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DEFINING THE NONPROFIT SECTOR:
GHANA

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DEFINING THE NONPROFIT SECTOR: GHANA¹

Introduction

Ghana is a highly instructive case study for cross-national research on the emergence and potential role of the nonprofit sector in developing countries. The country's nonprofit sector includes very different types of organizations reflecting the country's traditional cultures, colonial past, and uneven economic and political course since independence. In addition to traditional forms of organizing, that date back well into pre-colonial times, Ghana's nonprofit sector today includes indigenous grassroots organizations, government-sponsored community development organizations, church-related and Islamic welfare organizations, international development and relief organizations, professional and business associations, local craft unions, market women's associations, migrant groups, and village associations, to mention a few.

In contrast to many other African countries, most of the voluntary organizations in Ghana faced relatively few restrictions, and relationships with governments were generally neutral, if not cooperative, particularly in the fields of health, social services and education. The only exceptions are political and advocacy groups, such as the Ghana Bar Association, the Trade Union Congress, and the National Union of Ghana Students, which frequently voiced their opposition to government policies. Throughout Ghana's postcolonial history, the fate of such advocacy organizations was closely tied to the changing fortunes of the country's political system. Their relationship with the government fluctuated between co-optation and support on one hand, and distrust and repression on the other. Only in recent years have government and advocacy groups been able to forge the beginnings of a new relationship that seems to go beyond the patterns characteristic of previous decades.

Ghana has always been in the forefront of economic and political developments in Africa. It was the first sub-Saharan country to achieve independence from British colonial rule in 1957, and until the mid 1980s, no other African country had experienced such persistent political instability and so many regime changes (Schaum, 1982; Gyimah-Boadi, 1994). Ghana's independence opened a new chapter in the country's ambitious course toward economic development. The ideological direction of this program, however, changed repeatedly over time and included pro-market, Pan-African, and socialist as well as autocratic and democratic ideologies. Nor has the course always brought the country closer to greater economic prosperity and social stability. To the contrary, despite Ghana's immense economic potential, the highest level of educational attainment in Africa, and rich and diverse natural resources, the country was unable to generate sustained economic development for most of its first three post-independence decades. Combined with worsening terms of trade, that situation ultimately brought about a long period of economic decline and political instability between the 1960s and the mid 1980s, manifested by low or negative economic growth

¹ This paper was written by Helmut Anheier and Wojciech Sokolowski based, in part, on a draft chapter and related material submitted by Dr. Lawrence Atingdui shortly before his untimely death in September 1993. We are grateful to Dr. Emmanuel Laryea for his many useful comments and suggestions on a previous draft.

rates, declining investments, fall in public savings, and rapid inflation (Kay, 1972; Apter, 1972; Rathbone, 1978; Huq, 1989).

Ghana was also one of the first African countries to implement a far-reaching Economic Recovery Program (World Bank, 1984; Hutchful, 1985), starting in 1983 under an autocratic military regime and continuing after 1992 under a democratically elected government. Aided by the International Monetary Fund, the World Bank and various bilateral donor agencies, this reform has come to be perceived as a prime exemplar of "structural adjustment programs," the hallmark of economic policies in many developing countries in the 1990s. Among other changes, the reforms aimed at down-sizing and redefining the role of government in economic affairs. These reforms reversed the decade-long decline of Ghana's economy: whereas industrial output declined by 1% annually between 1970 and 1980, it has expanded by 4% annually between 1980 and 1992 (World Bank, 1994:164). Similarly, agricultural production, stagnant for much of the 1970s, has shown an average growth of 3.4% (World Bank, 1994). The reforms also implied a shift away from direct governmental intervention and controls toward increased reliance on the market and the private sector, including nonprofit or non-governmental organizations. Indeed, the reforms gave increasing prominence to the nonprofit sector and brought it to the forefront of policy concerns in the 1990s.

Ghana's organizational diversity provides ample opportunities for studying social, political, and economic forces that shape the emergence of the nonprofit sector in developing nations. However, that diversity also creates terminological complexity. The local terminology used to refer to nonprofit organizations is quite blurred, and includes significant overlaps and inconsistencies among terms.

A study of the nonprofit sector in Ghana must, therefore, begin with an inventory of the concepts denoting the various types of nonprofit organizations that exist in the country. This is followed by a brief account of the historical development of the sector, a description of some of the major laws dealing with the nonprofit sector, and a discussion of the relationship between the state, and the nonprofit sector in Ghana. The final section examines how the structural/operational definition of the nonprofit sector (Salamon and Anheier, 1992) applies to the situation in Ghana, and concludes with a brief discussion of current issues and trends.

Terminology And Classification

The terms most frequently used to depict organizations generally covered under the rubric of the nonprofit sector include: *traditional associations*, *community-based organizations*, *religious, church-related or charitable institutions*, *voluntary organizations (VOLU)*, *private voluntary organizations (PVO)*, and *non-governmental organizations (NGO)*. These various terms are often used interchangeably, and much overlap exists among them. This, however, should be of no great surprise. Institutions in Ghana, as in most African countries, are emerging and consolidating, and the nonprofit sector, like government and business, is still being shaped. This is part of a long-term process of institutional development that involves combinations of indigenous, international, secular

and religious as well as public and private elements that may lead to outcomes different from the experience in other regions of the world.

One local effort to classify Ghana's nonprofit organizations was made at a 1990 conference of non-governmental organizations in Accra. That classification groups nonprofit organizations primarily according to their relations with funding agencies and other overseas institutions, and includes the following categories:

- local grass roots organizations without external affiliations to donor agencies or parent institutions;
- national organizations without such external affiliations;
- international organizations operating locally; and
- national affiliates of international organizations.

This classification can be useful for addressing practical aspects of nonprofit activities, such as geographic area of operations, access to funding opportunities, or ties with political institutions and international networks. However, its usefulness for comparative analysis may be rather limited, since it tends to lump together organizations established during different historical periods, and originating in different types of social and political institutions, such as organized religion, the government, or international philanthropy.

In Ghana, as in any other country, the various types of voluntary organizations are the typical products of distinct historical periods. Many traditional institutions existed well before western influences and urbanization. Church-related organizations emerged largely in the early part of this century from missionary societies, often in close cooperation with the colonial administration. Community-based organizations have generally emerged from the town and village development programs of the late 1950s and early 1960s. Many government-sponsored organizations emerged in the 1960s as a result of public social welfare efforts that tried to focus on community development by encouraging popular participation at the local level. By the late 1970s, in the face of growing economic and social problems (rapid urbanization, unemployment and growing population pressures, and deep recession), the state became increasingly unable to meet the welfare needs of the population, and demands began to shift toward private voluntary associations and nongovernmental organizations.

The diversity of Ghana's nonprofit sector notwithstanding, the various types of nonprofit organizations seem to reflect three types, each indicative of broad historical and ideological currents:

- *Traditional types* grounded in institutions indigenous to Ghanaian society and culture, and including community-based organizations. Although they developed relatively

recently in Ghana's history, they nonetheless make a strong connection between their mission and modus operandi, and the country's traditions and cultures.

- *Religious organizations* based on the world-views and missions advanced by the major monotheistic religions, especially Christianity and Islam. Religion-related groups gained salience during the colonial period, and have been an important element of Ghana's nonprofit sector ever since.
- *Modern organizations* based on the principle of separation between the public and the private sphere, and subject to formal-rational rules and regulations. This type of organization was established during the colonial and post-colonial periods, either by governments, or quasi-governmental entities, to address the needs of various economic and social development programs.

Traditional Associations and Community-Based Organizations (CBO)

Traditional associations and community based organizations represent the various forms of organizations rooted in traditional African social structures, and include self-help groups, village associations, and mutual aid societies. At times, to varying degrees, and often in cooperation with missionary societies and church-related organizations, they embarked upon the construction of schools, hospitals, feeder roads, market stalls, postal agencies, sanitary structures, and similar public facilities. These traditional organizations have been instrumental in providing assistance to the poor and the community at large, reflect the ethnic and cultural heritage of Ghana, serving a variety of purposes, from social and economic to religious and cultural. They are typically membership-based associations and are rarely formally registered.

The variety of groups in this category can be typified by three organizations: the *Asafo company*, the *Susu* group, and the migrant association. The *Asafo Company* originated in Anomabo, a small town in the coastal area of the country's Western Region. Qualifications for membership in the *Asafo Company* tend to be framed in terms of the traditional criteria of lineage and age, and offices are distributed according to ascribed status (De Graft Johnson, 1971). Principally, the company's activities include seasonal agricultural work (e.g., planting, weeding, and harvesting), communal labor such as roads and wells, and welfare and the maintenance of cultural practices. For example, the *Asafo Company* has a musical band that performs at important social functions like funerals, marriages or the *enstoolment* of chiefs.

The West African "*susu*" is an indigenous form of credit and savings association. Typically founded along ethnic, neighborhood or trade lines, *sususu* are funded by regular member contributions to a common pool, which is disbursed to members either on a rotating or a non-rotating basis. Funds may also be used for loans to people outside the association. The origins of such savings associations lie in the demands of the village-based economy which required people to assume relatively large but irregular expenditures such as the payment of dowries or the educational

expenses for children (Anheier, 1987). In recent years, the objectives of *susus* have shifted to meet the demands placed on the population by the modern urban economy. Today, *susus* are particularly common among local traders, craftsmen and others who find it difficult to gain access to banks and other financial institutions.

Voluntary associations among Ghanaian migrants, largely a product of the early and mid-20th century, are nonetheless deeply rooted in traditional African cultures. Already by the 1950s only half of the population living in Accra (total population 330,000) was born locally--a phenomenon not uncommon in other cities such as Kumasi and Sekondi-Takoradi. Many migrants found jobs in the expanding industrial economy and, by 1953, nearly 60% of all households in Accra and other coastal cities had wage incomes. For anthropologists like Kenneth Little (1965), voluntary associations provided the link between the traditional, rural society of origin, and the modern, urban surroundings:

"Belonging, in his rural home, to a compact group of kinsmen and neighbors, he has been used to a highly personal set of relationships. He knows of no other way of communal living than this and so to organize similar practices of mutuality is for him a spontaneous adjustment to his environment. Nor in view of the strangeness of his surroundings is it surprising that the migrant often prefers to remain as far as possible in the company of previous associates" (Little, 1965:24).

Voluntary associations were a response to the urban condition, and rather than weakening traditional forms of culture and sociability, they seemed to maintain them,² at least temporarily.

The majority of nonprofits in Ghana today are community-based organizations that are, to varying degrees, rooted in traditional local institutions. These organizations have emerged over time from village or town committees. Their operations are limited to specific geographical areas and ethnic groups, and they are usually led by indigenous local elites. Like the traditional organizations from which they emerged, they are rarely registered. The activities of these organizations cover a wide range of efforts, including water and sanitation projects, health care, agriculture and food distribution and, lately, environmental protection. These organizations are likely to play an increasingly pivotal role in Ghana's future economic development.

Religious And Church-Related Organizations

This category of organizations encompasses mainly charitable groups affiliated with two world-wide religions, Christianity and Islam. This sets them apart from the numerous indigenous

² Little (1965:27) estimates that close to 17,000 persons belonged to such associations in the late 1950s in Accra alone. The largest associations had about 2,000 members, but most had fewer than 50.

religious institutions related to the numerous African religious belief systems. In recent years, the number of religions that combine traditional African and Christian beliefs has increased significantly.

The first Christian mission was founded on the Gold Coast in 1482 by the Portuguese. The most significant was the Basel Mission established on the Gold Coast in 1828, by the Evangelical Missionary Society of Basel, Switzerland. The mission had a profound impact on the different tribal groups living in the coastal area, especially in terms of education, practical skills, and social mobility (Miller, 1994). More missionary societies and church-related organizations followed as the British colonial administration began to establish itself in the country.

Today, the best known Christian charities operating in Ghana are Catholic Relief Services, the National Christian Council of Ghana, the Presbyterian Relief Society (the legacy of the Basel Mission), the Evangelical Lutheran Church of Ghana, the Charitable Mutual Society of the New Pentecostal Church, and organizations related to the Methodist and the Anglican Churches, as well as groups linked to the growing number of African churches that merge elements of Christianity with traditional African religions. These charities provide services in such areas as education, health care, emergency relief, and increasingly provide development assistance.

Islamic organizations are primarily active in the northern part of the country. These include the Muslim Koran Study Association, the Ahmaddiya Muslim Movement and the Ghana Muslim Representative Council. These associations provide services similar to those delivered by their Christian counterparts, but, place more emphasis on holistic human development, by seeking to integrate spiritual and economic needs. The Islamic organizations, however, tend to be more politicized and fragmented, and overall offer relatively fewer services when compared to Christian organizations.

In the Ghanaian context, the term *charitable organization* defines local, national, or international organizations that offer temporary relief and social assistance. Those organizations, many of which are church-related or off-shoots of missionary societies, help victims of natural disasters (floods, fire, or famine), refugees and war victims, orphans, the elderly, and mentally or physically handicapped in need of special assistance. They focus on meeting immediate emergency needs through direct action such as the distribution of food, the fielding of health teams, and the provision of shelter.

Private Voluntary or Non-Governmental Organizations

These two terms, used interchangeably in Ghana since the early 1980s, denote a broad spectrum of nonprofit and local organizations whose objectives include development assistance, emergency relief, social and health services (Anang, 1994). In addition, some organizations in this category represent special interest groups, such as craft guilds, chambers of commerce, professional associations, recreation clubs, youth associations, environmental groups, and trade unions.

The related term voluntary organization (VOLU) originated in the 1970s from the work of foreign relief agencies. During the 1980s the term was also associated with students working in various community development projects as volunteers. Unlike charitable organizations, such voluntary associations aim to create more permanent institutional structures to facilitate economic development; they offer technical assistance in the building of schools, hospitals, clinics, roads and agricultural infrastructure. VOLUs usually select remote villages for their activities, although their head offices are often in urban areas, and their revenues come primarily from international donors. Today, however, the usage of the term VOLU is limited to the Voluntary Work Camp Association of Ghana.

The variety and number of associations grouped in this category make their classification very difficult. One criterion is that of origin. Many associations have their origins outside Ghana and were introduced either by international organizations, like US-based World Vision, European NGOs, or by local elite educated abroad, as is the case for the Rotary Club. The influential Ghana Trade Union Congress, although not considered a typical NGO, was established by union officials from the United Kingdom. The services of the union were requested and financed by the colonial government, but its structure, regulation and leadership style has changed since independence. Today, the Trade Union Congress is an umbrella group coordinating 17 other union groups whose activities center around specific labor-related issues.

In 1981, the Christian Council of Ghana, a coalition of fourteen Protestant churches operating in Ghana, formed an umbrella group under the name of Ghana Association of Private Voluntary Organizations in Development (GAPVOD). GAPVOD has a diverse membership mix of international NGOs, local service-providing agencies, and some community-based organizations. Since 1987, GAPVOD's membership has increased to about 70 organizations.

Historical Background

The Pre-Colonial and Colonial Periods

Before the arrival of Europeans, numerous tribes lived in the Gold Coast area of West Africa that later became Ghana. The region was dominated politically by the Ashanti and Fanti branches of the Akans who had created well-defined governments and states. European settlements in the Gold Coast date back to 1471 and were typically linked to commerce and the slave trade. During the first three-quarters of the 19th century, all European settlements came under British administration. The consolidation of British power in Ghana proceeded in two major steps. First, the coastal area was made a crown colony in 1874. Then, in 1901, the Ashanti Confederacy was declared a conquered colony and the Northern Territories were made a protectorate. As in other crown colonies, the coastal area had a legislative council. The Ashanti and Northern Territories were directly under the responsibility of the British Governor and had no legislative council.

The British colonial policy of indirect rule was characterized by the use of indigenous institutions as agencies for continuous and decentralized administration (Rattray, [1923]1955; [1929] 1956; Seidman, 1968). The intended effects of this policy included: (1) The preservation of traditional authority structure, using the native chiefs as agents of the colonial administration, while reserving custodial powers for the colonial authorities, (2) The establishment of a common system of law for the entire Gold Coast colony.

During the period of indirect rule, the Gold Coast became the scene of increased economic activity. For much of the colonial period, this economic momentum facilitated the establishment and growth of indigenous voluntary associations such as the Asafo Native Affairs Group, founded in 1909; the Aborigines Right Protection Society of 1913; the Co-operative Societies of Ghana, created in 1927; the Ayobulo Society of the North; the Islamic societies among the northern Dagombas; and the various *Susu* savings associations and trade unions in the growing urban areas.

This period also saw the establishment and growing recognition of religious societies, both Christians and Muslim, and their charitable branches. Prominent examples were the Northern German Mission to Ghana of 1852, the Fanti Mission of 1887, the Basel Mission, and the Presbyterian and Catholic Missions (De Graft Johnson, 1971:Vol. 17). Religious groups and missionary societies established their own schools, hospitals, and agricultural societies throughout the country, often in collaboration with the colonial administration but typically with little government assistance and interference.

Despite disparities between the more developed southern parts of the country and its northern regions, Ghana's colonial period (1891-1957) was characterized by relative economic prosperity. During these seven decades, Ghana became the biggest exporter of cocoa in the world and the second largest gold exporter in Africa.

The Independence Period

On March 6, 1957 Ghana became the first African nation to gain independence. The high hopes of the independence era soon gave way to disillusionment, and the country's history for the next twenty-five years is characterized by political and economic instability.

Political Transformations. Following an overwhelming victory by the Convention People's Party (CPP) in the first general election for the new Legislative Assembly, Nkrumah became prime minister in March 1952 and remained in power until February 1966. In 1954, the Northern People's Party was established to protect and advance the interest of the Northern Territories. Of significant advantage to the CPP were numerous rivalries between local chiefdoms which had been left intact by British indirect rule. Because of these local and regional political frictions, Nkrumah faced no united opposition by traditional authorities. A protest party formed in the Ashanti region in 1954 also failed to halt Nkrumah's political rise. In addition, the well-organized CPP managed to exploit local rivalries in the Ashanti-Brong-Ahafo regions. The various opposition parties came together at the

end of 1957 to form the United Party under Busia. The UP obtained most of its support from the Ashanti area, where cocoa farmers felt exploited by a state-dominated cocoa marketing system.

Amidst growing political discontent, Nkrumah crushed all opposition with the aim of introducing his ideals of "African Socialism" and Pan-Africanism (Jones, 1976), and assumed an autocratic style of government. In 1964, Ghana became a one-party state with the CPP as the ruling political party.

By the early and mid-1960's, the political and economic situation in Ghana became increasingly difficult. Politics turned more violent as financial and economic problems grew. Dissatisfaction became apparent through clashes that occurred among the army, the CPP, and the judiciary. Conspiracy finally turned into rebellion and, in February 1966 while Nkrumah was on a visit in the People's Republic of China, his government was overthrown by the army and police.

The coup leaders established the National Liberation Council, led by General Ankrah, and took a number of measures to reverse the economic decline. They also brought charges against CPP officials and freed many political prisoners. However, as a result of growing popular discontent, Ankrah was forced to resign in 1969. His successor, Afrifa, promised a return to civilian rule and introduced a new constitution. Elections to form a new National Assembly, held in August 1969, resulted in a tremendous victory for Busia's Progress Party. Busia became Prime Minister in September 1969.

The following years continued to be characterized by economic and political problems, which resulted in a military coup and the formation of the National Redemption Council in January 1972. The new leader, General Acheampong, abolished the constitution of the Second Republic, banned all political parties, and appointed new officials to key government institutions. In October 1975, all political power was transferred to a newly established Supreme Military Council, with Gen. Acheampong as head of state. Like previous military leaders, Acheampong proposed a referendum to return to a civilian government. However, poor economic performance and a general loss of political legitimacy again resulted in civil unrest.

In July 1978, Acheampong's deputy, Akuffo, assumed power in a palace coup. He freed political leaders, set up a Constituent Assembly, and declared that a civilian government would be in power no later than July 1979. Akuffo lifted the six year ban on political parties, and 16 political parties registered. However, only 14 days prior to the scheduled elections, another coup, led by Flight Lieutenant Rawlings, was staged by the junior ranks of the armed forces.

Rawlings' main concern was to punish former military leaders for their economic policies, so aptly summarized by Acheampong's slogan for his previous economic recovery program, "Make War on the Economy." Rawlings established an Armed Forces Revolutionary Council and began a crackdown on economic racketeers and corruption at all levels. Former heads of state Acheampong, Akuffo, Afrifa, and six other senior army officials were tried for corruption and executed.

Return to civilian rule was postponed until September 1979. Elections resulted in a government coalition, with Limann as President. The government took some measures to halt a continuing economic decline and to restore public order. Growing political difficulties in the governing coalition, however, implied very limited efficacy in dealing with growing economic problems. Once more, on December 31, 1981, Rawlings took power in a military coup and established a Provisional National Defense Council (PNDC) with himself as chairman. The PNDC abolished existing political institutions and the constitution, and established People's Defense Committees, to introduce elements of popular participation into an otherwise rigid military government.

After a short period of populist support, discontent with Rawlings' economic policies began to surface. Several attempted military coups and serious student riots marked Rawlings' first years in office. Ghana's economy hit bottom in 1983 and further problems were caused by the mass expulsion of Ghanaian workers from Nigeria.

Rawlings' government subscribed to an Industrial Monetary Fund recovery package whose three main ingredients were free-market policies, structural adjustments, and externally financed private and public investments. Beginning in 1983, the PNDC introduced a number of unpopular measures relating to exchange rates, public sector employment, state-owned enterprises, and the export industry, wage, salary and price structures.

In 1992, the country returned to a democratic form of government with the election of Rawlings as President, and adopted a democratic constitution in 1993. This constitution guarantees basic individual freedoms and the right of associations, and brings to a close nearly three decades of often tumultuous political history that saw such rights often threatened, if not abandoned.

Social and Economic Transformations. At the time of independence in 1957, Ghana inherited a colonial economy that was largely agricultural, export-oriented and deficient in technical and managerial human capital. The primary aim of the Nkrumah government was to improve the overall quality of life for all Ghanaians. To this end, and as part of its overall public policy, the government devised a series of National Development Plans.

The plans included steps to establish and support "local development communities" as part of a reform of the public sector (Austin, 1964; Sady, 1960). These policies were made in the general post-World War II spirit of economic reconstruction and planning, and inspired by the ideals of Nkrumah's African Socialism. The Second Development Plan encouraged the formation of development communities and the reorganization of traditional associations in accordance with the Plan's social and economic objectives. The Plan shifted the implementation of many development initiatives to local government to take advantage of closer ties with communities and associations in an effort to build civic responsibility in the rural areas. Unfortunately, key aspects and assumptions of the various plans did not reflect the country's economic constraints as well as potential at that time.

The government's development policy during the independence period was one of continuity and growth for the emergent nonprofit sector. For example, prior to independence, a government memorandum of September 19, 1949, stressed two objectives for the promotion of local development committees (du Sautoy, 1958): first, the committees were to reach out to local voluntary organizations and encourage self-help initiatives; second, they were asked to mobilize not only the representatives of formal organizations but also informal groups irrespective (at least initially) of their political and religious affiliations. Both the CPP and the development committees operated, in principle, on the notion of popular participation. This was implicit in the CPP's ideology of local self-reliance and national self-government.

The development committees and the nonprofit sector cooperated on a voluntary basis in providing education, health and other essential services to the people of Ghana. Between 1957 and 1972, they worked together on more than 2,200 projects including construction of schools, community centers and halls, rest houses, dams, wells, health clinics and posts, feeder roads, bridges, postal agencies, and other public facilities. Some of the religious organizations used foreign assistance funds to provide electricity in the areas in which they operated. According to Catholic Relief Services, nearly 900 projects were under construction and over 1,000 were in the planning stage at the end of 1962. Yet these activities could not stop Ghana's economic decline between 1960 and 1985, and were soon overshadowed by financial and political difficulties.

Clearly, Ghana's political and economic problems fed upon one another, forming a vicious cycle seen in many African countries in recent decades: poor economic performance leading to a loss of political legitimacy, which, in turn, results in political instability and regime change and further economic decline. Since Nkrumah's regime, Ghana's economic policies shifted with each regime change. State interventionism (the de facto result of African Socialism) was replaced by a privatization campaign which in turn, was soon reversed. The country's economic structure became a rather peculiar contradictory product resulting from state intervention and state retreat policies -- none of which were implemented and carried through in a coherent and coordinated way.

Ghana's GNP declined in real terms at the average of 2.1% per year between 1965 and 1983. From independence to 1982, the real average per capita income dropped by 1% each year. Indeed, prior to economic restructuring in 1981-82, the budget deficit accounted for 157% of state income. The industrial output index fell from 100 in 1977 to 63.3 in 1981. Capacity utilization in assembler-type industries remained below 25% for a number of years. After 25 years of economic decline, which left an over-expanded public sector, a stagnant export economy, huge excess capacities in industrial enterprises, a three-digit inflation rate, and an extremely over-valued currency, Ghana embarked on a difficult road to recovery (see Boateng, 1979, on inflation; Twum-Baah, 1983, on labor underutilization; Ewusi, 1984, on poverty; and World Bank, 1994, and Hutchful, 1985, on various adjustment policies).

Cooperation between government and the nonprofit sector continued throughout this period of political instability and ill-fated socio-economic policies. The churches and missionary societies,

which had cooperated both with the colonial administration and the subsequent governments alike, were among the first to document the sharp erosion of social welfare conditions. In 1967, the Annual Report of the Social Welfare Department stressed that charitable and voluntary associations had contributed immensely to the general well-being in Ghana since the pre-independence era. Churches and charities continued to be among the leading providers of emergency relief, health, and education. They implemented government programs and complemented governmental efforts to meet increasing social welfare needs. The cooperative relationship between the state and nonprofit organizations continued until the early 1980s.

The period of 1983-1990 constitutes an important turning point in the development of the nonprofit sector in Ghana, due to the massive reorganization of the country's public and private sectors. As a consequence of this restructuring, Ghana's economic and financial performance improved substantially, even though many structural and institutional constraints remained. This improvement occurred in the context of political stability secured by a dictatorial regime, at the expense of personal freedom, human rights and free speech. Importantly, PNDC Law 221 of 1981 banned all religious and church-related organizations, and required them to reapply for registration under close government scrutiny.

Despite this brief period of government crack-down on the nonprofit sector, the 1980s and 1990s saw significant growth, especially at local levels, of charitable, relief, and development activities carried out by nonprofit organizations affiliated with the Catholic, Presbyterian, Anglican and Methodist Churches. The expansion of multilateral and bilateral development assistance funds available to Ghana after 1983 encouraged the presence of many foreign nongovernmental organizations in this country. Finally, the formation of umbrella groups for nonprofit organizations such as GAPVOD complemented the general expansion of the nonprofit sector during this period of structural adjustment.

Since the late 1980s, two factors have exerted a significant impact on the size and role of the nonprofit sector in Ghana. First, was a dramatic increase in international development assistance to Ghana. Between 1989 and 1990, the official development grants jumped from 5% to 8% of the country's GDP (Table 1). More importantly, a greater share of that assistance was directed to the service sector of the economy, where most of Ghana's nonprofit organizations were concentrated. As Table 2 shows, the total value of financing commitments to education, technical assistance, social and health services, and sanitation more than doubled between 1988 and 1991.

Table 1. Net Official Development Aid (ODA) to Ghana, 1988-1991

millions of US\$

	1988		1989		1990		1991	
	Total ODA	of which in grants:	Total ODA	of which in grants:	Total ODA	of which in grants:	Total ODA	of which in grants:
Bi-lateral	249.1	188.2	354.1	216.3	266*	468.7*	460.2*	505*
Multi-lateral	328.2	42.4	363.4	51.5	297.4	42.1	425.5	47
TOTAL NET FLOW	577.3	230.6	717.6	267.8	563.4	510.8	885.7	552
AS % OF GDP	11%	4%	14%	5%	9%	8%	13%	8%

* Net total (ODA) is smaller than disbursed grant amounts due to the negative loan balances in 1990 and 1991.

Sources: OECD, *Geographical Distribution of Financial Flows to Developing Countries, 1988/1991*.
World Bank, *World Tables*.

Table 2. Official Development Financing Commitments to Ghana, by Purpose, 1988-1991

millions in US\$

	1988	1989	1990	1991
Education, Social & Health Services, Sanitation	62.7	117.05	139.9	155
Programme Assistance, Debt Reduction	58.79	103.55	73.83	286.13
Agriculture	39.19	72.03	19.43	29.81
Manufacturing, Trade, and Other	231.22	157.57	155.44	125.16
TOTAL	391.9	450.2	388.6	596.1

Source: OECD, *Geographical Distribution of Financial Flows to Developing Countries, 1988/1991*.

The second factor was the government policy, adopted in the late 1980s, to encourage rural development and intensify efforts to aid the poorest population groups as well as those most adversely affected by the structural adjustment program. That policy led to an increase in public outlays for education, health, and social welfare services from 2.4% of GDP in 1983 to 5.8% of GDP in 1989, and from 29.1% of total government expenditure in 1983 to 41.7% in 1989.

Although it is uncertain how much of those funds were actually received by nonprofit organizations, this dramatic increase in resource availability may well have created unprecedented opportunities and incentives for nonprofit organizations. Consequently, the number of nonprofit organizations, including development committees registered at the Department of Social Welfare, has increased substantially to over 700 since the inception of the Economic Recovery Program.

Finally, the third phase of the Economic Recovery Program focuses on poverty alleviation through the development of private sector initiatives that include nonprofit organizations. As part of this policy, and for the first time in more than a decade, government-nonprofit sector relations are being openly discussed at public policy meetings. More recently, the government, with the active cooperation of nonprofit organizations, developed new programs relating to populations policy formulations, poverty reduction, promotion of science and technology, and private sector building initiatives.

Laws Regulating The Nonprofit Sector

Within the general policy of indirect rule, British law was introduced to the Gold Coast rather selectively, primarily to mitigate conflicts between the colonists and the native population. One consequence was the existence of a dual legal system: one governing the relationship among the local population, and another governing the relationship between the colonial administration and the natives. Furthermore, the law introduced in Africa was much different from that existing in Great Britain. While the British law at home contained provisions restricting property rights under the imperatives of the welfare state, such restrictions were generally absent from the law introduced to the colonies (Due, 1963; Seidman, 1968).

The independence and the imperatives of economic development created an urgent need for a coherent legal system capable of regulating relations among individuals and modern social, economic and political institutions. Neither the colonial nor the customary African law alone was adequate for that end. The development of the legal system in Ghana can be viewed as a continuous effort to develop a modern legal system drawing from these two distinctive legal traditions.

The first laws regulating voluntary associations in Ghana were promulgated as a result of the increased presence of missionary societies and other religious and church-related organizations during the late colonial period. A 1947 ordinance³ outlined the first provisions of how nonprofit

³ Laws passed in the British colonies prior to independence were known as ordinances, as were laws passed in

organizations were to be treated in the law and how such organizations were to be formally recognized and registered in administrative terms. The Ordinance regulated export taxes (the most important source of revenue in Ghana at the time) and stated that the Catholic, Anglican and Presbyterian churches were the only religious bodies to be exempted from paying duties on imported items (Cox-George, 1974).

When income taxation was first introduced to Ghana in 1943, based on the 1922 Income Tax Ordinance, it laid down provisions to fund nonprofit activities. The activities to be financed from tax revenues included education, medical care, social welfare and the general improvement and extension of the judicial system.

After gaining independence, the Nkrumah government introduced a series of fiscal measures, including the passage of the "Non-profit Making Taxation Ordinance" (Income Tax Ordinances, 1960; 1961), which broadened the funding provisions from the colonial period. The new law exempted from taxation the income of ecclesiastical or charitable organizations, indigenous institutions and friendly societies, the Christian Council of Churches, the Muslim Council, the Red Cross, social welfare organizations, as well as nonprofit sporting and recreational establishments (Income Tax Amendments 1974-75 to 1977-78; Supreme Military Council Decree 116).

The Trustees (Incorporation) Act of 1962 re-enacted and extended to all of Ghana the law enabling trustees of voluntary associations and bodies established for any religious, educational, literacy, scientific, sports, social or charitable purpose to be incorporated, to hold land, and to have perpetual succession.

In 1966 after Nkrumah's fall, the National Liberation Council passed new tax legislation exempting from duties goods imported by religious organizations, charitable societies, cooperatives and public trusts established under section 3 (1) of the 1963 Act. The Income Tax Decree of 1975, the Supreme Military Council Decree 5 and its amendments recognized nonprofit organizations of a "public character" and exempted their income from taxation in as long as such income was not derived from business activities.

However, after the 1982 coup, the legal position of missionary societies, religious bodies and other types of nonprofit organizations was nullified by the laws promulgated by the Provisional National Defense Council (PNDC). Specifically, the PNDC Law 221 stipulated that no person should fund or establish any association for a religious purpose unless such activities are in accordance with the provisions established by the PNDC. Failure to obtain the authorization or to

Britain if they applied to the entire empire.

comply with the PNDC guidelines could have resulted in criminal prosecution of the offenders and the dissolution of the organization (PNDC Law 221 of 1981).

In fact, Law 221 required all missionary societies, religious bodies and various other types of nonprofit organizations to reapply for registration and official recognition. They were also expected to apply to the PNDC Secretariat, and the National Revenue Secretariat for tax exemptions on any imported goods. These policy measures resulted in a series of challenges between Church leaders and the government. However, by the mid-1980s, the nonprofit sector was on a solid expansion course as the military government, under pressure from international funding agencies, realized that the presence of non-governmental organizations constitute a much needed ingredient for its efforts at social and economic development, particularly at the local level.

Consequently, as part of the third phase of the structural adjustment program in the 1990s, the government adopted programs to foster social development and, as part of this policy change, the government began to take greater account of the nonprofit sector as well. Moreover, the process of democratization in general and the adoption of the new Constitution in 1992 fully established the right to freedom of associations and many of the restrictive PNDC regulations were dropped. The new Constitution in fact nullified the PNDC Law 221 and related legislation.

Today, a new law is in the process of being formulated to regulate nonprofit organizations. This law seeks to establish a National Advisory Council for Non-Governmental Organizations to provide a regulatory framework to guide the operations of nonprofit organizations in Ghana. The establishment of the council is a compromise between the nonprofit organizations, which are attempting to protect their autonomy, and the Department of Social Welfare, which is charged with overseeing the nonprofit sector.

Tax exemptions. The Personal Income Tax Ordinance of 1961 guarantees tax deductibility of contributions to those charitable organizations recognized by the 1947 Legislative Assembly Ordinance. All organizations classified as nonprofit receive similar tax treatment. At that time, most nonprofits were donative charities that received a substantial portion of their income in the form of donations. They provided either public goods or aid to the poor through religious bodies, thus offering a substantial rationale for public support.

The Company Investment Act of 1963, amended in 1985 by the National Investment Code, made specific provisions allowing tax deductions and exemptions from custom import duties for corporations and certain individuals. The scope of these exemptions has been extended (PNDC Law 224 of 1989) to nonprofit as well as commercial organizations providing nursing and hospital care, as well as services for the elderly and the handicapped.

Today, tax exemptions for nonprofit organizations follow a specific set of procedures and rules. International organizations must sign an agreement with the government in which any such tax concessions are specifically stated. For local nonprofit organizations, no such specific

agreements are required. Exemption is not automatic, however, but granted on a case by case basis in a complex procedure that involves various committees such as Customs and Excise, the Overseas Gift Committee of the Department of Social Welfare, and, finally, by the National Revenue Secretariat and the Ministry of Finance and Economic Planning.

Relationship Between The State And The Nonprofit Sector

One of the key issues emerging from recent research by a number of social scientists, on African societies, has been the recognition that distinctions such as "indigenous" and "western," "traditional" and "modern," and "religious" and "secular" are of little value in countries like Ghana (Sandberg, 1994; Bratton, 1994; Anheier, 1994). To understand how the nonprofit sector in Ghana developed we need to examine the history of the relationship between the nonprofit sector and the state. This relationship evolved gradually from mutual coexistence and independence during the colonial period to a brief period of conflict during the PNDC regime and now to recognition, even partial incorporation, by the state and the international donor community.

The mutual relationship between state and private nonprofit organizations, first established during the colonial period, was maintained by the nationalist government after independence as part of a move toward nation-building and political development in Ghana. Naturally, independence came with many demands: schools, health services, safe drinking water, roads, and employment opportunities. To address all those needs, the government obviously needed partners, and such partners could be found locally among the nonprofit institutions, especially those established and run by Christian missionary societies. Nkrumah saw the operations and missions of nonprofit organizations as being consistent with his socialist philosophy under the motto "Progress for all... Work and Happiness." He recognized their innovative potential for promoting social change and advocated the concept of 'good partnership' in the development of Ghana.

Under the policy of coexistence, Nkrumah's government actively encouraged the establishment of new types of nonprofit institutions. Modeled to some extent after Soviet prototypes, organizations such as the Ghana Young Pioneer Movement and the Workers' Brigade operated alongside church-related youth organizations, the Boy Scouts, the Life Brigade, the Red Cross, and the YMCA. However, the Ghana Young Pioneer Movement and the Workers' Brigade became the most politically prominent groups. Other nonprofit organizations could pursue their objectives but did not enjoy the same level government support. This independence from the government enhanced their capability to foster national unity and integration as well as the stability of the CPP regime (Gyimah-Boadi, 1994).

The relationship between the state and those nonprofit institutions that voiced their opposition to the political regime or criticized government policies deteriorated between 1966 and 1991 during the prolonged social and political crisis (Gyimah-Boadi, 1994), particularly for the Ghana Bar Association, the Trade Union Congress and student associations. Although no significant

policy changes took place until the early 1980s and the introduction of Law 221, the relationship between the state and nonprofit sector was increasingly characterized by economic austerity. While the various governments did not have the same views about the ideals and functions of nonprofit organizations as Nkrumah did, they nonetheless continued to support them both politically and through the tax exemptions first introduced by the Nkrumah government.

In contrast, the Revolutionary Government of the PNDC which took over power in 1981 came with new policies under the philosophy of 'Accountability and Probity.' Nonprofit organizations and business enterprises, alongside well-known Ghanaian individuals, were branded as exploiters of the masses, i.e., the ordinary citizen. As we have seen, PNDC Law 221 suspended some of the previous laws and ordered a review of many nonprofit organizations.

By the mid 1980s, the relationship between the state and nonprofits began to change. Following a general depoliticization in which an organization's economic role was more important than its political one, government official policy moved dramatically from political radicalism to economic realism. Under this new policy approach, voluntary organizations, social services agencies, social development groups, cultural societies, nonprofit health care providers, etc. were encouraged to assume duties that had previously been seen as exclusive domains of the state (PNDC Policy Options, 1984-86). With the support of international donors, NGOs were encouraged to link up with local organizations, and to be active in rural development and income-generating activities to ensure sustainability of their programs.

Ghana's adjustment efforts since 1983 have resulted in an overall favorable economic and financial performance. The 1983-91 period saw a strong influx of foreign assistance in many forms, not only to the state but also to the nonprofit sector, through Programs and Actions to Mitigate the Social Cost of Adjustment (PAMSCAD) and other sectoral programs (see Tables 1 and 2).

Four areas currently constitute the central focus of PAMSCAD policies:

- the organization of community projects, in which rural communities are expected to mobilize their own resources in a general self-help effort;
- the provisions of basic human services in health, education, shelter, and potable water;
- job-creation programs and credit schemes for small-scale enterprises and farmers; and
- human capital sustenance and development which includes retraining of public sector employees.

In all of these PAMSCAD areas, the government recognizes nonprofit organizations as major partners in its development efforts. This policy has been clearly stated in several policy documents, especially in *Vision 2020*, as recently announced to the parliament by President Rawlings, to draw

major policy goals for the next 25 years. Representatives of nonprofit organizations are also serving on several ministerial advisory boards and other policy committees of the government and development agencies in Ghana. To buttress this policy change, the ministerial responsibility for the nonprofit sector, which had been changing from one ministry to another, is now permanently placed under the Ministry of Employment and Social Welfare.

The key challenges facing Ghana's nonprofit sector include the consolidation of coordinating bodies among nonprofit organizations, the establishment of a government-nonprofit sector relationship that acknowledges the sector's independence, the introduction of endowed foundations at the local level, and the improvement of managerial and technical skills among the staff of nonprofit organizations.

Definition Of The Nonprofit Sector

As we have seen, Ghana's institutional landscape is populated by a number of different types of nonprofit organizations--an organizational diversity reflected in a terminological hodgepodge. This section evaluates how well the structural/operational definition suggested by Salamon and Anheier (1992) fits Ghana's institutional environment. The structural/operational definition stipulates that nonprofit entities are defined as: formal, private, nonprofit distributing, self-governing, and voluntary. We will briefly look at those criteria which may prove problematic in the case of Ghana.

Formal. In the narrow, legalistic sense, a nonprofit organization must have its own bylaws and the requisite information that must be approved by the Department of Social Welfare (Preamble for Non-governmental Organizations, Department of Social Welfare, 1989). The current requirement is that the Department of Social Welfare must provide a standard format for the registration and recognition of all national nonprofits in Ghana. Registration requirements include indigenous leadership and meaningful objectives which cover social services, education, national health service and other non-commercial activities. In addition to these requirements, organizations must register with the Registrar General Department as a company limited by guarantee.

Non-Ghanaian nonprofit organizations may be exempted from those requirements under the terms of an agreement that can be reached between the Ghana Government and the NGO applying for nonprofit status. In some cases there may be no such agreement, but the organization's area of operation may fit into the government's priority, for example rural water supply and health services. All agreements have to be channeled through the Department of Social Welfare which reviews the application and makes a recommendation to the Ministry of Mobilisation for approval. Such agreements with international nonprofit organizations also specify the nature of tax exemptions and import duty rebates.

Most religious and "Western" organizations meet the criterion of "formal." Most of the indigenous organizations, are borderline cases. The traditional associations, such as Asafo companies, emerge from a need within the community to help out individual members. The *susu* can be regarded as informal financial institutions or credit co-operatives that offer financial services to its members at little or no interest. Village associations are at the local government level and are often formed to deal with the governing and administration of community projects. Trade and farmers' unions are organized around the economic interest of people following similar trades and crafts. These organizations tend to have little formal structure and are rarely registered.

Private. The distinction between private and government-operated entities continues to be substantially blurred in Ghana. Some of the most visible nonprofit organizations in the country, such as the Committee for the Defense of the Revolution or the 31st December Women's Association, have been established and supported by the government, or serve as a link between local communities and government agencies (Gyimah-Boadi, 1994). Other examples of such organizations include the Trade Union Congress, the Ghana Co-operative Societies, and the Council on Women and Development. They were all established by the government as the vehicles of public policy. However, those organizations may only partially meet the private character criterion, since some of their officials are appointed by the government.

Several factors contributed to blurring the still unsettled and weakly defined boundaries between the government and the private sector. One is Ghana's colonial past, particularly British indirect rule that relied on the traditional indigenous institutions to carry out policies of the colonial authorities. Another is the Soviet and Chinese influence promoting a one sector model in which the boundaries between the government and the economy are blurred. Similarly, Islamic influences also promote a "one sector model" blurring the boundaries between religion and the state. Yet another factor is Ghana's political turmoil and dependence on foreign assistance that rendered private entities the most reliable agents distributing foreign government aid. Moreover, international relief organizations and charitable institutions operating in Ghana, although nominally private, frequently serve as venues to distribute development aid provided by foreign governments (Anang, 1994). Recent legislation, however, establishes a "private legal sphere" to the nonprofit sector that goes beyond past laws and policy practices.

Prohibition of profit distribution. Any nonprofit organization that distributes profit to its members will lose tax exempt status. The NLC Decree 114, Section II (1967) provides a clear core definition which, among other things, requires that in order to be classified as belonging to the voluntary or nonprofit sector for tax exemptions purposes, the organization must fall into one of the specified groups. Nonprofit schools, day care nurseries, missionary health centers, and social clubs may fall into this category. Nonprofit entities that engage in market transactions for profit may lose their public subsidies.

Some difficulty in applying this criterion stems from the ambiguity of the term "profit." If we focus on the output of an activity, "profit" denotes any surplus resulting from that activity. If, on the

other hand, we focus on the intended purpose of an activity, "profit" is obtained only when the participants engage in an activity solely to maximize their monetary gain, as opposed to an engagement whose purpose is to provide some collective benefit.

From the "output" perspective, consumer or producer cooperatives aim at creating surplus for their members, and thus should be classified as for-profit entities. From the "purpose" perspective, however, those cooperatives can aim at providing some collective benefit (e.g., a better utilization of tools, transportation, or irrigation) that could not be obtained by individuals. Another aim of cooperatives is to serve as a vehicle for instituting political and institutional changes, often initiated by governments (Anheier, 1987). In either case, the main motivation behind cooperative action (be it "from below" or "from above") is the achievement of some collective utility rather than favorable cost/benefit ratios guaranteeing "profitability."

For those reasons, consumer and producer cooperatives should be considered for-profit inasmuch as those organizations provide mainly tangible benefits to its members. On the other hand, organizations established to obtain some collective benefit, including political or institutional transformation of the country, meet the prohibition of profit distribution criterion because the intended beneficiary is the general public rather than a narrowly defined group of actors.

To summarize, the application of the structural/operational definition to characterize Ghana's nonprofit institutions allows us to discern an interesting relationship between the operations of nonprofit organizations and their economic and political context:

- the formal character appears characteristic of nonprofit-government relationships in the developed but not in the developing countries; Ghana's government frequently set up or relied upon informal indigenous organizations as the means for solving local problems or acting as vehicles of its policies;
- the prohibition of profit distribution is meaningful in societies with well-established market institutions; in the developing countries that rely, for a large part, on the informal economy, it is rather difficult to distinguish between organizations set up primarily to generate surplus (or "profit") for their members, and those delivering public goods and services for local communities (Anheier, 1987);
- the private character (i.e., independence from the government) is also context-specific; Western charities may be independent from their governments in their native countries, but become vehicles of their own government foreign aid policies in the developing countries.

Conclusion

We can conclude that Ghana's nonprofit sector is, for the most part, a product of Western influences interacting with indigenous institutions. The colonial administration exercised its authority through collaboration with local institutions which, in turn, were strengthened through that collaboration and survived to the post-colonial era. Those institutions became the backbone of the Ghana's rural development policies. The second type of foreign influences leaving their mark on Ghana's institutional landscape are represented by Christianity and Islam. Islam has been present in this part of West Africa since the medieval times, but Christianity gained an upper hand as a result of British colonial domination. During that time, Christian charities established their influences in the Gold Coast. That influence continued after Ghana gained independence, because religious charities became vehicles for distributing foreign assistance. Finally, the third type of foreign institutional influences comes from secular organizations providing aid to Ghana. As in the case of Christian charities and indigenous institutions, their position is strengthened by foreign government policies governing the distribution of development assistance.

Yet, it would be wrong to view Ghana's nonprofit sector merely as a foreign implant. As we have seen, different institutions developed as a result of, and often in response to, the process of integration of Ghana in the world economy. While Ghana's position in that system was not always on the most advantageous terms, that process was the driving force that stimulated the development of Ghana's nonprofit sector, promoting its isomorphism to various institutional forms found in the developed nations.

Another lesson we can learn from the development of the Ghana's nonprofit sector is the key role of the government in that process. As Ghana's post-colonial experience shows, various nonprofit institutions emerged as a direct or indirect result of government policies. While the role of nonprofits varied from social and political mobilization, to policy implementation, to addressing the most urgent needs of rural communities, government support was crucial for the establishment and continued existence of those organizations.

The complexity of Ghana's governance and regulatory environment suggests that the government will continue to be a key player in further development of the nonprofit sector. Even with freedom of association granted, government still keeps a very close eye on Nonprofit Organizations. Given the past ambiguity of the government-nonprofit relationship, this may also suggest that Nonprofit Organizations in African nations are much more dependent on government policies, both national as well as international, than their counterparts in developed countries.

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