HIGHLIGHTS

Financial Sector Regulation and Supervision: support was provided to Kenya on enhancing risk-based supervision for the bank, insurance and securities sectors, and on Basel II – internal capital adequacy assessment reviews. Tanzania was assisted on its macro-prudential policy framework and Basel II training; and Rwanda on risk-based supervision for banks.

Government Finance Statistics: Support was provided to Kenya, Malawi and Uganda on improving the quality, coverage and dissemination of fiscal and debt statistics. Zanzibar received training on the fundamentals for compilation of fiscal and debt data.

Macro-Fiscal Analysis: Training was provided to Rwanda on financial programming and policies.

Monetary Policy and Operations: A mission to Malawi focused on monetary and foreign exchange operations and the repo market’s development. Support was provided to Tanzania on modernizing the monetary policy and operations framework in the context of convergence towards the East African Monetary Union (EAMU).

Public Financial Management: Support was provided to Rwanda on updating the chart of accounts for accrual accounting; Ethiopia on reviewing the PFM reform strategy; Eritrea on budget preparation, project appraisal, monitoring and evaluation; and Zanzibar on preparing updated financial management regulations.

Revenue Administration: Kenya was assisted in developing a set of medium-term reform strategies for tax administration; and Tanzania in developing strategies and procedures to maintain an up-to-date and accurate taxpayer register. Malawi received training on post-clearance audits in customs.

Real Sector Statistics: Rwanda was supported to develop national accounts statistics that conform to the East African Community (EAC) requirements. Tanzania was assisted to compile revised benchmark estimates, using improved source data, as part of the ongoing GDP rebasing.

Attachments: Attachments were facilitated for officials from Ethiopia to Tanzania on internal audit, and to Uganda on the development of composite indicators of economic activity; officials from Kenya to Rwanda on financial reporting; and from Uganda to Kenya on agent banking oversight.

Forthcoming Activities and TA Dissemination: Forthcoming activities through end of October 2017 are provided in Table 1. TA reports disseminated on the secure site are listed in Table 2.
ERITREA

Public Financial Management: Training was provided to Eritrea on the budget processes and macroeconomic and revenue forecasting in a budget context. Participants were sensitized on how the macroeconomic forecasting process can be integrated with the wider budget process. The training also covered project planning in the context of the budget cycle. It involved hands-on exercises in the preparation of a budget envelope, prioritization of expenditure, and macroeconomic forecasting.

ETHIOPIA

Public Financial Management: A mission focused on reviewing a five-year strategic plan that provides a medium-term outlook for PFM reforms. The goals of the strategy are in line with the 2015 PEFA assessment and other PFM diagnostic reports. The mission reviewed the strategy document and provided guidance on structure and presentation; scope, prioritization and sequencing of reforms; elaboration of the results framework to include baselines and verifiable indicators, timeliness and costing of activities; and simplification of the proposed institutional arrangements. The mission also recommended that authorities should provide adequate time for consultation with development partners and other stakeholders before finalizing the reform strategy.

KENYA

Financial Sector Supervision and Regulation: Training was provided to Kenya on risk-based supervision and the internal capital adequacy assessment process (ICAAP) for banks. The workshop involved presentations and discussions on: (i) the role of supervision and regulation; (ii) how supervisors identify significant activities, assess risks, and assess
oversight functions; (iii) net/residual risk; and (iv) assessment of capital, liquidity, and earnings/profitability. Regarding the ICAAP reviews, presentations covered an overview of the Basel capital accords; objectives of Basel II implementation in Kenya; supervisory challenges in implementing the supervisory review process; ICAAP principles and the ICAAP framework; the need for stress-testing and capital buffers; and minimum information (qualitative and quantitative) that should be included in ICAAP.

Another training was provided on risk-based supervision for insurance companies and securities firms. The training involved hands-on sessions on identifying significant activities, determining materiality, and assessing risks (credit, market, operational, reputation, strategic, concentration risks etc.). The workshop provided participants with tools and techniques for the assessment of oversight functions (which includes board and senior management, operational management, risk management, compliance and internal controls).

MALAWI

Government Finance Statistics: A mission to Malawi focused on improving the quality and coverage of fiscal and debt data. Malawi has finalized a multiyear GFS capacity building results-based work plan, and has started to submit data for publication in the annual GFS Yearbook beginning with data for FY2015/16. The authorities are taking steps to expand data coverage and disseminate fiscal and debt data compliant with the GFS Manual 2014 in the medium term.

Monetary Policy and Operations: Support was provided on monetary and foreign exchange operations and the repo market’s development. The Reserve Bank of Malawi (RBM) is committed to developing an interest rate-based monetary policy framework with the eventual adoption of a fully-fledged inflation-targeting regime in the medium term. The RBM has continued to make progress in the implementation of monetary policy operations, but further reforms are needed. The mission assessed progress to date; assisted the RBM in improving its operational framework, instruments and operations; and assisted the RBM on how to move to a horizontal repo market based on the true repo model.

Revenue Administration: Training was provided to the Malawi Revenue Authority (MRA) in post-clearance audit (PCA). The importance of PCA and...
how it feeds into the whole customs compliance strategy was demonstrated to participants. The PCA will assist in evaluating the effectiveness of legislation, procedures, internal MRA controls and efficiency of enforcement efforts.

RWANDA

Financial Sector Supervision and Regulation: The National Bank of Rwanda (BNR) received training on risk-based supervision and ICAAP for banks. The workshop involved presentations and discussions on (i) the role of supervision and regulation; (ii) how supervisors identify significant activities, assess risks, and assess oversight functions; (iii) net/residual risk; and (iv) assessment of capital, liquidity, and earnings/profitability.

The training was followed by a discussion on the capacity building results-based work plan for the medium term. The BNR will review and provide feedback to AFE on the plan.

Macro-Fiscal Analysis: Training was provided to Rwanda in financial programing and policies (FPP). The training was jointly conducted by AFE, the Africa Training Institute and the IMF Resident Representative in Rwanda. Officials from the Ministry of Finance, Rwanda Revenue Authority, and the BNR attended the training, which featured lectures and hands-on exercises on the preparation of forecasts for each of the four sectors of the FPP framework. The training culminated in presentations by the authorities on baselines and program forecasts using the FPP training data.

Public Financial Management: Rwanda was assisted in reviewing the existing chart of accounts (CoA) with a view to making updates to support a move to accrual accounting, which the government is planning to implement in the medium term. The authorities have engaged consultancy support to assist with the formulation of a roadmap for the implementation of accrual accounting, in which the alignment of the CoA is a key element. The main area of required change in the CoA relates to non-financial assets and liabilities. The modalities and structure for the revisions have been agreed. The CoA manual and training materials will be updated to facilitate ultimate implementation.

Real Sector Statistics: Support was provided to the National Institute of Statistics of Rwanda to compile constant 2015 price series for quarterly and annual GDP estimates as required under statistical regulation by the EAC. Six newly recruited staff were also trained on the principles of national accounts compilations.

TANZANIA

Financial Sector Supervision and Regulation: Support was provided to the Bank of Tanzania (BOT) on macroprudential and stress-testing frameworks. The mission aimed at reviewing the BOT’s implementation of macroprudential tools; assisting in prioritizing the implementation of other tools to supplement its macroprudential framework; and reviewing the BOT’s stress-testing framework and address concerns regarding enhancements required.

Further support was provided to the BOT in its Basel II implementation efforts. The BOT received training on Pillar I (credit, market, and operational risk) as well as Pillar II / supervisory review process and integrating Pillar II into risk-based supervision. The mission focused on reviewing the BOT’s approach to Basel II implementation and assisting the BOT to review/develop its Basel II Pillar II Guidelines.
Monetary Policy and Operations: Support was provided to the BOT on the modernization of its monetary policy and operations framework in the context of convergence towards EAMU. In preparation of the planned monetary union, EAC country central banks have agreed to harmonize their monetary policy frameworks by 2018, including by adopting inflation targeting-lite, harmonizing reserve requirements, and a market-based exchange rate system with an international reserve target of at least 4.5 months of imports. The mission’s main objective was to review and help develop BOT plans for transitioning to its harmonization commitment by end-2018. Following a stock-taking of the current situation, the mission developed a timeline of action for BOT to initiate efforts to adjust its operational framework; develop the interbank money and foreign exchange markets; and gradually move to a forward-looking monetary policy framework.

Public Financial Management: A mission focused on the status of the medium-term fiscal framework and medium-term expenditure framework, and the extent to which the principles of fiscal responsibility contained in the 2015 Budget Act have been operationalized.

Real Sector Statistics: A mission visited the National Bureau of Statistics (NBS) to support the compilation of improved national accounts estimates for the general government sector as part of the ongoing rebasing of GDP. The staff were assisted to analyze general government datasets to compile an output table; intermediate consumption table; gross fixed capital formation table; and final consumption expenditure table within a supply and use tables (SUT) framework.
The mission reviewed the extent to which budget institutions support the implementation of medium-term budgeting and the credibility of the budget. It also reviewed how prepared the country is to transition to program-based budgeting. The authorities recognize budget reform as a priority, and through the PFM Reform Strategy Plan (V) are expecting to seek technical assistance from development partners, including AFE, to support implementation of the proposed action plan.

Revenue Administration: Tanzania was assisted to develop strategies and procedures to maintain an up-to-date and accurate taxpayer register, and to develop procedures to identify unregistered entities. The mission delivered a “how to” guide and project outlines to assist in addressing the causes of a deficient taxpayer register, and to build the capacity needed to ensure continuous register integrity.

TANZANIA (ZANZIBAR)

Government Finance Statistics: Training was provided to Zanzibar’s GFS technical working group on the fundamentals for the compilation of fiscal and debt data. The authorities are committed to improve the quality of fiscal and debt statistics to facilitate sound public financial management and improve service delivery to citizens. An institutional framework has been put in place that includes: (i) a results-based management work plan that embraces the GFS Manual 2014 framework, and paves way for dissemination of general government data by 2019; (ii) a technical working group, cutting across departments and sectors in government, for expanding the coverage of fiscal and debt data; and (iii) a GFS unit established to spearhead improvements in fiscal data quality.

Public Financial Management: The Public Financial Management Act 2016 (PFMA 2016) was passed in February 2017 and now requires updated PFM regulations to implement it. The Finance Regulations 2005 are outdated and require complete rewriting. The mission worked closely with the authorities reviewing all aspects of the PFMA 2016 and other associated legislation. A substantial first draft was prepared (some drafting was assigned to government to build skills and ownership in the process) and discussed with officials from the affected departments and units. AFE will provide ongoing advice and quality assurance in the updating, revising and finalization of the Regulations.

UGANDA

Government Finance Statistics: A mission to Uganda focused on improving the quality of fiscal and debt data. Uganda has made progress in compiling general government data for FY2015/16 that are compliant with the GFS Manual 2014. The dissemination of data is expected to be announced through a press event.

AFE PROMOTIONAL VIDEO

Click the image to view AFRITAC East promotional video
REGIONAL CORNER: Sharing Regional Expertise through Attachments

The attachments/mentorship program is a capacity-building modality highly valued by the authorities in the region because it makes use of the regional expertise and offers hands-on, highly relevant experiences to participating officials. As a result, the share of peer-learning activities in AFE activity has increased in recent years. In the first quarter of FY 2018, four attachments were facilitated:

Attachment of Ethiopian officials to Tanzania on internal audit: AFE supported the attachment of three officials from the Ethiopian Ministry of Finance and Economic Cooperation (MoFEC) to the Internal Audit Division of the Ministry of Finance and Planning, Tanzania. Following the recent amendment of financial administration proclamations that clearly defines the reporting lines for internal audit, MoFEC has initiated reforms of its internal audit function. The attached officials were exposed to some of the likely issues that need to be addressed in Ethiopia’s forthcoming reforms of internal audit. They benefitted by seeing first-hand the institutional arrangements for internal audit in Tanzania; the functioning of the audit committees; the role of quality assurance in the audit process; and capacity building through continuous professional education.

Attachment of Kenyan officials to Rwanda: Under similar arrangements a team of three officials from Kenya’s National Treasury (NT) participated in an attachment to the Ministry of Finance and Economic Planning in Rwanda. The two countries have shared experiences in the past and both have established units to oversee and quality assure the financial statements prepared by public entities. During the attachment experiences were shared in: planning for migration to accrual accounting; operation of the Rwanda system for managing Electronic Working Papers (EWP); bank reconciliation through the core financial management system (i.e., IFMIS); and the consolidation of Whole of Government Accounts. Kenya plans to implement reforms in these areas and the lessons learned from the Rwanda experiences will prove invaluable. NT has undertaken additional attachments under its own initiatives and plans to build on these in the medium term.

Attachment of Ethiopian officials to the Bank of Uganda on the development of composite indicators of economic activity (CIEA). The National Bank of Ethiopia started producing CIEA in November 2016, with the assistance of AFE. To learn more about the processes for producing and disseminating these indicators, AFE coordinated a peer-learning attachment with the Bank of Uganda for two officers from the National Bank of Ethiopia. The officers examined how the Bank of Uganda constructs its CIEA and observed the processes for updating and dissemination of the CIEA.

Attachment of Ugandan officials to the Central Bank of Kenya on agent banking oversight. The objectives of the attachment included knowledge sharing on the legal and regulatory framework for agent banking in Kenya; process of approving agents; supervision of agent banking, assessment criteria for the onsite and offsite inspections; and inherent risks in agent banking from the regulator’s perspective. It involved reviewing of documents or policies required for an effective regulatory and supervisory framework for agent banking and participating in site visit(s) as appropriate.
### Financial Market Infrastructures

<table>
<thead>
<tr>
<th>Country</th>
<th>Type</th>
<th>Subject</th>
<th>Date</th>
<th>Expert(s)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Eritrea</td>
<td>TA mission</td>
<td>Diagnostic: Assist with the development of the national payment system</td>
<td>September 27 – October 3</td>
<td>Faith Stewart (AFE Advisor)</td>
</tr>
<tr>
<td>Ethiopia</td>
<td>TA Mission</td>
<td>Define Oversight Roles and Scope in the Oversight of Mobile Payments</td>
<td>October 31 – November 10</td>
<td>Faith Stewart (AFE Advisor)</td>
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### Financial Sector Supervision and Regulation

<table>
<thead>
<tr>
<th>Country</th>
<th>Type</th>
<th>Subject</th>
<th>Date</th>
<th>Expert(s)</th>
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<tbody>
<tr>
<td>Mauritius</td>
<td>Workshop (joint with AFS and COMESA Monetary Institute)</td>
<td>Enhancements to the Basel Process: Recent developments relating to Basel II &amp; Basel III</td>
<td>August 21 - 25</td>
<td>Courtney Christie-Veitch (AFE Advisor)</td>
</tr>
<tr>
<td>Ethiopia</td>
<td>TA mission</td>
<td>Risk-based supervision</td>
<td>September 2017</td>
<td>Courtney Christie-Veitch (AFE Advisor)</td>
</tr>
<tr>
<td>Eritrea</td>
<td>TA mission</td>
<td>Risk-based supervision</td>
<td>September 2017</td>
<td>Courtney Christie-Veitch (AFE Advisor)</td>
</tr>
<tr>
<td>Malawi</td>
<td>TA mission</td>
<td>Domestically Systemic Important Bank's supervision</td>
<td>October 2017</td>
<td>Courtney Christie-Veitch (AFE Advisor)</td>
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### Government Finance Statistics

<table>
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<th>Country</th>
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<th>Subject</th>
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<tbody>
<tr>
<td>Ethiopia</td>
<td>TA mission</td>
<td>GFS mission</td>
<td>September 2017</td>
<td>Robert Maate (AFE Advisor), Giovanna Dabicco (Short-term Expert-STX)</td>
</tr>
<tr>
<td>Eritrea</td>
<td>TA mission</td>
<td>Scooping mission and developing results based management workplan</td>
<td>September 4-14</td>
<td>Robert Maate (AFE Advisor), Francois Engelbrecht (STX)</td>
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### Macro – Fiscal Analysis

<table>
<thead>
<tr>
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<th>Type</th>
<th>Subject</th>
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<th>Expert(s)</th>
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<tbody>
<tr>
<td>Malawi</td>
<td>TA mission</td>
<td>Improving the usability of the macroeconomic framework</td>
<td>August 14-25</td>
<td>Bryn Battersby (AFE Advisor), Eric Lautier (AFE Advisor)</td>
</tr>
<tr>
<td>Rwanda</td>
<td>TA mission</td>
<td>Updating and improving the revenue forecasting tool</td>
<td>September 25-29</td>
<td>Bryn Battersby (AFE Advisor)</td>
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<tr>
<td>Uganda</td>
<td>TA mission</td>
<td>Updating and improving the GDP and revenue forecasting frameworks</td>
<td>October 16-28</td>
<td>Bryn Battersby (AFE Advisor)</td>
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### Monetary Policy and Foreign Exchange Market Operations

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<th>Subject</th>
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<th>Expert(s)</th>
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<tr>
<td>Regional</td>
<td>Workshop</td>
<td>Exchange rate course</td>
<td>September 18-22</td>
<td>Marin Moloşag (AFE Advisor), Herve Joly (AFE Coordinator), Norbert Funke (HQ), Anna Unigovskaya (HQ)</td>
</tr>
<tr>
<td>Eritrea</td>
<td>TA mission</td>
<td>Foreign Reserve Management</td>
<td>October 2017</td>
<td>Marin Moloşag (AFE Advisor) STX - TBD</td>
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### Public Financial Management

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<th>Subject</th>
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<th>Expert(s)</th>
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</thead>
<tbody>
<tr>
<td>Ethiopia</td>
<td>TA mission</td>
<td>PFM reform strategy, financial reporting and TSA.</td>
<td>October 4-17</td>
<td>Amitabh Tripathi, (AFE Advisor), Jacques Charaoui (HQ), Richard Allen (STX), Abdul Khan (STX)</td>
</tr>
<tr>
<td>Tanzania</td>
<td>TA mission</td>
<td>Financial reporting</td>
<td>August 7-18</td>
<td>Amitabh Tripathi (AFE Advisor), Frans van Schaik (STX)</td>
</tr>
<tr>
<td>Tanzania (Zanzibar)</td>
<td>TA mission</td>
<td>Strengthening the medium term approach to Budgeting</td>
<td>August 15-29</td>
<td>Kubai Khasiani (AFE Advisor), Phyllis Makau (STX)</td>
</tr>
</tbody>
</table>

### Real Sector Statistics

<table>
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<th>Subject</th>
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<th>Expert(s)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Tanzania</td>
<td>TA mission</td>
<td>Developing agricultural producer price index</td>
<td>August 7-18</td>
<td>Dale Smith (STX)</td>
</tr>
<tr>
<td>Tanzania (Zanzibar)</td>
<td>TA mission</td>
<td>Compilation of benchmark estimates for the 2015 supply and use tables</td>
<td>August 14-25</td>
<td>Pamela Audi (AFE Advisor)</td>
</tr>
<tr>
<td>Malawi</td>
<td>TA mission</td>
<td>Improving annual national accounts estimates</td>
<td>September 4-15</td>
<td>Pamela Audi (AFE Advisor)</td>
</tr>
</tbody>
</table>

### Revenue Administration

<table>
<thead>
<tr>
<th>Country</th>
<th>Type</th>
<th>Subject</th>
<th>Date</th>
<th>Expert(s)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Malawi</td>
<td>National Training</td>
<td>Developing compliance risk Analysis Capacity in Tax</td>
<td>August 9-23</td>
<td>Josh Aslett (STX)</td>
</tr>
<tr>
<td>Kenya</td>
<td>TA mission</td>
<td>Improving the integrity of the taxpayer registration database.</td>
<td>October 2-13</td>
<td>TBD</td>
</tr>
<tr>
<td>Kenya</td>
<td>National Training</td>
<td>Developing compliance risk analysis capacity in tax.</td>
<td>October 23- November 3</td>
<td>Stephen Wilcox (STX)</td>
</tr>
</tbody>
</table>
Rwanda | TA mission | Follow up mission in improving the integrity of the taxpayer register. | September 4-15 | Cheryl-Lea Field (STX)
---|---|---|---|---
Uganda | TA mission | Strengthening the post clearance audit practice in customs. | September 4-15 | Ernest Sigande (STX)
Uganda | TA mission | Review information and communications technology operations. | September 13-26 | Andja Komso (STX)
Uganda | HQ mission | FAD HQ-led medium-term revenue strategy defining TA mission | September 25-October 6 | HQ (TBD)

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Available to government officials and, in some cases, to the general public through [www.imf.org/institute-online](http://www.imf.org/institute-online) and [https://www.edx.org/school/imfx](https://www.edx.org/school/imfx). Current and forthcoming courses include:

1. **Financial Programming and Policies, Part 2: Program Design (FPP.2x)**
   - Language: English,
   - Duration: August 30, 2017 - October 18, 2017 (7 Weeks)
   - Application deadline: August 23, 2017
   - Click [here](https://www.edx.org/school/imfx/course) to directly apply to this course.

2. **Debt Sustainability Analysis (OL17.116, DSAx)**
   - Language: English
   - Duration: October 2 – December 29, 2017
   - Application deadline: December 15, 2017
   - Click [here](https://www.edx.org/school/imfx/course) to directly apply to this course.

3. **Macroeconomic Diagnostics (OL17.114, MDSx)**
   - Language: English
   - Duration: October 11 – November 22, 2017 (6 weeks)
   - Application deadline: October 4, 2017
   - Click [here](https://www.edx.org/school/imfx/course) to directly apply to this course.

4. **Macroeconometric Forecasting (OL17.109, MFx)**
   - Language: English
   - Duration: October 18 – December 20, 2017 (9 weeks)
   - Application deadline: October 11, 2017
   - Click [here](https://www.edx.org/school/imfx/course) to directly apply to this course.
Table 2: East AFRITAC’s Technical Assistance Reports Posted on the IMF’s Extranet

Below are final TA reports prepared by East AFRITAC that have recently been posted on the IMF’s secure extranet site. These reports have been cleared for dissemination by country authorities and are available to Steering Committee members who have signed a confidentiality agreement.

<table>
<thead>
<tr>
<th>Country</th>
<th>Title</th>
<th>Mission Dates</th>
</tr>
</thead>
<tbody>
<tr>
<td>Kenya</td>
<td>Technical Assistance Report on Export and Import Price Index Mission</td>
<td>February 6-17, 2017</td>
</tr>
<tr>
<td>Malawi</td>
<td>Building Capacity and Sequencing Reforms for Budget Reforms,</td>
<td>January 18 – February 3, 2017</td>
</tr>
<tr>
<td>Malawi</td>
<td>Developing Compliance Risk Management Capacity</td>
<td>April 17 – 29, 2017</td>
</tr>
<tr>
<td>Rwanda</td>
<td>TA report on Government Finance Statistics Mission to Rwanda</td>
<td>February 6-17, 2017</td>
</tr>
<tr>
<td>Tanzania</td>
<td>Strengthening Expenditure Controls in IFMIS</td>
<td>March 8-21, 2017</td>
</tr>
<tr>
<td>Uganda</td>
<td>TA report on Managing and Preventing Expenditure Arrears</td>
<td>January 9-20, 2017</td>
</tr>
</tbody>
</table>
**Member Countries**
- Eritrea
- Ethiopia
- Kenya
- Malawi
- Rwanda
- Tanzania
- Uganda

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**AFE Staff**

**Center Coordinator**
Hervé Joly

**Resident Advisors**
Financial Sector Supervision: Courtney Christie-Veitch
Government Finance Statistics: Robert Maate
Macro-Fiscal Analysis: Bryn Battersby
Monetary and Foreign Exchange (FX) Market: Marin Moloşag
Public Financial Management: Kubai Khasiani, Paul Seeds, and Amitabh Tripathi
Real Sector Statistics: Pamela Audi
Revenue Administration: Berlin Msiska
Results Based Management: Eric Lautier

**Office Manager**
Edina Moshi

**Economist**
William Wakuganda

**Administrative Staff**
- Evonne Massawe (IT officer)
- Sabah Abdulrahman
- Amina Karuma
- Warda Kassim
- Wilhelm Kinabo
- Stamili Togwa