



**Nzoia Sugar Company Ltd v Mwanyalo (Civil Appeal E233 of 2021)  
[2026] KECA 358 (KLR) (27 February 2026) (Judgment)**

Neutral citation: [2026] KECA 358 (KLR)

**REPUBLIC OF KENYA  
IN THE COURT OF APPEAL AT KISUMU  
CIVIL APPEAL E233 OF 2021  
MS ASIKE-MAKHANDIA, HA OMONDI & P NYAMWEYA, JJA  
FEBRUARY 27, 2026**

**BETWEEN**

**NZOIA SUGAR COMPANY LTD ..... APPELLANT**

**AND**

**NOBERT MUHORO IKUNDO MWANYALO ..... RESPONDENT**

*(An appeal from the Judgment and Decree of the Employment and Labour Relations Court at Kisumu (M. N. Nduma, J.) dated 4th November 2019 in Cause No. 217 of 2015)*

**JUDGMENT**

1. The first issue in this appeal is whether the judgment delivered by the Employment and Labour Relations Court (ELRC) at Kisumu (M. N. Nduma J.- as he then was) in ELRC Cause No. 217 of 2015 is vitiated by the failure of the trial Court to consider evidence that the respondent procured his employment by fraud, and forged his identity card and documents to secure employment in various organizations including with the appellant. This question is the basis of five of the twelve grounds of appeal in the appellants' Memorandum of Appeal dated 7<sup>th</sup> December 2021, and the relief sought by the appellant that the judgment of the ELRC be set aside in its entirety as relates to liability and award on damages against the appellant, and be substituted with an order dismissing the Respondent's case against the appellant. Further, that the appellant be and is hereby at liberty to institute appropriate proceedings in the ELRC for recovery of all monies paid to the Respondent pursuant to the fraudulently obtained employment with the appellant, and costs in ELRC and in this Court be awarded to the appellant. If on the other hand the answer is in the negative, we will then consider the second issue raised by the outstanding grounds of appeal, which is whether the respondent merited the reliefs awarded by the ELRC.
2. We shall at this juncture provide a summarized account of the events leading to the impugned judgment. Robert Muhoro Ikudo Mwanyalo, the respondent herein and claimant in ELRC, was employed by the Nzoia Sugar Company Ltd, the appellant herein on 3<sup>rd</sup> August 2012 as head of



Information and Communication Technology (ICT) at a gross monthly salary of Kshs.312,000/-. The respondent detailed the activities he undertook upon commencing his duties, including procuring an email exchange server which however could not be installed or used for various reasons, and recommending that a staff audit be conducted to establish if there were ghost workers in the system leading to a forensic audit being undertaken of the appellant's staff.

3. On 9<sup>th</sup> June 2014, an audit report was issued by the appellant's internal auditor that concluded that the ICT department had not installed new infrastructure and technology, and the software installed was inadequate, not genuine and not in use. The respondent responded to the said audit report on 13<sup>th</sup> June 2014, and was issued with a show cause letter on 26<sup>th</sup> May 2014 and suspension without pay on 25<sup>th</sup> June 2014. The charges against him were that he paid 400 casuals despite instructions to withhold their payment pending a vetting exercise; he had allowed a stranger to access ICT functions; he had spent Kshs.1,059,660 on an ICT system that could not be used; and he had failed to make weekly briefings and quarterly reports on the implementation progress of the company's ICT strategy to the appellant's Board of Directors. The respondent responded to the notice to show cause on 29<sup>th</sup> May 2014 and 28<sup>th</sup> June 2014 respectively, and was called to appear before the Finance and Administration Committee of the appellant's Board of Directors on 18<sup>th</sup> November 2014, and thereafter, he received a letter of termination dated 24<sup>th</sup> November 2014.
4. The reasons for the termination were that the respondent misled the appellant to believe that there were ghost workers on the casual payroll which was not true; he had allowed a total stranger to access the company data and the information technology system without the knowledge or authority of the management; procured an exchange server which was unaccounted for and was in custody of and displayed a forged company ID. The respondent lodged an appeal with the Board of Directors through a letter dated 13<sup>th</sup> February 2013, and upon not getting a response thereto, lodged his memorandum of claim dated 18<sup>th</sup> June 2015 in the ELRC, wherein he claimed terminal benefits totaling Kshs.7,722,520.07.
5. The appellant in reply denied the respondent's claim, and averred that the respondent was employed by a letter dated 29<sup>th</sup> June 2012, and that on various occasions in the course of his employment, the respondent breached the appellants polices and the terms of his contract, resulting in the notice to show cause dated 25<sup>th</sup> May 2014 why disciplinary action should not be taken against him and various letters written to him in June 2014 to which he unsatisfactorily responded to . Subsequently, the respondent's matter was brought to the attention of the appellant's Board, which upon hearing his defence recommended that he be discharged from employment which was done through a termination of service letter dated 24<sup>th</sup> November 2014. The appellant thereafter lodged an appeal through a letter dated 13<sup>th</sup> February 2013 and was given another opportunity to be heard, and the Board considered the appeal and found the same unmerited. Consequently, the decision to terminate the respondent's contract of employment was sustained and this was communicated to him in writing through a letter dated 14<sup>th</sup> April 2015 and offered to pay all terminal dues in accordance with relevant provisions of the law.
6. During the course of the hearing, the appellant filed a Notice of Motion dated 15<sup>th</sup> January 2019 seeking to be allowed to file further documents in support of its case; a stay of the proceedings in the ELRC pending the hearing and determination of Nairobi Milimani Criminal Case Number 1178 of 2017 - Republic vs Robert Muhoro Ikundo; to recall the respondent into the witness box for cross-examination on the further documents filed; to allow the appellant to amend its Memorandum of Response to include a counterclaim; and to deem the amended Memorandum of Response as properly filed. The trial Judge dismissed the application by order given on 17<sup>th</sup> January 2019; on account of the



application having been filed too late in the hour and on the date of defence hearing and the Judge directed that the suit proceeds to hearing.

7. After the conclusion of the hearing, in which the respondent testified and reiterated his case, as did Mr. Lucas Alualo Otene, the appellant's head of the Internal Audit and Shadrack Nyongesa Masinde the appellant's Human Resource Manager who set out the appellant's case, the trial Judge found that the claim for unlawful and unfair termination was not merited. The trial Judge was satisfied that the appellant provided the respondent with a fair opportunity to defend himself prior to the termination, and paid him in lieu of one month notice in terms of his contract of service.
8. However, that the appellant did not offer any tangible defence to the claims by the respondent that he was owed salary arrears for 9 days in November 2014 and 18 days in December 2014; his salary during six (6) months of suspension; salary underpayments by Kshs.30,000/= for 24 months and unlawful deductions in the sum of Kshs.157,000/= and which the trial Judge found that the respondent had proved by viva voce evidence. The trial Judge therefore found the claims for salary arrears merited and awarded the respondent the arrears in the sum of Kshs.3,656,573.48, interest at court rates from date of filing of suit to payment in full and cost of the suit.
9. We heard the appeal on this Court's virtual platform on 26<sup>th</sup> May 2025, and learned counsel Mr. Wekesa was present appearing for the appellant, while there was no appearance for the respondent despite a hearing notice having been duly served upon his advocates on record, nor did they file any submissions on the appeal. Mr. Wekesa highlighted his written submissions dated 25<sup>th</sup> February 2025, and also pointed out that the appellant had filed a supplementary record pursuant to the order of this Court dated 20<sup>th</sup> March 2023, which allowed the appellant to file and serve a supplementary record of appeal, encompassing the affidavit annexing the charges and proceedings in Nairobi Milimani Criminal Case No. 1178 of 2017: Republic vs Robert Muhoro Ikundo.
10. In commencing the determination of this appeal, we are mindful that the duty of this Court as a first appellate court, as reiterated and set out in the decision of *Selle and Another vs Associated Motor Boat Co. Ltd & Others* (1968) EA 123. Our duty therefore is to reconsider the evidence, evaluate it, and draw our conclusion of facts and law, and we will only depart from the findings by the trial Court if they were not based on evidence on record; where the court is shown to have acted on the wrong principles of law as was held in *Jabane v Olenja* (1986) KLR 661, or where its discretion was exercised injudiciously as was held in *Mbogo & Another vs Shah* (1968) EA 93.
11. On the first issue, which is whether the judgment of the ELRC is vitiated by the trial Court's failure to consider the respondent's fraud in securing his employment with the appellant, it is necessary to set out the relevant grounds of appeal in verbatim to appreciate their full tenor and effect of the appellant's submissions thereon. The relevant grounds were grounds 1, 2, 3, 4, and 12 of the appellant's memorandum of appeal as follows:
  1. The Learned Judge erred in fact and in law in failing to consider and adjudicate the ramifications of the 32 counts of forgery in Nairobi Milimani Criminal Case Number 1178 of 2017 Republic -vs- Robert Muhoro Ikundo and where the Respondent was alleged to have forged his identity card (alleged that he is a Ugandan) and documents used (certificates and degrees) to secure employment in various organizations including with the Appellant and in consonance with the dictates of the National values and principles of governance at Article 10 of *the Constitution* and the anthem of justice intrinsic in *the Constitution*.
  2. The Learned Judge erred in fact and in law in awarding the Respondent all the reliefs the Respondent sought and after disregarding the evidentiary materials exhibited by the Appellant of the glaring criminal underpinnings of how the Respondent procured the employment and



as unraveled in Criminal Case No. 1178 of 2017 and contrary to public policy, established judicial precedent that no court will allow a person to keep an advantage obtained by fraud.

3. The judgment of the Learned Judge of the Employment and Labour Relations Court of 4<sup>th</sup> November 2019 is vitiated by the fraud of the Respondent in the procurement of the employment, the substratum of the Respondent's claims. Fraud unravels everything.
  4. The Learned Judge erred in fact and law in awarding the Respondent all the reliefs sought and in the face of uncontroverted documentary evidence rendering the award an unjust enrichment to the Respondent to the prejudice of the Appellant.
12. THAT the Learned Judge of the Employment and Labour Relations Court in the circumstances of the fraud brought to his notice and which he brushed aside thereby erred in law and occasioned a miscarriage of justice.
  12. Mr. Wekesa's submissions were that these grounds relate to the trial Court's improper handling of the issues of fraud and illegality that were brought to its attention, and the failure by the Learned trial Judge to adjudicate upon, analyse, and address his mind to such a weighty issue was detrimental to the cause of justice. Counsel submitted that it was brought to the trial Court's attention that the respondent had been charged with 32 counts of forgery in a separate criminal case before the Milimani Law Courts in Nairobi Milimani Criminal Case No. 1178 of 2017: Republic v Robert Muhoro Ikundo. Further, that the trial Court turned a blind eye to the respondent's fraud which was established by a court of law, the respondent pleaded guilty to 12 counts of forgery and was convicted, as confirmed by the proceedings in Nairobi Milimani Criminal Case No. 1178 of 2017: Republic vs Robert Muhoro Ikundo in the Supplementary Record of Appeal, which findings had not been overturned by the High Court.
  13. In addition, the trial Court found that the respondent was employed by the appellant on 30.08.2012 and his employment terminated on 18.12.2014, and therefore worked for 2 years 4 months and obtained and received Kshs.8,759, 576/= at the salary of Kshs.320,000/= per month from the tax payer's basket by using fake academic credentials and imposing himself as Norbert Muhoro well knowing that he was not, which issue was alive to the trial Court. Accordingly, that the trial Judge ought to have adverted his mind on the legal consequences of the said deceit and misrepresentation by the respondent herein especially that it was contrary to law and public policy for the trial Court and any other Court to give advantage to the Respondent based on the forged academic qualifications that subsequently underpinned the equally illegally obtained senior employment position with the Appellant. Counsel cited the holding in *Lazarus Estates Limited vs Beasley* (1956) 1 ALL ER 340 for the proposition that no court will allow a person to keep advantage which he has obtained by fraud and that fraud unravels everything. Lastly, that it is a settled and a well-established principle of law that a fraudulent person would not be entitled to the protection of the law since the law aids those who come to it with clean hands and not those who forge records and documents, and since the entire claim by the respondent herein was founded on forgery, the entire case ought to crumble and any orders founded upon it set aside.
  14. We have noted the concerns raised by the appellant, and that the averments made were not controverted by the respondent. However, we also note that the issues raised in this appeal were raised before the trial Judge in the application dated 15<sup>th</sup> January 2019, and summarily dismissed in the order given on 17<sup>th</sup> January 2019, which order was not appealed by the appellant. Since the appellant's application sought to amend its Memorandum of Response to plead the respondent's fraud and misrepresentation, and produce further documents as proof thereof, the effect of the dismissal of the application was that this issue was neither pleaded nor proved in the trial Court. In addition, the dismissal was never appealed



- by the appellant, and even though this Court allowed additional evidence of the fraud to be adduced by the appellant, the result is that since the said evidence is not supported by any pleadings of fraud in the trial Court, it cannot be used as proof of findings of fraud by this Court.
15. It is trite that a party is bound by its pleadings (see the decisions of this Court in Independent Electoral and Boundaries Commission & Another vs Stephen Mutinda Mule & 3 others [2014] eKLR and of the Supreme Court in Raila Amolo Odinga & Another vs IEBC & 2 others [2017] eKLR ), and that fraud must be specifically pleaded and strictly proved (see Vijay Morjaria vs Nansign Madhusihn Darbar & Another [2000] eKLR). Indeed, it was also held in Lazarus Estates Limited vs Beasley (supra), the decision cited by the appellant, that “the Court is careful not to find fraud unless it is distinctly pleaded and proved; but once it is proved it vitiates judgments, contracts and all transactions whatsoever.” In other words, fraud unravels everything only when it is specifically pleaded and proved. The judgment of the trial Court cannot accordingly be challenged on the ground that the respondent’s employment was vitiated by fraud, since the said fraud was effectively neither pleaded nor proved during the trial.
  16. On the outstanding issue of the reliefs granted by the trial Judge, counsel submitted that the trial Court failed to properly analyse and evaluate the evidence relating to the reliefs awarded to the respondent; to appreciate that the nature of the prayers/ reliefs awarded to the respondent were specific claims for special damages that ought to have been specifically pleaded and proved; no such viva voce evidence by the respondent was in the Court record as found by the trial Judge; the claim was satisfactorily defended by the appellant via documentary and oral evidence, including a liability clearance form showing the respondent would be surcharged for an unreturned iPad and laptop; and that the learned Judge failed to appreciate and apply the purport and effect of the letter of employment dated 29<sup>th</sup> June 2012 and the Staff Administration Code between the respondent and the appellant which were the primary documents to the employment relationship and contained the term and conditions for service.
  17. In particular, that the period of six months used to compute termination benefits was not supported by the record, since the employment ended on 24<sup>th</sup> November 2014 not 18<sup>th</sup> December 2014 as alleged by the respondent, there was no ambiguity or uncertainty about the date, and the respondent admitted in his pleadings that termination occurred on 24<sup>th</sup> November 2014. The decision in Kenya Ports Authority vs Cyrus Maina Njoroge [2018] eKLR, that the date of termination is determined by the termination letter was cited in this respect. Consequently, that the award of salary for 18 days in December 2014 was unjustified and no evidence was led by the respondent to show he worked in the month of December 2014, and the respondent was under suspension for five, not six months. In addition, that it was a term of the contract between the respondent and the appellant that once one is on suspension then they were entitled to half pay. Therefore, even if the claim was rightly awarded it would be as per the contract. Lastly, that while on suspension the respondent did not attend work, and it was not just and equitable for the respondent to claim commuter allowance when he did not commute or undertake any work. The appellant argued that the trial Court failed to apply the terms of the employment letter and Staff Administration Code regarding allowances and specifically Clauses 3.10 and 11.5 of the Code differentiated between car/motorbike allowance (for employees owning vehicles with proof of ownership) and commuter allowance (for employee’s not owning vehicles) and the respondent could not be entitled to both allowances, as it would amount to double payment, and did not meet the threshold for car/motor vehicle allowance and did not complain when the car/ motorcycle allowance was deducted after 9 months.
  18. It is necessary to state from the outset, that having found that the termination of the respondent’s employment was not unfair and that he was paid in lieu of one month’s notice, the trial Court could only award the respondent his terminal dues, and section 18(4) of the *Employment Act* in this respect requires employers to pay employ who were dismissed all monies, allowances and benefits due to



them up to the date of dismissal, and these terminal benefits are payable regardless of the manner of termination. Furthermore, if an employee occasions the employer any loss leading to dismissal the employer can deduct the loss from the terminal benefits under section 19 of the Employment Act.

19. The claims that were awarded to the respondent by the trial Court was salary for 9 days in November 2014 of Kshs.93,852.59; salary for 18 days in December 2014 of Kshs.187,705.08; unpaid salary during suspension of 6 months totaling Kshs.1,877,052/=; 40 days leave allowance of Kshs.417,122.40, annual leave allowance of Kshs.202, 842/=; underpayments of salary of 24 months of Kshs.720,000/= and unlawful deductions of Kshs.157,000/=. The letter of termination dated 24<sup>th</sup> November 2014 in this respect provided as follows as regards the dues payable to the respondent:

“Consequently, you will be due the following: -

- a. Salary for the day worked upto and including 21<sup>st</sup> November 2014.
- b. One month’s salary in lieu of termination notice.
- c. 40 (forty) days’ pay in lieu of leave earned and not taken.
- d. Leave travelling allowance (one-month basic salary).
- e. Pension dues as-per the RBA rules.

The above benefits (a-e) will be paid to you less any Company indebtedness”

20. The claims for 40 days leave allowance of Kshs.417,122.40 and annual leave allowance of Kshs.202, 842/= were therefore not disputed by the appellant, and were only subject to deduction of any debts proved to be owed to it by the respondent. As regards proof of the remaining claims and awards, the respondent produced copies of his employment letter, the termination letter, and of his payslips as evidence. His payslip of January 2013 showed that he was paid a gross salary of 312,842/= made up of a basic salary of Kshs.202,842/= and telephone, housing, entertainment, commuter, responsibility and car allowances of Kshs.10,000/=: Kshs.15,000/=: Kshs.25,000/=: Kshs.20,000/=: Kshs.10,000/=: and Kshs.30,000/= respectively. These entitlements were also provided in clauses 4, 5 and 8 of the letter of offer of employment dated 29<sup>th</sup> June 2012. His oral evidence during the trial was as follows:

“I am claiming for 9 days in November 2014. This was the time that I was not told about the time I was terminated but was not informed up to 18th December 2014. Salary during suspension when I was being paid half basic and no allowances. 40 days leave and leave travelling allowance, maximum compensation for unfair termination. I am also claiming salary underpayment. I am claiming car allowance of Kshs. 30,000 which was in my letter and was stopped after a while. I am also claiming deduction in a laptop and an iPad deducted from my salary. The laptop had been stolen from my house, the iPad was also stolen’ from the house. The total claims is Kshs.7,722,550.07. I was paid Kshs.320,000 or Kshs.340,000 which can be deducted from this amount.”

21. The evidence adduced by the appellant’s witness (RW2) evidence was that as per the contract clause 8, the respondent’s salary was Kshs.202,842/= per month, and that he was paid an entertainment, commuter, responsibility and car allowances of Kshs.25,000/=: Kshs.20,000/=: Kshs.10,000/=: and Kshs.30,000/= respectively. RW2 testified as follows:

“Clause 8 of contract refers to company policy. Page 25 company policy on car allowance states car allowance is payable to employees who own cars. Employees had to provide proof of ownership. Page 62 clause 11.15 provides for commuter allowance to those who don’t



own cars. Pay slip of January 2013 had payment of car allowance of Kshs.30,000. He reported to work on 2<sup>nd</sup> August 2012. He was paid both erroneously. Rest of pay slips don't have car allowance. He was paid commuter allowance. There was communication to that effect. SRC gave guidance on the matter. There was communication to that effect. He had debts so was not paid terminal benefits upon deduction of debts. He did not surrender company properties including laptop and iPad. Loan from NBK. RW2 referred the trial Court to the computation of the respondent's terminal benefits that were in their supplementary list and bundle of documents dated 20<sup>th</sup> July 2016.

22. We have perused the record, and the documents relied on by the parties in support of their respective positions. On the award of salary for 9 days in November 2014 of Kshs.93,852.59; salary for 18 days in December 2014 of 187,705.08, it is notable that section 17 of the Employment Act provides that an employer shall pay the entire amount of the wages earned by or payable to an employee in respect of work done by the employee in pursuance of a contract of service. It is not disputed that the respondent's employment was terminated with effect from 21<sup>st</sup> November 2014 by a letter dated 24<sup>th</sup> November 2014. The respondent did not bring any evidence that he actually worked after the date of termination to be entitled to any pay either under section 17(1) or 18(4) of the Employment Act, and specifically admitted during his re-examination during trial (page 482 of the record of appeal) that "I did not work in December 2014, I continued waiting for the board to call me to defend myself on issues in suspension letter". It is our finding therefore that these two claims by the respondent were erroneously awarded by the trial Court.
23. The respondent also claims underpayment of the 30,000/= car allowance which he stated was deducted from his salary from May 2013, which deduction was admitted by the appellant's witness on account of the appellant's policies and advice from SRC. The appellant did not dispute that this allowance was included in the letter of employment dated 29<sup>th</sup> June 2012, nor did it bring evidence of the advice of SRC, or of a notification to the respondent in writing or revised contract of employment as required by section 10(5) of the Employment Act. The section provides that any changes to the terms of a contract of employment by an employer shall be in consultation with the employee, and revisions to the contract must be notified to the employee in writing. The respondent's claim that the payment was withdrawn from May 2013 was also not disputed by the appellant. However, we note that his entitlement to the Kshs.30,000/= car allowance can only be with regard to the period between May 2013 and June 2014 when he was suspended, which is a period of 14 months, and not 24 months as claimed. The amount that was due was therefore Kshs.420,000/=, and the trial Court erred in awarding the underpayment of Kshs.720,000/= on the basis of 24 months. It is also notable in this respect that having awarded the respondent underpayment of the car allowance for 24 months, there was an element of double payment by the trial Court when this car allowance was also included in the award of payment of salary during the respondent's suspension. We shall accordingly proceed to address the issue of the payments, if any, which were due to the respondent during the period of suspension.
24. On payment of salary during suspension, clause 15 of the offer of employment dated 29<sup>th</sup> June 2012 stated that "in the event of any occurrence requiring investigation, you may be suspended with half pay pending the outcome of the investigation". The letter of suspension dated 25<sup>th</sup> June 2014 further stated that "by copy of this letter, the Finance Manager is requested to effect basic half salary payments due to you until further notice". It is notable that the appellant did not bring any evidence to rebut the allegation that the respondent was not paid during suspension, and their counsel challenged the



award made by the trial Court in this respect on account of the period of suspension and amount used to calculate the dues to the respondent. The counsel's submissions were follows:

“43. Having submitted that the period for suspension was 5 months and not 6 months as alleged by the Claimant, then if he received half pay in one month as per the alleged contract then he should have laid claim on four months. The two extra months' amount to nothing but unjust enrichment. The award of Kshs.1, 877, 092 is an erroneous figure as it does not take into account the half pay, it uses a wrong time to compute as well as a wrong amount.”

25. The respondent was suspended on 25<sup>th</sup> June 2014 and his employment terminated on 21<sup>st</sup> November 2014, and the period of suspension was therefore 5 months and not 6 months. Half of his monthly pay of Kshs 312,842/= per month was Kshs.156,421/=, and the respondent was therefore entitled to an award of Kshs.782,105/= as his half pay during the five months of suspension. The award of Kshs.1,877,052/= by the trial Court for this claim was therefore in error to this extent. In this respect, it is notable that allowances constitute part of the consideration for services rendered by an employee, and should be taken into account in the payment of dues upon termination as specifically provided for in section 18(4) (1) of the *Employment Act*. In addition, the definition of "remuneration" in the *Employment Act* is the 'total value of all payments in money or in kind, made or owing to an employee arising from employment of that employee'. Allowances therefore fall within the definition of pay, and the half-pay during suspension also included allowances due to the respondent, and not basic pay as indicated in the suspension letter.
26. Lastly, on the award for unlawful deductions of 157,000/= the respondent admitted that a company laptop and iPad was allocated to him in his evidence, and indicated that they were stolen from his residence. This deduction was therefore not only merited but lawful under section 19 of the *Employment Act*. We also need to point out in this respect that the respondent did admit in his evidence that we reproduced hereinabove to having received payment of “Kshs 320,000 or Kshs.340,000/=” as his terminal dues.
27. In conclusion, we find this appeal to be partially merited in so far as various aspects of the award made by the trial Court were not justified as explained in this judgment. The said award of 3,655,573.48 is accordingly set aside and substituted by an award of Kshs.1,325,069.40 to the respondent made up of the following terminal dues:



(a) Unpaid half-pay during suspension	-Kshs	782,105/=
(b) 40 days leave allowance	-Kshs	417,122.40
(c) Annual leave allowance	-Kshs	202,842/=
(d) Underpayment of salary	-Kshs	420,000/=
<b>Sub-total</b>	<b>-Kshs</b>	<b>1,822,069.40</b>
(e) Less lawful deduction of	-Kshs	157,000/=
(f) Less amount paid of Kshs	-Kshs	340,000/=
<b>Total</b>	<b>-Kshs</b>	<b>1,325,069.40</b>

The interest payable shall be at court rates from date of this judgment.

**DATED AND DELIVERED AT KISUMU THIS 27<sup>TH</sup> DAY OF FEBRUARY, 2026**

**ASIKE-MAKHANDIA**

.....

**JUDGE OF APPEAL**

**H. OMONDI**

.....

**JUDGE OF APPEAL**

**P. NYAMWEYA**

.....

**JUDGE OF APPEAL**

I certify that this is a true copy of the original.

Signed

**DEPUTY REGISTRAR**

