Regulation on Registration and Administration of Social Organizations

Peoples Republic of China State Council Order No. 250

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No. 1 - GENERAL PRINCIPLES

Article 1: These regulations are issued in order to guarantee citizens' freedom of association, to protect society's legal rights and interests, to promote the registration and management of social organizations, and promote socialist material and spiritual civilization.

Article 2: In these regulations 'social organization' means voluntary groups formed by Chinese citizens in order to realize a shared objective, according to their rules and to develop non profit making activities.

All groups other than state organs may join social organizations as institutional members.

Article 3: To become established, social organizations must be approved by the authorized department [zhuguan danweij] and follow the registration procedure set out in these regulations.

Social organizations must have the status of a legal entity [faren tiaojian].

These regulations do not apply to the following organizations:

I. Peoples organizations which participate in the Chinese Peoples Political Consultative Conference.

II. Organs under the administration of the authorized State Council departments

III. State organs and groups, enterprises and institutional units [shiye danweij], and their internal bodies or groups.

Article 4: Social organizations must observe the constitution, state laws, regulations and state policy; must not oppose the basic principles of the constitution, harm the unity, security or ethnic harmony of the state, or interests of the state and society, or the lawful interests of other organizations or citizens, or offend social morality.

Social organizations may not undertake profit seeking activities.

Article 5: The state will protect social organizations and their activities conducted in accordance with the law, regulations and rules; other organizations or persons must not unlawfully interfere with them.

Article 6: The Ministry of Civil Affairs and local Civil Affairs departments at county level and above are the basic peoples government agencies for registration and management of social organizations. (Below, these are referred to as 'registration and management agencies' [dengji guanli jijuan]. State Council relevant departments and local government relevant departments at county level and above, or organs empowered by the State
Council or local government at county level and above, serve as the relevant leading units of social organizations in related trade, scientific or other professional areas (These are below referred to as 'professional leading units' [yewu zhuguan danwei]).

Laws, administrative laws and regulations regarding the supervision and management of social organizations, will take effect in conjunction with other laws, administrative laws and regulations.

No 2. ADMINISTRATION

Article 7: National level social organizations must register with and be managed by State Council registration and management agencies; local social organizations must register with and be managed by the local People's Government registration and management agencies; inter-area social organizations must register with and be managed by common higher level peoples registration and management agencies.

Article 8: If the registration and management agency and the professional leading unit are not in the same place as a social organization, then supervision and management can be deputed to local registration and management agencies and professional leading units.

No. 3 REGISTRATION

Article 9: Candidate social organizations must be investigated and approved [shencha] by a professional leading unit, and applying persons [faqi ren] must make preliminary application to the registration and management agency.

Article 10: To establish a social organization the following conditions must be satisfied:

I. An organization must have more than 50 individual members or more than 30 institutional members or, if it has both individual and institutional members, a total of at least fifty.

II. It must have a standard name, and organizational capacity.

III. It must have a fixed location.

IV. It must have staff with qualifications appropriate to the professional activities of the organization.

V. It must have lawful assets and a source of funds. National level organizations must have a minimum of 100,000 yuan to cover their activities; local social organizations and inter-area social organizations must have a minimum of 30,000 yuan.

VI. It must be legally liable in its own right.

A social organization's name must comply with the law and statutory regulations and must not offend public morality. A social organization's name must reflect its activities, character and area of operations. Where national organizations use 'Chinese', 'All-China' etc, in their titles, they must be approved in accordance with the relevant state regulations. Local social organizations cannot use 'National', 'Chinese', 'All China' etc in their names.
Article 11: Persons applying to set up social organizations must supply the registration and management agency with the following documents:

I. Preliminary application.

II. A document of approval from the professional leading unit.

III. A record of assets and proof of right of use of premises.

IV. Verification of identity and basic situation of intended people in charge and persons applying.

V. A draft of the constitution.

Article 12: Within 60 days of receiving the documents stipulated in Article 11 of these regulations, the registration and management agency must decide whether or not to approve the registration of an organization, and in the case of refusal must explain the reason to the persons making the application.

Article 13: The registration and management agency will not approve the registration preparation in any of the following cases:

I. If it can be shown that the objectives and area of work of a social organization applying for the first stage of registration do not comply with Article 4 of these regulations.

II. If in the same administrative area there is already a social organization active in the same [xiang tong] or similar [xiang si] area of work, there is no need for a new organization to be established.

III. If the persons applying or the intended persons in charge have ever received criminal sanction of being deprived of their political rights, or do not possess complete civil liability [bu jyou wanquan minshi xingwei nengli].

IV. If deception is employed in the preliminary application.

V. Other cases prohibited by law or administrative rules and regulations.

Article 14: Within six months of the date of approval of the preliminary application by the registration and management agency, the social organization must hold a general meeting of members, or a general meeting of members' representatives to pass a charter, establish an executive body, appoint office holders [fuze ren] and a legal representative [fading daibiao ren], and apply for final registration to the registration and management agency. During this preparation period the organization must not undertake any activities other than preparing for registration.

A social organization's legal representative must not at the same time act as legal representative person for another social organization.

Article 15: A social organization's charter must include the following items:

I. Name and address.

II. Objectives, professional area and the geographical area of activity.
III. Membership qualifications, rights and duties.

IV. Democratic organization and management structure and procedure for establishing an executive body.

V. Qualifications of and procedure for appointing and replacing office holders.

VI. Principles of management and use of funds.

VII. Procedure for amending the charter.

VIII. Procedure in the event of ceasing operations and management of remaining funds.

IX. Other business to be regulated by the charter.

Article 16: Within thirty days of receiving an application and relevant documents from a social organization, the registration and management agency must complete its process of investigation. Registration will be approved and a 'social organization legal entity registration certificate' [shehui tuanti faren dengji zhengshu] issued if there are no grounds for exclusion as covered by Article 13 of these regulations, if the preliminary process has been properly completed, and if the charter complies with requirements.

Registration certificates must include the following items:

I. Name

II. Address

III. Objectives, professional area and geographical area of activity

IV. Legal representative

V. Operational budget [huodong zijin]

VI. Name of the professional leading unit [yewu zhuguan danwei]

If registration is not approved the persons applying must be informed of the decision.

Article 17: From the date of approval of the establishment of a social organization it will be legally recognised as a legal entity [faren zige], and within sixty days of establishment a social organization must open a file [bei an] with the registration and management agency. Within thirty days of receiving the materials for the file, the registration and management agency must issue a 'social organization legal entity registration certificate'.

The information to be held on file must include the items covered in Article 16 of these regulations, and also the documents of approval in accordance with the law issued by the professional leading unit.

Article 18. The social organization, as named in the 'social organization legal entity registration certificate', may apply for an official seal and open a bank account. The social organization must submit details of the design of the official seal and the bank account numbers for inclusion in the file held by the registration and management agency.
Article 19: If, after establishment, a social organization wishes to set up a branch or subsidiary [fenzhi jigou], or representative agency [daibiao jigou], this must be investigated and approved by the professional leading unit; for purposes of registration, the registration and management agency must be supplied with files including the branch or agency name, its area of work, address of premises, and particulars of intended main officers.

Branches and representative agencies of social organizations belong to social organizations and may not be legal entities [fa ren zige] in their own right; they must comply with the rules regarding objectives, area of work, and geographical area as set out in the charter of the social organization; and implement activities and develop the membership in accordance with the authorised mandate of the social organization. Social organization branches must not establish their own branches.

Social organizations must not establish regional branches.

No 4. MODIFICATION OR CANCELLATION OF REGISTRATION

Article 20: If registration particulars or those held on file need to be changed, within thirty days of investigation and approval by the professional leading unit, the social organization must apply to the registration and management agency for modification of the registration or files. (Hereafter these two kinds of modification are jointly referred to as 'modification of registration'.)

If a social organization wishes to amend its charter, within thirty days of investigation and approval by the professional leading unit, it must report the changes for approval by the registration and management agency.

Article 21: If any of the following circumstances apply to a social organization, after investigation and agreement by the professional leading unit, the social organization must apply to the registration and management agency for cancellation of registration or closing of its file. (Hereafter these two kinds of cancellation are referred to as 'cancellation of registration').

I. The objective of the social organization has been achieved.
II. Closure of the organization on its own initiative.
III. Separation of an organization into discrete groups, or combination with other organizations.
IV. Other reasons for closure.

Article 22: Before a social organization cancels registration it must, under the guidance of the professional leading unit and other relevant units, establish a receiver group [qingsuan zuzhi] to complete winding up [qingsuan] operations. In the winding up period, the social organization may not implement any activities other than winding up.

Article 23: Within fifteen days of completion of the winding up process, the social organization must undertake cancellation of registration with the registration and
management agency. In undertaking cancellation of registration, the organization must submit an application for cancellation of registration signed by the legal representative person, together with investigation files and winding up report by the professional leading unit.

If the registration and management agency approves the cancellation of registration it will issue a confirmation of cancellation and withdraw the social organization's registration certificate, official seal and accounts.

Article 24: If a social organization wishes to close a branch or representative agency, the professional leading unit will undertake investigation, approval and subsequent cancellation of registration.

When a social organization cancels its registration, its branches and representative agencies are simultaneously cancelled.

Article 25: After cancellation of registration of a social organization, its remaining capital will be dealt with in accordance with relevant national regulations.

Article 26: Establishment, cancellation of registration, or changes in the name, address or legal representative of a social organization must be publicized [公告] by the registration and management agency.

No. 5 SUPERVISION AND MANAGEMENT

Article 27: The registration and management agency will have the following responsibilities for supervision and management:

I. It is responsible for the registration and record keeping [登记] with respect to establishment, modification and closure of social organizations.

II. It is responsible for conducting an annual review [年审] on the social organization.

III. It is responsible for supervision and review in cases where social organizations fail to comply [未达到] with these regulations, and for applying disciplinary sanctions [行政处罚] to organizations which fail to comply with these regulations.

Article 28: The professional leading unit will have the following responsibilities for supervision and management:

I. It is responsible for investigating [检查] the social organization's preliminary application, establishment, modification or cancellation of registration.

II. It is responsible for supervising and guiding the social organization in observance of the constitution, laws, statutory regulations, national policy, and in developing activities in accordance with their charter.

III. It is responsible for conducting a preliminary stage of the annual review.

IV. It is responsible for helping the registration and management agency and other relevant departments to investigate and deal with illegal activities of social organizations.
V. It is responsible with other relevant departments for guiding the process of winding up social organizations [qingsuan shiyi].

Professional leading units may not levy a fee from the social organizations for performing the above services.

Article 29: A social organization's capital resources must be lawfully obtained; no institution or individual may seize, secretly divide or divert the social organization's capital.

A social organization's resources, and income lawfully obtained from activities carried out in accordance with its charter and in accordance with relevant regulations, must be used for the area of work as defined by the organization’s charter and must not be distributed to the membership.

Contributions or donations to social organizations must be used in compliance with the principles and areas of work laid down in the organization's charter, and in compliance with purposes, methods and timescale as agreed with donors. Social organizations must report to their professional leading unit on the receipt and use of contributions and donations, and must use appropriate means of publicizing relevant information to society at large.

Salaries, insurance and social welfare benefits for full time staff of social organizations must comply with relevant regulations for institutional units [shiye danweij].

Article 30: Social organizations must comply with the national financial management system and regulations, and accept the supervision of the Ministry of Finance; if an organization's capital resources also derive from national subsidies or public contributions and donations it must also accept the supervision of the National Audit Office.

Before changing office holders or legal representatives the registration and management agency and professional leading unit must carry out a financial audit of the organization.

Article 31: Social organizations must submit to their professional leading unit an annual work report for the preceding year by March 31; after preliminary investigation and approval by the professional leading unit, the report must be submitted, by May 31, to the registration and management agency, which will then carry out an annual review. The work report should include the following contents: the organization’s situation in respect of complying with laws, regulations and national policy, its situation in respect of these regulations' registration requirements; activities carried out in accordance with its charter, any changes in membership, administration; financial situation.

The registration and management agency should simplify the contents of the annual review for social organizations which have, in accordance with Article 17 of these regulations, been issued with a 'social organization legal entity registration certificate'.

No. 6 SANCTIONS

Article 32: If a social organization engages in deception [nongxu zuojia] while applying for registration, or if within one year of receiving the ‘social organization legal entity
registration certificate; it does not engage in any activities, then the registration and management agency must cancel the registration.

Article 33: In any of the following cases, the registration and management agency will issue social organizations with a formal warning and instruction to rectify their conduct; it may also stipulate a time frame within which further activities must cease; and may order a change in executives with direct management responsibilities [zhijie fuze de zhuguan ren]; in serious cases, registration will be cancelled; if the activities are criminal, criminal sanctions will be applied in accordance with the law.

I. Where the 'social organization legal entity registration certificate' is obliterated, hired out or lent, or the social organization's official seal is hired out or lent.

II. Where an organization's activities go beyond the principles and area of work as defined in the charter.

III. Where supervision and reviews in accordance with the regulations are refused or not accepted.

IV. Where modifications of registration are not carried out in accordance with the regulations.

V. Where branches or representative agencies are established without approval, or where poor management of branches or representative agencies has serious results.

VI. Where organizations engage in profit seeking activities.

VII. Where a social organization's capital, public contributions or donations are seized, secretly divided or diverted.

VIII. Where relevant national regulations are contravened in the charging of fees, collection or receipt of financial resources, donations or contributions.

Illegal profits and other illegally obtained goods, gained through activities covered in the above regulations, will be confiscated; a fine may also be imposed equivalent to between one and three times the value of illegally gained profits or between three and five times the value of illegally obtained goods.

Article 34: If a social organization's activities oppose other laws or regulations, it will be dealt with by the appropriate national agencies; if the relevant national agencies consider the social organization should be closed down, the registration and management agency will cancel the registration.

Article 35: If a social organization engages in preliminary activities without approval, or if it carries out activities in the name of a social organization without being registered, or if a social organization whose registration has been cancelled continues to carry out activities in the name of the social organization, then the registration and management agency will close the organization down and confiscate its illegal assets; in criminal [fanzui] cases, criminal penalties will be applied in accordance with the law; in non-criminal [shang bu
goucheng fanzui] cases, a public security sanction [zhi an guanli chufa] may be imposed in accordance with the law.

Article 36: If a social organization is instructed to cease its activities within a specified time, the registration and management agency will freeze the 'social organization legal entity registration certificate', official seal and financial records.

If the registration of a social organization is cancelled, the registration and management agency will confiscate its 'social organization legal entity registration certificate' and official seal.

Article 37: If the staff of the registration and management agency or the professional leading unit abuse their powers, fail to act impartially and commit irregularities, or neglect their duty, in criminal cases criminal penalties will be applied in accordance with the law, in non-criminal cases disciplinary sanctions [xingzheng chufen] will be imposed in accordance with the law.

No. 7 SUPPLEMENTARY

Article 38: The design of the 'social organization legal entity registration certificate' is decided by the State Council Ministry of Civil Affairs.

No charge may be levied for conducting the annual review.

Article 39: Social organizations already established before the issuing of these regulations, must apply for registration in accordance with the provisions of these regulations, within one year of these regulations taking effect.

Article 40: These regulations take effect from the date of publication. At the same time, the State Council's 'Regulations on Registration and Management of Social Organizations' published on October 25, 1989 no longer have effect.
中华人民共和国国务院令

（第250号）

《社会团体登记管理条例》，已经1998年9月25日国务院第8次常务会议通过。

现予发布，自发布之日起施行。

总理 朱镕基

1998年10月25日

社会团体登记管理条例

第一章 总则

第一条 为了保障公民的结社自由，维护社会团体的合法权益，加强对社会团体的登记管理，促进社会主义物质文明、精神文明建设，制定本条例。

第二条 本条例所称社会团体，是指中国公民自愿组成，为实现会员共同意愿，按照其章程开展活动的非营利性社会组织。

国家机关以外的组织可以作为单位会员加入社会团体。

第三条 成立社会团体，应当经其业务主管单位审查同意，并依照本条例的规定进行登记。

社会团体应当具备法人条件。

下列团体不属干本条例规定登记的范围：

...
(一) 参加中国人民政治协商会议的人民团体；

(二) 由国务院机构编制管理机关核定，并经国务院批准免于登记的团体；

(三) 机关、团体、企业事业单位内部经本单位批准成立、在本单位内部活动的团体。

第四条 社会团体必须遵守宪法、法律、法规和国家政策，不得危害国家的安全，不得从事非法活动，不得危害国家的安全，不得从事非法活动，不得危害国家的安全，不得从事非法活动，不得危害国家的安全，不得从事非法活动，不得危害国家的安全，不得从事非法活动，不得危害国家的安全，不得从事非法活动，不得危害国家的安全，不得从事非法活动。

社会团体不得从事非法活动。

第五条 国家保护社会团体依照法律、法规及其章程开展活动，任何组织和个人不得非法干涉。

第六条 国务院民政部门和县级以上地方各级人民政府民政部门是本级人民政府的社会团体登记管理机关(以下简称登记管理机关)。

国务院有关部门和县级以上地方各级人民政府有关部门、国务院或者县级以上地方各级人民政府有关的业务活动的指导和管理，是有关行业、学科或者业务范围内的社会团体的业务主管单位(以下简称业务主管单位)。

法律、行政法规对社会团体的监督管理另有规定的，依照有关法律、行政法规的规定执行。

第二章 管辖
第七条 全国性的社会团体，由国务院的登记管理机关负责登记管理，地方性的社会团体，由所在地人民政府的登记管理机关负责登记管理，跨行政区域的社会团体，由所跨行政区域的共同上一级人民政府的登记管理机关负责登记管理。

第八条 登记管理机关，业务主管单位与其管辖的社会团体的住所不在一地的，可以委托社会团体住所地的登记管理机关，业务主管单位负责委托范围内的监督管理工作。

第三章 成立登记

第九条 申请成立社会团体，应当经其业务主管单位审查同意，由发起人向登记管理机关申请筹备。

第十条 成立社会团体，应当具备下列条件：

(一) 有50个以上的个人会员或者30个以上的单位会员；个人会员、单位会员混合组成的，会员总数不得少于50个；

(二) 有规范的名称和相应的组织机构；

(三) 有固定的住所；

(四) 有与其业务活动相适应的专职工作人员；

(五) 有合法的资产和经费来源，全国性的社会团体有10万元以上活动资金，地方性的社会团体和跨行政区域的社会团体有3万元以上活动资金；

(六) 有独立承担民事责任的能力。

社会团体的名称应当符合法律、法规的规定，不得违背社会道德风尚。社会团体的名称应当与其业务范围、成员分布、活动地域相一致，准确反映其特征。全国性的社会团体的名
称冠以"中国"、"全国"、"中华"等字样的，应当按照国家有关规定经过批准。地方性社会团体的名称不得冠以"中国"、"全国"、"中华"等字样。

第十七条 申请筹备成立社会团体，发起人应当向登记管理机关提交下列文件：

（一）筹备申请书；

（二）业务主管单位的批准文件；

（三）验资报告、场所使用权证明；

（四）发起人和拟任负责人的基本情况、身份证明；

（五）章程草案。

第十八条 登记管理机关应当自收到本条例第十一条所列全部有效文件之日起六十日内，作出批准或者不批准筹备的决定；不批准的，应当向发起人说明理由。

第十九条 有下列情形之一的，登记管理机关不予批准筹备：

（一）有根据证明申请筹备的社会团体的宗旨、业务范围不符合本条例第四条规定的；

（二）在同一行政区域内已有业务范围相同或者相似的社会团体，没有必要成立的；

（三）发起人、拟任负责人正在或者曾经受到剥夺政治权利的刑事处罚，或者不具有完全民事行为能力的；

（四）在申请筹备时弄虚作假的；

（五）有法律、行政法规禁止的其他情形的。
第十四条  筹备成立的社会团体，应当自登记管理机关批准筹备之日起6个月内召开会员大会或者会员代表大会，通过章程，产生执行机构、负责人和法定代表人，并向登记管理机关申请成立登记。筹备期间不得开展筹备以外的活动。

社会团体的法定代表人，不得同时担任其他社会团体的法定代表人。

第十五条  社会团体的章程应当包括下列事项：

（一）名称，住所；

（二）宗旨、业务范围和活动地域；

（三）成员资格及其权利、义务；

（四）民主的组织管理制度，执行机构的产生程序；

（五）负责人的条件和产生、罢免的程序；

（六）资产管理使用的原则；

（七）章程的修改程序；

（八）终止程序和终止后资产的处理；

（九）应当由章程规定的其他事项。

第十六条  登记管理机关应当自收到筹备工作的社会团体的登记申请书及有关文件之日起30日内完成审查工作。对没有本条例第十三条所列情形，且筹备工作符合要求、章程内容完备的社会团体，准予登记，发给《社会团体法人登记证书》。登记事项包括：

（一）名称；

（二）住所；
（三）宗旨、业务范围和活动地域；

（四）法定代表人；

（五）活动资金；

（六）业务主管单位。

对不予登记的，应当将不予登记的决定通知申请人。

第十七条 依照法律规定，自批准成立之日起即具有法人资格的社会团体，应当自批准成立之日起60日内向登记管理机关备案。登记管理机关自收到备案文件之日起30日内发给《社会团体法人登记证书》。

社会团体备案事项，除本条例第十六条规定事项外，还应当包括业务主管单位依法出具的批准文件。

第十八条 社会团体凭《社会团体法人登记证书》申请刻制印章，开立银行帐户。社会团体应当将印章式样和银行帐号报登记管理机关备案。

第十九条 社会团体成立后拟设立分支机构、代表机构的，应当经业务主管单位审查同意，并向登记管理机关提交有关分支机构、代表机构的名称、业务范围、场所和主要负责人等基本情况的文件，申请登记。

社会团体的分支机构、代表机构是社会团体的组成部分，不具有法人资格，应当按照其所属的社会团体的章程所规定的宗旨和业务范围，在该社会团体授权的范围内开展活动，发展会员。社会团体的分支机构不得再设立分支机构。

社会团体不得设立地域性的分支机构。
第四章 变更登记、注销登记

第二十条 社会团体的登记事项、备案事项需要变更的，应当自业务主管单位审查同意之日起30日内，向登记管理机关申请变更登记、变更备案（以下统称变更登记）。

社会团体修改章程，应当自业务主管单位审查同意之日起30日内，报登记管理机关核准。

第二十一条 社会团体有下列情形之一的，应当在业务主管单位审查同意后，向登记管理机关申请注销登记、注销备案（以下统称注销登记）：

（一）完成社会团体章程规定的宗旨的；

（二）自行解散的；

（三）分立、合并的；

（四）由于其他原因终止的。

第二十二条 社会团体在办理注销登记前，应当在业务主管单位及其他有关机关的指导下，成立清算组织，完成清算工作。清算期间，社会团体不得开展清算以外的活动。

第二十三条 社会团体应当自清算结束之日起15日内向登记管理机关办理注销登记。办理注销登记，应当提交法定代表人签署的注销登记申请书、业务主管单位的审查文件和清算报告书。

登记管理机关准予注销登记的，发给注销证明文件，收缴该社会团体的登记证书、印章和财务凭证。
第二十四条  社会团体撤销其所属分支机构、代表机构的，经业务主管单位审查同意后，
办理注销手续。

社会团体注销的，其所属分支机构、代表机构同时注销。

第二十五条  社会团体处分注销后的剩余财产，按照国家有关规定办理。

第二十六条  社会团体成立、注销或者变更名称、住所、法定代表人，由登记管理机关
予以公告。

第五章  监督管理

第二十七条  登记管理机关履行下列监督管理职责：

（一）负责社会团体的成立、变更、注销的登记或者备案；

（二）对社会团体实施年度检查；

（三）对社会团体违反本条例的问题进行监督检查，对社会团体违反本条例的行为给予
行政处罚。

第二十八条  业务主管单位履行下列监督管理职责：

（一）负责社会团体筹备申请、成立登记、变更登记、注销登记前的审查；

（二）监督、指导社会团体遵守宪法、法律、法规和国家政策，依据其章程开展活动；

（三）负责社会团体年度检查的初审；

（四）协助登记管理机关和其他有关部门查处社会团体的违法行为；

（五）会同有关机关指导社会团体的清算事宜。
业务主管单位履行前款规定的职责，不得向社会团体收取费用。

第二十九条 社会团体的资产来源必须合法，任何单位和个人不得侵占、私分或者挪用社会团体的资产。

社会团体的经费，以及开展章程规定的活动按照国家有关规定所取得的合法收入，必须用于章程规定的业务活动，不得在会员中分配。

社会团体接受捐赠、资助，必须符合章程规定的宗旨和业务范围，必须根据与捐赠人、资助人约定的期限、方式和合法用途使用。社会团体应当向业务主管单位报告接受、使用捐赠、资助的有关情况，并应当将有关情况以适当方式向社会公布。

社会团体专职工作人员的工资和保险福利待遇，参照国家对事业单位的有关规定执行。

第三十条 社会团体必须执行国家规定的财务管理制度，接受财政部门的监督；资产来源属于国家拨款或者社会捐赠、资助的，还应当接受审计机关的监督。

社会团体在换届或者更换法定代表人之前，登记管理机关、业务主管单位应当组织对其进行财务审计。

第三十一条 社会团体应当在每年3月31日前向业务主管单位报送上年度的工作报告，经业务主管单位初审同意后，于5月31日前报送登记管理机关，接受年度检查。工作报告的内容包括：本社会团体遵守法律法规和国家政策的情况、依照本条例履行登记手续的情况、按照章程开展活动的情况、人员和机构变动的情况以及财务管理的情况。

对于依照本条例第十七条的规定发给《社会团体法人登记证书》的社会团体，登记管理机关对其应当简化年度检查的内容。

第六章 罚则
第三十二条 社会团体在申请登记时弄虚作假，骗取登记的，或者自取得《社会团体法人登记证书》之日起1年未开展活动的，由登记管理机关予以撤销登记。

第三十三条 社会团体有下列情形之一的，由登记管理机关给予警告，责令改正，可以限期停止活动，并可以责令撤换直接负责的主管人员；情节严重的，予以撤销登记；构成犯罪的，依法追究刑事责任：

（一）涂改、出租、出借《社会团体法人登记证书》，或者出租、出借社会团体印章的；

（二）超出章程规定的宗旨和业务范围进行活动的；

（三）拒不接受或者不按照规定接受监督检查的；

（四）不按照规定办理变更登记的；

（五）擅自设立分支机构、代表机构，或者对分支机构、代表机构疏于管理，造成严重后果的；

（六）从事营利性的经营活动的；

（七）侵占、私分、挪用社会团体资产或者接受的捐赠、资助的；

（八）违反国家有关规定收取费用、筹集资金或者接受、使用捐赠、资助的。

前款规定的行为有违法经营额或者违法所得的，予以没收，并处违法经营额1倍以上3倍以下或者违法所得3倍以上5倍以下的罚款。

第三十四条 社会团体的活动违反其他法律、法规的，由有关国家机关依法处理；有关国家机关认为应当撤销登记的，由登记管理机关撤销登记。
第三十五条 未经批准，擅自开展社会团体筹备活动，或者未经登记，擅自以社会团体名义进行活动，以及被撤销登记的社会团体继续以社会团体名义进行活动的，由登记管理机关予以取缔，没收非法财产，构成犯罪的，依法追究刑事责任；尚不构成犯罪的，依法给予治安管理处罚。

第三十六条 社会团体被责令限期停止活动的，由登记管理机关封存《社会团体法人登记证书》、印章和财务凭证。

社会团体被撤销登记的，由登记管理机关收缴《社会团体法人登记证书》和印章。

第三十七条 登记管理机关、业务主管部门的工作人员滥用职权、徇私舞弊、玩忽职守构成犯罪的，依法追究刑事责任；尚不构成犯罪的，依法给予行政处分。

第七章 附则

第三十八条 《社会团体法人登记证书》的式样由国务院民政部门制定。

对社会团体进行年度检查不得收取费用。

第三十九条 本条例施行前已经成立的社会团体，应当自本条例施行之日起1年内依照本条例有关规定申请重新登记。

第四十条 本条例自发布之日起施行。1989年10月25日国务院发布的《社会团体登记管理条例》同时废止。