

MAKERERE UNIVERSITY BUSINESS SCHOOL LEADERSHIP CENTRE



EFFECTIVE BOARD MANAGEMENT TRAINING

FOR



Soroti Fruits Limited Board of Directors

Date: January 13-15,2019

Venue: C'Sand Suites, Jinja

(MUBS Leadership Centre 24 SOFTE Training 2019)





Makerere University Business School

Leadership Centre



Effective Board Management TrainingFor

Sororti Fruits Limited Board of Directors

January 13-15,2019 At C'SAND SUITS JINJA

Training Report

(MUBS Leadership Centre 24 SOFTE Training 2019)

Prepared by Prof. Waswa Balunywa, Lead facilitator
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Abbreviations and Accronyms

MUBS - Makerere University Business School

MUBS LC - Makerere University Business School, Leadership Centre

UDC- Uganda Development Corporation

SOFTE – Soroti Fruit Factory

BOD - Board of Directors

Executive Summary

- I. This is a Report of the Contract awarded to MUBS Leadership Centre to train SOFTE Board of Directors. This report incorporates procedures and process of implementation.
- 2. The contract MOU guided the implementation modality and approach for this workshop. The duration of the workshop was 3 days from January 13-15, 2014
- 3. The training programme was organized by the SOFTE Management who contracted MUBS Leadership Centre to conduct the training and this was sponsored by UDC.
- 4. The Workshop was opened officially by the Board Chairperson SOFTE and finally handed over to the lead facilitator, the Principal MUBS Prof. Waswa Balunywa to start the training activities.

The objectives of the workshop included

- a) To enable participants understand the Role of the Board of Directors in an organization
- b) To expose participants to the Process of strategy and policy formulation
- c) Create an understanding of the relationships between the Board and Management
- d) Enable Board members to conduct meetings successfully
- e) Highlight the role of corporate governance in institutional success.
- f) Appreciate need for self and Board evaluation
- g) Understand the role of Board Committees in institutional Management
- h) To receive experiences of female director on inclusion on boards

5. Expectations

Each of the participants was requested to mention their expectations and all were considered.

6. Based on the assessment of the self- administered evaluation instrument, the participants indicated that the training workshop was relevant, timely and appropriate. It was encouraging to note that the participants commended the MUBS LC training methods and approach, applauded the competencies of facilitators. Many participants appreciated the numerous handouts which, properly formatted, simplified and well researched. The participants expressed interest in having more training on Board evaluation, strategic management, stakeholder management and financial management.

ABOUT MAKERERE UNIVERSITY BUSINESS SCHOOL AND ADDRESS 1.0

1.1 **Background**

About Makerere University Business School (MUBS)

Makerere University Business School is the premier Business School in Uganda, engaged in the wide range of academic and professional programmes. The school is the leading provider of management talent for the public and private sector, combining academic and professional education with training, research and consultancy. MUBS provides knowledge and managerial competencies in both business and non-business areas. Over the years the School has assembled a track record of participating in identifying business problems and sharing our understanding of causes and solutions to them. The MUBS Leadership Centre is an outreach arm of MUBS.

School Vision

The benchmark for Business and Management Education, Research and Training

School Mission

To enable the future of our clients through creation and provision of knowledge

Reform/

Key Activities

The School specializes in the following Key areas:

- Organization Analysis, Assessment and Institution Macro-Economic Analysis Building.
- Re-structuring/Institutional Corporatization
- Human Resource Management
- Capacity Building and Training
- Management
- Performance Planning
- Performance Evaluation/Audits
- Monitoring and Evaluation Systems
- Financial Management, Accounting and Auditing
- **Public Policy**
- Poverty Analysis
- Rural Development

- Micro-Economic Analysis
- Resource Planning
- Rural/Urban Planning and development
- **Energy and Environmental Planning**
- Transport and Communications
- Information Communication and Technology(ICT)
- Decentralization/Local Governments/LG Revenues/LG Training
- Sectoral Studies, e.g. Commerce and Trade, Education, Health, Water and Sanitation, Agriculture, Energy, Environment, Legal.
- Project Management and Advisory Services.

1.2 MUBS Leadership Centre

The success of an organization and indeed of a nation depends on its leadership. Leadership is thus at the centre of social and economic success. Leadership provides vision, guidance and nurtures followers into high peak performance. Leadership is coalition building, inspiring others, taking people through journeys they have never been through. Leadership is at the heart of governance and economic success.

The MUBS Leadership Centre is intended to create a database of leadership and governance practices through research and facilitates learning about the best practices in leadership and governance practices by conducting training programmes for different target groups.

1.2 a Major Activities of the Centre.

i) Training programmes

Training is very important for the development of skills of those who run organizations. People need to be trained whenever they get into new jobs or when there is change in technology or even circumstances. Training is also very important in enabling managers and supervisors deal with people in the organization. Training improves organizational performance. The Centre does the following things.

- Conduct trainings needs analysis
- Receives training needs from prospective clients
- Design training programmes
- Develop training materials
- Conduct training programmes
- Conduct training follow up activities

1.2b Target Audience

The role of the Centre is to develop leaders and best governance practices. Governance involves empowering managers to enable them manage organizations successfully. The Centre's programmes therefore target all different kinds of persons in responsible positions including;

- Board of Directors
- CEOs
- Heads of Division
- District Officials
- Managers
- Heads of Institutions
- Students
- Political Leaders
- Women among other target groups

ii) Conferences

Organize and hold Local and International Leadership and Management Conferences

iii) Consultancy.

The Centre offers consultancy services in areas of leadership, governance and management and any related disciplines.

iv) Conducting Research

The Centre conducts research on leadership, governance and management issues

vi) Publications

The Centre Publishes a quarterly Newsletter, intends to produce occasional papers, journals and Books on leadership, governance and management issues

1.2 c Management

The Leadership Centre has a Director who oversees the day to day activities and ensures effective implementation of the Centre goals. Management receives training needs from prospective clients and Works closely with different faculties and departments in MUBS to Prepare and hold the trainings.

1.2 d Personnel Resource Base

The table I below, is the summary of the competence of our staff resources

Table I Profession			
(i)	Policy Analysts		
(ii)	Economists (all types, including Strategic Planners/Programs & Projects Cycle Managers)		
(iii)	Statisticians (all types, including Population)		
(iv)	Econometricians		
(v)	Computer Scientists (ICT)		
(vi)	Information Scientists (including Records & Archives Specialists)		
(vi)	Accountants/Financial Analysts and Auditors		
(vii)	Environmentalists		
(viii)	Sociologists (including Gender Analysts)		
(ix)	Environmentalists/Ecologists/Conservationists/Natural Resources		
(x)	Organization Design and Development Experts (including Human Resource)		
(xi)	Decentralization Analysts		
(xii)	Land Economists		
(xiii)	Physical Planners		
(xiv)	Lawyers (including LG Legislation & Constitutional, Land & Environment/Energy)		
(xv)	Public Budget Analysts		
(xvi)	Procurement Specialists		
(xvii)	Development Communication Experts		
(xviii)	Investment Analysts		

1.2 e Physical Resources Office

Makerere University is located at Nakawa, Old Port bell Road and the Leadership Centre is at the MUBS Annex, Faraday Road, Bugolobi (Brochures and activity schedule are attached as **annex 8**)

1.2 f Equipment

MUBS has wide ranging equipment to facilitate their work. These include:

- Vehicles
- Typing facilities
- Computers
- Projectors
- Modern Communication Equipment (Telephones, Fax Machines and
- E-Mail/ Internet connection, website and blog)
- A Reference Library.
- Lecture halls

1.2 g Major Clients of MUBS Leadership Centre

Those that we and our consultants have served and or have executed Projects financed by several Organizations are:

- Local leaders
- Women leaders
- Managers
- University Guild Students' leaders
- Head Teachers
- Political Leaders
- Board of Directors

1.2 h Relevant Experience

MUBS Leadership Centre has a reputable experience in short term training programmes. And has involved the following organizations in its different training programmes on Leadership and management aspects

- Bank of Uganda (BOU)
- Uganda Water Sanitation NGO Net Work (UWASNET)
- Uganda Broadcasting Corporation (UBC)
- Ministry of Local Government (MoLG)
- Baylor Uganda
- NWSC

Knowledge and experience of Consultants (see C.V.'s Annexure 6)

BACKGROUND TO THE TRAINING

2.0 Rationale and objective of training as per TORs

2.1 Background

The MUBS Leadership Centre was identified and got engaged in an MOU with Uganda Development Corporation a mother institution for Soroti Fruit Factory (SOFTE). This is part of SOFTE's effort to strengthen its strategic direction through building capacity to the BOD. To this effect SOFTE approached UDC for financial request to enable implementation of the programme and this was granted.

2.2 Training of SOFTE Board of Directors

SOFTE engaged MUBS LC to undertake the Effective Board Management training by signing an MOU

2.3 Objectives of the assignment

The overall objective of the assignment was to improve, strengthen and enhance SOFTE Board performance. More specifically the training was intended to achieve the following:

- a) To enable participants understand the Role of the Board of Directors in an organization
- b) To expose participants to the Process of strategy and policy formulation
- c) Create an understanding of the relationships between the Board and Management
- d) Enable Board members to conduct meetings successfully
- e) Highlight the role of corporate governance in institutional success.
- f) Appreciate need for self and Board evaluation
- g) Understand the role of Board Committees in institutional Management
- h) To receive experiences of female director on inclusion on boards

2.4 Target participants

SOFTE Board of Directors

2.5 Dates of the training

The training was held January 13-15, 2019

2.6 Venue of the training

The training was held at C'Sand Suist, Jinja

2.7 Reporting

The consultants MUBS LC reported to SOFTE Corporate secretary during the training

The List of Services and Facilities provided By the SOFTE at the training

- a) Provided the meals and logistical support to the trainees
- b) It was a residential programme and trainees resided

The MUBS Leadership Centre

- a) Provided the technical training delivery
- b) Provided administrative support to the trainers and trainees
- c) Prepared the handouts and relevant study materials which were provided to the participants
- d) Made the training programme assessment and a report about the training

COURSE CONTENT AND METHODS

3.0 Course content

The course content covered all the stated objectives and a few adjustments that covered the trainees stated expectations.

3.1 Methods of training

- a) Participants were fully involved in the training activities. The trainers used the following training aides
- Projectors
- Laptops
- Whiteboard markers
- Flipcharts
- b) The trainers also prepared handouts for every participant
- c) The training method adopted was a participative method which involved all trainees by doing group work and presentations where necessary. The groups were to choose a chairperson and secretary who was to present when the exercise was done
- d) Participants were encouraged to give their personal experiences regarding the subject matter and were advised accordingly.
- e) The trainers used power point presentations
- f) Illustrated using Flip charts

Precisely the training provided

- The key ideas in a straight forward way
- Learning through exchanging experiences with others
- Practical exercises to consolidate learning
- Well organized written materials to be referred to as guiding notes by participants long after the training

3.2 Work Plan and training materials

These are submitted as annex 3 and 4

ANALYSIS OF TRAINEES (PARTICIPANTS)

4.0 Analysis of Trainees

The trainees were Members of Board SOFTE. All were mature individuals, university graduates including PhD holders. The Board Chairman is an experienced person and most of the members had some exposure to board affairs. They constituted engineers, consultants, lawyers and experts in the different perspectives related to water management.

The group was enthusiastic about the programme, willing to learn and participated actively in the training.

4.1 Attendance

A total of 13 people attended and participated in the training programme.

They included;

I. Mr. Bitwire Herbert

Human Resource Management

2. Mr. Oneli Francis

Accountant

3. Mr. Opain Jerem Obicho

Social Worker and Governance

4. Ms. Veronica Mukyala

Lecturer

5. Ms. Elizabeth Muhumuza Beka

Lawyer

6. Mr. Kiwa Francis Frank

Advocate

7. Mr. Othieno Doreen

Advocate

8. Ms. Nandawula Douglous Kakyukyu

Engineer

9. Mr. Paul Ekochu

Lawyer

10. Mr. Omurangi Cyprian

Electrical Engineer

II. Mr. Ismail Ocen

Social Researcher

12. Ms. Nakanwagi Harima

Human Resource Management

13. Ms. Okot Josephine

Crop Scientist

4.2 Closing of the Training

The training was opened by the Board Chairperson Ms. Okot Josephine who also introduced her team to the trainers. After the training an oral evaluation was made to see if the stated objectives had been achieved and there after the training was closed with remarks from the Board Chairman SOFTE and the Chief Trainer

.Participants were then issued with certificates of attendance The sample of the certificate of attendance is attached as an **Annex**

ANALYSIS OF THE ATTAINMENT OF THE STATED TRAINING OBJECTIVES

5.1 The programme objectives

The key objective of the training assignment was to equip the BOD with adequate knowledge and skills in Effective Board Management.

Specific objectives included;

- a) To enable participants understand the Role of the Board of Directors in an organization
- b) To expose participants to the Process of strategy and policy formulation
- c) Create an understanding of the relationships between the Board and Management
- d) Enable Board members to conduct meetings successfully
- e) Highlight the role of corporate governance in institutional success.
- f) Appreciate need for self and Board evaluation
- g) Understand the role of Board Committees in institutional Management
- f) To receive experiences of female director on inclusion on boards

5.2 Participants expectations

Participants were requested to indicate their expectations from the programme and the following were summarized as the expectations.

- a) What the board does
- b) How a company secretary can influence the board
- c) Insights on how to run business amidst PPDA regulations
- d) Stakeholders management
- e) Operating under government procedures
- f) Elements of an effective board
- g) Corporate governance in UDC and its subsidiaries
- h) The limit of UDC SOFTE Legal mandate
- i) The Dos and Don'ts of working with

government

- j) To guide the corporate governance, how to manage government entity priority
- k) How to effectively assert the position of the board
- How the board can help SOFTE to achieve its objectives
- m) Effective board management skills to achieve its objectives
- Strategic planning and implementation for SOFTE
- o) Board performance evaluation
- p) Strategic thinking

5.3 Analysis on achievement of the objectives

From the intended objectives of the programme, It is clear that the expectations were than met. The participants did not mention issues of management of meetings, constitution and roles of committees but this was covered. However the challenge was the available time and in-depth handling of different issues.

From the participants evaluations the programme objectives were met although there are additional topics that they felt should have been covered.

SUMMARY OF THE TRAINEES EVALUATION

(Through analyzing evaluation forms)

6.1. Evaluations made on the forms

The sample copy of the self-administered evaluation instrument is attached as **Annex 5** Based on their evaluation, the participants commended and lauded the course as being relevant and appropriate. 12 out of 13 trainees submitted the forms that were given to them for evaluation.

Assessment was on a scale of I-5

I being very unsatisfactory, 2 fairly satisfactory, 3 satisfactory 4 very satisfactory and 5 being excellent

Table I below shows the analysis of participants' evaluation of the training programme according to the parameters of:

- Overall Programme
- Relevance and appropriateness of the course content
- Presentations

	I- Very un-	2- Fairly sat-	3- Satisfac-	4-very satis-	5- Excellent
	satisfac-	isfactory	tory	factory	
	tory				
Overall assessment	- /	-	-	36%	64%
of the training					
Relevance of the	-	-	-	45%	55%
training					
Presentations	-	-	-	45%	55%

Others questions included;

a) Did you benefit from this training?

All participants confirmed that they benefited from the training

b) If yes, which of the sessions/ topic in the training were more relevant or useful for you

• Four of the participants stated that All areas were very useful.

Others stated that:

- Board performance and evaluation
- Position of the board in a state owned enterprise
- Conflict management
- Overview of corporate governance
- Good corporate governance
- Overview of the board

- Managing relations
- Effective board performance

c) If no please explain why?

None of the participants stated that the training was not beneficial

d) Which session or topic was not relevant/or useful for you?

One participant indicated that communication to the board was less relevant another mentioned team building, the rest of the participants did not point out a topic that was less relevant

e) Would you like more training? Please tick as appropriate yes/ No

Only one participant indicated no need for more training the rest indicated they needed more training.

f) If yes, what areas would you like to be covered in the next training?

They listed them as follows;

- Financial training for the boards members
- Stakeholder management, how to navigate through all of them to get good goals
- Board evaluation/performance evaluation
- Effective strategic management
- Financial accounting for non-accounting executives
- Board evaluation on practice
- Developing mission, vision, strategic plans and short to medium term goals
- Monitoring and evaluation
- Team building in detail
- Management skills improvement
- Managing relations in private partnerships

g) Any recommended area for improvement for this type of training?

Three trainees proposed more time to be allocated to the training and five did not recommend any thing to improve. Others stated as follows;

- More topics on corporate management
- Board evaluation performance
- To provide books on the famous leaders
- More time to sessions
- Include an expert in the fruit/juice industry

h) Any other comments /suggestions

Five participants did not suggest anything and the other participants stated as follows

- More publicity by the Leadership Centre
- There is need for further training on corporate governance
- Training was brilliant, we clearly need more
- It was an excellent training and hopefully we shall organize and have another training
- I have greatly benefited from the training
- Good job thank you
- Circulation of the handouts as well in soft copy for easy access

62. Analysis of participants' evaluation

From the analysis of the participants' evaluation, the following issues were noted:

a. Overall relevance of the programme

The participants did not raise any reservations or negative comments on the overall assessment and also the relevancy and appropriateness. 100% of the participants indicated that the course was relevant and appropriate. They rated these as very good and excellent.

b. Presentations

Participants rated the facilitators' delivery methods, approach and knowledge of the subject as being in the range of Excellent and Very good.

c. Trainings value.

Some participants wanted follow up on practical board evaluation and performance sessions

d .More training

The participants expressed interest in having more training especially on practical board evaluation, corporate governance and stakeholder management

e) Experiences of directors on gender inclusion

Participants were requested to share their experiences on women inclusion on organizational boards.

- Interestingly, some male participants said that they were surprised that the female directors were taking on several CEOs positions
- A male director said that as a board chairperson in a different board he treats all directors as competent directors and does not have to mind about women or men directors.
- Female directors agreed that there are indirect biases about the credibility of female directors. They
 said that they have to prepare thoroughly, spend more time doing research to prove their credibility
 before men.
- One of the ladies said that she had ever turned down a board appointment because she had experienced
 lack of assimilation and being respected as a woman. She said that she ended up getting involved into
 conflicts, aggression and being given all sorts of names

- Women presence on boards is perceived as being recruited just to balance gender but you are not
 as credible. This affects moods and psychological safety and the women start to feel like strangers on
 boards.
- Companies lack attitudes that promotes change and creativity, there is no professional judgment sometimes it is about debate not dialogue. The leaders get stuck on the old ways of doing things without minding that women are now part of the top management.
- Participants indicated that many people including the women themselves do not expect women to be
 at the most top position of authority. They further said that they are asked more questions than their
 male counterparts and that on many occasions the questions are out of the discussion scope. They also
 said that sometimes they switch to their club activities and women look out of place
- There is a constant push for women to prove that they are competent leaders
- One of the ladies stated that she joined a board that was made up of only men and when she joined some members thought that she was co-opted not because she was capable to serve but because she might be having a special relationship with some prominent person in the country. This was a false assumption and the allegation makes you feel bad, switches off your good moods and disturbs you psychologically
- Another said that in one of the boards that she serves, she is asked more questions sometimes not related to the issues being discussed. That male counterparts tend to tease and doubt whether female directors have sufficient knowledge to govern boards. Hence women are not easily welcome and trusted as credible board members.
- They also mentioned that the chairperson normally thinks that since all directors were recruited as high quality directors, inclusion is automatic, yet there are implicit biases which require his extra effort to enable an inclusive climate and to promote a culture of inclusion on the boards. Serving under exclusion affects moods, focus and psychological safety

RECOMMENDATIONS FOR IMPROVEMENT

7.0 FACILITATORS' RECOMMENDATIONS

- a. There is need to monitor Board performance twice a year. This will involve examining the Board minutes with emphasis on decision making and how they are followed up
- b. At the end of one year there is need to establish whether board performance has been evaluated and examining performance of this evaluation
- c. There is need to conduct a practical Board evaluation as a follow up of the programme
- a. Board members should be trained in Strategic Management
- b. Board members should be trained in Financial Management with some emphasis on the role of Audit Committees
- d. Top management should receive training on the role of the Board

The programmes mentioned above can be conducted by us.

ANNEX I

MOU

Strategic Management Training Programme For

Soroti Fruits Limited, Board of Directors

Programme Director: Ms. Regis Namuddu

Day One: Sunday, May 19th, 2019

Time	Activity
5:00 pm	Arrival and Registration
05:00 pm - 07:00 pm	Freshening Up
07:00 pm – 08:00 pm	Dinner
08:00pm	Video clips

Day Two: Monday, May 20th, 2019

Time	Activity	
06:00 am - 07:30 am	Aerobics and Yoga	
07:30 am - 08:00 am	Freshening Up	
08:00 am - 09:00am	Breakfast and Registration	
09:00 am - 10:30am	Strategic Planning Framework	
10.30 am - 11.00 am	Health Break	
11.00 am - 01:.00 pm	The Vision, Mission and Goals of SOFTE	
01.00 pm - 02.00 pm	Lunch Break	
02.00 pm - 04.30 pm	The SOFTE Ecosystem	
04.00 pm - 04.30 pm	Health Break	
04.30 pm - 06.00 pm	Health Walk	
06.00 pm - 07.00 pm	Freshening Up	
07.00 pm - 08.00 pm	Dinner	
08.00 pm - 10.00 pm	Movie	

"In the end, it's not the years in your life that count. It's the life in your years."

-Abraham Lincoln

Programme Director: Ms. Regis Namuddu

Day Three: Tuesday, May 21st, 2019

Time	Activity
06:00 am - 07: 30 am	Aerobics and Yoga
07:30 am - 08:00 am	Freshening Up
08.00 am - 09.00 am	Breakfast and Registration
09.00 am - 10.30 am	Crafting strategies
10:30 am -11:00 am	Health Break
11.00 am - 01:00 pm	Industry Analysis – The Beverage Industry
1.00 pm - 02.00 pm	Lunch Break
02.00 pm - 04.00 pm	SOFTEE Strategies
04.00 pm - 05.30 pm	Strengths and opportunities of SOFTE
05.30 pm - 06.30 pm	Health Walk

"You are braver than you believe, stronger than you seem, and smarter than you think"
- Winnie the Pooh



Programme Director: Ms. Regis Namuddu

Day Four: Wednesday, May 22nd, 2019

Time	Activity		
06:00 am - 07: 30 am	Aerobics and Yoga		
07:30 am - 08:00 am	Freshening Up		
08.00 am - 09.00 am	Breakfast and Registration		
09.00 am - 10.30 am	Putting it together		
10:30 am -11:00 am	Health Break		
11.00 am - 01:00 pm	The Draft Strategic Plan		
1.00 pm - 02.00 pm	Lunch Break		
02.00 pm - 03.00 pm	Strategy implementation, structure, policies and systems		

"Do one thing every day that scares you." - Eleanor Roosevelt



Sample of evaluation form

THE MUBS LEADERSHIP CENTRE

Effective Board Management Training

January 13-15, 2019 at C'Sand Suites, Jinja

Evaluation form

Your names (Optional)	Date
RATINGS	
Please circle or write in how the Training has been as a whole compared to your exp	pectations.
(The ranking ranges from 1-5, (1 is least and 5 is excellent)	
Overall Programme 2 3 4 5	
Relevance and appropriateness I 2 3 4 5	
Presentations 2 3 4 5	
Did you benefit from this training?	
Support your answer above	
a) Would you recommend others to attend such training? Yes No	
b) If yes who else should attend?	
Please support your answer for section (a) above	
Would you like more training? Please tick as appropriate. Yes No	
If yes what areas would you like to be covered in the next training?	
Any recommended areas of improvement for such a training? Effective Board Training for	or NWSC Board of Directors REPORT
General comments/Suggestions	
General comments/Juggestions	

THANK YOU FOR THIS FEED BACK WE HOPE TO SERVE BEST

ANNEX VI

Action plan within six months after training

Objectives		Action to take immediately	Action to take in 6 months
I	To enable participants understand the role of the board of directors in an organization		
2	To expose participants to the process of strategy and policy formulation		
3.	Create an understanding of the relationship between the Board and Managements		
4.	Enable Board Members to conduct meetings successfully		
5.	Highlight the role of corporate governance in institutional success		
6.	Appreciate the need for self and Board evaluation		
7	Understand the role of the Board Committees in institutional management		

ACTION PLAN WITH IN SIX MONTH AFTER THE TRAINING IN January 13-15

ANNEX IV

Sample certificate of attendance

TRAINING IN PICTURES











2. OKOT JOSEPHINE

SOROTI FRUIT LIMITED











15. NDAWULA DOUGLUS K SOROTI FRUIT LIMITED

16. PAULO EKECHU SOROTI FRUIT LIMITED

17. BITWIRE HERBERT UGANDA DEVELOPMENT CORPORATION

18. ONELE FRANCIS PRURE KING CPA

19. OPIAN JOREM OBICHO SOROTI FRUIT LIMITED

20. KIWA FRANCIS UGANDA DEVELOPMENT CORPORATION