# 中国慈善发展报告

(2013)

ANNUAL REPORT ON CHINA'S PHILANTHROPY

DEVELOPMENT (2013)

主 编/杨 团







## 中国慈善发展报告 (2013)

ANNUAL REPORT ON CHINA'S PHILANTHROPY DEVELOPMENT (2013)

主 编/杨 团



#### 图书在版编目(CIP)数据

中国慈善发展报告. 2013/杨团主编. 一北京: 社会科学文献出版社, 2013.6

(慈善蓝皮书)

ISBN 978 -7 -5097 -4627 -1

I.①中··· Ⅱ.①杨··· Ⅲ.①慈善事业 - 研究报告 - 中国 - 2013 Ⅳ.①D632.1

中国版本图书馆 CIP 数据核字 (2013) 第 098167 号

## 慈善蓝皮书 中国慈善发展报告(2013)

主 编/杨 团

出版 人/谢寿光

出版者/社会科学文献出版社

地 址/北京市西城区北三环中路甲29号院3号楼华龙大厦

邮政编码 / 100029

责任部门/皮书出版中心 (010) 59367127

责任编辑/王 颉

电子信箱 / pishubu@ ssap. cn

责任校对 / 师旭光

项目统筹 / 邓泳红

责任印制/岳 阳

经 销/社会科学文献出版社市场营销中心 (010) 59367081 59367089 读者服务/读者服务中心 (010) 59367028

印 装/北京季蜂印刷有限公司

开 本 / 787mm×1092mm 1/16

印 张 / 27.25

版 次/2013年6月第1版

字 数 / 442 千字

印 次/2013年6月第1次印刷

书 号 / ISBN 978 - 7 - 5097 - 4627 - 1

定 价 / 79.00 元

本书如有破损、缺页、装订错误,请与本社读者服务中心联系更换 **M** 版权所有 翻印必究

## 2013 慈善蓝皮书编委会成员

### 主 编 杨 团

## 编委会 (按姓氏笔画排序)

王 名 王行最 王振耀 邓国胜 冯 燕 卢德之 朱卫国 朱建刚 吕 朝 江明修 李志刚 李允晨 何道峰 吴国平 陈迎炜陈健民 杨 团 金锦萍 娄胜华 徐永光顾晓今 康晓光 黄浩明

2012年,是中国慈善公益业界打破界限、打开视野,与各种社会力量交织汇集,推动中国慈善社会化变革发端的一年。

2012 年,中国慈善公益界最显著的特征,是社会救助与社会问责网络微公益向公民自由结社及追求社会公平、公正的微公益社会运动转化。

2012 年,网络微公益不仅产生了大量关爱与救助行动,而且通过网络形成彰显人间关爱与悲悯情怀的新的社会结盟,在各地对社会组织登记制度改革的浪潮中自然而然地成为公民的自由结社组织。这种线上的微公益行动向线下的公益结社转化,并与理性思考相结合,诞生了一大批自下而上、基于平民意识的草根型社会组织,形成了民间社会组织寻求自主、自治的浪潮。

截至 2012 年年底,全国共有 49.2 万个社会组织,比 2011 年的 46.2 万个增长了 6.5%,是自 2009 年以来社会组织总量增长最快的一年。其中,社会团体 26.8 万个,比 2011 年增长了 5%;民办非企业单位 22.1 万个,比 2011 年增长了 8.3%;基金会 2961 个,比 2011 年增长了 13.3%。其中,非公募基金会的数量超过公募基金会。而公募基金会中,类似深圳壹基金的无业务主管单位的公募基金会就高达 70 多家。此外,在城市街道社区备案的群众性社会组织达 20 多万个。在上述社会组织总量中还没有计人各地尚未登记的草根型社会组织,有些组织还进入了各地政府支持下的公益孵化器。它们在网上网下的公共空间大范围地成长起来,并且掀起了实实在在的中国社会的改造运动。

2012 年的网络微公益问责不仅突破了 2011 年针对具有政府背景的社会组织的局限,甚至超越了慈善公益领域,深入到对公权力的问责和网络反腐方面。例如,针对上访妈妈唐慧被关押劳教掀起的微博救援行动,引发了废除劳教制度的网络大讨论,直接推动了废除劳教制度的立法进程。再如,四川、安徽、浙江等地不约而同地爆发了居民的网络抗争,并最终推动当地政府部门取



消了有环境污染的招商引资项目。此外,对异地高考的公众意见;因贵州毕节5名男孩事件质疑儿童救助体制;民间环保组织发起公众监督 PM2.5 数据;对于番禺"房叔"和周口平坟的网络追问;等等,都是先发出要求社会公平、公正的强烈呼吁,而后演化为维护社会公义的社会运动,其结果都推进了社会政策的改变与社会制度的进步,彰显了公民运用微公益行使自己社会权利的巨大力量。

微公益运动也进一步警示了政府,多年累积的各种经济和社会问题,尤其在征地、拆迁、规划、城市管理、环境、住房等直接涉及公众利益的领域中的问题在2012年集中爆发和暴露出来,从而诱发了成规模的社会冲突与网络社会运动。这说明严重缺失社会公平与公正的社会政策让公众的社会心理承受度到了极限,再也不能继续下去了。正是公众的社会行动成为中国政府深化经济和社会改革、谋求社会公平与公正的社会政策的压力与动力。

2012年,中国慈善公益界第二个突出特征,是中央政府和地方政府适应 社会需求,吸取社会能量,形成适调性反应,持续推出一系列新政策,与正处 于萌芽期的公民社会形成互动。

- 一是放宽社会组织登记制度。2012年,广东、上海、北京、山东、云南、郑州、深圳等地政府继 2011年以来持续推出社会组织登记注册新政策,尝试取消社会组织登记管理双轨制。这些努力为 2013年 3 月中央政府发布关于慈善公益等四类社会组织无须业务主管单位,在民政部门直接登记的决定做出了积极贡献。
- 二是放开公募权试点。广州、上海先后正式实施募捐条例,强化募捐备案许可,适当降低准人门槛;强制公开募捐信息,实行阳光募捐,为中国公募权的放开与加强监管开了先河。它意味着未来中国政府将以立法和监管并举的方式推动市场平等竞争下的公募权准人与监管体系。
- 三是有政府背景的社会组织去行政化。上海、北京、大连、深圳等地政府做了有益的尝试。北京市政府提出公务人员要逐步退出公益慈善组织,形成平等竞争的社会公益主体。深圳市政府取消市民政局与市慈善会的行政隶属关系,实行政社分离,在中国慈善会系统去行政化改革中先声夺人。

四是中央政府更加明确了慈善公益的主体地位。党的十八大报告提出

"必须加快推进社会体制改革。加快形成党委领导、政府负责、社会协同、公众参与、法制保障的社会管理体制。加快形成政社分开、权责分明、依法自治的现代化社会组织体制"。全国人大常委会通过了《民事诉讼法》和《刑事诉讼法》的修正案,首次将公益诉讼制度写入了《民事诉讼法》,中国环保组织也首次在云南曲靖、贵州贵阳以公益诉讼主体身份代表受害主体状告环境污染企业。《刑事诉讼法》修正案确立了"尊重和保障人权"的原则,这意味着公民的权利保障向法制化方向前进了很大一步,从而为公共空间的构建和公益事业的发展夯实了法律基础。民政部明确了救灾捐赠的导向机制,提出今后政府将不再指定接收捐赠的救灾慈善组织。国家宗教局联合若干部委发布了《关于鼓励和规范宗教界从事公益慈善活动的意见》,推动宗教慈善进入社会主流形态。

五是政府向社会组织购买服务。2012年,中央政府首次通过建立公共财政资助机制加强对社会组织的培育和扶持。用财政预算资金2亿元资助社会组织发展示范项目、承接社会服务试点项目、社会工作服务示范项目、人员培训示范项目。全年共执行项目377个,举办培训120余期,共培训1.77万人。项目共带动社会资金3.2亿元,185万群众直接受益。广东、上海、浙江、山东、湖南、四川、云南等地政府和部门也纷纷出台相关规定,用专项资金支持社会组织发展。政府购买服务的政策给社会组织提供了关键性的发展机遇,同时也向社会组织的管理水平和竞争能力提出了严峻的挑战。

2012年第三个突出特征,是公益慈善业界的反思与行动在不断深化中。

2012 年是中国慈善公益界各类组织继续接受考验的一年。2011 年爆发的社会公众对慈善公益组织的"问责风暴"并未平息。全行业的公信力危机在2011 年"触底"却未在2012 年"回升"。社会问责和社会竞争的加剧促使越来越多的人明白:中国的公民社会需要多样化的慈善生态,既需要能覆盖全国范围的庞大数量的草根组织,又需要足够的有一流水平的正式登记注册的慈善公益组织。公益界应少一些抱怨、多一些改造和提升自我的意识与行动。

备受公众和政府关注的中国红十字会,在 2012 年厘清了自己的角色地位,系接受国家特定法、国际红十字运动和公众志愿捐赠三重赋权的法定机构,需要进行一场以基层志愿者为本、以公开透明为基础和前提的治理变革,用社会



权力制衡公共权力的方式重建红会公信力。

中国慈善界的高端网络——中华慈善百人论坛 2012 年分别在台湾和香港召开第五次、第六次论坛,讨论宗教与慈善、跨界合作话题。112 家公益慈善组织共同发起"透明慈善联合行动"。非公募基金会和部分公募基金会在第四届中国非公募基金会发展论坛上深入互动,讨论诚信、能力、创造价值等新的命题。中国青少年基金会、中国扶贫基金会、中国红十字基金会、中国社会福利基金会等公募组织通过社会招标扶持草根组织发展,推动公益产业链的形成。各种公募组织进一步感受到竞争与问责的压力,要主动迎接变革致力于推动业界管理的改进与创新。

2012 年第四个突出特征,是第三方研究、传播与监管服务崛起。

继 2011 年北京师范大学公益研究院成立后,2012 年,清华大学、北京科技大学、上海大学、中山大学、南京大学等相继设立了公益研究机构;继 2008 年首部《中国慈善发展报告》(慈善蓝皮书)、2011 年首部《第三部门观察报告》出版后,2012 年,《社会创新蓝皮书》《中国公益发展报告》《企业社会责任报告》等多部反映慈善公益的年度报告喷涌而出,大大改善了慈善公益的研究状况;慈善公益成为各类媒体深度报道的焦点,中央电视台在2012 年推出"梦想合唱团""为你而战"和"小区英雄"等三大公益板块,深度传播公益理念,腾讯、新浪、百度等著名网络公司从公益传播转而加入公益实践,推出了公益募款平台;基金会中心网在2012 正式推出"中基透明指数",首次建立了中国公益组织第三方独立评价体系。发达、中立、高质量的媒体和第三方监管服务是建设高水平、高效率的慈善公益行业,导引行业向健康方向行进的重要保障。

2012 年,据中民慈善捐助信息中心的不完全统计,中国慈善公益的社会捐赠总量约为700 亿元。与2011 年度的捐赠总量845 亿元相比,下降约17% 左右。

2012 社会捐赠总量下降幅度较大,原因有三个方面:

一是受经济下行的影响。2008 年爆发的国际金融危机也冲击了中国的经济,中国政府为应对危机增加了货币供应量和巨额投资,2009~2010 年的经济显示出强劲增长,而政府全面替代市场所导致的各种问题在2011 年开始显现,

2012 年更是集中爆发出来。急剧投入的新增货币 80%以上流向国营企业和地方政府债务融资平台,国有经济的资源成本很低,经营效益更低,经营效率日渐下降。而民营企业,特别是民营制造业,面临高利率、人民币升值、劳动力成本上升、交易成本上升的四重挤压,陷入萎缩低迷的状态,连带就业的主战场也出现萎缩态势。经济上的国进民退对于以民营企业和民众为主体的社会捐赠总量产生了重要影响。

二是受 2011 年 "问责风暴"的影响。"问责风暴"主要指向具有政府背景的社会组织,而受累的则是正式登记注册的全部社会组织。公众质疑的不仅是这些组织的受赠和分配数据是否透明公开,也涉及作为捐赠人和受赠人中介的社会组织的管理能力和效率等问题。公众对正式组织产生逆反心理,正式组织之外的公民捐赠空间大为拓展,而包括网络捐赠在内的非正式组织捐赠基本上未在统计之列。

三是受税收政策的影响。迄今为止,我国正式登记注册的三类民间社会组织中,民办非企业单位并未获得与社团和基金会一样的慈善公益捐赠税前扣除资格,致使有关捐赠难以落实甚至只好绕道而行。另外,所有的公益性捐赠在超出税前扣除限额的部分可向以后年度结转扣除是国际的通行做法,我国并未采用,而这对于实施大规模捐赠的企业是有妨害的。还有,我国现行法律体系并未详细规定纳税人申请税前扣除的程序,致使法律规定的对捐赠企业和个人的减免税规定很难得到实现,这个长期以来困扰捐赠者和受赠机构的问题,在经济下滑时期的负面效果就更加明显。

总之,相比于2011年,2012年公民的自由意识和独立意志更为彰显,以自由结社和组织自治、公民自治为核心的社会土壤培养基进一步孕育和生成,社会氛围也从更多的抱怨和批判转向更多的自我行为的改变。在这样的社会土壤基础上,公民自发的群体性公共选择渐渐有了轮廓,"两会"后政策利好消息也已经释出,这些都预示着2013年将成为中国各种公民社会团体和社会组织的蓬勃生长年。

### **Abstract**

2012 was a year in which philanthropy in China broke boundaries, widened its horizons and started collaborating with a range of social resources to promote domestic social reform.

The most striking feature of philanthropy in China during 2012 was the transformation of a web-based micro-blog social movement from initial concern with social assistance and social accountability toward citizen freedom of association and a search for social fairness.

In 2012, internet micro-philanthropy created a substantial movement for care and assistance and highlighted new web-based social alliances for care and compassion. These activities blended with an upsurge in reform of the registration system for social organizations in many locations and naturally led to organization for citizen freedom of association. Web-based micro-philanthropy also transformed into off-line philanthropic alliances which drew on rational thinking and the awareness of ordinary people. A large number of bottom-up grassroots-style organizations were spawned and developed into a wave of civil society organizations searching for autonomy.

By year-end 2012, China had 492000 social organizations, a 6.5% increase over the 2011 figure (462000), and the most rapid annual increase since 2009. These social organizations included 268000 social groups (representing a 5% increase over 2011); 221000 private non-enterprise units (representing an 8.3% increase); and 2961 foundations (a 13.3% increase), with private foundations outnumbering public fund-raising foundations. Moreover, there were over 70 public fund-raising foundations, like the Shenzhen One Foundation, which did not have intermediary organizations providing managerial oversight. In addition, there were more than 200000 mass organizations recording with urban communities. The total number of officially-registered social organizations did not include grassroots-style social organizations in many locations, some of which had joined the philanthropy

incubators supported by local governments. These social organizations grew significantly in on- and off-line public spaces and initiated a genuine movement for social reform in China.

The level of philanthropic accountability exerted through web-based micro-blogs in 2012 surpassed that of 2011. It targeted the limitations of government-backed social organizations and extended beyond the scope of philanthropy to address issues of accountability in public power and network corruption. For example, a micro-blog assistance activity was initiated in response to the labor reform camp detention of "Petitioning Mother" Tang Hui. A huge web-based discussion was generated around abolition of the labor reform camp system and this directly spurred legal processes for its termination. In another example, Sichuan, Anhui, Zhejiang and other locations experienced resident on-line struggles that ultimately led to government agencies in those locations cancelling polluting investment projects. Further instances included public opinion on students taking university entrance exams outside of their local area; doubts over the public child assistance system following the deaths of five boys in Bijie, Guizhou; the role of civil society environmental organizations in launching public monitoring data for PM2. 5 particulate matter; web-based investigations into "Uncle House" in Pan Yu and the demolition of graves in Zhoukou, Henan. These all exemplified calls for social fairness that subsequently evolved into social movements to protect social justice, and which resulted in the promotion of social policy change and an improved social system. In so doing, these examples also highlighted citizen use of micro-philanthropy to exercise their powerful social rights. Moreover, the micro-philanthropy movement also further alerted government to the accumulation of various economic and social problems over the years, particularly relating to land expropriation, housing demolition, planning, urban management, environment, housing, and so on. These problematic areas directly affected public benefit and resulted in concentrated outbursts during 2012 that also evidenced the scale of social conflicts and of web-based social movements. They also spoke to a serious loss of social fairness and of just social policies that had tested public tolerance to the limit. Public social movements had truly become a pressure and a force for government to deepen economic and social reform and move toward more equitable and just social policies.

The second characteristic of the philanthropic sector in China during 2012 was



the development of mutual support between government at central and local levels and a nascent civil society. This was a response to social need which drew on social energies to create appropriate responses and to maintain momentum in promoting a series of new social policies.

Firstly, they liberalized the registration system for social organizations. In 2012, a number of local governments, including Guangdong, Shanghai, Beijing, Shandong, Yunnan, Zhengzhou, and Shenzhen had carried forward the 2011 introduction of new policies for registering social organizations and experiments in removing the two-tier process for registration and management of social organizations. These actions greatly contributed to the March 2013 central government decision to permit four different types of philanthropic social organizations to register directly with the Ministry of Civil Affairs without first securing a second-tier intermediary sponsor organization.

The second change was in greater leeway for piloting rights relating to public donations. Guangdong and then Shanghai began formal implementation of regulations governing donations, strengthening recording of donations, appropriate reductions in entry conditions, stringent requirements for transparent donation disclosure and above-board practices, which together served to both liberalize and better regulate donation rights in China. These changes hinted at future forms of government legislation, management and monitoring aimed at promoting donation rights under conditions of fair market competition.

The third change was the administrative reform of government-backed social organizations. Local governments in Shanghai, Beijing, Dalian, Shenzhen and other localities undertook useful experiments in this regard. Beijing Municipality proposed that government employees should be gradually phased out of philanthropic organizations to create fair competition in the field of social philanthropy. Shenzhen City Government separated the functions of government and society by cancelling the hierarchical administrative relationship between its City Civil Affairs Bureau and the City Philanthropy Association. This was a first step in the administrative reform of the China Philanthropy Association system.

The fourth change was central government clarification on the status of the field of philanthropy. The report of the 18th Party Congress stated that "it is necessary to accelerate the promotion of social system reform and the formation of a social

management system under the leadership of the Party, the supervision of government, the cooperation of society, participation of the public and secured through legislation; to accelerate formation of a social management system that differentiates the roles of government and society and rights and responsibilities, and a modernized system of social organization that is based on legal autonomy". The Standing Committee of the National People's Congress promulgated the revised Civil Procedure Law and the Criminal Procedure Code, which incorporated a public interest litigation system into the Civil Procedure Law for the first time. Domestic environmental organizations were able to bring pioneering public class actions on behalf of affected parties in Qujing City of Yunnan Province and Guiyang City of Guizhou Province against polluting enterprises. The Criminal Procedure Code was revised to establish the principle of "respect and protection for human rights." This foreshadowed a big step forward in the legalization and guarantee of citizen rights and the creation of public space and a legal basis for the development of public benefit endeavors. The Ministry of Civil Affairs has clarified a guiding management mechanism for disaster relief donations and recommended that, in future, government shall cease designating philanthropic organizations to take receipt of relief donations. The State Bureau of Religious Affairs and associated ministries and commissions jointly publicized Opinions on Encouraging and Regularizing the Participation of Religious Figures in Philanthropic Activity to promote the mainstreaming of religious philanthropy within the wider field of social philanthropy.

The fifth change was that in government procurement of services from social organizations. In 2012, the central government established an inaugural public finance assistance mechanism to strengthen the cultivation and support of social organizations. A budget of CNY200 million was designated for a demonstration project to support the development of social organizations, to undertake a social service pilot project, and demonstration projects in social work services and personnel training. A total of 377 projects would be supported annually and over 120 training sessions conducted to train 17700 people. The project would mobilize CNY320 million in social funds, and directly benefit 1.85 million people. Local governments and agencies in Guangdong, Shanghai, Zhejiang, Shandong, Hunan, Sichuan and Yunnan also began to produce regulations and utilize dedicated funding to support the development of social organizations. Policies for government procurement of services



provided social organizations with important opportunities for development and also steep challenges in terms of management capacity and competitiveness.

The third outstanding characteristic in 2012 was continued testing of different groups within the philanthropic sector. The huge public outburst over philanthropic accountability in 2011 showed no signs of relenting in 2012 and left the whole sector facing a credibility crisis. Both social accountability and market competition intensified and this stimulated a wider public understanding that civil society in China needed a diverse 'philanthropic ecology,' a huge number of grassroots organizations to cover the whole country, and sufficient formally registered philanthropic organizations which were also of the highest standard. It was necessary for the philanthropic sector to complain less and undertake more improvements that increased self-awareness and action.

The Chinese Red Cross drew attention from government and the public. In 2012, it clarified its role and status in terms of three powers; it accepted a special national law, a statutory body of the international Red Cross movement, and voluntary public donations. It would undertake a governance reform based on its local volunteers and public transparency and an approach which balanced social power and public power to rebuild its public credibility.

A high quality national philanthropic network: The 2012 China Charity 100 (CC100) Forum convened its Fifth and Sixth Forums in Taiwan and Hong Kong respectively and discussed religion and philanthropy, and cross-sector cooperation. A total of 112 philanthropic organizations jointly launched a United Action for Transparent Charity. Private foundations and some public charity foundations also collaborated in the Fourth China Private Foundation Development Forum and discussed trust, capacity, value creation and other new topics. The China Youth Development Foundation, the China Foundation for Poverty Alleviation, the China Red Cross Foundation, the China Social Welfare Foundation and other public charitable organizations supported the development of grassroots groups through social contracting and promoted the formation of philanthropy industry linkages. The charitable organizations experienced a new level of pressure for various competitiveness and accountability that was conducive to the promotion of improved management and innovation within the sector and the pro-active acceptance of change.

The fourth outstanding characteristic in 2012 was the rise of third party research, dissemination and monitoring services.

Following from the establishment of the Research Institute of Philanthropy at Beijing Normal University in 2011, Tsinghua University, Beijing University of Science and Technology, Shanghai University, Sun Yat-sen University and Nanjing University all established philanthropy research institutions during 2012. Again following from the first China Philanthropy Development Report (the Philanthropy Blue Book) in 2008 and the publication of the first Investigation Report on the Third Sector in 2011, 2012 saw the publication of the Social Innovation Blue Book, China Philanthropy Development Report, and the Corporate Social Responsibility Report, which reflected the rise of annual reporting on philanthropy and greatly improved conditions for its research. Philanthropy became a hot topic for different types of in-depth media reporting and CCTV released three big productions which publicized philanthropic ideas in 2012; Dream Choir, Fighting for You, and Neighborhood Hero. Famous internet companies Tencent, Sina and Baidu all moved from covering philanthropy to engaging in it and established charitable donation sites; in 2012 the Foundation Center website formally produced the China foundation transparency index, the first independent, third party evaluation system for domestic philanthropic organizations. Advanced, neutral, and high quality media and third party monitoring services provided and important guarantee of a high quality and effective philanthropic sector and led the industry in a healthy direction.

Incomplete statistics indicated that domestic social donations to the philanthropic sector totaled CNY 70 billion in 2012, a decline of roughly 17% over the year-end 2011 figure of 84.5 billion.

Three reasons explained this relatively large drop in the total amount of 2012 donations:

The first impact arose from economic downturn. The 2008 international financial crisis had also affected the Chinese economy and government responded by increasing monetary supply and undertaking huge investments. An economic surge occurred in 2009 –2010, but the effect of government supplanting the market led to a range of problems that emerged in 2011 and became explosive in 2012. Over 80% of the sharp injection of new capital flowed into state-owned enterprises and local government debt financing platforms. Resource costs and management efficiency in



the state economy were very low and declining. The private enterprise economy, and particularly private manufacturing industry, faced pressure from high interest rates, currency appreciation, escalating labor and transaction costs, that produced a slump and contraction in major associated employment markets. State economic penetration and the retreat of the private economy significantly and negatively affected social donations sourced from private enterprise and the populace.

Secondly, 2011 witnessed an accountability crisis which stemmed from the government-backed social organizations and affected all of the formally registered social organizations. Public doubts arose over non-transparent data and lack of disclosure of government-backed social organization receipting and distribution of donations, together with other problems about management capacity and efficiency of the organizations acting as intermediaries between donors and donation recipients. The public also began to doubt the formal social organizations and there was an increase in donations to informal groups, including web-based donations that were not captured in statistical reporting.

The third impact came from taxation policy. In terms of the formal registration system for the three types of civil social organizations, the private non-enterprise units are not eligible for the same pre-tax deduction status for philanthropic donation enjoyed by the social groups and foundations. This has resulted in difficulties in taking receipt of donations and even circumvention of procedures. In addition, in international practice, all philanthropic donations in excess of the pre-tax deduction limit can be carried forward to following years. However, this practice is not employed in China and this has adversely affected the development of large-scale philanthropic endeavor. Moreover, the current legal system in China has no detailed requirements or procedures for taxpayers to apply for pre-tax donation deductions. As a result, tax reductions on donations from the private sector and individuals have been difficult to realize in practice. This is a long-term problem which has affected donors and recipient organizations and with a negative impact that is even more marked in the current economic downturn.

Overall, and in comparison with 2011, 2012 was characterized by a greater awareness of freedom and independent resolve among citizens, freedom of association and citizen autonomy as core elements in the cultivation and further development of a philanthropic society. The social ethos moved from prevalent criticism and complaint

toward more self-motivated action. This provides fertile ground for the spontaneous and gradual formation of group public choice. Good policy tidings from meetings of the National People's Congress and the National People's Consultative Conference forecast 2013 as a year of burgeoning growth for different civil society groups and social organizations.