

LEGAL NOTICE NO. 65

THE LABOUR RELATIONS ACT

(No. 14 of 2007)

IN EXERCISE of the powers conferred by section 83 of the Labour Relations Act, the Cabinet Secretary for Labour, Social Security and Services after consultation with the National Labour Board makes the following Regulations:—

THE LABOUR RELATIONS (ACCOUNTS) REGULATIONS, 2014

1. These Regulations may be cited as the Labour Relations (Accounts) Regulations, 2014.

Citation.

2. In these Regulations, unless the context otherwise requires—

Interpretation.

“collector” means a person who collects any money for or on behalf of a trade union or an employers’ organization;

“treasurer” includes any person for the time being acting as a treasurer.

3. (1) A person who collects or receives subscriptions, entrance fees, donations or other contributions for or on behalf of a trade union or an employers’ organisation shall issue to the person paying him an appropriate receipt from a book of printed receipt forms, the forms being each in duplicate and numbered serially.

Receipts to be issued by the collectors.

(2) An employer shall not be required to issue a receipt to his employee for any money collected under paragraph (1) on behalf of a trade union or employers’ organisation in respect of check-off dues.

(3) A collector shall, when issuing a receipt, ensure that the particulars entered on the receipt are legibly duplicated on the printed duplicate, and shall preserve in the book the printed duplicate of every receipt issued.

(4) A collector shall hand over or remit to the treasurer of the trade union or employers’ organisation or of his branch, at intervals of not more than fifteen days, all money collected on behalf of the trade union or employers’ organisation, together with all receipt books in the collector’s possession relating to such money.

(5) A collector shall issue a receipt from the receipt books issued to him in proper sequence in accordance with their serial numbering.

(6) A collector who collects moneys for or on behalf of a trade union or employers’ organisation who contravenes this regulation commits an offence.

4. (1) The treasurer of a trade union or employers’ organisation or branch thereof shall, when issuing a receipt, ensure that the particulars entered on the receipt form are legibly duplicated by carbon copy on

Receipts to be issued to the collector by the treasurer.

the printed duplicate thereof, and shall preserve in the book the printed duplicate of every receipt issued.

(2) No treasurer of a trade union or employers' organisation or branch shall issue a receipt from a fresh receipt book unless all receipts from receipts books already in use are completed.

(3) A treasurer of a trade union or employers' organisation or branch thereof shall issue receipts and receipt books in proper sequence in accordance with their serial numbering.

(4) A treasurer of a trade union or employers' organisation or branch thereof shall ensure that a collector accounts for all receipt books issued to the collector when the collector accounts for the cash collected by him.

(5) When the necessary information has been obtained from the collector's receipt book or books, the treasurer may return to the collector for further use such receipt book or books as have not been completed.

(6) A treasurer of a trade union or employers' organisation or ranch thereof who contravenes this regulation commits an offence.

5. (1) The treasurer of a trade union or employers' organisation shall be responsible for the issuance of all receipt books, whether to treasurers of branches or to collectors, and the treasurer of a branch of a trade union or employers' organisation shall be responsible for the issuance to collectors of all receipt books which received from the treasurer of the trade union or employers organisation.

Record of receipt books to be kept.

(2) The treasurer of a trade union or employers' organisation branch thereof, shall keep a record of all receipt books which he receives and issues, and the record shall show the serial numbers of all receipt books received, the dates on which he received the receipt books, the name of the person to whom each receipt book is issued, the date of issuance of the receipt book and the date when the duplicates of the receipt books were returned.

(3) Where a treasurer issues a receipt book to any person other than the treasurer of a branch, he shall not issue any book further book to such person until the duplicate of the first book has been returned.

(4) No treasurer of a branch of a trade union or employers' organisation or branch thereof shall issue to any person a receipt book other than a receipt book received from the treasurer of the trade union, or employers' organisation and no treasurer of a branch or a collector shall issue to any person a receipt from a receipt book not issued by the treasurer of the union to him.

(5) A treasurer of a trade union or employers' organisation or branch thereof who contravenes this regulation commits an offence.

6. (1) No person shall make a payment out of the funds of a trade union or employers' organisation unless the person has first made out a payment voucher in the form set out in the Schedule and—

Payment vouchers
to be made out.

- (a) obtained the signature of the person empowered to authorize such a payment:

Provided that no person shall authorize payment to himself;

- (b) signed it;
- (c) obtained the signature of the payee, but not when payment is made by a crossed cheque;
- (d) where the payment is for travelling expenses, recorded—
 - (i) the name of the person travelling;
 - (ii) the places from which and to which the person has travelled;
 - (iii) the mode of transport;
 - (iv) the reason for the journey and the date thereof; and
- (e) recorded the name and address of the recipient of the payment and sufficient information to enable the nature of payment to be ascertained.

(2) No person shall make a payment out of the funds of a trade union or on employers' organisation for an object not authorised by the Act or rules of the trade union or employers' organisation concerned, and no person shall authorize such payments.

7. (1) Where a trade union, employers' organisation or branch thereof employs any person, or engages any person to collect money for it on commission, the treasurer of the trade union, employers' organisation or branch thereof, shall maintain a wages book in Form S set out in the Schedule, using a separate page for each person so employed or so engaged.

Wages book to be
kept.

(2) A treasurer of a trade union, an employers' organization or branch thereof who contravenes paragraph (1) commits an offence.

8. (1) The treasurer of a trade union or employers' organization shall keep a cash book in Form T set out in the Schedule, and shall record therein all money received and all money paid by the trade union or employers' organization including receipts from the payments to branches, in the appropriate columns according to the nature of the receipts and payments and according to whether out of a bank account or other deposit or savings account of the trade union or employers organization.

Cash book and
branch analysis
cash book.

(2) The treasurer shall balance the cash book at the end of every month and shall certify in the cash book that the balances agree with the actual cash in hand and cash at the bank and the treasurer shall sign the certificate.

(3) A treasurer shall keep in respect of every branch of the trade union or an employers' organization a branch analysis cash book in Form U set out in the Schedule, and shall record therein an analysis of all money received and all money paid by every branch, according to the copies of the cash book sheets received from branch treasurers under regulation 9, and the receipts and payments shall be entered in the appropriate columns as prescribed by paragraph (1).

(4) A treasurer of a trade union or employers' organization who contravenes this regulation commits an offence.

9. (1) The treasurer of every branch of a trade union or employers' organization shall keep a cash book in Form V set out in the Schedule with the pages thereof numbered serially, and shall record therein all money received and all money paid by the branch, including receipts from and payments to the trade union headquarters, in the appropriate columns as prescribed by paragraph (1) of regulation 8.

Branch cash book.

(2) The treasurer shall balance the cash book at the end of every month and shall certify in the cash book that the balances agree with the actual cash in hand and cash at the bank, and the treasurer shall sign such certificate and shall forward to the treasurer of the trade union within seven days after the end of the month a copy of every page of the cash book which relates to that month and particulars of the balances.

(3) A treasurer of a branch of a trade union or employers' organization who contravenes these regulations commits an offence.

10. The treasurer of a trade union or employers' organization or branch thereof shall abide by all recognized and practiced accounting rules and the Labour Relations Act, 2007.

Treasurer to abide by all recognized accounting rules.

No. 14 of 2007

11. (1) The treasurer of a trade union or employers' organization or branch thereof shall maintain, in the trade union or employers' organisation accounts, separate records of any contributions or donations which it collects or receives for a specific purpose, and subject to any resolutions of the members of the trade union or employers' organisation authorizing the use of such funds and any other purpose, the treasurer shall not disburse any such funds other than for the specific purpose for which they were collected or donated.

Special funds.

(2) A treasurer of a trade union or employers' organization or branch thereof who contravenes this regulation commits an offence.

12. (1) The treasurer of a trade union or employers' organization or branch thereof shall preserve all the books of account and documents kept or made under these Regulations, and all books of duplicate receipts and other supporting documents, for a period of at least three years after the end of the financial year of a trade union or employers'

Preservation of documents.

organisation to which they relate, and shall take all such precautions necessary for their safe custody.

(2) A treasurer of a trade union or employers' organisation or a branch thereof who contravenes this regulation commits an offence.

13. (1) The treasurer of a trade union or employers' organisation or branch thereof shall cause a bank account to be opened and maintained in the name of the trade union or employers' organisation or branch thereof, and shall within seven days of receipt of any money belonging to the trade union or employers' organisation, pay the money into the bank account.

Bank account to be maintained.

(2) Where the rules of a trade union or employers' organisation or branch thereof permits the treasurer to retain in cash a sum not exceeding twenty thousand shillings, the treasurer shall pay into the bank account any cash in his possession which exceeds twenty thousand shillings.

(3) A treasurer of a trade union or employer's organisation or a branch who contravenes this regulation commits an offence.

14. A person who commits of an offence under these Regulations shall be liable, on conviction, to a fine not exceeding fifty thousand shillings.

Penalty.

15. The Trade Unions (Accounts) Regulations, 1964 are hereby revoked.

Revocation.

SCHEDULE

FORM R

(r.6 (1))

Margin	PAYMENT VOUCHER NAME OF TRADE UNION		Serial No:
	Particulars	Date:	
	Amount		
	Sh.	cts.	
	Amount in words:		

Authorized by..... President/Chairman/Secretary	Paid by..... Treasurer	Recipient..... Where applicable
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WAGES-BOOK

(r.7(1))

Monthly Wage or Rate of Commission

Date engaged:

Date discharged:

Particulars of amount	Amount due		Amount paid		Payment voucher No.	Payee's receipt Signature or mark) and date
	Sh.	cts.	Sh.	cts.		

*Form "Q" receipt numbers must be specified where applicable.

FORM T

(r. 8(1))

HEAD OFFICE CASH BOOK

Dr. Cash Received

Cr. Cash Paid.

[illegible]

FORM U

(r.8(2))

HEAD OFFICE BRANCH ANALYSIS CASH BOOK

Name of Branch:

Year

Dr. Cash Received

Cr. Cash Paid

Date	Entrance fee	Subscription	Donations	Strike fund	Fines	Total Cash Sh. cts.	Total bank Sh. cts.	Date	Salaries and wages	Commissions	Printing/stationery	Postage	Transport	Rent	Entertainment	Total Cash Sh.ct	Total bank Sh.ct s.

TRADE UNIONS

FORM V

(r. 9(1))

Serial No.

Name of Branch:

Date:

Date	Item	Voucher or receipt number	CASH RECEIVED		CASH PAID	
			Cash	Bank	Cash	Bank
			Sh. cts.	Sh. cts.	Sh. cts.	Sh. cts.

Made on the 5th May, 2014.

SAMWEL KAZUNGU KAMBI,
Cabinet Secretary for Labour, Social Security and Services.