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Authors

Xu, Qing
Shen, Ziyi
Shah, Neal
[et al.](#)

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*An Analysis of China Health Charity
Credibility Before and After the 2016
Charity Law of the People's Republic of
China*

**Qing Xu, Tim K. Mackey, Raphael
E. Cuomo & Bryan A. Liang**

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An Analysis of China Health Charity Credibility Before and After the 2016 Charity Law of the People's Republic of China

Qing Xu, et al. *[full author details at the end of the article]*

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Abstract

Due to corruption and limited oversight, philanthropy in China has come under increasing scrutiny by both the Chinese government and public. In particular, corruption has impacted charities, resulting in operational funding declines that have also impacted legitimate charities serving the vulnerable. Hence, an increase in the number of Chinese charities without adequate transparency and needed good governance threatens the health of these organizations and their service groups. In response, the Chinese government enacted the 2016 Charity Law, implemented on September 1, 2016. Yet the impact of this law, if any, is unknown. We therefore conducted a literature review of the academic and gray literature to assess characteristics of the law, its strengths and limitations, and to explore anti-corruption case studies. In addition, we reviewed publicly available secondary data on the transparency status—complete financial information and responsible staff—of Chinese charity organizations and a group of health-related specific charities before and after the Law's enactment. This included the transparency scores of the top 100 charities and top 30 health-related charities in China. The academic literature we reviewed focused on general governmental corruption and little on charity-related corruption. However, the gray literature reflected a poor view of charities in China due to publicized claims of fund and abuse. Based on our secondary data analysis, we found charity organizations' transparency shows some variation but as a total continues to score low overall across the top net asset holding charities. Importantly, based on a regression analysis, the transparency scores of Chinese charities did not experience a significant change despite the Charity Law's enactment. In response, strengthening the Charity Law by enhancing enforcement of financial regulations and implementing systemic good governance measures is needed. Further, efficiency initiatives such as philanthropy de-administration, e-government, and outsourcing monitoring of Chinese charities to external agencies would promote trustworthiness and credibility of Chinese charity organizations now and in the future.

Keywords Corruption · Anti-corruption · Transparency · Governance · China · PR China · PRC · Charity · Health charity · Health law · Health policy

Introduction

Corruption in China is serious and widespread (DeLisle and Goldstein 2015; Ko and Weng 2012; Root 1996) and severely impacts both public and private institutions at the local, regional, and national levels. Particularly negatively impacted are charitable organizations, which serve some of the most vulnerable members of the public, including those with physical, mental, and social challenges. The effect of the presence of corruption is its damage on a charity's credibility by causing donors to lose faith in the authenticity of the organization's impact on addressing issues core to its philanthropic mission. Though not all charities engage in corrupt practices, arguably all charities suffer damages due to loss of credibility that impacts the entire sector. Such damage, in turn, impinges on the ability to raise funds and provide much-needed support for target populations (Lee 2009; Cai et al. 2012; Zhang 2007; Peng 2011; Luo and Zhou 2010).

Because donation-misuse cases have drawn greater public scrutiny, the Chinese government started to pay greater attention to the administration of charity organizations. From 2008 to 2015, charitable organizations' information-disclosure legislation was revised and improved. On March 16, 2016, the 12th National People's Congress examined and approved the Charity Law at its Fourth Session. Chapter 8, Articles 69 to 76 of the law require legal disclosure of charity information and Chapter 10, Articles 92 to 97, provide for oversight and management (Charity Law 2016; Zhang 2007; Zhao 2012). The text of this law emphasized the fundamental and comprehensive nature of China's charities, the need to promote a culture of charity, and the need to regulate charitable activities for the public good (Charity Law 2016; Li 2016). A key element of the Charity Law was its focus on disclosure, requiring a legitimate charity in China to provide the public with clear explanation of its finances, programs, and staff with organizational authority (Lewis 2006).

Existing literature related to the topic of corruption in charity organizations has mostly focused on three countries: China, the USA, and Indonesia. In addition to attention to corruption at the country level, certain charitable or international organizations that have experienced corruption have been highlighted as case studies including the United Nations, the Red Cross/Red Crescent, and the Lion Clubs (Funderburk 2016; Francis and Armstrong 2011; Zhang and Santos 2019). The relationship between civil society and corruption has also been discussed in different articles and from different disciplinary perspectives (Themudo 2013, 2014; Untoro 2017). A particular issue of debate among scholars is whether civil society and the nonprofit sector can contribute positively on anti-corruption measures. Other than different types of corruption-related challenges in various charity organizations, studies have also pointed out that philanthropy has also been used as a form of corruption in some countries (Archambeault et al. 2015; Chen et al. 2018a, b; Dowling and Yap 2007; LeClair 2019). Additionally, to address systemic corruption problems faced by nonprofit and charity organizations, some research studies have started looking for solutions specific to creating new or evaluate existing anti-corruption actions taken across different charity organizations that have attempted to address the issue (Tavanti and Wilp 2019; Liu et al. 2020).

More specifically related to China's own charity corruption issues, despite the relatively recent passage of the Charity Law, its impact on charity operations and credibility are unknown. Specifically, empirical studies analyzing the data disclosed per the Charity law's requirements have not been conducted. This is particularly important given past charity scandals and the impact this has on the vulnerable members of the public who rely upon these charity services. Hence, we reviewed the literature and conducted analysis of Chinese

publicly available charity data to assess how the law may have resulted in positive or negative changes to Chinese charities' transparency, especially as it relates to information disclosure and good governance.

Methods

To comprehensively explore the potential impact of the Charity Law on China's charity organization sector, we conducted a multidisciplinary review of Chinese corruption and transparency-related databases, reports, charity websites, and academic literature in both English and Chinese. This review included two distinct phases: (1) academic and gray literature review¹ and (2) analysis of secondary publicly available data on charity organizations and their transparency.

Phase 1: Literature Review

We reviewed scholarly literature using PubMed (Medline) and JSTOR databases and also reviewed articles from the China National Knowledge Infrastructure (CNKI) databases. To fully cover the literature regarding charity corruption in China, we focused our literature review on two topics: (1) corruption articles specific to China and (2) corruption specific to China's charity organizations. For the first topic, we queried a combination of both English and Chinese keywords associated with corruption and the country of China: corruption, public credibility, information openness, transparency, and anti-corruption. For the second topic, we focused on articles relating to corruption in charity and those reporting on corruption-related issues in the Chinese nonprofit sector. During the review of the second topic, we used the database publish time filter function to separate selected literature into two different groups, "before 2016" and "after 2016" (i.e., pre- and post-periods of the Charity Law). Articles that discussed corruption in government and for-profit sectors (e.g., energy, transportation, construction, and banking) were excluded.

The gray literature was also evaluated. We used popular search engines in the USA and China, Google and Baidu, to search for the same keywords as used in the academic literature review. Chinese-translated keywords searched included the following: 贪污, 慈善组织, 公众信誉, 信息公开, 信息透明度, 慈善法, 和 反腐. We categorized the gray literature into three different types of information: (a) Chinese charity-related, which corresponds to articles covering charity-related scandals; (b) Chinese corruption-related, which corresponds to articles covering corruption in China; and (c) Charity Law impact, which corresponds to articles specifically covering China's Charity Law. Phase 1 of this study was conducted from June 2017 to October 2018.

Phase 2: Secondary Data Analysis

Phase 2 of this study was conducted between November 2019 and January 2020. Publicly available data were obtained for Chinese charities. We conducted an in-depth assessment of charity organizational information, financial documents, and other corruption- or transparency-

¹ Gray literature: The term refers to research that is either unpublished or has been published in noncommercial form (University of New England).

related data. Databases included the China Foundation Transparency Index (FTI), a government-recognized source on Chinese nonprofit foundations created by the China Foundation Center (CFC). The FTI uses 41 transparency indicators and was available for 4700 Chinese foundations. A full FTI score is 100, which is intended to indicate that the organization is completely transparent and credible. We also reviewed the China Charity Information Platform (CCIP), a platform which aims to support charitable organizations by providing the government and public with another information source about charities. Data from CCIP includes information about the charity's (a) corporate structure, (b) finances, (c) project/mission information, and (d) donor information.

Using these two data sources, we characterized Chinese nonprofit organizational transparency according to five criteria: (1) FTI and FTI ranking; (2) net assets; (3) donation income; (4) mission statement; and (5) transparency and credibility, including availability of Charity Law financial and staff information. We first selected the top 100 organizations by net assets from the CFC ranking list. To determine whether the financial variables were significantly related to transparency scores, regression analyses were conducted to compare scores with total assets, donation income, and charitable expenditures. This statistical technique allowed us to determine whether there was a statistically significant change in transparency score resulting from variation in financial condition. As transparency values were available from 2013 to 2019, scores were compared to financial variables across all years to determine whether relationships remained constant over time.

We then took health sector as an example area and specifically examined this charity sector by filtering the CFC database for categories including "hygiene" (卫生保健) and "medical assistance" (医疗救助) to identify health-related charities. The top 30 organizations by net assets were then identified. For these charities, we performed Google and Baidu searches to collate data from official charity websites, financial documents, and published budgets so as to provide an in-depth assessment of transparency for this subset of health-related organizations.

Results

Review of Available Literature

Searches for China and corruption, in both Chinese and English-language academic literature, resulted in 2327 total results. Among these documents, 327 articles were related to corruption and anti-corruption research in China, and 74 were directly related to China and charity corruption (Google Scholar, 4; PubMed, 33; JSTOR, 8; CNKI, 29). Among these selected articles, 6 were related specifically to the Chinese Charity Law (Google Scholar, 5; JSTOR, 1; see Table 1). Our assessment of these studies found that they focused on five primary corruption areas: central government, local government, enterprise principles, land transaction, and an enterprise's "small treasury" (funds with values that are often not included in book-keeping or accounting activities) (DeLisle and Goldstein 2015). None of these articles highlighted specific examples of corruption in the Chinese nonprofit sector.

Corruption in China

The number of identified articles related to corruption in China is higher than the number of papers on corruption in charity, and the number is highly related to domestic and international

Table 1 China Charity Law-related literature

	Type of document	Source	Author	Journal/book/regulation
China's Social Organizations after the Charity Law	Book chapter	JSTOR	Karla W. Simon Holly Snape	Gilded Age (2018)
Modernizing charity law in China	Article	Google Scholar	Rebecca E. Lee	Pacific Rim Law and Policy Journal (2009)
Some reflections on "charity law" in the People's Republic of China	Article	Google Scholar	Lang, Elizabeth Z.	Bond Law Review (2003)
The first charity law formulated in China opens an age of governing "the good" according to law	Article	Google Scholar	Jinchao, Guo	China Population Today (1)
Private nonenterprise institutions in China in an era of charity law reform	Article	Google Scholar	Pan, Xiao	HKU Theses Online (HKUTO) (2015)
Government beyond law: exploring charity regulation and spaces of order in China	Article	Google Scholar	Kloeden, Anna Jane	University of Oxford (2011)

events that have brought attention to anti-corruption issues (Tang et al. 2018). One of the main topics of these papers is establishing the definition and ways to measure corruption. According to these articles, public corruption includes economic corruption (e.g., bribery, kickbacks, embezzlement, fraud, extortion, patronage, nepotism, cronyism and conflicts of interest), poor political discipline, moral decadence, and work-style corruption (Yu 1991; Ge 1994; Wang 1995, 2016; Ni 2011; Gong and Wu 2012; Guo 2017; Zhao and Yu 1990; Tang et al. 2018). Importantly, views on "public corruption" from the Chinese government perspective are arguably considerably broader than similar definitions from western countries. The four primary reasons why corruption exists in China includes institutional omissions (Hu and Guo 2001; He 2001; Cheng 2004; Zhang 2011a; Wang 1995; Liu and Zhu 2010), social and cultural traditions (Yu 1991; Zhao and Yu 1990; Chang and Tang 2007), the weakness of civil society (Pu 2009; Ni and Sun 2015), and personal greed (Guo 2011; Liu et al. 2014; Xin 1997; Huang 2001).

The existing literature also listed the primary areas of society that experience corruption in the country. These areas include the following: public security (Ding 1994); areas involving public investment and financial expenditures, for examples, infrastructure (Guo 2017), engineering construction (Xin 1997), business supervision, tax collection (Ni 2011), land leasing, and land demolition (Hou and Han 2006); important state organs, again such as infrastructure (Guo 2017) finance (Cheng 2004; Guo 2009; Ni 2011); and monopoly industries, such as utilities (He 2001), healthcare (Liu and Zhu 2010), and transportation and education (Wang and Jiang 2009). Based on these results, it is clear that certain Chinese public and private industrial sectors are more susceptible to corruption, including healthcare specifically.

Further, there was also discussion about ideas on anti-corruption strategies specific to China. Anti-corruption strategies localized for Chinese-specific issues included strengthening the government's capacity on anti-corruption and improving the government's information

disclosure, which includes (1) increasing the transparency of decision making in government (Ma 2014), (2) improving and strengthening existing legislation to enhance prevention and enforcement (Liu et al. 2014; Xie 1990; Hou and Han 2006; Jiang 2008; Xue 2010), and (3) strengthening the role of nongovernmental organizations (NGOs) and combining administrative and social supervisions into one system (Li 2008; Chen 1993; Wang 1993, 2016; Ni 1997; He 2003; Xie and Kang 2010).

Charity Organizations in China

Before 2016, literature related to charity in China focused on specific categories and problems experienced by charity organizations, particularly corporate philanthropy and elite philanthropy that has received more attention than other types of philanthropies (Gao et al. 2012, Li et al. 2015, Deng 2015; Zhou 2015; Zhou and Caccamo 2013). The “third distribution” theory has acted as a theoretical foundation to explain the development of the charity industry (Deng 2001; Li 2005), where NGOs become primary actors (Chen 1996; He 2000; Wang 2002; Wang and Xu 2004; Wang and Tao 2004; Xu 2005). In China, these NGOs have emerged as major providers of social services, disaster relief, environmental improvement, and education (Tang 2000; Li 2005). In the past two decades, the proliferation of nonprofit organizations and private foundations has been identified as a signification phenomenon in the Chinese social sector (Han 2016; Estes 1998).

In China, social organizations or registered NGOs include three categories: (1) social associations (these organizations are membership-based interest groups, for example, industrial associations, professional associations, academic associations, and united associations); (2) nonprofit organizations (NPOs) (NPOs are social service providers and grassroots organizations; they grew to fill a gap that is left blank by the government and the private sector and include private schools, private hospitals, social service agencies, environmental organizations, nonprofit research institutes) (Han 2016); and (3) foundations (including public foundations and private foundations; these organizations specialize in fund-raising and grant-making) (Han 2016).

Additionally, prior to the enactment of the Charity Law in 2016, some studies pointed out the problems and defects of charity organizations in China, including problems that existed in organization administration and related policies, lack of transparency of data, and no systematic format for disclosure of finance and tax reports. A primary reason for this deficiency was vague regulations on requirements for charity organizations, which could lead to the public losing trust in these institutions (Wang 2009). From a legal and policy perspective, prior to the Charity Law's enactment, the existing body of Chinese Charity Law and regulation lacked substantive rationality, legitimacy, coordination, completeness, and operability (Yang 2013).

After 2016, discussions in the literature moved from the emergence of the Chinese charity sector to examining elements that impact the success of charity organizations and their organizational behavior, though few studies have focused on the specific impact of the Charity Law. For example, studies found that corporate philanthropy behavior often diffuses in social networks, and the higher the degree of social network centrality, the higher the enterprise's donation level (Wu et al. 2018). Another study found that the gender of the chair person or CEO could impact the corporate philanthropy's ability to secure funding (Wu et al. 2019). Others found that enhancing reputation and improving relationships with different key stakeholders could act as incentives for companies to engage with philanthropy (Zhu 2011). Primary challenges faced by Chinese charities discussed in the literature include lack of transparency that has led to a “credibility” crisis and lack of experts in NPO administration (Yang et al. 2019).

In contrast to academic studies, review of the gray literature found articles discussing specific corruption events in Chinese charities. This includes the Red Cross Guo Meimei event in 2011, when a 20-year-old woman named Guo Meimei, who claimed on Sina Weibo (a Chinese social media platform) to be the general manager of “Red Cross Commerce” boasted about her luxurious lifestyle (including Lamborghinis and Maseratis, designer handbags, and a palatial villa) leading to widespread public outrage. This event shocked Chinese society and confused the public as to the validity of her relationship with the Red Cross charity. After this event, newspapers and the gray literature began to focus on Chinese health-related charity organizations’ lack of credibility (Long 2011; Wu and Fun 2011; Li 2011; Zhang 2007). This led to increased scrutiny reflected in reports on data collected by the Ministry of Civil Affairs where it was discovered that 75% of charitable organizations exhibited very little transparency, and more than 90% of the public was dissatisfied with the state of charity information disclosure (Wang 2011).

Document analysis for this study also examined the legal language of the Charity Law (see Table 2). According to the Charity Law legal elements, Chapter 10 stipulates that any unit or individual who wishes to call attention to a charitable organization or a charity engaging in illegal behavior should submit a complaint and report to the civil affairs department and other relevant departments (Ko and Weng 2012). The law directs the civil affairs department to establish an assessment mechanism and encourage support for third-party agencies to conduct assessments and publish their results to the community. This serves as one of the only evaluation components of measuring the effectiveness of the Charity Law, but no studies or articles had assessed whether this mechanism had been utilized or had an impact.

Additionally, when assessing the Charity Law’s effectiveness, three main problems were identified including the following: (1) financial reporting standards were missing, (2) the law was excessively oriented toward administrative processes, and (3) open and supervisory mechanisms inside the charity organizations themselves were incomplete. Specifically, the law’s language and content provisions were found to be flawed, which could potentially enable wrongdoing (Peng 2011). As an illustration, the Charity Law requires charitable organizations’ information disclosure content to be clear; however, this study’s review observed a lack of specific implementation details about information disclosure requirements. The law’s “public charity donation information disclosure guidelines” divide such information disclosure content into basic information, charitable activities, finance, donations, and daily work. However, the law omits specific details about what information actually must be disclosed in each of these categories and does not cite which indicators to use, resulting in poor information capture, especially for open financial information.

As the Chinese Charity Law states, the Chinese government has a strong impact on how charity organizations operate. Many scholars point out that the nature of how Chinese charitable organizations are administered has increased information disclosure difficulty (Zhang 2007; Zhang 2011b; Liu 2009). In China, many charitable organizations have a significantly close relationship with the government. Some charities were constructed with a strong, built-in government feature, e.g., the Ministry of Civil Affairs of the People’s Republic of China set up the China Charity Federation (CCF), and the China Youth Development Foundation (CYDF) is a part of the Communist Youth League of China. Such charitable organizations, such as CCF and the CYDF, directly rely on the government, which means, in many ways, that these charities constitute a quasi-governmental body but carry a charitable organization’s name. This interdependency has diminished the ability of these charities to make independent decisions, because all their power is held by the related government

Table 2 Information about document sources

Type of document	Issuing body	Explanation	Data collected	Link
Report	China Charity Information Center	An annual report commissioned by the Ministry of Civil Affairs of the People's Republic of China.	Ranking list of Chinese charity donations, donation reports, special reports, and annual donation cases	http://www.charityalliance.org.cn/ki/cms/www/201612/010921413q6.p.pdf
Report	Center of Public Research, Chinese Academy of Social Sciences	Shows the changes and the new look of Chinese philanthropy after the "Charity Law of the People's Republic of China" passed	Charity donation source; how the donation was used; number, net assets and donation income of different foundations; corporate donation	http://chassc.ssap.com.cn/f/reader/ebook.zhtml?id=3287446&type=book
Report	People.cn (a media company controlled by "People's Daily") and Mainland Marketing Research Company launched this investigation	They adopted two methods: CATI (telephone interviewing system) and letting netizens complete the network questionnaire survey by themselves	Frequency of charitable activities participate; number of people number of people willing to donate money directly to potential recipients	http://www.people.com.cn/32306/355718/365587/index.html
Report	China Charity Information Centre	Annual report assesses 1000 chosen charity organizations including foundations, private nonenterprises, charities, Red Cross, and other social organizations that carry out charitable activities	Evaluates these organizations by three dimensions: integrity, timeliness, and availability; and four aspects: basic, governance, business, and financial information	Paper version Not available online for public
Report	China Charity Information Centre	This report combs urban philanthropy development in China by data collection, field research, and professional analysis	Chinese urban charity index; Chinese charity development patterns; number of volunteers; donations and quality of charity organizations; contribution to economy	Paper version Not available on line for public
Regulation	National People's Congress of the	China's first Charity Law. It was passed on March 16, 2016, and	12 chapters contain 112 articles and covers (charitable	http://www.gov.cn

Table 2 (continued)

the People's Republic of China	Type of document	Issuing body	Explanation	Data collected	Link
	People's Republic of China	enforced as law on September 1, 2016	organizations, charitable fundraising, charitable donations, charitable trusts, charitable assets, charitable services, information disclosure, promotional measures, supervision and management, and legal responsibility of charities)		

[cn/zhengce/2016-03/19/content_5055467.htm](http://cn.zhengce/2016-03/19/content_5055467.htm)

department. Unfortunately, this also means they fail to receive governmental supervision which helps ensure effectiveness of anti-corruption measures that too often arises from the charities' administration (Wang 2011; Cai et al. 2012). Such a close relationship not only creates confusion between government misconduct and charitable organizations' misconduct (Sun 2013) but also demonstrably dilutes the pressure on and motivation for charitable organizations to disclose information.

The blurred lines between the Chinese government and charities also enable both the groups to misuse charitable donations. For example, donations to charities could be converted (and thus misappropriated) to finance other government programs, which occurred during the aftermath of the Wenchuan earthquake: officials funneled about 80% of the donated money into the government's financial accounts and categorized it as "extra tax" ("汶川地震捐款被曝80%左右流入政府财政" 2013). This malfeasance exemplified how some government officers could take advantage of their power and connections to charities to embezzle public charitable donations or misuse the funds. Several other case studies also prove this point: in 2010, the chairman of Gellely Auto Li Shufu donated money to help a "poor student"; later, however, reports revealed that the "poor student" was a local government officer's son. Yu Pengnian, a philanthropist, donated 10 ambulances to a health-related charity, but subsequently, it became known that those ambulances were privately used by a government officer for a long period of time (Guo et al. 2010).

For this study, we also investigated if an organization's internal "incomplete open mechanisms" and "supervision mechanisms" can contribute to corruption. An organization's internal report may state that financial reports will show detailed income and expenditure to its donors and the public, but our review found such rules and standards are often missing. No complete system exists to disclose a charitable organization's financial condition at a certain stage nor have detailed rules and standards been formulated to do so. This deficiency means charities' financial disclosures are imprecise and lack detailed records, donation expenditures, and relevant analytic data and fail to help management personnel understand how to perform each mission. Additionally, due to these data limitations, the Ministry of Finance of the People's Republic of China, National Economic Administration Department (中华人民共和国财政部), and donors lack the ability to supervise the financial condition of these charities.

Analysis of Available Chinese Transparency Data

Based on information from Transparency International's Corruption Perceptions Index, which ranks countries by their perceived lack of transparency, China scored 41 points out of 100 in 2018, ranking 80 among 180 countries. This lack of transparency is also reflected based on data disclosed by charitable organizations in 2015, where "other" indicators required for disclosure under the Charity Law were low, although overall disclosures satisfied basic information disclosure rules. In particular, financial information disclosure transparency was the lowest of the four indicators in 2015.

Regarding donations of materials and cash to Chinese charities, there has been a significant decline after several of the aforementioned charity organization scandals came to light (2010), and subsequent increase in donations after the Charity Law was enacted. Based upon data contained in official government documents reviewed in our gray literature search, while cash donated to Chinese charities had a sharp decline in 2011, they experienced significant increases in 2016 reflecting this trend (see Fig. 1). Specifically, CCF records show that a financial deficit was incurred in 2015 by the charity sector as a whole: total expenditures were

higher than the total income. The report “Giving China (2014–2015)” found that 200 charities in the CCF group of members received a total of 12,821 billion yuan worth of cash and materials in 2015, a reduction of 4.65 billion yuan (or a 26.6% reduction), compared to 17,466 billion yuan in 2014 (China Charity Information Center 2017). It should also be noted that donated cash in 2010 was especially high due to relief efforts related to the Yushu earthquake. However, total annual expenditures nevertheless increased during the 2010–2015 time period as a total.

Our review of the literature also suggested that overseas funding of Chinese charities is declining. The Annual Report on China’s Philanthropy Development (1) found that China received nearly 2 billion yuan in 2014 from overseas donations from NGOs and individuals, but excluding foreign enterprises and governments. Overseas philanthropic donations accounted for about 5.62% of China’s total donations of 35.6 billion yuan (Center of Public Research, Chinese Academy of Social Sciences 2016). Specifically, over 90% of international donations reported were from Hong Kong and the USA. Furthermore, overseas foreign donations ebbed between 2007 and 2014, suggesting a credibility crisis for Chinese philanthropies that influenced sources of funding and individual donors outside of China.

To further assess corruption as a national issue, we observed the distribution of FTI scores for each year from 2013 to 2019 from the CFC index (see Table 3). According to the different types of donation receiving institutions and charity organizations, we categorized organizations into groups including Foundations, the Red Cross, and Ministry of Civil Affairs registered organizations. Within these groups, from 2007, donation income for organizations in the system of Ministry of Civil Affairs has dropped from 47.93 billion (2008) to 2.5 billion (2017). In contrast, donations for organizations categorized as foundations and other nongovernment charity organizations are consistently increasing. Specifically, the percentage of foundation-based donation income among total donation income in all charity organizations has increased from 34.7% (2008) to 73.9% (2017).

To further assess the characteristics of funding and transparency for Chinese charity organizations, we examined 7828 organizations from the CFC dataset. We also specifically examined health-related charity organizations as a sub-category and identified 716 health-

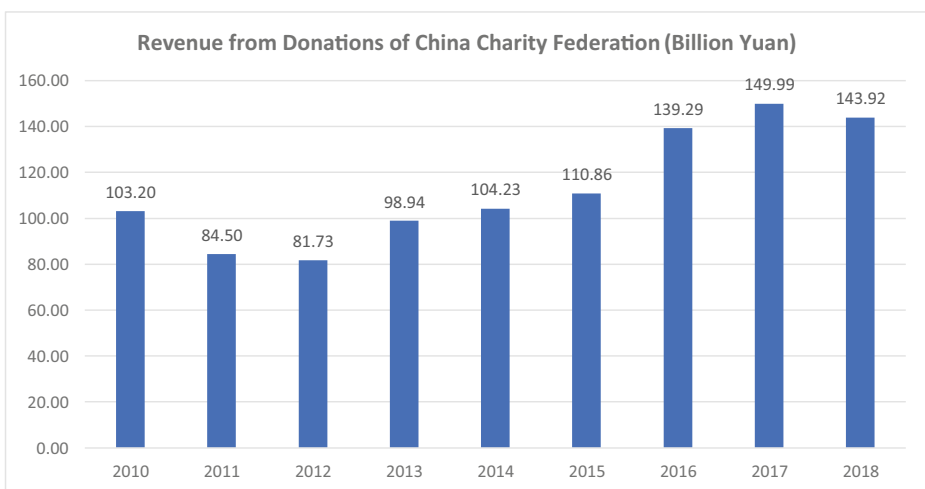


Fig. 1 China charity federation revenue from donations and total expenditures (data from China Foundation Center)

Table 3 Average FTI, net assets, and numbers (data from China Foundation Center)

Year	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
FTI	54.69	58.34	48.79	43.18	45.04	47.45	45.01	48.56	51.02	38.71
Number of domestic foundations	1832	2214	2539	3502	4117	4785	5613	6369	7159	7881

related domestic charity organizations from the CFC, representing 9.15% of the total number of Chinese domestic charity organizations. We then chose the top 100 of all Chinese charities and the top 30 health-related charities by net assets to test if there was an association between net assets, donation income, and FTI scores (e.g., a measure of transparency) for these organizations.

Among the top 100 Chinese charities by net assets, linear regression models revealed a significantly greater amount of charitable spending from organizations with higher FTI scores in 2013 ($p = 0.005$). Specifically, in 2013, an organization with 100,000¥ more charitable expenditures than another organization would, on average, have an FTI score of 26.1 points higher. The statistically significant linear association between FTI score and charitable expenditure remained significant in 2014 ($p = 0.040$), became marginally significant in 2015 ($p = 0.053$), and became nonsignificant thereafter. Though the decreasing statistical significance over time may result from decreased variability (as a larger proportion of the sample reached maximum FTI scores in later years), no statistically significant association was evident for any other collected type of financial record. Indeed, neither net assets nor donation income was significantly associated with any year of FTI score, potentially indicating a uniquely impactful role of charitable spending in the determination of FTI scoring (see Table 4). This may provide early indication that those organizations who spend more have pressure to engage in more transparent operations and procedures as their funds may be subject to more public scrutiny.

Among the top 30 health-related foundations with the highest net assets (see Table 5), surprisingly six organizations did not have available websites. Based on available CFC data, the donation income for these top 30 foundations ranged between 0 and 3027,790,000¥ in 2015, and the average value of these top 30 foundations' donation income was 244,889,000¥. FTI scores across these organizations ranged from 13.60 to 100.00, with an average of 77.83 and a standard deviation of 24.71. Fourteen charities (46.7%) had a perfect FTI score. FTI scores for twelve (40%) of these organizations decreased from 2015 to 2016 prior to the passage of the Charity Law. After the Charity Law was passed, 9 (30%) organizations continued to experience a decrease in FTI scores from 2016 to 2019, with the smallest decrease ranging from -3.20 (陕西省府谷县城乡居民大病医疗急救基金会 Shanxi Fugu County Citizen disease foundation) to a large decrease of -36.00 (无锡公安大病特困救助基金会 Wuxi Police' Severe Illness and Poverty Alleviation Foundation). Organizations in the upper half of net assets in 2015 had a 17.16 greater FTI score in 2015 ($t = 2.178$; $p = 0.038$) when compared to organizations in the lower half of net assets.

Mission statements of these charities varied considerably in scope, with six being global (20%), thirteen nationally oriented (43.3%), four provincially targeted (13.3%), and seven for city districts (23.4%). Of the 14 (46.7%) organizations with FTI scores of 100, 10 (33.3%) were national and the remaining four (13.3%) were global. Additionally, most of the organizations with an FTI lower than 60 had a mission statement that indicated they served issues nationally, provincially, or citywide, except for the China Song Qing Ling Foundation.

Charities' self-described healthcare foci varied considerably, with fifteen (50%) supporting healthcare quality, five (16.7%) on disaster relief, five (16.7%) on children's health, four (13.3%) addressing senior and aging concerns, four (13.3%) aimed at supporting health-related research, and two (6.7%) helping the disabled (the total exceeds 100% due to overlapping charity mission areas). However, within each subgroup, FTI scores varied. Of the 15 organizations supporting healthcare quality, several exhibited low scores. A poorly scoring organization (e.g., Fujian Huangzhongxian) exhibited questionable characteristics: the "charity" does not have an official website; its financial reports, control system, and expenses are nonexistent/

Table 4 Top 100 Chinese charities in the CFC database (2013–2019)

No.	Foundation/organization	Registration location	Location	Net asset	Donate income	Charity expenditure	Organization type	2013	2014	2015	2016	2017	2018	2019
1	清华大学教育基金会	Ministry of Civil Affairs of the People's Republic of China	Beijing	834,163	213,622	131,264	Private foundation	75.90	87.69	76.00	76.40	81.20	98.80	100.00
2	陕西省神木市民生慈善基金会	Shanxi	Shanxi	293,812	60	5894	Private foundation	100.00	100.00	100.00	100.00	100.00	100.00	100.00
3	内蒙古老牛慈善基金会	Nei Meng Gu	Nei Meng Gu	136,041	0	13,286	Private foundation	78.35	96.93	100.00	100.00	100.00	100.00	100.00
4	腾讯公益慈善基金会	Ministry of Civil Affairs of the People's Republic of China	Guangdong	126,984	73,084	74,145	Private foundation	90.39	89.93	100.00	100.00	100.00	99.20	100.00
5	南京大学教育发展基金会	Jiangsu	Jiangsu	125,932	14,011	6927	Private foundation	97.64	97.20	100.00	100.00	100.00	100.00	100.00
6	中国扶贫基金会	Ministry of Civil Affairs of the People's Republic of China	Beijing	122,877	73,336	64,731	Public placement	100.00	100.00	100.00	100.00	100.00	100.00	100.00
7	江苏陶欣伯助学基金会	Jiangsu	Jiangsu	106,718	-	2522	Private foundation	53.17	35.07	73.60	100.00	100.00	100.00	100.00
8	北京师范大学教育基金会	Beijing	Beijing	96,719	40,186	10,999	Private foundation	53.17	35.70	65.88	100.00	100.00	94.05	100.00
9	中国残疾人福利基金会	Ministry of Civil Affairs of the People's Republic of China	Beijing	96,020	48,091	38,502	Public placement	100.00	100.00	100.00	100.00	100.00	99.20	100.00
10	中国光华科技基金会	Ministry of Civil Affairs of the People's Republic of China	Beijing	84,325	61,659	49,115	Public placement	100.00	100.00	100.00	100.00	100.00	99.20	100.00
11	上海复旦大学教育发展基金会	Shanghai	Shanghai	82,091	27,841	19,545	Private foundation	74.69	77.61	66.80	66.80	70.00	100.00	100.00
12	上海宋庆龄基金会	Shanghai	Shanghai	80,006	4345	8097	Public placement	100.00	100.00	100.00	100.00	100.00	100.00	100.00
13	中国教育发展基金会	Ministry of Civil Affairs of the People's Republic of China	Beijing	69,808	43,408	130,928	Public placement	96.44	97.20	100.00	100.00	100.00	99.20	100.00
14	中国妇女发展基金会	Ministry of Civil Affairs of the People's Republic of China	Beijing	67,697	58,001	54,524	Public placement	100.00	100.00	100.00	100.00	100.00	100.00	100.00
15	中国红十字基金会	Ministry of Civil Affairs of the People's Republic of China	Beijing	66,378	44,673	58,019	Public placement	100.00	100.00	85.20	100.00	100.00	100.00	100.00
16	中国儿童少年基金会	Ministry of Civil Affairs of the People's Republic of China	Beijing	62,591	38,550	35,304	Public placement	81.21	91.74	100.00	100.00	100.00	100.00	100.00
17	爱佑慈善基金会	Ministry of Civil Affairs of the People's Republic of China	Beijing	61,715	39,172	33,335	Public placement	100.00	100.00	100.00	100.00	94.80	100.00	100.00

Table 4 (continued)

18	中国社会福利基金会	Ministry of Civil Affairs of the People's Republic of China	Beijing	61,043	63,234	56,167	Public placement	94.86	95.03	100.00	96.27	95.07	85.20	100.00
19	爱德基金会	Jiangsu	Jiangsu	59,641	28,403	22,960	Public placement	100.00	100.00	100.00	100.00	100.00	100.00	100.00
20	中华少年儿童慈善救助基金会	Ministry of Civil Affairs of the People's Republic of China	Beijing	59,263	52,254	45,184	Public placement	99.07	100.00	100.00	100.00	100.00	100.00	100.00
21	慈济慈善事业基金会	Ministry of Civil Affairs of the People's Republic of China	Jiangsu	52,057	11,536	7266	Private foundation	83.03	84.70	100.00	100.00	100.00	61.20	100.00
22	广东省和的慈善基金会	Guangdong	Guangdong	51,153	17,014	23,008	Private foundation			90.40	100.00	100.00	100.00	100.00
23	中国科学院大学教育基金会	Ministry of Civil Affairs of the People's Republic of China	Beijing	45,311	19,568	5937	Private foundation	69.29	51.41	69.60	25.20	25.20	70.00	100.00
24	东南大学教育基金会	Jiangsu	Jiangsu	42,611	4542	5211	Private foundation	64.76	43.66	80.80	25.20	100.00	100.00	100.00
25	中远海运慈善基金会	Ministry of Civil Affairs of the People's Republic of China	Beijing	41,153	6692	6379	Private foundation	100.00	100.00	100.00	100.00	100.00	100.00	100.00
26	天津大学北洋教育发展基金会	Tianjin	Tianjin	40,327	3637	4868	Private foundation	100.00	100.00	100.00	100.00	100.00	100.00	100.00
27	民生人寿保险公益基金会	Ministry of Civil Affairs of the People's Republic of China	Shanghai	39,299	8636	3464	Private foundation						100.00	100.00
28	深圳壹基金公益基金会	Guangdong	Guangdong	38,711	29,354	21,081	Public placement	100.00	100.00	100.00	100.00	100.00	100.00	100.00
29	浙江敦和慈善基金会	Zhejiang	Zhejiang	37,983	19,855	8579	Private foundation			100.00	100.00	100.00	100.00	100.00
30	中国人口福利基金会	Ministry of Civil Affairs of the People's Republic of China	Beijing	37,219	23,085	18,779	Public placement	100.00	100.00	100.00	100.00	100.00	100.00	100.00

Table 4 (continued)

31	中国发展研究基金会	Ministry of Civil Affairs of the People's Republic of China	Beijing	35,688	20,581	12,744	68.16	71.15	98.80	94.00	98.80	100.00	100.00	100.00	Public placement
32	西北工业大学教育基金会	Shanxi	Shanxi	35,595	6048	4237	53.22	19.78	90.40	86.00	97.20	96.40	100.00	100.00	Private foundation
33	上海市华东师范大学教育发展基金会	Shanghai	Shanghai	34,348	6790	4463	50.77	63.20	55.61	56.02	68.42	97.20	100.00	100.00	Private foundation
34	中华思源工程扶贫基金会	Ministry of Civil Affairs of the People's Republic of China	Beijing	34,208	31,429	28,990	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	Public placement
35	中国绿化基金会	Ministry of Civil Affairs of the People's Republic of China	Beijing	30,986	20,375	13,300	74.09	93.28	89.60	88.64	88.64	100.00	100.00	100.00	Public placement
36	天津南开大学教育基金会	Tianjin	Tianjin	28,133	8353	5645	47.91	26.49	65.60	100.00	100.00	100.00	100.00	100.00	Private foundation
37	四川大学教育基金会	Ministry of Civil Affairs of the People's Republic of China	Sichuan	26,156	9514	3706	54.40	86.01	72.80	72.80	100.00	100.00	100.00	100.00	Private foundation
38	万科公益基金会	Ministry of Civil Affairs of the People's Republic of China	Guangdong	24,988	8682	7152	57.93	81.61	58.40	58.40	66.00	100.00	100.00	100.00	Private foundation
39	北京市企业节能环保基金会	Beijing	Beijing	24,348	21,294	13,476	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	Public placement
40	上海真爱梦想公益基金会	Shanghai	Shanghai	22,620	16,805	12,522	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	Public placement
41	中华社会救助基金会	Ministry of Civil Affairs of the People's Republic of China	Beijing	20,945	20,075	18,039	70.96	68.75	62.82	89.51	89.51	77.20	100.00	100.00	Public placement
42	紫金矿业慈善基金会	Ministry of Civil Affairs of the People's Republic of China	Fujian	20,349	2371	2917			48.80	51.26	55.26	100.00	100.00	100.00	Private foundation
43	中国法律援助基金会 China Legal Aid Foundation	Ministry of Civil Affairs of the People's Republic of China	Beijing	18,076	1208	12,999	64.44	60.96	66.32	69.60	72.80	64.80	100.00	100.00	Public placement
44	上海财经大学教育发展基金会	Shanghai	Shanghai	17,520	7976	2530	65.84	60.82	60.00	64.00	100.00	100.00	100.00	100.00	Private foundation

Table 4 (continued)

45	江南大学教育发展基金会	Jiangsu	17,004	6646	3399	Private foundation	53.52	83.78	84.40	79.60	80.80	36.00	100.00
46	山东大学教育基金会	Shandong	16,223	5027	3898	Private foundation	71.41	71.27	100.00	100.00	100.00	100.00	100.00
47	浙江省青少年发展基金会	Zhejiang	16,199	4963	3469	Private foundation	81.67	96.64	100.00	100.00	100.00	100.00	100.00
48	中国金融教育发展基金会	Beijing	15,662	6218	4301	Public placement	97.63	80.10	89.20	100.00	100.00	100.00	100.00
49	华清慈善基金会	Guangdong	15,175	17,271	11,229	Private foundation	52.24	83.54	93.20	100.00	100.00	93.60	100.00
50	中国绿色碳汇基金会	Beijing	15,105	2379	3581	Public placement	65.15	92.74	68.40	79.60	79.60	100.00	100.00
51	中国志愿服务基金会	Beijing	14,981	15,829	11,884	Public placement	67.92	55.60	47.97	61.60	64.80	64.00	100.00
52	中华国际医学交流基金会	Beijing	14,224	20,097	17,873	Public placement	79.70	75.85	78.83	93.20	98.00	98.00	100.00
53	友成企业家扶贫基金会	Beijing	13,959	5688	5898	Private foundation	100.00	100.00	100.00	100.00	100.00	100.00	100.00
54	云南省青少年发展基金会	Yunnan	13,896	5707	5718	Public placement	98.68	100.00	100.00	100.00	100.00	100.00	100.00
55	中国农业大学教育基金会 China Agricultural University Education Foundation	Beijing	13,270	2037	2386	Private foundation	73.72	88.25	96.40	91.60	96.40	71.60	100.00
56	中国出生缺陷干预救助基金会 China Birth Defects Intervention Assistance Foundation*	Beijing	11,870	1047	21,114	Public placement	70.22	76.00	88.40	88.40	88.40	74.80	100.00

Table 4 (continued)

57	浙江省新华爱心教育基金会	Zhejiang	11,709	5535	5499	61.10	83.96	82.80	100.00	100.00	100.00	100.00	100.00	100.00
58	湖南爱眼公益基金会	Hunan	11,401	19,471	10,084								30.46	100.00
59	南都公益基金会	Ministry of Civil Affairs of the People's Republic of China	11,102	3034	4822	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00
60	中国下一代教育基金会	Ministry of Civil Affairs of the People's Republic of China	11,037	8664	7825	59.17	65.54	65.60	100.00	100.00	100.00	100.00	76.80	100.00
61	招商局慈善基金会	Ministry of Civil Affairs of the People's Republic of China	10,842	9710	9684	97.68	90.74	100.00	100.00	100.00	100.00	100.00	100.00	100.00
62	上海联劝公益基金会	Guang-dong Shanghai	9556	10,621	6620	90.07	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00
63	江苏省妇女儿童福利基金会	Jiangsu	8621	8027	4680	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00
64	上海市侨事业事业发展基金会	Shanghai	8258	13,995	8686	58.32	60.23	51.27	50.43	100.00	100.00	57.50	100.00	100.00
65	白求恩公益基金会	Ministry of Civil Affairs of the People's Republic of China	7945	10,914	11,585					100.00	100.00	100.00	100.00	100.00
66	海南成美慈善基金会	Hainan	7842	3736	3026	84.75	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00
67	中脉公益基金会	Ministry of Civil Affairs of the People's Republic of China	7782	3040	2620					41.67	82.10	100.00	100.00	100.00
68	北京市慈善基金会	Beijing	7468	4132	2609					50.40	100.00	100.00	100.00	100.00
69	福建省兴业证券慈善基金会	Fujian	7285	3469	4036	93.79	92.85	100.00	100.00	100.00	100.00	100.00	100.00	100.00
70	中国文物保护基金会	Ministry of Civil Affairs of the People's Republic of China	7160	2610	2647	59.34	61.53	70.00	62.66	65.86	83.60	100.00	100.00	100.00

Table 4 (continued)

71	北京天使妈妈慈善基金会	Beijing	6238	12,945	9447	Public placement	90.12	100.00	100.00	86.48	100.00
72	河北省青少年发展基金会	Hebei	5817	3072	2284	Public placement	67.90	95.71	100.00	100.00	100.00
73	北京白求恩公益基金会	Beijing	5360	24,789	25,146	Private foundation		94.40	94.40	100.00	100.00
74	北京新阳光慈善基金会	Beijing	4812	6665	6466	Public placement	100.00	100.00	100.00	100.00	100.00
75	厦门残疾人福利基金会	Fujian	4735	2540	2316	Public placement	45.13	35.01	43.84	43.84	44.00
76	中国西部人才开发基金会 Western China Human Resources Development Foundation	Ministry of Civil Affairs of the People's Republic of China	4648	1069	2697	Public placement	100.00	100.00	100.00	100.00	100.00
77	深圳市关爱行动公益基金会	Guangdong	4097	4300	3927	Public placement	100.00	100.00	100.00	100.00	100.00
78	湖南省妇女儿童发展基金会	Human	4001	4939	2805	Public placement	62.91	67.48	87.27	88.07	100.00
79	湖北省红十字基金会	Hubei	3876	4058	2347	Public placement		54.40	58.80	59.60	19.20
80	上海慈善公益基金会	Shanghai	3768	3829	3337	Private foundation		83.87	100.00	100.00	100.00
81	上海仁德基金会	Shanghai	3726	7032	8035	Public placement	100.00	100.00	100.00	100.00	100.00
82	北京春晖博爱儿童救助公益基金会	Beijing	3360	5744	4187	Public placement		47.46	45.01	48.56	51.02
83	深圳市社会公益基金会 SZSCF	Guangdong	3176	1881	2271	Public placement	66.42	69.96	88.90	100.00	100.00
84	深圳市爱佑未来慈善基金会	Guangdong	2804	-	9609	Public placement					100.00

Table 4 (continued)

85	浙江省妇女儿童基金会	Zhejiang	Zhejiang	2471	5171	4010	Public placement	48.80	78.92	85.60	100.00	100.00	91.67	100.00
86	北京立德未来助学公益基金会	Beijing	Beijing	2339	8383	6576	Private foundation		100.00	100.00	100.00	100.00	100.00	100.00
87	四川省困难职工帮扶基金会	Sichuan	Sichuan	2325	3027	2703	Public placement		100.00	100.00	100.00	100.00	100.00	100.00
88	顺丰公益基金会	Ministry of Civil Affairs of the People's Republic of China	Guangdong	2293	13,168	13,258	Private foundation		91.60	94.00	100.00	100.00	100.00	100.00
89	北京康盟慈善基金会	Beijing	Beijing	2266	23,540	21,534	Private foundation	50.85	28.92	47.85	88.92	88.92	98.00	100.00
90	四川省妇女儿童基金会	Sichuan	Sichuan	2135	2552	2374	Public placement	29.68	49.55	83.22	100.00	100.00	98.80	100.00
91	亿利公益基金会	Ministry of Civil Affairs of the People's Republic of China	Beijing	2054	3273	3147	Private foundation		94.96	69.60	69.60	72.80	69.20	100.00
92	陕西妇女儿童发展基金会	Shanxi	Shanxi	1811	2684	2312	Public placement	44.71	100.00	100.00	100.00	100.00	100.00	100.00
93	河北慈善联合基金会	Hebei	Hebei	1098	4787	4163	Public placement		47.46	45.01	48.56	48.56	51.02	38.36
94	深圳市龙越慈善基金会	Guangdong	Guangdong	914	-	4607	Public placement		51.56	22.80	100.00	100.00	100.00	100.00
95	福建省恒申慈善基金会	Fujian	Fujian	888	605	2400	Private foundation		49.60	49.60	100.00	100.00	100.00	100.00
96	北京华公益事业基金会	Beijing	Beijing	726	4204	11,849	Public placement	71.25	100.00	100.00	100.00	100.00	100.00	100.00
97	海南省残疾人基金会 Hainan Disabled Person's Foundation	Hainan	Hainan	706	372	2423	Public placement		91.60	100.00	100.00	100.00	100.00	100.00
98	北京三一公益基金会	Beijing	Beijing	587	2453	2211	Private foundation		47.46	45.01	48.56	48.56	51.02	38.36

Table 4 (continued)

99	北京巧女公益基金会 Qiaonyu Foundation	Beijing	Beijing	529	411	2478	Private foundation	48.80	93.20	94.40	100.00	100.00
100	无锡灵山慈善基金会	Jiangsu	Jiangsu	0	15,012	13,080	Public placement	48.52	41.98	100.00	72.68	100.00
	(Annual average FTI)							43.18	45.04	47.45	45.01	48.56
	(Annual public placement average FTI)							42.66	46.20	49.37	48.38	51.06
											51.02	38.71
											53.19	53.19

Table 5 Top 30 charity health-related organizations' information for 2013 collected December 2019 (Data from China Foundation Center)

No.	Foundation/ organization	Mission statement	FTI (2013–2019)										
			2015		2013	2014	2015	2016	2017	2018	2019		
			Net assets (10,000 ¥)	Donation income (10,000¥)	FTI ranking								
1	上海市慈善基金会 Shanghai Charity Foundation	Elderly, children and poor supported (Citywide)	252,832	81,815	1	100	100	100	100	100	100	100	94.4
2	中国癌症基金会 Cancer Foundation of China	Cancer prevention research (Worldwide)	97,368	302,779	130	92.94	75.09	71.2	70	73.2	73.6	73.6	96.8
3	中国残疾人福利基金会 China Foundation for Disabled Peoples	Help disabled peoples and support related research (Countrywide)	83,240	49,045	1	100	100	100	100	100	100	99.2	100
4	腾讯公益慈善基金会 Tencent Foundation	Emergency disaster relief, poverty relief, education (Countrywide)	72,251	47,977	1	90.39	89.93	100	100	100	100	99.2	100
5	上海宋庆龄基金会 Shanghai Soong Ching Ling Foundation	Education, health care, cultural communication (Worldwide)	57,505	5504	1	100	100	100	100	100	100	100	100
6	中国红十字基金会 Chinese Red Cross Foundation	To disseminate the Red Cross spirit of humanitarianism, philanthropy, and dedication; care about people's living status and development; protect people's life and health; promote the peace and development of the world (Worldwide)	50,841	15,935	1	100	100	85.2	100	100	100	100	100
7	上海复旦大学教育发展基金会 Fudan University Education Development Foundation	Education; contribute to human progress by supporting academic research in China (Worldwide)	48,759	25,747	151	74.69	77.61	66.8	66.8	70	100	100	100

Table 5 (continued)

No.	Foundation/ organization	Mission statement	FTI (2013–2019)										
			2015		2013	2014	2015	2016	2017	2018	2019		
			Net assets (10,000 ¥)	Donation income (10,000 ¥)	FTI ranking								
8	上海市老年基金会 Shanghai Seiner Citizen Foundation	Support elderly (Citywide)	38,038	7757	359	69.51	69.4	47.95	49.32	49.32	52.39	64.4	
9	爱德基金会 The EMITY Foundation	Safeguard world peace, supporting charities (Worldwide)	37,434	13,407	1	100	100	100	100	100	100	100	
10	中国宋庆龄基金会 China Soong Ching Ling Foundation	Promote friendly international relations and safeguard world peace; show concerns for the future of the nation and develop children's work (Worldwide)	37,066	1884	462			44.00					
11	爱佑慈善基金会 AI YOU Foundation	Offer medical assistance to orphaned and poor children (Countrywide)	30,952	26,704	1	100	100	100	100	94.8	100	100	
12	中国社会福利基金会 China Social Welfare Foundation	Support poor people and children, Emergency disaster relief (Countrywide)	28,642	27,068	13	94.86	95.03	100	96.27	95.07	85.2	100	
13	广东省扶贫基金会 Guangdong Foundation for Poverty Alleviation	Health care, education (Provincewide)	26,112	24,862	19	57.62	69.93	86.23	93.93	93.93	69.2	69.2	
14	无锡公安大病特困救助 基金会 Wuxi Police' Severe Illness and Poverty	To comfort and compensate the civil police; to develop the cohesion of the police; to help polices with difficulties; to inspire the will to fight (Citywide)	20,941	550	351	44.51	41.61	49.6	49.6	49.6	9.6	13.6	

Table 5 (continued)

No.	Foundation/ organization	Mission statement	FTI (2013–2019)											
			2015	FTI ranking	2013	2014	2015	2016	2017	2018	2019			
			Net assets (10,000 ¥)	Donation income (10,000 ¥)										
15	Alleviation Foundation* 中国人口福利基金会 China Population Welfare Foundation	Health care, poverty, disease	20,739	19,619	1	100	100	100	100	100	100	100	100	100
16	福建省黄仲威教育基金会 Fujian Huangzhongxian Education Foundation*	To develop the country through science and education; to support education, culture, sanitation, welfare and so on; to promote the modernization of China (Provincewide)	20,433	0	488	40.09	39.33	45.6	42.05	42.85	46.4	56.8		
17	友成企业家扶贫基金会 China Social Entrepreneur Foundation	Quality education, urban and rural communities, disaster relief and reduction (Countrywide)	19,469	4275	1	100	100	100	100	100	100	100	100	100
18	万科公益基金会 Vanke Foundation	Environment, health care, children (Countrywide)	18,879	9622	212	57.93	81.61	58.4	58.4	66	100	100	100	100
19	贵州省信合公益基金会 Guizhou Xinhe Foundation*	Support Guizhou Charity Welfare (Provincewide)	18,318	3,846	527	48.8	40.67	48.8	40.67	40.67	45.6	56.8		
20	广东省公安厅警医救助基 Guangdong Police's Medical Aid Foundation*	Support police–health care (Countrywide)	18,169	0	316	43.89	44.03	5.6	33.98	52	44	20		
21	中华思源工程扶贫基金会 China思源工程扶贫基金会	Support poverty and disaster relief and other charity welfare	18,038	17,641	1	100	100	100	100	100	100	100	100	100

Table 5 (continued)

No.	Foundation/ organization	Mission statement	FTI (2013–2019)										
			2015		2013	2014	2015	2016	2017	2018	2019		
			Net assets (10,000 ¥)	Donation income (10,000 ¥)	FTI ranking								
	China Siyuan Foundation for Poverty Alleviation	(Countrywide)											
22	中国出生缺陷干预救助基金会 China Birth Defects Intervention Assistance Foundation*	To decrease the rate of birth defects population; to facilitate the recovery of people with birth defects; to improve their living qualities. (Countrywide)	18,017	689	40	70.22	76	88.4	88.4	88.4	74.8	100	100
23	东莞市医疗救济基金会 Dongguan Medical Aid Foundation*	To carry out medical aid and building a harmonious society (Citywide)	16,900	207	294	45.13	44.03	49.6	49.6	53.6	47.2	21.6	21.6
24	中国老龄事业发展基金会 China Aging development Foundation	Support elderly welfare (Countrywide)	16,062	7293	66	57.05	77.11	81.2	81.2	81.2	80.4	72.4	72.4
25	安徽省人口基金会 Anhui Population Foundation	Support province charity welfare (Provincewide)	15,987	8807	309		52.66						
26	中华少年儿童慈善救助基金会 China Charities Aid Foundation for Children	Support children's health care (Countrywide)	15,843	19,067	1	99.07	100	100	100	100	100	100	100
27	陕西省府谷县城乡居民大病 陕西省府谷县城乡居民大病	Support citizen medical expenses (Countywide)	15,832	0	351	44.51	44.78	49.6	49.6	49.6	46.4	46.4	46.4

Table 5 (continued)

No.	Foundation/ organization	Mission statement	FTI (2013–2019)									
			2015		2013	2014	2015	2016	2017	2018	2019	
			Net assets (10,000 ¥)	Donation income (10,000 ¥)	FTI ranking							
28	Shanxi Fugu County Citizen disease foundation 福建省龙岩市李新炎慈善基金 Fujian Longyan Qiujiamong Foundation	To reward excellent teachers and help the poor; to promote the development of teacher training and education (Citywide)	15,298	5719	338	57.32	45.9	49.6	49.6	50.4	47.2	54
29	上海市青少年发展基金会 Shanghai Youth Development Foundation	To promote the development of education, science, culture and sports in the youth issues; to facilitate social civilization, youth friendship and communication between Shanghai and the world; to safeguard world peace.	14,174	1482	120	63.9	67.91	68.35	71.2	74.4	63.6	48.8
30	长沙市慈善基金会 Changsha Charity Foundation	To promote the development of philanthropy; to develop a harmonious society.	13,567	5366	149	37.41	70.4	70.4	70.4	70.4	74	64

*Official website was not available

unavailable and general/administrative service data—including owners, managers, projects, beneficiaries, and past successes—were unavailable. Importantly, this organization does not provide information about donation income.

In contrast, charities focusing on emergency and disaster relief had the highest FTI scores, and information disclosed comports with Charity Law mandates. In this area, a typical example of a charity organization is the Tencent Foundation. Founded in 2007, it has its own up-to-date official website (<http://gongyi.qq.com/jjhgy/>); its financial reports (and internal control system description) are posted online; and its administration expenses, project expenditures, and information on full-time staff are disclosed on its website.

Discussion

For this study's multidisciplinary review, only two databases contained information about China's philanthropic activities. Studies and documented data directly related to the impact of the Charity Law were limited. This may reflect the fact that philanthropy is relatively new in China, and efforts to implement management models and applicable regulations are still in their relative infancy. Because only 4 years have passed since the passage of the Charity Law, the current data are sparse and, so far, have not guided significant improvements in Chinese philanthropy's transparency or management. Specifically, given the limited resources put into policy implementation, gaps in the Charity Law (e.g., unstructured financial reports, minimal transparency) continue to exist. These gaps represent barriers that will need to be overcome to improve China's charity organizations' performance. In order to more appropriately address Chinese charity corruption and encourage greater transparency in these organizations, there is a need for a more comprehensive approach with solutions aimed to: (1) strengthen the requirements of the Charity Law, (2) enable elaborated billing management, (3) de-administrate organizational leadership, and (4) support e-government initiatives.

Strengthening the Charity Law

The Charity Law has led to greater public awareness of how these organizations operate, but many ambiguities and subtleties exist in these regulations; to be as effective as its planners intended, the Charity Law needs to be further amended and improved. To that end, required information should be divided into information that must be disclosed—a minimum disclosure requirement that is mandatory for all charities supplemented with open choice information. Open choice information could differ, depending on charitable organization categories. For example, health-related charity organizations comprise a large category that spans many degrees and types of missions.

For example, some of these charity organizations, such as the Cancer Foundation of China and China Birth Defects Intervention Assistance Foundation, are working to protect the public against specific diseases; others, such as the China Foundation for Disabled Peoples and Shanghai Seiner Citizen Foundation, are working to help certain vulnerable groups of people. When a charity focuses on a specific disease, spending for each project is crucial financial information that needs to be disclosed. In contrast, when an organization seeks to help a certain group of people, it should disclose spending on each case or initiative aimed at addressing the needs of the target population. Such disclosures help the general public and donors track their donations and can help donors understand how funds are spent and if they meet program

objectives (including whether they are actually spent on recipients who are the supposed beneficiaries of the charity programs).

In the middle of December 2019, the “Spring Buds Program,” a charity program created by the China Children and Teenagers’ Fund was subject to heavy public scrutiny and questions about its credibility. The mission of this program was to collect donations and support young girls who come from poorer families or rural areas that could not afford education. In these families, girls may have no chance to go to school or be forced to drop out from school to save money and support other male family members. Criticism began when it was uncovered that the program used a portion of donations to fund male students without disclosing this to the public. Later, the China Children and Teenagers’ Fund acknowledged that among the 1267 high school students who received support, 453 of them were male students. In this case, this program aimed to serve a specific group of people that was not adequately tracked or disclosed, leading to loss of credibility and ultimately disruption of services to the population in need.

Hence, we propose that all of the information disclosure content under the Charity Law should be presented in a tabular format by the civil affairs departments and other governmental departments with categorizations specific to particular charitable organization areas, organizational types, and mission statements. This will aid in compliance with the Charity Law’s directive for organizations to use clear language and comply with detailed requirements for the information disclosure in order to effectively disseminate real, transparent public information.

Elaborating Billing Management

It is crucial to adopt a process that ensures all expenses associated with charity management are valid, helps maintain control of expenditures, and verifies the quality of the organization’s account management system (Zhang 2007; Luo and Zhou 2010; Liu et al. 2014). Chinese health-related charities could learn from successful international nonprofit organizations on how to build good billing management structures; for example, the World Wildlife Foundation for Nature (Beijing) implements a solid framework: (1) classification—cost centers and line items are clearly specified in each proposal accounting for the nature of each expense and the nonprofit verifies that the expense are correctly classified and inputted into the proposal’s various line items; (2) narration—detailed narration supports the classification and shows a description of the transactions; (3) amount—verification that the amount of the bill is equal to the amount reflected in the supporting documents, or matches any affected adjustments; and (4) supporting documents—these are the original bills, which are the proof of transactions and substantiate payment. Requiring this sort of structure would be an ideal Charity Law improvement by requiring that all Chinese charitable organizations use this model to build their own billing management processes.

To provide a transparent, detailed and reliable billing record, data immutability and traceability are also very important. Blockchain technology is a new and powerful tool that could possibly help charities to achieve this goal. By definition, blockchain is distributed ledger technology that uses advanced cryptography in order to record transactions between parties efficiently and in a verifiable and permanent way (Iansiti and Lakhani 2017). By design, a blockchain is resistant to modification of data and “nodes” on the blockchain can reach consensus about what data should be added and recorded on the blockchain. In charity sector in China, most of these organizations manage their financial information in closed systems, which also makes the data less transparent and potentially subject to manipulation or

alteration. By utilizing blockchain technology for charities, donors, organizations who provide oversight, and the Chinese government could be given visibility and traceability to charity funding and program implementation. Though blockchain is promising, its deployment is still in early stages, though its applicability to enhancing transparency in China and for the charity sector seems a good fit.

De-administration

De-administration is integral and essential to reforming charities to re-establish public trust and credibility in these organizations. For Chinese charities, this means that the government returns its control of any charitable organization to the charity's nongovernmental officers (Sun 2013). It follows that government officers must also refrain from taking positions in charitable organizations, because they put the charity in a difficult position caused by their conflicting administrative duties. Government officers in charities have made decisions that created considerable obstacles and impeded the organizations' abilities to maximize their function and enjoy continuous operation. De-administration does not mean the government should completely divest itself from charity organizations. For example, government departments, especially the Ministry of Civil Affairs and the Department of Finance, are still the main body of the system that supervises the progress of information disclosure. For positive operational change, a third party, completely independent of the government, should be introduced into this supervision system as an oversight mechanism (Long 2011). An authoritative, professional, nongovernmental intermediary could comprehensively assess charitable organizations' information disclosure and better guarantee the authenticity of the information they publish (Wu and Fu 2011). In this way, some of the government's supervisory authority could be distributed to third-party supervisory bodies independent of the government. The Charity Law's effectiveness would be well served to assert that health-related charitable organizations be supervised by a third party. Not only would this improve the authenticity of the charity's data but also provide important oversight and more validated information that will enable the public to better choose a functional and responsible charity organization.

E-Government

Charities' information disclosure is a prerequisite for public supervision of the organization. Such disclosure requires an efficient, standardized, open, and transparent platform to enable the success of both the charity and its donors. This should include effective use of technology that encourages e-government and open government approaches to enhance access to and delivery of government services that benefit citizens (Xu 2011). E-government is the use of technology and can be comprehensive, open, confidential, and convenient. By enabling transparency to data, and providing visibility to the public and civil society, E-government can effectively avoid abuse of public power and minimize the potential for corruption and could be applied to charitable organization administration. When e-government is properly implemented, it can enable the public to uncover corruption and disclose it to an anti-corruption agency through the Internet (Chen 2016). Concomitantly, an anti-corruption agency can use its network to accept public reports, disseminate publicity, and enhance public awareness about corruption to educate citizens. Hence, it not only has the potential to reduce the cost of organizational supervision and enforcement but also can improve the efficiency of anti-corruption initiatives. E-government has also been used for other anti-corruption

measures, for example, information disclosure and online report (Peng 2011). In fact, studies are emerging that have investigated whether e-government initiatives can eliminate opportunities for corrupt activities (Andersen 2009; Zhao 2013).

Well-run charitable organizations also must check and update their own official websites, cooperate with public supervision and provide a platform for public supervision, allowing the public to communicate directly with them and get their questions answered, which ultimately enhances the charities' credibility. Currently in China, one such e-government platform is "online sue," which enables users to make anonymous reports and true name reports about corruption, fraud, and other unethical activities and complaints. Another example is WeiBo's anti-corruption initiative (WeiBo is among the most important social media platforms in China), used by well over 30% of Internet users to publish their own ideas and spread news (Kingma and Ba 2014). WeiBo anti-corruption empowers microbloggers to post their views about political governance and create publicly available reports of any inappropriate or corrupt behaviors that other users can access. It also allows reporters to garner both public attention and raise awareness of the Ministry of Supervision of the Government of the People's Republic of China, though reporter confidentiality and potential consequences for whistleblowers are important ongoing concerns.

Taking these transparency and organizational measures into account, we recommend that the Charity Law adopt the stance that all charitable organizations set up their own official website, and the Ministry of Civil Affairs should provide an online platform through which to elicit necessary transparency for e-government- and e-charity-related information for the benefit of public scrutiny.

Conclusion

Charitable organizations are burgeoning in China, particularly those connected to health care and public health issues. However, charity officers often have insufficient administrative experience, either because they are Chinese government officials or simply lack knowledge to manage a charity organization, so regulations and compliance are still at a nascent stage. Recently, Chinese philanthropy has faced a serious credibility crisis, and collected donations have decreased, chiefly due to a dearth of proper regulations and effective rules that monitor corruption and how these organizations dispense information. Based on the current China charity situation, the public does not have sufficient access to charity financial and related information, which has led to a significant rise in questions about charities' credibility. This historical lack of transparency potentially enables continued corruption in philanthropic endeavors, and the resultant limited availability of data has become a huge barrier against further evidence-based policymaking despite the passage of the Charity Law.

Even if all the organizations' documents were available for scrutiny, they cannot help the public supervise the charities' work effectively or adequately evidence their operational transparency. Substandard financial documents have made the public lose more trust in certain organizations. As their credibility has declined, their fund-raising ability has deteriorated and the real-world beneficiaries that should benefit from a charity's help cannot get the aid they need. Declining credibility has implicated international health-related charitable organizations in China as well. This crisis in credibility has seriously affected China's entire charity industry, and our analysis of the Charity Law indicates that available information for the public to reestablish this credibility is still very limited.

This study found that the biggest challenge charities face is data availability. Reviewed literature showed that charity-related databases started collecting data only a short time ago, and inadequate data exists in these databases even after the Charity Law's passage. Although the 2016 Charity Law required all charity organizations to disclose financial information and improve their transparency, existing data provides evidence that the Charity Law has not yet significantly improved charities' operations or financial disclosure, including specifically for health-related charities which was one of the focus areas of this study. We propose that strengthening the Charity Law, de-administration, supporting e-government initiatives, and better monitoring Chinese charities by external agencies will strengthen the organizational administration of all Chinese charities and health-related charities. These methods will improve anti-corruption monitoring and promote good governance for philanthropy in China at a time when it is desperately needed.

Limitations

The authors' review of corruption and transparency issues, publicly available data, and charitable health-related organizations in China revealed several trends and policy considerations that are worth further study. However, the authors did not measure the actual Charity Law implementation at the central governmental, provincial, or local level, and actual compliance with the law may have impacted other examined measures, such as CFC FTI scores. Further, data collection for this study included examining publicly available information on the CFC website, which included aggregate and individual organization FTI scores collected at the end of 2017 (health related) and 2019 (general charity organizations). However, during these periods, two of the organizations (中国宋庆龄基金会 China Soong Ching Ling Foundation, 安徽省人口基金会 Anhui Population Foundation) we selected from 2017 were no longer available in the current publicly available dataset. Further, because of an update to the CFC's website, the new version of the CFC dataset does not provide a function to filter organizations by their mission statement. Based on these changes, scores and rankings for CFC FTI from 2013 to 2019 were recalculated. Another discrepancy between study results and new FTI calculations includes a company no longer being included in the top 30 organizations examined. The lack of transparency to how this methodology was changed and implemented across the dataset and lack of availability of the prior dataset also provides an important lesson in why this data needs to be secured and changes to it inclusive to participation of broader civil society.

Compliance with Ethical Standards

Conflict of Interest The authors declare that they have no conflict of interest.

Ethical Approval All procedures performed in studies involving human participants were in accordance with the ethical standards of the institutional and/or national research committee and with the 1964 Helsinki declaration and its later amendments or comparable ethical standards.

Informed Consent Informed consent was obtained from all individual authors included in the study.

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Affiliations

Qing Xu^{1,2} · Tim K. Mackey^{1,2,3} · Raphael E. Cuomo^{1,2,3} · Bryan A. Liang¹

✉ Tim K. Mackey
tmackey@ucsd.edu

¹ Global Health Policy Institute, San Diego, CA, USA

² Department of Healthcare Research and Policy, University of California, San Diego, CA, USA

³ Department of Anesthesiology, University of California, San Diego School of Medicine, San Diego, CA, USA