

# 卫生计生单位接受公益事业捐赠管理办法（试行） **Measures for the Administration of the Receipt of Public Welfare Donations by Health and Family Planning Organizations (for Trial Implementation)**

## 第一章 总则 **Chapter One General Provisions**

第一条 为鼓励捐赠，规范捐赠和受赠行为，保护捐赠人和受赠人的合法权益，促进卫生计生事业发展，依照《中华人民共和国公益事业捐赠法》等法律法规，制定本办法。

Article 1 These Measures are established in accordance with the *Law of the People's Republic of China on Public Welfare Donations* to encourage donations, regulate the giving and receipt of donations, safeguard the legitimate rights and interests of donors and recipients, and promote the development of health and family planning undertakings,

第二条 本办法适用于各级各类卫生计生事业单位、各级卫生计生行政部门和中医药管理部门业务主管的公益性社会团体、基金会和其他公益性社会组织（以下简称卫生计生单位）。

Article 2 These Measures shall apply to public welfare social groups, foundations and other public welfare social organizations governed by public health and family planning institutions of all kinds and at all levels, health and family planning administrative departments and Traditional Chinese Medicine (“TCM”) administrative departments at all levels (hereinafter referred to as “healthcare entities”<sup>1</sup>).

第三条 本办法所称捐赠是指国内外自然人、法人和其他组织（以下简称捐赠人）自愿无偿向卫生计生单位（以下简称受赠单位）提供资金、物资等形式的公益性支持和帮助。

Article 3 For the purposes of these Measures, a donation means the public welfare support and help in the form of funds, materials, etc. provided voluntarily and for free by natural persons, legal persons and other organizations at home and abroad (“Donors”) to healthcare entities (“Recipients”).

第四条 卫生计生单位接受捐赠应当遵循以下原则：

Article 4 To accept a donation, healthcare entities shall observe the

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<sup>1</sup> The direct translation of “卫生计生单位” is “health and family planning organizations,” but this translation uses “healthcare entities” for clarity and simplicity.

following principles:

- (一) 遵守国家法律法规；
- (1) Compliance with national laws and regulations;
- (二) 自愿无偿；
- (2) Voluntary and free basis;
- (三) 符合公益目的；
- (3) For public welfare;
- (四) 非营利性；
- (4) Not for profit;
- (五) 法人单位统一接受和管理；
- (5) Received and managed by a legal person;
- (六) 勤俭节约，注重实效；
- (6) Frugality and effectiveness; and
- (七) 信息公开，强化监管。
- (7) Transparency and enhanced regulation.

第五条 卫生计生单位可以接受以下公益事业捐赠：

Article 5 Healthcare entities may accept public welfare donations if they are used for:

- (一) 用于医疗机构患者医疗救治费用减免；
- (1) The reduction and waiver of fees for medical treatment of patients at health organizations;
- (二) 用于公众健康等公共卫生服务和健康教育；
- (2) Public health services and health education;
- (三) 用于卫生计生人员培训和培养；
- (3) The training and education of health and family planning personnel;
- (四) 用于卫生计生领域学术活动；
- (4) Academic activities in the health and family planning field;
- (五) 用于卫生计生领域科学研究；
- (5) Scientific research in the health and family planning field;
- (六) 用于卫生计生机构公共设施设备建设；
- (6) The building of public facilities and equipment for health and family planning institutions; and
- (七) 用于其他卫生计生公益性非营利活动。
- (7) Other not-for-profit public welfare health and family planning activities.

第六条 卫生计生单位不得接受以下捐赠：

Article 6 Healthcare entities shall not accept any donation that:

- (一) 不符合国家法律法规规定；
- (1) Does not comply with any provisions of national laws and regulations;

- (二) 涉及商业营利性活动；
- (2) Involves for-profit commercial activities;
- (三) 涉嫌不正当竞争和商业贿赂；
- (3) Involves suspected unfair competition and commercial bribery;
- (四) 与本单位采购物品（服务）挂钩；
- (4) Is linked to the procurement of goods (services) for the organization;
- (五) 附有与捐赠事项相关的经济利益、知识产权、科研成果、行业数据及信息等权利和主张；
- (5) Has incidental rights and claims including economic benefits, intellectual property, scientific research achievement, industrial data and information that are related to the donation;
- (六) 不符合国家有关质量、环保等标准和要求的物资；
- (6) Includes materials that are not compliant with national standards and requirements for quality and environmental protection;
- (七) 附带政治目的及其他意识形态倾向；
- (7) Has political purposes and other ideological tendencies;
- (八) 损害公共利益和其他公民的合法权益；
- (8) Harms public interests and other citizens' legitimate rights and interests;
- (九) 任何方式的索要、摊派或者变相摊派；
- (9) Involves any demand, imposed charges or disguised imposed charges; and
- (十) 承担政府监督执法任务机构，不得接受与监督执法工作有利害关系的捐赠。
- (10) Any institution that is assigned supervision and enforcement tasks by the government shall not accept any donation that may have any conflict of interest with such supervision and enforcement tasks.

**第七条** 卫生计生单位应当将接受捐赠和使用管理作为单位领导班子集体或内部民主议事会议研究决策事项。

**Article 7** Healthcare entities shall allow their management team or internal employees' meetings to decide matters concerning the receipt, use and management of donations.

**第八条** 卫生计生单位应当明确承担捐赠组织协调管理的牵头职能部门，负责管理日常事务（以下简称捐赠管理部门）。

**Article 8** Healthcare entities shall appoint a leading function that is responsible for coordinating and managing donating organizations as well as day-to-day affairs ("Donation Management Department").

**第九条** 公益性社会团体分支（代表）机构经社会团体书面授权可以代表社会团体接受捐赠收入，不得自行接受捐赠收入。

Article 9 Branches (and representative offices) of public welfare social groups with written authorization from such social groups may accept donation income on behalf of such social groups, and shall not accept any donation income independently.

第十条 捐赠人向卫生计生单位捐赠，应当由单位捐赠管理部门统一受理。卫生计生单位其他内部职能部门或个人一律不得直接接受。

Article 10 Where a Donor makes a donation to a healthcare entity, the donation shall be handled exclusively by the Donation Management Department of such healthcare entity. No other internal function or individual of such healthcare entity shall directly accept any donation.

## 第二章 捐赠预评估

### Chapter Two Pre-Evaluation of Donations

第十一条 捐赠预评估是卫生计生单位收到捐赠人捐赠申请后，在接受捐赠前对捐赠项目开展的综合评估。卫生计生单位应当建立接受捐赠预评估制度。

Article 11 A pre-evaluation means a comprehensive evaluation conducted by a healthcare entity after receiving a donation request from a Donor and before accepting the donation. Healthcare entities shall establish a pre-evaluation system for accepting donations.

第十二条 预评估重点内容：

Article 12 Key areas covered by the pre-evaluation:

- (一) 是否符合国家有关法律法规；
- (1) Whether it complies with applicable national laws and regulations;
- (二) 是否符合卫生计生单位职责、宗旨、业务范围和活动领域；
- (2) Whether it conforms to the healthcare entity's responsibilities, purposes, business scope, and field of activities;
- (三) 捐赠接受必要性；
- (3) Whether it is necessary to accept the donation;
- (四) 捐赠人背景、经营状况及其与本单位关系；
- (4) Background and business conditions of the Donor and its relationship with the healthcare entity;
- (五) 捐赠实施可行性；
- (5) Feasibility for the donation;
- (六) 捐赠用途是否涉及商业营利性活动；
- (6) Whether the purpose of the donation involves any for-profit commercial activities;
- (七) 捐赠是否涉嫌不正当竞争和商业贿赂；

(7) Whether the donation involves any suspected unfair competition and commercial bribery;

(八) 捐赠方是否要求与捐赠事项相关的经济利益、知识产权、科研成果、行业数据及信息等权利和主张；

(8) Whether the Donor requests any rights and claims in connection with the donation including any economic benefits, intellectual property, scientific research achievements, industrial data and information;

(九) 捐赠物资质量、资质是否符合国家标准与要求等；

(9) Whether the quality and qualifications of the materials comply with national standards, requirements, etc.;

(十) 是否附带政治目的及其他意识形态倾向；

(10) Whether the donation has any political purposes and other ideological tendencies;

(十一) 是否损害公共利益和其他公民的合法权益；

(11) Whether the donation harms public interests and other citizens' legitimate rights and interests; and

(十二) 卫生计生单位认为必要的其他内容。

(12) Other areas deemed necessary by the healthcare entity.

**第十三条** 卫生计生单位捐赠管理部门应当会同单位财务、资产、审计等部门，以及相关业务部门，建立评估工作机制，及时对捐赠申请提出评估意见。

**Article 13** The Donation Management Department of a healthcare entity shall work with finance, assets, audit, and other relevant business departments of the healthcare entity to establish an evaluation mechanism to provide evaluation opinion on the donation request in a timely manner.

必要时，可以引入第三方机构及有关监管部门参与评估。

When necessary, third-party institutions and competent regulators may be involved in the evaluation.

**第十四条** 捐赠预评估意见应当经卫生计生单位领导班子集体研究确定，或履行内部民主议事程序。

**Article 14** The pre-evaluation opinion on a donation shall be determined by a healthcare entity's management team collectively through discussions or by following internal rules of order.

**第十五条** 卫生计生单位领导班子集体或内部民主议事会议确定意见应当及时书面通知捐赠人。

**Article 15** The opinion determined by a healthcare entity's management team collectively or by following internal rules of order shall be notified to the Donor in writing.

不予接受的捐赠，卫生计生单位应当向捐赠人解释和说明。

For any rejected donation, the healthcare entity shall explain and

state the reasons to the Donor.

### 第三章 捐赠协议 Chapter Three Donation Agreements

第十六条 卫生计生单位接受捐赠应当与捐赠人协商一致，自愿平等签订书面捐赠协议。捐赠协议由单位法定代表人或经法定代表人书面授权与捐赠人签订，并加盖受赠法人单位公章。

Article 16 To accept a donation, a healthcare entity shall reach an agreement with the Donor through consultations, and enter into a written donation agreement on a voluntary and equal basis. The donation agreement shall be executed with the Donor by the healthcare entity's legal representative or with the written authorization of the healthcare entity's legal representative, and shall carry the common seal of the receiving healthcare entity.

第十七条 书面捐赠协议应当明确以下内容：

Article 17 A written donation agreement shall specify:

- (一) 捐赠人、受赠人名称（姓名）和住所；  
(1) The name and domicile of the Donor and the Recipient;
- (二) 捐赠财产的种类、数量、质量和价值，以及来源合法性承诺；  
(2) The type, quantity, quality, and value of the donated property, and an undertaking about the legality of its source;
- (三) 捐赠意愿，明确用途或不限定用途；限定捐赠用途的，应当附明细预算或方案；  
(3) Intent of donation, restricted or unrestricted; where a donation purpose is specified, a detailed budget or plan shall also be provided;
- (四) 捐赠财产管理要求；  
(4) Requirements for the management of donated property;
- (五) 捐赠履行期限、地点和方式；  
(5) The timeline, location, and method for the implementation of the donation;
- (六) 捐赠双方的权利和义务；  
(6) The rights and obligations of the Donor and the Recipient;
- (七) 解决争议的方法；  
(7) How to resolve disputes; and
- (八) 违约责任。  
(8) Liability for breach.

第十八条 用于卫生计生人员培训和培养、卫生计生领域学术活动和科学研究等方面的捐赠，捐赠人不得指定受赠单位具体受益人选。

Article 18 For donations used for training and education of health and

family planning personnel, academic activities in the health and family planning field and scientific research, etc., the Donor shall not appoint a receiving entity as the beneficiary.

第十九条 卫生计生单位执行突发公共卫生事件应急处置等特殊任务期间接受捐赠的，可以根据情况适当简化书面捐赠协议。

Article 19 If a healthcare entity accepts a donation while it carries out any special task such as handling public health emergencies, the process for negotiating a written donation agreement may be streamlined as appropriate.

#### **第四章 捐赠接受**

#### **Chapter Four Acceptance of Donations**

第二十条 捐赠财产应当由受赠法人单位统一接受。

Article 20 The donated property shall be exclusively accepted by the receiving legal person.

公益性社会团体分支（代表）机构经授权接受的捐赠收入应当缴入社会团体对应账户统一核算，不得截留。

Donation income accepted, with authorization, by branches (or representative offices) of a public welfare social group shall be incorporated into the social group's relevant accounts for unified accounting, and shall not be retained.

第二十一条 受赠单位应当积极协助捐赠人按照法律法规和捐赠协议按期足额交付捐赠财产。

Article 21 A Recipient shall actively assist a Donor in delivering the donated property in full and on time in accordance with laws and regulations and the donation agreement.

第二十二条 接受货币方式捐赠，原则上应当要求捐赠人采用银行转账方式汇入受赠法人单位银行账户。

Article 22 To accept a donation in cash, in principle, a Donor shall be required to remit the amount to the bank account of the receiving legal person by wire transfer.

接受非货币方式捐赠，鼓励受赠单位委托第三方评估机构对非货币捐赠财产价值进行评估、确认或公证。

To accept a non-cash donation, a Recipient is encouraged to engage a third-party evaluation agency to determine, confirm and notarize the value of the non-cash donated property.

第二十三条 受赠单位接受捐赠，应当按照实际收到的货币金额或非货币性捐赠财产价值，开具财政部门统一印制并加盖受赠法人单位印章的公益

事业捐赠票据，及时将捐赠票据送达捐赠人。

Article 23 To accept a donation, a Recipient shall issue a public welfare donation receipt printed by the finance authorities and carrying the common seal of the receiving legal person as per the amount of the cash actually received or the value of the non-cash donated property, and deliver the donation receipt to the Donor promptly.

第二十四条 受赠单位接受的捐赠工程项目，捐赠人可以留名纪念或提出工程项目名称等。

Article 24 For a donated construction project accepted by a Recipient, the Donor may receive a credit or propose the name of such project, etc.

第二十五条 捐赠财产依法需要办理登记、入境、许可申请等手续的，受赠单位应当按照国家有关规定办理。

Article 25 Where any registration, border entry, or approval procedures are required by law for any donated property, the Recipient shall complete such procedures in accordance with applicable regulations.

## **第五章 财务管理** **Chapter Five Financial Management**

第二十六条 受赠单位财务部门应当建立健全捐赠财产财务管理制度，加强会计核算与财务管理。

Article 26 The finance department of a Recipient shall establish and develop a financial management system for donated property, and strengthen accounting and financial management.

第二十七条 受赠单位接受的捐赠财产应当全部纳入单位财务部门集中统一管理，单独核算。

Article 27 The donated property accepted by a Recipient shall be exclusively managed by the finance department of the Recipient for unified accounting.

必要时，可以申请设置捐赠资金专用银行账户。

When necessary, a special bank account may be opened for donated funds.

第二十八条 受赠单位财务部门应当及时按照书面捐赠协议对捐赠财产进行逐项核对、入账。

Article 28 The finance department of a Recipient shall promptly verify and record the donated property item by item in accordance with the written donation agreement.



**第二十九条** 受赠单位接受的非货币性捐赠，财务部门应当会同资产管理、使用部门，按照捐赠协议验收无误后，入库登账，纳入单位资产统一管理。达到固定资产核算起点的，应当按照固定资产有关规定管理。

**Article 29** The finance department of a Recipient shall work with the asset management department and the department using [the donation] to inspect any non-cash donation accepted by such Recipient as per the donation agreement, and enter such property in inventory and record it in accounts as assets under unified management. Where the threshold for fixed assets accounting is met, the relevant regulations for fixed assets shall apply.

**第三十条** 受赠单位应当严格执行事业单位财务制度和民间非营利组织会计制度对接受捐赠财产的规定，确认捐赠财产价值，区分限定用途资产和非限定用途资产，真实、完整、准确核算。

**Article 30** A Recipient shall determine the value of donated property, differentiate restricted assets from unrestricted assets, and carry out accounting in a truthful, complete and correct manner strictly in accordance with the provisions of the financial accounting rules for public institutions and the accounting rules for private not-for-profit organizations regarding the acceptance of donated property.

**第三十一条** 会计年度结束后，受赠单位应当将本年度接受捐赠财产情况在年度财务报告中专门说明。

**Article 31** After the end of a fiscal year, a Recipient shall give a special account of the accepted donated property for the current year in the annual financial report.

受赠事业单位应当按照财政部门规定的部门决算报表要求，一并报送上级主管部门和财政部门。

A public institution Recipient shall submit its financial reports to its supervising department and the finance authorities in accordance with the requirements for department final statements made by the finance authorities.

受赠卫生计生业务主管公益性社会组织应当按照民间非营利组织会计制度要求对外提供年度财务报告。

Public welfare social organizations governed by the health and family planning department shall disclose their annual financial reports in accordance with the requirements of the accounting rules for private not-for-profit organizations.

## 第六章 捐赠财产使用管理

### Chapter Six Use Management of Donated Property

第三十二条 受赠单位应当尊重捐赠人意愿，严格按照本单位宗旨和捐赠协议约定开展公益非营利性业务活动，不得用于营利性活动。

Article 32 A Recipient shall respect the Donor's wishes, and shall engage in not-for-profit business activities strictly in accordance with the Recipient's purposes and the provisions of the donation agreement, and shall not use the donation for any for-profit activities.

捐赠协议限定用途的捐赠财产，受赠单位不得擅自改变捐赠财产用途。如果确需改变用途的，应当征得捐赠人书面同意。

If the purpose of the donated property is restricted by the donation agreement, the Recipient shall not change the purpose of the donated property without approval. If there is a need to change the purpose, written consent from the Donor is required.

第三十三条 受赠单位应当根据捐赠协议和使用原则，按照优化配置、提高效率的原则，统筹协调，汇总编制年度捐赠财产使用方案和执行计划，报单位领导集体或内部民主议事会议研究审定。

Article 33 A Recipient shall, based on the donation agreement and usage principles, in line with the principles for optimizing allocation and improving efficiency, summarize and prepare an annual plan for using donated property and an implementation plan, and submit such plans for the management team or an internal employees' meeting for examination and approval.

第三十四条 受赠单位捐赠财产使用部门应当严格执行审定批准的捐赠财产使用方案和执行计划。

Article 34 The department of a Recipient that uses the donated property shall strictly implement the approved plan for using the donated property and the approved implementation plan.

受赠单位捐赠管理部门、财务部门、资产管理部门、内部审计部门和相关业务部门应当按照各自职责加强捐赠财产使用管理。

The Donation Management Department, finance department, asset management department, internal audit department and related business departments of the Recipient shall perform their respective duties to strengthen their controls over the use the donated property.

第三十五条 货币捐赠使用遵循以下原则：

Article 35 For the use of donations in cash, the following principles shall be observed:

(一) 捐赠协议限定用途的，受赠单位应当按照本单位职责、宗旨和捐赠协议约定内容，制订专项资金使用管理办法，参照国家有关财务规章制度，

明确开支范围、开支标准和支出审核审批程序和权限等。

(1) If the donation agreement specifies a purpose, a Recipient shall establish the measures for the administration and use of special funds in accordance with the Recipient's responsibilities, purposes, and the provisions of the donation agreement, and specify the scope, standards and examination and approving procedures and authority for expenditures with reference to applicable national financial rules and regulations.

(二) 捐赠协议未限定用途的，受赠单位应当按照本办法第五条规定的使用范围，结合本单位职责或宗旨开展公益活动，并严格执行单位统一的开支范围、开支标准和财务管理制度。

(2) If the donation agreement does not specify a purpose, a Recipient shall carry out public welfare activities within the scope provided in Article 5 hereof based on the Recipient's responsibilities or purposes, and strictly implement the organization-wide scope and standards for expenditures and financial management rules.

(三) 受赠单位以政府名义接受未限定用途的货币资金，应当按照《财政部关于加强非税收入管理的通知》(财综〔2004〕53号)要求，纳入政府非税收入管理，及时足额上缴同级国库。

(3) If a Recipient accepts unrestricted monetary funds in the name of the government, it shall manage such funds as governmental non-tax receipts as required in the *Notice of the Ministry of Finance on Enhanced Control of Nontax Receipts (Caizong (2004) No. 53)*, and pay the amounts in full to the national treasury at the same level.

(四) 受赠单位不得支付与公益活动无关的费用。

(4) A Recipient shall not pay any costs not related to public welfare activities.

(五) 受赠单位重大项目安排和大额资金使用应当由单位领导班子集体或内部民主议事会议决定。

(5) The major project arrangements and use of significant amount of funds of a Recipient shall be determined by the Recipient's management team collectively or by an internal employees' meeting.

(六) 受赠事业单位不得用捐赠财产提取管理费，不得列支工作人员工资福利等；受赠卫生计生行政部门和中医药管理部门业务主管的公益性社会团体和民办非企业单位，除捐赠协议约定外，不得用捐赠财产提取管理费和列支工作人员工资福利支出；受赠基金会相关支出应当符合《基金会管理条例》规定。

(6) A Recipient shall not set aside management fees from the donated property, or list the donated property as salary and welfare expenditures for employees, etc.; a Recipient that is a public welfare social group or private non-enterprise entity governed by the health and family planning administrative department or the TCM management department shall not set aside management fees from the donated property or list the donated

property as salary and welfare expenditures for employees; the relevant expenditures of a Recipient that is a foundation shall comply with the provisions of the *Rules for the Administration of Foundations*.

(七) 受赠单位不得擅自扩大开支范围，提高开支标准。

(7) A Recipient shall not expand the scope of expenditures or enhance the standards of expenditures without approval.

(八) 受赠单位应当厉行节约反对浪费，降低活动成本。

(8) A Recipient shall practice strict economy and combat waste, and reduce the costs for activities.

**第三十六条 非货币捐赠财产使用遵循以下原则：**

**Article 36** For the use of non-cash donated property, the following principles shall be observed:

(一) 捐赠协议限定用途的，受赠单位应当按照捐赠协议约定内容，制订财产使用管理办法，明确管理责任、使用范围和使用流程。

(1) If the donation agreement specifies a purpose, a Recipient shall establish the measures for the use and management of the property, and specify management responsibilities and the scope and procedures for use of the property as provided in the donation agreement.

(二) 捐赠协议未限定用途的，受赠单位应当按照本办法第五条规定的使用范围，结合本单位职责或宗旨开展公益活动，并严格执行本单位统一的资产管理规定，合理安排财产使用，提高使用效率。

(2) If the donation agreement does not specify a purpose, a Recipient shall carry out public welfare activities within the scope provided in Article 5 herein based on the Recipient's responsibilities or purposes, and strictly implement the organization-wide asset management rules, arrange the use of the property properly, and enhance the efficiency of such use.

(三) 受赠单位不得用于开展非公益活动。

(3) A Recipient shall not use the donated property for other than public welfare activities.

**第三十七条 受赠单位接受的捐赠财产一般不得用于转赠其他单位，不得随意变卖处理。对确属不易储存、运输或者超过实际需要的物资，在征得捐赠人同意后可以处置，所取得的全部收入，应当用于捐赠目的。**

**Article 37** The donated property accepted by a Recipient shall not be assigned to another organization, or disposed of without approval. Materials that cannot be easily stored or transported or that are no longer needed may be disposed of with the Donor's consent. All proceeds therefrom shall be used for the purpose of the donation.

**第三十八条 捐赠项目完成后形成的资金结余，捐赠协议明确结余资金用途的，按捐赠协议执行；捐赠协议未明确结余资金用途的，受赠单位应当主动与捐赠人协商一致，提出使用意见。**

Article 38 Any balance after a donation project is completed shall be handled as provided in the donation agreement if the donation agreement specifies the purpose of such funds; otherwise, the Recipient shall work with the Donor to reach an agreement through consultations and propose a suggestion with respect to the use of such funds.

第三十九条 受赠单位应当建立接受捐赠档案管理制度。对捐赠协议、方案、执行、审计和考评情况进行档案管理。

Article 39 A Recipient shall establish a file management system for accepted donations, and keep on file such information as the donation agreement, plans, implementation, audit, and assessment.

## 第七章 信息公开 Chapter Seven Information Disclosure

第四十条 受赠单位应当建立健全受赠信息公开工作制度，通过便于公众知晓的方式，真实、准确、及时、完整地向社会公开受赠相关信息，提高受赠使用和管理工作的透明度。

Article 40 A Recipient shall establish and develop an information disclosure mechanism for acceptance of donations, and disclose information on the acceptance of donations to the public truthfully, correctly, promptly, and completely in a manner that provides the public with easy access to such information, and enhances the transparency for the use and management of the donations.

第四十一条 受赠单位应当向社会主动公开以下信息：

Article 41 A Recipient shall voluntarily disclose the following information to the public:

- (一) 捐赠接受管理制度；
- (1) Management rules for acceptance of donations;
- (二) 捐赠接受工作流程；
- (2) Procedures for acceptance of donations;
- (三) 捐赠管理部门及联系方式；
- (3) Management department for the donations and its contact information;
- (四) 受赠财产情况；
- (4) Information on the donated property;
- (五) 受赠财产使用情况；
- (5) Information on the use of the donated property;
- (六) 受赠项目审计报告；
- (6) Audit reports for donation projects;
- (七) 受赠项目绩效评估结果；

(7) Results of performance appraisals for donation projects;

(八) 依照法律法规应当公开的其他信息。

(8) Other information required to be disclosed under laws and regulations.

第四十二条 受赠单位应当在规定时间公开受赠信息：

Article 42 A Recipient shall disclose information on acceptance of donations on specified dates:

(一) 每年 3 月 31 日前公布上一年度本单位受赠财产、财产使用和管理情况；

(1) Information on donated property accepted by the Recipient for the previous year, and use and management of such property before March 31 each year;

(二) 受赠项目审计报告和绩效评估结果完毕后 30 个工作日内；

(2) Within 30 business days after the audit report and performance appraisal results for a donation project is completed;

(三) 捐赠协议约定的受赠信息社会公开时间；

(3) The time for disclosure of information on donations as provided in the donation agreement;

(四) 国家有关法规对信息公开的要求。

(4) Requirements of applicable regulations for information disclosure.

第四十三条 受赠单位应当在单位门户网站或当地主要新闻媒体等向社会公开受赠信息。

Article 43 A Recipient shall disclose information about acceptance of donations on its official website or in major local news media.

鼓励各级卫生计生行政部门和中医药管理部门建立统一的卫生计生公益事业捐赠信息平台。

The health and family planning administrative departments and TCM management departments at all levels are encouraged to establish a unified platform for information on donations for health and family planning public welfare undertakings.

第四十四条 对公众和捐赠人查询或质疑，受赠单位应当依法及时、如实答复。

Article 44 A Recipient shall respond to any inquiry or question from the public and from the Donor promptly and truthfully in accordance with the law.

第四十五条 受赠项目完成后，受赠单位应当及时主动向捐赠人反馈受赠财产的使用、管理情况，以及项目的实施结果，听取捐赠人的意见和建议。

Article 45 Upon completion of a donation project, a Recipient shall

promptly and voluntarily give feedback to the Donor on the use and management of the donated property and the implementation results of the project, and listen to any comments and suggestions from the Donor.

第四十六条 受赠单位应当对其公开信息和信息答复的真实性负责。

Article 46 A Recipient shall be responsible for the truthfulness of any information disclosed by it and any respond given by it.

## **第八章 监督管理** **Chapter Eight Regulation**

第四十七条 卫生计生单位应当建立健全捐赠管理使用责任制度，明确管理职责、工作制度和责任追究制度。

Article 47 A healthcare entity shall establish and develop an accountability system for the management and use of donations, and specify management responsibilities, operating rules, and accountability rules.

第四十八条 受赠单位接受捐赠管理和使用情况应当纳入单位主要负责人经济责任审计的重要内容。

Article 48 The information on the management and use of accepted donations of A Recipient shall be incorporated as a key part of economic responsibility audit for the Recipient's principal.

第四十九条 受赠单位应当定期开展捐赠管理检查和审计工作，并及时将检查、审计结果予以公开。

Article 49 A Recipient shall carry out regular inspections and audits of the management of donations, and disclose the results of such inspections and audits in a timely manner.

对受赠金额大、涉及面广的项目，应当实施项目专项检查、审计和项目绩效考评。

For any project that involves a significant donation value and many different aspects, a special inspection, audit and project performance appraisal shall be conducted for the project.

第五十条 各级卫生计生行政部门、中医药管理部门、主管部门应当加强对所属单位和业务主管社会组织捐赠管理工作的指导和监督，定期组织检查和专项审计。

Article 50 The health and family planning administrative departments, TCM management departments, and competent departments at all levels shall enhance direction and supervision of the management of donations for organizations or social groups under their

governance, and organize regular inspections and special audits.

必要时，可以委托社会中介机构开展对受赠单位和受赠项目的专项检查  
和审计，并适时向社会公开检查和审计情况。

When necessary, a private intermediary may be engaged to carry out special inspections and audits of Recipients and donation projects, and the information on such inspections and audits will be disclosed to the public when appropriate.

**第五十一条** 各级卫生计生行政部门和中医药管理部门应当按照相关法律法规规定，对卫生计生单位公益事业捐赠作出突出贡献的捐赠人予以鼓励和表扬。

**Article 51** The health and family planning administrative departments and TCM management departments at all levels shall credit and recognize Donors that make significant contributions to the health and family planning public welfare undertakings in accordance with the provisions of applicable laws and regulations.

**第五十二条** 卫生计生单位应当主动接受主管部门、财政部门 and 审计部门的依法监督管理。

**Article 52** A healthcare entity shall voluntarily accept the legitimate supervision and management of the competent department, finance department, and audit department.

**第五十三条** 卫生计生单位违反本办法规定的，由上级卫生计生行政部门和中医药管理部门责令改正；拒不改正的，经征求捐赠人意见，由县级以上人民政府将捐赠财产交由其他宗旨相同或相似的公益性社会团体或者公益性非营利的事业单位管理，并依照国家有关规定对单位及相关责任人予以处分；涉嫌犯罪的，依法追究法律责任。

**Article 53** If a healthcare entity violates any provision hereof, the competent health and family planning administrative department or TCM management shall order such healthcare entity to rectify such violation; if the healthcare entity refuses to rectify such violation, after consulting with the Donor, a people's government at county level or above will assign the donated property to another public welfare social group or public welfare not-for-profit institution with similar or identical purposes for management, and impose sanctions against the healthcare entity and responsible persons in accordance with applicable national regulations; where the case constitutes a crime, the responsible persons will be investigated for criminal liability.



## 第九章 附 则

### Chapter Nine Supplemental Provisions

第五十四条 省级卫生计生行政部门和中医药管理部门可以根据本办法，并结合本地实际情况，制订具体实施细则。

Article 54 Provincial health and family planning administrative departments and TCM management departments may establish specific implementation rules based on local conditions with reference to these Measures.

第五十五条 各级卫生计生行政部门和中医药管理部门业务主管的其他社会组织接受公益事业捐赠，按照本办法执行。

Article 55 These Measures shall apply to the public welfare donations accepted by other social organizations governed by the health and family planning administrative departments and TCM management departments at all levels.

第五十六条 本办法自发布之日起施行。《医疗卫生机构接受社会捐赠资助管理暂行办法》（卫规财发〔2007〕117号）同时废止。

Article 56 These Measures shall come into effect as of the date of promulgation. The *Interim Measures for the Administration of the Acceptance of Social Donations and Financial Aids by Medical Care and Health Institutions* (Weiguicaifa (2007) No. 117) shall become null and void on the same date.

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抄送：财政部，审计署，国务院法制办。

CC: Ministry of Finance, National Audit Office, Legislative Affairs Office of the State Council.

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