

Rebalancing Public Partnership

Innovative Practice Between Government
and Nonprofits from Around the World



EDITED BY

John Brothers

A **Gower** Book

ROUTLEDGE

Rebalancing Public Partnership

Reviews of *Rebalancing Public Partnership*

A perennial question for nonprofits and foundations is how best to interact with, enhance and even transform the work of government in the pursuit of social good. This new resource from Brothers et al. gets to the heart of the complexities as well as the power of relationships between governments and the nonprofit sector in a way that can yield insights for all of our work.

Kathleen P. Enright, President and CEO, Grantmakers for Effective Organizations

Some of society's most important work takes place at the intersection of non-profits and government—from service provision to scientific research to policy innovation. And as our society evolves, so must the relationships between government and non-profits.

Jacob Harold, President & CEO, GuideStar

This book examines the relationship between nonprofits and governments, between society and the state, in several countries and reflects on fundamental questions of political and social transformation.

Elizabeth D. Knup, China Representative, Ford Foundation

The relationship between governments and non-profits is built on the shifting sands of political and social discourse, yet, making this relationship work is critical in supporting and sustaining resilient communities. This book provides a rare and invaluable international analysis of this important relationship and should be compulsory reading for government and non-profit leaders.

David Crosbie, Chief Executive Officer of the Community Council for Australia

As governments at the state and federal level look for ways to strengthen the community and create jobs, one issue is paramount; the need to re-evaluate the role non-profits play in the economy. As major employers and dynamic sources of investment revenue, the time has come to move past the .com/.org divide, and roar into the future as equal partners.

Robert Egger, President, L.A. Kitchen, USA

John Brothers does the charitable sector a great favor in undertaking his excellent walk through the history of the sector and its relationship with government. While each chapter has the distinctive imprint of the particular author, collectively they offer a comprehensive picture of the charitable sector and its complex, often troubling and always dynamic association with government in the US and around the world.

Diana Aviv, President & CEO, independent sector

Rebalancing Public Partnership brings a global perspective to the interaction of governments and nonprofit organizations in the making of public policy and delivery of services. My experience in New York City was a continuous courtship of these dynamics, and this volume brings an international perspective on how this plays out with governments at all levels.

Linda Gibbs, Principal, Bloomberg Associates

This is a timely overview of the current relationship between the non-profit sector and government in Trinidad and Tobago. The author provides valuable reflections on how the policy, and the legal and fiscal framework, could be improved in ways that would enhance national development, which is the common goal.

Mrs Zalayhar Hassanali, Former First Lady of the Republic of Trinidad and Tobago (1987–1997)

Rebalancing Public Partnership

Innovative Practice Between Government
and Nonprofits from Around the World

Edited by
JOHN BROTHERS

Visit the Government and Nonprofit Handbook
website at:

www.rebalancingpublicpartnership.com

 **Routledge**
Taylor & Francis Group
LONDON AND NEW YORK

First published 2015 by Gower Publishing

Published 2016 by Routledge

2 Park Square, Milton Park, Abingdon, Oxon OX14 4RN

711 Third Avenue, New York, NY 10017, USA

Routledge is an imprint of the Taylor & Francis Group, an informa business

Copyright © John Brothers 2015

John Brothers has asserted his right under the Copyright, Designs and Patents Act, 1988, to be identified as the editor of this work.

All rights reserved. No part of this book may be reprinted or reproduced or utilised in any form or by any electronic, mechanical, or other means, now known or hereafter invented, including photocopying and recording, or in any information storage or retrieval system, without permission in writing from the publishers.

Notice:

Product or corporate names may be trademarks or registered trademarks, and are used only for identification and explanation without intent to infringe.

British Library Cataloguing in Publication Data

A catalogue record for this book is available from the British Library

The Library of Congress has cataloged the printed edition as follows:

Rebalancing public partnership : innovative practice between government and nonprofits from around the

world / [edited] by John Brothers.

pages cm

Includes bibliographical references and index.

ISBN 978-1-4724-3368-8 (hardback)

1. Nonprofit organizations. 2. Administrative agencies.

3. Public-private sector cooperation. I. Brothers, John, 1966–

HD62.6.R433 2015

658'.046–dc23

2015010128

ISBN: 9781472433688 (hbk)

ISBN: 9781315603896 (ebk)

Contents

| | |
|----------------------|-----|
| List of Figures | vii |
| List of Tables | ix |
| List of Contributors | xi |
| Preface | xv |

PART I AMERICAN PERSPECTIVES

| | | |
|---|--------------------------------------------------------------------------------------------------------------------------------------------------------------|----|
| 1 | The American Nonprofit Sector—A Historical Framing Toward Understanding Modern Day Approaches to Federal Policy, Advocacy, and Contracting | 3 |
| | <i>John Brothers</i> | |
| 2 | Nonprofit–Government Relationships in New York City | 29 |
| | <i>James A. (Jack) Krauskopf</i> | |
| 3 | State Perspective: Texas’s Perspective on State Government–Nonprofit Relations | 47 |
| | <i>Elizabeth Darling</i> | |
| 4 | Federal Perspective: The Shifting Partnership Between Government and Nonprofits and its Implications for Federal Policy | 63 |
| | <i>Pat Read</i> | |
| 5 | Federal Case Study: Recent US Federal Policy—Identifying Evidence and Going Broad and Deep in the Effort to Achieve Nonprofit Impact at Scale | 75 |
| | <i>Gretchen Van der Veer</i> | |

PART II INTERNATIONAL PERSPECTIVES

| | | |
|---|------------------------------------------------------------------------------------------------------------------------|-----|
| 6 | A Bridge Between US and International Perspectives: Deliberate Relations Between Governments and Nonprofits | 93 |
| | <i>John Casey</i> | |
| 7 | Australia: Federal Government and Nonprofit Relations in Australia | 109 |
| | <i>Paul Ronalds</i> | |

| | | |
|-----------|-------------------------------------------------------------------------------------------------------------------|------------|
| 8 | Trinidad and Tobago: The Nonprofit Sector and Government in Trinidad and Tobago | 129 |
| | <i>Sarah McIntosh</i> | |
| 9 | Scotland: Why Service Design is the Most Important Discipline You've Never Heard Of—A Scottish Perspective | 155 |
| | <i>Lauren Currie and Lucy Stewart</i> | |
| 10 | China: The Relationship Between Nongovernmental Organizations and the Government in China | 173 |
| | <i>Guosheng Deng, Chien-Chung Huang, and Yang Wang</i> | |
| | <i>Index</i> | 187 |

List of Figures

| | | |
|------------|--------------------------------------------------------|-----|
| Figure 8.1 | Map of Trinidad showing local government council areas | 132 |
| Figure 8.2 | Results of the CSB election held in September 2014 | 148 |

This page has been left blank intentionally

List of Tables

| | | |
|-----------|----------------------------------------------------------------------------------------|-----|
| Table 6.1 | Establishment State Task Forces on contract | 103 |
| Table 8.1 | Breakdown of charitable organizations approved by the Ministry of Finance | 138 |
| Table 8.2 | Breakdown of nonprofits registered with the Ministry of Community Development | 139 |
| Table 8.3 | Breakdown of nonprofits listed in the active NGO list by geographic area | 140 |
| Table 8.4 | Breakdown of nonprofits listed in the active NGO list by service area | 141 |
| Table 8.5 | Number of donors per thematic area in Trinidad | 144 |
| Table 8.6 | Subventions from government to nonprofit organizations in 2012 and 2013 by Ministry | 146 |
| Table 8.7 | Executing agency type in Trinidad | 147 |

This page has been left blank intentionally

List of Contributors

John Brothers currently serves as the President, T. Rowe Price Foundation, and President of the Program for Charitable Giving. Previously Dr. Brothers served as the Founding Principal of Quidoo Consulting, a consulting firm servicing nonprofit, philanthropic and government efforts throughout the US and internationally. Quidoo Consulting has been contracted by hundreds of organizations and Dr. Brothers has trained or spoken to thousands in all areas of philanthropy, public policy, capacity building, and organizational development. Dr. Brothers began his career as a practitioner, serving in a variety of roles ranging from front line to program management to executive roles, including COO and CEO.

Dr. Brothers has a Doctorate in Law and Policy from Northeastern University, an MPA in Nonprofit Management from New York University and an MBA in Public Policy from American Public University from which he started at Columbia. He has taken additional studies at Georgetown University and the London School of Economics. He is an Adjunct Professor in Social Welfare Policy at Rutgers University and teaches nonprofit and philanthropic studies at New York University. Dr. Brothers recently served as a Visiting Scholar at the Hauser Center for Nonprofit Organizations at Harvard University and has served in fellowships with the Higher Education Consortium for Urban Affairs and the Children's Defense Fund. He is an International Advisor to CO3, an intermediary servicing nonprofits in Northern Ireland.

Dr. Brothers, a Certified Fundraising Executive, served as the Co-Editor of the *Journal for Nonprofit Management* in his role as a Senior Fellow with the Support Center for Nonprofit Management. Dr. Brothers has been a writer with the *Stanford Social Innovation Review*, *Nonprofit Quarterly* and the *Huffington Post* and has published a recent book on organizational change through Jossey-Bass. He has been interviewed, referenced, or quoted in dozens of local, national, and international media outlets including the *Washington Post*, *Newsweek-Japan*, ABC News, *The New York Post*, and the *Wall Street Journal*.

James A. (Jack) Krauskopf came to Baruch in 2004 and is Distinguished Lecturer and Director of the Center for Nonprofit Strategy and Management. In addition to public and nonprofit management, his teaching and research include policy and administration of human services and emergency preparedness and recovery.

He was previously Chief Program Officer for the 9/11 United Services Group, which was formed in 2001 to coordinate the social services organizations assisting people affected by the September 11 World Trade Center attack. During nearly 15 years at The New School (formerly New School for Social Research), he was Dean of the Robert J. Milano Graduate School of Management and Urban Policy, Senior Vice President for Administration and Finance, and faculty member in urban policy.

Mr. Krauskopf has held several public sector positions, including Administrator/Commissioner of the New York City Human Resources Administration under Mayor Ed Koch, Deputy Secretary of the Wisconsin Department of Health and Social Services (including Chairman of the Parole Board), Deputy and Acting Director of the Cleveland Department of Human Resources and Economic Development during the administration of Mayor Carl Stokes, and Director of a Rutgers University-based research office to assist Mayor Kenneth Gibson of Newark. He also served as President of the Corporation for Supportive Housing, and has been a senior fellow at the Aspen Institute in New York working on human services policy issues.

He is an active writer and speaker on public policy, human services, and related urban issues. In addition to Baruch College and the New School, he has taught at Princeton University's Woodrow Wilson School, the University of Wisconsin, and Rutgers Law School. He is on the boards of the Center for Urban Community Services (former Chair), United Neighborhood Houses (Chaired the Policy and Advocacy Committee), Citizens' Committee for Children, Cultural Institutions Retirement System (Chaired the Investment Committee), and Brotherhood-Sister Sol. He is a member of the NYC Independent Budget Office advisory board and other public service advisory groups.

He has a BA in Government from Harvard and a Master's in Public Affairs from the Woodrow Wilson School of Public and International Affairs at Princeton.

Elizabeth Darling, CAE is the CEO/President of the OneStar Foundation, based in Austin, Texas. Ms. Darling is a highly accomplished public service leader with a background in public policy, community development, and social service delivery at the local, State, and federal levels. In 2009, she became President/CEO of Texas' OneStar Foundation. Previously, Ms. Darling was Chief Operating Officer of the Corporation for National and Community Service (CNCS) in Washington DC, where she provided oversight and management of all CNCS' national programs.

Her experience includes the role of Deputy Secretary for the Maryland Department of Human Resources where she provided oversight for five administrations: Child Support Enforcement; Child Care; Social Services; Family Investment; and Community Services. Prior to her work in Maryland, Ms. Darling was the founding director of the Center for Faith-Based and Community Initiatives at the US Department of Health and Human Services.

Ms. Darling is a graduate of Baylor University with a BS in English/Education. She is certified in Nonprofit Leadership and Management and holds the Certified Association Executive (CAE) credential. In 2014 Elizabeth was named a member of the NonProfit Times Power and Influence Top 50. In her volunteer capacity, she serves as Chair of the Camp Fire National Board of Trustees. Ms. Darling has three children and resides in Austin.

Pat Read is currently an independent consultant working with nonprofits and foundations to develop and implement effective policy advocacy strategies, maximize fundraising and earned income, and strengthen board governance. Ms. Read has over 30 years of experience in nonprofit management, governance, and policy advocacy at the local, State, and national level. She served as the Senior Vice President for Public Policy at Independent Sector, where she was instrumental in efforts to defend tax incentives for charitable contributions, improve the annual information returns filed by charitable organizations, and develop constructive changes to the regulation of foundations and nonprofits. She served as Project Director for Independent Sector's Panel on the Nonprofit Sector which recommended improvements to federal laws governing nonprofits and foundations and developed the Principles for Good Governance and Ethical Practice now used by thousands of nonprofits and foundations. Ms. Read previously served as the Executive Director of the Colorado Nonprofit Association, and Vice President for Program Services at The Foundation Center and she has served as a member and officer of numerous nonprofit boards. She received her Masters in Library Science from Columbia University, and she received her BA from Rockford College (now Rockford University) in Illinois.

Gretchen Van der Veer became the Executive Director of Fair Chance in June 2013. Before Fair Chance, she spent nearly two decades in various leadership roles with the Corporation for National and Community Service (CNCS), an independent federal agency dedicated to engaging Americans of all ages in service to their country.

While at the CNCS, Dr. Van der Veer was part of the initial launch of AmeriCorps and went on to serve as the Director of the National Service Leadership Institute training over 8,000 nonprofit leaders, the Director of the National Conference on Volunteering and Service, and the Acting Director of the President's Council on Service and Civic Participation. She also created and launched the Nonprofit Capacity Building Program, a federal program to support nonprofits in economically disadvantaged areas of the country. Her most recent role was as Director of Leadership Development and Training where she was responsible for providing training and technical assistance to strengthen the collective work of the thousands of nonprofits funded by CNCS to measure performance and achieve greater results.

With a PhD in Education Policy, Planning, and Administration, Dr. Van der Veer has also taught at Georgetown University and the Universities of South Carolina and Maryland and written extensively on leadership and capacity-building topics. She has also served on the board of trustees for Messiah College, the Board of the Washington Institute for Public Service and Policy Development, as well as several local nonprofits.

John Casey is an Associate Professor at the School of Public Affairs at Baruch College, City University of New York. Dr. Casey has published extensively and given numerous presentations in the fields of government–nongovernment relations, immigration policy, policing, and university teaching.

From 1999 to 2007, he was Senior Lecturer in Management, Leadership and Governance at the Australian Graduate School of Policing and Charles Stuart University in Sydney. He was also a visiting lecturer in Criminal Justice at the University of Maine at Augusta and the Universitat Autònoma de Barcelona and an Adjunct Lecturer in Community Management at the University of Technology in Sydney.

Before his academic career, Dr. Casey worked as a public sector and nonprofit executive. From 1992 to 1998, he was the Executive Officer of the Masters in Public Management program at a three-university consortium in Barcelona, Spain and a consultant to the European Union working on public sector development in Eastern Europe. Previously, he had been the Director of the Mayor's Office of Adult Literacy for the City of New York, USA and a Social Services Manager in Sydney, Australia.

He received his PhD from the Universitat Autònoma de Barcelona.

Paul Ronalds is the Chief Executive Officer of Save the Children Australia. Save the Children Australia works in more than 100 communities in Australia as well as implementing education, health, child protection, and humanitarian programs around the world. In 2013, Save the Children's global programs and campaigns touched the lives of more than 125 million children.

Prior to joining Save the Children, Mr. Ronalds held senior executive roles in government, both domestic and international nonprofits and in the private sector.

Mr. Ronalds was First Assistant Secretary responsible for the Office of Work and Family in the Department of Prime Minister & Cabinet. In this role, he provided advice to the Prime Minister of Australia on a broad range of social and economic policies designed to assist families and communities. In particular, he had responsibility for implementing the Gillard government's Not-For-Profit reform and social inclusion agendas and led the establishment of the first, national level, Office For the Not-For-Profit Sector in Australia.

In the nonprofit sector, Mr. Ronalds worked for World Vision Australia as Deputy Chief Executive Officer and Director of Strategy and as Chief Operating Officer of Urban Seed, an innovative and dynamic nonprofit that provides a range of services to marginalized people in Melbourne's inner city.

Mr. Ronalds holds degrees in economics and law (with honors) from Monash University and a Masters in International Relations from Deakin University. He is the author of *The Change Imperative: Creating a Next Generation International Non-Government Organisation*.

Sarah McIntosh has over 35 years' experience as a senior manager in both the civil society and private sectors, and has worked in the UK, Europe, North America, and the Caribbean. She is currently working as an independent consultant and social entrepreneur.

Her academic background is in modern languages and international relations (bilingual MSc in Applied European Studies), which led her initially to a career in international marketing, communications, academic publishing, and bi-lateral research and exchanges.

More recently her focus has been on policy research, capacity building, communications, and advocacy for sustainable development in the Caribbean. She is a founding member of the NGO Veni Apwann in Trinidad and Tobago and an Associate of the Caribbean Natural Resources Institute, where she acted as Executive Director from 2004–2010. She is also a director of Kasala Ltd, which is developing a unique, community-oriented, eco-agrotourism initiative in NE Trinidad.

Lauren Currie is the co-founder of Snook, Scotland's leading service design and social innovation agency that uses design to make public services better. *Management Today* recently named her as one of the UK's top 35 business women under 35 and she's now working at Hyper Island, a world leading creative business school, leading their new MA in Digital Experience Design.

Lucy Stewart is a cross-disciplinary researcher. With a background in the natural sciences she has completed extensive work in the not for profit sector, most notably FreshSight, a student run social enterprise. She's now studying for a Masters in the Social Sciences and working at Sphere, a ground-breaking technology start-up.

Guosheng Deng is the Professor, Director of Center for Innovation and Social Responsibility, School of Public Policy and Management, Tsinghua University. Dr. Deng's areas of research include NGO study, social innovation, and performance evaluation.

Chien-Chung Huang is the Professor, Director of Huamin Research Center, School of Social Work, Rutgers University. Dr. Huang's areas of research include social policy, evaluation, and nonprofit organization.

Yang Wang is a Post-Doctor of Center for Innovation and Social Responsibility, School of Public Policy and Management, Tsinghua University. Yang Wang's areas of research include NGO study and social work.

Preface

Prior to the election of US President Barack Obama, I began to notice in the United States that the relationship between the nonprofits and government was changing and that the average nonprofit practitioner was not paying attention. As I traveled throughout the world, I noticed the same trends I was seeing here at home. While there were numerous issues, the challenges that the government–nonprofit partnership was experiencing fell into four specific areas. While these were serious problems for the sector, they also marked great opportunities to build a stronger partnership and also a chance to further secure the social safety net that requires a strong partnership between public and nonprofit sector. Those challenges are currently:

1. The uneven contractual relationship between government and the nonprofit sector.
2. Government's historical misunderstanding of the work and efforts of the nonprofit sector.
3. The nonprofit sector practitioners' challenge in understanding the policy development process.
4. The growing misuse of the nonprofit sector to meet partisan and political means.

As I surveyed and spoke to thousands of nonprofit leaders throughout the world on these areas, it became clear that these issues needed a deeper focus. I dedicated several years of study to the relationship and that study confirmed the four points above, leading to the motivation behind this book. The goal of this book is to give the reader a deeper understanding into the past and future of the nonprofit–government relationship while providing unique perspectives and exciting innovations between the two; both here in the United States and in several countries throughout the world. Let me take a moment to further highlight the challenges and describe the approach I have taken to address these challenges, and offer some acknowledgements for those who helped prepare this book for the reader.

The Challenges of an Uneven Partnership

Recent and ongoing stories regarding the government's approach to the nonprofit sector outlines a deep problem with the uneven relationship between the two. Here are some of the areas that highlight this troubled relationship:

KNEE-JERK REACTIONS

It is very easy for elected officials to circle the wagons around individual nonprofits based on either partisan angling or just general misinformation. In the United States, just look to the 2010 challenges with National Public Radio and political pundit Juan Williams. In late 2010, National Public Radio (NPR) terminated William's contract after he publicly commented, "if I see people who are in Muslim garb and I think, you know, they are identifying themselves first and foremost as Muslims, I get worried. I get nervous." NPR stated that the remarks were "inconsistent with our

ethical standards and practices, and undermined his credibility as a news analyst with NPR” and decided to part ways with Williams.

The response by many current and former public officials, including Sarah Palin and Newt Gingrich, called for NPR to lose the federal funding it receives, and then former Senator Jim DeMint introduced legislation to defund NPR. While some in the sector may not see reason to worry as NPR is continually being threatened with this action, there is recent precedent by the federal government in targeting nonprofit organizations based on politics and partisan information.

THE GOVERNMENT UN-PROMISE

In elementary school, one of the games I used to play involved acting as if you were going to shake someone’s hand as a sign of friendship or partnership and then, at the very last second, yank your hand away. Some people called this move the “Sike!” Immature, of course, but it always got a few laughs. If we think about one of the primary connections between government and nonprofits, many in the nonprofit sector might say that the government’s contracting relationship with the nonprofit sector is essentially a version of this childhood game. Unfortunately, in the contracting world, government has repeatedly issued what I now deem the “Government Sike.”

In a report by The National Council of Nonprofits (with additional data by the Urban Institute) the report cites a national epidemic of government not living up to its end of the contracting relationship. The report highlights a number of challenging areas, perhaps best reflected through the example seen in the State of Illinois, where the State’s Comptroller’s Office showcased over 2,000 nonprofits that the State has failed to pay almost half of a billion dollars in just the first six months of 2010.

UNCLEAR ABOUT EACH OTHER

In the first half of the Obama administration there were three major pieces of legislation passed, with over 3,000 pages of legislation developed. Within this legislation there was scarcely mention of the nonprofit sector and, according to my interviews with those in and around Washington DC, the sector was barely consulted when the legislation was drafted. When Minnesota Congresswoman Betty McCollum’s office drafted legislation relating to the nonprofit sector she looked for information in the research arm of Congress, the Congressional Research Service (CRS). When McCollum’s office was unable to find information about the sector, they asked CRS in 2009 for a study on the nonprofit sector. Until that time, not one study had been conducted in the nonprofit sector by CRS; a sector that is equal in size to the nation’s manufacturing industry.

Outside of CRS, if you asked an elected official to talk to you about the nonprofit sector, you would more than likely get a response about the local charity that he/she is likely to support. Elected officials’ knowledge of the sector tends to be limited to their experience supporting their respective causes and doesn’t extend to the sector as an industry.

What is even more distressing than this is how little the average nonprofit leader knows about government. When I surveyed over 150 nonprofit leaders throughout the United States on their involvement and participation with government, the following points outlined that, just like their counterparts, the elected officials, nonprofit leaders demonstrate a startling reticence to be involved, understand, or engage with the process behind government, with my data stating that:

- 49 percent had a minimal relationship with the federal government, limited to being registered as a nonprofit organization and/or filing an annual tax report, entitled a 990;

- just over 17 percent of respondents stated that they had very involved relationships with the federal government, serving in an official capacity with government, whether receiving a grant or serving on a panel or committee;
- only 7 percent watched the work of the government, taking a leadership role or frequently advocating for areas of the nonprofit sector to their elected officials.

What was constant in the United States and abroad is that a heavy majority of nonprofit leaders only paid attention to government as it related to their organization's ability or inability to obtain government funding.

Finally, related to this point, in teaching social policy to undergraduate social work students at Rutgers University in New Jersey for several years, I have been fortunate to be able help students understand the policy process. As I taught my students the basics of policy I also naturally began to investigate how much nonprofit leaders knew about the development of policy. With just a little digging, I became very concerned as I learned that a majority of nonprofit leaders understand very little about policy development and how they could place themselves within the policy development process.

PARTISAN USES OF THE SECTOR

In the excitement of the 2011 budget negotiations between the House Republicans, Senate Democrats, and the White House, it was again a nonprofit organization that was thrust into the national spotlight. When negotiations lingered into the final hours before a government shutdown, both Republicans and Democrats showed they were close on meeting their budget numbers, but there were a few issues that were holding up the process, mainly the policy "rider" attached to the budget that would take away government funding toward Planned Parenthood.

For social reasons, the issue exploded in the public arena where liberal groups were decrying the effort to defund as a deliberate action against women, while those on the conservative side were vowing to advance the pro-life movement. As a liberal, it might be easy to find where I fall within this dialogue, but I felt more agitated as a nonprofit practitioner at seeing how the sector was being misused by the federal government again. The 2011 actions against Planned Parenthood are a part of an increased effort by political parties to use the nonprofit sector as a partisan football.

Beginning in 2001, most who study the sector would acknowledge that Congressional and regulatory involvement has been increasingly heightened to possibly unprecedented levels. The Internal Revenue Service (IRS) is the government agency in the United States that is responsible for tax collection and tax law enforcement. It is a different animal as it relates to the sector compared to just ten years ago, and the Planned Parenthood situation is becoming more of a regular part of the nonprofit-government dialogue.

The Book

As these issues became clear, an area where I thought I could contribute was to create a handbook outlining various perspectives from around the United States and the world. While the United States represents half of the chapters in the book, the rationale was that in my travels to other countries, many nonprofit leaders looked to the nonprofit sector in the United States as a benchmark. In looking at the structure of the book, you will notice that there are two distinct sections—the American perspective and the international perspective.

The American perspective outlines how the sector has got to where it is and highlights the innovations and practices that are emerging in the relationship between nonprofits and government at the local and State level to meet the changing dynamics of the sector. Similarly, the international perspective takes several very different countries and regions and allows the reader to both understand the sector and its relationship to its government but also the innovative avenues those countries are taking in response to the volatility that is a feature of this sector.

Acknowledgements

This book began shortly after I finished my doctoral work in 2012 and has had a number of exciting turns. Because the journey has been so substantial, it means that there are so many great people to thank.

First and foremost I would like to thank the chapter authors who represent very diverse locations far and wide, which was very exciting but also took a great deal of coordination, and patience on their part, in finishing this book. Thank you to them for their willingness to work with me on this project.

A great debt is also owed to my friends at Northeastern University: Dan Urman, Thomas Koenig, Kelly Conn, James Fox, and Robert Pritchard who helped me with my earliest thoughts on this area. To me, they represent the best that academics has to offer: distinguished scholars, inspired teachers, and engaged mentors.

As I began to seek insight from the sector, I talked with some of the nonprofit sector's most accomplished professionals who gave time as I progressed through my initial thinking. Thanks to Clara Miller, Robert Egger, Peter Frumkin, Elizabeth Boris, Dan Pallotta, Harvey Dale, and Marc Owens for their thoughts and advice.

I also gratefully acknowledge the generous assistance of the Hauser Center for Nonprofit Organizations at Harvard University for awarding me a year-long visiting fellowship to support the initial stages of this work.

I dedicate this work to my children, Max and Nina, who sacrificed much for me to complete this work, and to my wife, Arlene, whose love, unyielding support, and encouragement inspired me to continue during times of challenge. Thanks to my family, friends, and colleagues whose unwavering support provided the impetus to complete this work.

Finally, I give a special dedication to my mother, Donna, whose grace under amazing odds is my daily fuel.

Dr. John E. Brothers
New York, NY

PART I

AMERICAN PERSPECTIVES

This page has been left blank intentionally