



**THE REPUBLIC OF KENYA**

LAWS OF KENYA

---

**THE ADVOCATES (ACCOUNTS) RULES**

NO. 137 OF 1966

Revised and published by the National Council for Law Reporting  
with the authority of the Attorney-General as gazetted by the Government Printer

[www.kenyalaw.org](http://www.kenyalaw.org)

---

Kenya

Advocates Act

## The Advocates (Accounts) Rules

Legal Notice 137 of 1966

Legislation as at 31 December 2022

By [Kenya Law](#) and [Laws.Africa](#). Share widely and freely.

[www.kenyalaw.org](http://www.kenyalaw.org) | [info@kenyalaw.org](mailto:info@kenyalaw.org)

FRBR URI: /akn/ke/act/ln/1966/137/eng@2022-12-31

There is no copyright on the legislative content of this document.

This PDF copy is licensed under a Creative Commons Attribution NonCommercial ShareAlike 4.0 License ([CC BY-NC-SA 4.0](#)). This license enables reusers to distribute, remix, adapt, and build upon the material in any medium or format for noncommercial purposes only, and only so long as attribution is given to the creator. If you remix, adapt, or build upon the material, you must license the modified material under identical terms. CC BY-NC-SA includes the following elements:

- BY: credit must be given to the creator.
- NC: Only noncommercial uses of the work are permitted.
- SA: Adaptations must be shared under the same terms.

Share widely and freely.

The Advocates (Accounts) Rules (Legal Notice 137 of 1966)

Contents

- Paragraph 1. .... 1
- Paragraph 2. .... 1
  - Subparagraph (a) ..... 1
  - Subparagraph (b) ..... 1
  - Subparagraph (i) ..... 1
  - Subparagraph (ii) ..... 1
- Paragraph 3. .... 1
- Paragraph 4. .... 1
- Paragraph 5. .... 1
  - Subparagraph (a) ..... 1
  - Subparagraph (b) ..... 1
  - Subparagraph (c) ..... 1
  - Subparagraph (d) ..... 2
- Paragraph 6. .... 2
  - Subparagraph (1) ..... 2
    - Subparagraph (a) ..... 2
    - Subparagraph (b) ..... 2
  - Subparagraph (2) ..... 2
- Paragraph 7. .... 2
- Paragraph 8. .... 2
  - Subparagraph (a) ..... 2
  - Subparagraph (b) ..... 2
  - Subparagraph (c) ..... 2
- Paragraph 9. .... 2
  - Subparagraph (1) ..... 2
    - Subparagraph (a) ..... 2
    - Subparagraph (b) ..... 2
    - Subparagraph (c) ..... 2
    - Subparagraph (d) ..... 2
    - Subparagraph (e) ..... 2
    - Subparagraph (f) ..... 2
    - Subparagraph (g) ..... 2
    - Subparagraph (h) ..... 2
    - Subparagraph (i) ..... 2

Subparagraph (2) .....	2
Paragraph 10. ....	2
Paragraph 11. ....	2
Paragraph 12. ....	3
Paragraph 13. ....	3
Subparagraph (1) .....	3
Subparagraph (a) .....	3
Subparagraph (b) .....	3
Subparagraph (c) .....	3
Subparagraph (d) .....	3
Subparagraph (2) .....	3
Subparagraph (a) .....	3
Subparagraph (i) .....	3
Subparagraph (ii) .....	3
Subparagraph (b) .....	3
Subparagraph (i) .....	3
Subparagraph (ii) .....	3
Subparagraph (c) .....	3
Subparagraph (3) .....	3
Subparagraph (4) .....	3
Paragraph 14. ....	3
Paragraph 15. ....	3
Paragraph 16. ....	3

**ADVOCATES ACT**  
**THE ADVOCATES (ACCOUNTS) RULES**  
**LEGAL NOTICE 137 OF 1966**

Published in Kenya Gazette Vol. LXVIII—No. 21 on 10 May 1966

**Commenced on 10 May 1966**

[Amended by [Advocates \(Accounts\) \(Amendment\) Rules, 1977 \(Legal Notice 111 of 1977\)](#) on 13 May 1977]  
[Revised by [24th Annual Supplement \(Legal Notice 221 of 2023\)](#) on 31 December 2022]

1. These Rules may be cited as the Advocates (Accounts) Rules.
  2. In these Rules, except where the context otherwise requires—
    - "advocate" includes a firm of advocates;
    - "client" means any person on whose account an advocate holds or receives client's money;
    - "client account" means a current or deposit account at a bank or with a building society or a financial institution (as defined in the Banking Act ([Cap. 488](#))) in the name of the advocate but in the title of which either the word "client" or the word "trust" appears;
    - "client's money" means money held or received by an advocate on account of a person for whom he is acting in relation to the holding or receipt of such money either as an advocate or, in connexion with his practice as an advocate as agent, bailee, trustee, stakeholder or in any other capacity, and includes—
      - (a) money held or received by an advocate by way of deposit against fees to be earned or disbursements to be incurred; and
      - (b) money held or received as or on account of a trustee, whether or not the advocate is sole trustee or trustee with others,but does not include—
    - (i) money to which the only person entitled is the advocate himself, or in the case of a firm of advocates, one or more of the partners in the firm; nor
    - (ii) money held or received by an advocate in payment of or on account of an agreed fee in any matter;"money" includes banknotes, currency notes, bank drafts, cheques and any other negotiable instruments;  
"trustee" includes executor, administrator, manager in lunacy, trustee of a will or settlement, trustee in bankruptcy, receiver or liquidator.
- [L.N. 111/1977.]
3. An advocate may keep one client account or several client accounts as he thinks necessary.
  4. Subject to rule 8, an advocate shall without delay pay into a client account all client's money held or received by him.
  5. There may be paid into a client account—
    - (a) trust money;
    - (b) such money belonging to the advocate as may be necessary for the purpose of maintaining the account;
    - (c) money to replace any sum drawn from the account in contravention of these Rules; and

- (d) a cheque or draft received by the advocate which under rule 6 he is entitled to split but which he does not split.
6. (1) Where an advocate holds or receives a cheque or draft which includes client's money—
- (a) he may where practicable split such cheque or draft and, if he does so, he shall deal with each part thereof as if he had received a separate cheque or draft in respect of that part; or
  - (b) if he does not split the cheque or draft, he shall pay the cheque or draft into a client account.
- (2) Money which is not client's money but which is paid into a client account other than under rule 5(b) shall be paid out as soon as reasonably possible.
7. No money other than money which under these Rules an advocate is required or permitted to pay into a client account shall be paid into a client account.
8. An advocate need not pay into a client account client's money held or received by him which—
- (a) is received by him in the form of cash, and is without delay paid in cash in the ordinary course of business to the client or to a third party; or
  - (b) he pays in, without delay, to the credit of a separate account opened or to be opened in the name of a client, trust or estate or of some person nominated by the client; or
  - (c) is received by him in the form of a cheque or draft and is, without delay, endorsed over and delivered in the ordinary course of business to the client or to a third party for or on behalf of or to the use of the client and is not cashed or passed through a bank account by the advocate.
9. (1) Subject to rules 10 and 12, an advocate may withdraw from a client account—
- (a) money properly required for payment to the client;
  - (b) money properly required for or towards a payment authorized by the client;
  - (c) money properly required for or towards a payment on behalf of the client within the mandate of the advocate in the matter or any of the matters in which he is acting for or on behalf of the client;
  - (d) money which he is transferring to a separate account opened or to be opened in the name of the client;
  - (e) money properly required for or towards payment of a debt due to the advocate from the client or in reimbursement of money properly expended by the advocate for or on behalf of the client;
  - (f) money properly required for or towards payment of the advocate's costs where a bill of costs or other written intimation of the amount of the costs incurred has been delivered to the client;
  - (g) money paid into the account in contravention of these Rules;
  - (h) money paid into the account under rule 5(b); and
  - (i) money not being client's money paid into the account under rule 6(1)(b).
- (2) Every cheque drawn upon a client account shall bear on its face the words "client account" or "trust account".
10. In no circumstances may an advocate withdraw from a client account any sum in excess of the amount held for the time being in such account for the credit of the client in respect of whom the drawing is proposed to be made.
11. No money may be withdrawn from a client account under any of paragraphs (e), (f), (g), (h) or (i) of rule 9 except by a cheque drawn in favour of the advocate.

12. No money may be withdrawn from a client account except as authorized by rule 9 or as specifically authorized in writing by the Council in pursuance of an application by the advocate.
13. (1) Every advocate shall at all times keep, properly written up, such books of account as may be necessary to show—
  - (a) every receipt by him of client's money, for each separate client; and
  - (b) every payment or application by him of or from client's money, for each separate client; and
  - (c) the amount held by him for the time being in a client account, for each separate client; and
  - (d) the moneys expended by him for, and the costs charged by him to, each separate client.
- (2) The books of account referred to in paragraph (1) shall include—
  - (a) either—
    - (i) a cash book in which to record every transaction involving client's money or other money dealt with by the advocate through a client account, and a separate cash book in which to record every transaction involving the advocate's own money and relating to the affairs of his clients; or
    - (ii) a cash book ruled with two separate principal money columns on each side, one such column for recording every transaction involving client's money or other money dealt with by the advocate through a client account and the other for recording every transaction involving the advocate's own money and relating to the affairs of his clients; and
  - (b) either—
    - (i) a ledger in which to record every transaction involving client's money or other money dealt with by the advocate through a client account, and a separate ledger in which to record every transaction involving the advocate's own money and relating to the affairs of his clients; or
    - (ii) a ledger ruled with two separate principal money columns on each side, one such column for recording every transaction involving client's money or other money dealt with by the advocate through a client account and the other recording every transaction involving the advocate's own money and relating to the affairs of his clients; and
  - (c) a record showing particulars of all bills of costs delivered by the advocate to his clients, distinguishing between profit costs and disbursements.
- (3) A cash book or ledger required to be kept under this rule may be a loose-leaf book.
- (4) In this rule, "cash book" and "ledger" include such cards or other permanent records as are necessary for the operation of a mechanical system of book-keeping.
14. Every advocate shall preserve for at least six years from the date of the last entry therein all books of account required to be kept by him under rule 13.
15. Every advocate shall take reasonable precautions to ensure the safety of all books of account which he is required by rule 14 to preserve, and in the event of any such books being lost, destroyed or materially damaged, shall forthwith give notice thereof to the Council, together with a written report on the circumstances.
16. The Advocates (Accounts) Regulations, 1952, are revoked.