



# DOUBLE BOOKKEEPING ON BOARD

THE FRAUD THAT CHEATS SEAFARERS  
OF THEIR LEGAL WAGE ENTITLEMENT



**DOUBLE BOOKKEEPING IS AN UNLAWFUL ACCOUNTING SYSTEM IN WHICH SEAFARERS ARE FORCED TO SIGN TWO DIFFERENT SETS OF CONTRACTS AND/OR WAGE ACCOUNTS.**

Double bookkeeping is an unlawful accounting system in which seafarers are forced to sign two different sets of contracts and/or wage accounts.

One wage account and/or contract is issued in accordance with the requirements of any applicable ITF-approved collective bargaining agreement (CBA). It is these documents that are presented by the captain to any visiting ITF inspectors and/or Port State Control (PSC) officers involved in carrying out inspections on board.

The other is the false contract and/or wage account that reflects the true amounts of wages, overtime, and other payments that are actually paid to the seafarers. These false documents are of course not shown to the authorities.

This system of double bookkeeping violates both the terms of any applicable ITF CBA and the Maritime Labour Convention (MLC) 2006. It cheats seafarers of their legal entitlements, and is something that for many years, the ITF have opposed and fought to stamp out.

Below is just one example of how double bookkeeping works in practice, unfortunately there are many other ways that we know of.

A seafarer signs a contract to work in the capacity of A/B on a vessel covered by an ITF Uniform CBA with the stipulated monthly wage of US\$1,836. Upon boarding the vessel, the A/B is told that to keep the job he would have to sign wage accounts for the ITF wages, but only US\$1,400 would be paid and remitted to his bank account. He would not receive the remaining US\$436 but this





would be shown as having been taken in cash advances paid on board. These false signed wage account records are then presented to any ITF Inspectors or PSC Officers carrying out inspections on board, if no complaint is made by the seafarer, the fraud in most cases goes undetected.

Identifying and furthermore proving the practice of double bookkeeping is not an easy task. We recognise that seafarers, due to economic fear, are often forced or have no option but to comply with employers' demands to sign dual contracts/wage accounts in order to secure and/or retain their employment on board, this is why we need your assistance.

In order to bring to light the full extent of double bookkeeping and the companies that practice it, we need you to report any experiences you have or know of regarding this matter. Without your help and support, we cannot end this system, and unscrupulous owners will continue to exploit and cheat seafarers out of their legal contractual entitlements.

If you have any questions, or wish to share any information that could support our fight, please contact us through:

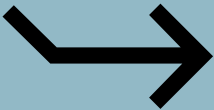
Website: [itfseafarers.org](http://itfseafarers.org)

App: ITF Seafarers App

Email: [seafsupport@itf.org.uk](mailto:seafsupport@itf.org.uk)

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