Munene v Kahuthu & 3 others (Employment and Labour Relations Cause 446 of 2014) [2025] KEELRC 2196 (KLR) (24 July 2025) (Ruling)

Neutral citation: [2025] KEELRC 2196 (KLR)

REPUBLIC OF KENYA

IN THE EMPLOYMENT AND LABOUR RELATIONS COURT AT NAIROBI

EMPLOYMENT AND LABOUR RELATIONS CAUSE 446 OF 2014

HS WASILWA, J

JULY 24, 2025

BETWEEN

REV PETER MATANO MUNENE ..... APPLICANT

AND

BISHOP ZACHARIAH KAHUTHU ..... 1ST RESPONDENT

REV LUKE MWOLOLO ..... 2ND RESPONDENT

REV CATHERINE NGINA MUSAU ..... 3RD RESPONDENT

LYDIA MAINA ..... 4TH RESPONDENT

RULING

1. The Applicant filed Chamber Summons dated 21st March 2025 seeking orders that: -

    1. the decision of the Honourable Taxing Master delivered on 11th March 2025 in respect to items no. 1,2,3,4,5,6,7,8,9,10,12,13,14,15,16,17,18,19,20,21,22,23,24,25,26,27,28,29,30,31,32,33,34,35,36,37,38,39,40 and 59 be set aside and/or quashed and vacated by way of reference and all the consequential orders be and are hereby set aside.

    2. in the alternative to prayer 1 above, the Honourable Court do exercise its inherent jurisdiction and be pleased to re-tax the Respondents' Party-Party Bill of Costs dated 6th August 2020.

    3. in the alternative to prayer 1 and 2 above, the Honouable Court exercise its inherent jurisdiction and refer the Bill of Costs dated 6th August 2020 to another Taxing Officer for re-taxation or make directions to a fresh taxation.

4. this Honourable Court do issue an order of stay of execution of the Taxation Ruling by the Taxing Master Hon. Fredrick Nyamora dated 11th March 2025 for payment of Kshs, 838,141,90 pending the hearing and determination of this Application.

5. cost of this Application be provided for.

Claimant/Applicant's Case

2. The Applicant avers that the Taxing Master wrongly made a finding that the fees applicable is Kshs. 838,141.90.

3. The Applicant aver that the Taxing Master misdirected himself in taxing item no.1 of the Bill of Costs based on special damages of Kshs. 733,800 when it is trite law when judgment is issued, the value of the subject matter is determined by the judgment which in this case was entered for the sum of Kshs. 456,252.

4. The Applicant avers that the Taxing Master misdirected himself by multiplying the instruction fees erroneously calculated by the number of the Respondents in the matter when the suit filed was singular against all the Respondents who filed a singular pleading in defence.

5. It is the Applicant's case that the Taxing Master failed to tax the Bill of Costs fairly and in accordance with the relevant statutes and legal provisions, which provides that costs ought not to be allowed to rise to such a level as to confine access to the Courts to the wealthy. Further, the taxation of the advocates instruction fees should avoid any prospect of unjust enrichment and should be reasonable compensation for professional work done.

6. It is the Applicant's case that the Taxing Master failed to ascertain the correct subject matter in the suit for the purposes of taxation and instruction fees was arrived at on the wrong principles.

7. The Applicant avers that pursuant to Schedule 6 (1) (b) of the Advocates Remuneration Order 2014 under the judgement sum of Kshs. 456,252, the instruction fees would have been taxed at Kshs. 75,000 as the amount is within the range of (0 — 500,000) and the getting up fees would have been Kshs. 25,000 as calculated from (1/3 x 75,000) to bring the instruction fees and getting up fees to a total of Kshs. 100,000.

8. The Applicant avers that the Taxing Master overlooked the provisions of Schedule 6A (7) of the Advocates Remuneration Order, 2014 with regards to items no. 41, 42, 43, 44, 45, 46, 47, 48, 49, 50, 51, 52, 53 and 54 on Court attendances as the Taxing Master ought to have verified the dates submitted in the Bill of Costs.

9. The Applicant avers that the Taxing Master failed to scrutinize the number of folios submitted to have been drawn, copied and perused by the Respondents in items no. 5, 6, 9, 10, 13, 14, 18, 19, 23, 24, 27, 28, 31, 32, 33, 34, 35, 36, 37, 38, 39 and 40 which resulted in the approval of an exorbitant sum for the same.

10. The Applicant avers that the Taxing Officer overlooked the fact that the Respondents tendered no evidence of physical service in items no. 8, 12, 16, 21, 26 and 30 in the Bill of Costs risking overpayment of the Respondents.

11. The Applicant avers that the Taxing Master also overlooked the lack of evidence for physical attendances to the Registry in items no. 7, 11, 15, 20, 25 and 29 seeing as filing of pleadings is now done online. He further disregarded the fact that there were no receipts tendered for filing fees under items no. 55, 56, 57, 58 and 59.

12. It is the Applicant's case that the award of Kshs. 838,141.90 is punitive in nature and not compensatory.

Respondents' Case

13. In response to the Chamber Summons, the Respondents filed grounds of opposition dated 8th May 2025 on the following grounds THAT:

    1. the matters raised in the application are Res Judicata. The Respondents' Bill of Costs dated 6th August, 2020 has now been taxed twice and the Claimant is asking for a third assessment. The parties are the same and the issues sought to be addressed are the same. Those issues have already been addressed and determined before a court of competent jurisdiction. Litigation must come to an end.

    2. the Bill of Costs dated 6th August, 2020 was first responded to and opposed by the Claimant/ Applicant vide his Submissions date 28th October, 2020. These Submissions are on record. The Claimant has now turned around and changed his position so as to oppose taxation of a number of items that he had listed as non-contested in his first Submissions, including Items 22, 23, 24, 25, 26, 29, 38, 39, 47, 49, 54 and 59. The Taxing Master considered the parties' submissions as seen from paragraph 1 and 2 of the re-taxation Ruling dated 11th March, 2025. The Claimant cannot be allowed to shift goal posts this late.

    3. the Taxing Master did not misdirect himself when he avoided using the final award in the suit to calculate the instruction fees. He was right not to apply the award because the final Judgment was not against the 4 Respondents in this application seeing that they had been struck off the suit earlier and hence did not participate in the hearing. See paragraphs 3 and 4 of the impugned ruling.

    4. the re-taxation of the Respondents' Bill of Costs was directed by this Court upon a successful reference and, in the Ruling of the Judge delivered on 11th July, 2024, Lady Justice Wasilwa made specific findings and gave specific directions to be followed by the Taxing Master. The Taxing Master cannot therefore be faulted for applying the directions of the Judge in multiplying the instruction fees by 4 to cater for the 4 Respondents. See paragraphs 23, 39 and 41 of the Judge's Ruling on record.

    5. in the year 2014 and 2017 (Items 7, 11, 15, 20, and 25 of the Bill of Costs), filing of court documents was done physically at the registry and the filed documents would be physically placed in the court file with a stamp. These documents are therefore on record and there cannot be a doubt as to whether they were filed. From sometime in mid-2020, online filing was introduced. This filing exercise is now done through the E-filing portal, which one has to log in to, hence it is equally the same as attending the registry, only it is virtual. That exercise was rightly remunerated too (Item 29 of the Bill of Costs).

    6. all filing fees receipts are always in the court file and therefore the Taxing Master would only need to countercheck any item asking for filing fees, without a party having to file the receipts. These were rightly awarded (Items 55, 56, 57, 58 and 59 of the Bill).

    7. the service of court process was physical (Items 8, 12, 16, 21, 26 and 30 of the Bill of Costs) and the services that were done were effected upon the Claimant's counsel for which the Respondents charged only Sh.1,400 as provided for under the Advocates Remuneration Order, 2014. The Claimant cannot dispute that his counsel was served with the Respondents' Defence, documents and other pleadings. How would they have been preparing for hearings?

8. the Claimant did not challenge the very first taxation at all and, subsequently, he did not also appeal the Ruling by Lady Justice Wasilwa. Instead, the Claimant waited to see how the re-taxation would go and now he has decided that he needs to have a second bite at the cherry. This move is clearly an afterthought.

9. there is every indication from the Claimant's application that he is now challenging the directions of the Judge who determined the first Reference. He should have appealed the Ruling under Paragraph 11 (3) of the Advocates Remuneration Order. This court ought to reject this invitation to sit on appeal over a decision made by a Judge of concurrent jurisdiction.

    1. in any case, an order for a re-taxation as sought in this application is unlikely to yield different results unless this court is going to overturn the decision made following the first reference. And if this re-taxation is allowed, there may never be an end to

    2. this application ought to be dismissed with costs as it is scandalous, vexatious and a clear abuse of court process.

Applicant's Submissions

14. The Applicant submitted that the Taxing Master ought to exercise the discretion vested in him and wholly rely on the provisions of the law pursuant to the said decision. He relied in KANU National Elections Board, Secretary General & Kenya African National Union v Salah Yakub Farah [2018] KEHC 9315 (KLR) that cited the Canadian case of Reese vs. Alberta[8] in which McDonald J. sets out the general principles applicable to awarding costs, at page 44:- as follows "While the allocation of costs of a lawsuit is always in the discretion of the court, the exercise of that discretion must be consistent with established principles and practice. .....,the costs recoverable are those fees fixed for the steps in the proceeding by a schedule of fees ....plus reasonable disbursements...."

15. The Applicant further relied in the Court of Appeal case of Joreth Limited v Kigano & Associates [2002] KECA 153 (KLR) wherein the court held: "For a money value the subject matter of a suit to be the basis of assessing instruction fees, that value has to be ascertainable from the pleadings, judgment, or settlement. (See Schedule VIA1)." Schedule VIA1 referred to by C.K. Njai Esq. is in regard to instruction fee. "

16. The Applicant submitted that judgement was entered for the sum of Kshs. 456,2521, therefore, the Taxing Master ought to have taxed the instruction fees based on the value as ascertained from the judgement and not the pleadings that had been filed. The instruction fees thus ought to be Kshs. 75,000 as the amount is within the range of 0-500,000 and the getting up fees ought to be Kshs. 25,040 as calculated from (1/3 * 75,000) to bring the instruction fees and getting up fees to a total of Kshs. 100,000.

17. It is the Applicant's submission that from the averments in the Statement of Claim and the assertions made by the Respondents in their joint defence, it is clear that the Claimant/Applicant's claim against the four (4) Respondents could not be severed therefore implying that the cause of action was the same and the Taxing Master ought to have consolidated the instruction fees. He relied in the case of Giuseppe Bozzolasco v Anneliesse S. Feller , Ruga Villa Watamu Ltd , Corrado Pilotti & James G. Mouko [2014] KEHC 3081 (KLR) where the learned Judge held that. "From the averments of the Plaint and the admission made by the 1st and 2nd Defendants in their joint Defence, it is clear that the Plaintiff's claim

as against the two of them could not be severed. That in my view explained why counsel opted to file a joint Defence notwithstanding that the Plaintiff sued both of them.

> In that respect, I am in agreement with the holding of the taxing officer that the cause of action was the same and so was the defence. This position is however true only in respect to the payable costs for the 1st and 2nd Defendants."

18. The Applicant submitted that it is never intended to a multiplication of costs awardable by the number of Respondents. The situation would be completely different however where each Respondent would have to, out of sheer necessity, file separate responses to the claim based on how the claim relates to them. In such cases, it is permissible to have varying fees charged based on the complexity, labour and other applicable parameters to each party's case.

that costs are to enrich a party, therefore, in a situation where parties face the same claim and instruct the same Advocate as the case herein, the costs awarded should not automatically amount

19. It is the Applicant's submission that the Bill of Costs was taxed astronomically high which puts the provision of legal services out of reach and defeats the purpose of taxation which is to compensate a winning party for the expenses incurred in the case. Therefore, the Taxing Master's wrong interpretation and misapplication of the law applicable to instruction fees was irrational, punitive and without any legal foundation.

20. The Applicant submitted that Taxing Master overlooked the provisions of Schedule 6A (7) of the Advocates Remuneration Order, 2014 with regards to items no. 41, 42, 43, 44, 45, 46, 47, 48, 49, 50, 51, 52, 53 and 54 on court attendances as the Taxing Master ought to have verified the dates submitted in the Bill of Costs. Additionally, the Taxing Master also failed scrutinize the number of folios submitted to have been drawn, copied and perused by the Respondents in items no. 5, 6, 9, 10, 13, 14, 18, 19, 23, 24, 27, 28, 31, 32, 33, 34, 35, 36, 37, 38, 39 and 40 which resulted in the approval of an exorbitant sum for the same.

21. The Applicant submitted that the Taxing Officer overlooked the fact that the Respondents tendered no evidence of physical service in items no. 8, 12, 16, 21. 26 and 30 in the Bill of Costs asking overpayment of the Respondents. The Respondents neither produced an Affidavit of Service to prove that that service was done by a licensed process server nor any receipts in accordance with the law to support the said amount; in the absence of the receipts, it is unclear how the Respondents arrived at the sums as indicated in the Bill of Costs.

22. The Applicant submitted that the Taxing Master overlooked the lack of evidence for physical attendances to the Registry in items no. 7, 11, 15, 20, 25 and 29 on grounds that filing of pleadings is now done online. He further disregarded the fact that there were no receipts tendered for filing fees under items no. 55, 56, 57, 58 and 59.

23. It is the Applicant's submission that the Taxing Master erred in fact and law in concluding that the Respondents were entitled to taxed costs of Kshs. 838,141.90; and that the Taxing Master's decision was based on an error of principle and amounted to wrongful exercise of discretion.

Respondents' Submissions

24. The Claimant/Respondent submitted that a number of decisions have been rendered concerning the Respondents' Bill of Costs dated 6th August, 2020. Initially, taxation done by Hon. Daisy Mutai, DR, on 18th December, 2020, wherein the Claimant had participated and even filed his Submissions dated 28th October, 2020. The Respondents then filed a reference application dated 25th January 2021 and

Hon. Lady Justice Wasilwa delivered her decision on 11th July, 2024 wherein the Claimant participated only by filing Grounds of Opposition dated 10th February, 2021 and did not take part any further until the Ruling was delivered.

25. On 11th March 2025, a re-taxation done by Hon. Nyamora, DR as directed by the Judge who heard the reference. In this instance, as will be noted from the proceedings before Hon. Nyamora, DR, despite notices being served, the Claimant never even once attended court and neither did he file any fresh or further submissions on the Bill of Costs if he really had anything else to say; he did not even attend the delivery of the ruling which he now challenges.

26. It is the Respondents' submissions that the matters raised in the application are not only an afterthought but they are also Res Judicata. The issues have already been addressed and determined before three courts of competent jurisdiction. The application being filed now is just a knee-jerk reaction to the latest taxation seeing that the record shows clearly that the Claimant has never been interested in taking part in the taxation proceedings. Litigation must come to an end.

27. The Respondents submitted that they exited from the suit and were not involved in the hearing of that suit and the judgment rendered by the court was not related to them as they were no longer parties in the suit. Therefore, the Taxing Master was right in not applying the award in the suit in the taxation. The Taxing Master reasonably explained how he arrived at deciding which amount to apply in taxing the instruction fees as seen at Paragraphs 3 and 4 of the impugned ruling.

28. The Respondents submitted that the re-taxation of the Respondents' Bill of Costs was done following the ruling of the Judge delivered on 11th July 2024, where the Court made specific findings and gave specific directions to be followed by the Taxing Master. Therefore, the Taxing Master cannot be faulted for applying the directions of the Judge in multiplying the instruction fees by 4 to cater for the 4 Respondents. In any event, that ruling by the Judge was never challenged or appealed by the Claimant, thus he cannot use this platform to appeal that decision now. The Respondents further relied in paragraph *25* and *26* in the case of Nguruman Limited v Kenya Civil Aviation Authority & 3 others [2014] KEHC 8077 (KLR).

29. The Respondents submitted that the allegations that the Taxing Master overlooked the provisions on Court attendances, that he failed to verify the dates submitted, failed to scrutinize the number of folios, overlooked the lack of evidence for physical attendances and thereby approved exorbitant sums, will remain as allegations and mere speculations as there is no proof tendered before this court. In any event, no one knows what the Taxing Master did or did not do while he sat in his private chambers. However, we must all believe that by the time he declared at Paragraph 10 of his Ruling that "All the other items...are drawn to scale", he must have done his duty and scrutinized every item in order to do justice to all parties. The Claimant has no basis at all to claim that the Taxing Master was not diligent in discharging his duty.

30. The Respondents submitted that the Claimant did not challenge the first taxation at all and, subsequently, he did not also appeal the Ruling by Lady Justice Wasilwa. Instead, he waited to see the outcome of re-taxation and has only struck now because things did not go the way he had anticipated thus this move is an afterthought.

31. It is the Respondents' submission that the application lacks merit and ought to be dismissed with costs as it is scandalous, vexatious, and is a clear abuse of court process.

Analysis and Determination

32. The issues for this court's determination are as follows:

a. Whether the Taxing Master failed to ascertain the correct subject matter in the suit for the purposes of taxation and instruction fees was arrived at on the wrong principles.

b. Whether the the Taxing Master overlooked the provisions of Schedule 6A (7) of the Advocates Remuneration Order, 2014 with regards to items no. 41, 42, 43, 44, 45, 46, 47, 48, 49, 50, 51, 52, 53 and 54 on Court attendances as the Taxing Master ought to have verified the dates submitted in the Bill of Costs.

c. Whether the Taxing Officer overlooked the fact that the Respondents tendered no evidence of physical service and physical attendance at the registry.

33. In respect to the first issue, the court relies in the holding of the Supreme Court in Kenya Airports Authority v Otieno Ragot and Company Advocates [2024] KESC 44 (KLR) as follows:

> " With regard to Schedule VIA, Paragraph 1 thereof commences with the assessment of instruction fees based on the value of the subject matter, the said paragraph provides in part as follows:
>
> "Instruction fees
>
> Subject as hereinafter provided, the fees for instructions shall be as follows—
>
> The fees for instructions in suits shall be as follows, unless the Taxing Officer in his discretion shall increase or (unless otherwise provided) reduce it:
>
> a. To sue in any proceedings (whether commenced by plaint, petition, originating summons or notice of motion) in which no defense or other denial of liability is filed, where the value of the subject matter can be determined from the pleading, judgment or settlement between the parties and –
>
> b. To sue in any proceedings described in paragraph a. where a defense or other denial of liability is filed; or to have an issue determined arising out of inter-pleader or other proceedings before or after suit; or to present or oppose an appeal where the value of the subject matter can be determined from the pleadings, judgment or settlement between the parties and – ..." [Emphasis added]
>
> It is common ground that the subject matter of the suit in issue should be identified first, and then the value thereof determined. How is the value of the subject matter to be determined? Paragraph 1 of Schedule VIA is clear on this issue, and in point of fact stipulates that, "... where the value of the subject matter can be determined from the pleading, judgment or settlement of the parties". This means that the value of the subject matter can be determined from the pleadings or judgment or settlement of the parties. In that regard, the Court of Appeal in the case of Joreth Ltd v Kigano & Associates [2002] 1 EA 92 expressed that-
>
> " We would at this stage point out that the value of the subject matter of a suit for the purposes of taxation of a Bill of costs ought to be determined from the pleadings, judgment or settlement (if such be the case) ..."
>
> Equally, the Court of Appeal in considering the issue of how the value of a subject matter can be determined in Peter Muthoka & another v Ochieng & 3 others,, Civil Appeal No 328 of 2017; [2019] eKLR, stated as follows:

"It seems to us quite plain that the basis for determining subject matter value for purposes of instruction fees is wholly dependent on the stage at which the fees are being taxed. Where it happens before judgment, it is the pleadings that form the basis for determining subject value. Once judgment has been entered, and for what seems to us to be an obvious reason, recourse will not be had to the pleadings since the judgment does determine conclusively the value of the subject matter as a claim, no matter how pleaded, gets its true value as adjudged by the court.

Where, however, a suit is settled, then, from a literal and practical reading of the provision, the subject matter value must be sought by reference, in the first instance, to the terms of the settlement. Just as one would not start with the pleadings in the face of a judgment, it is indubitable that one cannot start with the pleadings where there is a settlement."

We concur and approve of the foregoing findings by the Court of Appeal on the factors to take into consideration when determining the value of the subject matter."

34. The Taxing Master under paragraph 4 of his ruling explained his reasoning and the basis of his valuation of the subject matter as follows:-

"Under Schedule VI Rule 1(b) of the Advocates Remuneration (Amendment Order, 2014, instruction fees on a liquidated claim is determined on the basis of the value of the subject matter ascertainable from pleadings, judgment or settlement between the parties if such be the case. The Respondents based their calculations on the instruction fees on the claim at Kshs. 8,434,520 comprised of the pleaded special damages of Kshs. 733,800 and Kshs. 7,500,000 general damages. The claim for general damages was never proved because the case was dismissed before evidence was called in support thereof. The amount cannot therefore be used as the ascertained subject matter value for purposes of determining instruction fees payable. In the circumstances, I choose to apply the pleaded special damages amount of Kshs. 733,800 as the ascertained value of the subject matter for determining instruction fees payable."

35. It is the Respondents' submissions that the Taxing Master was right in not applying the award in the suit in the taxation as they exited from the suit and were not involved in the hearing of that suit and the judgment rendered by the court was not related to them as they were no longer parties in the suit.

36. Based on the foregoing, the Taxing Master applied his discretion to determine the value of the subject matter as the same was not easily determined on grounds that the Respondents were struck out of the claim with no costs to them.

37. The Taxing Master's use of discretion in such circumstances is supported by the Court of Appeal in the Peter Muthoka Case wherein it held:

"It is only where the value of the subject matter is neither discernible nor determinable from the pleadings, the judgment or the settlement, as the case may be, that the Taxing Officer is permitted to use his discretion to assess instructions fees in accordance with what he considers just bearing in mind the various elements contained in the provision we are addressing. He does have discretion as to what he considers just but that discretion kicks in only after he has engaged with the proper basis as expressly and mandatorily provided: either the pleadings, the judgment or the settlement. He has no leeway to disregard the statutorily commanded starting point. And we think, with respect, that the starting point can only be one of the three. It is not open to the to choose one or the other or to use them

in combination, the provision being expressly disjunctive as opposed to conjunctive. It is also mandatory and not permissive." [Emphasis added]

38. Therefore, the Taxing Master properly ascertained the correct subject matter in the suit for the purposes of taxation.

39. It is the Applicant's argument that the instruction fees were arrived at on the wrong principles as his claim against the four (4) Respondents could not be severed therefore the cause of action was the same and the Taxing Master ought to have consolidated the instruction fees.

40. The court refers to its ruling dated 11th July 2024 wherein it upheld that:

> " It is indeed true that the costs were payable to each Respondent sued as they were sued in their individual capacity."

41. The Claimant/Applicant did not appeal or seek for review of this ruling which directed the Taxing Master to grant each of the Respondent instruction fees as they were sued in their individual capacity, therefore, his argument does not stand.

42. On the second and third issues, the guiding principles were stated in the case of Republic v Minister for Agriculture & 2 others Ex-parte Samuel Muchiri W'Njuguna & 6 others [2006] KEHC 3504 (KLR) as follows: " The basic principle cited by counsel is set out in Premchand Raichand Ltd & Another v. Quarry Services of East Africa Ltd & Another [1972] E.A. 162. In the words of Spry, V-P. (at p.164):

> " The taxation of costs is not a mathematical exercise; it is entirely a matter of opinion based on experience. A court will not, therefore, interfere with the award of a taxing officer, and particularly where he is an officer of great experience, merely because it thinks the award somewhat too high or too low: it will only interfere if it thinks the award so high or so low as to amount to an injustice to one party or the other."
>
> The Court of Appeal in that case had set out certain principles to be taken into account. These were as follows:
>
> a. costs should not be allowed to rise to such a level as to limit access to the courts to the wealthy only;
>
> b. a successful litigant ought to be fairly reimbursed for the costs he has to incur;
>
> c. the general level of remuneration of advocates must be such as to attract recruits to the profession;
>
> d. so far as practicable there should be consistency in the awards made."

43. Further, in Thomas James Arthur v Nyeri Electricity Undertaking [1961] EA 492 it was held that:

> " Where there has been an error in principle, the court will interfere but questions solely of quantum are regarded as matters with which the taxing officers are particularly fitted to deal and the Court will interfere only in exceptional cases."

44. Based on the foregoing, the court will not interfere with the ruling as the Claimant/ Applicant has not proved beyond reasonable doubt that the Taxing Master failed to verify the dates submitted in the Bill of Costs. Further, it is key to note this is a 2014 matter and the Respondents were struck out of the matter in 2018 before digitization of the judiciary.

45. The court therefore finds that the Claimant/Applicant's application lacks merit and the same is dismissed.

DATED, SIGNED AND DELIVERED VIRTUALLY AT NAIROBI THIS 24TH DAY OF JULY 2025.

HELLEN WASILWA

JUDGE