



**Kerio Valley Development Authority v Kipkorir (Employment and Labour Relations Appeal E018 of 2022) [2024] KEELRC 13347 (KLR) (5 December 2024) (Quantum Judgment)**

Neutral citation: [2024] KEELRC 13347 (KLR)

**REPUBLIC OF KENYA  
IN THE EMPLOYMENT AND LABOUR RELATIONS COURT AT ELDORET  
EMPLOYMENT AND LABOUR RELATIONS APPEAL E018 OF 2022  
MA ONYANGO, J  
DECEMBER 5, 2024**

**BETWEEN  
KERIO VALLEY DEVELOPMENT AUTHORITY ..... APPELLANT  
AND  
MARTIN KIPKORIR ..... RESPONDENT**

*(Being an appeal from the whole Judgment of the Honourable Chief Magistrate L. Kassin delivered on 23rd March 2022 in Eldoret CMEL No. 41 of 2019)*

**QUANTUM JUDGMENT**

(On Quantum)

1. On 20<sup>th</sup> September, 2024, I delivered judgment in this matter in which I made orders as follows:
  77. On the remedies, the Appellant stated that some payments had been made to the Respondent and therefore the award of the trial court may have contained double or duplicate payments to the Respondent. For this reason I will set aside the award of the trial Magistrate on payment of Kshs. 511,895.57 and in place thereof, order that the Appellant makes a fresh tabulation of the payments due to the Respondent based on the original offer of Voluntary Early Retirement and factoring therein the tax waiver and the payments already received by the Respondent. This is to be done within 30 days from the date of this judgment and shared with the Respondent before being filed in court.
  78. The parties are to return to this court for confirmation of the amount payable to the Respondent. A mention date will be given at the time of delivery of this judgement.
2. The Appellant filed its tabulation dated 18<sup>th</sup> October, 2024 which the court found to be inadequate and directed that the Appellant files a more comprehensive tabulation.



3. The Appellant filed a more comprehensive tabulation on 8<sup>th</sup> November, 2024. In the tabulation it states that it agrees with the trial court tabulation of Kshs. 511,842.67.
4. The sum of Kshs. 511,842.67 was arrived at based on initial Voluntary Early Retirement (VER) offer as follows:
  - Basic salary Kshs. 17,199
  - No. of years served 29.66
  - VER: 1.5 months basic salary times No. of years served
  - $17,199 \times 1.5 \times 29.66 = 765,183.94$
  - Tax waiver: Kshs. 171,062
  - Less paid to Sacco: Kshs. 150,741
  - Less paid to Respondent: Kshs. 20,321.74
5. The Appellant states that tax waiver of Kshs. 171,062 was applied to the Respondent's Sacco Loan owed to Bonde La Ufa Sacco where the Respondent had an outstanding loan of Kshs. 150,741.
6. The difference of Kshs. 20,321.74 was paid to the Respondent.
7. The Respondent did not file any submissions on the tabulation. It further did not object to the tabulation.
8. The trial court in its judgment awarded the Respondent the sum of Kshs. 511,895.57 which the Appellant agreed with in its initial submissions dated 18<sup>th</sup> October, 2024.
9. I do hereby confirm the judgment of the trial court in the sum of Kshs. 511,895.57.
10. The tax waived is not payable to the Respondent as it was applied to payment of the outstanding loan owed by the Respondent to the Sacco Kshs. 150,741 and the difference of Kshs. 20,321.74 paid to the Respondent.
11. As per judgment herein, the said sum shall attract interest from the date of the trial court Judgment being 23<sup>rd</sup> May, 2022.
12. The Appellant shall bear the Respondent's costs both in the appeal and in the trial court.

**DATED, SIGNED AND DELIVERED VIRTUALLY ON THIS 5<sup>TH</sup> DAY OF DECEMBER, 2024**

**MAUREEN ONYANGO**

**JUDGE**

