

PROTOCOL

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PROTOCOL

Protocol is an official expression of good manners. It means respect for position and is a form of etiquette.

The appointment of a protocol officer is highly recommended.

In introducing a speaker, avoid lengthy introductions.

Introductions should include (a) speaker's name (b) position in Lionism (c) business or profession (d) where he/she lives (e) background or association in Lionism.

If a response is to be made to the guest's address, it should be presented by the chairman of the event or by a prominent Lion.

Protocol is dictionary defined as "a code diplomatic etiquette & precedence" – also humorously termed "the science of seats."

The guest speaker for any function should always be seated to the immediate right of the Chairperson or District Governor. If a lecturn is used, the District Governor should be seated to the immediate left of the lecturn, with the guest speaker to the immediate right.

If there are enough seatings, it is customary to have the spouses or guests seat with their escorts, alternating with men.

The head table material should include flags, lecturn of sufficient height with adequate lighting, water, public address system, place cards to eliminate doubt about seating arrangements. Refer to Flag Protocol for proper display.

PROTOCOL - INFORMATION, ETIQUETTE, PRECEDENCE AND EXPECTATIONS

1. **DISTRICT LEVEL:** Introduce the District Governor before any other officer (including International officers present and past). International officers to be introduced following in order of rank and year of service. The latest to precede.
2. **CLUB LEVEL:** Introduce the club president before the District Governor, unless the introduction is made by the club president, in which case the president will introduce the District Governor first.
3. Club should pay for all of the meals of the DG and his Partner in Service.
4. The District Governor should not be imposed any fines. (Lions Club International does not provide any reimbursement for fines paid by the DG).
5. Alcoholic beverages should not be placed on the head table during the official meeting or function. Exception: Wine or spirits that is part of the meal is okay.
6. District Governor's visitations should always be the primary program and should take precedence over all other club activity during his visitation.
7. The District Governor does not receive any stipend for travel, meals, or lodging for his Partner in Service. Clubs inviting the District Governor's Partner in Service should provide proper transportation, meals and lodging accommodations.
8. The District Governor is required to visit each Club in the District at least once during his term of office. He receives reimbursements for the visitation which is usually below the actual cost.
Additional visitations requested by the Club will require expenditure of personal funds. Clubs should help with expenses for the non official visitations or perfunctory visits.
Exceptions:
The District Governor is provided stipends for visitation to clubs celebrating their 25th or 50th anniversary.
9. Visitation to Lioness and Leo functions is not reimbursed by Lions International. The District Governor may coordinate such visitations to coincide with one of his official club visits.

PROTOCOL (INTERNATIONAL, DISTRICT, CLUB LEVELS)

<u>International Level</u>	<u>District Level</u>	<u>Club Level</u>
1. International President	1. District Governor	1. Club President Current or past Int'l Officers or Directirs then follow
2. Immediate Past Int'l President	Current or past Int'l Officers or Directors then follow	2. Imm. Past Club President
3. Int'l Vice Presidents	2. Vice Dist. Governor	3. Club Vice Presidents
4. International Directors	3. Imm. Past D.G.	4. Club Secretary
5. Past Int'l Presidents	4. Past Dist, Gvns	5. Club Treasurer
6. Past Int'l Directors	5. Cabinet Sec.	6. Club Directors
7. District Officers	6. Cabinet Treas	7. Lion Tamer
8. Executive Administrator	7. Region Chairs	8. Tail Twister
9. Int'l Assn Secretary	8. Zone Chairs	9. Past Club Presidents
10. Int'l Assn Treasurer	9. District Chairpersons	
	10. HLF Trustees	

Within the specific categories set out above, introductions of all past International Officers shall be made according to the year of service and shall proceed, in order, from the past officer (Director) with the most recent year off service to the past officer (Director) with the earliest year of service.

Seating at the head table should be in accordance with established protocol of Lions Clubs International and local custom. However, the guest speaker of any function should always be seated to the immediate RIGHT of the chairman of the function. If a lecturn is used, the presiding officer should be seated to the Immediate LEFT of the lecturn with the guest speaker to the immediate RIGHT of the lecturn.

The District Governor is responsible for selecting the presiding officer (MC), person who will introduce the speaker, head table seating arrangement, etc. and any other protocol to be followed with established Lions Clubs International protocol and local custom.

Non Lion dignitaries will be recognized in accordance with local custom or International Lions Clubs protocol procedures.

**DISTRICT 50 LIONS CLUBS INTERNATIONAL, HAWAII
ORDER OF PROTOCOL**

In establishing the Order of Protocol for the Introduction of Lions Officials and Guests, the following is the proper sequence:

Introduction being made by the District Governor:

1. International Officer(s) present (President, Vice Presidents, etc.)
2. Past International Directors
 - a. PID Maurice Kahawaii and Lani
 - b. PID Melvin Nakamura and Nancy
 - c. PID Herbert Watanabe
 - d. PID Paul Fernandez and Pat
 - e. PID Phil Sterker and Sandi
3. Vice District Governors (1st and 2nd)
4. Immediate Past District Governor
5. Past District Governor(s) (As Individuals** or as a group)
6. Cabinet Secretary
7. Cabinet Treasurer
8. Region Chairpersons (As a group)
9. Zone Chairpersons (As a group)
10. District Committee Chairpersons (As a group)
11. President of the Hawaii Lions Foundation

Where Introduction is made by other than the District Governor, the District Governor is introduced first, and the above order follows.

TO ESTABLISH THE ORDER OF PROTOCOL

At the very beginning of the convention (meeting) business session, it is suggested that the District Governor establish the ORDER OF PROTOCOL.

"I call the District 50 ___ annual convention to order and now officially establish the ORDER OF PROTOCOL" thereby recognizing the order as above (READ OUT THE ORDER BY NAME AND POSITION, ending with "THE ORDER OF PROTOCOL IS HEREBY ESTABLISHED".

Subsequently, at all session following, the Master of Ceremonies will need to only recognize the District Governor, visiting International Officer(s)/ Director(s), PIDs, guest speaker or dignitaries and indicate : ***"I INVOKE THE ORDER OF PROTOCOL AS ESTABLISHED".***

Where there is the presence of a special speaker (non Lion), Governor, Mayor or others at the head table, that person(s) should be recognized after the International Officer/Director/PID present.

RECOGNIZING THOSE AT THE HEAD TABLE

The proper way to introduce those at the head table is: **"I WILL NOW INTRODUCE THE PEOPLE SITTING AT THE HEAD TABLE".**

Note: * If there are visiting PIDs, introduce them in rank order. Latest to serve, first to be recognized



LIONS CLUBS INTERNATIONAL
Official Protocol

-D-

The following is the official protocol policy of The International Association of Lions Clubs. Only the principal speaker is required to acknowledge all dignitaries present.

A. Order of Precedence

Lions shall be recognized in the following order:

1. International President
2. International Past President
3. International Vice Presidents (According to Rank)
4. International Directors (a)
5. Past International Presidents (b)
6. Past International Directors (c)
7. Chairperson, Council of Governors (a)
8. District Governors (a)
9. Association Executive Administrator
10. Association Secretary
11. Association Treasurer
12. Past Council Chairperson ©
13. Elected Vice District Governors (In Rank Order)
14. Past District Governors (a)
15. Multiple District Secretaries (Volunteers) (a)
16. Multiple District Treasurers (Volunteers) (a)
17. District Secretaries (a)
18. District Treasurers (a)
19. Region Chairpersons ((a)
20. Zone Chairpersons (a)
21. District Chairpersons (a)
22. Club Presidents (a)
23. Immediate Past Club Presidents (a)
24. Club Secretaries (a)
25. Club Treasurers (a)
26. Past Club Presidents(c)
27. International Staff Representatives (a)
28. Multiple District Secretaries (staff) (a)
29. Multiple District Treasurers (staff) (a)

Explanation of notes used above:

- (a) When more than one is present, they shall be recognized according to the Roman alphabetic order of the first letter of their fully used family name. If the first letter is the same, go to the second letter, and so on. If the last names are identical, the same process should be followed with the first given name; if these are the same, then the middle name. In the unlikely event that the names are identical, the one with the longest Association Membership shall be given precedence.
- (b) When more than one is present, the one who served most recently is given precedence, and so on.
- (c) When more than one is present, precedence should be the same as for Past International Presidents (see (b) above) in the event more than one Past International Director who served during the same term is present, then the criteria for (a) should be used.

GENERAL COMMENTS: When a Lion holds more than one title, he/she shall be recognized for the highest one. In areas that have positions in addition to those listed above, they should be recognized in accordance to local customs, provided that elective officers always have precedence over appointed ones. It is recommended that Melvin Jones Fellows be recognized as a group. In introducing speakers, their status as Fellows should be mentioned.

PROTOCOL FOR HEAD TABLE SEATING

DISTRICT LEVEL

AUDIENCE

Cabinet Treasurer *	Vice District Governor *	Past Intl Director* **	Emcee or DG if Emcee *	Lecturn	Guest Speaker *	District Governor (If not Emcee) *	Intn'l Officer, Director Not Spkg. **	Past Intl Director * **	Cabinet Secretary *
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CLUB LEVEL

AUDIENCE

3rd VP*	1st VP*	Past Intl Director*	Emcee or President if Emcee *	Lecturn	Guest Speaker *	Club President (If not Emcee)*	Intl Officer, Director (Not spkg) **	Imm. Past Club President *	2nd VP*
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* and escort, if any.

** If more than one, alternate from side to side, giving head table seating preference as long as seats are available before going to the next protocol level.

**DISTRICT 50 LIONS CLUBS INTERNATIONAL, HAWAII
ORDER OF PROTOCOL – DISTRICT FUNCTION**

In establishing the Order of Protocol for the Introduction of Lions Officials and Guests, the following is the proper sequence:

Introduction being made by the District Governor:

1. International Officer(s) present (President, Vice Presidents, etc.)
2. Past International Directors
 - a. PID Maurice Kahawaii and Lani
 - b. PID Melvin Nakamura and Nancy
 - c. PID Herbert Watanabe
 - d. PID Paul Fernandez and Pat
 - e. PID Phil Sterker and Sandi
3. Vice District Governors (1st and 2nd)
4. Immediate Past District Governor
5. Past District Governor(s) (As Individuals** or as a group)
6. Cabinet Secretary
7. Cabinet Treasurer
8. Region Chairpersons (As a group)
9. Zone Chairpersons (As a group)
10. District Committee Chairpersons (As a group)
11. President of the Hawaii Lions Foundation

Where introduction is made by other than the District Governor, the District Governor is introduced first, and the above order follows.

TO ESTABLISH THE ORDER OF PROTOCOL

At the very beginning of the convention (meeting) business session, it is suggested that the District Governor establish the ORDER OF PROTOCOL.

“I call the District 50 _____ annual convention to order and now officially establish the ORDER OF PROTOCOL” thereby recognizing the order as above (READ OUT THE ORDER BY NAME AND POSITION, ending with “THE ORDER OF PROTOCOL IS HEREBY ESTABLISHED”.

Subsequently, at all session following, the Master of Ceremonies will need to only recognize the District Governor, visiting International Officer(s)/ Director(s), PIDs, guest speaker or dignitaries and indicate : ***“I INVOKE THE ORDER OF PROTOCOL AS ESTABLISHED”.***

Where there is the presence of a special speaker (non Lion), Governor, Mayor or others at the head table, that person(s) should be recognized after the International Officer/Director/PID present.

RECOGNIZING THOSE AT THE HEAD TABLE

The proper way to introduce those at the head table is: **“I WILL NOW INTRODUCE THE PEOPLE SITTING AT THE HEAD TABLE”.**

Note: * If there are visiting PIDs, introduce them in rank order. Latest to serve, first to be recognized

LIONS PROTOCOL-CLUB FUNCTION

TO ESTABLISH ORDER OF PROTOCOL AT CLUB LEVEL

The Order of Protocol should be established by the presiding officer* of the Club immediately following the opening ceremonies (Song: America, Flag Pledge, Lions Pledge, Invocation),

The Presiding Office* should begin by announcing the names of Officials and guests in the proper order of protocol as follows:

1. Club President (If Club President is not the presiding officer)
2. International Officer present
International President, International Vice President, etc.
3. Past International Directors**
PID Maurice Kahawaii and Lani
PID Melvin Nakamura and Nancy
PID Herbert Watanabe
PID Paul Fernandez and Pat
PID Phil Sterker and Sandi

4. District Governor
5. Vice District Governor(s) 1st and 2nd
6. Immediate Past District Governor
7. Past District Governor(s)** (Individually or as a group)
8. Cabinet Secretary
9. Cabinet Treasurer
10. Region Chair***
11. Zone Chair***
12. District Committee Chair as a group
13. Trustee of the Hawaii Lions Foundation***

After the people are presented in order, the presiding officer will end by repeating "THE ORDER OF PROTOCOL IS NOW ESTABLISHED"

Thereafter, the presiding officer or MC will need to only recognize the Present and Past International Officers And past Directors present, the District Governor, Special*

Guests or Dignitaries (Non Lion) and indicate.....

"AND NOW I INVOKE THE ORDER OF PROTOCOL AS ESTABLISHED".

ORDER OF PROTOCOL ONCE ESTABLISHED

After the Order of Protocol has been established, all subsequent speaker(s) need not repeat the list of Individuals (2 to 13 above). Subsequent speakers or presenters will recognize the presiding officer and the Club President and announce "MR/MS Master/Mistress of Ceremonies, Club President (Repeat President's Name) I HEREBY INVOKE THE ORDER OF PROTOCOL AS ESTABLISHED"

RECOGNIZING THOSE SEATED AT THE HEAD TABLE

The proper way to introduce those seated at the head table is "I WILL NOW INTRODUCE THE PEOPLE SITTING AT THE HEAD TABLE".

Note: (*)

***If the presiding officer (or Lion MC) is other than Club President, the Club President is introduced FIRST, followed by 2 to 13 above.**

****Past International Directors, Past District Governors to be introduced in RANK ORDER (The last to serve, first to be introduced).**

*****If more than one Region or Zone Chair are present, introduce in Alphabetical Order.**

******Add any visiting Past International Director in proper order of Rank Order.**

TO THE **RIGHT** IS THE PLACE OF HONOR

★ ★ ★ ★ ★

THAT IS THE FUNDAMENTAL RULE GOVERNING THE LOCATION OF THE NATIONAL FLAG IN ALL SITUATIONS WHEN IT FLIES FROM A STAFF.

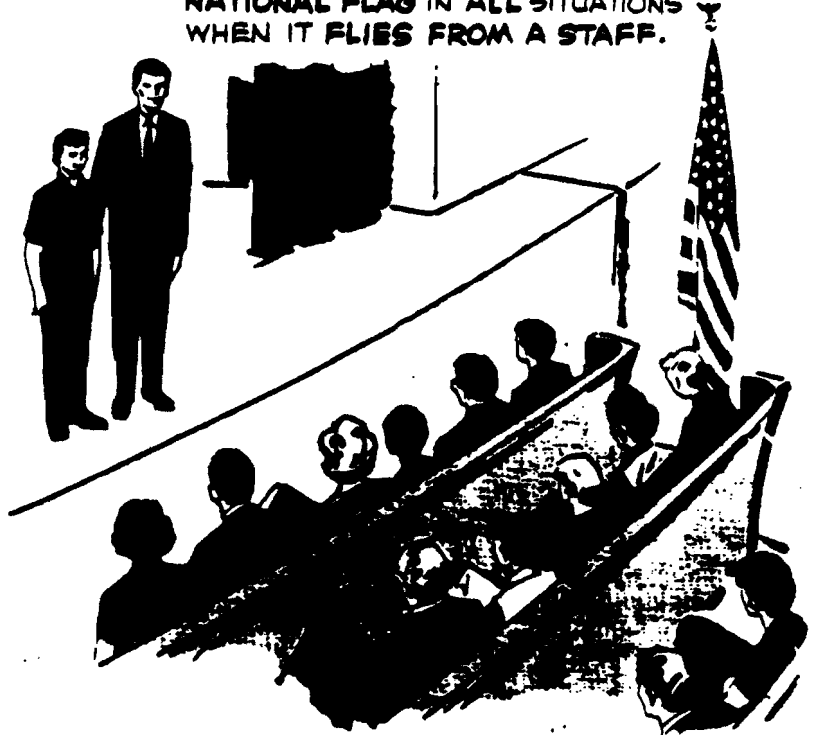


WHEN DISPLAYED ON A STAGE, PLATFORM OR CHANCEL OF A CHURCH, THE NATIONAL FLAG SHOULD BE TO THE SPEAKER'S RIGHT. ANY OTHER FLAG, ON HIS LEFT.

THIS IS CORRECT EVEN IF THERE IS ONE OR MORE NATIONAL FLAGS WITH THE AUDIENCE, PROVIDED THE FLAGS ARE ALL ON STAFFS.

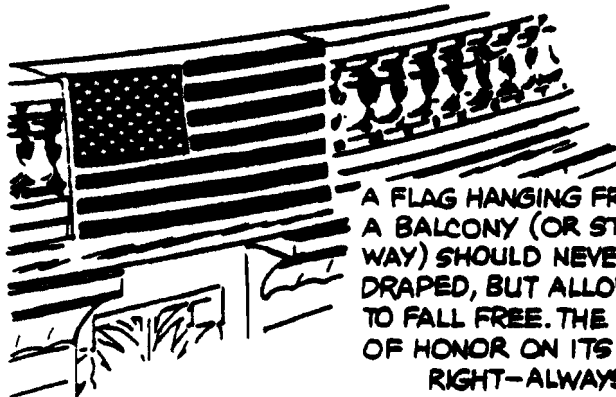
THIS IS CORRECT ALSO IF THE AUDIENCE OR CONGREGATION IS ON THE SAME LEVEL AS THE SPEAKER.

IF THE NATIONAL FLAG IS NOT ON A STAFF, DISPLAY IT FLAT AGAINST A WALL WITH THE BLUE UNION, (POINT OF HONOR) TO THE FLAG'S OWN RIGHT.

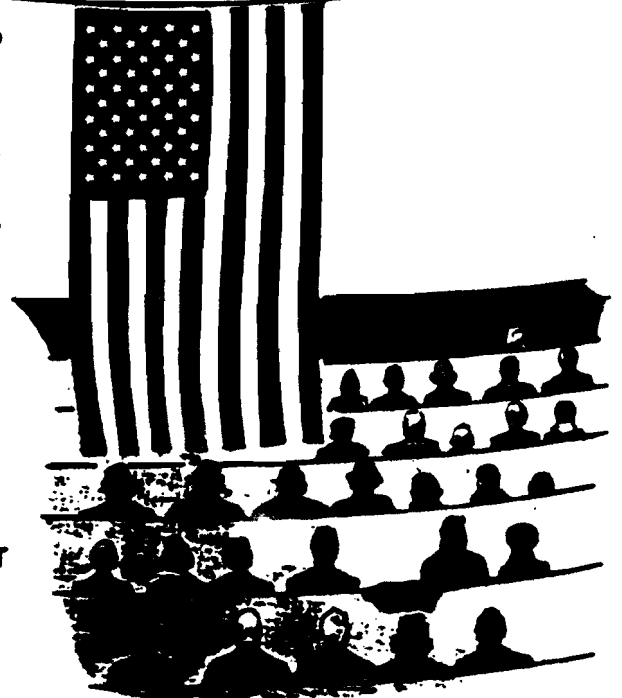


IF THERE IS A NATIONAL FLAG WITH THE AUDIENCE, IT SHOULD BE ON THEIR RIGHT FACING THE SPEAKER, ANY OTHER FLAG ON THE AUDIENCE'S LEFT. COLOR GUARDS WITH THE NATIONAL FLAG AND AN ORGANIZATION FLAG MAY KEEP BOTH FLAGS TOGETHER AT THE RIGHT OF THE AUDIENCE WITH THE NATIONAL FLAG ON THE RIGHT OF ANY OTHER.

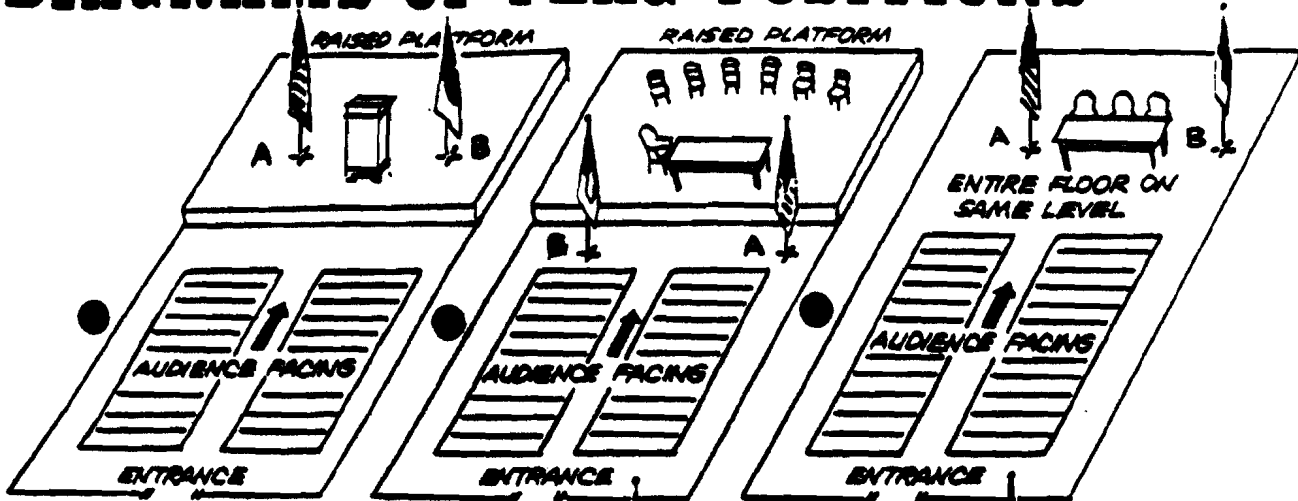
A FLAG HANGING OVER AN AUDIENCE SHOULD FACE TOWARD THE MAIN ENTRANCE TO THE AUDITORIUM—THE POINT OF HONOR ON THE FLAG'S OWN RIGHT (TO THE LEFT AS SEEN BY THE PEOPLE ENTERING).



A FLAG HANGING FROM A BALCONY (OR STAIRWAY) SHOULD NEVER BE DRAPED, BUT ALLOWED TO FALL FREE. THE POINT OF HONOR ON ITS OWN RIGHT—ALWAYS.

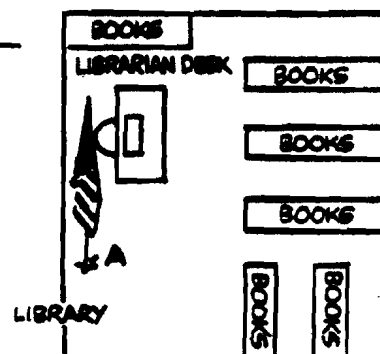
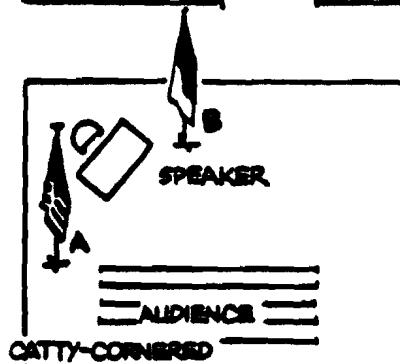
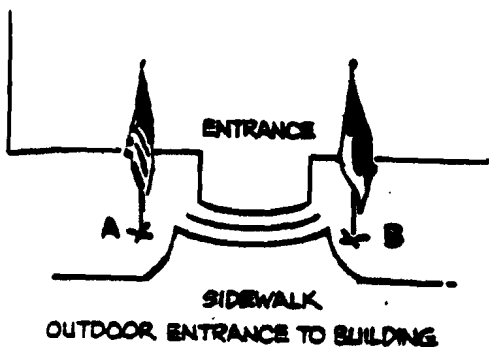
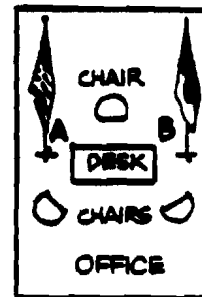
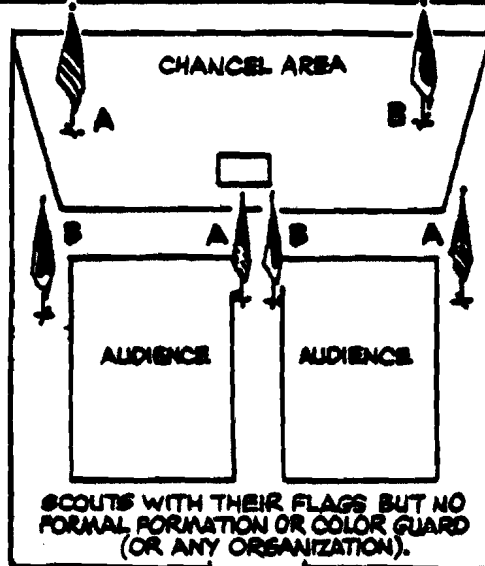
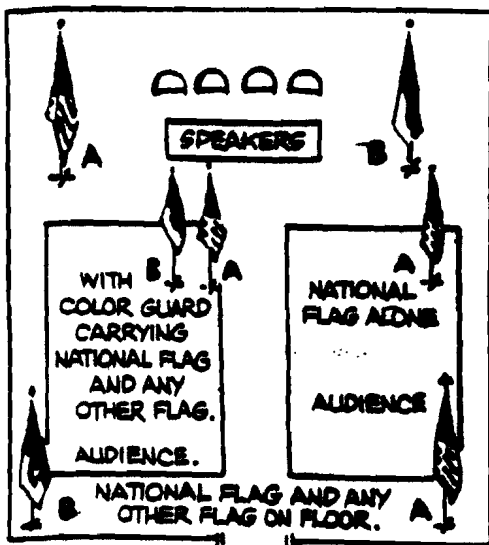
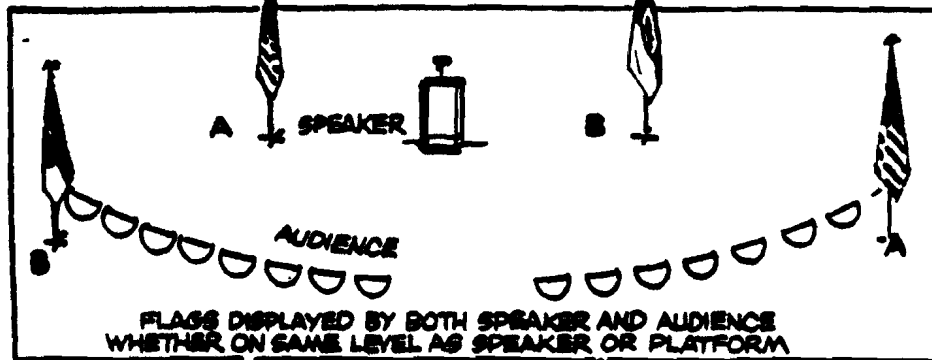


DIAGRAMS OF FLAG POSITIONS



NOTE: A STANDS FOR THE NATIONAL FLAG, B STANDS FOR ANY OTHER FLAG.

DIAGRAMS 1-2-3-4 APPLY TO LECTURE HALLS, CLASSROOMS, CLUB ROOMS, CHURCHES, AUDITORIUMS, ETC.



SUGGESTED LIONS MEMORIAL SERVICE

1. MC “The _____ Lions Club is honored to conduct the memorial service of the International Association of Lions Clubs. We are gathered here to pay our final respects to the memory of (a husband, companion-in-service, father, uncle, etc. *List family relations as appropriate*) and a fellow Lion, Name of Lion.”

*Note: Members of the Lions Club(s) present should be gathered
Up front at the opening of the memorial service*

2. MC “In this, our final meeting with our departed Lion brother Name of Lion, we honor him in death as we would in life.
3. MC “I call upon Region Chairperson _____ to come forth and present the District 50, Hawaii Lions Resolution and present the resolution to the family on behalf of District Governor _____ of District 50, Hawaii Lions”
Region chairperson to read resolution and present document to family
4. MC “I call upon Zone Chairperson _____ to come forth and present the Lions Memorial Plaque from the Lions of District 50, Hawaii Lions to the family of our departed Lion _____.”
Zone Chair to read inscription on plaque and present plaque to Family.
5. MC “I now ask (call upon) Lion _____ (title) to come forth to present the eulogy.” (Or Lion’s History)
6. MC “Lion _____ Secretary of the _____ Club will Now present the Lions Pin to the family. The Lions Lapel pin represents the active role Lion _____ played in carrying out our International motto, “We Serve”.
Pin may be placed on the lapel of the deceased Lion if the casket is open. Check with family/funeral director
7. MC “We will now have Lion _____ President of the

_____ Lions Club to come forth and present the Flag of
The United States to the family of our departed Lion _____
The Flag is a symbol of Lion _____'s__ love and devotion for
His country.

Lion Club President to present folded flag to immediate family.

Note: If president is MC, have another club officer make
_____ presentation

8. MC "Lion _____ of the _____ Lions Club + title,
will now offer the meditation (Prayer)
Selected Lion to offer the meditation (Prayer)

9. MC " We will now conclude our memorial service honoring our
Departed Lion _____ by singing our traditional song
of farewell, "Aloha Oe"

**NOTE: If the participation of the Zone Chairperson or Region
Chairperson is not possible, the Club should involve its
club officers/members in lieu of the Zone and Region
Chairs**

**If the District Governor is present at the service, club
should involve the DG to present the Resolution and
Plaque**

**LIONS MEMORIAL SERVICE
SUGGESTED MEDITATION (PRAYER)
Protestant Version**

O God The Eternal Father, ...as we Thy servants in service come before Thee, in our hour of sorrow at the loss of a fellow brother (sister) and member of the _____ Lions Club, we earnestly pray that Thou will accept unto Thee, the Soul of Lion _____ who gave freely of his (her) time and service while on this earth, and who carried the respect of all those who knew him (her) in his (her) work in the community in which he (she) lived. As We the members of the _____ Lions Club and other clubs gather to pay our final respect of our Fellow Lion, we earnestly pray that Thou will look down with love and mercy upon those left behind and give comfort and strength to his (her) beloved family and relatives.

These Blessings we ask in Jesus' Name. Amen

**BUDDHIST MEDITATION
LIONS MEMORIAL SERVICE**

Thou most wise and most compassionate Buddha of eternal life and

Boundless light:

We consign the mortal remains of Lion _____ to the

**Earth. Lion _____ gave freely of his (her) time while in
human form. He(She) carried the respect of all those who knew him) in
(her) in his(her) work in the community in which he (she) lived.**

**As we, the members of the _____ Lions Club gather to
pay our respects to the earthly remains of our fellow Lion, and prepare
to return his(her) body to the earth from which it came, may Thy
Compassion embrace those who are left behind and give comfort to his
(her) beloved family, relatives and friends.**

NAMU AMIDA BUTSU.



(B) Use of Funds Policy

General Policy on Funds Raised from Lions Clubs Activities. Funds raised from the public must be used for the benefit of the public and community in which the Lions Clubs serve. The International Constitution and By-Laws and Articles of Incorporation (the "governing documents") provide that chartered Lions clubs shall be not-for-profit of the individual club or its individual members. Consequently, no part of the net earnings of funds raised from the public shall benefit any individual Lions member, or other private individual or entity. These policies are intended to provide guidance for clubs to meet the purposes of the International Association of Lions Clubs. Key in determining the proper use of funds is considering transparency to the public and developing trust from the community in which the Lions operate. How Lions use funds must meet the legal and tax requirements for the local jurisdiction in which they operate.

- a. **Definition of Public/Activity Funds.** Funds raised from the public are the net earnings of income raised from activities open to the public, public contributions, bequests and money accumulated from invested public funds.
 - b. **Definition of Administrative Funds.** Administrative funds are contributions from Lions through dues, fines, advertisement revenue, rental fees and other individual Lions contributions. These funds may be used for either public projects or for internal Lions use such as meeting and convention expenses, incorporation fees, audit fees, newsletters, bulletins and other club and/or district operating and administrative expenses.
2. **Direct Expenses of Fundraiser.** Direct Expenses of a public fundraiser may be deducted from the proceeds of the fundraiser to replenish the administrative funds used to hold the fundraiser.
 3. **Lions Property.** A percentage of the net proceeds from funds raised through the use of property owned by Lions clubs and districts may be used toward the operating and maintenance expenses of the property under the following guidelines.
 - a. **Property Used for Public Purposes.** Expenses for operating and maintaining the property may be paid from public funds to support the use of the property for the public.
 - b. **Property Used for Administrative Purposes.** Expenses for operating and maintaining the property must be paid from administrative funds if the use is for the benefit of the Lions.
 - c. **Mixed Use of Property.** When Lions property is used for both public and administrative purposes, then a pro-rata percentage of the expenses may be paid from public funds related to the percentage of use of the property by the public. For example, a Lions Club House that is used 20% of the time for the public may use public funds to offset 20 % of the expenses of maintaining and operating the property.
 4. **Political Activity.** As a non-partisan charitable organization, Lions Clubs and Districts (single, sub- or multiple) cannot contribute public or administrative funds to support or endorse an elected official or candidate for local, state, federal or foreign office.



USE OF FUNDS GUIDELINES

These guidelines are intended to assist Lions members, clubs and districts (single, sub- and multiple) in following the Use of Funds Policy adopted by the International Board of Directors. These guidelines are a supplement to the Use of Funds Policy, and are not intended to replace the policy adopted by the International Board of Directors. Lions are encouraged to review the described Use of Funds Policy in detail and may be found on the Lions Clubs International website www.lionsclubs.org or by contacting the Legal Division at legal@lionsclubs.org or by calling 1-630-203-3847. ***It should be noted that these guidelines are not intended to constitute legal or tax advice.*** The following questions and answers are typical questions and answers for non-profit organizations, but may not be accurate under every local law which may have different requirements. For additional questions and advice about the use of funds and the laws in your jurisdiction, please consult local legal counsel or tax professionals for advice.

Typical Questions & Answers

Property

- 1. A Lions Club raised funds from the public to build a community center. May the building be used for Lions meetings as well as for the community? Yes, so long as the building is primarily used for the community, the club may still use the building for its own meetings.**
- 2. Our Lions Club owns a building that was donated to it from the city. May we rent the building and keep the proceeds for our Administrative Account? It depends on the circumstances in which the building was donated and whether there were any restrictions on the use of the building. However, it is possible to use the funds from rental income from a Lions owned building for use in the Administrative account.**
- 3. The Lions Club owns a building and permits the local Boy Scouts (or other community related group) to use the building free of charge. May we use funds from the public account to clean the building after the use by such organizations? Yes, you may use public funds to offset direct expenses for the public use of the building.**
- 4. Our Lions Club owns a multi-use building where we hold public fundraisers, donate use of the building for other community organizations, charge rent for private events and hold Lions meetings. Can we use public funds to offset**

the cost of maintenance and upkeep? Yes, you can use a pro-rata share of the public funds related to the percentage of the use of the building by the public.

5. **The Lions Club maintains a public park. May we use public funds for maintenance of the public park? Yes, because the park is for the use of the public, public funds may be used to maintain it.**
6. **Our Lions Club owns a Clubhouse and we want to sell it. Are the proceeds from the sale considered public funds? The dissolution of a club property must be done in accordance with the local laws of the jurisdiction in which a club is located. Many jurisdictions have specific requirements depending upon the nature of the organization. Therefore you should seek local legal guidance for the particular local requirements, if any, that are applicable. Generally, if publicly raised funds were used to acquire and/or maintain the property, the proceeds from its sale are considered public funds. If administrative funds were used to acquire/maintain the property, the members may have a legal claim to a prorated share of the property/proceeds or else the property/proceeds may be used for public funds.**

Operating Expenses

7. **Our Lions Club purchased directors and officers liability insurance with the crime/fidelity (Bond) coverage to protect the officers of the club and to protect the club from losses as a result of fraudulent acts. What funds may be used to purchase this insurance? This insurance coverage is considered an administrative expense and must be paid from administrative funds.**
8. **Our Lions Club purchased excess umbrella liability and liquor liability insurance for our annual fundraiser. What funds may be used to purchase this insurance? This insurance is a direct cost of the fundraiser and therefore public funds may be used.**
9. **Our Lions Club purchased Accident Insurance under the supplemental insurance program. What funds may be used for this expense? Accidental insurance coverage is an administrative expense and therefore must be paid with administrative funds.**
10. **Our Lions Club is thinking about incorporating our club. May public funds be used for legal and filing fees necessary for incorporation? No, this is considered an administrative cost and should be paid out of the Administrative Funds.**
11. **Our Lions Club has decided to create a separate Lions foundation. May we use public funds for the start-up costs of creating the legal entity? No, this is an administrative expense and must be paid by administrative funds. However,**

public funds could be donated to and for the use of the Foundation to further the Foundation's own charitable purposes.

12. **Our Lions club received a large bequest and would like to create a permanent endowment for scholarships. What funds can we use for the expenses related to setting up the endowment as well as ongoing fees for managing the endowment?** Generally, the operating expenses of the endowment may be paid from the corpus of the endowment. However, the laws related to endowments and whether the funds of the endowment may be used toward operating expenses vary depending on jurisdiction, and therefore you will need to seek local legal and/or tax counsel for advice.
13. **Our Lions Club has purchased property insurance for our Clubhouse which is used as both for the benefit of the club and for the use by the public. May public funds be used for purchase of this insurance? A pro-rata percentage of public funds related to the percentage of public use may be used to purchase the insurance. For example, if the building is used 60% of the time for the public, then 60% of the cost of the insurance may be paid by public funds.**

Benefits to Lions or Family Members

14. **A member of our Lions Club recently lost their house due to a fire. May we use public funds to assist him?** Use of public funds to benefit a member of the Lions club is not permitted. However the individual club members may donate to the member personally to assist him.
15. **The sister of one of our Lions Club members recently lost their house due to a flood. May we use public funds to assist her?** Use of public funds may not be used to personally benefit a Lion. So long as the member will not personally receive a financial benefit from the transaction, a family member who is not a dependent may be eligible to receive public funds from the Club.
16. **Our town recently suffered a devastating flood and many of the Lions as well as the community at large suffered extensive loss to their homes. May we use public funds to assist the community which would include affected Lions?** Use of public funds may be used to assist the community including affected Lions members in the case of disasters so long as the members meet the same eligibility criteria established for the disbursement of funds and assistance.
17. **We have a member of our club that needs a heart transplant. May we hold a fundraiser in his name to raise money for the financial hardship of the medical procedure?** No, this is considered a private benefit to a member. However, individual club members may donate to the member personally to assist him or ask others to donate personally to him.

18. **We have a member of our Lions Club that has recently lost her job and is experiencing financial hardship. May we loan her money from public funds to assist her? No, this is considered private benefit to a member of the Lions.**
19. **Our Lions Club wants to establish a scholarship fund for children or grandchildren of Lions members. May we raise funds from the public to support this fund? Use of public funds may not be used to personally benefit a Lion. So long as the member will not personally receive a financial benefit from the transaction, a grandchild of a member who is not a dependent may be eligible to receive public funds from the Club. If the club wanted to establish a scholarship for the public at large, they could include family members as well as the public so long as the recipients meet the qualifications and are selected by a group (such as the school) outside of the control of the Lions Club.**

Public Fundraisers vs. Private Lions Fundraisers

20. **Our Club is holding a Golf Tournament and we are selling tickets to Lions and the public. Lions receive a blue ticket and members of the public receive a yellow ticket. May we use the proceeds from the ticket sales to the Lions (as evidenced by the blue ticket) for our administrative funds? No. Once the event is open to the public, all the proceeds are considered public funds.**
21. **We are having a Lions dinner open to all Lions Clubs in the District. May we use the proceeds from the sale of the tickets to the dinner for our administrative funds? Yes. As the event is limited to Lions members, the proceeds may be designated as administrative funds as well as public funds.**
22. **Our Lions Club is working the vending area at the local football game and is getting paid a percentage of the sales by the stadium. May we designate our payment as administrative funds? Yes, so long as this is the agreement between the stadium and your club and no Lions name or logo is displayed in working the event through signs or clothing.**
23. **May our Lions Club accept a personal bequest from a member of the public (non-Lion) to be designated administrative funds? Yes, if the bequest was received with specific directions to be used for the administrative purposes of the club.**
24. **Our Lions Club wants to raise money to build a new Lions Clubhouse. If we advertise that the money is to be used for the clubhouse and will be used for our administrative fund is that okay? No. If the clubhouse is going to be used primarily for the private use of the Lions, then the funds must come from the Lions and not the public, regardless of how it is advertised.**
25. **A Lions Club sponsors an event such as an antiques shows. It obtains the space and arranges for appraisers to render opinions as to the value of items**

brought in by Lions and non-Lions. Either a flat fee or fee per item will be charged for the appraisal and the Lions will receive a percentage of that fee. Where can the funds be used? This is a Lions event for the public, and therefore the net proceeds of the event are considered public funds.

- 26. A Lions Club provides free food for participants (and is recognized for it) in a fundraiser for a non-Lions cause, such as the Cancer Society 5K Race. Some participants want to make donations for the food. If the club puts a donation box on the table, what must be done with the donations? What if people just hand the club money with no directions? Regardless of whether the funds are donated through a donation box or handed personally to the Lions by participants, the funds are considered public funds. Note, that the expense for the food purchased for the race could be paid from the Club's public funds in this particular circumstance.**

Interest/ Investment of Public Funds.

- 27. If our Lions Club invests our public funds, would we would be able to use the interest for administrative costs? No, the interest raised is considered public funds.**
- 28. How long can our Lions Club invest public funds before spending it? The funds should be spent within the same year received unless they have been designated for long term projects.**

Other Questions:

- 29. Our Lions Club sells advertisements in our Calendars. May we use the proceeds from the sale of advertisements as administrative funds? Yes, however, the revenues from the sale of advertisements may be considered unrelated business income and may be subject to federal and/or state income tax. Please consult with a local tax or legal advisor for additional information regarding unrelated business income.**
- 30. Can the administrative funds and public funds be maintained in the same checking account? Yes, so long as there is a detailed accounting of deposits and expenditures for each fund.**
- 31. Our Lions Club sponsors a Leo Club. May we use public funds for the charter of Leo Clubs? Yes, a Leo Club is considered a project of the Lions Club and therefore the funds for supporting the Leo Club may be public funds.**
- 32. We would like to send the members of the Leo Club to the International Convention. May we use public funds to offset the registration and travel**

expenses for the students going to the convention? No, this is considered a private benefit to Leos and Lions.

Summary Chart

How Funds Are Raised	Use for Public Projects? (Activity Account)	Use for Administrative Expenses? (Administrative Account)
Administrative – dues, rental fees, fines, advertisement revenue	Yes	Yes
Public – any fundraising event open to the public, public contributions and bequests	•Yes	No *
Interest – accumulated investments from money received from the public	Yes	No*
<p><i>Direct Expenses of Fundraiser. Direct Expenses of a public fundraiser may be deducted from the proceeds to replenish the Administrative Account for funds used to hold the fundraiser.</i></p> <p><i>Lions Property. If the Lions Club (or District) owns property that is used to meet the needs of the community at large, a pro-rata percentage of the proceeds from funds raised through use of the property may be used toward the operating expenses of the property.</i></p>		