



The International Center for Not-for-Profit Law

ANNUAL REPORT

2002 – 2003

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ICNL MISSION

“The International Center for Not-for-Profit Law (ICNL) is an international not-for-profit organization that promotes an enabling legal environment for civil society, freedom of association, and citizen participation around the world.”



INSTITUTIONAL SUPPORT

ICNL gratefully acknowledges the following institutions for their support over the years:

American Express Foundation, Academy for Educational Development, Aga Khan Foundation, the Alcoa Foundation, Arca Foundation, Armenian Assembly of America, Asia Development Bank, AT&T Foundation, Alcoa Foundation, Helen Bader Foundation, Stefan Batory Foundation, Catholic University of America, Center on International Cooperation, Charities Aid Foundation, Chemonics International, Inc., Chevron Corporation, Canadian International Development Agency, Compton Foundation, Counterpart International, Development Alternatives, Inc., East-West Management Institute, Eurasia Foundation, Fiduciary Foundation, FIP Poland, Ford Foundation, GE Fund, Himalaya Foundation, ILI, International Monetary Fund, Henry M. Jackson Foundation, W.K. Kellogg Foundation, John D. and Catherine T. MacArthur Foundation, C.S. Mott Foundation, New Zealand Agency for International Development, Open Society Institute, UNHCR, Oxfam, PACT, Patterson, Belknap, Webb & Taylor, Rockefeller Brothers Fund, Rockefeller Foundation, RONCO Consulting Corporation, Save the Children, Urban Institute, The United States Agency for International Development, Vietnam Assistance for the Handicapped, Wallace Global Fund, World Bank, World Learning.

GEOGRAPHIC SCOPE OF ICNL ACTIVITIES

EUROPE

*Albania
Armenia
Azerbaijan
Belarus
Bosnia-Herzegovina
Bulgaria
Croatia
Czech Republic
Estonia
France
Georgia
Germany
Hungary
Ireland
Kosovo
Latvia
Lithuania
Macedonia
Moldova
Netherlands
Poland
Romania
Russia
Serbia and Montenegro
Slovakia
Slovenia
United Kingdom
Ukraine*

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*Argentina
Belize
Brazil
Canada
Colombia
Costa Rica
Dominican Republic
El Salvador
Guatemala
Honduras
Mexico
Peru
Trinidad-Tobago
USA
Venezuela*

OCEANIA

*East Timor
Fiji
Kiribati
Marshall Island
Micronesia FS
Nauru
New Zealand
Palau
Papua New Guinea
Samoa
Soloman Islands
Tokelau
Tonga
Tuvalu
Vanuatu*

AFRICA

*Cameroon
Egypt
Ghana
Kenya
Malawi
Morocco
Mozambique
Nigeria
South Africa
Tanzania*

ASIA

*Afghanistan
Bangladesh
Cambodia
China
India
Indonesia
Iran
Israel
Japan
Jordan
Kazakhstan
Kyrgyzstan
Laos
Mongolia
Nepal
Pakistan
Taiwan
Tajikistan
Thailand
Uzbekistan
Vietnam
West Bank-Gaza
Yemen*



LETTER from the CHAIRMAN

This is a time of change for the not-for-profit world. Relationships within civil society--however one interprets that important but elusive concept--are changing. How civil society relates to government is changing. ICNL must keep abreast of the changes; and it must be able to respond to them quickly and effectively.

I commented last year that laws are not self-implementing. Vital as good not-for-profit laws are, merely putting them in place is not sufficient. They must be applied in the spirit of encouraging responsible civil society. Even good laws can be abused--can, for example, be distorted as tools for control. Fears about the misuse of civil society organizations for terrorist purposes--much exaggerated in my view--lead to calls for more accountability. The right response is not standoff. Civil society needs to demonstrate that it has integrity, that it is responsible. A good framework, underpinning freedom for civil society, balanced with accountability, is necessary.

One of ICNL's essential tasks is to support this, by sharing its experience of good practice around the world with local partners seeking to develop effective arrangements that suit their circumstances.

Given the diversity of civil society and the cultures within which it functions, "one size fits all" is no more applicable to ICNL's work than it is in other spheres of our increasingly diverse if global world. One welcome event in the development of the ICNL network to meet these challenges is the evolution of the Budapest office into an independent organization, part of the ICNL network but advancing its own regional responsibilities and expertise.

Enormously important for the way ICNL works in the future is the thoroughgoing review of how ICNL uses its considerable Internet Services (ISP) dimension. Thanks to the generosity and commitment of the Ford Foundation, the Bridgespan Group has examined ICNL's ISP arrangements from top to bottom. ICNL's Internet Services are clearly at the heart of the ICNL global communications, a primary vehicle for our work in the future. The way in which ICNL makes available its unrivalled store of not-for-profit legal materials is critical--how we disseminate information most effectively and how we support our ISP capacity with tailored services and a variety of funding streams.

The Bridgespan review makes clear that ICNL must devote considerable resources in the coming years to meet the challenge of expanding and maintaining its vital ISP capacity in order to serve the many who will rely upon it.

Richard Fries



LETTER from the PRESIDENT

During the past year, ICNL has continued fine-tuning its activities and developing new ways to convey their importance to supporters and partners.

We are, of course, holding fast to our principal mission: the enactment and implementation of laws that promote freedom of association, citizen participation, and civil society. But in two respects, different circumstances have required modest adjustments to our approach.

First, as our attention has moved increasingly to transitional societies in the developing South, we have confronted more complex political, economic, and social patterns and traditions. As a result, we have begun placing even greater weight than before on the cultural and religious contexts that influence every step in enacting and enforcing laws and on their ultimate impact.

Second, we have become more flexible in deploying our resources, particularly in developing countries such as Tanzania and in post-conflict areas such as Kosovo and Afghanistan. To enhance our effectiveness, we are increasingly forming ad hoc teams, in which ICNL staff work alongside local and international consulting partners as well as specialists from such nonlegal disciplines as sociology, religion, and communications. Consequently, ICNL is relying more and more on the many friends who share our goals--Board members and advisors as well as outsiders--to supplement the strengths of our relatively small staff.

In addition, ICNL has just completed a review of its Internet Services. We hope, with adequate support, to expand them. An effective Internet Services Program is essential if we are to make our legal resources available when and where they can make a meaningful difference.

Finally, ICNL continues to explore ways of expanding and enhancing its organizational network. Our affiliate in Bulgaria, BCNL, continues to grow stronger and more self-sustaining. Our Budapest office is about to forge a new path as the European Center for Not-for-Profit Law, a Hungarian entity. And we are exploring imaginative ways of expanding ICNL's support for civil society in the South Pacific, Africa, the Middle East, Latin America, and Asia.

Under the leadership of a strong Board, and with the proven skills of an energetic and able staff in Washington and abroad, we are ready for the opportunities and the challenges of the years to come.

Stephan Klingelhofer

ICNL's WORK

For over a decade, ICNL has worked to advance a simple proposition: people ought to have a voice in the decisions that affect them, whether formal or informal, governmental or private. To that end, ICNL has contributed its legal resources to scores of initiatives seeking to strengthen civil society and civil society organizations (CSOs) by reforming the underlying regulatory framework. ICNL has also supported educational projects that help build people's capacity to affect the course of government through a better understanding of the laws and processes that govern civil society.*

In seeking to nurture civil society, many countries confront similar obstacles, yet local history and culture always impose distinct contours. For ICNL, pragmatism and principle alike argue for locally developed solutions. ICNL seeks to inform decision-makers, not to supplant them. Its methodology serves as a model of participatory engagement.

The results? In one country after another, mechanisms that promote more responsive government. Greater openness on the part of parliaments and government ministries. Deeper and more widespread recognition of the benefits of corporate responsibility. Farther-reaching freedom of association. And, as a result, a stronger civil society.

In collaboration with regional offices, local and international consulting partners, and affiliated organizations, ICNL undertook a

* The term "civil society organization" (or "CSO") is used in lieu of the more common "non-governmental organization" ("NGO") because it more accurately reflects the broad range of organizations, formal and informal, registered and not, which comprise civil society around the world.

range of activities in 2002-3 that embody this unique, and uniquely effective, approach.

CREATING AN ENVIRONMENT FOR CHANGE

The importance of civil society is not always self-evident. In many countries, citizens and even business and political leaders have no conception of how civil society can contribute to development and policymaking. For some government officials, in addition, the potential of an invigorated, independent civil society can seem to pose more risk than benefit. Accordingly, public understanding is an essential prerequisite to legal reform. ICNL fosters public understanding in several vital ways:

- ? **Participating in workshops and public forums on civil society**
- ? **Helping local advocates develop and deploy effective campaigns for legal reform**
- ? **Training leaders in government and civil society to implement a new regulatory regime**
- ? **Working with contacts in the media to increase public awareness of the advantages of a strong civil society**

A few representative examples from the past year:

Post-Taliban *Afghanistan* had made scant progress toward a new legal framework for civil society because, we found, government officials viewed CSOs as dishonest or irrelevant to the country's need for development assistance. ICNL's team

launched a major effort to educate Afghan officials at all levels. ICNL also helped generate widespread and diverse participation in the process of developing legislation to govern civil society. These frank and open discussions significantly improved relations between government and civil society organizations.

In *Tanzania*, ICNL is in the midst of a two-year project to educate government officials and the public about the purposes and contributions of civil society. Despite opposition from government at the highest level, civil society organizations in Tanzania are working together to raise their public profile and to bring about legislative reform that will ensure their sustainability.

In *Armenia*, ICNL has joined the Armenian Assembly of America and other partners to provide training on advocacy, rights, and responsibilities. Participation in legislative processes have significantly increased and resulted in the adoption of a new progressive law on Public Foundations.

In *Kazakhstan* and *Kyrgyzstan*, ICNL worked with the Center for Corporate Citizenship of the U.S. Chamber of Commerce on a series of meetings with local and international business leaders. These events highlighted the potential of corporate philanthropy to aid development and to sustain public participation in improving the countries.

In several *South Pacific nations* as well as *South Africa* and *Ghana*, ICNL helped inform leaders from government and civil society on the purposes and contributions of civil society organizations.

CAPACITY BUILDING AND EDUCATION

Central to ICNL's vision, capacity building is incorporated into all our activities. ICNL seeks to give civil society leaders, government officials, parliamentarians, judges, lawyers, and others the skills and information to strengthen the legal framework that supports civil society. Capacity building activities include the following:

- ? **Workshops and seminars on international best practices**
- ? **Local-language publications about laws affecting civil society organizations**
- ? **Cross-regional technical assistance**
- ? **Fellowships and study tours**
- ? **Law school courses and clinical training on civil society law**
- ? **Fellowships and internships for law students and young lawyers**

Some examples of projects designed expressly to build local capacity:

ICNL's local affiliate in *Bulgaria*, BCNL, has succeeded in attracting significant support from outside sources as it moves toward self-sustainability in 2004.



ICNL Senior Vice President Doug Rutzen leads a seminar on Judicial Training

During the past year, ICNL also undertook a comprehensive strategic planning process for its CEE program. Based in this process, ICNL will indigenize

its regional office in Budapest. Specifically, the office will transform into the European Center for Not-for-Profit Law (ECNL), which will support local partners and serve as the catalyst for regional networking and cross-border initiatives.

In March 2003, ICNL collaborated with Viet Nam Assistance for the Handicapped on a Washington study tour for government officials from *Vietnam*. Participants were part of a working group exploring improvements to the regulatory structure governing Vietnamese civil society. Based in part on what they learned during the tour, they are preparing to draft a comprehensive new legislative regime. They have requested ICNL assistance in the process.



Vietnamese government officials meet with Maryland State officials in March 2003.

We developed and published materials for use by practitioners, CSOs, officials, and others in a number of places, including *Armenia, Bosnia, Bulgaria, Croatia, Macedonia, the Central Asian republics*, as well as regionally within *Central and Eastern Europe (CEE)* and *the South Pacific*.

ICNL has developed websites to serve regional needs in both *CEE* and *Central Asia*. These contain laws and reports pertinent to those regions as well as a link to the central ICNL website.

To strengthen local CSO capacity, ICNL consultations help civil society organizations resolve compliance and organizational issues. Our *Bulgaria* affiliate has conducted hundreds of consultations by e-mail and in person. In *Central Asia*, local partners in ICNL's offices have provided consulting services to more than 200 local organizations as well as numerous international organizations.

Our educational programs continue at law schools in *CEE*, including clinical law programs in selected schools. These programs, initiated by ICNL and still supported with information and instructional aid, are now largely self-operated. In addition, ICNL continues its internship and fellowship programs, both in Washington and abroad, for approximately ten law students and young lawyers from countries served by ICNL. Along with hosting students from *Europe*, ICNL will have in residence a young lawyer from the Nonprofit Partnership in *South Africa* this year.

ICNL has expanded and deepened its relationships with universities around the world. ICNL and the *University of the South Pacific* have cooperated in a regional law reform project, for example, and our Budapest office has taught a clinical project on civil society law at the *Central European University*. We are exploring possible collaborations with other universities.

In cross-regional activities, ICNL's Budapest staff participated in a public roundtable in *Kiev*; a *Georgian* student interned in the Budapest office; ICNL hosted a conference on educational initiatives in *CEE* and *the former Soviet republics*; and ICNL expanded its CSO Tax Survey to include *CEE* and *the former Soviet republics*.

LEGISLATIVE AND IMPLEMENTATION ASSISTANCE

ICNL continues to provide technical assistance and best-practice information to support local initiatives for drafting, advocating, enacting, and implementing legislation concerning:

- ? **The registration and legal framework governing civil society**
- ? **Tax and fiscal provisions affecting civil society organizations and their donors**
- ? **Citizen participation and advocacy**
- ? **Endowments, procurement, partnerships between civil society organizations and government, and other issues affecting civil society**

Our legislative and implementation assistance -- in many ways the very heart of ICNL's activities -- has significantly improved the laws governing civil society as well as organizational compliance and transparency around the world. Beyond those benefits, our work has led to widespread parliamentary and ministerial reforms, opening up legislative and policy development processes to the citizenry.

ICNL and its partners encourage the most open possible discussions between civil society organizations, the public, the parliament, and the government. Open discussions ensure better information and, thus, better legislative and regulatory frameworks.

A few examples of ICNL's Legislative and Implementation Assistance during the past year:

In *Tanzania*, ICNL continued working through local partners to encourage the government to support a comprehensive

law that would fully implement the principles in the CSO Policy adopted in late 2001. Initial results were mixed: the new law includes only some of the suggested provisions, largely because of restricted access to decision-makers in the government. The civil society sector has now been energized, though, and with ICNL support, an education and advocacy campaign to amend the law is well underway. Drafting recommendations are currently being prepared.

"We highly appreciate the cooperation of ICNL in previous activities as well as in this visit. We will carry out a number of support activities and research to prepare for an NGO law of Viet Nam. We hope to continue the cooperation with ICNL in the coming activities."

**Dr. Dang Quoc Tien, Vice Minister
Minister of Home Affairs, Viet-Nam**

With ICNL support, the *Kyrgyzstan* parliament enacted amendments to the tax code with major benefits for civil society organizations and their donors, and rejected harsh registration regulations sponsored by the government.

Hard work by ICNL's staff and partners has significantly improved draft laws on foundations and charities in *Uzbekistan* and *Armenia*.

With ICNL assistance, a draft law is under final consideration in *Afghanistan*. If enacted in the form we expect, it will represent an important step in the democratization of that beleaguered nation.

ICNL also contributed to the following: in *Croatia* enactment of the Law on Humanitarian Assistance, which creates a more transparent framework for NGOs

providing humanitarian aid ; in *Bulgaria*, enactment of the Social Assistance Act to define government-civil society contracting practices; in *Bosnia*, implementation of a multi-layered CSO framework; and in *Kosovo*, promotion of municipal rules and procedures for CSO and public participation.

In the *Czech Republic*, ICNL has helped revise the Law on Foundations to improve the investment environment. We have also assisted civil society organizations attempting to influence prospective revisions to the Civil Code.

In *Ukraine*, ICNL supported amendments to the Law on Taxation of Income of Enterprises that allow civil society organizations to accumulate assets, thereby providing a basis for development of community foundations.

GLOBAL AND REGIONAL INITIATIVES

ICNL helps develop networks of CSO law specialists at the domestic, regional, and global levels. We provide legal information, expertise, and opportunities to share experiences. Initiatives include the following:

- ? **Regional and global research and publications**
- ? **Global technical assistance**
- ? **Regional conferences and workshops**
- ? **A compendium of current country, regional, and international research and country reports concerning civil society law**

Some examples from the past year:

ICNL has continued its groundbreaking work in *privatization of*

social services and allocation of government funds to civil society organizations.

The Open Society Institute publication to which ICNL was a major contributor, *Guidelines for Laws Affecting Civil Society*, will soon be published in an updated edition.

The Comparative Survey of NGO Framework Legislation has been revised and translated into several languages.



Program Director Cathy Shea and Legal Counselor Pavel Smiltneks discuss project with legal interns Jonathon Nelms and Art Dicker

ICNL participated in the sixth annual *Microfinance Conference in Moscow*, as well as in regional conferences on civil society sustainability in the South Pacific.

The *NGO Tax Survey* is being updated and will cover CEE and the former Soviet Republics.

ICNL participated in the Council of Europe's development of *draft principles for civil society organizations in Europe*.

"Today, one year since we started the cooperation (on tax reform), one can recognize evident progress. I hope that the support of ICNL will continue and that our cooperation will further deepen. The current excellent cooperation gives me the freedom to ask for your help whenever it is needed."

Slavko Lazovski, Macedonian Ministry of Finance

ICNL sponsored a workshop in May 2003 for *law school educators* from CEE and the former Soviet Union, as well as a workshop for participants in the *Partnership Project* at which representatives from several CEE countries discussed the impact of European Union accession on civil society and other issues of mutual concern.

INTERNET SERVICES

The Internet Services Program (ISP) advances ICNL's mission by generating interest in CSO law reform and by increasing local capacity through shared information and expertise.

In early 2003, thanks to a generous grant from the Ford Foundation, ICNL launched a six-month marketing study led by the Bridgespan Group to assess how our Internet Services Program could both deepen our impact on the ground and extend our reach to new places. As a result, we have incorporated our Internet strategy throughout all our programs. ISP itself also serves as a resource for CSO law reform through sharing data and providing a means for collaboration with and among partners.

After extensive research and user feedback, the ISP team has concentrated on enhancing four major categories of services:

- ? **Sharing expertise**
- ? **Providing knowledge**
- ? **Facilitating process**
- ? **Training stakeholders**

To enhance sharing of expertise, ICNL is revamping its major publication, *The International Journal of Not-for-Profit Law (IJNL)*. Under a new editor, the online *IJNL* will be more thematically focused, with several articles in each issue addressing a

single broad topic. It will be more participatory, featuring contributions from a wider array of writers and guest editors. And it will be more attentive to the developing world, especially the South. These enhancements will make *IJNL* more useful to all its readers--attorneys, organization managers, government officials, scholars, students, activists, and others.

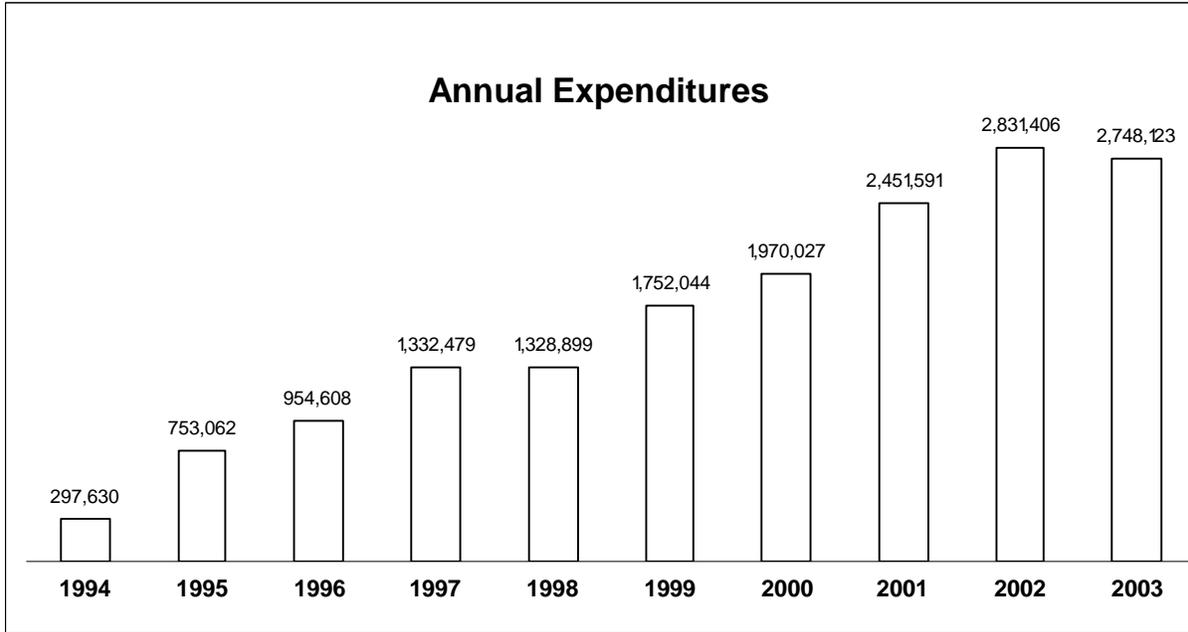
“ICNL’s web site is the only game in town in terms of the sheer amount of documentation and focused legal analysis”

**Andrew Green,
Center for Civil Society Studies
Johns Hopkins University**

Other planned improvements to ISP include a more user-friendly database, a timely newswire service, online bulletin boards and listserves for geographic- and topic-based collaboration, and online country- and topic-driven seminars. Given sufficient support, ICNL hopes over time to continue refining its ISP capacity and to incorporate pay-for-use features for certain categories of users.

ICNL made considerable progress on the Council on Foundations’ *United States International Grantmaking (usig.org)* project. USIG aids international grantmaking by making available recommended forms with instructions, country reports and laws, and useful information and resources. ICNL has written 29 country notes on legal issues affecting U.S. grantmakers in countries they serve since the inception of the project, and has updated a majority of the notes in 2003. In addition, ICNL has played a major role in making the USIG website more instructive and user-friendly.

ICNL FINANCIAL REPORT



ICNL FINANCIAL REPORT

INTERNATIONAL CENTER FOR NOT-FOR-PROFIT LAW, INC.

STATEMENTS OF ACTIVITIES AND CHANGES IN NET ASSETS
FOR THE YEARS ENDED DECEMBER 31, 2002 AND 2001

	2002				2001	
	<u>Unrestricted</u>	<u>Temporarily Restricted</u>	<u>Total</u>	-	-	<u>Total</u>
PUBLIC SUPPORT AND REVENUE						
U.S. Government and pass-through grants	-	2,612,839	2,612,839			3,719,451
Foundation and corporation grants	73,638	-	73,638			574,940
Individual Contributions	6,715		6,715			9,400
Other	507		507			774
Net assets released from restrictions	<u>2,783,594</u>	<u>(2,783,594)</u>	-			-
Total public support and revenue	<u>2,864,454</u>	<u>(170,755)</u>	<u>2,693,699</u>			<u>4,304,565</u>
EXPENSES						
Program Services	2,228,098	-	2,228,098			1,811,386
General and administrative	<u>603,308</u>	-	<u>603,308</u>			<u>640,205</u>
Total Expenses	<u>2,831,406</u>	-	<u>2,831,406</u>			<u>2,451,591</u>
Changes in Net Assets	33,048	(170,755)	(137,707)			1,852,974
Net Assets at beginning of year	<u>1,085</u>	<u>2,246,716</u>	<u>2,247,801</u>			<u>394,827</u>
Net Assets at end of year	34,133	2,075,961	2,110,094			2,247,801

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