



# EVALUATING THE EFFECTIVENESS OF CORPORATE GOVERNANCE MECHANISMS IN ENHANCING ENVIRONMENTAL DISCLOSURE IN THE NIGERIAN MANUFACTURING SECTOR

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**Abstract:** This study explores the dynamic relationship between Corporate Governance Mechanisms (CGM) and Environmental Disclosure (ED) in Nigeria's manufacturing industry, underlining the importance of effective governance for enhancing environmental reporting's transparency and accountability. Through a methodological examination of the evolution of environmental governance—initiated by the 1988 toxic waste incident in Koko and culminating in the establishment of the Federal Environmental Protection Agency (FEPA) and the National Environmental Standards and Regulations Enforcement Agency (NESREA)—this research identifies persistent obstacles such as fragmented legal frameworks, inadequate enforcement capabilities, and limited public engagement. It proposes recommendations to strengthen CGM for improved ED, including harmonizing environmental laws, enhancing NESREA's capacity and funding, and increasing environmental awareness and advocacy. By addressing these issues, the paper suggests that Nigeria can significantly advance ED in its manufacturing sector, thereby fostering sustainable development.

**Keywords:** *Corporate Governance Mechanisms, Environmental Disclosure, Nigerian Manufacturing Sector, NESREA, Environmental Governance, Sustainable Development.*

## INTRODUCTION

The vital role of the environment in sustaining life through the provision of clean air, water, and fertile land cannot be overstated. It's this recognition of the environment's critical importance that underscores the necessity of evaluating the effectiveness of corporate governance mechanisms in reinforcing environmental disclosure. Effective corporate governance is crucial for ensuring that corporations recognize and integrate environmental concerns into their strategic decisions. By facilitating transparent and comprehensive environmental disclosure, robust governance structures enable corporations to exhibit their commitment to environmental stewardship. This not only enhances accountability but also promotes sustainable practices essential for the conservation of our planet for both current and future generations.

Corporate governance encompasses the framework of rules, practices, and processes by which firms are directed and controlled. It focuses on the relationships among the many stakeholders involved and the goals for which the corporation is governed. Key governance mechanisms, including board oversight and transparency requirements, play a crucial role in enhancing environmental disclosure. This disclosure involves corporations providing information on their environmental impact, risks, and the strategies in place to manage these challenges. The assessment of these governance mechanisms' effectiveness is vital for ensuring that environmental reporting is both transparent and accurate, thereby promoting sustainability and aligning with stakeholder expectations.

Globally, the push for improved environmental disclosure within the manufacturing sector faces challenges such as inconsistent reporting practices and a lack of transparency. Addressing these issues requires the implementation of standardized reporting frameworks and stronger regulatory oversight. For example, in the United States, the Environmental Protection Agency (EPA) has worked with industries to formulate regulations that have significantly reduced air pollutants, including Sulphur Dioxide (SO<sub>2</sub>) and Nitrogen Dioxide (NO<sub>2</sub>), by 70% between 1970 and 2020. These actions underscore the critical role of governance mechanisms in ensuring reporting standards and regulatory oversight, which, in turn, enhance transparency and accountability in environmental disclosure. This leads to better environmental performance in the manufacturing sector (EPA, 2020).

Similarly, in South Africa, the Department of Environment, Forestry, and Fisheries (DEFF) has introduced comprehensive regulations that resulted in a significant reduction in emissions of Sulphur Dioxide (SO<sub>2</sub>) and particulate matter (PM<sub>10</sub>) between 2005 and 2016. Such measures illustrate the importance of consistent reporting standards and robust regulatory oversight in promoting transparency and accountability, ultimately contributing to the enhancement of environmental disclosure within the manufacturing sector (DEFF, 2016).

In Nigeria, there is an ongoing effort to achieve optimal environmental standards regulation within the manufacturing sector, spearheaded by the establishment of the National Environmental Standards and Regulations Enforcement Agency (NESREA). Despite these initiatives, challenges such as limited enforcement capacity, scarce resources, and inconsistent regulatory frameworks persist, hindering the effective implementation of environmental standards. Additional obstacles, including weak institutional capacity, corruption, and inadequate stakeholder engagement, exacerbate the difficulty in realizing optimal environmental disclosure (NESREA, 2023).

This paper aims to propose strategies to augment the effectiveness of corporate governance mechanisms for superior environmental disclosure in the Nigerian manufacturing sector. It will delve into conceptual clarifications, provide an overview, identify issues and challenges, and discuss the effects and prospects of enhancing corporate governance mechanisms. The paper also aims to offer solutions for overcoming the challenges related to the effectiveness of corporate governance mechanisms in environmental disclosure. This analysis is particularly relevant in the context of the Federal Government of Nigeria's renewed commitment, from 2015 to 26 January 2024, to enhance corporate governance mechanisms for better environmental disclosure within the sector. Through this evaluation, the paper seeks to offer recommendations that could serve as a blueprint for enhancing environmental disclosure in the Nigerian manufacturing sector, thereby contributing to global best practices in corporate governance and environmental stewardship.

## CONCEPTUAL DEFINITIONS

### **Corporate Governance Mechanisms (CGM):**

Randa (2023) sees CGM as procedures, policies, and instruments for facilitating the direction and performance of organizations through proper monitoring and control of the executive behavior in the exigencies of organizational duties. This view indicates key attributes such as procedures, policies, and instruments which are crucial in this paper. The view is apt and therefore adopted for this paper.

### **Environmental Disclosure (ED):**

Berthelot (2003) sees Environmental disclosure refers to the practice of organizations publicly sharing information about their environmental performance, impacts, and initiatives. This disclosure can include details about energy consumption, greenhouse gas emissions, waste management, conservation efforts, and other relevant environmental factors. It aims to promote transparency, accountability, and sustainability in business practices. This view emphasizes the activities of companies relating to the environment. This view is suitable for this paper and it is therefore adopted.

**Relationship between Corporate Governance Mechanisms and Environmental Disclosure.** The attributes of CGM are direction and performance of organizations, proper monitoring and control as well as executive behavior in the exigencies of organizational duties while the attributes of ED are environmental management decisions, activities and performance. Improving CGM through effective performance of organizations, monitoring and control would lead to better environmental management, decisions and activities. Consequently, rise in CGM would improve ED, and a decline in CGM leads to poor ED. There is therefore a direct relationship between CGM and ED.

## **OVERVIEW OF THE EFFECTIVENESS OF CORPORATE GOVERNANCE MECHANISMS IN ENHANCING ENVIRONMENTAL DISCLOSURE IN THE NIGERIAN MANUFACTURING SECTOR**

In Nigeria, the aftermath of the 1988 dumping of toxic waste in Koko led to the urgent need for public institutions to address environmental issues in the country. In effect, Decree No 58 of 1988 was promulgated to create CGM for environment by establishing the Federal Environmental Protection Agency (FEPA) (Kunle, 2017). The FEPA was collapsed to form the Federal Ministry of Environment (FMoE), which is the policy-making body for environmental CGM in Nigeria. However, there was a need for a policy enforcement agency in the CGM which led to the establishment of NESREA. The NESREA was established in 2007 by Act No. 20 of 2007 as lead agency in CGM for ED (NESREA, 2007). The Act empowers NESREA to enforce all environmental laws, guidelines, policies, standards and regulations towards ensuring effective CGM for enhanced ED. However, the Agency has been unable to fully exercise its mandate in CGM. This is due to ineffective legal framework for CGM with attendant ED in the NMS.

The FMoE and NESREA established about 11 regulations in 2009, 12 more in 2011 and 8 between 2013 and 2021 (NESREA, 2020). NESREA created the National Environmental Compliance and Enforcement Agency (NECA) in 2022 and presented the first edition to 16 organizations. However, the enforcement mechanism for these regulations was weakened by poor technological capacity with implications for national development (Ladan, 2021). To further ensure the effectiveness of CGM, more regulation were created. These include the National Environmental (Polychlorinated Biphenyls (PBCs) Control and Disposal) Regulations 2020, National Environmental (Healthcare Waste Control) Regulations 2021 and National Environmental (Electrical/Electronic Sector) Regulations 2022. The agency monitored compliance with these regulations among more than 10,000 corporate facilities and over 260 facilities in the NMS (NESREA, 2023). While these regulations cut across multiple sectors, however, the CGM for the regulations in the field was still weak. This is due to the poor technological capacity of environmental agencies in CGM for enhanced ED in NMS. However, low public awareness of CGM's regulatory frameworks and poor operational synergy has hindered the effectiveness of CGM to enhance ED in NMS.

## **ISSUES AND CHALLENGES OF EVALUATING THE EFFECTIVENESS OF CORPORATE GOVERNANCE MECHANISMS IN ENHANCING ENVIRONMENTAL DISCLOSURE IN THE NIGERIAN MANUFACTURING SECTOR**

The issues associated with evaluating the effectiveness GM in enhancing ED in the NMS includes legal framework, institutional capacity and public awareness. These would be discussed in subsequent paragraphs.

### **Legal Framework**

1. A legal framework refers to set of laws passed by the parliament to with evaluating the effectiveness of CGM in enhancing ED in the NMS. It is essential to with evaluating the effectiveness of CGM because it gives legal backing to environmental governance policies which enables companies comply with obligations in form of treaties and conventions on CGM for environmental protection. Ideally, a legal framework gives legitimate powers and authority to institutions responsible for regulating environmental governance to drive effective CGM for enhanced ED. For example, the EPA, Clean Water Act and Clean Air Act are the legal framework for CGM towards enhancing ED in manufacturing sector in the US (EPA, 2022). In Nigeria, the Constitution of the Federal Republic of Nigeria (CFRN) 1999, Land Use Act and the NESREA Act 2007 (as amended) are the environmental laws for CGM towards enhancing ED in NMS.
2. Section 20 of Chapter II in the CRFN 1999 states that “the state shall protect and improve the environment, and safeguard the waters, air and land, forest and wildlife of Nigeria” (FGN, 1999). The Land Use Act give control of all lands in Nigeria to state governments while the NESREA Act empowers NEAREA to regulation environmental activities on the same land. These laws are in conflict starting with CFRN 1999 provision being unclear, to the Land Use Act given total control to

state government and NESREA Act also given control to NESREA which is a federal government agency. This conflict in the legal framework has made ED difficult in NMS as firms often capitalize on this not to disclose report environmental incidences. This is due to fragmentation of environmental governance laws constituting a detrimental challenge to the legal framework for CGM in NMS. The fragmentation of environmental governance law is causing the failure of NESREA in mitigating pollution caused by activities in the industrial and mining sectors. Therefore, fragmentation of environmental governance law is a major challenge undermining legal framework, resulting in weak CGM and ED in NMS.

### **Institutional Capacity**

1. Institutional capacity refers to the ability of environmental enforcement and regulatory agencies driving CGM for managing related activities in the manufacturing sector of a country. Adequate institutional capacity guarantees effective CGM by ensuring that companies comply with policies, laws and regulation relating to reporting and information sharing leading to enhanced ED. The UNEP (2015) recommends that institutional capacity of a regulatory body ought to be adequate, enabling it to easily bear the full burden of environmental standards enforcement. This imply that NESREA and other related agencies in CGM must have commensurate manpower competences required to effectively enforce standards including incident reporting. In Sweden, the Swedish Environmental Protection Agency (SEPA) derive its capacity from the employment of 530, 460 workforce with expertise in various environmental disciplines (SEPA, 2023). Meanwhile, the entire land mass of Sweden is about 407310 sq. km in 2021 (Trading economics, 2022).
3. NESREA's institutional capacity as lead agency in CGM is depicted in terms of infrastructure, manpower and equipment. The agency has about 1700 personnel to drive CGN in the country with a land mass of 923,768 km<sup>2</sup> which is inadequate (World Population Review, 2023). It has equipment such vehicles and ICT which are also inadequate. These inadequacies limits NESREA's ability to oversee NMS. Consequently, companies capitalize on this limited presence to hide environmental incidents and not report them. This could be adduced to inadequate budgetary allocation to NESREA as lead agency in CGM with attendant impact on ED. Inadequate budgetary allocation is a challenge that is affecting institutional capacity of NESREA in ensuring effective CGM for ED in NMS. In 2023, NESREA's budget is about 5 billion Naira, amounting to about 6 per cent of the total budget of the FMoE. The Ministry's budget was between 46 billion Naira in 2021 and 86 billion Naira in 2023 (National Budget Office, 2023). As a result of poor budgetary allocation to the FMoE, NESREA which is funded through FMoE's budget is always underfunded there by limiting it institutional capacity in CGM. Thus, inadequate budgetary allocation is limiting the institutional capacity is undermining the effectiveness of CGM in enhancing ED in the NMS.

### **Public Awareness**

1. Public awareness refers to the level of knowledge, understanding, and perception of the public regarding environmental issues and their impact on society. In the context of CGM and ED, public awareness plays a crucial role in encouraging responsibility stakeholders in the manufacturing sector. The UNEP recommends that the ideal level of public awareness for effective CGM ought to be at a level where the stakeholders has a clear understanding of the environmental concerns and report them to appropriate authority.
2. In the NMS, there have been several enlightenment efforts such as advocacy and visits, However, these activities have yet to change the attitude of companies towards ED in the sector (Orikpete, et al 2021). This limited advocacy and national orientation are a detrimental challenge to public awareness of ED in the NMS. This limited advocacy and national orientation hinders public awareness by limiting the dissemination of information related to environmental issues and initiatives. Therefore, limited advocacy and national orientation is challenge hindering public awareness on environmental standards regulation to enhance national development in Nigeria.

## **CONTRIBUTIONS OF EVALUATING THE EFFECTIVENESS OF CORPORATE GOVERNANCE MECHANISMS TO ENHANCING ENVIRONMENTAL DISCLOSURE IN THE NIGERIAN MANUFACTURING SECTOR**

### **Information Sharing**

Information sharing in NMS has been greatly impacted by the efficacy of CGM in Nigeria. Businesses with robust corporate governance frameworks are 25% more likely than those with poorer governance systems to

routinely disclose environmental performance data those with stakeholders. Increasing environmental disclosure results from the sector's increasing accountability and openness made possible by this improved information exchange. According to the Paudyal (2022), there has been a 30% increase in the number of manufacturing companies that produce full environmental reports each year. Therefore, environmental responsibility contributes to CGM's success in ED in the NMS.

### **Environmental Accountability**

The term "environmental accountability" describes an organization's need to be open and accountable for the effects and behaviors it has on the environment. Environmental responsibility in Nigeria's manufacturing industry has been greatly enhanced by the efficacy of corporate governance structures. According to Nyekwere, & Ole. (2022), that there was a 15% increase in the number of industrial enterprises producing full environmental reports annually can be attributed to this improvement in accountability and subsequent increase in environmental disclosure. Therefore, environmental responsibility contributes to CGM's success in ED in the NMS.

## **PROSPECTS OF IMPROVING THE EVALUATING THE EFFECTIVENESS OF CORPORATE GOVERNANCE MECHANISMS IN ENHANCING ENVIRONMENTAL DISCLOSURE IN THE NIGERIAN MANUFACTURING SECTOR**

### **Full Implementation Of The National Environmental Standards And Regulations Enforcement Agency Permit, Audit And Management Platform**

The NESREA began the full implementation of the NESREA Permit, Audit and Management (NESPAM) Platform on 31 August 2021 (NESREA, 2021). The NESPAM platform is a web-based system that allows consultants and companies to apply for environmental permits or submit environmental audit reports/management plans. This has led to a transition from accepting hard copies to online document submission, reducing administrative obstacles and strengthening environmental standards regulation. Therefore, efficient operation of the NESPAM portal presents an opportunity for ensuring effectiveness of CGM for enhanced ED in the NMS

### **National Environmental Compliance Award**

The National Environmental Compliance Award (NECA) in 2022 to encourage voluntary compliance with environmental regulations in Nigeria. About 16 organizations were given the NECA for their environmental activities in the NMS (Olakitan, 2022). Some of the awardees include UAC Foods PLC in Lagos State and Grand Cereals Limited in Plateau State. Encouraging companies to voluntarily comply with environmental regulation through NECA would increase reporting and information sharing with attendant positive impacts ED. Therefore, continuing NECA would avail a good prospect of improving effectiveness of CGM for enhanced ED in the NMS.

## **STRATEGIES PROPOSED TO IMPROVE EFFECTIVENESS OF CORPORATE GOVERNANCE MECHANISMS IN ENHANCING ENVIRONMENTAL DISCLOSURE IN THE NIGERIAN MANUFACTURING SECTOR**

The strategies proposed to improve effectiveness of CGM for enhanced ED in the NMS include harmonization of environmental governance laws, boosting funding capacity of NESREA and environmental standards regulation education and advocacy programme. These are discussed in subsequent paragraphs.

### **Harmonization Of Environmental Governance Laws**

1. Harmonization of environmental governance laws would mitigate the challenges of fragmentation of environmental governance laws in Nigeria. The objective of this measure is to align the various environmental governance laws in Nigeria into a coherent and consistent framework, thereby ensuring effectiveness of CGM for enhanced ED.
2. The FMoE could lead the harmonization process to accomplish this strategic goal. In order to find areas of overlap, inconsistency, and gaps, the procedure would entail a thorough assessment and analysis of Nigeria's numerous environmental governance legislation. The annual budgeted allotment from FMoE may serve as the source of funding. The FMoE could sponsor a bill at the National Assembly (NASS) to harmonize all environmental laws.

## **Boosting Funding Capacity Of National Environmental Standards And Regulations Enforcement Agency**

1. Boosting funding capacity of NESREA would address the challenge on inadequate budgetary allocation. The objective is to augment NESREA's budgetary allocation as lead agency in CGM from alternative funding sources. This would enable NESREA to acquire the institutional capacity needed to ensure the effectiveness of CGM for enhanced ED in the NMS.
2. In order to increase NESREA's financial capability, FGN must add NESREA to the Ecological Fund (EF) beneficiary list through the FMOE. By doing this, NESREA would have direct access to EF monies. Starting in 2024, the NESREA would have access to around 0.05 percent of the EF. For this reason, NESREA must form a group to devise procedures for communicating with the FMOE and NASS. The NESREA's budgetary allotment could be used to pay for the committee's administration.

## **Environmental Standards Regulation Education And Advocacy Programme**

1. Development of Environmental Standards Regulation Education and Advocacy Programme (ESREAP) would address the challenges of limited advocacy and national orientation. The objectives of this strategy are to improve public awareness of national environmental regulations for better compliance by citizens in communities towards ensuring the effectiveness of CGM for enhanced ED in the NMS.
2. To this end, the FMOE and the National Orientation Agency (NOA) should collaborate to create awareness campaigns about the importance of giving environmental conservation and protection top priority to locals, MDAs, and businesses. In order to increase the capacity of pertinent stakeholders, it could also coordinate with the Office of the Chief Justice of Nigeria (OCJN) and professional associations established in the industry to host seminars and workshops every two years. In partnership with the NOA, OCJN, and industry-based professional associations, could start implementing the ESREAP. This initiative could get funding from the FMOE's yearly fiscal allotment.

## **CONCLUSION**

The study investigated environmental standards regulations by NESREA for enhanced national development in Nigeria. It established that there is a direct relationship between environmental standards regulation and national development in Nigeria. It was deduced that environmental standards regulations by NESREA have made some meaningful impact on national development in Nigeria. The study established that the issues associated with the study covers legal framework, institutional capacity and monitoring and evaluation, public awareness and operational synergy.

Findings revealed that the legal framework is being affected by too many environmental laws in Nigeria, leading to fragmentation, which is responsible for the weak legal framework affecting effectiveness of CGM for enhanced ED in the NMS. Furthermore, the public awareness level for environmental standards regulations in Nigeria is generally considered low. The study established that the contributions of effectiveness of CGM to ED in the NMS include

The study established that challenges undermining effectiveness of CGM for enhanced ED in the NMS cover fragmentation of environmental governance framework, inadequate budgetary allocation and limited advocacy. Despite these challenges, the prospects of improving effectiveness of CGM for enhanced ED in the NMS include NESREA permit, audit and management portal and NECA.

The FMOE could sponsor a bill at the NASS to harmonize all environmental laws. The FMOE could include NESREA in the list of beneficiaries of the Ecological Fund (EF) and FMOE should create the Inter-Agency Coordination Committee (IACC) for NESREA.

## **RECOMMENDATIONS**

It is recommended that:

- a. The Federal Ministry of Environment is advised to propose legislation to the National Assembly aimed at consolidating all environmental laws. This action would streamline legal frameworks, ensuring a more cohesive and effective approach to environmental protection and management.
- b. The Federal Ministry of Environment has the opportunity to add the National Environmental Standards and Regulations Enforcement Agency (NESREA) to the roster of entities eligible to receive support from the Ecological Fund (EF).
- c. The Federal Ministry of Environment ought to establish the Inter-Agency Coordination Committee (IACC) for the National Environmental Standards and Regulations Enforcement Agency (NESREA).

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