

湖南省募捐管理条例(征求意见稿)  
见稿)

2010年9月14日

## 第一章 总 则

第一条(立法目的) 为了弘扬中华民族传统美德,促进募捐事业的健康发展,规范募捐行为,保护募捐当事人的合法权益,制定本条例。

第二条(适用范围) 凡在本省行政区域内开展募捐,应当遵守本条例。

本条例所称募捐,是指公开面向社会不特定的自然人、法人或者其他组织募集款物的活动。

第三条(鼓励) 鼓励募捐组织依法开展募捐活动;鼓励自然人、法人或者其他组织向募捐组织捐赠款物,履行社会责任,促进公益事业发展。

募捐组织和捐赠人的合法权益受法律保护。

第四条(公益原则) 募捐款物,除依法扣除成本外,必须全部用于下列事项:

(一)救灾、扶老、救孤、助残、济困等救助困难的社会人员;

(二)教育、科学、文化、卫生、体育、促进就业、计划生育事业;

(三)环境保护、禁毒、社会公共设施建设;

(四)促进社会发展和进步的其他社会公共和福利事业。

募捐款物是社会公共财产,禁止私分、截留、挪用、贪污、侵占。禁止以募捐为名从事营利活动。

第五条(公开原则) 募

## Regulations of Hunan Province on Donation Solicitation (Draft)

September 14, 2010

### CHAPTER I GENERAL PROVISIONS

**Article 1 (Legislative Purpose)** The regulations are formulated with a view to carrying forward Chinese traditional virtues, promoting the healthy advancement of donation solicitation and protecting donors' legal interests.

**Article 2 (Applicability)** The regulations shall apply to all donation solicitation activities within the administrative scope of Hunan Province.

Donation solicitation as mentioned herein refers to the activity openly raising funds or materials from unspecified natural persons, legal persons or other organizations.

**Article 3 (Incentive)** The regulations are designed to promote donation solicitation of related organizations in accordance with the law; natural persons, legal persons and other organizations are encouraged to make donations, fulfill social responsibility and advance public welfare cause.

The legal interests of solicitors and donors are protected under the law.

**Article 4 (Principle of Public Welfare)** The net proceeds from the solicitation shall be utilized in the following areas:

(1) Disaster relief; assistance to the elder, the orphaned, the disabled and the poor.

(2) Education, science, culture, health, sports, employment promotion and family planning;

(3) Environmental protection, drug control and public utility construction;

(4) The promotion of social development and advancement of other social public and welfare causes.

Donations collected are public properties that prohibit unauthorized division, retention, embezzlement and misappropriation. Any profit-seeking activity in the name of donation solicitation is forbidden.

**Article 5 (Principle of Openness)** Donation solicitation

捐应当坚持公开透明和诚实信用原则，依法接受监督。

第六条（自愿原则） 募捐应当坚持自愿、无偿原则，禁止摊派或者变相摊派。

第七条（管理部门） 县级以上人民政府民政部门负责本行政区域的募捐管理工作。

县级以上人民政府有关部门在职权范围内做好募捐的相关管理工作。

## 第二章 募捐行为

第八条（募捐组织） 下列组织可以开展与其宗旨、业务范围一致的募捐：

- （一）红十字会；
- （二）慈善会；
- （三）依法成立的公募基金会；
- （四）法律规定可以开展募捐的其他公益性非营利事业单位。

第九条（禁止条款） 除本条例第八条规定的组织（以下称募捐组织）外，其他任何组织和个人不得开展募捐。

电视、广播、报刊、杂志、网站等媒体可以联合募捐组织共同开展募捐，并以募捐组织的账户接受募捐资金。

企业事业单位、其他组织和个人开展义演、义赛、义卖、义拍等活动，应当联合募捐组织共同进行，所得款物应当全部移交募捐组织。

第十条（募捐方式） 募捐组织可以采取以下方式进行募捐：

- （一）通过电视、广播、报刊、杂志、手机、网站等发布募捐信息；

shall be open, transparent, honest and trustworthy and subject to supervisions pursuant to the law.

**Article 6 (Principle of Voluntariness)** Principles of voluntariness and gratuitousness shall be observed in the donation solicitation; apportion or disguised apportion of any sort is prohibited.

**Article 7 (Administrative authority)** The civil affairs departments of the people's government at or above the county level shall handle the management of donation solicitation within its administrative region.

Relevant departments of the people's government at or at or above the county level shall be responsible for the related management work within the limits of their competence and authority.

## CHAPTER II DONATION SOLICITATION

**Article 8 (Solicitor)** The following organizations may launch donation solicitation in line with their mission and scope of business.

- (1) The Red Cross;
- (2) Charity associations;
- (3) Lawfully-established public foundations;
- (4) Other public service and non-profit institutional organizations permitted to conduct donation solicitation under the law.

**Article 9 (Prohibition)** Individuals or organizations other than those prescribed in Article 8 are prohibited from any solicitation act.

Television, radio, newspaper, magazine, website and other media may join soliciting organizations in launching solicitation activities where the donations are to be received via the organization's account.

Charity performance, race, sales, auction and other activities of enterprises, public institutions, other organizations and individuals shall be jointly carried out with the soliciting organization to which all donations are to be transferred.

**Article 10 (Solicitation Forms)** Donation solicitation shall be conducted in the following forms:

- (1) Releasing solicitation messages via television, radio, newspaper, magazine, mobile phone, website and other media platforms;

- (二) 举行义演、义赛、义卖、义拍;
- (三) 在公共场所摆放募捐箱;
- (四) 工作人员上门劝募;
- (五) 寄发劝募函或者发送劝募信息;
- (六) 其他方式。

第十一条(募捐备案)募捐组织开展募捐时,应当制定募捐方案,明确募捐的目的、时间、地域、募捐和接受捐赠的方式、受赠人或者资助的公益项目名称及使用计划、工作经费提取比例等内容,并按照募捐区域将募捐方案和募捐组织登记或者许可证书报县级以上人民政府民政部门备案;备案机关提出修改意见的,募捐组织应当按要求进行修改。

第十二条(公告)募捐组织开展募捐时,应当事先在募捐地区的人民政府门户网站、本单位信息发布平台公布前条规定的募捐方案。

募捐组织应当按照公布的募捐方案进行募捐。

第十三条(募捐款物接受)自然人、法人或者其他组织认捐的,应当向募捐组织捐赠。

募捐组织接受募捐款物时,应当确认银行票据,当面清点现金或者验收物资,向捐赠人出具由省人民政府财政部门统一印制的公益性捐赠票据,载明捐赠人、捐赠事项、捐赠金额或者物品数量与价值、捐赠时间等事项。

捐赠人放弃接受捐赠票据的,募捐组织应当做好相关记录。

- (2) Holding charity performance, race, sales or auction;
- (3) Installing donation boxes in public places;
- (4) Door-to-door solicitation
- (5) Sending solicitation mails or messages;
- (6) Others.

**Article 11 (Solicitation Registration)** A plan is required in launching solicitation, specifying the purpose, time and place of solicitation, ways to solicit and receive donations, the name of the recipient or the subsidized public welfare project, the use planning, extraction rate of operating expenses and other information. The solicitation plan shall, together with the organization's registration or license, be registered at the civil affairs departments of the people's government at or above the county level on a regional basis; it is within the filing authority to propose amendments that are to be followed by corresponding adjustments by the solicitor.

**Article 12 (Announcement)** Before the solicitation, the plan as prescribed in Article 11 shall be released in the web portal of the local people's government as well as the information publishing platform of the organization.

The solicitation shall be carried out in line with the plan.

**Article 13 (Donation Receipt)** Funds or materials acknowledged by natural persons, legal persons and other organizations shall be donated to the soliciting organization.

Upon receipt of the donation, the solicitor shall confirm the bank note and check the cash and materials on the spot. Non-profit donation receipt uniformly printed by the provincial people's government shall be granted, specifying the donor's name, his/her contribution, the amount, quantity or value of the donation, time of the donation, etc.

Donors that waive the donation receipt shall be recorded at the solicitor.

第十四条(募捐物资的评估与变卖) 对捐赠的房产等有形资产、知识产权等无形资产的价值需要进行评估的,应当由募捐组织和捐赠人协商委托专业评估机构进行评估,评估费用由捐赠人承担或者冲减捐赠人的捐赠金额。

对不易储存、运输和超过募捐实际需要的募捐物资,募捐组织可以依法采取拍卖、变卖等方式处置,拍卖、变卖所取得的全部收入应当按照实际所得计入捐赠人的捐赠数额。

第十五条(不当场兑现) 捐赠人所捐款物不能当场兑现的,募捐组织应当与捐赠人签订载明捐赠款物种类、质量、数量和兑现时间等内容的捐赠合同。

第十六条(捐赠人的权利) 捐赠人享有下列权利:

(一) 拒绝摊派或者变相摊派;

(二) 要求募捐组织在不违背募捐目的的情形下按照捐赠人的意愿使用募捐款物;

(三) 要求募捐组织对其捐赠行为不进行公开宣传报道;

(四) 获得有效捐赠凭证,并依法享受国家税收优惠;

(五) 对其捐赠财产的使用管理情况进行监督、查询。

第十七条(捐赠人的义务) 捐赠人应当履行下列义务:

(一) 兑现捐赠承诺;

(二) 保证捐赠的财产是自己有权处分的合法财产;对捐赠的房产等有形资产、知识产权等无形资产提供产权等

**Article 14 (Valuation and Sales of Donation)** In terms of tangible assets like real estate or intangible assets including intellectual property that need valuation, the solicitor shall negotiate with the donor to entrust a professional evaluations agency for the valuation where the expense is to be covered by the donor or deducted from the total amount of his/her contribution..

For donated materials more than what is required and those that cannot be readily stored or transported, the solicitor may dispose of them with an auction or sale where all the proceeds go to the donor's contribution. .

**Article 15 (Failure to Cash on The Spot)** For donation that cannot be cashed on the spot, the solicitor shall sign a donation contract with the donor, specifying the type, quality, quantity of the donation, the time it is to be cashed and other relevant information.

**Article 16 (Donor Rights)** Donors are entitled to the following rights:

(1) Refusal of apportion or disguised apportion

(2) Request that the solicitor, without violating the purpose of the solicitation, follow the donors' will in using the donation;

(3) Demand that the solicitor shall not publicize the donors' donation;

(4) Receipt of valid donation certificate and access to national tax incentives in pursuant to the law;

(5) Supervision and inquiry on the management of the donors' contribution.

**Article 17 (Donor's Obligation)** Donors shall fulfill the following obligations:

(1) Materialization of their donation promise;

(2) Warranty that they are lawfully entitle to the disposal of properties donated; submission of valid certificates for tangible assets like real estate and intangible assets including intellectual properties;

有效证明；

(三) 捐赠的物资具有价值, 符合安全、卫生、防疫、环保标准, 提供产品质量检验合格证书、产品说明书等材料。

第十八条 (募捐款物追索) 捐赠人不履行捐赠合同或者捐赠承诺的, 募捐组织应当向捐赠人追索; 追索未果的, 应当向社会公告、并依法提起民事诉讼或者申请仲裁。

第十九条 (募捐结果公告) 募捐组织应当在募捐方案确定的募捐时间届满时终止募捐, 并于届满之日起 20 日内在募捐地区人民政府门户网站、本单位信息发布平台公布募捐情况公告书。募捐情况公告书应当包括实际募捐的时间、募捐款物的总额和捐赠人名称 (要求不公开的除外)、捐赠金额或者物品数量与价值、捐赠时间等内容。

募捐时间超过 6 个月的, 应当至少每 6 个月公告一次募捐情况。

### 第三章 社会募捐款物的管理与使用

第二十条 (募捐款物管理) 募捐组织应当依照国家有关规定健全财务会计制度。对募捐所得资金, 应当设立专门账户, 专账管理; 对募捐所得物资, 应当建立分类登记表册, 并妥善保管。

募捐组织应当定期检查募捐款物的管理和使用情况。

第二十一条 (境外捐赠款物) 境外组织和个人向募捐组织捐赠的外汇和物资, 按《中华人民共和国公益事业捐赠法》及有关规定管理。

(3) Guarantee that the donation has value and meets the safety, sanitation, immunization and environmental standards; presentation of relevant materials including quality inspection conformity certificate and product specification.

**Article 18 (Recourse)** In the circumstance that donation contract is not performed or promise not fulfilled, the solicitor shall exercise the right of recourse upon the donor; Should the recourse fail, it is within the solicitor to make it public to the society and take civil action or apply for arbitration.

**Article 19 (Announcement of Solicitation Result)** The solicitor shall close the solicitation by the end of the prescribed date in the solicitation plan and henceforth within 20 days release statement on the solicitation results in the web portal of the local people's government as well as the organization's information publishing platform. The statement shall clarify the actual time of the solicitation, the total amount of donation collected, the name of donor (excluding that requires non-public donation), the amount, quantity or value of the donor's contribution, time of the donation, etc.

Announcements every six month are required for donation solicitation lasting over 6 months.

## CHAPTER III MANAGEMENT AND USE OF SOCIAL DONATION

**Article 20 (Donation Management)** The solicitor shall improve its financial accounting system pursuant to the relevant state provisions and set up special accounts for specialized supervision; formulation and safekeeping of classified registration form are required for donation management.

It is within the solicitor to regularly inspect the management and use of donation.

**Article 21 (Donation from Abroad)** Foreign currencies or materials from organizations and individuals overseas shall be managed in light of Law of the People's Republic of China on Donations for Public Welfare Undertakings.

第二十二條(募捐款物的使用) 募捐組織應按照募捐方案確定的款物使用範圍和時間, 及時使用募捐款物。

捐贈人對捐贈款物有使用用途要求的, 應按照其要求使用募捐款物; 確需改變用途的, 應征得捐贈人的同意。

募捐組織在發生自然災害時募捐的救災款物, 縣級以上人民政府民政部門可以根據災情和災區實際需求統一調撥。

第二十三條(資助對象的確定) 募捐組織在確定資助對象時, 應明確資助對象的條件、申請程序等內容, 按照公開、公平、公正的原則確定資助對象。對符合募捐目的的申請對象, 應及時予以資助; 對不符合募捐目的的申請對象, 不予資助, 並應說明理由。

第二十四條(受益人義務) 接受捐贈人應按照捐贈人和募捐組織的意願使用募捐款物, 接受捐贈人和募捐組織對募捐款物使用情況的監督評估。

在捐贈目的已經實現或者無法實現時, 接受捐贈人應將受贈或者積餘的募捐款物退回募捐組織。

第二十五條(募捐成本列支) 募捐組織應厲行節約, 降低募捐成本。

募捐組織在募捐中發生的必要的成本支出, 可以從募捐金額中列支。募捐中發生的必要的成本支出包括募捐活動期間和募捐款物管理使用中發生的下列費用:

**Article 22 (Donation Use)** The donation shall be promptly utilized in line with the scope and time designated in the solicitation plan.

Donation with its use specified by the donor shall be utilized in a way that respects the requirement; in the scenario that the use has to be altered, the donor's consent is to be necessitated.

Disaster relief solicitation is subject to centralized allocation by the civil affairs departments of the people's government at or above the county level in consideration of the disaster situation and actual needs.

**Article 23 (Determination of Donation Recipient)** The determination of donation recipients shall be undertaken on a fair, open and impartial basis in which the eligibility and application procedures are clarified. Eligible applicants shall receive timely donation; applicants that do not match the purpose of the solicitation shall be disqualified on reasonable grounds.

**Article 24 (Recipient's Obligation)** The recipient is responsible for following the wills of the donor and the solicitor in utilizing the donation which is in turn subject to their supervision and evaluation.

In the scenario that the purpose of solicitation is achieved or cannot be realized, the recipient shall return to the solicitor the total amount or remaining part of the donation he/she has received.

**Article 25 (Solicitation Cost)** Solicitors shall practice frugality and minimize solicitation costs.

Necessary costs for the solicitation may be deducted from the total amount of donation raised by the solicitor. Necessary costs incurred during the solicitation and in the donation management include those in the following aspects:

- (一) 信息发布、宣传等费用;
- (二) 物资的清洗消毒、仓储、搬运、运输等费用;
- (三) 信息反馈的信函印制、邮寄等费用;
- (四) 工作人员在募捐期间的工资、交通、通讯等费用;
- (五) 义演、义赛、义卖、义拍的场地租赁等费用。

在募捐组织的财政拨款经费中已列支的募捐成本,不得在募捐款中再列支。

第二十六条(募捐款物使用情况公告) 募捐组织应当在募捐方案确定的募捐款物使用期届满之日起 20 日内,在募捐地区人民政府门户网站、本单位信息发布平台公布募捐款物使用情况公告书。募捐款物使用情况公告书包括募捐款物总额、接受捐赠人及数量、成本列支等内容。

募捐款物使用期超过 6 个月的,应当至少每 6 个月公告一次募捐款物使用情况。

第二十七条(募捐款物的民政监督) 县级以上人民政府民政部门应当在本级人民政府门户网站统一发布募捐组织的基本信息,指导、督促募捐组织健全、落实募捐管理制度,对募捐组织的公开、备案情况进行监督管理,并将募捐款物的管理使用情况纳入社团年检内容。

第二十八条(募捐款物的审计监督) 县级以上人民政府审计部门应当对募捐款物的管理使用情况进行审计监督。

募捐组织应当依法接受会计主管部门实施的会计监

- (1) Information dissemination;
- (2) Cleansing, disinfection, storage, portage and transportation of donation items;
- (3) Printing and sending mails for information feedback;
- (4) Staff salary as well as their transportation and communication costs during the solicitation;
- (5) Venue rental for holding charity performance, race, sales and auction.

Costs disbursed from the financial allocation of the solicitor shall not be deducted from the total amount of the donation.

**Article 26 (Announcement of Donation Use)** Solicitor shall, within 20 days from the date to end the use of donation as prescribed in the solicitation plan, release the statement on donation use in the web portal of the local people's government and its information publishing platform. The statement shall include information including the total amount of the donation, the names and number of donation recipients and solicitation costs.

Announcements every six month are required for donation solicitation lasting over 6 months.

**Article 27 (Supervision by Civil Affairs Department)** Civil affairs departments of the people's government at or above the county level shall publish the solicitor's basic information at the web portal of the people's government at the corresponding level, direct and monitor the improvement of the solicitor along with its implementation of donation management system, supervise its publicity and registration of the solicitation as well as add the management and use of donation to the community annual inspection.

**Article 28 (Audit Supervision)** Audit Departments of the people's government at or at or above the county level shall conduct audit supervision on the management and use of donation.

Solicitors shall be subject to audit supervision by the accounting department according to law.

督。

第二十九条(募捐款物的媒体监督) 新闻媒体应当对募捐及其募捐款物管理、使用等情况进行舆论监督。

第三十条(募捐款物的捐赠人监督) 对捐赠人有关募捐款物使用、管理情况的查询,募捐组织应当如实答复。捐赠人发现募捐组织未按照募捐目的使用募捐款物的,可以依法向政府有关部门举报,也可以向人民法院提起民事诉讼或者申请仲裁。

#### 第四章 扶持与奖励

第三十一条(税收优惠) 募捐组织开展募捐所得款物,捐赠人向募捐组织捐赠款物,依照法律、行政法规的规定享受税收优惠。

捐赠人将款物直接捐赠给受益人的,不适用前款规定。

第三十二条(政府支持) 县级以上人民政府及有关部门对于募捐组织开展社会募捐,可以给予补贴或者其他支持。

第三十三条(公共服务场所支持) 公共文化体育场馆、公园、商场、车站、码头、机场等各类公共服务场所应当为宣传和开展募捐提供便利。

运送捐赠物资的车辆,凭县级以上人民政府民政部门的证明,免缴过路(含高速公路)、过桥、过渡等费用,并予以优先通行。

第三十四条(新闻宣传) 新闻媒体应当做好募捐的宣传,为募捐组织的宣传、公告等活动提供便利和优

**Article 29 (Media Supervision)** The media shall undertake public opinion supervision on the solicitation and the management and use of donation.

**Article 30 (Donor Supervision)** The solicitor shall respond truthfully to the donor's inquiry regarding the management and use of donation. Should any discrepancy occur between the donation use and the solicitation purpose, it is within the donor to, in compliance with the law, report it to relevant departments, file a civil lawsuit or apply for arbitration at the people's court.

#### CHAPTER IV SUPPORT AND INCENTIVE

**Article 31 (Tax Incentive)** According to law and relevant administrative regulations, donation raised by the solicitor and contribution from the donor are entitled to the tax incentives.

This article does not apply to donations going directly to the donee from the donor.

**Article 32 (Government support)** The people's government and relevant departments at or above the county level may provide subsidies or other support to social solicitation.

**Article 33 (Support from Public Service Establishments)** It is within public cultural stadiums, parks, shopping malls, railway stations, docks, airports and other public service establishments to facilitate publicity and conduction of the solicitation.

Vehicles carrying donated goods and materials with the certificate from civil affairs departments of the people's government at or above the county level shall be exempt from tolls for passage along the road, across the bridge or river and given priority access.

**Article 34 (Publicity)** News media shall participate in the publicity work for the solicitation, facilitating the dissemination, announcement and other activities by the solicitor.

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第三十五条（命名表彰）对捐赠数额较多（包括物资折价）的，可以举行捐赠仪式、颁发证书。捐赠人对于捐赠的公益事业工程项目可以留名纪念；捐赠人单独捐赠的工程项目或者主要由捐赠人出资兴建的工程项目，可以由捐赠人提出工程项目的名称，报县级以上人民政府批准。

第三十六条（慈善奖）县级以上人民政府可以设立慈善奖，对募捐活动中贡献突出的组织和个人予以表彰。

对捐赠人进行公开表彰，应当事先征求捐赠人的意见。

#### 第五章 法律责任

第三十七条（擅自开展募捐）有下列行为之一的由县级以上人民政府民政部门责令停止活动，没收违法募捐的款物，并处2万元以上5万元以下罚款：

- （一）本条例第八条规定外的组织和个人开展募捐的；
- （二）以募捐名义进行以营利为目的活动的；
- （三）摊派或者变相摊派的。

第三十八条（未按规定开展募捐）募捐组织有下列情形之一的，由县级以上人民政府民政部门予以警告，责令停止活动，没收违法募捐的款物，并处2万元以上5万元以下罚款；构成犯罪的，依法追究刑事责任：

- （一）不按照募捐方案开展募捐的；
- （二）不按照规定公布募

**Article 35 (Honor & Awards)** With regard to a large amount of donation (including discount materials), a donation ceremony may be held and a certificate awarded. The donor may leave his/her name at the public welfare project he/she contributes; the donor may propose a name for the project in which he/she is a sole or principal donor and report it to the people's government at or at or above the county level for approval.

**Article 36 (Charity Prize)** Charity Prize may be set by the people's government at or above the county level in honoring organizations and individuals with significant contribution to the solicitation.

The donor's consent is to be sought before any public commendation is extended to the donor.

#### CHAPTER V LEGAL LIABILITY

**Chapter 37 (Unauthorized solicitation):** The following activities shall be warned and terminated by civil affairs departments of the people's government at or above the county level where the illegally raised items are to be confiscated and a fine of 20,000 to 50,000RMB imposed.

- (1) Solicitation launched by organizations or individuals other than those prescribed in Article 8.
- (2) Profit-seeking activities in the name of solicitation;
- (3) Apportion or disguised apportion

**Article 38 (Solicitation against the Rule)** Solicitors found to commit one of the following offenses shall be warned to terminate the solicitation by civil affairs departments of the people's government at or above the county level where the unlawfully raised items are to be confiscated and a fine of 20,000 to 50,000RMB imposed; should a crime is constituted, criminal liability shall be investigated according to law.

- (1) Failure to conduct the solicitation in conformity with the plan;
- (2) Failure to observe the relevant provisions in

捐方案、募捐情况公告书、募捐款物使用情况公告书等信息或者公布虚假信息的；

(三)不按照规定将募捐方案向县级以上民政部门备案，或者以虚报情况备案的。

第三十九条(募捐款物管理使用) 私分、截留、挪用、贪污、侵占募捐款物的，由县级以上人民政府审计部门责令退还款物，对直接负责的主管人员和其他直接责任人员依法给予处分，并处2万元以下罚款；构成犯罪的，依法追究刑事责任。

第四十条(没收款物的使用) 依照本条例第三十七条至第三十九条没收、退还的募捐款物，由县级以上人民政府民政部门或者其委托的募捐组织用于原募捐用途。

第四十一条(监管部门职责) 县级以上人民政府民政、审计部门及其他有关部门的工作人员滥用职权、玩忽职守、徇私舞弊的，依法给予处分；构成犯罪的，依法追究刑事责任。

## 第六章 附 则

第四十二条(补充条款) 福利彩票有奖募捐和体育彩票有奖募捐，依照彩票管理的有关规定执行，不适用本条例。

机关、团体、企业事业单位和其他组织面向本单位成员的内部捐赠活动，不适用本条例。

在发生自然灾害或者事故灾难时，经同级人民政府批准，由民政部门组织，各部门、各单位在本部门、本单位内实

releasing information including the solicitation plan, statement on the solicitation, statement on the use of donation or the publishing of false information;

(3) Failure to register the solicitation plan at the civil affairs departments of the people's government at or above the county level as prescribed in relevant provisions or the registration of false cases.

**Article 39 (Management and Use of Donation)** Individuals and organizations that have unlawfully divided, intercepted, misappropriated or embezzled the donation shall have it refunded upon the order of the audit departments of the people's government at or above the county level; people in direct charge and people directly involved shall be subject to punishment and a fine of no more than 20,000RMB under the law; should a crime is constituted, criminal liability shall be investigated according to law;

**Article 40 (Use of confiscated items)** Confiscated or refunded donations in light of Article 37 and Article 39 shall be used to fulfill the original purpose of the solicitation by the entrusted solicitor or civil affairs departments of the people's government at or above the county level.

**Article 41 (Obligation of Supervision Authority)** Those in civil affairs, audit departments and other relevant bodies of the people's government at or above the county level found to commit power abuse, dereliction of duty and corruption shall be punished in accordance with the law; Should a crime is constituted, criminal liability shall be investigated according to law;

## CHAPTER VI SUPPLEMENTARY PROVISIONS

**Article 42(Supplementary terms)** The regulations do not apply to prize-attached solicitation by welfare or sport lottery that shall be executed in line with relevant provisions in lottery management.

The regulations do not apply to solicitation targeting internal staff in state organs, social communities, enterprises and public institutions

In the case of natural disasters or accidents, disaster relief solicitation organized by civil affairs department and approved by the people's government at the same level shall be conducted within the scope of each department or unit in compliance with relevant

施的救灾捐赠,参照本条例有 provisions as prescribed in the regulations.  
关规定执行。

第四十三条 (实施日期) **Article 43** (Date of Enforcement) The regulations shall  
本条例自 2010 年 月 日施 come into force since 2010.  
行。