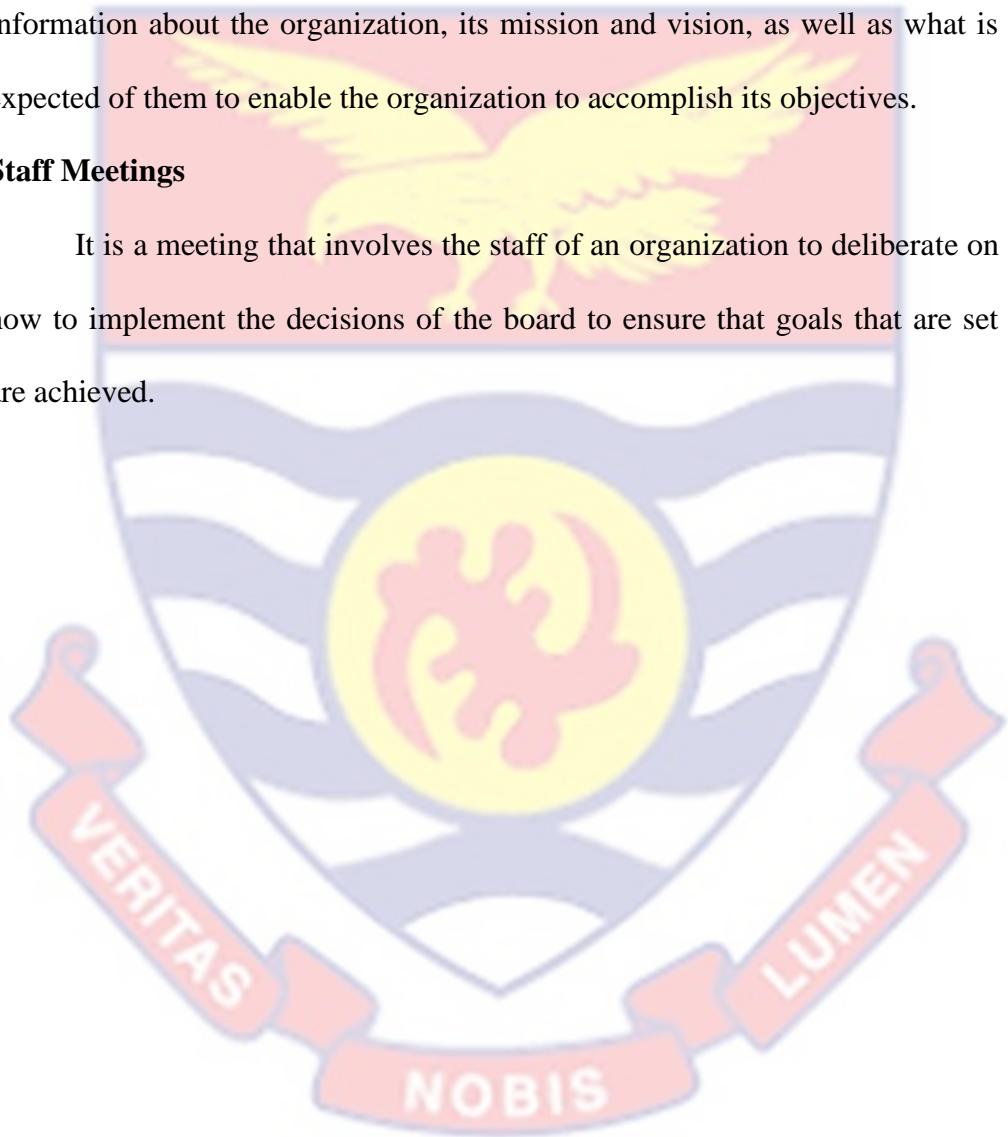
It refers to the assessment of the board's knowledge, skills and ability to perform their roles and responsibilities effectively.

Director Induction

It is the practice where boards of directors are given adequate information about the organization, its mission and vision, as well as what is expected of them to enable the organization to accomplish its objectives.

Staff Meetings

It is a meeting that involves the staff of an organization to deliberate on how to implement the decisions of the board to ensure that goals that are set are achieved.



CHAPTER TWO

REVIEW OF RELATED LITERATURE

Introduction

This chapter reviewed the various practices of good governance, indicators for measuring performance and effective governance. The chapter also examined the concept of perception, theoretical framework, empirical review and the conceptual framework. This review was done following the research questions that the study sought to answer.

Conceptual Definition of Governance

The word governance originates from the Greek verb *kubernáo* which means *to steer*. The need for governance has evolved along with political, economic and social changes at national and international fronts. Democratization and globalization are the two major forces that led to increased scope of governance across domains of public governance, corporate governance and social sector governance.

In modern world, roots of governance can be traced back to the emergence of corporate governance. Governance can be applied to different contexts—local governance, national governance, international governance, corporate and NGO governance. It is a practice of creating conditions for ordered rule and collective action with a focus on governing mechanism (Palod, 2014).

The term governance is used in a variety of contexts to describe decision making processes in organizations and entities such as companies, public administrations, countries, International Non-Profit Organizations (INGOs), and Non-Profit Organizations (NPOs) (Rehli, 2011). Governance

involves creating the right institutions and a framework to support delivery of services. Governance is central to any intervention; it helps define eligibility and recruitment criteria for beneficiaries and stipulates the nature of service delivery, whether formal or informal (Bassett et al., 2012).

Governance has three legs: economic, political and administrative. Economic governance includes decision-making processes that affect a country's economic activities and their relationships with other economies. It clearly has major implications for equity, poverty and quality of life. Political governance is the process of decision-making to formulate policy. Administrative governance is the system of policy implementation (UNDP, 1997).

Non-profit governance can be defined as a system by which NGOs are directed and controlled. In other words, "governance is about ensuring the fit between the organization's mission and its activities and performance" (Anheier, 2005). Often, NGO governance describes the task of the boards or structure of leadership in the organization. Researchers largely agree that an unadjusted adoption of corporate governance models in the nonprofit sector is neither feasible nor desirable (Alexander & Weiner, 1998).

Governance therefore is about how corporate governors manage their corporation or organizations, the relationship that exists between the governed and their governors or leadership and systems of leading towards stated objectives. Good governance ensures that the constituents (stakeholders) with relevant interest in the company's business are fully taken into account (Hampel, 1998). The stakeholders who include donors (NGO's), shareholders,

communities, employees, government, management and the board of directors all have an interest in the success of the organization.

In this study, governance refers to the formal and informal processes, procedures, practices, rules and the decision-making powers exercised by NGO boards, including stakeholders, in the fulfillment of their strategic goals and objectives.

Theoretical Framework

The board performs an integral function in the fulfillment and achievement of organizational goals. It is the fulcrum that directs and positions any entity to realize its objectives. Scholars from varied disciplines such as law, economics, finance and sociology have studied the structure, functions and board's influence on the performance of firms. This has led to the establishment of a number of contrasting theories (Kiel & Nicholson, 2003).

The research questions for this study were answered with the support of reviewed theories from different academic disciplines. As such, the following theoretical models guided the empirical analysis of this thesis: principal-agent theory, stewardship theory, human capital theory and stakeholders theory.

Principal-Agent Theory

When it comes to corporate governance, principal-agent theory (Agency theory) is mostly applied by researchers (Daily et al., 2003). Principal-agent theory is the most dominant theoretical framework in corporate governance research (Eisenhardt, 1989; Jensen & Meckling, 1976). In Modern Corporation, there is a split between ownership and management,

leading to cost of agency associated in settling disputes between the agents and owners. (Jensen & Meckling, 1976).

This affects the level of trust for management and leads to strict supervision from the board to safeguard the interest of shareholders. The major concern of Principal-Agent Theory is effective monitoring which allows the board to have greater influence and serve as independent directors. Chairmanship and CEO positions should not be situated in the hands of one person.

The theory differentiates between the managers and owners of an enterprise (the principal) with the assumption of the two having varied interests.

Governance in this sense means to ensure that the agent moves in accordance with the principal's interest. Therefore, the basic role of the board is to choose the right agents and manage them (Eisenhardt, 1989; Fama & Jensen, 1983).

This theory makes the board very powerful as it exercises control over the activities of management. The board appoints and determines the remuneration of the CEO and his or her management team. Therefore, they act in the interest of the board. The board is also independent of management. There is no interference in the work of the board as the CEO and management are answerable to the board.

NGOs possess no official owners. The volunteers and members dedicate their leisure time to be the principals to some extent; customers or receptionist for example, are seen as the owners of the organization (Rehli, 2011). For every NGO, the principal donates and the agent is the nonprofit administrator (Fama & Jensen, 1983).

Stewardship Theory

Opposite to principal-agent theory is the stewardship theory which assumes that managers portray themselves as true owners of organization hence acting effectively as stewards of an organization's resource (Davis, Schoorman, & Donaldson, 1997). That is why the key role of the board is to improve organizational performance instead of solely ensuring management compliance. In view of this, the function of the board is basically strategic.

The managers and the directors of the firm are seen as the stewards. As stewards, they are entreated to be trustworthy and good stewards of the resources, making supervision superfluous (Donaldson & Davis, 1991). In respect to the board, founders of Stewardship theory contend that superior corporate performance is the work of inside directors (Donaldson & Davis, 1991).

Stewardship theory highlights the perception that managers are naturally faithful and as a result, will not derive any costs for agency (Donaldson & Preston, 1995). The impact of the Stewardship theory on the nature of the board is to have internal directors to promote effective and efficient decision making.

Similarly, the quality of the CEO is perceived as the right energy for higher productivity due to his or her transparency in leadership for the company (Donaldson & Davis, 1991).

The negative impact of Stewardship theory is that, it reduces the power and independence of the board. This is because the managers turn to seek their own interest, and CEOs become powerful and control the other directors. This affects critical thinking and individual contributions from the board. Again,

effective monitoring of the board is affected as there is no strong body outside the organization to check the activities of the board led by the CEOs.

In contrast, the Stewardship theory allows for easy and quick decisions. This stems from the fact that the CEO is able to dictate to the other directors to push through his interest without challenge. Also, the Stewardship theory helps to cut down cost of board allowances as most of the director's work for the organization.

Human Capital Theory

Knowledge and skills of board members influence the effectiveness of the execution of the monitoring and resources provision roles (Hillman & Dalziel, 2003). The knowledge and skills of board members are also referred to as human capital of the board members. Human capital is outlined as “The knowledge, skills, competences and alternative attributes embodied in people that are relevant to economic activity” (OECD, 1998). Becker (1975) considers schooling and on-the-job training as the main forms of human capital.

Education and experience of board members are examples of human capital. Members of the board bring unique human capital to the board of directors because they have different levels of education and other experiences (Kesner, 1988). Unique human capital diversifies the board of directors. Decision making will be enhanced due to unique new perspectives and knowledge (Fagan et al., 2012). Therefore, the human capital theory argues that firm performance is affected by board diversity as a result of unique human capital in the board of directors (Carter et al., 2010).

Stakeholder Theory

Stakeholder theory has its roots in sociology, organizational behavior and the policies of special interest. The theory takes account of a wider cluster of constituents instead of limiting itself with shareholders. This theory is based on the notion that the organization's mission is to attain as much as possible the interest of a wide array of stakeholders.

The Stakeholder theory seems to provide a better role of corporate governance by identifying the various constituents of the firm than the agency theory. Thus, creditors, customers, employees, banks, governments, and society are regarded as relevant stakeholders (Natenzi, 2009).

Stakeholder theory assumes that organizations are accountable to an outsized set of institutions or actors (Freeman, 1984). In order to ensure sustainable long-term performance, board members need to monitor and manage these relationships and ensure organizational responsiveness. As indicated by the International Accountability Charter (IAC), they can be seen as being accountable to a wide range of stakeholders and therefore a stakeholder perspective yields important insights (Abzug & Webb, 1999).

Stakeholder theory has become more prominent because many researchers have recognized that the activities of a corporate entity impact on the external environment requiring accountability of the organization to a wider audience than simply its shareholders (Natenzi, 2009).

Empirical Review

Empirical studies have provided the nexus between corporate governance and firm performance. Bebchuk, Cohen and Ferrell (2004)

indicate that well-governed firms have higher firm performance. However, other studies have found no relationship between the two variables (Singh & Davidson, 2003).

There has been various evidence of research conducted that reveals sterling outcomes on the board composition, board size and the relationship between governance and performance. Brickley et al., (1987) discovered a positive relationship between proportion of external directors and stock market response to the adoption of poison bills. Agrawal and Knober (1996) suggested that boards extended for the purposes of political reasons often end in too many externals on the board, which does not promote performance.

In the year 2002, researchers from UK: Laing and McKnight, conducted a research with information from 311 firms and concluded that part of independent outside directors were positively and significantly associated with performance. Similarly, data on UK FTSE100 firms gave evidence which suggested that outside directors affected operating performance positively (Muller, 2014). On the contrary, Guest (2009) reported that outside directors have negative impact on firm performance.

Otieno (2010) did a research on corporate governance and firm performance of monetary institutions listed within the Nairobi stock market and his findings established that there is a positive relationship between firm performance and board composition, shareholding and compensation, shareholder rights, board governance and disclosure issues.

Research on corporate governance practices and performance of coffee farmers cooperative societies in Bungoma county concluded that cooperative societies that had clear-cut difference in the role of the board chair

and the CEO showed improved performance (Musuya, 2010). An equivalent conclusion had been derived in earlier research by Langat (2006), and Mwangi (2003).

The number of board members of an NGO has effects on performance. The literature provides contrasting reports. Yermack (1996) established negative association between board size and performance. UK firms also reported similar findings (Guest, 2009).

The study of Haniffa and Hudaiub (2006) also found negative pattern between board size and firm performance. However, Johl, and Cooper (2015) who used data on 700 Malaysian listed firms for the year 2007 indicated that board size positively associated with firm performance. Dalton et al. (1999) also indicated in their research that there is a positive relationship between board size and firm performance.

Good Governance Practices

Good Governance practices are the code of practice governing the operations of the board of directors. These are the codes of conduct that are expected from the board of directors, and they include integrity, objectivity, accountability, openness, honesty, selflessness and leadership. These practices ensure that the sustainability of the organization is secure (Nge'no 2009).

According to Rhodes (2017), good governance practices enjoin the board to do the following: (1) performing well for the assigned goals and objectives (2) promoting values for the organization (3) making well informed and transparent decisions (4) focusing on the organizations purpose and outcomes (5) capacity building and (6) managing risks effectively.

Good governance practices enjoin the board to act in the ultimate interest of the organization. It places a responsibility on the board to engage every stakeholder in the decision making in a transparent and accountable manner. This responsibility is seen in the way the board of directors are appointed, the composition of the organization's structure, corporate compliance and performance, strategy values, balance of power and the assessment of the boards' performance (Bain & Band, 1996). Good governance practices exist in various NGOs across the world. Some of these practices include the following.

Board steers strategic planning and direction

The board has the duty to set goals and targets for the NGOs. This can be achieved if the NGO has leaders who have foresight and are able to plan well.

Teamwork and consultation

NGO boards consist of people with different skill sets, education and experience. They use these qualities to build a strong teamwork that helps the organization to achieve its goals.

Sharing of information

The boards of directors are supposed to share information amongst themselves as well as their stakeholders. Free flow of information brings the NGOs closer to their stakeholders. The exchange of ideas enhances the work of the NGOs which leads to a better performance.

Independent board

NGO boards work better when given the free will to take decisions on their own. Any act of interference in board activities hampers the level of board effectiveness.

Integrity

Members of the board are required to have a high moral character beyond reproach. They should possess the quality of honesty, probity and virtue. These qualities attract people to the NGOs.

Transparency and accountability

To gain the support of stakeholders, NGOs have to account to them. There should be regular account of NGOs' financial reports, project reports and audit reports. This encourages donors to channel more funds to NGOs' activities.

Participatory decision making

Good governance ensures that stakeholders are involved in decision making. Since the activities of NGOs are meant to address the needs of stakeholders, their views should be considered.

Good communication

It is the responsibility of the NGO boards to transmit information to their stakeholders. This is because good communication encourages trust and sharing of ideas.

Board diversity in skills and gender

NGO boards are enjoined to have directors with diverse skills, education and experience. There should be gender balance to promote equality and quality of ideas on the board.

Conflict resolution and declaration of interest.

The interest of board members should not conflict with their assigned roles. Their duty is first to the organization they are appointed to serve. Conflict resolution mechanism should be used to resolve any ensued issues that may arise.

Governance Framework/Structures in NGOs

The general structure or framework of NGOs encompasses the Board of Governance, the CEO and the other staff of the organization. They play varied roles to ensure that the organization is able to fulfill its objectives and missions.

Nonprofit organizations, like other organizations, have a governing body and an executive body in the two-tier model (Siebart & Reichard, 2004). The governing body may be composed of the representatives from national member organizations who are part of the INGO's federal structure. Often it is referred to as the advisory council, board of trustees or the board of directors. The governing body is led by the president.

The Board of Governance

The term “the board” is used to refer to the governing body of an organization. In some organizations, it may be called the board, the trustees, the management committee or some other name. It is the body with overall responsibility for governing the organization, overseeing and controlling its management (Snow, 2011).

Board of companies comprises of individuals who merge their competencies and capabilities collectively to represent the pool of social

capital for the firm which has contributed to execution of the role of governance (Carpenter & Westphal, 2001).

The legal responsibility for the overall management and the control of the organization rests with the board. It is the responsibility of the board to ensure good governance (Bain & Band, 1996). The interest in governance had increased globally as a result of globalization which has encouraged donors and investors to have closer contacts with the boards (Herzlinger, 1994).

Effective governance of an organization is not possible without the effort of the board. Therefore, the board serves as the bulwark to facilitate governance process in any organization. This is aptly expressed by Wainaina (2002) who stresses the fact that the board should actively participate in the governance process.

Board Structure

Board Structure is one of the major factors regarded as determinant of board effectiveness. Board structure refers to the different roles assigned to the CEO and chairman of the board. The structure of an organization can either help or hinder an organization from accomplishing its goals.

The structure must be in alignment with the strategic objectives of the organization. Governance effective structures permit organizations to add value through innovation, development and exploration, and supply accountability and control systems (Kramer & Mathews, 2012). Steiner and Steiner (2003) show that a lot of variables must be taken into account while constituting the board structure. These variables include the board size, criteria for selection, composition, gender and equality, and the method of recruitment.

Board Composition

Board composition is considered one of the key determinants of its effectiveness. In essence, two theories prevail to elucidate the reliance either on insider or outsider dominated boards. Agency theory, which dominates corporate governance research, looks at the conflicts of interest between the shareholders (principals) and the managers (agents).

With regard to board composition, Agency theory recommends that the board should have a majority of independent directors with the position of Chairman and CEO held by different persons (OECD, 1999). Yermack (1996) argues that when the board chair position is separated from the CEO position, firms become more valuable. The Agency theory suggests that the board of directors should be dominated by outsiders.

The other perspective is grounded in Stewardship theory which perceives managers as good stewards of the corporate assets. Reallocation of control from shareholders to management results in maximization of corporate profits and hence shareholder returns (Muth & Donaldson, 1998). The Stewardship theory suggests that the board of directors should be dominated by insiders (employees of the organization).

The implication of Stewardship theory on board composition is that the board with a large proportion of inside directors lead to efficient decisions. Similarly, CEO duality (where the CEO also acts as the board chair) is seen as a positive force resulting in better performance since there is a transparent leadership for the corporate (Donaldson & Davis, 1991).

This view in literature that CEO duality leads to better performance is debatable. This is because when the CEO acts as the chairman of the

organization, it denies any proper checks and balances of the work of management. Also, this idea encourages the CEO to seek his own interest and exercise control over board activities.

Good governance depends on abilities and experiences of people within the board and management, therefore the effectiveness of their collaboration within the organization is very important. Therefore, boards ought to broaden the pool of people from whom they select as board members.

Board Size

Board size is the number of members on the board. Some scholars have been in favour of smaller boards (e.g., Lipton & Lorsch, 1992; Yermack, 1996). Lipton and Lorsch (1992) support small boards, suggesting that larger groups face problems of social loafing and free riding.

Jensen (1993) and Lipton and Lorsch (1992) argue that large boards are less effective and are easier for a CEO to control. This affects effective debate and contribution to the affairs of the organization as some of the board members seem to have no job to do. This invariably affects the level of interactions among the board members which lowers the communication amongst them.

However, Singh and Harianto (1989) found that large boards improve board performance by reducing CEO domination within the board. Larger boards are likely to have more knowledge and skill at their disposal, and the ability of boards to draw on a variety of perspectives contributes to the standard of the choice making (Forbes & Milliken, 1999).

Board size is additionally found to be related to firm size. For instance, Yermack (1996) found that larger and diversified firms have a greater number

of directors on the board. More complex firms require larger boards due to the problem of the monitoring task, offsetting the coordination and communication problems identified by Jensen (1993) and Lipton and Lorsch (1993).

Board Diversity

Board diversity refers to differences between board members, and has been categorized between demographic dimensions and cognitive dimensions (Mahadeo et al., 2012). Demographic dimensions are for instance age and ethnicity. An example of a cognitive dimension is the educational level. Some factors that influence the board diversity are the tutorial level, age and ethnicity (Arena et al., 2015).

The factors that determine board diversity are discussed below and are based on several studies which suggest that these factors determine the board diversity (Walt & Ingley, 2003).

Age

The age level of the board members plays an important role in the firm's performance. A younger age of board members engenders greater motivation and has positive effects on performance. Taljaard et al., (2015) stated in their research that younger board members may lead companies towards being more competitive and higher firm performance. Mahadeo et al., (2012) show that age diversity, as the result of young women in the board of directors, has a positive influence on firm performance.

This notion is likely to pose a problem, especially if the board is made up of younger people without requisite experience. Even though younger

board members are motivated to work, they still need mentorship and experience to make them more efficient.

Educational Level

The level of education of board members has positive relationship with NGOs' performance. The higher the level of education, the more they are well equipped with the needed skills and knowledge to contribute to board performance. According to Arena et al., (2015), educational level provides relevant human capital for an effective execution of the tasks of board members. A higher educational level has a positive effect on firm's performance.

Board members with higher educational qualifications would ensure an efficient board, which needs "high levels of intellectual ability, experience, soundness of judgment and integrity" (Hilmer, 1998). Several studies have found a positive relationship between competencies and firm performance (Hunt, 2000; Ljungquist, 2007). Board members with higher educational qualifications benefit the firms through a mixture of competencies and capabilities (Carpenter & Westphal, 2000) which helps in creating a diverse perspective to decision making (Biggins, 1999).

Members with higher educational qualifications generally, and research and analysis intensive qualification like PhDs especially, will provide an upscale source of innovative ideas to develop policy initiatives with analytical depth and rigour which will provide for unique perspectives on strategic issues (Westphal & Milton, 2000).

Gender Diversity

Gender diversity is a component of the broader concept of board diversity (Milliken & Martins, 1996). Representation from diverse groups will provide a balanced board in order that no individual or small group of people can dominate the decision-making of the board (Hampel, 1998). Many scholars now believe that a rise in board diversity results in better boards as it allows boards to tap on broader talent pools (Pearce & Zahra, 1991).

In the corporate world, women representation on boards is extremely limited. According to Singh and Vinnicombe (2004), women directorship is 12.4 percent in the US and 6.4 percent in the UK; the share of executive directors is 2 percent in both countries. In Canadian boards, women representation was 5 percent (Burke, 1997). Further, scholars have argued that it makes good business sense to have women on board as “60 percent of all purchases [in the US] are made by women” (Daily et al., 1999, p. 94).

Carter et al., (2010) found a positive relationship between gender diversity and firm performance. Bonn (2004) also found a positive relationship between the ratio of women directors and firm performance. However, recent studies by Ding and Charoenwong (2004) and Farrell and Hersch (2005) did not find significant relationship between women directors and shareholder returns.

Board Meetings

Board meetings are used as a measure of intensity of board activity and a significant board attributes (Vafeas, 1999). The view that board meetings are a resource is reinforced by the criticism of directors who take up multiple

directorships and thereby limiting their ability to attend meetings regularly (Byrne, 1996).

While board meetings enable directors to debate, set strategy, and monitor management, there are costs related to board meetings: managerial time, expense, and directors' fees (Vafeas, 1999). So, there would be an optimum number of meetings for the board to outweigh the prices associated. Boards that meet frequently are more likely to perform their duties diligently and in accordance with shareholders' interests (Lipton & Lorsch, 1992; Byrne, 1996).

Board process has, therefore, tremendous impact on board task performance, and effective meetings are essential for the successful performance of the board tasks (Zahra & Pearce, 1989). Specifically, Vafeas (1999) found an association between board meetings and firm performance. Board meetings were also found to be beneficial in other aspects of board performance. For example, Carcello, Hermanson, Neal and Riley (2002) found that quality of audit work is associated with number of board meetings.

On the other hand, Lipton and Lorsch (1992) and Jensen (1993) pointed out that board meetings are not necessarily useful because, given the limited time available, board minutes cannot be used for meaningful exchange of ideas among directors. Jensen (1993) suggested that the board should be relatively inactive, and that boards are required to become active in the presence of problems.

The Chief Executive Officer (CEO) of NGOs

In the workplace perspective, the separation of the roles of the CEO and chairman of the board is prescribed as a measure for more

independent oversight. Splitting these roles dilutes the facility of the CEO, avoids CEO entrenchment and reduces the potential for management to dominate the board.

Proponents of Stewardship theory suggest that if the CEO is also the chairman, this duality provides unified firm leadership, builds trust and stimulates the motivation to perform. In this perspective, a joint leadership structure facilitates better firm performance.

Block (1998) assessed the relative power of the CEO within NPO and expressed the view that board members cannot truly govern the organization and carry out their legal governance functions without interfering selectively in operational matters. The executive director is the real key to board success and should be equally in charge of the organization Block (1998).

The Management of NGOs

The CEO leads senior management whose primary role is to ensure efficiency in performance. The CEO is appointed by the board and reports to the board of directors. The company governance framework should ensure strategic plan, effective monitoring of management by the board and therefore the board's accountability to the corporate and to all or any shareholders. It is the board's responsibility to watch the managerial performance so as to make sure that there is efficiency and effectiveness of the organization.

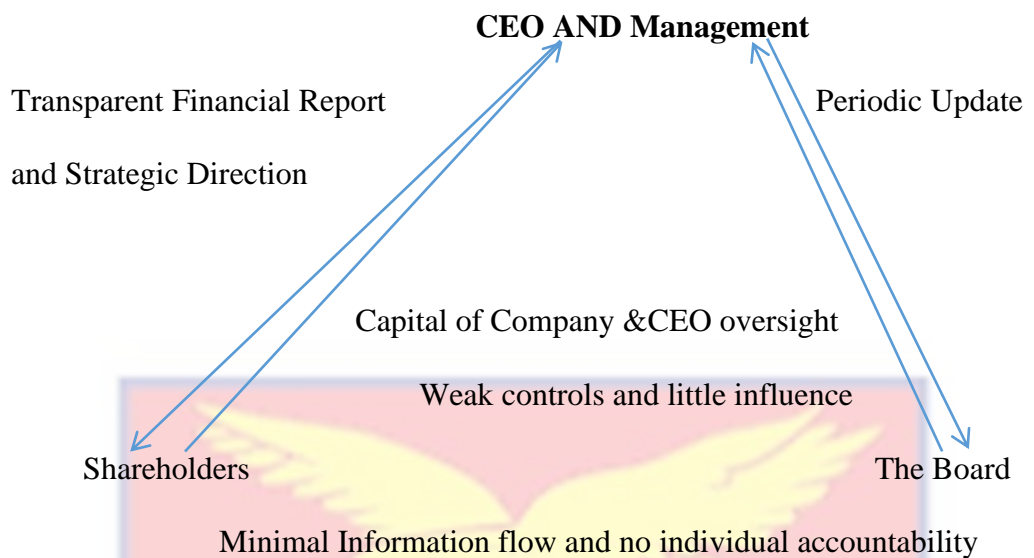


Figure 1: The Corporate Triangle

Source: Ng'eno (2009)

Figure 1 represents the corporate triangle of an organization. The corporate triangle incorporates the role of the CEO and management as well as the board and the shareholders. In NGO parlance, there is no shareholder but rather stakeholders who take active part in the operations of the NGO.

The CEO and management are responsible for implementing the decisions made by the board. They are tasked to employ strategies necessary for the attainment of goals set by the board. The CEO being the head of management gives periodic update of work to the board. He also gives financial reports and information about the strategic direction of the organization to the shareholders. However, there is minimal information flow between the shareholders and the board.

NGO Boards and their Roles

The board is the bridge between the shareholders and the executives in charge of the affairs of the enterprise and they are responsible for the standing of their company in the community (Cadbury, 2002). The board holds a duty

of trust and fiduciary to protect the interest of all its stakeholders to realize their objectives. This duty is non-negotiable and any breach of it would be a ground to hold the board liable for their actions. According to Palod (2014), the governing board of an NGO holds in trust donations received and has a fiduciary responsibility to the donors and program beneficiaries for using the funds for the designated purpose.

Key roles of nonprofit boards are to represent key stakeholders, to facilitate negotiation, to resolve potentially conflicting interests, and to ensure that management acts in the interest of these stakeholders. In addition, they evaluate the appropriateness of the expectations against the values and mission of the organization, the executive's professional norms, and the organization's own interpretation of the public good (Balser & McClusky, 2005).

Boards should have the capacity to hold the NGO management in charge of the resources (financial and material) entrusted to the institutions. The task of a nonprofit board, consistent with Herman (2005), includes selection and evaluation of the CEO, definition of mission, development of organizational plan, budget approval and resource mobilization.

The contemporary business environment, both internal and external, is turbulent. In such a dynamic environment, boards become vital for smooth running and functioning of organizations. Boards are expected to perform some particular roles, which involves monitoring of management (Eisenhardt, 1989), listening and sacking of management (Hermalin & Weisbach, 1998), training the CEO and giving strategic direction for the firm (Tricker, 1984).

Effective Governance

Effective governance of a corporation facilitates achievement of organizational goals to meet the needs of stakeholders. This is realized through a good performance by the organization. Performance of an organization depends on the effectiveness of the governance process which is successively hooked in to the individuals involved within the process of governance. To facilitate effective governance of an organization, the boards of directors have to perform (Mridula, 2016). In simple terms, board performance means the effectiveness of the board in overseeing management (Mridula, 2016).

Ineffective governance compromises the power of the management to succeed. Effective governance has subsequent characteristics: it is efficient; it allows a respectful conflict of ideas; it is simple; it is concentrated; it is integrated and synergistic; it has good outcomes; it preserves community assets; it results in enjoyment and private reward for the individual board members (Arnwine, 2002).

There are differences between boards providing good governance and effective governance. Good governance ensures that the board complies with standards, codes and guidelines in their operations. This differs from effective governance which goes beyond mere compliance with codes or standards, and is additionally linked to the performance of the corporation (Mridula, 2016).

Benefits of Effective Governance

Effective governance keeps the organization true to its identity, vision and values. The presence of effective governance enables an organization to have proper work plan. Coupled with good leadership, an organization is able to set goals and stay course to its core values and visions.

Again, effective governance motivates staff, volunteers and members through exhibiting quality leadership. With strategic leadership, the organization is able to put in place systems that involve stakeholders in decision making. Goals are set and staffs are motivated to work hard to achieve them.

Effective governance positively impacts on the work undertaken by the organization. When the right people are appointed to work for an organization, proper goals are set and achieved concurrently.

Stakeholders are reassured about the way the organization is being maintain. As work plans are being implemented well, performance is enhanced. An improved performance engenders confidence in the work of the organization and enhances wider public confidence in voluntary and community organizations.

Effective governance encourages stakeholder's participation as people are involved in the work of the organization. This builds trust and confidence thereby encouraging people to support the organization.

Challenges to Effective Corporate Governance

Every task or work to be performed faces some levels of challenges. As a result, Mridula (2016) has provided few of the key challenges confronting effective corporate governance.

One of such challenges is the board overlooking some of the reported problems (to cover its shortcomings). This is true with ineffective boards. This happens when the board lacks strategic leadership to set goals and stay on course to its visions.

Lack of trust between the management and the board is another of such challenges. This arises due to conflict of interest from both sides. In a situation where management feels reluctant to implement the decisions of the board, it creates tension between them.

Misunderstanding between the board and management to cover each other's failures is another challenge. Sometimes there is a blame game between the two as management blames the board for its failures vice versa.

Outsourcing of functions or activities also poses a challenge to effective governance. This usually occurs when board members lack requisite skills and experience. To cover their incompetence, board members mostly rely on experts outside the board to perform their functions for them.

Again, lack of good relationship between board, management and stakeholders is also one of the challenges. This occurs when there is total breakdown of communication and information sharing among the major stakeholders of the organization.

Lack of skills and relevant experience of board members is yet another challenge. This mostly happens with younger board members as they lack requisite skills and experience needed to excel on the task assigned to them.

Lack of character and integrity amongst board and management members is also one of the challenges. Sometimes board members and management lack moral character and integrity. They are not honest and trustworthy in the management of resources given to them.

Measuring the Effectiveness of Corporate Governance

Effective governance is meant to make governance good or better. There is the need to evaluate effective governance to bring about improvement

in the performance of the NGOs. Hence board effectiveness is measured by the performance of the organization.

The Nine Steps model

This model, developed by Sport New Zealand (2018), provides a nine-step process for ensuring effective governance. The first step is to get the right people on the board. For the board to be effective in their assigned roles the directors should possess proper skills and attributes that makes them perform better.

The second step is to ensure that the role of the board is clearly spelt out. The board's role and what should be delegated to management should be written as policies as part of a more comprehensive board charter.

The third step is for the board to immediately appoint a Chief Executive Officer (CEO) to carry out the operational work of the organization. The CEO should be given better orientation to know his or her responsibility, and what can be delegated to other management members.

The fourth step is for the CEO to provide strategic leadership to achieve outcomes. This is possible with the availability of strategic plan written in outcome language to monitor and evaluate the performance of the CEO.

The fifth step requires effective board meetings. The effectiveness of board meetings determines the performance of the board. Regular committee meetings as well as the general board meetings are necessary to set goals and track the performance of the organization. This is where the skills, expertise and the experience of the members are utilized.

The sixth step is for the board to stay on top of the governance role. The board should focus on the governance role and not be involved in management matters. Board meetings should be used as a forum to monitor and assess the effectiveness of the organization and not to engage in trivial matters.

The seventh step enjoins the board to have a measureable work plan. The plan involves addressing the tasks and functions which are expected of the board throughout the year. The aim of the plan is to set goals that are meant to realize the vision of the organization.

The eighth step is to have a regular assessment of the performance of the board by an independent specialist. This assessment includes director assessment based on peer and self-performance feedback.

The ninth step is to provide an effective induction into the affairs of the board and the organization. Such orientation prepares the board to the task given to them.

Good Governance and Performance

There are contrasting views about the relationship between governance and performance. But generally, empirical studies largely say that good governance promotes a firm's performance (Brickely & James, 1987). Black et al., (2006) concluded that firms which have high governance score have a high market price. But other studies have disputed this claim and presented negative relationship between governance and performance (Hutchinson, 2002). Firms which have weak governance structures face more agency problems, and managers of those firms get more private benefits because of

weak governance structures (Core et al., 1999). However, other studies have found no relationship between the two variables (Singh & Davidson, 2003)

Performance of NGOs

There are varied definitions of performance used in the literature. Sometimes performance is defined only indirectly and according to the context it was used. Performance is frequently presented as an umbrella for a host of other ideas including effectiveness, productivity, quality, transparency and accountability, each of which leads to yet more frameworks and extensive literature (Natenzi, 2009).

Most of the definitions are centered on financial performance of firms (Lamers 2016), but Combs et al., (2005) identifies, in addition to financial performance, four other indicators of firm performance. These other indicators are customer satisfaction, employee satisfaction, social performance and environmental performance.

In NGOs' operations, performance measurement is different from corporate firms. Therefore, the reliance on the traditional financial-based indicators of performance, like return on assets, liabilities or profitability ratios cannot be applied (Herman & Renz, 1997).

In this study, performance is defined as the capacity of a firm (in this case NGO) to effectively and efficiently execute the tasks assigned to it in fulfillment of its objectives or goals. To achieve the research objective of measuring NGOs' performance, the AARP Performance Matrix was used as a guide to solicit responses from respondents.

Performance Indicators of NGOs

In general, NGOs can assess their performance through creating performance indicators, then gathering information associated with these indicators. Teelken (2008) used four performance indicators to gauge NGOs' operations: efficiency, effectiveness, economy and efficacy. Similarly, Fine & Snyder (1999) emphasized measuring the performance of NGOs by identifying and assessing indicators which mainly address efficiency and effectiveness. Ammons (1996) initiated productivity and workload as extra indicators. Benjamin and Misra (2006) mentioned that scaling NGOs' performance should inspect inputs, outputs, outcomes and impacts.

Furthermore, Niven (2008) pronounced that partnership and quality will be also other vital variables for scaling NGOs' social performance. Partnership is assessed by the quantity of partners, their importance to the work field of an NGO and their fulfillment, while quality is scaled by donors' satisfaction, innovation of the services and depicting the standard of global quality. Considering the financial performance of NGOs, fundraising efficiency is the main variable that has been heavily mentioned and highlighted in the literature. Andreasen and Kotler (2008) defined fundraising efficiency as a mechanism through which funds are obtained for NGOs' survival. The fundraising efficiency is scaled using donor's dependency ratio (Epstein & McFarlan, 2011).

Lewis (2009) also mentioned that the resource generation ratio is another measure to evaluate fundraising efficiency. Other measures such as the amount of funding costs and the response rate of funding proposals are used also for evaluating fundraising efficiency (Niven, 2008). Although

fundraising efficiency is that in evaluating the financial performance of NGOs, other measures also are considered.

Performance Measurement Framework for NGOs

The literature review reveals variety of performance measurement frameworks in NGOs. Standards for Charity Accountability of the Better Business Bureau (SCABBBO) proposed a mechanism to survey NGOs’ performance in which the productivity scales involve the monetary aspect, effectiveness and governance. In their model, the financial aspect is not only represented by fundraising efficiency but involves also managing and producing clear and accurate financial statements and budgets.

Another framework has been offered by AARP (American Association of Retired Persons) which is made up of people that exceed the age of fifty in USA (Datar et al., 2007). The AARP foundation's framework comprises of the following measures: resources and stewardship, people, social impact value, organization leadership and integration as presented in Table 1. These measures of the AARP are in terms of inputs, outputs, outcomes and social impact measures.

Table 1: AARP Performance Matrix

Performance Measures	Sub-measures
Resources and stewards	Amount of dollars generated Percentage of fundraising costs Levels of operating reserves
Responsibility to staff (Outcomes)	Employee’s satisfaction Gender diversity of employees Strategic plan
Organizational Leadership and Integration	Number of volunteers Number of beneficiaries served
Social impact and value	Number of beneficiaries affected by Programme

Sources: Adapted from Ramadan et al (2015)

Perception

Perception describes the way people see, organize and interpret sensory information. Perception is the process of receiving information about and making sense of the world around us. It also involves the way one sees the world. It is a uniquely individualized experience and that one can draw from what is known to one's self (McDonald, 2011). Perception includes our five senses i.e. touch, sight, taste, smell and hearing. It also involves the cognitive processes required to process information, such as recognizing the face of a family member or tasting a familiar food (UK Essay, 2020).

Components of perception

According to Alan and Gary (2011), there are three components to perception: a perceiver, a target that is being perceived, and some situation in which the perception is occurring.

1. The Perceiver: The perceiver's experience, motives and emotions can affect his or her perceptions.

i) Experience: One of the most important influences on perception is experience—our past experiences lead us to develop expectations which in turn affect current perceptions.

ii) Motivational state: Our motivational states influence our perception and interpretation of events. So differences in our needs at a given moment and our motivational state can influence our perception.

iii) Emotional state: Emotional state refers to the particular emotions that an individual feels at a given time. Emotions like anger, happiness, or fear can and do affect our perceptions.

2. The target: Our perceptions are also influenced by the target's social status. We often wrongly interpret the target thanks to lack of data.

3. The situation: The situations we are and we have been present in greatly influence our perceptions by adding information about the target.

General Principles of Perception

Perception is said to be governed by general principles such as relativity, selectivity, organizations, direction and cognitive style (Van den Ban & Hawkins, 1996).

Relativity

Van den Ban and Hawkins (1996) claimed that our perceptions are relative rather than absolute. This means that we cannot interpret objects with exactness, but we can give rough estimation.

Selectivity

Van den Ban and Hawkins (1996) asserted that our perceptions are very selective. Gamble and Gamble (2002) also said that individuals select only those experiences that re-enforce existing attitudes, beliefs and values, and tend to ignore those experiences that are inconsistent or dissonant with their existing attitudes, beliefs and values.

Organizations

Van den Ban and Hawkins (1996) further argue that our perceptions are organized. In other words, we tend to structure our sensory experience which makes sense to us.

Direction

We perceive what we expect or are "set" to perceive. Our mental set influences what we select and how we organize and interpret it.

Cognitive

Van den Ban and Kawkins (1996) opined that our perception differs from one to another due to differences in cognitive style.

Conceptual Framework of Governance

In this section, the conceptual framework of the study is presented. While most of the empirical studies had examined the direct relationship between board structure (characteristics) and firm performance, very few studies have considered effective governance and governance performance (e.g Anwine, 2002; Sport New Zealand, 2018). To bridge this gap in literature, the study examined the perceived relationship between effective governance and the performance of NGOs.

In my conceptual framework, NGOs that adopt governance principles in their operations are able to affect the other variables in the study. For instance, NGO governance enables the NGOs to adopt effective governance and good governance practices which eventually lead to better NGO performance.

There is a cyclical relationship amongst the variables considered for the study. For instance, there is direct relationship between effective governance and NGO performance. When the right people appointed on the board are given proper role with strategic leadership, coupled with good work plan, it affects the performance of the NGOs and vice versa. Therefore, the elements of effective governance when implemented well, are able to influence performance. On the other hand, low performance indicates the outcome of ineffective governance.

Also, effective governance influences the adoption of good governance practices in an organization. When NGOs have the right people with proper induction on the board, they are able to communicate decision making and information with stakeholders. They tend to communicate effectively well with their stakeholders. Strategic leadership enables NGOs to be transparent and accountable to the stakeholders as well. In contrast, the absence of effective governance negatively affects the adoption of the elements of good governance practices.

In addition, there is a direct relationship between the performance of NGOs and good governance practices. For instance, when stakeholders are involved in decision making and the board has the requisite skills and education, it affects performance. Also, in an organization where there is transparency and accountability in relation to how resources are applied, performance is enhanced. However, performance is adversely affected when an organization lacks good governance practices.

In sum, effective governance affects governance practices and ultimately, the performance of an organization. As NGOs practice effective governance it improves governance practices and enhances the overall performance of the NGO. This is because the performance of every organization is dependent on the effectiveness of the governance process (Mridula, 2016).

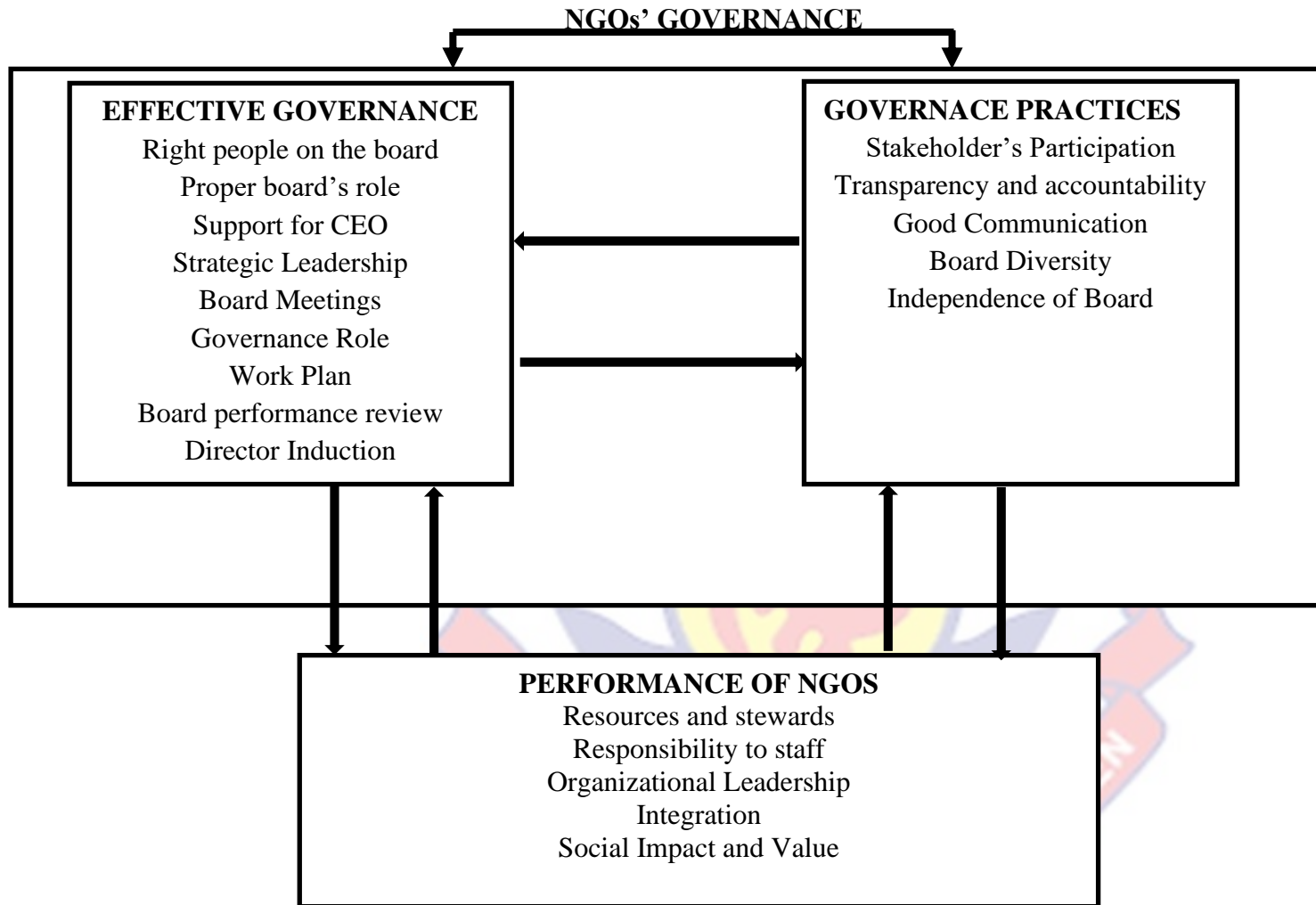


Figure 2: Conceptual Framework of Governance

Sources: Adapted from *Lakachew (2016)*

CHAPTER THREE

METHODOLOGY

Introduction

This chapter comprises the following: study area, research design, the population of the study, sample and sampling procedure, instrumentation, data collection procedure, pilot study and data analysis. This section examined methods that were used to select participants, obtain data and analyze the data gathered.

The Study Area

The Greater Accra Region was chosen as the study area. This is due to the fact that most of the NGOs in Ghana have their headquarters in this area. This made it easier to have access to the CEOs, staff and beneficiaries who were selected for the study.

The study area is considered the smallest region among the 16 regions in Ghana and has a total land surface area of 3,245 square kilometers. This constitutes fourteen per cent of the overall land area of Ghana. According to the 2010 Population and Housing Census, the region is the second most inhabited after the Ashanti Region with a population of 4,010,054 (Ghana Statistical Service, 2010). The region is the most urbanized region in Ghana with 87.4% of its total population living in urban centres. The administrative capital of the region is Accra which also serves as the political capital of Ghana.

It shares boundaries to the west with Central Region, to the east with Volta Region, to the north with Eastern Region and the Gulf of Guinea in the South. The main occupation of the people is farming, fishing and trading.

Philosophy Underpinning the Research

The philosophy underpinning this study is pragmatism. A pragmatic approach involves applying “what works” in order to find answers to the research questions (Creswell & Clark, 2011). Pragmatism deals with reality and believes that research philosophy is determined by the research problem. In this research philosophy, researchers have freedom to settle on the ways, techniques and procedures that best meet their wants and research project. Pragmatism allows you to check what interest you and is of importance to you, study within the alternative ways applicable (Tashakkori and Teddlie, 1998). Therefore, Tashakkori and Teddlie argue that pragmatism is intuitively appealing, as it prevents the investigator from partaking in pointless debates regarding such idea as truth and reality.

In this study, the concept of pragmatism is informed by the research problem, the theories underpinning the work, the conceptual framework and the research methods used in the study.

Research Design

The study employed descriptive design as it has been used in governance studies. Descriptive survey is supposed to gather data that describe existing phenomena and determine or justify current conditions and practices. It describes the relationships between the variables within the study (Mensah, 1999).

The investigator used descriptive survey due to his desire to explore the relationship between dependent and independent variable of the study. The usefulness of this sort of study is that it describes various characteristics related to the population of the study.

Population

According to Mugenda and Mugenda (1999), population may be a complete set of people, cases or objects with some common noticeable characteristics. The target population for the study includes all NGOs within the La Nkwantanang Madina Municipal Assembly, Ga East Municipal Assembly, Adentan Municipal Assembly and Ashaiman Municipal Assembly that are registered with the Department of Social Welfare (DSW) in the Greater Accra Region.

The list of all registered NGOs within the Greater Accra Region was generated from the Department of Social Welfare, Accra. The NGOs to be studied were drawn from the sampling frame of 310.

Sample and Sampling Procedure

In this study, a mix of simple random sampling and census methods were used. The simple sampling was used to choose representatives from the sampling frame of NGOs for the study. The main advantage of this method is that with applicable sample size, it creates a representative of the complete population and it is comparatively easy to construct the sample (Nadar, 2011). The simple random sampling technique was operationalized by initially assigning serial numbers to the NGOs among the sample frame. The numbers were then put into a box. The numbers were picked from the box until the sample size was reached.

Since there are so many NGOs in the study area, the study sampled 171 NGOs that are registered with the Department of Social Welfare and have functional governing boards. The sample size and the criteria of a functional governing board were used because some of the NGOs do not have governing

boards. The Cochran (1963) Sample Size Formula was used to secure 171 samples out of a total of 310 sampling frame.

Census method was used to pick the CEOs to represent the one hundred and seventy-one (171) NGOs selected for the study. A staff from each of the one hundred and seventy-one (171) NGOs was randomly sampled from the list of staff given to me by management. Also, a beneficiary respondent from each of the one hundred and seventy-one (171) NGOs was randomly sampled from the list of beneficiaries given to me by the NGOs. This group formed the units of analysis used in the study.

The CEOs were selected because they were deemed to have relevant information on corporate governance and organization performance through interaction with the board of directors and senior staff of the organization (Wong, Ormiston, & Tetlock, 2011).

NGOs staff were briefed about the nature of the study and were encouraged to participate in the research. Only management staff with relevant knowledge and experience about the work of the NGO's board was randomly selected for the study.

Access to beneficiaries was made possible by the CEOs and staff of NGOs. Through their efforts, various meetings were held to discuss the study with beneficiaries. Those selected for the study were deemed to have knowledge about the activities of the NGOs and currently benefiting from the NGOs' projects. Examples of projects rolled out by NGOs to support selected beneficiaries include skills training and apprenticeship, literacy education, Information Communication Technology (ICT) programmes, capacity building among others.

Sample Size

According to Descombe (1998), sample must be carefully selected to be representative of the population. Sample size determination is the act of choosing the number of observations to include in a statistical sample. The sample size is an important feature of any empirical study in which the goal is to make inferences about a population from a sample.

Literature provides the accurate sample size needed to arrive at a better level of precision of the research outcomes. Researchers generally agree that larger sample size is better than smaller sample size as this helps to reduce the magnitude of sampling errors and ensures representativeness of the population. This is the case especially when the sample is randomly selected. However, researchers such as Best and Kahn (1998) claim that there is no fixed number of subjects that determine the sample size.

To secure the ideal sample size for the study, the sample size formula given by Cochran (1963) Sample Size Formula was used. A total population size of 310 NGOs was sampled with a confidence level of 95 percent, a 50 percent Standard Deviation and a 5 percent margin of error were anticipated.

The sample size per the Cochran formula is as follows:

$$N = \frac{[Z^2 * p(1-p)] / e^2}{1 + [Z^2 * p(1-p)] / e^2 * N}$$

N = Population Size

Z = Z-Score

e = Margin of error

P =Standard of deviation

This means,

N =310

Z = 1.96

e = 0.05

P = 0.5

$$[1.96^2 * 0.5(1-0.5)] / 0.05^2 / 1 + [1.96^2 * 0.5 (1-0.5)] / 0.05^2 * 310$$

$$[3.8416 * 0.25] / 0.0025 / 1 + [3.8416 * 0.25] / 0.775$$

$$[(0.9604/0.0025/1+0.9604/0.775$$

$$[384.16/1+(0.9604)/0.775$$

$384/2.2392 = 171$

A total of one hundred and seventy-one (171) NGO CEOs were selected using census method. Also, one hundred and seventy-one (171) staffs of NGOs were selected to solicit their perception on the performance of the NGOs. The reason for selecting a staff each from the sampled NGOs is because their views are homogeneous in nature. The response rate for the staff was 160 representing 94 percent of the sample used for the analysis after rejecting some data which had more missing values.

In addition, one hundred and seventy-one (171) beneficiaries were selected from the NGOs sampled for the study. The reason for selecting beneficiaries each from the NGOs was due to time and expenses to reach all of them. The response rate for beneficiaries was 138 representing 81 percent of the sample used for the analysis after rejecting some data which had more missing values.

The response rate for the study is considered to be representative of the sample. This agrees with Saunders et al., (2019) who argued that the questionnaires with a scale response of 20 percent response rate are acceptable. The Table 2 below indicates the sample size and groups interviewed for the study.

Table 2: Sample size, success level and groups interviewed in the study

Groups Interviewed	Sample Size	Success Level
NGOs CEOs	171	100%
Staff of NGOs	171	94%
Beneficiaries of NGOs	171	81%
Total	513	

Source: Field Survey, (2019)

Sources of Data

Data collection is any process of preparing and collecting data for process improvement or for a similar project. The purpose of data collection is to obtain information to keep on record which would help make decisions about important issues.

The study used integrated approach of data collection. The primary data was collected through fieldwork from the respondents using interview, questionnaire and documentary evidence. The secondary data reviewed were obtained from the Department of Social Welfare, the Registrar General Department, textbooks, journals, newspaper reports, magazines, published and unpublished articles and the NGOs internal organization documents such as strategic plans, policies and reports.

Instrumentation

To collect responses from respondents, the study used questionnaires (see Appendix A), structured and semi-structured interview schedules (see Appendices B and C) and documentary evidence to collect data from the sample. The questionnaires were administered to NGO CEOs who were able

to read and write. The chief advantage of questionnaires is that they can be given to a large number of people at the same time (Fraenkel & Wallen, 2000). Structured questionnaires are also easy to analyze, are familiar to most people, are less biased and are less intrusive in comparison to face to face interview (Cooper & Schindler, 2000). Also, to get in-depth information from respondents, the researcher used closed-ended, opened-ended and point scale to solicit quantitative data.

The documentary evidence was used to collect data from the Department of Social Welfare and NGO CEOs. The interview schedule was used to gather in-depth information from respondents, especially those who were unable to read and write. This allowed them to express themselves well to articulate their problems.

Documentary evidence and questionnaire were used to gather information about the dependent variables such as fundraising and strategic plans. The three other instruments discussed above were used to collect information from the independent variables which included transparency, participation, accountability and communication.

The questionnaire consisted of three (3) main parts. Part one (1) sought to gather information on governance practices applied by NGOs (see Appendix A). This part was analyzed quantitatively. Part two (2) evaluated the effectiveness of governance. A five parts Likert-type scale (ranging from strongly disagree to strongly agree) was used to seek respondents' views on governance effectiveness of NGOs.

Part three (3) measured governance performance of NGOs. A five-part Likert-type scale (ranging from Very High to Very Low) was used to measure respondents' opinion on governance performance of NGOs.

The interview schedule consisted of only one part. The researcher measured the governance performance of the NGOs (see Appendices B and C). A five-part Likert-type scale (ranging from Very High to Very Low) was used to measure respondents' opinion on governance performance of NGOs. Table 3 below shows the Likert-type scales and their interpretation.

Table 3: Interpretations of Likert-type Scale

Rating	Interval	Governance Effectiveness	Governance Performance
5	4.45-5.00	Strongly Agree	Very High
4	3.45-4.44	Agree	High
3	2.45-3.44	Moderately Agree	Moderately High
2	1.45-2.44	Disagree	Low
1	1.00-1.44	Strongly Disagree	Very Low

Source: Author's Construct, (2019)

Training of Enumerators

To ensure that there is no deviation from a perfect replication of all other interviews and that items on the questionnaire correspond to any item on the Frequently Asked Questions (FAQs), an enumerator manual was developed. Before going out in the field, the researcher developed an enumerator manual to train all enumerators over two or three days on how to conduct interview. The training was done at different locations and enumerators were asked to conduct mock interview at least twice, both as a way to familiarize themselves with the questionnaire and to receive feedback before going on to collect the real data. In all, five enumerators were trained to

assist in data collection. The enumerators visited NGOs to interview CEOs, staff and other beneficiaries. Aside that enumerators interviewed participants via online and also through phone calls.

Pilot Study

As it has been argued by Sarantakos (1998), pilot study is a small-scale rehearsal of the main study. In order to detect imminent errors and ensure consistency of the instrument, a pilot study was conducted using twenty-seven (27) NGOs in the Greater Accra Region which have similar attributes to those who were selected for the study.

Cooper and Schindler (2000) emphasized the need to do a pilot trial survey of the structured questionnaire to provide feedback on the phraseology, focus, clarity and intelligibility of the questions to the respondents. The questionnaires were pretested to ensure the relevancy and applicability of the questionnaire to the research questions.

The instrument was piloted for reliability. To ensure internal consistency of the instrument, the Cronbach alpha of reliability was used. An alpha level of 0.7 was applied to measure reliability of the instrument. To ensure content validity, expert views from lecturers in the University of Cape Coast (UCC) Department of Agricultural Economics and Extension were sought.

Reliability Analysis of Constructs and Subscales of the Research instruments using Cronbach’s Alpha

Table 4: Reliability Analysis Constructs

Construct	CEO (n= 27)	Staff (n= 28)		Beneficiaries (n= 25)		
	Alpha	No. items	Alpha	No. items	Alpha	No. items
1. Effectiveness of Governance						
a. Right people on the board	0.823	8				
b. Board’s role	0.817	6				
c. Employment of chief executive	0.748	9				
d. Strategic leadership	0.934	9				
e. Board meetings	0.923	5				
f. Governance role	0.838	11				
g. Work plan	0.836	5				
h. Review of board performance	0.849	6				
i. Director induction	0.876	5				
2. Performance of NGOs Board						
a. Resource and stewards	0.728	9	0.719	9	0.710	9
b. Responsibility to staff	0.941	6	0.890	6		
c. Organizational leadership & strategic plan	0.901	8	0.898	8	0.916	8
d. Integration	0.853	7	0.739	7	0.750	7
e. Social impact and value	0.881	8	0.858	8	0.770	8

Source: Pilot study, Agye Kwaw (2019)

From Table 4, the Cronbach’s alpha of the two (2) main constructs, effectiveness of governance and performance of NGO boards, were computed.

The first column shows the reliability coefficients of the NGO CEOs' questionnaires. All the coefficients of effective governance and performance of NGO boards' constructs were above 0.7 indicating that the NGO CEOs' questionnaire had very good reliability. According to Pallant (2013), Cronbach's alpha scale coefficient should be above 0.7 or better. Therefore, the NGO CEOs questionnaire was good for data collection.

The second and third column also presents Cronbach alpha coefficients of only one (1) main construct which is performance of NGOs boards for the staff and beneficiaries' questionnaire. Cronbach alpha coefficients for the construct 'Performance of NGOs boards' for the staff questionnaire was above 0.7 indicating a very good reliability of the instrument.

The beneficiaries of NGOs questionnaire consisted of only four subscales and they all had a reliability coefficient above 0.7. The Cronbach alpha coefficients were good according to Pallant's recommendation on Cronbach alpha coefficients.

Data Collection Procedure

The first method used was questionnaire through the hand-delivery method. The researcher personally administered the questionnaires to the respondents with the help of trained data collectors (enumerators). This method offers respondents the opportunity to ask questions to clarify issues they did not understand. This also ensures the confidentiality of respondents. The respondents were given a minimum of one hour to respond to questionnaires. The questionnaires were also administered to respondents via emails. The completed questionnaires were posted to the researcher either

through emails or hardcopy. A month period was used to administer questionnaires.

The second data collection method used was interview schedule. The duration to interview respondents also lasted for a month. There were face to face interview, online interviews, as well as phone call interviews to get responses from respondents.

The target respondents were the Chief Executive Officers (CEOs), staff and beneficiaries of selected NGOs. A letter of introduction was sent to the organizations, together with the questionnaire, introducing the survey and explaining the intentions of the study. These actions were expected to increase the response rate (Nachmias and Nachmias, 1996).

To provide an in-depth view of governance, an elaborative review of the existing literature was done. Literature related to governance such as journals, books and internal organization documents such as strategic plans, policies and reports were reviewed to provide secondary data to complement the data obtained from the primary sources.

Data Management

After data collection, the questionnaire was cleaned by correcting spelling mistakes and numbering of questionnaire were also checked. A template was created in the SPSS software. Trained persons supported the data entry.

The Statistical Product and Service Solutions (SPSS) version 25 software was used to analyze the quantitative data collected. The data was stored in a computer with a password for five years. To ensure confidentiality, the data would be kept only by my supervisors and the investigator alone.

Ethical issues and how to deal with them

The main ethical issues identified with the research included recording the voices of participants during the in-depth interviews as well as confidentiality with information provided on semi-structured questionnaire. These issues were resolved by seeking ethical clearance from the University of Cape Coast Institutional Review Board (UCC-IRB). The consent of participants before involving them in the process of data collection was also sought for. The information about participants will be kept confidential.

Data Analysis

Data analysis is the process of inspecting, cleaning, transforming and modeling data, with the goal of highlighting useful information, suggesting conclusions and supporting decision making (Ader & Mellenbergh, 2008).

For this study, I employed the quantitative method. The quantitative analysis involves the interpretation and presentation of data that contains numerical data.

Data collected by use of questionnaire and interview were thoroughly edited and checked for completeness and comprehensibility. The data were summarized and coded for easy classification, and subsequently tabulated. The tabulated quantitative data was analyzed using SPSS Software version 25 which facilitates the establishment of patterns, trends and relationships using both descriptive and inferential statistics such as frequencies, percentages, means, standard deviation, ANOVA and correlation respectively making it easier for the researcher to understand and interpret the implications of the study.

The use of these methods enabled the researcher to determine the relationship between effective governance and the performance of NGOs. The computation of the mean score determined the performance of NGOs and the governance effectiveness of the NGOs. The frequency was computed to determine the number of times of occurrence of certain traits like participation of stakeholders, methods of accounting to stakeholders and methods of communication.

In this study, a parametric methodology was employed. The researcher tested the hypothesis derived from the research questions to determine whether assumptions made about the target population were true or not. The analytical technique employed to analyze each of the specific objectives is as follows.

In objective one (1) which describes the governance practices applied by NGOs as perceived by the CEO, the analysis was done using frequencies and percentages to measure governance practices. The frequency and percentages were computed to determine the number of times of occurrence of certain traits like participation of stakeholders, methods of accounting to stakeholders and methods of communication.

The second objective (2) which describes the level of effective governance of NGOs as perceived by the CEO, the analysis was done using means and standard deviation. The Sport New Zealand (2018) Nine Steps Model was used to measure the effective governance of the NGOs. The mean level of effective governance was determined on a Likert scale of 1-5 ranging from 1-Strongly Disagree: 2-Disagree: 3-Moderately Agree: 4-Agree: 5-Strongly Agree. The obtained mean on the Likert scale above was used to determine the level of effective governance.

The objective three (3), which compares the performance of NGOs as perceived by the CEOs, staff and beneficiaries, ANOVA, Levenes test, and Post Hoc Comparison Test were computed. The latter was used to determine where the actual variance exists among the three units of measurement.

Objective four (4) examined the relationship between the performance of NGOs and the level of effective governance as perceived by the CEOs. Pearson Product-Moment of Correlation coefficient (r) was computed between variables among the independent variables to determine the strength and direction of the relationship at 95 percent confidence level.

- The hypotheses or significant differences and relationships was tested using 0.05 alpha level.
- The correlation values obtained from the analysis was compared to the Davis Convention table to ascertain the strength of the correlation.

Table 5: Summary of Statistical tools for analyzing each research objective

Specific Objectives	Scale of Measurement	Statistical Tools for Analysis
One (1): Governance practices applied by NGOs as perceived by the CEOs	Nominal	Frequencies and percentages
Two (2): Level of effectiveness of governance as perceived by the CEOs.	Interval	Means, Standard Deviation, Sport New Zealand Nine Steps Models, Likert Scale
Three (3): Comparing the performance of NGOs as perceived by CEOs, staff and beneficiaries.	Interval	ANOVA, Levene’s Test and Post Hoc Comparison Test
Four (4): Relationship between performance of NGOs and level of governance effectiveness.	Interval	Pearson Product Moment Correlation Coefficient (PPMCC)

Source: Author's Construct. (2018)

CHAPTER FOUR

RESULTS AND DISCUSSION

Introduction

This chapter presents the results of the study in relation to the specific objectives. It focuses more on the demographic characteristics of respondents, institutional background of respondents, governance practices applied by NGOs, effective governance, performance of NGOs as perceived by the CEOs of the, staff and beneficiaries of NGOs. In the concluding part of this chapter, an attempt was made to determine the relationship between effective governance and performance of NGOs.

Demographic and Institutional Characteristics of Respondents

The study sought to identify the demographic and institutional characteristics of NGO CEOs, staff and beneficiaries. In respect to NGO CEOs, issues such as sex, age, educational level, NGO's name, and year of establishment of the NGO were analyzed. For the NGO staff, areas of concern were sex, age, educational level and name of NGO. Also, issues examined regarding the beneficiaries of NGOs included gender, age, educational level and name of NGO.

Sex of CEOs

A total of 135 (78.9%) CEOs selected for the study were males. This indicates that there were more male CEOs than female CEOs working in NGOs selected for the study. According to Catalyst census, women directorship is only 12.4 percent in the US and 6.4 percent in the UK; the percentage of executive directors is 2 percent in both countries (Singh &

Vinnicombe, 2004). In Canadian boards, women representation was less than 5 percent (Burke, 1997).

Table 6: Sex of CEOs

Sex	Frequency	Percentage
Male	135	78.9
Female	36	21.1
Total	171	100.0

n=171 Source: Agye: (2019)

Age of CEOs

The data indicates that 80 (46.4%) of CEOs selected for the study fell between the ages of 40-49 years. The least age group selected for the study fell within 20-29 years (4=2.4%). As few as 6=3.6% of the age group that is above 60 years were selected for the study. This indicates that younger and active working groups between ages 30-49 years which constitutes about 70.1 % were selected for study. The mean age of CEOs selected for the study was 44 years and the oldest CEO was about 75 years.

Table 7: Frequency Distribution of Age of CEOs

Age	Frequency	Percentage	Cumulative Percent
20-29	4	2.3	2.3
30-39	40	23.3	25.6
40-49	80	46.8	72.4
50-59	41	24.1	96.5
> 60	6	3.5	100.0
Total	171	100.0	

n=171 Source: Agye: 2019 : \bar{x} = 44.30, SD= 7.66 Min=25 Max=75

Educational Backgrounds of CEOs

Table 8 shows the educational background of respondents. The data shows that almost half of the CEOs selected for the study had obtained first degree (79=47%). 60 (35.7%) of the CEOs had post graduate degrees with 13 (7.8%) of them having diplomas. In general, 152 out of 168 CEOs forming about 90.5% had tertiary education. Only a few CEOs had educational levels below tertiary education (16=9.5%). The high levels of education attained by CEOs allowed them to understand the concept of NGO governance and properly assess the performance of the organization. Knowledge and skills of board members influences the effectiveness of the execution of the monitoring and resources provision roles (Hillman & Dalziel, 2003).

Table 8: Educational Backgrounds of CEOs

Educational Qualifications	Frequency	Percentage
Post Graduate	60	35.7
1 st Degree	79	47.0
Diploma	13	7.8
SSCE	9	5.4
BECE	7	4.1
Total	168	100.0

n= 168 Source: Agye: (2019)

Sex of Beneficiary Respondent

The study examined the gender of the respondents that completed the questionnaire. 91 (65.9%) of the respondents were females while 47 (34.1%) were males. This indicates that there were more female beneficiary respondents than male beneficiary respondents selected for the study.

Table 9: Sex of Beneficiary Respondent

Sex	Frequency	Percentage
Male	47	34.0
Female	91	66.0
Total	138	

n=171 Source: Agye: (2019)

Age of Beneficiaries

Table 10 indicates that 78 (56.5%) of beneficiaries considered as young adults formed the majority age group selected for the study. Generally, both young adults and adult’s age groups constituting 98 (71%) were selected for the study.

Table 10: Frequency Distribution of Age of Beneficiaries

Age	Frequency	Percentage	Cumulative Percent
10-20	34	24.6	24.6
21-30	78	56.5	81.1
31-40	20	14.5	95.6
41-50	4	2.9	98.5
51-60	2	1.5	100.0
Total	138	100.0	

n=171 Source: Agye: 2019: \bar{x} =26.69 : SD= 20.94 Min=10 Max=56

Educational Levels of Beneficiaries

Table 11 indicates the educational background of beneficiary respondents. The data revealed that most of the beneficiaries selected for the study were either in secondary school or had completed secondary school (91=66%). In all, 120 out of 138 beneficiaries constituting about 87% of the

respondents had below secondary school education. This indicates that the educational levels of beneficiaries were not high.

Table 11: Educational Levels of Beneficiaries

Educational Levels	Frequency	Percentage
Tertiary	18	13.0
Secondary	91	66
Technical/Vocational Education	11	13.0
Basic Education	18	8.0
Total	138	100.0

n= Source: Agye: (2019)

Sex of Staff

The total number of male staff selected for the study was 84 (52.5%), while 76 (47.5%) were females. This indicates that there were more male staff than female staff selected for the study.

Table 12: Sex of Staff

Sex	Frequency	Percentage
Male	76	47.5
Female	84	52.5
Total	160	

n=171 Source: Agye: (2019)

Age of Staff

The data from Table 13 indicates that 99 (61.9%) of staff selected for the study fell between the ages of 30-39 years. Those in the young adult bracket were between the ages of 20-29 years (42=26.2%). The least age group selected for the study fell within those above the age of 50 years

(2=1.3%). The mean age of staff was 32 years and the oldest age was 61 years. Those staff members who were more than 40 years were 19 (11.9%). This indicates that most of the staff members selected for the study were young people.

Table 13: Frequency Distribution of Age of Staff

Age	Frequency	Percent	Cumulative Percent
20-29	42	26.2	26.2
30-39	99	61.9	88.1
40-49	17	10.6	98.7
> 50	2	1.3	100.0
Total	160	100.0	

n=171 Source: Agye: 2019: \bar{x} =32.75, SD=5.83 : Min= 22 Max= 61

Educational Levels of Staff

The educational background of staff members in Table 15 shows that 90 (56.3%) of staff respondents had acquired tertiary level of education. In all, 95 (59.5%) out of total of 160 staff had completed post graduate and undergraduate education. The high level of education of the staff members enabled them to understand governance issues. The number of staff members with diploma education was 49 (30.8%). The rest of the staff members with secondary education level and below constituted 15 (9.7%) of the respondents.

Table 14: Educational Levels of Staff

Educational Levels	Frequency	Percentage
Post Graduate	5	3.2
1 st Degree	90	56.3
Diploma	49	30.8
SSCE/WASSCE	6	3.9
BECE	9	5.8
Total	160	100.0

n= 160 Source: Agye: (2019)

Governance Practices Applied by NGOs

Methods of participatory decision making

Table 15 shows that 84 (49.1%) conferences and seminars were held by the NGOs. They used them as participatory methods to engage stakeholders in their activities. This was followed by durbars and workshops (62= 36.2%) as well as PTA and teaching sessions (10 = 5.8%). The least participatory method used were evangelism (4= 2.4%), AGM (5= 3.0%) and medical outreaches (6= 3.5%). This gives the clearest indication that most NGOs selected for the study employed a lot of participatory methods such as conferences, seminars, durbars as well as workshops to engage their stakeholders in their activities. It supports the views shared by Hampel (1998) who observed that good governance ensures that the constituents (stakeholders) with relevant interest in the company's business are fully taken into account.

Table 15: Methods of participatory decision making

Participatory Methods	Frequency	Percentage
Conferences and seminars	84	49.1
Durbars and workshops	62	36.2
Annual General Meetings	5	3.0
PTA and Teaching Session	10	5.8
Medical Outreaches	6	3.5
Evangelism	4	2.4
Total	171	100.0

n=171 Source: Agye: (2019)

Transparency and Accountability

Methods of accounting to stakeholders

The result in Table 16 shows that with respect to accounting to stakeholders, most NGOs used financial reports (92=53.8%), followed by audit reports (35=20.5%). The least used accounting reports were project reports (26=15.2%) and budget reports (18=10.5%). This gives a clear indication that NGOs in the study area were transparent with their financial reports, audit reports as well as project reports. According to the respondents, they did this in anticipation of securing stakeholders' support for their projects. As indicated by the International Accountability Charter, they can be seen as being accountable to a wide range of stakeholders and therefore a stakeholder perspective yields important insights (Abzug & Webb, 1999). Thus, Stakeholder theory assumes that organizations are accountable to a large set of institutions or actors (Freeman, 1984).

Table 16: Methods of accounting to stakeholders

Accounting Methods	Frequency	Percentage
Financial report	92	53.8
Budget report	18	10.5
Project report	26	15.2
Audit report	35	20.5
Total	171	100.0

n=171 Source: Agye: 2019

Regularity of Sharing Audit and Financial Report

Table 17 shows that most of the NGOs selected for the study shared their financial and audit report with stakeholders yearly (126=74.6%). This is followed in sequence by half a year report (31=18.3%), quarterly report (11=6.5%). The least of the financial and auditing report was done monthly (1=0.6%). According to most of the respondents, the financial and auditing period was done at end of the financial year. This is when NGOs have completed most of the projects they started at the beginning of the year.

Table 17: Regularity of sharing Audit and Financial Report

	Frequency	Percentage
Monthly	1	0.6
Quarterly	11	6.5
Half a year	31	18.3
Yearly	126	74.6
Total	169	100.0

n=169 Source: Agye: (2019)

Articulation of Mission and Vision of NGOs

Table 18 indicates that 165(98.8%) of respondents claimed NGOs had missions and visions, while only 2(1.2%) said they did not have one. Those with stipulated mission and vision claimed donors and other stakeholders supported their activities due to the sense of direction they have to achieve their goals. This is in tandem with what Anheier, (2015) said that governance is about ensuring the fit between the organization's mission and its activities and performance.

Table 18: Articulation of Mission and Vision of NGOs

	Frequency	Percentage
Yes	165	98.8
No	2	1.2
Total	167	100.0

n=167 Source: Agye: (2019)

Registration of Non-Government Organizations

The data from Table 19 shows that 114 (70.8%) of the NGOs selected for the study had registered with the Registrar General Department. Only 47(29.2%) had registered with the MMDCEs. According to the respondents, they registered with the Registrar General Department because they wanted their organizations to be a legal entity. They claimed donors and other stakeholders request for certificate of incorporation and commencement of business as a means to guarantee financial support.

Table 19: Registration of Non-Government Organizations

	Frequency	Percentage
Registrar General Department	114	70.8
MMDCEs	47	29.2
Total	161	100.0

n=161 Source: Agye: (2019)

Methods of Communication

Table 20 indicates in sequence that social media (43=26.6%) and phone calls and e-mails (40=24.7%) were the dominant methods used by NGOs to communicate with their stakeholders. This was followed by other methods such as face to face meetings (32=19.8%), letters and memos (24=14.8%). The least method used was TV (5=3.1%). This shows that NGOs are now ignoring the use of traditional communication methods such as TV and radio announcements to disseminate their activities. NGOs now focused on the use of digital communication platforms such as social media, e-mails among others. Respondents believed these communication platforms are easier, faster, cheaper and accessible to reach many people.

Table 20: Methods of Communication

Communication Methods	Frequency	Percentage
Social media	43	26.6
Phone calls and e-mails	40	24.7
Letters and memos	24	14.8
TV	5	3.1
Group/Face to face meetings	32	19.8
Local announcement	9	5.5
Radio	9	5.5
Total	162	100.0

n=162 Source: Agye: (2019)

Characteristics and Skills of Governing Board

Table 21 shows that experience and technical knowledge (52=30.4%) as well as high level of education (51=29.8%) were the dominant

characteristics that board members possessed. Respondents also stated that fundraising skills (42=24.6%), teamwork (9=5.3%) and networking skills (17=9.9%) constituted important skills that board members possessed. Experience, technical knowledge and good education are critical skill sets that contribute to the success of every NGO’s governing board. According to Kesner, (1988), members of the board bring unique human capital to the board of directors because they have different levels of education and other experiences.

Table 21: Characteristics and skills of Governing Board

	Frequency	Percentage
Good education	51	29.8
Team work	9	5.3
Fundraising skills	42	24.6
Experience and technical knowledge	52	30.4
Networking skills	17	9.9
Total	171	100.0

n=171 Source: Agye: 2019

Number of Board Members

The researcher was interested in the number of board members of NGOs. Table 22 indicates that 62(37.8%) of the NGOs had three people making up the board. 45(27.4%) of the NGOs had five members constituting the board, 24(14.6%) had seven members on the board and 18 (11.0%) NGOs had four members on the board. The least number of members constituting a board was 2(3=1.8%). The results showed that most of the NGOs had boards with smaller size. It confirms Lipton and Lorsch (1992) who support small

boards, and suggest that larger groups face problems of social loafing and free riding. According to them, as boards increase in size, free riding increases reducing the efficiency of the board. Jensen (1993) also endorsed small boards because of efficiency in decision making due to greater coordination and lesser communication problems.

Table 22: Number of board members

Number	Frequency	Percent	Cumulative Percent
2	3	1.8	1.8
3	62	37.8	39.6
4	18	11.0	50.6
5	45	27.4	78.0
6	6	3.7	81.7
7	24	14.6	96.3
9	6	3.7	100.0
Total	164	100.0	

n=164 Source: Agye: (2019)

Gender balance of Board Members

The information from Table 23 reveals that generally, most of the NGOs selected for the study had both male and female board members (142=84%). The results provided a good gender diversity that enables other small groups to make meaningful contributions to the organization. This corroborates what Hampel, (1998) states that representation from diverse groups will provide a balanced board so that no individual or small group of individuals can dominate the decision-making of the board. The data also showed that some of the NGO boards were completely dominated either by

males (17=10%) or females (10=6%). Generally, there were few females board members working for NGOs in Ghana as compared to their male counterpart. However, few NGOs were dominated by female directors.

The domination of few female board directors in NGOs activities in the study area (Ghana) defeats the claim made by Singh and Vinnicombe, (2004), who posited that the percentage of executive directors is 2 percent in both US and UK.

Table 23: Gender balance of Board Members

	Frequency	Percentage
NGOs with only male board members	17	10
NGOs with only female board members	10	6
NGOs with both male and female board members	142	84
Total	169	100.0

n=169 Source: Agye: (2019)

Age range of governing Board

Table 24 indicates that the age range of most (56=32.7%) of the governing board members of NGOs fell within the age range of 35-39 years followed by 40-44 years (35=20.5%), 45-49 years (26=15.2%) and 30-34 years (23=13.4). There were two other age ranges that were the least. They were those in the age ranges of 55-59 years (1=.6%) and 60-64 years (1=.6%). The dominant age ranges of 35-39 years (56=32.7%) and 40-44(35=20.5%) which constituted 53.2% of respondents are considered younger people. As younger people, they have better understanding of issues and are able to contribute effectively to NGOs’ performance. Taljaard et al (2015) stated in

their research that younger boards may lead companies towards being more competitive and higher firm performance.

Table 24: Age range of governing Board

Age Range	Frequency	Percent	Cumulative Percent
25-29	16	9.4	9.4
30-34	23	13.4	22.8
35-39	56	32.7	55.5
40-44	35	20.5	76.0
45-49	26	15.2	91.2
50-54	13	7.6	98.8
55-59	1	0.6	99.4
60-64	1	0.6	100.0
Total	171	100.0	

n=171 Source: Agye: (2019)

Educational Qualification of Board Members

Table 25 shows that 483(70.4%) out of 687 board members working for NGOs had some level of tertiary education. 161(23.5%) of the respondents had first degrees and were highest among these categories of respondents. Those who had reached second cycle and first cycle levels of education were 66(9.7%) of the respondents. It indicates that overwhelming majority of board members had tertiary level of education. This equips the board members with the requisite skills and technical knowledge to run the affairs of the organization effectively. Decision making will be enhanced due to the unique new perspectives and knowledge (Fagan et al., 2012). According to Kesner (1988), members of the board bring unique human capital to the board of

directors because they have different levels of education and other experiences.

Table 25: Educational Qualification of Board Members

Qualification	Frequency	Percentage
Master's degree	118	17.2
First degree	161	23.5
HND	107	15.6
Other diplomas and certificates	97	14.1
Advanced level	84	12.2
Ordinary level	53	7.7
SSSCE/WASSE	46	6.7
BECE	21	3.0
Total	687	100.0

n=687 Source: Agye: (2019)

Independence of Board

Appointment of Governing Board

Table 26 indicates that 98(58.0%) of NGOs used invitation and nomination to appoint board members. 47(27.8%) used elections whereas 13(7.7%) used recommendations and appointment as means to appoint board members. The least method of appointment into the board was by consultation and interview 11(6.5%). According to the CEOs, most of the people were appointed into the board by invitation. They claimed that only those who were willing to support the NGOs were subsequently nominated as board members.

Table 26: Appointment of Governing Board

Means of Appointment	Frequency	Percentage
Elections	47	27.8
Invitation and nomination	98	58.0
Consultation and interview	11	6.5
Recommendations and appointment	13	7.7
Total	169	100.0

n=169 Source: Agye: 2019

Directors appointed to serve on NGO Board

The data in Table 27 reveals that out of a total of 688 board members working for NGOs, 507 (73.7%) were working with the organization. Only 181 (26.3%) of the board members were selected outside the organizations. These were people with technical knowledge and experience who were invited to assist in the proper management of the NGOs.

The overwhelming number of board members selected from the NGOs indicates that they rely mostly on the knowledge of their staff to enhance performance. This has relationship with the Stewardship theory in which proponents contend that superior corporate performance will be linked to a majority of inside directors (Donaldson & Davis, 1991).

The implications for NGOs are that it denies them of new ideas, innovations, skills and experiences needed from outside the organization. This invariably affects the performance of the NGOs.

Table 27: Directors appointed to serve on NGOs Board

	Frequency	Percentage
Members from the NGOs	507	73.7
Non - Members of the NGOs	181	26.3
Total	688	100.0

n=688 Source: Agye: (2019)

The Position of Board Chair and CEO

Table 28 indicates that 103(60.2%) CEOs indicated that the board chair was different from the CEO. Only 68 (39.8%) CEOs indicated that the board chair is the same as the CEO. This shows that most of the NGOs selected had boards that are likened to the Principal-agent theory. This theory postulates that the position of chairman and CEO should be held by different persons. This leads to proper assessment of the performance of the CEO by the board chairman and his or her team. Yermack (1996) argues that firms are more valuable when the CEO and board chair positions are separate. Duality reduces the effectiveness of board monitoring.

Those who indicated that the board chair is the same as the CEO agreed with the proponents of Stewardship theory which contends that superior corporate performance will be linked to a majority of inside directors and that the position of chairman and CEO should be held by same person since this provides clear leadership (Donaldson & Davis, 1991).

This finding has implications for the performance of NGOs in the study area. As the CEO acts as the chairman of the organization, it makes monitoring difficult. This is because there is no external body to assess the work and the performance of the NGOs. Again, it affects the independence of the board. Ideally, the CEO is supposed to implements the decisions of the

board and not to control the board. Any attempt to control the board by chairing its meetings affects the board’s independence.

Table 28: Position of Board Chair and CEO

	Frequency	Percentage
Yes	103	60.2
No	68	39.8
Total	171	100

n=171 Source: Agye: 2019

Board chair appointed from outside the NGO

Table 29 shows that 70(42.0%) NGOs had board chairs appointed from outside the organization while 97(58.0%) had board chairs appointed from inside the organization. The outcome of this results means there would be less effective monitoring, and this defeat the Principal-agent theory. The main concern of Agency theory therefore is effective monitoring which is achieved when boards have majority of outside and ideally independent directors.

Most of the CEOs who claimed board chairs were appointed from the organization supported the Stewardship theory. As stewards, they are essentially presumed to be trustworthy individuals and therefore good stewards of the resources entrusted to them, which makes monitoring redundant (Donaldson & Davis, 1991).

Table 29: Board Chair appointed from outside the NGO

	Frequency	Percentage
Yes	70	42.0
No	97	58.0
Total	167	100.0

n=167 Source: Agye: (2019)

What makes the NGO Board Independent ?

Table 30 shows that board members were independent because 66(40.0%) took independent decisions. 51(31.0%) indicated that donors did not interfere in their activities. 48(29.0%) stated that management did not interfere in their work. This means that there was less interference in the work of the governing boards. This invariably translates into better performance by the NGOs.

Table 30: Independent board

	Frequency	Percentage
Independent Decision	66	40.0
Donors do not interfere	51	31.0
Management does not interfere	48	29.0
Total	165	100.0

n=165 Source: Agye: (2019)

Effective Governance as perceived by NGO CEOs

Right people on the board

Table 31 shows the mean effective governance of the various sub-components of right people on the board. Generally, respondents agreed that each of the sub-components of the right people on the board contributed to effective governance with means ranging from 3.92 to 4.33. The standard deviation ranging from 0.47 to 0.72 indicates near uniformity of agreement among respondents that the sub-components of right people on the board contributed to effective governance.

The composite mean and standard deviation (\bar{x} =4.17, SD=0.29) of the sub-components of the right people on the board indicates that respondents

agreed that the right people on the board contributed to effective governance. However, the low standard deviation shows that respondents views' were closely related on the issue

Table 31: Right People on the Board

Qualities of the people on the Board	N	Percent					\bar{X}	SD
		5	4	3	2	1		
Board members have requisite experience	165	22.4	69.7	7.9	0.0	0.0	4.14	0.53
Board members have good skills set	165	17.6	77.6	4.2	0.6	0.0	4.12	0.47
Educational levels of board members are high	165	36.4	60.6	3.0	0.0	0.0	4.33	0.53
Board members respect organizations stakeholders	165	35.8	60.0	4.2	0.0	0.0	4.31	0.55
Board members have strong network	165	22.4	59.4	18.2	0.0	0.0	4.04	0.63
Board members are open with their discussions	165	29.7	64.8	5.5	0.0	0.0	4.24	0.54
Board members exhibit high sense of confidentiality	165	23.0	46.7	30.3	0.0	0.0	3.92	0.72
The board members are competent	164	34.8	61.6	3.0	0.6	0.0	4.30	0.55
Composite mean for people on the board	165						4.17	0.29

n=171 Source: Agye: 2019 P<0.05 Scale: 5= Strongly Agree: 4= Agree: 3= Moderately Agree :2= Disagree :1= Strongly Disagree

Board's role

Table 32 also shows that half of the respondents agreed that board's role also helped in effective governance. This stems from the fact that the mean ranging from 3.83 to 4.20 agrees that when board members know their

role it enables them to contribute to effective governance. Key roles of nonprofit boards are to represent key stakeholders, to facilitate negotiation, to resolve potentially conflicting interests and to ensure that management acts in the interest of these stakeholders.

In contrast, another half of the respondents with mean ranging from 2.70 to 3.12 moderately agreed that board’s role enabled effective governance to be high. In the two instances where the standard deviations were greater than one (1), there’s variability in responses of the respondents on the items. However, the composite mean and standard deviation of 3.46 and 0.61, show that respondents agreed with varied opinions that board’s role contributed to high effective governance.

Table 32: Board’s Role

Board’s Role	N	Percent					\bar{X}	SD
		5	4	3	2	1		
The board’s role is well defined and articulated	165	24.2	71.5	4.2	0.0	0.0	4.20	0.49
Board members properly understand their roles	165	15.8	52.1	32.1	0.0	0.0	3.83	0.67
The NGO has a comprehensive board charter	165	8.5	18.8	49.7	22.4	0.6	3.12	0.87
The board’s role is properly outline in the board charter	165	10.3	15.8	26.1	29.7	18.2	2.70	1.23
The NGO has a written organizational policy	165	10.9	16.4	35.2	29.1	8.5	2.92	1.10
The board delegates responsibility to management	165	9.9	82.1	6.8	1.2	0.0	4.00	0.46
Composite mean for boards role	165						3.46	0.62

n=171 Source: Agye: 2019 P<0.05 Scale: 5= Strongly Agree: 4= Agree:3= Moderately Agree :2= Disagree :1= Strongly Disagree

Support for Chief Executive Officer (CEO)

The data from Table 33 shows that generally, respondents agreed that the sub-components of support for the CEO also contributed to high effective governance. The mean ranging from 3.73 to 4.17 buttresses the fact that respondents believed the sub-components of support for the CEO contributed to high level of effective governance. The standard deviations of the sub-components of the CEO ranging from 0.45 to 0.85 which is less than one (1) indicates that respondents' opinion on the item are closely related.

The composite mean and standard deviation ($\bar{x}=4.07$, $SD=0.30$) of the sub-components of the CEO shows that respondents agreed that support for the CEO contributed to high effective governance. The low standard deviation also shows that respondents' views on the subject matter are closely related.

Block (1998) asserts the relative power of the CEO within NPO and his view was that board members cannot truly govern the organization and carry out their legal governance functions without interfering selectively in operational matters. In his view, the executive director is the real key to board success (Block, 1998), and should be equally in charge of the organization.

Table 33: Support for Chief Executive Officer

Chief Executive Officer	N	Percent					\bar{X}	SD
		5	4	3	2	1		
The CEO is supported by the Board	163	50.3	48.5	1.2	0.0	0.0	4.49	0.52
The CEO is competent and qualified	165	20.6	76.4	3.0	0.0	0.0	4.17	0.45
CEO's role spelt out the organization's policy	164	23.2	29.3	45.7	1.2	0.6	3.73	0.85
There is delegation of policy for the CEO	165	20.0	42.4	37.0	0.0	0.6	3.81	0.76
The CEO is inducted into the affairs of the organization	162	14.2	75.9	5.6	0.0	4.3	3.95	0.76
There is high expectation of the CEO	165	65.5	30.9	2.4	0.6	0.6	4.60	0.63
The CEO understands organization's values	165	11.5	57.6	28.5	0.6	1.8	3.76	0.73
The employment of the CEO is transparent and fair	164	17.1	66.5	15.9	0.6	0.0	4.00	0.59
There is regular performance feedback for the CEO	160	21.3	74.4	3.8	0.0	0.6	4.15	0.53
Composite mean for Chief Executive Officer	165						4.07	0.30

n=171 Source: Agye: 2019 P<0.05 Scale: 5= Strongly Agree: 4= Agree:3= Moderately Agree :2= Disagree :1= Strongly Disagree

Strategic Leadership

The results from Table 34 show that generally, the respondents agreed that strategic leadership contributes to high effective governance. The data with mean ranging from 3.55 to 4.31 support respondents' view that strategic leadership enhances effective governance. The views of respondents on the issue are near uniformity as the standard deviation ranges from 0.49 to 0.84.

The composite mean and standard deviation ($\bar{x}=3.93$, $SD=0.34$) shows that respondents agreed that strategic leadership helped in high effective governance. But the low composite standard deviation shows that respondents' views on the issue are closely related.

Table 34: Strategic Leadership

Strategic Leadership	N	Percent					\bar{X}	SD
		5	4	3	2	1		
The NGO has a strategic plan or direction	165	24.2	64.8	10.5	0.6	0.0	4.12	0.59
The strategic plan makes CEO achieve objectives	165	18.2	75.8	5.5	0.6	0.0	4.11	0.49
The strategic plan is written in outline language	165	11.5	33.9	53.3	1.2	0.0	3.55	0.71
There is period realistic strategic plan	165	15.2	69.7	12.7	2.4	0.0	3.97	0.61
There is regular review of strategic plan	165	26.7	65.5	6.1	1.8	0.0	4.16	0.61
There is effective monitoring and evaluation of CEO	165	38.8	55.8	3.6	1.8	0.0	4.31	0.63
Regular measuring of organization's effectiveness	165	31.5	56.4	7.3	4.8	0.0	4.14	0.75
The NGO has contingency plan to deal with loss of donor	165	5.5	20.0	47.3	26.7	0.6	3.03	0.84
NGO builds strategic relationship with stakeholders	163	7.4	82.8	6.7	1.8	1.2	3.93	0.56
Composite mean for strategic leadership	165						3.93	0.34

n=171 Source: Agye: 2019 P<0.05 Scale:5= Strongly Agree: 4= Agree:3= Moderately Agree :2= Disagree :1= Strongly Disagree

Board Meetings

The Table 35 shows that most of the respondents of the sub-components of board meetings moderately agreed that board meetings contributed to effective governance. The mean ranging from 3.17 to 3.37 indicates that respondents thought that board meetings led to moderate effective governance. However, the three instances where the standard deviations are greater than one (1) indicate that respondents' views on the issue are significantly varied. The composite mean ($\bar{x}=3.54$) and standard deviation ($SD=0.86$) indicated that respondents agreed that board meetings helped in effective governance and their opinions on this item were related.

Board process has impact on a board task performance, and effective meetings are essential for the successful performance of the board tasks (Zahra & Pearce, 1989). Specifically, Vafeas (1999) found a significant association between board meetings and firm performance. Board meetings were also found to be beneficial in other aspects of board performance. For example, Carcello, Hermanson, Neal, Riley, (2002) found that quality of audit work is associated with number of board meetings.

Table 35: Board Meetings

Board Meetings	N	Percent					\bar{X}	SD
		5	4	3	2	1		
Board meetings are effective and held on regular basis	165	15.2	42.4	7.3	15.2	20.0	3.17	1.40
Information for meetings address NGO's issues	165	18.8	56.4	22.4	2.4	0.0	3.91	71
Board meetings focus on board's job or role	164	17.7	56.7	22.6	1.8	1.2	3.87	75
Attendance at board meetings is high	164	16.5	43.9	9.1	22.0	8.5	3.37	1.23
Board minutes are sent to members before meetings	164	22.6	42.7	5.5	8.5	20.7	3.37	1.45
Composite mean for board meetings	165						3.54	0.86

n=171 Source: Agye: 2019 P<0.05 Scale: 5= Strongly Agree: 4= Agree:3= Moderately Agree :2= Disagree :1= Strongly Disagree

Governance Roles

Table 36 also indicates that most of the respondents of the sub-components of governance roles agreed that effective governance is enhanced when governance roles are properly spelt out. The mean ranging from 3.89 to 4.41 indicates that most of the respondents agreed that governance roles contributed to high effective governance. On the contrary, very few respondents with a mean of 2.13 disagreed that governance roles contributed to effective governance. These people argued that the board does not interfere with management matters.

The standard deviation ranging from 0.49 to 1.22 shows that the opinions of respondents on the subject matter are near uniformity. However, the opinions of those who disagreed that governance roles contributed to high effective governance were extremely varied with a high standard deviation of 1.22. The composite mean and standard deviation ($\bar{x}=4.07$, $SD=0.32$) showed that respondents agreed that governance roles enhanced effective governance with closely related responses.

According to Sport New Zealand (2018), it is imperative that the board stays on top of its role. Monitoring and assessment of organizational effectiveness is the bread and butter of board meetings. Time should be spent at every board meeting looking ahead; a portion of every board meeting should be the equivalent of a mini strategic retreat.

Table 36: Governance Roles

Governance Roles	N	Percent					\bar{X}	SD
		5	4	3	2	1		
Board focuses on its role	165	54.9	42.7	0.6	1.8	0.0	4.50	0.61
Board understands mission and vision of organization	165	23.6	70.9	4.8	0.6	0.0	4.17	0.52
Stakeholders are aware of mission and vision of organization	165	29.7	67.3	2.4	0.6	0.0	4.14	0.49
The board understands the purpose of being in the organization	165	20.6	73.3	6.1	0.0	0.0	4.26	0.52
Code of conduct is explained to internal stakeholders	165	31.5	50.3	17.6	0.6	0.0	4.12	0.70

Table 36 (Continued)

Conflict of interest issues are handled well by the board	165	31.5	51.5	16.4	0.6	0.0	4.13	0.69
The organization is aware of the legal registration of NGO	165	53.3	41.8	4.8	0.0	0.0	4.48	0.59
The organization is aware of the legislation regulating NGOs	165	63.6	31.5	4.8	0.0	0.0	4.58	0.58
The organization complies with statutory requirements	165	50.9	43.0	3.6	1.8	0.6	4.41	0.70
The board interferes with management matters	165	9.1	6.7	7.9	41.2	35.2	2.13	1.22
The board monitoring and assessment role is very strong	165	9.8	78.0	6.1	3.7	2.4	3.89	0.71
Composite mean for governance role	165						4.07	0.32

n=171 Source: Agye: 2019 P<0.05 Scale: 5= Strongly Agree: 4= Agree:3= Moderately Agree :2= Disagree :1= Strongly Disagree

Work Plan

The data from Table 37 shows that generally, the CEOs views on the sub-components of work plan agreed that a good work plan contributed to high effective governance. With a mean ranging from 4.02 to 4.31, majority of respondents agreed that work plan assisted in effective governance. However, their views on how work plan assisted in effective governance are closely related. This is due to the low standard deviation ranging from 0.50 to 0.71. The composite mean and standard deviation (\bar{x} =4.26, SD=0.43) showed that respondents agreed that work plan helped in effective governance but their opinions on the issue were closely related.

With a good work plan, an organization is able to plan ahead on time to achieve its set goals. This ensures directors view their role as continuous rather than episodic, and involves making timely provision for all the tasks

and functions that the board must address over the course of the governing year (Sport New Zealand, 2018).

Table 37: Work Plan

Work Plan	N	Percent					\bar{X}	SD
		5	4	3	2	1		
Availability of work plan for the board	165	12.7	78.2	7.9	1.2	0.0	4.02	0.50
The board has developed annual agendas	164	42.7	47.6	8.5	0.6	0.6	4.31	0.70
The organization has short, medium and long plans	164	67.7	29.3	1.8	0.6	0.6	4.62	0.61
The board undertakes regular assessment of work plan	162	34.0	59.9	5.6	0.0	0.6	4.26	0.61
organization shares work plan with stakeholders	160	22.5	70.6	5.6	1.3	0.0	4.14	0.55
Composite mean for work plan	165						4.26	0.43

n=171 Source: Agye: 2019 P<0.05 Scale: 5= Strongly Agree: 4= Agree:3= Moderately Agree :2= Disagree :1= Strongly Disagree

Review of Board Performance

The data in Table 38 indicates that most of the CEOs agreed that the sub-components of review of board performance contributed to effective governance. This is because the mean ranges from 3.62 to 4.13. In contrast, respondents moderately agreed to two other sub-components of review of board performance which are individual director assessment by peers and self-assessment feedback by the board. These sub-components had a mean ranging from 2.94 to 3.04. The high standard deviation from these two sub-components showed that respondent’s views were widely afar from each other. The composite mean and standard deviation (\bar{x} =3.50, SD=0.60) show

that respondents agreed that the high level of review of board performance led to effective governance. The standard deviation (0.60) which is less than one (1) indicates that the opinions of respondents on the issue were related.

The performance of the organization is measured continuously based on the business outputs produced by the organization. The business outputs are a result of the operations carried out by the corporations based on the strategies defined by the board and executed by the management and others. Continuous monitoring organization performance should be carried out by the board (Mridula, 2016).

Table 38: Review of Board Performance

Review of Board Performance	N	Percent					\bar{X}	SD
		5	4	3	2	1		
Board undertakes performance assessment	164	25.0	65.2	7.3	2.4	0.0	4.12	0.63
There is individual director assessment by peer	164	6.1	34.1	25.6	26.8	7.4	3.04	1.07
There is self- assessment feedback by the board	164	8.5	31.1	22.6	22.0	15.9	2.94	1.22
Board members accept assessment in good faith	164	6.1	53.7	38.4	0.6	1.2	3.62	0.66
The board members take corrective actions	164	8.6	58.3	31.3	1.8	0.0	3.73	0.63
Performance review discuss with stakeholders	164	26.4	60.7	12.9	0.0	0.0	4.13	0.61
Composite mean for review of board performance	165						3.50	0.60

n=171 Source: Agye: 2019 P<0.05 Scale :5= Strongly Agree: 4= Agree:3= Moderately Agree :2= Disagree :1= Strongly Disagree

Director Inductions

Table 39 also shows that all the respondents of the sub-components of director inductions agreed that a proper director induction contributed to high effective governance. The mean ranging from 4.18 to 4.30 gives support to this assertion. The standard deviation ranging from 0.58 to 0.81 shows that respondents' views on the issue are near uniformity.

The composite mean and the standard deviation ($\bar{x}=4.24$, $SD=0.53$) shows that respondents agreed that the sub-components of director induction helped in effective governance. The low standard deviation shows that their views on the matter were closely related. According to Arnwine (2002), in return for their service, board members should expect respect, a proper orientation, proper flow of communications, advanced preparation for board discussions, judicious use of their time, educational opportunities, and the opportunity to contribute.

Table 39: Director Inductions

Director Inductions	N	5	4	Percent 3	2	1	\bar{X}	SD
Board members are inducted into the affairs of board	165	39.4	46.1	12.1	1.8	0.6	4.21	0.77
Board members are inducted into the affairs of the org.	165	33.3	53.9	10.9	1.2	0.6	4.18	0.71
Training and refresher courses provided for board members	165	41.2	46.1	9.1	2.4	1.2	4.23	0.81
Board members applies skills learnt during induction	165	41.5	47.6	11.0	0.0	0.0	4.30	0.65
Good working environment to enhance board induction	165	36.0	57.3	6.7	0.0	0.0	4.29	0.58
Composite mean for director inductions	165						4.24	0.53

n=171 Source: Agye: 2019 P<0.05 Scale: 5= Strongly Agree: 4= Agree:3= Moderately Agree :2= Disagree: 1= Strongly Disagree

Composite Mean of Effective Governance

The information as depicted in Table 40 shows that respondents overwhelmingly agreed that there was effective governance. This is because the mean ranges from 3.46 to 4.26. The highest mean of effective governance occurs in sequence as follows: work plan ($\bar{x}=4.26$), director induction ($\bar{x}=4.24$), right people on the board ($\bar{x}=4.17$), CEOs ($\bar{x}=4.07$) and governance role ($\bar{x}=4.07$). The lowest mean of effective governance also occurs with the board's role ($\bar{x}=3.46$), review of board performance ($\bar{x}=3.50$) and board meetings ($\bar{x}=3.54$).

The overall composite mean and standard deviation ($\bar{x}=3.92$, $SD=0.28$) indicates that respondents agreed that there is effective governance by the NGO boards. However, the lower standard deviation reveals that the opinions of respondents were closely related.

The high effective governance as perceived by respondents indicates that NGOs perhaps are now implementing good work plans with the right people. Performance of a corporation is dependent on the effectiveness of the governance process, which is in turn dependent on the individuals involved in the process of governance. For effective governance of a corporation, the board of directors need to perform (Mridula, 2016).

Table 40: Composite Mean of effective governance

Effective governance	N		SD
Right people on the Board	165	4.17	0.29
Board's role	165	3.46	0.62
Support for CEO	165	4.07	0.30
Strategic Leadership	165	3.93	0.34
Board Meetings	165	3.54	0.86
Governance role	165	4.07	0.32
Work Plan	165	4.26	0.43
Review of board's performance	165	3.50	0.60
Director induction	165	4.24	0.53
Composite Mean of effective governance	165	3.92	0.28

n=171 Source: Agye: 2019 P<0.05 Scale: 5= Strongly Agree: 4= Agree:3= Moderately Agree :2= Disagree :1= Strongly Disagree

Comparison of the performance of NGOs as perceived by the CEO, staff and beneficiaries of NGOs

The results in Table 41 shows that the various stakeholders of NGOs such as CEO, staff and beneficiaries perceived that there are different levels of performance by the NGOs. The level of performance by the NGOs was rated highest by the staff, followed by the beneficiaries and the CEOs. The CEOs (\bar{x} =2.47, SD=0.35), staff (\bar{x} =2.67, SD=0.46) and beneficiaries (\bar{x} =2.57, SD=0.44) rated the performance of the NGOs as moderately high. The responses of respondents were near uniformity as indicated by the relative low levels of standard deviation.

Table 41: One Way Analysis of Variance of perceived mean governance performance between the CEO, staff and beneficiaries

	N	X	SD	F ratio	Sig
CEO	169	2.47	0.35	10.249	0.000*
Staff	157	2.68	0.46		
Beneficiaries	138	2.57	0.44		
Composite Mean		2.57	0.42		

n=464. Source: Field Survey 2019 *p< 0.05 Scale: 5=Very High: 4=High: 3=Moderately High: 2=Low: 1=Very Low

To determine whether there is statistically significant difference between the mean levels of performance of NGOs as perceived by the CEO, staff and beneficiaries, One Way Analysis of Variance (ANOVA) was computed. The results as indicated above shows statistically significant (sig. 0.000) differences existed among the mean performance of the NGOs as perceived the CEOs, staff and beneficiaries at 0.05 alpha Level.

This implies that differences in the levels of performance of the NGOs as perceived by the respondents did not happen by chance. As a result, the first null hypothesis of the study which stipulated that there is no significant difference between the perception of the NGO CEOs, staff and beneficiaries on the performance of NGOs failed to be accepted. The alternative hypothesis is therefore accepted.

Table 42 shows the Levene’s test of homogeneity of variance among the mean performance of the NGOs as perceived by the CEO, staff and beneficiaries. Since the F-test indicated significant differences among the respondents, the Levene’s test was also used to compute the post hoc multiple

comparison test to determine where the actual differences really existed among the three variables.

The data shown in Table 62 indicates that there were significant variances that emerged among the three variables. This implied that **equal variances are not assumed** among the three variables. Based on the outcome of the Levene’s test, Tamhane T2 was selected as the multiple comparison technique for the multiple comparisons of mean differences among the three variables.

Table 42: Levene's Test of Homogeneity of Variances among the CEO, staff and beneficiaries

Levene Statistic	Sig
3.017	0.050

P < 0.05 *Equal Variance Not Assumed

Table 43: Tamhane's T2 Post Hoc Multiple Comparison of Mean governance performance of NGOs CEO, staff and beneficiaries

Stakeholders		Mean Difference (A-B)	Std Error	Sig
A	B			
CEO	Staff	-.21018*	.04580	0.000
	Beneficiaries	-.10451	.04629	0.073
Staff	CEO	.21018*	.04580	0.000
	Beneficiaries	.10567	.05267	0.131
Beneficiaries	CEO	.10451	.04629	0.073
	Staff	-.10567	.05267	0.131

N=464. * p < 0.05 Source: Field Data, 2019

Table 43 shows a multiple comparison of mean performance of NGOs as perceived by the three respondents. The data from above shows that there is

significant difference between staff and CEO ($p < 0.00$). However, there was no significant difference between staff and beneficiaries ($p < 0.13$) and between beneficiaries and CEO ($p < 0.07$). This implies that the actual differences exist between staff and CEO and vice versa. The difference that exists between the staff and the CEO on the performance of the NGOs may be due to the fact that the CEO had more information about the activities of the NGOs than the staff. This means the CEOs do not effectively share board related issues with their staff.

Relationship between the level of effective governance and performance of NGOs as perceived by the CEO

Table 44 below presents Pearson Product Moment Correlation Coefficient (r) relationship between effective governance and performance of NGOs as perceived by the CEO. The main effective governance measured with performance included right people on the board, board role, employment of CEO, strategic leadership, board meetings, governance role, work plan, review of board performance and director induction

Table 44: Pearson Product Moment Correlation Co-efficient of perceived performance of NGOs and the level of the Nine (9) main components of effective governance

Variables	Y	X1	X2	X3	X4	X5	X6	X7	X8	X9
Y	1									
X1	0.277**	-								
X2	-0.013	0.326**	-							
X3	0.129	0.230**	0.173*	-						
X4	0.193*	0.387**	0.395**	0.429**	-					
X5	0.283**	0.352**	0.384**	0.214**	0.298**	-				
X6	0.079	0.329**	-0.072	0.319**	0.271**	0.180*	-			
X7	0.301**	0.221**	-0.116	0.430**	0.389**	0.069	0.461**	-		
X8	0.079	0.221**	0.459**	0.324**	0.401**	0.531**	0.149	0.129	-	
X9	0.220*	0.036	-0.110	0.305**	0.333**	0.034	0.277**	0.526**	0.112	-

Source: Field Survey Data: 2019 *p<0.05(2-tailed); **p<0.01(2-tailed)

Y = Perceived performance of NGOs

X1 = Right people on the board

X2 = Board role

X3 = Employment of CEO

X4 = Strategic leadership

X5 = Board meetings

X6 = Governance role

X7 = Work plan

X8 = Review of board performance

X9 = Director Induction

The Pearson Product Moment Correlation Co-efficient (r) shown in Table 65 indicates that generally, there were direct (positive) and strong relationship between effective governance and performance of NGOs even under 0.05 alpha level. The results showed that the strength of correlation between most variables was strong, hence produced good performance of NGOs.

For the independent variables, NGOs' performance was positively correlated to right people ($r = .277$) at 0.05 alpha level. NGOs' performance was also negatively correlated to board's role ($r = -.013$). NGOs' performance was positively correlated to employment of CEO ($r = .129$). NGOs' performance was positively correlated to strategic leadership ($r = .193$) at 0.05 alpha level.

Furthermore, performance of NGOs was positively correlated to board meetings ($r = .283$) at 0.05 alpha level, performance of NGOs was positively

correlated to governance role ($r = .079$). NGOs' performance was positively correlated to work plan ($r = .301$) at 0.05 alpha level. Finally, NGOs' performance was positively correlated to review of board performance ($r = .079$). NGOs performance was positively correlated to director induction ($r = .220$) at 0.05 alpha level.

Based on the outcome of the data above, the second null hypothesis which stated that there is no significant relationship between effective governance and performance of NGOs was rejected. The alternative hypothesis therefore is accepted.

Some of the reasons for the low relationship between effective governance and performance of NGOs are as follows. The board's role which recorded negligible score of (-.013) implies that most of the CEOs did not understand the core mandate of the board. Also, there was negligible score in governance role (.079) which may imply that respondents did not appreciate the concept of governance and what was expected of them. Again, there was another negligible score of performance review of the NGOs (.079) which may stipulate that performance assessment of NGOs was very weak.

Generally, empirical studies widely claim that good governance enhances a firm's performance (Rhodes, 2017; Nge'no, 2002). However, other studies have found no relationship between the two variables (Singh and Davidson, 2003). Some studies found a negative relationship between governance and performance (Bathala & Rao, 1995; Hutchinson, 2002). From the results of this study, it can be concluded that effective governance contributed strongly to the performance of NGOs.

CHAPTER FIVE

SUMMARY, CONCLUSIONS AND RECOMMENDATIONS

Introduction

This chapter presents the summary, conclusions and recommendations of the study. It also presents suggested areas for further studies and research.

Summary

The study examined the perceived relationship between effective governance and performance of NGOs in selected District Assemblies in the Greater Accra Region of Ghana.

The study specifically sought to:

1. Describe the governance practices applied by NGOs as perceived by the CEOs of the NGOs.
2. Describe the level of effective governance as perceived by the CEOs of NGOs.
3. Compare the perception of CEOs, Staff and beneficiaries of NGOs on the performance of NGOs using performance indicators of AARP Performance Matrix.
4. Examine the relationship between the level of effective governance and performance of NGOs as perceived by the CEOs of NGOs.

Descriptive survey was used to interview 513 NGO CEOs, staff and beneficiaries from four (4) municipalities in the Greater Accra Region. The statistical tools used for the study were measure of central tendencies and dispersion, frequencies and percentages, ANOVA, Levene's Test, Post Hoc Comparison and Pearson Moment Product Co-efficient. The summary of major findings as they relate to the specific objectives is as follows:

Governance practices applied by NGOs as perceived by the CEO

The study revealed that 85.3 % of stakeholders participate in decision making through conferences, seminars, durbars and workshops. Also, 74.3% of NGO stakeholders had access to financial and audit report on yearly basis. Again, only 29.2% of NGOs had registered with the MMDCEs. More so, 70.4% of board members had good education, fundraising skills, and experience and technical knowledge. In addition, it was discovered that 90.5% of CEOs had tertiary level of education. Furthermore, the results showed that only 10 (6%) of NGO boards were dominated by only female members. The results showed that 73.7% of board members were working with the NGOs while only 26.3% of them were appointed from outside the NGOs. Last but not least, 58.0% of board chairs were working with the NGOs with only 42.0% of them appointed from outside the NGOs.

Level of effective governance as perceived by the CEO

The study revealed that CEOs overwhelmingly agreed that NGOs are effectively governed. This shows that the NGOs are prioritizing effective governance as the CEOs' views on the issue were closely related ($X=3.92$, $SD=0.28$). However, indicator such as work plan ($X=4.26$) had the greatest effect on effective governance as compared to boards' role ($X=3.46$) which had the least effect governance effectiveness.

Comparison of performance of NGOs as perceived by the CEO, Staff and Beneficiaries

The results of the study showed that there were significant differences between the perception of the CEOs, staff and beneficiaries on the performance of the NGOs. An analysis of variance (ANOVA) of the mean

perceived performance among the CEOs, staff and beneficiaries showed statistically significant (0.000) differences exist at 5 % confident interval. A multiple comparison using Tamhane's T2 also showed significant differences existed among the mean differences of the CEOs, staff and beneficiaries at 0.05 alpha levels. The level of performance by the NGOs was rated highest by the staff, followed by the beneficiaries and the CEOs. However, the significant differences occurred between the staff and CEO.

Relationship between the level of effective governance and performance of NGOs as perceived by the CEO

The Pearson Product Moment Correlation Co-efficient generally revealed direct (positive) and strong relationship between effective governance and performance of NGOs even under 0.05 alpha level. The results indicated that effective governance promotes a strong performance of an organization.

Conclusions

The following conclusions were drawn from the study.

1. The study found out that most of the NGOs studied engaged their stakeholders in decision making, are transparent and accountable, communicate effectively, have board diversity and showed independence of the board. However, some of the NGOs were not registered with the MMDCEs. This makes it difficult for these institutions to monitor, evaluate and even support the activities of such NGOs.
2. While some NGO boards were male dominated, a few NGO boards were also all female dominated. In such situation, gender equality in decision making is woefully affected.

3. Again, only a handful of board members were appointed from outside the NGOs. This trend denies NGOs the opportunity to source new ideas and expertise from outside the organization.
4. The CEOs selected for the study perceived the NGOs to be effectively governed. The study revealed that three of the components of effective governance that had the most effects on NGOs' performance were work plan, director induction and right people on the board.
5. There was statistically significant difference on the performance of the NGOs as perceived by the CEOs, staff and beneficiaries. The level of performance was rated highest in sequence by the staff, beneficiaries and CEOs. The reason for this might be that both the staff and beneficiaries do not have all the information about the workings of the NGOs. This may deny them relevant knowledge and information about the performance of the NGOs. Hence, to avoid non-board members from continuously giving high ratings to evaluate NGOs' performance, information about the board should be made known to them.
6. Effective governance enhances higher NGOs' performance as most of the nine components of effective governance recorded a strong relationship between effective governance and NGOs' performance. The outcome of the study has therefore accepted the claim made by Nge'no (2009) and Rhodes (2017) that good governance enhances a firm's performance. The study rejected the claim made by Singh and Davidson (2003) that there is no relationship between governance and firm's performance.

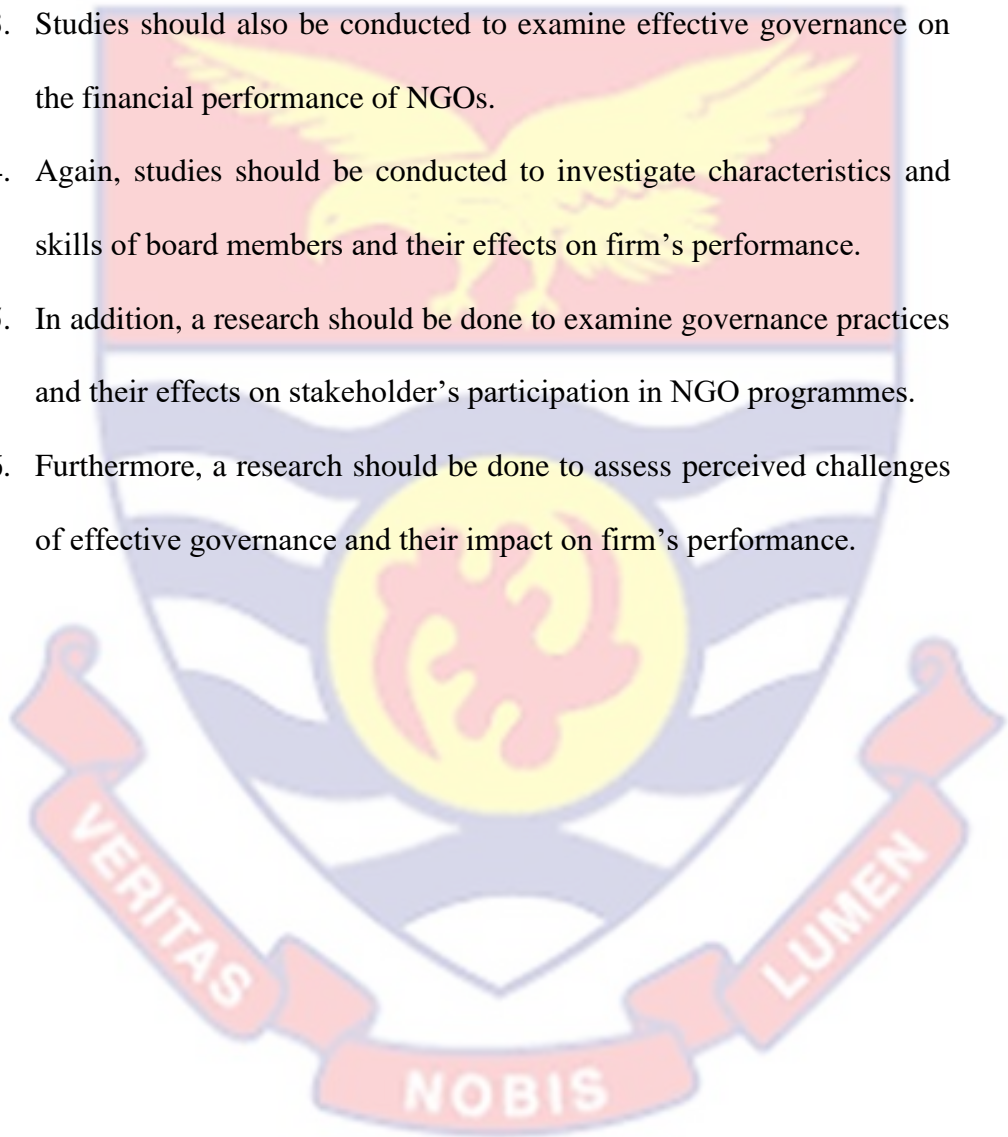
Recommendations

Based on the conclusions of the study, the following recommendations were made for consideration to improve on effective governance to impact on NGOs' performance.

1. The MMDCEs should intensify education and awareness creation to encourage NGOs to register with them so they can secure funding and other support for their activities.
2. NGO boards should consciously pursue gender balance in the appointment of board members.
3. There is also the need for NGOs to increase the number of board members appointed from outside the organizations to be able to get new ideas, skills, knowledge and expertise to support their growth.
4. NGOs should pursue high quality performance in preparation of work plan, director inductions and the selection of right people to the board to improve effective governance of the organization.
5. NGO boards should provide regular information about their work to their stakeholders. This inadvertently helps to erase any misinformation that people have about their work and better assist in evaluating their performance. This may be done through regular stakeholder's meetings, publication of their activities in both the print and electronic media such as newsletters, flyers, social media and TV.
6. Corporate bodies, the states, local government and NGOs should pay considerable attention to effective governance as it contributed greatly to the performance of NGOs.

Suggested Areas for Further Study

1. The study should be extended to the five northern regions in the country where NGOs are urgently needed.
2. Studies should be conducted to assess the effectiveness of composition of board members and impact on NGOs performance.
3. Studies should also be conducted to examine effective governance on the financial performance of NGOs.
4. Again, studies should be conducted to investigate characteristics and skills of board members and their effects on firm's performance.
5. In addition, a research should be done to examine governance practices and their effects on stakeholder's participation in NGO programmes.
6. Furthermore, a research should be done to assess perceived challenges of effective governance and their impact on firm's performance.



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APPENDICES

APPENDIX A

QUESTIONNAIRE FOR NGOS CEO

INTRODUCTION

This research is being conducted by an MPhil Student in NGOs Studies and Community Development from the Department of Agricultural Economics and Extension, University of Cape Coast. The purpose of this research is to assess the Effectiveness of Governance Practices on the Performance of Non-Governmental Organizations in the Greater Accra Region of Ghana. You have been identified as one of the respondents for the study and your responses are therefore very important. You are assured that any information given would be kept confidential and would be used only for the purpose of the study.

Thank You.

A. Demographic Characteristics of Respondents

1. Sex of respondent.. Male Female
2. Age of respondent.....
3. Educational level of respondent Post Graduate 1St Degree Diploma SSCE BECE Other

B. Institutional Background

4. Name of NGO.....

C. Governance Practices applied by NGOs

Participatory Decision Making

5. Indicate the methods used to engage stakeholders in your activities?.....

.....

Transparency and Accountability

6. What are the various methods of accounting to stakeholders?
Audit report Financial Report Budget Report Projects Report
Others (Specify).....
7. How regular do you share audit and financial report with stakeholders?

Monthly [] Quarterly [] Half a year [] Yearly [] Others (Specify)

8. Does your organization have a mission and vision statement?

Yes [] No []

9. Where did your organization register? Registrar General Department [] MMDCEs [] Others (Specify).....

Communication with stakeholders

10. What are the effective methods of communicating with stakeholders?..

Board Diversity in skills and gender

11. Does your organization have a governing board? Yes [] No []

12. If yes, indicate the right mix of characteristics, experiences and skills that the current board have.....

13. How many members form the board in your organization?.....

14. What is the gender balance of board members in your organization?
 Males.....Females.....

15. What is the age range of board members? 20-24 [] 25-29 [] 30-34 [] 35-39 [] 40-44 [] 45-49 [] 50-54 [] 55-59 [] 60-64 [] 65+ []

16. Educational qualification of Board members

Qualification	Number of Board Members
Master Degree and above	
First Degree	
HND	
Advanced Level	
Ordinary Level	
SSSCE/WASSSE	
BECE	
Others (Specify).....	

Independence of Board

- 17. How is the board appointed?.....
- 18. How many board members are either appointed from inside or outside the organization? Inside Directors [] Outside directors []
- 19. Is the Board Chair different from the CEO of the organization? Yes [] No []
- 20. Is the Board Chair appointed from outside the organization? Yes [] No []
- 21. Indicate what makes your governing board independent.....

D. Effectiveness of Governance Practices

Please use the following scale in rating the effectiveness of governance. Place an X in the appropriate box.

- CODE: 1. STRONGLY DISAGREE**
- 2. DISAGREE**
- 3. MODERATELY AGREE**
- 4. AGREE**
- 5. STRONGLY AGREE**

	1	2	3	4	5
Right People on the Board (a) Board members have requisite experience.					
(b) Board members have good skill set.					
(c) Educational levels of board members are high.					
(d) Board members respect the organization, management, employees and stakeholders					
(e) Board members have strong network					
(f) Board members are open with their discussion.					
(g) Board members exhibit high sense of confidentiality.					
(h) The Board members are competent.					
Boards Role (a) The Board’s role is well defined and articulated.					
(b) Board members properly understand their roles.					
(c) The NGO has a Comprehensive Board Charter.					

(d) The Boards role are properly outline in the Board Charter.					
(e) The NGO has a written organizational policy (Board Policy).					
(f) The Board delegate responsibility to management.					
Support for Chief Executive Officer (CEO): (a) The CEO is supported by the Board.					
(b) The CEO is competent and qualified for the task.					
(c) The role of the CEO is properly spelt out in the organization’s policy					
(d) There is a delegation policy for the CEO.					
(e) The CEO is properly inducted into the affairs of the organization					
(f) There is high expectation of the CEO					
(g) The CEO understands the organization’s value and avoid conflicts of interest					
(h)The employment of the CEO is fair and transparent					
(i) There is regular performance feedback given to the CEO by the board					
Strategic Leadership: (a) The NGO has a strategic plan or direction.					
(b) The strategic plan makes CEO achieve objective.					
(c)The strategic plan is written in outline language.					
(d) There is periodic realistic strategic plan.					
(e)There is regular review of strategic plan.					
(f) There is effective monitoring and evaluation of CEO.					
(g) Regular measuring of organization effectiveness.					
(h) The NGO has contingency plan to deal with loss of donor.					
(i) NGO builds and nurture strategic relationship with stakeholders.					
Board Meetings: (a) Board meetings are effective and held on regular basis.					

(b) The information received for Board meetings are appropriate, to address NGOs issues.					
(c) Board meetings focus on the board’s job or role.					
(d) The level of attendance of board meetings by directors is high.					
(e) Board minutes are sent to Board members before meetings.					
Governance Role (a) Board focuses on its role.					
(b) The board is aware and understands organizations mission and vision.					
(c)The organizations mission and vision is well articulated to stakeholders.					
(d) The board understands the purpose and responsibilities in the organization.					
(e) Code of conduct is well explained to the board, management and staff.					
(f) Conflict of interest issues are handled well by the board, management and staff.					
(g) The organization is aware of the legal status of registration of NGO.					
(h) The organization is aware of the legislation that regulates their operation.					
(i) The organization complies with statutory requirements.					
(j) The board interferes with management matters.					
(k) The board monitoring and assessment role is very strong.					
Work Plan (a) There is availability of work plan for the board.					
(b) The board has developed annual agendas.					
(c) The organization has short, medium and long plans.					
(d) The board undertakes regular assessment of work plan.					
(e) The organization shares work plan with its stakeholders					

Review of Boards Performance (a) The Board undertakes performance assessment.					
(b) There is individual director assessment by peer.					
(c) There is self-performance assessment feedback by the board.					
(d) Board members accept performance assessment in good faith					
(e) The board members take corrective actions to improve on their performance					
(f) The organization articulates board performance review with its stakeholders					
Director Induction (a) The board members are inducted in the affairs of the board.					
(b) The board members are inducted in the affairs of the organization.					
(c) Organization provides training and refresher courses for board members.					
(d) Board members apply skills and knowledge acquired during induction on the job					
(e) Organization provides good working environment to enhance board induction					

E. Performance of NGOs

Tick the box which appropriately suits the response

Performance Measurement Tools	Very High	High	Moderately High	Low	Very Low
Resources and Stewards: (a) Level of fundraising					
(b) Percentage of fundraising costs					
(c) Rate of operating cost					
(d) Response rate of fundraising					

(e) Level of operating reserves					
(f) Amount of dollars generated to meet organizations expenses					
(g) Transparent and accountable use of resources					
(h) Prudent use of NGOs resources on actual projects					
(i) Effective and efficient management of NGOs assets					
Responsibility to staff: (a) Staff training and capacity building					
(b) Employee satisfaction of condition of service					
(c) Level of staff training					
(d) Motivation of employees					
(e) Provision of appropriate working environment for staff					
(f) Orientation of employees					
Organizational Leadership & Strategic Plan: (a) Strategic Plan					
(b) Outcome of strategic plan					
(c) Level of strategic plan					
(d) Level of programmatic objectives					
(e) Organization's capacity to adopt to changes in market, competition, available funding and technology					
(f) Safeguarding of					

organizations assets					
(g) Key matters pertaining to performance and organizational strength					
(h) Performance of organization					
Integration: (a) Number of volunteers					
(b) Commitment of volunteers					
(c) Competent level of volunteers					
(d) Good relationship between NGO and its stakeholders					
(e) Participation of stakeholders in NGOs programmes					
(f) Stakeholders support towards NGOs activities					
(g) Application of modern technology in helping NGO to achieve its objectives.					
Social impact and value: (a) Achievement of goals and objectives of the programme					
(b) Impact of NGO programme on beneficiaries					
(c) Contributions given to beneficiaries over the last one year					
(d) Level of networking with partners/stakeholders/donors					

(e) Board alignment with organizational values					
(f) Stakeholders respect for organizational values					
(g) Number of beneficiaries served					
(h) Number of beneficiaries affected by NGOs programme					



APPENDIX B

INTERVIEW SCHEDULE FOR NGO STAFF

INTRODUCTION

This research is being conducted by an MPhil Student in NGOs Studies and Community Development from the Department of Agricultural Economics and Extension, University of Cape Coast. The purpose of this research is to assess the Effectiveness of Governance Practices on the Performance of Non-Governmental Organizations in the Greater Accra Region of Ghana. You have been identified as one of the respondents for the study and your responses are therefore very important. You are assured that any information given would be kept confidential and would be used only for the purpose of the study.

Thank You.

F. Demographic Characteristics of Respondents

1. Sex of respondent Male [] Female []
2. Age of respondent.....
3. Educational level of respondents [] Post Graduate [] Tertiary [] Diploma [] SSCE [] BECE [] Other
4. Name of NGO.....

5. Performance of NGOs

Tick the box which appropriately suits the response

Performance Measurement Tools	Very High	High	Moderately High	Low	Very Low
Resources and Stewards:					
(a) Level of fundraising					
(b) Percentage of fundraising costs					
(c) Rate of operating cost					
(d) Response rate of fundraising					
(e) Level of operating reserves					
(f) Amount of dollars generated to meet					

organizations expenses					
(g) Transparent and accountable management of resources					
(h) Prudent use of NGOs resources on actual projects					
(i) Effective and efficient management of NGOs assets					
Responsibility to staff: (a) Staff training and capacity building					
(b) Employee satisfaction of condition of service					
(c) Level of staff training					
(d) Motivation of employees					
(e) Provision of appropriate working environment for staff					
(f) Orientation of employees					
Organizational Leadership & Strategic Plan: (a) Strategic Plan					
(b) Outcome of strategic plan					
(c) Level of strategic plan					
(d) Level of programmatic objectives					
(e) Organization's capacity to adopt to changes in market, competition, available funding and technology					
(f) Safeguarding of organizations assets					
(g) Key matters pertaining to					

performance and organizational strength					
(h) Performance of organization					
Integration : (a) Number of volunteers					
(b) Commitment of volunteers					
(c) Competent level of volunteers					
(d) Good relationship between NGO and its stakeholders					
(e) Participation of stakeholders in NGOs programmes					
(f) Stakeholders support towards NGOs activities					
(g) Application of modern technology in helping NGO to achieve its objectives.					
Social impact and value :					
(a) Achievement of goals and objectives of the programme					
(b) Impact of NGO programme on beneficiaries					
(c) Contributions given to beneficiaries over the last one year					
(d) Level of networking with partners/stakeholders/donors					
(e) Board alignment with organizational values					

(f) Stakeholders respect for organizational values					
(g) Number of beneficiaries served					
(h) Number of beneficiaries affected by NGOs programme					



APPENDIX C

INTERVIEW SCHEDULE FOR BENEFICIARIES OF NGOS

INTRODUCTION

This research is being conducted by an MPhil Student in NGOs Studies and Community Development from the Department of Agricultural Economics and Extension, University of Cape Coast. The purpose of this research is to assess the Effectiveness of Governance Practices on the Performance of Non-Governmental Organizations in the Greater Accra Region of Ghana. You have been identified as one of the respondents for the study and your responses are therefore very important. You are assured that any information given would be kept confidential and would be used only for the purpose of the study.

Thank You.

Demographic Characteristics of Respondents

1. Gender Male [] Female []
2. Age of respondent.....
3. Educational level of respondents [] Post Graduate [] Tertiary [] Diploma [] SSCE [] BECE [] Other Name of NGO receiving training/support.....

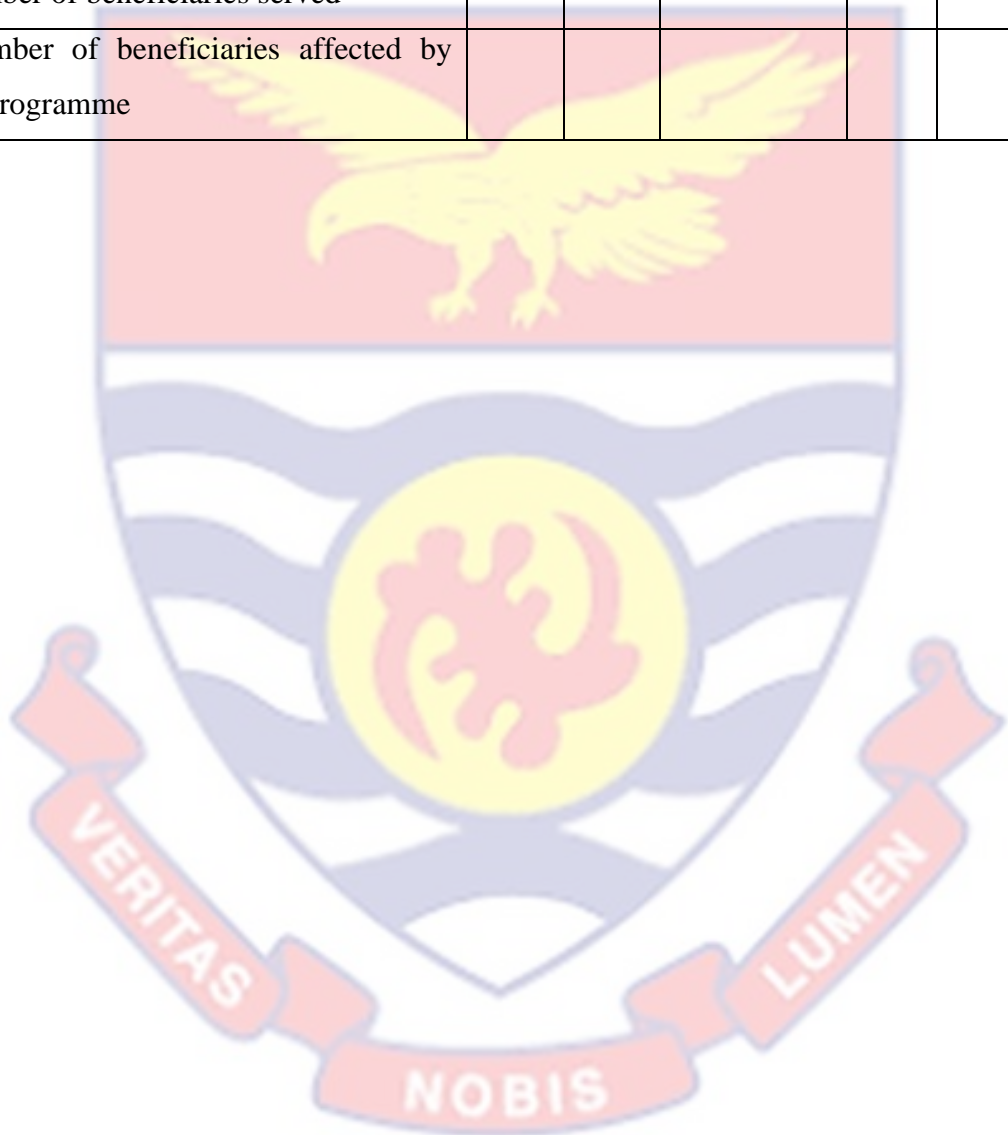
4. Performance of NGOs

Tick the box which appropriately suits the response

Performance Measurement Tools	Very High	High	Moderately High	Low	Very Low
Resources and Stewards: (a) Level of fundraising					
(b) Percentage of fundraising costs					
(c) Rate of operating cost					
(d) Response rate of fundraising					
(e) Level of operating reserves					
(f) Amount of dollars generated to meet organizations expenses					
(g) Transparent and accountable management of resources					
(h) Prudent use of NGOs resources on					

actual projects					
(i)Effective and efficient management of NGOs assets					
Organizational Leadership & Strategic Plan: (a) Strategic Plan					
(b) Outcome of strategic plan					
(c) Level of strategic plan					
(d) Level of programmatic objectives					
(e) Organization's capacity to adopt to changes in market, competition, available funding and technology					
(f) Safeguarding of organizations assets					
(g) Key matters pertaining to performance and organizational strength					
(h) Performance of organization					
Integration : (a) Number of volunteers					
(b) Commitment of volunteers					
(c) Competent level of volunteers					
(d) Good relationship between NGO and its stakeholders					
(e) Participation of stakeholders in NGOs programmes					
(f) Stakeholders support towards NGOs activities					
(g) Application of modern technology in helping NGO to achieve its objectives.					
Social impact and value : (a) Achievement of goals and objectives of the programme					
(b) Impact of NGO programme on beneficiaries					
(c) Contributions given to beneficiaries over the last one year					

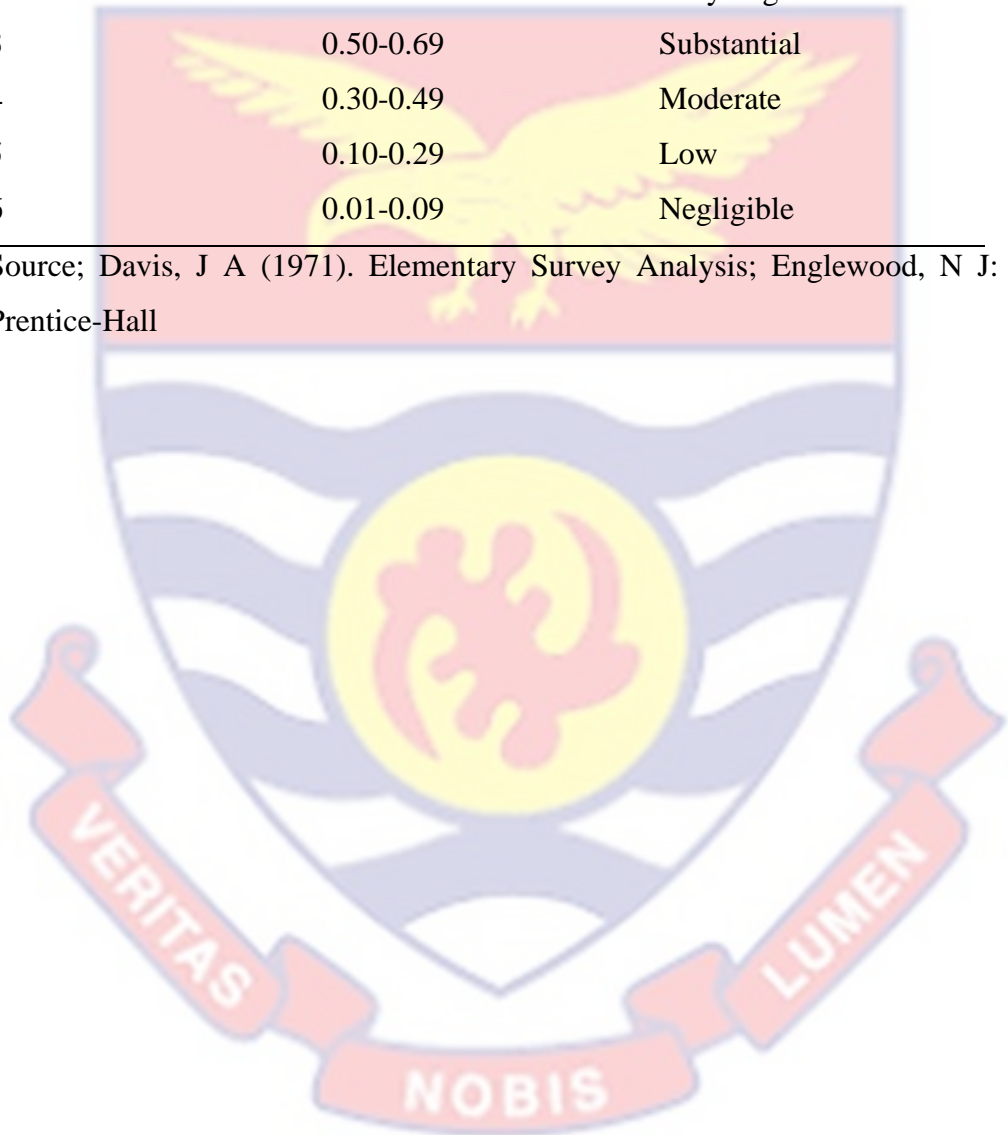
(d) Level of networking with partners/stakeholders/donors					
(e) Board alignment with organizational values					
(f) Stakeholders respect for organizational values					
(g) Number of beneficiaries served					
(h) Number of beneficiaries affected by NGOs programme					



APPENDIX D
DAVIS CONVENTION FOR DESCRIBING MAGNITUDE OF
CORRELATION COEFFICIENTS

1	1.0	Perfect
2	0.70-0.99	Very High
3	0.50-0.69	Substantial
4	0.30-0.49	Moderate
5	0.10-0.29	Low
6	0.01-0.09	Negligible

Source; Davis, J A (1971). Elementary Survey Analysis; Englewood, N J: Prentice-Hall



APPENDIX E
LIST OF NON-GOVERNMENTAL ORGANIZATIONS USED FOR
THE STUDY

NO	NAMES OF NGOs
1	Centre for Development of Deprived Communities
2	Dream Bright Foundation International
3	World Mission International
4	End Times Ambassadors International
5	Blind Association of Ghana
6	Birdlife International
7	Anyindado for Women and Children
8	Community Uplift
9	Baobao Library
10	Gate of Hope
11	Providence Club
12	Hope Foundation for Charity
13	Agenda Developers
14	Society for Arts in Africa
15	Aldiaa Society
16	AIM INITIATIVE
17	Eagle Kids
18	Redemption Care International
19	Africa Widows & Disabled Foundation
20	Africa ICT Right
21	Africa Hand Teach The World
22	Africa Advancement Campaign
23	HCJB
24	Abba Foundation
25	Cultivating Minds Foundation
26	Direct Aid

27	Education Impact Family Group
28	Leading the Way Foundation
29	Drugs & Alcohol Free Awareness & Rehab Center
30	Education and Health for Africa
31	Reading Aid Foundation
32	Nyiramma Foundation
33	Concern Health Association
34	Grey Aid Foundation
35	Grooming Centre
36	Common Sense International
37	College for Ama
38	Center for Citizen Empowerment
39	Center for Employment of People with Disabilities
40	Chance for Children
41	Child Research and Resource
42	Manye Foundation
43	Christ Soldiers Foundation
44	Mercy Seat Foundation
45	Ghana Volunteer Advocate
46	Ghana Society for the Physically Disabled
47	Ghana Prostate Cancer Association
48	Ghana National Association of the Deaf
49	Ghana Gospel Bookroom
50	Larra International
51	Gate of Hope
52	Friends of the Earth
53	Save the Girl Child Foundation
54	Dream Birth Foundation International
55	Environment 360
56	Hope line Institute
57	Faith and More Organization
58	Pioneers Africa

59	Family Matters Foundation Ghana
60	Heaven Flight
61	Community and Breakthrough
62	Youth Skills Training Foundation
63	Health Africa International
64	Heaven Sent Ministries
65	King of Kings World Foundation
66	Ghana Association of People with Albinism
67	Ghana Coalition of NGOs in Health
68	Ghana Federation of Disability Organization
69	Giving Life Nature Volunteer
70	Tucee Organization
71	Global Citizen Right
72	Global Flocks
73	Multi Kids Foundation
74	Solace Foundation
75	Compassion International Ghana
76	Arm of Hope Ghana
77	Reach Out Global Foundation
78	Grape Care International Foundation
79	Guardian Angel Foundation
80	H4p
81	Hill Africa Cultural Village
82	Hip Charity Organization
83	Hopefin Trust
84	Beacon House
85	Human Capital of Social Development International
86	Mission of Grace Ministries
87	Inclusion Ghana
88	Initiative Development Ghana
89	MERB Watch
90	Media in Partnership for Development

91	Meaningful Life International
92	Mama Zimbi Foundation
93	Madako Foundation
94	Global Communities
95	Initiators of Change Foundation
96	Laughter Charity Foundation
97	In-depth Network
98	Liberty Academic Foundation
99	Life for Relief and Development
100	Rays of Hope Centre
101	LIHOP Organization
102	Lily of Valley Foundation
103	Love Tree Foundations
104	New Era Women in Development
105	Network for Promotion of Agriculture & Environmental Std
106	Mercy Economic Development
107	Modern Organization for Humanitarian Aid
108	My Child Your Child Foundation
109	NO Limit
110	Obaid Savers Foundation
111	Ommicare Ghana
112	Open Learning Exchange Ghana
113	Voice in Community Empowerment
114	Dunk Grassroots
115	Optimist International Ghana
116	Organization for Human Services
117	Paradise Way International Society
118	Physio Health Aid Organization
119	Plummet Mission
120	Innovation for Poverty Action
121	Prime Rescue Ghana
122	Pro-Link Organization

123	Progressive Women's Movement
124	Providence Club
125	Empower Playground
126	R &V Foundation
127	Purpose International
128	Rays of Hope Centre
129	Reach the Children
130	Ghana Gospel Bookroom
131	Remar Association of Ghana
132	Rems Ghana
133	Rescue Aid Mission
134	Rural Care Foundation
135	Liberty House Foundation
136	Kinder Foundation
137	Revival to the Nations Ministries
138	Rural for Christ International Mission
139	Save our Beaches Ghana
140	Share Care Ghana
141	Soar High International
142	Care Association
143	Sovereign Gate Foundation
144	The Exploratory
145	Sports and Cultural Academy for Street Children
146	Street Library Ghana
147	The Ark Foundation
148	The Cyrus Wind Missions
149	Waking Up the Mighty
150	Wilway Africa
151	Train Mind International
152	Volunteer Partnership of West Africa
153	Volunteer West Africa
154	United Purpose Ghana

155	Voice Center for Inclusive Communities
156	Virgin Home Academy
157	Urban Poor Child Organization
158	The Woman's Joy
159	The Right People's Association
160	Theatre for Social Change
161	Together as One
162	Tomorrow Pioneers Foundation
163	Health Keepers Network
164	Women in Farming for Poverty Alleviation
165	Love Your World
166	Greener Impact International
167	Rural Christ International Mission
168	Youth for Christ Africa
169	IBIS
170	Ceinode Ghana
171	Mayday Rural Project

