

LAWS OF BRUNEI

68

CAP. 128

Trade Unions

[Subsidiary]

S.67/63

(2) TRADE UNIONS (ACCOUNTING PROCEDURE)
REGULATIONS

Commencement: 17th July 1962

Citation 1. These Regulations may be cited as the Trade Unions (Accounting Procedure) Regulations.

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

“trade union” means any registered trade union and includes a branch of a registered trade union lawfully established in accordance with the rules of such union;

“Treasurer” means the Treasurer of a trade union and, in respect of a branch of a trade union, means the Branch Treasurer.

All monies received or expended by a trade union to be accounted for 3. All monies from whatever source received by trade union and all monies paid out from union funds by a trade union shall be accounted for in the manner prescribed by these regulations.

Duty of Treasurer to keep proper books of account 4. The Treasurer shall cause to be kept proper books of account with respect to —

(a) all sums of money from whatever source received and all sums of money expended by a trade union together with the particulars of all such receipts and payments and the matters in respect of which the receipts and expenditure takes place;

(b) the assets and the liabilities of the trade union.

Account books to be kept at the registered office of each trade union and at every branch 5. There shall be kept at the registered office of a trade union and at every branch office of every trade union the following books of account, that is to say —

(a) a Cash Book in Form AP. 1 in the Schedule to these Regulations;

(b) a Property Register containing particulars of property (movable and immovable), in Form AP. 2 in the Schedule to these Regulations;

(c) a Subscription Register in the form set out in Form AP. 3 in the Schedule to these Regulations;

[Subsidiary]

(d) a record of the stock and issues of receipt books in the form set out in Form AP. 4 in the Schedule to these Regulations.

6. (1) The Treasurer shall be responsible for the proper keeping and posting of the books of account prescribed by these Regulations in the registered office of the trade union or the branch thereof, as the case may be, and shall keep and post or cause to be kept and cause to be posted the books of account prescribed by these Regulations.

Treasurer to be responsible for the posting of accounting books

(2) The Treasurer shall be responsible for the safe custody of the books of account and all subsidiary documents relative thereto and shall not remove them from the official place of business of the union or branch, as the case may be, unless specifically authorised in writing on each and every occasion by the President of the union.

7. (1) An official receipt shall be issued for each and every sum of money received by the Treasurer; and no other officer of the union or employee of the union shall receive money or issue receipts unless specifically so authorised in writing on each and every occasions by the President of the union in the case of an officer or employee who is to be authorised to receive money on behalf of the union or by the Branch President of the branch of a trade union in respect of any officer or employee who is entitled to receive money on behalf of the Branch of a union.

All receipt entries to be vouched for on the official receipt form

(2) All receipt entries in the accounts shall be vouched for by the official receipt which shall be in the form set out in Form AP. 5 in the Schedule to these Regulations.

(3) The official receipts shall be printed and made up into books of duplicate receipts serially numbered.

(4) The General Secretary of the trade union shall examine all receipt books for defects on their receipt from the Printer and the following certificate shall be endorsed by the General Secretary in each and every book of receipts.

“Examined by me this _____ day
of _____ and found to contain
forms in duplicate correctly numbered from _____
to _____
General Secretary.”

LAWS OF BRUNEI

70

CAP. 128

Trade Unions

[Subsidiary]

(5) No alteration or erasures shall be made on any receipt and where an error has been made, the receipt shall be cancelled and left intact or, if it has been detached, pasted back into the receipt book. A new receipt shall be issued in place of the cancelled receipt.

(6) The General Secretary of a trade union in respect of the union, and the Branch Secretary of a trade union in respect of the branch of a trade union, shall keep all stocks of unused receipt books in safe custody under lock and key.

(7) The Treasurer shall keep all receipt books in use in safe custody and locked in a safe place when not in use.

(8) In the event of a receipt book being lost at a branch of a trade union, the Branch Treasurer shall within 48 hours of discovering the loss notify the Treasurer of the trade union of the loss, together with a report of all the circumstances of the loss and containing the particulars of the receipts contained therein. The Treasurer of the union shall through the General Secretary of the union report the loss forthwith to the Registrar of Trade Unions, together with a report of the circumstances of the loss.

(9) In the event of a receipt book being lost at the headquarters of the union, such loss shall be reported forthwith through the General Secretary to the Registrar of Trade Unions together with a report of the circumstances of the loss.

(10) Where the loss of a receipt book has taken place, the Registrar may cause an enquiry to be carried out on the loss of such receipt book as he deems fit and proper.

All expenditure entries to be supported by receipts or vouchers

8. All payment entries shall be supported by a receipt issued by the person to whom a payment was made by the trade union or, where that is not practical, such entries shall be vouched for by an internal payments voucher in the form set out in Form AP. 6 in the Schedule to these Regulations.

Union Treasurer and Branch Treasurer to be responsible for all books of receipts

9. (1) The Treasurer of a trade union shall be responsible for the safe custody of all revenue receipt books and shall enter or cause to be entered in the record the stock and issue of receipts prescribed by regulation 5 the serial numbers of all receipt books received by him and all issues of receipt books out of stock made by him.

(2) The Branch Treasurer of a branch of a trade union shall be responsible for the safe custody of revenue receipt books received by him from the Treasurer of the trade union and shall enter in the record

[Subsidiary]

the stock and issue of receipts prescribed by regulation 5 the serial numbers of all receipts books received by him and the issue of such receipt books made by him.

10. (1) The Treasurer shall enter or cause to be entered daily in the Cash Book prescribed by paragraph (a) of regulation 5, a record of all monies received by the trade union or branch, as the case may be, together with the particulars of the origin of the monies, the date, and receipt number supporting the receipt; and shall enter or cause to be entered a record of all payments made on behalf of the trade union or branch with descriptive particulars, the date of payment, the number of the official payment voucher supporting the payment and the amount of the payment.

Treasurer to keep the accounts

(2) The Treasurer of a trade union, and the Branch Treasurer of every branch of a trade union in cases where a branch of a trade union maintains a Ledger, shall daily enter or cause to be entered in the Ledger under the appropriate head or heads of account all monies received and all payments made on behalf of the trade union or branch of a trade union.

(3) The Treasurer of a trade union, and the Branch Treasurer of the branch of a trade union in cases where a Journal is maintained by such branch, shall keep or cause to be kept such Journal in accordance with normal accounting practice. All Journal entries shall provide concise but full and adequate explanation of the transactions recorded.

(4) The Cash Book and Ledger shall be entered up from day to day and in no case shall postings be made more than 7 days after the receipt or payment of monies by the trade union.

(5) The Treasurer shall keep or cause to be kept the Property Registers prescribed by paragraph (b) of regulation 5 up to date, and the said Registers shall be balanced monthly.

(6) The Treasurer shall keep or cause to be kept Subscription Register prescribed by paragraph (c) of regulation 5 up to date and such register shall be balanced monthly with the Cash Book.

(7) The Treasurer shall keep or cause to be kept the record of stock and issue of receipts prescribed by paragraph (d) of regulation 5 up to date and such record shall be balanced monthly.

[Subsidiary]

Branch Treasurer to cause Branch accounts to be balanced and sent to Union Headquarters

11. (1) The Treasurer of a branch of a trade union shall cause the accounts of the branch to be balanced at the end of each calendar month, and shall remit his accounts to the headquarters of his trade union not later than the fourteenth day of the calendar month next after the last day of the month for which the account is to be submitted, together with all duplicate receipts to support the receipt entries and all original receipts or payment vouchers to support the payment entries, together with a certified statement of unused receipt books, and the bank reconciliation statement where appropriate. The bank reconciliation statement shall be substantially in the form shown at Form AP. 7 of the Schedule to these Regulations.

(2) If the Treasurer of the trade union does not receive the accounts from a branch of the trade union by the fifteenth day of the calendar month next after the month for which the account was due, he shall be responsible for obtaining the account from such Branch.

(3) The Treasurer of a registered trade union shall on receipt of the accounts from the branch or branches of the trade union balance the accounts of the union; such balance shall be prepared within 30 days after the accounts of the branch or branches were due to be remitted to the headquarters of the trade union under paragraph (1) of this regulation.

(4) Where a trade union has no branches, the Treasurer of such trade union shall balance the accounts of the union not later than the fifteenth day of the calendar month next following that month for which the account was due.

President to make arrangements with union bankers for issue of monthly certificates certifying balances of trade unions and branches of trade unions

12. The President of a trade union shall make appropriate arrangements with the various bankers at which union or branch funds are deposited for the issue direct to him of monthly certificates certifying the balance held at the credit of the trade union account and shall arrange that the appropriate bank reconciliation statements are agreed with the bank certificates. Once a year, or at such intervals as the auditors may request, the President shall arrange for bank certificates to be supplied by the union bankers direct to the Auditor.

Exemption

13. The Registrar may exempt any union from all or any of the provisions of these Regulations for such period and upon such conditions as he may specify.

SCHEDULE

Form AP. 1: Cash Book
(Regulation 5 (a))

RECEIPTS											Date	Voucher No.	Details of Expenses	Salaries, Allowances and Expenses of officers					
Date	Receipt No.	Particulars of Receipts	Entrance Fees	Subscriptions	Donations	OTHER RECEIPTS								Amount	Cash	Bank	Total	\$	c.
						Account Headings	Ledger Folio												
			\$	c.	\$	c.	\$	c.	\$	c.	\$	c.					\$	c.	

B.L.R.O. 1/1984

[Subsidiary]

FORM AP. 2: PROPERTY REGISTER

(Regulation 5 (b))

Nature of Asset and location

Date acquisition approved and authority

Approved rate of depreciation

authorised by minutes of

Cost price

Date	<i>Original Cost</i>	<i>Depreciation</i>	<i>Balance</i>
.....
.....
.....

Rate of Entrance Fees

FORM AP. 3: SUBSCRIPTION REGISTER YEAR From

Rate of Subscriptions

(Regulation 5(c))

To

[Subsidiary]

76

CAP. 128

Trade Unions

LAWS OF BRUNEI

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(Name of Trade Union)

Subscription Register

Serial No.	Name	Age	Sex	Address	APRIL						MAY						Remarks
					Balance Brought Forward	Entrance Fees	Subscription	Amount Due	Amount Paid	Balance Due	Entrance Fee	Subscription	Amount Due	Amount Paid	Balance Due		
					\$ c.	\$ c.	\$ c.	\$ c.	\$ c.	\$ c.	\$ c.	\$ c.	\$ c.	\$ c.	\$ c.		
																OTHER MONTHS TO FOLLOW TO END OF 31st MARCH	

FORM AP. 4: RECORD OF STOCK AND ISSUE OF RECEIPT BOOKS
(Regulation 5(d))

Particulars of Stock of Receipt Books

PURCHASE						ISSUES					BALANCE	
Date	Invoice No.	Name of Supplier	No. of Books	Serial Nos. of Books	Signature of Treasurer	Date	To Whom issued	No. of Books	Serial Nos. of Books	Signature of Recipient or quote despatch reference	No. of Books	Serial Nos. of Books

LAWS OF BRUNEI

78

CAP. 128

Trade Unions

[Subsidiary]

FORM AP. 5: OFFICIAL RECEIPT

(Regulation 7 (2) and 7 (3))

Name of Trade Union

Registration Certificate No.

No. Date

Received from

the sum of Dollars

and cents

in payment of Entrance Fees Subscriptions

Donations Levies Other Sources

(to be specified)

\$.....

.....
Signature of Treasurer

DUPLICATE

Name of Trade Union

Registration Certificate No.

No. Date

Received from

the sum of Dollars

and cents

in payment of Entrance Fees Subscriptions

Donations Levies Other Sources

(to be specified)

\$.....

.....
Signature of Treasurer

[Subsidiary]

FORM AP. 6: INTERNAL PAYMENTS VOUCHER

(Regulation 8)

Name of Trade Union

Date

Voucher No.

PARTICULARS OF PAYMENTS

AMOUNT

\$ cts.

Payment authorised by

Payments made by

..... President

..... *Hon. Treasurer*

..... Hon. Secretary

..... *Signature of Recipient*

Date

(Received)

This form of voucher must be used for payments of an internal nature where authentic receipts are unobtainable.

FORM AP. 7: BANK RECONCILIATION STATEMENT

(Regulation 11)

BANK RECONCILIATION STATEMENT

AS AT

Balance as per Bank Statement/Pass Book

Balance as per Cash Book

Difference as Reconciled Below

RECONCILIATION

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Hon. Treasurer