



**Tanui v County Public Service Board Elgeyo Marakwet County Government & another
(Cause 232 of 2017) [2023] KEELRC 2168 (KLR) (22 September 2023) (Judgment)**

Neutral citation: [2023] KEELRC 2168 (KLR)

**REPUBLIC OF KENYA
IN THE EMPLOYMENT AND LABOUR RELATIONS COURT AT ELDORET
CAUSE 232 OF 2017
NJ ABUODHA, J
SEPTEMBER 22, 2023**

BETWEEN

LIVINGSTONE LIPTOO TANUI CLAIMANT

AND

**THE COUNTY PUBLIC SERVICE BOARD ELGEYO MARAKWET COUNTY
GOVERNMENT 1ST RESPONDENT**

THE COUNTY GOVERNMENT OF ELGEYO MARAKWET 2ND RESPONDENT

JUDGMENT

1. The Claimant filed his memorandum of claim on 29th August, 2017 together with a Notice of Motion where Hon. Justice Radido Stephen delivered ruling on the Application on 29th September, 2017 lifting the Claimants suspension and ordering payment of Claimant’s salary to the date of Ruling.
2. The Claimant through an amended Memorandum of claim filed on 19th February, 2019 pleaded *inter alia*:
 - a. At all material times to this cause the Claimant was an employee of the Respondents from 1st February, 2014 employed as county payroll manager (job group “P” on a permanent and pensionable terms with a basic salary of Kshs. 77,527 per month(incremental date was to be 1st February every year), house allowance of Kshs. 40,000/= per month plus other allowances of Kshs. 12,000/= per month.
 - b. The Claimant was later appointed to job group “Q” starting from 27th January, 2016 and his salary increased to Kshs. 89,748/= to Kshs.120, 270/= per month, house allowance of Kshs.40,000/= and other allowance at Kshs. 14,000/= per month.



- c. The Claimant was suspended and further averred that he was not guilty of any misconduct, negligence, carelessness, absenteeism or absconding duties or any misconduct in the performance of his duties and that the fact that he was being investigated was not a sufficient basis for suspension from duty as he had not been charged with any offence or misconduct whatsoever.
- d. The Claimant sought a declaration that his suspension was unlawful, irregular, unprocedural, null and void.
- e. The Claimant averred that subsequently he was unfairly, unlawfully and wrongly dismissed from employment by the Respondents vide a letter dated 10th October, 2017 and as a result of the unlawful termination/dismissal he had suffered great economic loss and prejudice as regards his financial affairs.
- f. The Claimant further averred that vide a court order dated 29/9/2017 the Respondents were ordered to pay the Claimant the Remuneration he would have earned up to the date of the order and that he had indicated to the Respondents his preferred bank account for making the payments to be FAMILY BANK,ELDORET ACCOUNT NO. 085000084557.The Respondents vide a letter dated 8/11/2017 addressed to the Claimant's advocates on record indicated that the payment of Kshs. 852,047.50 had been deposited to a Trans-National bank account which account to the best of knowledge of both parties was frozen and the Claimant could not access the same.
- g. The Claimant averred that he has never been reinstated to work since his suspension and he has never been paid any remuneration as ordered by this Honourable court vide order dated 29/9/2017.

3. The Claimant in the upshot prayed for orders against the Respondents:

- a. Damages for unlawful dismissal and payment of all dues, salary, benefits and allowances due to the Claimant arising out of the contract of employment.
- b. An order for reinstatement of the Claimant to work/employment.
- c. Costs and interests of the suit at court rates.
- d. Kshs. 852,047.50 being the unpaid remuneration as per order dated 29/9/2017.
- e. A declaration that the Claimant is entitled to Certificate of Service.

4. The Respondents filed their amended Response to Claim on 25th February, 2019 and they averred as follows;

- i. The Respondents averred that sometimes between August and September 2016, the Respondents noticed some various accounting discrepancies in the expenditure incurred by the county Government on account of salaries and notified the Claimant being the person in charge of the preparation of the payroll, with instructions that he reports to the Respondents causes of the said inconsistencies.



- ii. The Respondents averred that they never got a responsive feedback from the Claimant prompting the Respondents to initiate inquiries on the said inconsistencies and by the end of January, 2017, the Finance Department formed what was then a preliminary view that the Claimant was the cause of the raised inconsistencies, that he was making irregular/unlawful payments to himself and his wife who was not an employee of the 2nd Respondent, that he was not maintaining an accurate integrated personnel payroll data system and that he had fraudulently falsified the Human Resource records.
 - iii. The Respondents further averred that they had a constitutional mandate under Article 235(1)(c) as read with Article 236(b) of exercising disciplinary control over persons holding county offices and in so doing due process of the law was followed.
 - iv. The Respondents averred that the Claimant was not entitled to costs as no demand letter was served to them and that due process was followed before he was dismissed from service
 - v. The Respondents further averred that upon being found culpable the Claimant was dealt with in accordance with the Human Resource policies and procedures Manual for the Public Service(2016) the Discipline Manual for the Public service(2016) and other employment Laws.
 - vi. The Respondents therefore prayed for this claim to be dismissed with costs to the Respondents.
5. The Claimant's case was heard on 17th February, 2021, where the Claimant herein testified on oath.
 6. CW 1 adopted the documents filed before the court as evidence in chief and testified that he never returned to work despite the court order and that he was issued with a dismissal letter on 6/10/2017.
 7. CWI testified that the dismissal letter accused him of falsification of payroll records and loss of public funds amounting to Kshs. 22 Million while he has never been prosecuted for any offence, he was not aware of any investigation by police or county government and he only saw the report in court which report he was never given before dismissal.
 8. CW1 testified that he was not the final authority on payments as he was to process pay slips and approval of payments was done by treasury and that approval of payroll does not imply payment of money. He further stated that he had perused the investigation report and he had not seen any approvals of payment vouchers, no bank account to substantiate the payments and he was not interviewed by the investigators or his statement taken.
 9. It was his evidence that he was not served with the show cause letter dated 24/8/2017 as the address given was Nairobi which address he stated was not his as he was a resident of Eldoret, his address was 542 Eldoret and that he did not sign to acknowledge the letter inviting him for disciplinary hearing as the same was addressed to Nairobi and further that the hearing attendance register was not signed by him yet the details were his and the details of the minutes of 5/10/2017 were not complete for being not confirmed.
 10. He further stated that the statement by Bartoo was not signed and dated by the maker and that he never wrote any defence to the show cause letter because he was not served and that no written defence by himself was filed.



11. On cross examination he testified that his wife's name when they got married in 2012 was Viola Chelagat Buitah and that she worked for Uasin Gishu County in the department of health. He however could not confirm if his wife could draw one salary from Uasin Gishu County and he was not aware if his wife worked for Elgeyo Marakwet County. He testified that he was working as payroll officer/manager but he was not the one in charge of payroll and that the Director Human Resource was the overall in charge as his supervisor and that payroll was a section not a department although he was the head. CW1 on cross-examination stated that he entered the job at Kshs 89,748/= per month and by 2017 his salary was Kshs 169,635/= and after all deductions he would take home around Kshs 45,000/=
12. CW 1 confirmed that he had no other business with County Government of Elgeyo Marakwet and confirmed that the name in the statement was the same as his wife and that he did not know that "EMC" referred to Elgeyo Marakwet County and confirmed that entries in the statements were made to his wife.
13. CW1 confirmed that his wife's account and his were frozen and he moved the court at Iten to unfreeze and that he was subject of active investigations.
14. CW1 confirmed that the salary entries in his statements were way above his salary and that they were allowances. At this point the court noted that the Claimant became evasive to further questioning but confirmed that he was not performing any other functions with Elegeyo Marakwet County apart from his work and yet the entries were way above his salary and he had not filed anything to show that he was entitled to payments above his salary. He confirmed that the name on the bank statement was his but disputed the same and that his salary was payable through Transnational(TNB) Kabarnet Branch. He denied paying himself additional salary at TNB.
15. When questioned about the Equity Bank statement on the entries from EMC he confirmed it was the same date he was paid his salary at TNB Iten branch. He confirmed that the holder of Equity Account was Livingstone Kiptoo Tanui and address given was 53638-00200 Nairobi and that he has never had a Nairobi address and that he received his termination letter in mid October, 2017 and informed of right to appeal which he did to PSC and he was not given information concerning the Appeal as he never appeared before the board. He confirmed he was not aware of proceedings of 5/10/2017 but he was aware of court's ruling ordering him to be paid remuneration up to the date of suspension. He stated that he not aware if the said remuneration was paid. He confirmed that as per the ruling of the court, he was to appear before disciplinary committee on 5/10/2017. He stated that he was never given a show cause letter and he saw it for the first time in court and he confirmed the address in it is the same as is in the Equity statement.
16. In re-examination the Claimant confirmed that their accounts were frozen to pave way for investigation and he has never been charged with any offence to date and that payments were by EMC. He stated that he was not aware of Disciplinary hearing on 5/10/2017 and he was not in court during the ruling, he was not aware of payment as per court order as for pay point, he stated that he had changed it and the account at TNB was his but frozen and he informed the Respondents of the change of the pay point. He testified that there were extra allowances paid to him such as per diems and extraneous allowances.
17. The Respondent called its witnesses and the first was Jeremiah Rotich Changwony who adopted his statement filed as evidence in chief. He further testified that the Claimant was the payroll manager and he was the Chief Finance Officer at the time the Claimant was employed and the Claimant was in charge of salaries and payroll as well. He testified that the Claimant used to falsify accounts and inflate in to Deputy Governor's salary by Kshs 200,000. The account was National Bank and that at presentation he adjusted the bank schedule by the similar amount by reducing the Deputy Governor's amount and increasing his.



18. And for KCB account he would inflate Governors salary and amend the schedule on presentation and the payment would be to him or his wife. He referred to the schedule in the Respondents bundle of documents filed on 29/11/2019 where he prepared the same schedule to show how the Claimant used to inflate and falsify payments. He also prepared the reports for TNB Kabarnet and Iten branch, Equity Bank and the monies paid were not allowances as they were falsified. There were no records to support that the same were allowances.
19. Allowances and per diems were paid through payment vouchers and allowances don't reflect on salary and that the Claimant was untruthful to the Respondent who lost Kshs 22 million.
20. RW1 testified that he reported the same to DCI and the Claimant was arrested and investigations commenced. RW 1 therefore suspended the Claimant and reported the issue to HR Advisory Committee. The committee sat and advised that County Public Service Board(CPSB) would handle the matter. The Claimant was invited before the CPSB Human Resource committee, he appeared but refused to talk saying the matter was before the court.
21. RW1 testified that he was a CPA Holder and Certified Financial Analyst and also holds MBA hence qualified to make the report he made and that EMC stands for Elgeyo Marakwet County.
22. In cross examination RW1 told the court that he no longer works for EMC as he left in July 2019 and he was not suspended over the issue in court it is his contract that lapsed. He confirmed that he was the one who prepared the Audit report even though they were a team he was in charge and that the report had attachments to support the observations in the report. That there were vouchers attached which were approved by AIE holder Philip Sereny and the Claimant was not involved in authorization/signing of payment vouchers. Payment vouchers and Bank payment schedule are same documents. He confirmed that he did not interview the Claimant when compiling the reports. He Confirmed that Claimant was the overall in charge of payroll, he knew the Claimants role and they were not working at the same category. He confirmed that allowances such as per diems were not reflected in the pay slip and the voucher was authorized and checked before payment by several people. He could not confirm if whatever the Claimant used to do was subject to approval. He confirmed that the Claimant was still under investigations and he was not the one to approve IPPD payroll as he was approving IPPD payroll for finance department and expenditure yet not the overall in charge. Payroll was one of the sections under Treasury and in charge payroll was answerable to director recruiting services. He confirmed that he did not rely on any of bank statements in preparation of the reports.
23. On re-examination RW1 testified that salary expenditure was going up abnormally in 2016 hence they started investigations. He confirmed that the Claimant was responsible for payroll and he had proof in the report of the alterations. The Claimant was the beneficiary of all the amendments on the schedule
24. Further defence hearing proceeded on 14th February,2023 with Chepchirchir Biwot legal officer of the Respondents testifying and she adopted her statement filed on 17/2/2021 as evidence in chief.
25. RW2 testified that the Respondent commenced disciplinary hearing against the Claimant and a show cause letter dated 24/8/2017was sent to the Claimant to his postal address with instructions to the Claimant to respond to allegations in the letter within 21 days in default disciplinary action would be taken.
26. RW2 testified that the Claimant did not respond and the Respondent proceeded to invite the Claimant to disciplinary hearing on 5/10/2017 before the board and that the Claimant appeared and was given an opportunity to respond to the allegations against him.



27. RW2 testified that the minutes are before the court, the Claimant denied the charges and stated that he could not comment on the matter because it was subject of criminal charges before a court in Iten and that the board after deliberations found the Claimant culpable and dismissed him.
28. RW2 testified that the Claimant was informed of his right of appeal where he appealed to PSC and given a chance to defend himself and as per Hon. Justice Radido's ruling of 29/9/2017 the Claimant was aware of his disciplinary proceedings to be conducted on 5th October,2017. The Report on Payroll Audit was given to the Claimant which formed the foundation of allegations against the Claimant and urged the court to dismiss the suit with costs.
29. On cross examination RW2 confirmed that the show cause letter is dated 24/8/2017 and sent to Nairobi and the address was the one declared in the data form.
30. RW2 confirmed that the refund was to be made in the Claimant's account salary account and she could not confirm when the refund was authorized and the Claimant was dismissed on 10/10/2017 and the investigations by county public service Board were complete by the time he was dismissed and no criminal charges have been preferred against the Claimant as investigations are ongoing.
31. RW 2 confirmed that the Claimant was a payroll manager and he used to authorize payments and discharged funds and that she attended the disciplinary hearing and the secretary was Franscisca Bartoo and extract of minutes were produced in court. The Claimant was not supposed to sign the minutes.
32. RW2 confirmed that not all allowances appear in the pay slip and confirmed she knew Jeremiah Rotich who was the Chief Officer Finance and his term ended and stated that he was not part of investigation team and was present at board meeting.
33. On Re exam RW2 testified that the address of Nairobi was used by the Claimant in his bank statements and other correspondents and the amount lost has since increased. The Respondents closed their case.

Claimants' Submissions

34. The Claimant filed written submissions dated 20th March, 2023 on 22nd March, 2023. The Claimant submitted that his termination was unlawful, irregular and unfair. Counsel for the Claimant relied on section 41 of the *Employment Act*. Counsel Also relied on case of *Anthony Mkala Chitari vs Malindi & sewerage Company Ltd*(2013) e KLR.
35. It was the Claimants' further submission that no investigations were carried out by the Respondents before the Claimant was dismissed and that the show cause letter and notice of disciplinary hearings were never received by the Claimant as there was no proof of the same.
36. Counsel also disputed the signature in the attendance register submitting it was not for the Claimant and the minutes were incomplete as they were not confirmed and that submission of recommendation and documents on the Claimant's disciplinary case was done after the dismissal on 23/1/2018 when Claimant was dismissed on 10/10/2017.
37. Counsel therefore submitted that the discipline procedure was unfair and in breach of the Respondents disciplinary policy. Counsel relied on case of *Caliph O. Ogega vs National Social Security Fund* case 280 of 2013(Unreported).
38. Counsel also relied on Sections 43, 45 and 47 of the *Employment Act* to submit on reasons for dismissal were not valid and submitted that the Claimant's dismissal/termination was unfair, irregular, illegal, null and void and prayed for prayers in the Claimants claim to be allowed.



Respondents' Submissions

39. The Respondents on the other hand filed their written submissions dated 22nd March, 2023 on 23rd March, 2023. Counsel submitted that due process was followed relating to the disciplinary hearing before dismissal of the Claimant from service and that the Claimant was first suspended by Respondents by letter dated 15/2/2017 to pave way for investigations in to his conduct which was in violation of his contract of employment as well as ethics expected of a public officer.
40. Counsel relied on articles 234, 235 and 236 of *the Constitution*, Clause k3(4) of the Human Resource policies and procedures manual for public service and clause 4.0(i) of the Discipline Manual for the Public service that disciplinary cases are to be dealt with promptly and finalized within 6 months and submitted that investigations were conducted as required before Claimant was subjected to disciplinary procedure and that the process was fair, lawful and procedural in line with manuals.
41. Counsel further submitted that there was evidence of misconduct on the part of the Claimant to justify dismissal and that the reasons for dismissal were reasonable and sufficient.
42. Counsel further submitted that the Claimant was not entitled to prayers sought and relied on case of *Samuel Kamau Macharia vs Kenya Commercial Bank Limited & Another* (2003) e KLR on unjust enrichment, and Jackson Butiya vs Eastern Produce cause 335 of 2011 on fair hearing and requested the court to dismiss the suit with costs to Respondents.

Determination

43. The court has reviewed and considered the pleadings, witness testimonies and submissions by both counsel in support and opposition to the case and authorities relied on by Counsel.
44. I have I have come up with one main issue;

Whether the termination of the Claimant's employment was procedural and fair.

The court has stated previously that it is not within its mandate to audit with a toothcomb, the reason for which employment has been terminated. The test usually is the reasonable test. That is to say, would a reasonable employer put in the circumstances dismiss or rather consider dismissal as the most proportionate and appropriate disciplinary measure to mete out? If the answer be in the affirmative, the court will not interfere.

45. In this case, the Respondents suspended the Claimant from duty on 15th February, 2017 and proceeded to terminate his service on 10th October, 2017 through summary dismissal.
46. The Claimant's termination from employment was as a result of allegations of falsification of the payroll records and loss of public funds belonging to the 2nd Respondent amounting to over 22 million stated in the produced Respondents' report herein.
47. Whereas the Claimant's case was that the allegations of falsification of payroll records and loss of public funds against him were untrue, the Respondents maintained that the allegations were confirmed as true after the Payroll Auditor report showed Kshs. 22 million was lost and attributed to the Claimant.
48. The Claimant was served with a show cause letter dated 24th August, 2017 sent to his postal address, 53638-00200 Nairobi with instructions to show cause why the intended action should not be taken against him and make his representations within 21 days.



49. The Claimant has stated that he never received the show cause letter stating that the address provided was not his and that his address was in Eldoret where he resides.
50. On its part, the Respondents case was that the process of termination of the Claimant's employment was fair and procedural and the Claimant was summarily dismissed after he failed to respond to the show cause letter dated 24th August, 2017 and when the Claimant attended the Disciplinary hearing on 5th October, 2017 the Claimant refused to comment on the matter saying it was before a criminal court at Iten.
51. The Respondents were mandated under Article 235(1) (c) as read with Article 236 of the Constitution to exercise disciplinary control over officers in the County government as follows;

235.

- (1) A county government is responsible, within a framework of uniform norms and standards prescribed by an Act of Parliament, for--
- (c) exercising disciplinary control over and removing persons holding or acting in those offices.

236. A public officer shall not be—

- (b) dismissed, removed from office, demoted in rank or otherwise subjected to disciplinary action without due process of law

52. The County Public Service Board is also empowered by the County Governments Act to undertake disciplinary processes under section 59 as follows;

59. Functions and powers of a County Public Service Board (1) The functions of the County Public Service Board shall be, on behalf of the county government, to (c) exercise disciplinary control over, and remove, persons holding or acting in those offices as provided for under this Part;

53. The above provisions are also in tandem with the Human Resource policies and Procedures Manual for the Public service and Discipline Manual for the Public Service under Clause K3(4) and Clause 4 Respectively. The same provides for thorough investigations. The Respondents produced the Payroll Audit Report dated 2/8/2017 illustrating how the Claimant falsified payroll records and paid himself and his wife in different accounts sums amounting to Kshs 22 Million. The Claimant was required to show cause why he should not be summarily dismissed for gross misconduct after these allegations.

54. Section 44 (4) (g) of the Employment Act, 2007 stipulates as follows with regard to what amounts to gross misconduct: -

'Any of the following matters may amount to gross misconduct so as to justify the summary dismissal of an employee for lawful cause, but the enumeration of such matters or the decision of an employer to dismiss an employee summarily under subsection (3) shall not preclude an employer or an employee from respectively alleging or disputing whether the facts giving rise to the same, or whether any other matters not mentioned in this section, constitute justifiable or lawful grounds for the dismissal if:-



- (g) An employee commits, or on reasonable and sufficient grounds is suspected of having committed, a criminal offence against or to the substantial detriment of his employer or his employer's property.'

55. The Respondents produced evidence of the Payroll Audit report and it was clear from the bank statements that the Claimant used to receive more than what he earned from the County Government of Elgeyo Marakwet. Furthermore during the hearing the Claimant confirmed that he did not produce any records to show that he was entitled for more than what he earned; he only stated that those were other allowances without any specifications.
56. The Claimant stated that he was not in charge yet from the documents produced by the Respondents it is shown clearly he was the one authorizing payroll payments to the banks by stamping therein.
57. The Claimant was also questioned about his wife Viola and he confirmed that she was working for Uasin Gishu County yet she was receiving payments from Elgeyo Marakwet County. The Claimant also confirmed that he had no other business with the County and hence the County lost a sum of Kshs. 22 million in the process attributed to the Claimant.
58. Taking in to account all the facts, the court is of the view that these acts by the Claimant amounted to gross misconduct deserving summary dismissal and any reasonable employer could have done the same.
59. On the issue of unfair termination the Court is guided by Section 45 of the *Employment Act*, 2007 which provides:
- (1) No employer shall terminate the employment of an employee unfairly.
 - (2) A termination of employment by an employer is unfair if the employer fails to prove—
 - (a) that the reason for the termination is valid;
 - (b) that the reason for the termination is a fair reason—
 - (i) related to the employee's conduct, capacity or compatibility; or
 - (ii) based on the operational requirements of the employer; and that the employment was terminated in accordance with fair procedure.
 - (4) A termination of employment shall be unfair for the purposes of this Part where— (a) the termination is for one of the reasons specified in section 46;
 - (b) or it is found out that in all the circumstances of the case, the employer did not act in accordance with justice and equity in terminating the employment of the employee.
 - (5) In deciding whether it was just and equitable for an employer to terminate the employment of an employee, for the purposes of this section, a labour officer, or the Industrial Court shall consider—
 - (a) the procedure adopted by the employer in reaching the decision to dismiss the employee, the communication of that decision to the employee and the handling of any appeal against the decision
 - (b) the conduct and capability of the employee up to the date of termination;
 - (c) the extent to which the employer has complied with any statutory requirements connected with the termination, including the issuing of a certificate under section 51 and the procedural requirements set out in section 41



- (d) the previous practice of the employer in dealing with the type of circumstances which led to the termination; and
- (e) the existence of any previous warning letters issued to the employee.

60. The Claimant was given enough reasons in his show cause letter leading to the summary dismissal. He chose not to respond to the same claiming he never got the letter yet the same was mailed to his postal address provided by him as part of his personal data. Besides the claimant attended the disciplinary hearing but declined to answer questions stating that the matter was subject to a criminal case at Iten. It has often been stated by this court that the fact that an employee is undergoing criminal prosecution is no barrier to his or her employer subjecting him or her to disciplinary hearing on the same facts. In the case of *Walter Ogal Anuro -vs- Teachers Service Commission* (2013) eKLR it was held that for termination to pass the fairness test, it must be shown that there was not only substantive justification for termination but also procedural fairness.
61. In addition on 29th September, 2017 when the ruling was delivered by Hon. Justice Radido it was clear that the Claimant was to appear before disciplinary hearing on 5/10/2017 and his allegations that he was not in court are a mere excuse since on the face of the record. On the date of the ruling it is shown that his advocates attended court.
62. The Respondents have produced an attendance register with the Claimant's details and signature even though he disputes that the signature was not his but during the hearing he acknowledged the details were his. The Respondents as well produced the minutes of the Board meeting of 5/10/2017 to support their allegation that the Claimant attended the Disciplinary hearing. The Claimant stated that the Minutes were invalid since he never signed them and that they were not confirmed. The Court is of the view that there was no requirement for the Claimant to sign the minutes and the ones in the court file were confirmed.
63. Section 109 of the *Evidence Act* provides that he who alleges must prove. In this case the Claimant has not called any expert witness to prove that the signature was not his and that that address was not his too.
64. It is therefore clear that the Claimant attended the Disciplinary hearing and refused to defend himself stating that the same charges were similar as those in criminal case in Iten thereby waiving his right to be heard and cannot now be heard to dispute the substantive and procedural fairness of his dismissal.
65. In conclusion the Court finds and holds that the Claimant's dismissal was procedural, fair and for lawful cause. The claimant was further upon dismissal paid his terminal dues through his usual bank account from where he drew his salary. The heads of claim made are therefore unmerited and without basis and are hereby rejected.
66. The claim is therefore found without merit and is hereby dismissed with costs.
67. It is so ordered .

DATED, SIGNED AND DELIVERED VIRTUALLY AT NAIROBI ON THIS 22ND DAY OF SEPTEMBER 2023.

ABUODHA J. N.

JUDGE

