MOBILIZING ADDITIONAL RESOURCES FOR EDUCATION SECTOR FINANCING, ESPECIALLY FOR EXPANDING QUALITY PRESCHOOL EDUCATION IN UZBEKISTAN

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DOCUMENT FOR DISCUSSION

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Introduction

The role of education in driving national economic growth has been extensively researched, documented and well accepted. The 2016 Global Education Monitoring Report (UNESCO, 2016) argues that education is essential to all Sustainable Development Goals (SDGs). The GEM 2016 argues that education is "critical to lifting people out of poverty" (SDG 1), promotes sustainable farming and better nutrition (SDG 2), makes a "difference to a range of health issues, including early mortality, reproductive health, spread of disease, healthy lifestyles and well-being" (SDG 3), helps "women and girls… achieve basic literacy, improve participative skills and abilities, and improve life chances" (SDG 5) and can "promote better energy conservation and uptake of renewable energy sources" (SDG 7).

Investing in education is key to human capital development. Nations need to *invest more* in education to get children in school and learning. Countries also need to *invest more effectively* – this means investing in improving learning, expanding preschool, ensuring free education, improving learning assessment systems and being more accountable to communities for education results. It is also important to *invest more equitably* so that the children who are most in need have access to quality learning.

The Investment Case for Education and Equity (UNICEF, 2015) suggests that it is important to:

- Allocate more resources to education in the early grades;
- Target resources to the poorest areas and most marginalized children;
- Establish policies and methods that improve spending efficiency; and
- Strengthen learning assessment systems and implement accountability measures that involve parents and communities.

Uzbekistan has achieved near universal enrollments in general education sector, but has very low enrollments in preschool education and higher education, with most of the children from poorest areas and marginalized families left out of the system. There is very limited information about the quality of education imparted in the schools as the learning assessment systems are at rudimentary stage and the evidences suggest limited role of parents and communities.

The Government of Uzbekistan invested around 6.4 percent of its GDP in education sector and nearly 35 percent of its national budget on education sector. The Government of Uzbekistan is currently planning to expand preschool education. To invest in preschool education, either the government has to reallocate a part of its general education spending or mobilize additional resources from sources outside the Government. Reallocation of resources from general education is not possible in the short term as it would affect the provision (of course, there is a need to ensure better "value for money" for money invested in general education and come out with measures to improve the allocative and technical efficiency of general education spending). The prospects of mobilizing loans from multilateral agencies like World Bank could help in the shorter term, but the resources may not be adequate enough to expand the sector and improve quality in a meaningful manner. Resources could be mobilized from different sources using innovative ways.

Alternative sources for financing Education

This note is to propose exploring a few options in the light of available international evidence. It is important to identify and explore alternative sources for resource mobilization for financing the preschool education sector expansion. As Uzbekistan is a middle-income country, the multilateral aid or grant support for social sectors is diminishing and multi-lateral support comes mainly in the form of loans, with implications for paying back the funds in future. Countries like Uzbekistan are already investing quite a high proportion of its GDP and annual budgets on general education. As there is very limited scope for maneuvering the existing allocations for various sectors and imposing more direct taxes, one needs to explore innovative ways to mobilize resources, both domestic as well as from foreign sources. Within domestic resources, the government could raise additional tax resources or other mechanisms.

The sources of financing education sector explored here include the following:

- Use of hypothecated or earmarked taxes
- Innovative arrangements with potential new partnering countries
- Channeling a share of natural resource revenues/ profits
- Harnessing Diasporas (Diaspora bonds)
- Harnessing the potential of the private
- Channeling Corporate Social Responsibility (CSR) resources to education sector
- Re-engaging national and international foundations

Some of these are explored here briefly.

Mobilizing Additional Tax revenues – Hypothecated or Earmarked taxes

It must be noted here that while many of the innovative resource mobilization mechanisms have been tried and tested in several countries, one has to carefully analyze the how these options will work in Uzbekistan and these options could be adapted to the Uzbekistan context, especially meeting some of the criteria that characterize a good "tax" system – (i) equity and fairness; (ii) certainty; (iii) convenience of payment; (iv) economy in collection; (v) simplicity; (vi), neutrality; (vii) economic growth and efficiency; (viii) transparency and visibility; (ix) minimum tax gap, and (x) appropriate government revenues[1].

The options could be analyzed under two heads: (a) using tax systems innovatively; (b) exploring other options. One of the important method is using the tax system and improving the efficiency of raising taxes and allocation of adequate share to education sector. Another method is to diversify tax base. Shifting education spending in favor of the marginalized requires funding formulas moving away from "per child" norms to a more evidence and need based formulae.

All the above could be used effectively by using hypothecated or earmarked taxes. The **hypothecation of a tax** (also known as the **ring fencing** or **ear marking of a tax**) is the dedication of the revenue from a specific tax for a particular expenditure purpose[2]. This approach differs from the classical method according to which all government spending is done from a consolidated fund. An earmarked tax is a tax whose revenues (by law) are reserved solely for a specific group or usage.

There are examples from different countries who have used innovative ways of administering hypothecated or earmarked taxes, especially for Human Development sectors like education and health.

1 Annette Nellen, 2006 http://www.cob.sjsu.edu/nellen_a/PrinciplesGoodTax.pdf
2 Seely, Antony (September 2011). «Hypothecated taxation». House of Commons Library Standard Note SN01480.

One of the classic examples of earmarked taxes for education financing is from India. The Federal Government of India introduced an education "cess" in 2004-05, a tax to be levied at the rate of 2 percent of income tax. The tax resources collected through the cess were used for financing the government's education program for providing universal access to quality basic education. Later, an additional 1 percent was also added to the cess to finance higher education expansion. The revenues collected from the cess were earmarked to a specific fund, and they were allocated to fund central government's shares for education as well as the Free Meal program of the government.

Another example is related to Airline solidarity levy introduced in a group of countries led by France in 2004. The Airline Solidarity Contribution was added to the existing airline taxes in order to generate resources for financing aid for global health activities. Revenues from such tax collection was earmarked for the diagnosis and treatment of HIV, malaria and TB via UNITAID. This was actually a domestic tax that participating countries have agreed to coordinate and allocate to support UNITAID, and International Drug Purchase Facility for AIDS, TB and Malaria.

One of the classic cases of using earmarked taxes for financing health sector is from Australia. The Western Australian Health Promotion Foundation (Healthway) was funded by earmarked tobacco taxes, namely, a portion of the state tobacco franchise fee during the period 1990-97 in Australia. This fee was introduced under the WA Business Franchise (Tobacco) Act 1975 as a wholesale tax or license fee, which was paid in regular instalments by wholesale tobacco merchants.

Zimbabwe is one of the countries that had introduced a surtax on tobacco and cigarettes for education financing. The Government of Zimbabwe in its 2013 National budget introduced an excise duty on cigarettes and alcohol. The revenue generated through such mechanism was ring-fenced and earmarked for education budget, to contribute to the Education Medium Term Plan. The plan was envisaged to lead to the construction of 750 secondary schools, refurbishments of 24000 classrooms, restoration of professional status of teachers and promotion of electronic learning among other. Another innovative financing mechanisms introduced by Government of Zimbabwe was the AIDS Levy, created by an Act of Parliament, which is charged on individuals, companies and trusts at a rate of 3 percent of the amount of income tax assessed by Zimbabwe Revenue Authority. Funds raised through this are earmarked for financing 90-96 percent of the costs of National Aids Council (NAC) in implementing HIV/AIDS programs through an off-budget credit line from the Ministry of Finance.

More examples of using earmarked taxes for health sector are available from various countries. One such innovative earmarked tax is *financial transaction tax*. This type of tax was proposed in the EU, code-named as the "Robin Hood tax". The tax was introduced aiming at collecting a tenth of a percent of the transaction values of stocks and bonds and similar percent of the transaction values of derivatives to be earmarked for national and global health programs. This tax motivated Zambia to earmark 1 percent of the interest earned from savings, bonds and other financial instruments for HIV treatment. In line with the proposals, Brazil introduced a bank transaction tax in 2001 which collects 0.38 percent of bank withdrawals for health, but this tax was abolished in 2007. In Gabon, 1.5 percent of post-tax profits of companies handling remittances are earmarked for health. This type of options could be used for education sector as well.

Innovative arrangements with partnering countries

As the aid/donor engagement landscape is changing, exploring partnerships beyond the conventional partners and mechanisms is useful. There are emerging knowledge economies who are willing to provide bilateral assistance to countries like Uzbekistan through both finance and knowledge/technical expertise. For example, several African countries have explored partnerships with BRICS countries (Brazil, Russia, India, China and South Africa) and countries such as Korea for skills and higher education quality improvements. Given Uzbekistan's historical association with some of these countries, the government could explore support from interesting countries to build skills and technology in key areas in the country. Uzbekistan could also explore such partnerships with countries hitherto were not invited to the country for engaging in education sector improvements. The UN agencies (like UNICEF) can facilitate such partnerships. For example, the countries in Sub-Saharan Africa have come up with an initiative on "Partnership for Applied Science, Engineering and Technology" (PASET). Under PASET arrangements, the emerging economies' comparative advantages in many areas of skills development is effectively harnessed by facilitating the partnering countries' investments in skill development sector in the hosting country.

Channeling a share of natural resource revenues/ profits for education programs

Minerals and mining are an emerging sector in Uzbekistan's economy. Gold (along with cotton) is a major source of export revenue (around 20% of total exports?). Uzbekistan also has a large deposit of natural gas (used both domestically as well as exported); significant reserves of copper, lead, zinc, tungsten and uranium. It is often reported that inefficiency in energy use is generally high because of the low controlled prices which do not prompt consumers to conserve energy. Uzbekistan is rich in natural resources and has the potential of increasing its profits from extraction activities.

In several countries that are rich in resources or those which have recently discovered deposits, efforts to channel a part of the revenue or profits from natural resources to finance HD sectors is made. To "ensure that resource-rich countries embark on a path towards efficient, transparent and fair management of natural resources [3]" is one of the possibilities of generating additional resources that could be used for investing in social sectors. UNESCO's Global Monitoring Report of Education (GMR) 2012 elaborates that "for countries still in the initial stages of economic development, targeted investments in sectors that promote long-term growth and development, including education, yield high returns. Investing in a skilled workforce can help diversify the economy (Collier et al., 2009; Sachs, 2007)".

Botswana represents a good example of such resource mobilization. Botswana entered into a 50:50 agreement with a De Beers, a private company for mining diamonds. (Kojo, 2010). Returns to investment in foreign financial assets, managed by a special fund, have been directed towards education. This has enabled Botswana to consistently spend over 5 percent of its GNP on education since the mid-1970s, reaching 8.2 percent in 2010. Botswana, also adopted in 1994 a Sustainable Budget Index, a formula which directs some of its mineral revenue to health and education (Lange and Wright, 2002). Botswana today boasts of universal primary education and good results at secondary education level as well.

However, such success in using natural resource revenues for social sectors would require improved governance. Otherwise, the governments may become weak vis-à-vis private partners and could miss an opportunity to finance their own development. Chile and Zambia's cases provide contrasting stories in this regard. Both Chile and Zambia are leading copper producers in the world. In 1970, Chile was four times as rich as Zambia in terms of GDP per capita. By 2010, the gap had widened to 15 times [4]. It was estimated that Zambia lost US$63 million in revenue between 2002 and 2004, when copper prices began rising again, because it taxed mining activities insufficiently. Chile, on the other hand, has been able to use its copper wealth effectively to build a strong human capital base and reduce poverty from more than 40 percent of the population in 1990 to about 13 percent in 2013. In Chile, the volatility of copper prices generates volatility in government revenues. This has the potential to create macro imbalances, inefficient execution of investment projects and overexpansion followed by interruption of government programs, and cycles of inflation and unemployment. Chile chose to moderate these undesirable circumstances through creation of a Copper Stabilization Fund. Fiscal expenditures are defined on the basis of long-term estimates of revenue. During high revenue periods, revenues are saved in order to spend them during the years of low copper revenues. This fiscal scheme has helped to ensure more sustainable government programs. The quality of governance arrangements is critical to Chile's ability to invest its mineral wealth in development assets. Overall, the combination of sound economic policies, strong institutions, and a commitment to social development has helped reduce poverty and build human capital.[5]

3 EFA GMR 2012
4 GMR 2012
5 Arellano and Vial (2013).

Harnessing Diasporas

A recent World Bank study (Ajwad et al, 2014) estimates that **2 million** Uzbek citizens lived outside the country in 2010, which amounts to an emigration rate of approximately 7 percent of the population. Remittance transfers were equal to 5% of country's GDP which was $66.7 billion in 2015 [6]. Remittances play an important role in reducing the incidence and severity of poverty. Remittances are also associated with increased household investments in education, entrepreneurship and health – all of which have a high social return in most circumstances [7].

Diaspora can contribute to their home country in many ways – through remittances, trade and investment and transfer of skills and technology. An innovative and alternative option of harnessing diaspora saving is through issuance of diaspora bonds, Uzbekistan could learn from successful experiments elsewhere. Mobilization of diaspora funds is possible through the issuance of a diaspora bond, a retail saving instrument marketed to diaspora members (Ratha and Plaza, 2011). A diaspora bond is a debt instrument issued by a country – or potentially a private corporation – to raise financing from its overseas diaspora. They offer governments a flexible mechanism for raising large scale funding to support national budgets and fill financing gaps in development programs" (Education Task Force, 2012)[8]. While Israel (annually since 1951) and India (three occasions since 1991) who have resorted to issuing diaspora bonds for resource mobilization could provide more successful examples, there are examples from Africa as well – Ethiopia has issued bonds to its diaspora, and countries like Kenya, Nigeria, and Rwanda in Africa have also tried this successfully. The diaspora bonds can be used to rebuild the country's HD sectors and target the many Uzbeks living in several other countries. Even if a small proportion of the Uzbekistan diaspora are motivated/ persuaded to invest a small amount specifically for improving HD sectors, Uzbekistan could raise reasonable amounts for financing education sector.

A brief description of the advantages of diaspora bonds, as well as examples of successful implementation of diaspora bonds by different countries is described below. These sections have heavily drawn from the research of Dilip Ratha, Sonia Plaza and Suhas Kelkar's work at the World Bank.

Advantages of Diaspora bonds:

Diaspora bonds have several advantages, both for the issuer and for the emigrant who buys the bond[9]:

- Through retailing at small denominations, ranging from $100-$10,000, issuers can tap into the wealth of relatively poor migrants, although diaspora bonds are not necessarily limited to migrants.
- Diaspora bonds open new marketing channels such as churches, community groups, ethnic newspapers, stores, and home town associations in countries and cities where diaspora members reside in large numbers.
- A confident issuer could issue in local currency terms as migrants may have local currency liabilities in the issuing country and hence less aversion to devaluation risk. Migrants likely have better knowledge of their origin country's creditworthiness and likely have more legal recourse in the event of a default.
- Migrants are expected to be more loyal than the average investors in times of distress. And they might be especially interested in financing infrastructure, housing, health and education projects.
- A diaspora bond would offer a higher interest rate than the rate a diaspora saver earns from bank deposits in her country of residence, even as the diaspora investor demands a lower yield for these bonds compared to an international investor. Tax breaks and credit enhancement (first-loss guarantee, relatively senior creditor status) can enhance the attractiveness of these instruments for diaspora members.

Examples from Other countries in raising resources by harnessing the Diaspora

Israel: The Government of Israel was the first country to sell diaspora bonds and Israel has offered a flexible menu of diaspora bonds since 1951 to keep the Jewish diaspora engaged. Israel also views its diaspora as a

6 http://www.ayu.edu.tr/static/aae_haftalik/aae_bulten_en_80.pdf
7 Ratha, D and S. Plaza (2011): Harnessing Diasporas. Finance and Development
8 Education Task force: 2012: Innovative financing for Education: Moving forward"
9 Ratha 2010 http://blogs.worldbank.org//peoplemove/diaspora-bonds-for-development-financing-during-a-crisis

reliable source of external capital and has tapped their wealth and goodwill year after year on a regular basis and diaspora bond issuance as a catalyst for economic development and growth. Furthermore, the Jewish diaspora has often paid a large price premium, thereby providing a significant “patriotic” discount in borrowing costs[10]. The Government of Israel has established a Development Corporation for Israel (DCI) to manage the country’s diaspora bonds and boasts of having sold $33 billion worth of bonds worldwide since the program’s inception. A large proportion the proceeds such raised has been used in energy, telecommunications, transportation, water resources, and other essential infrastructure projects.

India: The Indian government had raised over $44 billion cumulatively from diaspora bonds it issued in 1991, 1998, and 2000. These bonds were used for supporting the balance of payments and also to raise financing during times when they had difficulty in accessing international capital markets. Unlike Israel which established the DCI to issue diaspora bonds, India relied on the government owned State Bank of India to the same. The Indian government restricted the purchase of this bond to investors of Indian origin. Also, unlike Israel which viewed Diaspora bonds as a method for raising resources on a regular basis, India used it only in times of balance-of-payments crisis situation. The diaspora bonds offered by State Bank of India in India were non-negotiable, fixed rate bonds with a five year maturity (in contrast to the ones offered by Israel’s DCI, which were non-negotiable, but provided a large menu of options, including maturities ranging from 1 year to 20 years).

Comparison of Israeli and Indian Diaspora Bonds

Israel	India
• Annual issuance since 1951	• Opportunistic issuance in 1991, 1998, and 2000
• Development-oriented borrowings	• Balanced-of-payments support
• Large though declining patriotic discount	• Small patriotic discount, if any
• Fixed, floating-rate bonds and notes	• Fixed-rate bonds
• 1- to 20-year maturities with single repayment at maturity	• Five-year with bullet maturity
• Targeted toward but not limited to diaspora	• Limited to diaspora
• Direct distribution by Development Corporation for Israel	• State Bank of India distribution in conjunction with international banks
• Registered with U.S. Securities and Exchange Commission	• Not registered with U.S. Securities and Exchange Commission

Source: Kelkar and Ratha (2011)

Bangladesh: In 2011, Bangladesh government had two US$ bonds (USD Premium and Investment Bonds) in issue that mainly targeted the nation’s diaspora but were also open for investment by any non-resident individual or investor regardless of their nationality. The two bonds carried an outstanding balance of USD $149.2 million and the government used the revenue to fund power and communications infrastructure development.

Ethiopia: Ethiopia is the first African country to have used the diaspora bond to help finance the estimated US $4.8 billion cost of constructing the Grand Renaissance Dam. The country’s earlier attempt to tap into the wealth of its diaspora through the Millennium Corporate Bond (2009) was not met with much success.

Greece: The Greek government hoped to raise US$3 billion (€2.15 billion) to help it weather its debt crisis by selling bonds in early 2011 to members of its diaspora. The government wanted to take advantage of the diaspora’s “patriotic” discount, issuing diaspora bonds with a yield of less than 5%, far below the 15% yield that two-year Greek bonds offered on the open market at the time. However, with such high levels of uncertainty in capital markets, the bond issuance was postponed.

Kenya: In August 2011, the Central Bank of Kenya announced that members of the country’s diaspora would be allowed to participate in tap sales of its new bond. The Kenyan government intends to use the US$ 216 million it hopes to raise from the bond issuance to fund infrastructure projects.

10 Kelkar and Ratha (2011)

Nepal: Open to Nepali citizens working in South Korea, Malaysia, Saudi Arabia, and the United Arab Emirates, the Nepal Rastra Bank issued Foreign Employment Bonds in 2010 and 2011. Although their remittances constituted 23 percent of the country's GDP, few Nepali diaspora members purchased the Foreign Employment Bond.

Nigeria: The head of Nigeria's Debt Management Office announced plans to sell diaspora bonds in 2012. The Nigerian government aimed at using the capital it earn from the issuance of these bonds to finance critical development and infrastructure projects, such as housing, power generation and distribution, agriculture, healthcare, and education. The African Development Bank partly guaranteed Nigeria's diaspora bonds.

Sri Lanka: Since 2001, the government of Sri Lanka had raised well over $580 million through the Sri Lanka Development Bond. In addition, the Sri Lankan government decided to open the sale of its treasury bills and bonds to Sri Lankan diaspora members and migrant workers to widen their investment base; increase the diversity and stability of the government securities market; and make it more convenient for Sri Lankans living abroad to access Sri Lankan securities.

Lessons for success and failure in implementing Diaspora Bonds

From various country experiences, a few factors that helped the diaspora bonds to be successful and few reasons for its failure in other countries are described below:

For Success	Failure
• Government playing an enabling role • Government providing an inclusionary framework • Government engaging diaspora in a partnership mode • Government using diaspora in a catalytic role	• Lack of marketing efforts/ publicity and short period of sale • Limited targeting • Financial reasons

Using Corporate Social Responsibility (CSR) funds for financing HD sectors

While many countries have specific sectors (mining, oil and gas etc.) from which resources are mobilized for social sector funding, another option is to generally target Corporate Social Responsibility (CSR) provisions and helping them to channel a certain percentage of the resources into a CSR fund to be used for social sectors. One such example is from India. The Government of India passed a Companies Bill in 2013 which requires companies to spend on social welfare activities. The bill makes it compulsory for companies of a certain size to spend 2 percent of their profits towards CSR activities. Specifically, the bill states that: (i) all companies with revenue greater than US$200 million or profits of US$1 million must spend 2 percent of the average of the last 3 years profits, towards CSR activity; and (ii) poverty alleviation, health care, education and social business ventures have all been included as potential areas of investment. The Government of Mauritius' Income Tax Act of Mauritius (1995) also provides that all companies must have a CSR fund that will be used to finance specific programs. Every profitable company is required to spend 2 percent of its chargeable income of the preceding year to implement (a) an approved program by the company (b) an approved program under the National Empowerment Foundation or (c) Finance an NGO[11].

Harnessing the potential of Private:

Given the need for resources, and shortage of the same with the government, private organizations are increasingly emerging as potential source of finance. Private foundations and corporations engage in many different ways and with varying motivations, ranging from altruistic philanthropy to self-interested investment. There are many foundations who actively and generously contribute to education sector.

11 Yoganand, R. (2011): Corporate Social Responsibility in Mauritius, http://www.slideshare.net/Ramtohul/corporate-social-responsibility-in-mauritius#

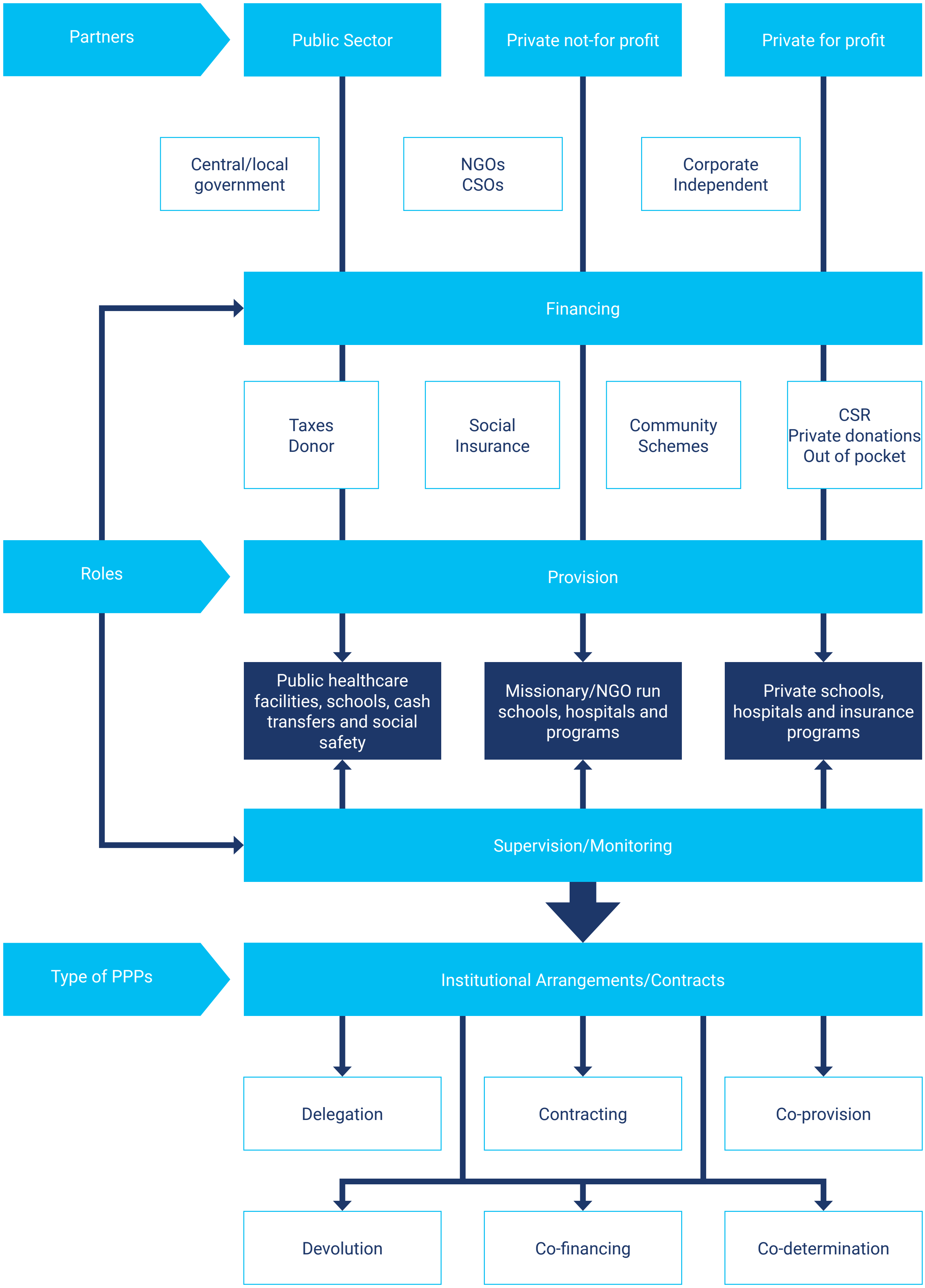
It is important for a country like Uzbekistan to attract resources from such foundations, especially those who contribute to Preschool education /ECE.

Public Private Partnerships (PPP): PPPs, a form of long-term contract between a government and a private entity through which the government and private party jointly invest in the provision of public services, is an arrangement through which the private sector takes on significant financial, technical and operational risks and is held accountable for defined outcomes. PPPs can be applied across many sectors and typically seek to capture private sector capital or expertise to improve provision of a public service. In the case of social sectors, PPPs could be more accurately described as public sector programs with private sector participation / collaboration. PPPs at the national level include the collaboration of governments, donors and companies for the development of schools / health centers and programs within schools/health centers. If partnerships are to be successful, and have both clear mutually agreed upon objectives and risks, there are some underlying characteristics that must be in place[12]. These characteristics include: (i) clearly specified, realistic and shared goals; (ii) clearly delineated and agreed roles and responsibilities; (iii) distinct benefits for all parties; (iv) the perception of transparency; (v) active maintenance of the partnership; (vi) equality of participation; and (vii) meeting agreed obligations.[13]

Jutting (1999) provided a framework for PPPs in health sector, which is applicable to other social sectors as well.

12 Mitchell, M. () An overview of Public Private Partnerships in Health, https://www.hsph.harvard.edu/ihsg/publications/pdf/PPP-final-MDM.pdf

13 K. Buse and G. Walt, Global public-private partnerships: part II –what are the health issues for global governance? (Bulleting of the World Health Organization, 2000, vol. 78, no. 5, p.704



Source: Jutting, J (1999) Public Private partnership and social protection in developing countries: case of the health sector, ZEF, University of Bonn http://www.oecd.org/dev/devcom/2510186.pdf

What is needed for successful Public Private Partnerships in the Social Sector?

Legal and regulatory framework

- Legal and regulatory framework.
- Common regulation in public – private.
- Minimum standards for quality of services.

Transparency and Accountability

- Accountability and Monitoring.
- Transparency and Fairness.
- Social accountability.
- Competition for inputs and outputs (both).

Suitable Public policies

- Policies / Rules. Regulations / Law. (Government).
- Enabling environment.
- Continuity of policy.
- Avoid duplication.

Commitment to Public Good

- Private Sector
- To provide non-profit services.

Common Understanding

- Clear demarcation of responsibility.
- Clear objectives and efficient organization on the structure (both).

Sharing of Resources

- Mutual benefit.
- Incentive and concessions.
- Joint projects in system improvement (public – private).
- Share cost and responsibility.
- Communication and information sharing (public + private).
- Provide manpower and financial resources (both).

Consumers and Community

- Consumer's informed choice.
- Community involvement in planning and monitoring of services.
- Consumer participation

Source: The Asian Development Bank Institute conference on Public-Private Partnerships in the Social Sector, July, 1999 Tokyo, Japan

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