COMMITTEE REPORT OF THE PORTFOLIO COMMITTEE ON PREMIER'S OFFICE; FINANCE; ECONOMIC DEVELOPMENT AND TOURISM

FOURTH (4th) QUARTERLY PERFORMANCE REPORT FOR THE 2018/19 FINANCIAL YEAR – MPUMALANGA ECONOMIC GROWTH AGENCY (MEGA)

---

1. INTRODUCTION

The **Portfolio Committee on Premiers Office; Finance; Economic Development and Tourism** (the Committee) has a Constitutional mandate, in terms of Section 114(2)(b) of the Constitution of the Republic of South Africa read with Rule 131(1)(b) of the Mpumalanga Provincial Legislature to oversee the performance of the Mpumalanga Economic Growth Agency (the entity) and hold it accountable through various measures.

The consideration and scrutiny of the Fourth (4th) Quarterly Performance Report for 2018/2019 of the entity is the tool the Committee uses to determine whether the entity has proper plans and programmes to realise its strategic objectives and ultimately to deliver basic services to the citizens of Mpumalanga.

The Committee tables this report in accordance with the provisions of the Rules and Orders of the Mpumalanga Provincial Legislature, as an account of its oversight work done for consideration and adoption in order to monitor the performance of the entity for the 2018/2019 fourth quarter.

2. METHOD OF WORK

The Speaker referred the entity's Fourth (4th) Quarterly Report to the Portfolio Committee on Premier's Office; Finance; Economic Development and Tourism for consideration and report back to the Legislature, as contemplated in Rule 218 of the Rules and Orders of Mpumalanga Provincial Legislature (the Rules).

The Committee met to deliberate on the entity's research analysis on the fourth quarterly report and scrutinize in detail the aforementioned document. The Committee further met the entity on 25 June 2019, to deliberate on the 2018/19 fourth (4th) quarter report and subsequently met to consider the draft Committee report.

3. UPDATED PROGRESS REPORT ON HOUSE RESOLUTIONS ON THE 2018/19 THIRD (3^{RD}) QUARTER REPORT

The Committee considered an updated progress report in relation to the implementation of the House Resolutions emanating from the Committee report for the entity's 3^{rd} Quarterly Performance Report for the 2018/19 financial year. The Committee had to check the relevance of the progress the entity submitted against the resolutions of the House (see Annexure A).

4. OVERVIEW BY THE MEC

The MEC of the department, Mr PS Ngomane gave an overview on the performance of the department for the 2018/19 4^{th} Quarter Report to the Committee; and also covered the parastatals / public entities under the department, which included Mpumalanga Economic Growth Agency (MEGA). The MEC is his opening remarks, acknowledged that MEGA is currently facing a leadership crisis. As part of his "First 100 days in office" priorities, the MEC has committed to ensure that normality is realized within the entity and that his office is now in constant engagement with the entity to address all pertinent issues. In this regard, the MEC has appointed an Interim Board, whose term of office will not exceed a period of six (6) months – as provided for, and prescribed in section 7 sub-section 4 of the MEGA Act, 2010.

According to the MEC, an advertisement calling for the nomination of new board members appeared in the Sowetan newspaper as well as the Government Gazette on 18 June 2019. The MEC stated that it is their intention that the new Board for the entity should have been appointed before the expiry of the six (6) months mandate period of the Interim Board. One priority marching order to be given to the Interim Board, as cited by the MEC, is to resolve the issue regarding the suspension of the three (3) Executives of the entity, that is, the CEO, CFO and General Manager for Funding. Furthermore, the MEC indicated that he has been informed that the delicate discussions are on-going and soon an announcement will be made.

The MEC made it clear that he also expects the Interim Board to clarify the matter surrounding the future of Ekandustria Industrial Park; whether it will remain the entity's property or it will be transferred to the Gauteng Province, is entirely premised on pertinent engagements on the pro's and con's of that issue. The MEC reminded the Committee that the Industrial Park now legally falls within the boundaries of the Gauteng Province, within the Tshwane Metro, but that issues having a direct impact on Mpumalanga will have to be ironed out and as such he has commissioned people to ensure that there is a smooth transition phase.

The MEC mentioned that it is unfortunate that the Government Nutrition Programme (GNP) has been put on hold, due to financial challenges being faced. They are, however, hard at work to resolve the funding mechanism of this superb Government Programme, which was putting serious financial strain on the finances of the entity; the MEC assured the Committee that a thorough process is underway to ensure that this matter is treated as a top priority and progress will duly be reported.

With regards to the Mpumalanga International Fresh Produce Market (MIFPM), the entity is currently in talks with the IDC to partner with it on the project; the IDC Board will decide on the matter soon. Moreover, the MEC stated that he is also looking into the role of a Councilor and appointed CLO in order to ensure that there are no conflicting scenarios which may hamper desired project management trends.

In conclusion, the MEC reported on the Nkomazi SEZ; that the process of forming a separate entity which will run the affairs of the SEZ is underway, as required by the enabling legislation and this issue remains a top priority and as will be shown post the EXCO Lekgotla of 28 - 29 June 2019.

5. GENERAL OBSERVATIONS

The entity has managed to achieve 26% of its targets for the fourth quarter of the 2018/19 financial year compared to the 41% achieved in the third quarter. It has spent 64% of its annual budget of R627 224 000.00 as at the end of the fourth quarter. This reflects an under-expenditure of 36% on its main budget for the entity as at the end of the fourth quarter of the 2018/19 financial year.

The programme which has contributed the most in the performance of the entity is Programme 5 – Properties and Infrastructure, which achieved 50% of its targets as at the end of the fourth quarter. The programme which has performed the least of all of them is Programme 6 – Funding, which achieved one (1) of its six (6) targets at 17%.

PROGRAMME ANALYSIS

PROGRAMME 1: OFFICE OF THE CEO

The Committee noted that the entity attained one (1) of its four (4) planned targets under Programme 1 named "Office of the CEO". This translates to 25% achievement for planned targets in the fourth quarter.

On page 21 of the quarterly report under review, the entity failed to develop one (1) governance policy manual, undertake plans to ensure improved internal controls as well as achieve 100% in the implementation of the three (3) year internal audit plan. The entity attributed this to the unanticipated resignation of the Board as well as a vacancy in the position of Chief Audit Executive.

i. The Committee enquired on whether the entity has followed the appropriate steps in filling the vacancy of the Chief Audit Executive. In response, the entity stated that it has followed appropriate steps in filling all prioritised positions. The positions were advertised internally and externally; and applications were duly received during March/April 2018. Appointments were made for senior managers within Properties and Infrastructure division as well as the senior manager within the IT unit. Furthermore, the entity explained that the moratorium on the filling of vacant positions was imposed by the MEC in November 2018 before the entity could complete the appointment process for the rest of the prioritised positions, including that of the Chief Audit Executive.

Programme 1: Expenditure Analysis

Main Budget	As at 4th Quarter	% Main Budget
22,328,000	22,443,000	101%

Programme 1 was allocated a budget of R22 328 000.00 for the 2018/19 financial year. The entity has spent R22 443 000.00 as at the end of the fourth quarter, which translates to 101% of its annual budget. This is an over-expenditure of 1% on its annual budget by R115 000.00.

PROGRAMME 2: CORPORATE SERVICES

The Committee noted that the entity attained three (3) of its twelve (12) planned targets under Programme 2 named "Corporate Services". This translates to 25% achievement for planned targets in the fourth quarter.

On page 26 to 29 of the entity's quarterly report under Human Corporate Services, the entity continued to struggle with the implementation of the Performance Management Systems (PMS) and processes related targets for the fourth consecutive quarter. The entity attributed this to the prolonged Organisational Design (OD) process and lack of funds among other reasons.

i. According to the entity, the non-implementation of the Performance Management System (PMS) has had a negative impact on the performance of the entity, particularly in the following areas: Lack of accountability of individuals and/or teams which generally results in poor performance by individuals, teams and the entity; and it has been costly to the entity because the payment of bonuses irrespective of the performance of individuals. The delay in the implementation of the PMS has been caused largely by the substantial delay in the finalisation of the organisation re-alignment process and a lack of critical resources within the entity.

The entity further mentioned that despite the continued challenges mentioned above, it will complete the implementation of the system at the third tier level (direct reports to the General Managers) during the second quarter of 2019/20 financial year.

Programme 2: Expenditure Analysis

Main Budget	As at 4th Quarter	% Main Budget
34,131,000	28,854,000	85%

Programme 2 was allocated a budget of R34 131 000.00 for the 2018/19 financial year. The entity has spent R28 854 000.00 as at the end of the fourth quarter, which translates to 85% of its annual budget. This is an under-expenditure of 15% on its annual budget of R5 277 000.00. The under-expenditure was attributed on salaries as the placement process was temporarily put on hold.

PROGRAMME 3: FINANCE

The Committee noted that the entity attained one (1) of its five (5) planned targets under Programme 3 named "Finance". This translates to 20% achievement for planned targets in the fourth quarter.

On page 33 of the entity's quarterly report the programme failed to update three (3) updates on the fixed asset register for the second consecutive quarter. The programme also failed to generate R103 000 000.00 in revenue, instead only R48 000 000.00 was raised. This was due to the non-commencement of Phase II of the Government Nutrition Programme (GNP) which is envisaged to begin during the 2019/20 financial year. No additional revenue streams were identified by the entity as they had planned to identify at least three (3).

i. The Committee requested the entity to indicate the key challenges that are preventing it from conducting frequent updates on the fixed asset register as planned out in the APP. In response, the entity indicated that it currently has five (5) separate fixed asset registers for the various fixed asset categories, namely Bulk Infrastructure; Moveable Assets; Investment Property; Land & buildings and Biological Assets.

In terms of the target set for the fourth quarter, three (3) fixed asset register should have been updated by the end of the quarter. Upon the submission of the fourth quarterly report only the moveable and biological asset registers were updated. The delay was caused by the fact that the fair valuation of investment property and revaluation of land and buildings and bulk infrastructure were not yet finalised.

The valuations have now been completed; asset registers updated and all submitted together with the Annual Financial Statements to the Auditor General on 31 May 2019.

Programme 3: Expenditure Analysis

Main Budget	As at 4th Quarter	% Main Budget
38,356,000	73,939,000	193%

Programme 3 was allocated a budget of R38 356 000.00 for the 2018/19 financial year. The entity has spent R73 939 000.00 as at the end of the fourth quarter, which translates to 193% of its annual budget. This is an over-expenditure of 93% on the quarterly projected budget by R35 583 000.00. A majority of the over-expenditure was attributed to debt write-offs on various loans which could not be repaid by applicants. Other over-expenditure includes the settlement pay out to the former CFO of the entity.

ii. According to the entity, whilst the fourth quarterly report indicates over-expenditure of R35 583 000.00 (93%), only R9 900 000.00 (25%) relates to actual cash expenditure, whilst R25 683 000.00 represents non-cash items. The entity further stated that no funds were sourced from other programmes to cover the R9 900 000.00 as the shortfall was funded from general operating budget within the Finance division.

The table provides a breakdown of the items referred to above:

Amount	Description
R10 600 000.00 **Non-cash**	Provision allowance made for debtor impairment, where the debt is irrecoverable.

Amount	Description
R14 000 000.00 **Non-cash**	Bad debt that was written-off as approved in 2017/18 subject to confirmation of irrecoverability obtained from the lawyers, which was obtained in May 2018.
R1 100 000.00 **Non-cash**	Depreciation on moveable assets, another non-cash item.
R4 900 000.00	VAT payable on the Government grant received for MIFPM. Expenditure/cash out flow is not equal to the grant received resulting in a timing difference between Output VAT payable and Input Vat claimable.
R2 500 000.00	Over expenditure includes the settlement payment to the former CFO, Mr. Mqhum.
R2 500 000.00	Over-expenditure on professional fees towards audit support and property valuers appointed for the 2017/18 audit. MEGA managed to resolve the audit qualification on the Investment Property portfolio for the same financial year.
Total R35 600 000.00	

PROGRAMME 4: STRATEGY AND COMMUNICATION

The Committee noted that the entity attained five (5) of its nineteen (19) planned targets under Programme 4 named "Strategy and Communication". This translates to 26% achievement for planned targets in the fourth quarter.

On page 40 to 43 of the entity's quarterly report, the entity failed to achieve targets related to export and import exhibitions as well as outward and inward missions. It also failed to meet various investment targets. The entity attributed the failure of these targets to budgetary constraints.

i. According to the entity, the challenges related to budgetary constraints has made it difficult for it to market the province. Going forward, the entity will reduce the cost associated with this initiative by augmenting its budget through programmes implemented within the Department of Trade and Industry (DTI) such as the EMIA Scheme which subsidizes participation in targeted foreign trade and investment promotion exhibitions and missions.

The entity is also in a process of concluding a Memorandum of Agreement (MoA) with the DTI regarding the establishment of the InvestSA One Stop Shop (OSS) in order to actively market, promote and facilitate investment in key high-yielding growth sectors of the Mpumalanga economy.

Programme 4: Expenditure Analysis

Main Budget	As at 4th Quarter	% Main Budget
27,142,000	17,465,000	64%

Programme 4 was allocated a budget of R27 142 000.00 for the 2018/19 financial year.

The entity has spent R17 465 000.00 as at the end of the fourth quarter which translates to 64% of its annual budget. This is an under-expenditure of 36% on its annual budget by R9 677 000.00. Part of the under-expenditure was attributed to certain missions not being put on hold as well as under-expenditure on salaries as the placement process has temporarily been put on hold.

ii. The Committee sought an explanation on why the entity is attributing the failure to achieve its targets on budgetary constraints when there was still 36% (R9 677 000.00) of the budget which went unspent. According to the entity, although there was a budget for certain targets to be met, the actual cash was not available. During the fourth quarter of the 2018/19 financial year, the entity experienced severe cash flow challenges. Although the allocated budget for targeted Trade and Investment promotion events remained unspent, the entity indicated that actual funds required to pay the costs associated with achieving the targets were not available.

PROGRAMME 5: PROPERTIES AND INFRASTRUCTURE

The Committee noted that the programme has achieved two (2) of its four (4) targets (50%) it had planned for the fourth quarter of the 2018/19 financial year.

The entity reported on page 47 that it could not disburse an investment value of R200 000 000.00 in investment projects. It however stated that the MEGA Head office is currently under construction and that the Kabokweni and Siyabuswa Shopping complexes will likely commence towards the end of the year (2019).

i. The Committee requested the entity to provide an update on the status quo of the Mpumalanga International Fresh Produce Market (MIFPM) following labour related matters which had delayed progress. In response, the entity indicated that it developed and implemented a strategy to construct the MIFPM project in phases to optimise local economic development by maximising the employment of local labour, procurement of construction materials from local suppliers and utilisation of local SMME contractors. Work on Phase 1 (construction of bulk earthworks, roads and stormwater networks) of the project proceeded relatively well until the start of the fourth quarter of 2018/19 during which a number of site disruptions by some members of the neighbouring communities were experienced. The six (6) week delay has had a negative impact on completion of Phase 1. In addition, the disruptions resulted in under-spending on the allocated budget and unnecessary costs related to contractor delays.

The main deliverables in terms of the developed strategy are as follows: Completion of the agro-processing building; Complete the construction of the main market building to at least ground slab; Completion of the critical ancillary infrastructure (e.g. entrance and exit gates, pedestrian access, electricity intake building & equipment); and Completion of the construction of the roads and storm-water network.

ii. The Committee requested the entity to provide reports for the following projects which should include amongst other, the specifications, duration of the project and the budget related to it: Construction of the MEGA head office and Refurbishment of factory at Kabokweni Industrial Park:

- Construction of the MEGA head office

The developer responsible for the development of the MEGA Head Office was procured through a public procurement process. The Request for Proposal (RFP) requested office accommodation providers to lease an existing or new office development to accommodate approximately 5 000m2 of office space within ten (10) km radius of the Provincial Government Complex. In order to accommodate InvestSA requirements, the entity agreed with the developer to increase the gross lettable area of the building to approximately 6 000m2.

The key terms of the lease are summarised below:

Key Term	Detail
Occupation Date (est.)	1 April 2020
Initial lease period	10 years (option to renew for 5 years each time)
Basic Rental	R128.00/m^2

Operating Costs	R32.00/m^2
Gross Rental	R160.00/m^2
Gross Lettable Area	6 055 m^2
Parking (No. bays)	120 (basement) and 60 (open)
Parking Rental per month	R650.00 (basement) and R350.00 (open)
Rental Escalation	8% per annum
Purchase Options	R118 600 000.00 on completion of the development
	During the first 5 years of lease = net rental income divided by 8%
	R157 900 000.00 on 5th year of initial lease period

- Refurbishment of factory at Kabokweni Industrial Park

The DTI's industrial revitalization programme has been rolled out to all former homeland industrial parks in South Africa. For the Mpumalanga Province, three (3) industrial parks, namely Siyabuswa, Ekandustria and Kabokweni industrial parks were targeted for the phased revitalization programme. The entity submitted funding applications for all three (3) industrial parks during the 2017/18 and 2018/19 financial years. Phases 1 and 2 of the programme have been budgeted by the DTI at R50 000 000.00 per industrial park per phase. So far only Ekandustria has benefitted from the R50 000 000.00 allocation and disbursement. The entity reported that it is awaiting the outcome of Phase 1 application for the Kabokweni Industrial Park.

Programme 5: Expenditure Analysis

Main Budget	As at 4th Quarter	% Main Budget
439,178,000	329,947,000	75%

Programme 5 was allocated a budget of R439 178 000.00 for the 2018/19 financial year. The entity has spent R329 947 000.00 as at the end of the fourth quarter, which translates to 75% of its annual budget. This is an under-expenditure of 25% on the annual budget by R109 231 000.00. The under-expenditure was attributed to vacancies when the placement process was put on hold.

PROGRAMME 6: FUNDING

The Committee noted that the entity attained one (1) of its six (6) planned targets under Programme 6 named “Funding”. This translates to 17% achievement for planned targets in the fourth quarter. This is the programme that has achieved the least targets for the quarter.

On page 52 of the entity’s quarterly report, Programme 6 failed to reach a total of R6 000 000.00 in loan disbursements and instead managed to disburse R4 800 000.00. The entity stated that there were cash constraints.

The entity further failed to achieve R35 000 000.00 in disbursements for businesses through the MEGA/Standard Bank Fund. The entity was however, at R5 100 000.00. The entity stated that there was a lack of awareness about the fund and stated that they would communicate it to applicants as well as Standard Bank on the value of loans disbursed.

Moreover, the entity further failed to achieve R57 000 000.00 in value of procurement from accredited SMMEs supplying the Government Nutrition Programme (GNP). It instead achieved only R17 300 000.00. The entity has attributed this mainly on the delay of the implementation of Phase II of the Government Nutrition Programme (GNP).

i. The Committee requested the entity to provide an outline and plan of Phase II of the Government Nutrition Programme (GNP) that is envisaged to commence during the 2019/20 financial year. According to the entity, the Government Nutrition Programme (GNP) in Phase 1 commenced in June 2017 and faced a number of challenges including: Supply was limited to fresh produce; 35% of schools were supplied with fresh produce, due to the court order issued by the Supreme Court of Appeal, restricting the supply to the remaining 65% up to the end on July 2020; Only twelve (12) out of a total of thirty-two (32) hospitals were supplied during Phase 1; Initial operating challenges which resulted in significant operating losses at an average of R4 400 000.00.

The entity reported that since there has never been a dedicated budget to implement the GNP, it has had to fund the losses until the entity could not afford any more. In March 2019, the programme was suspended and the client departments (Education and Health) were requested to service the schools and hospitals directly. In April 2019, EXCO resolved that the initial challenges faced by the programme need to be addressed first before Phase 2 implementation commences. The Office of the Premier has been requested to work with the entity to propose an optimal solution to implement the programme.

Programme 6: Expenditure Analysis

Main Budget	As at 4th Quarter	% Main Budget
425,000,000	154,576,000	36%

Programme 6 was allocated a budget of R425 000 000.00 for the 2018/19 financial year. The entity has spent R154 576.00 000 as at the end of the fourth quarter, which translates to 36% of its annual budget. This is an under-expenditure of 64% on its annual budget by R270 424 000.00. A large part of the under-expenditure was attributed to the non-commencing of Phase II of the Government Nutrition Programme (GNP).

6. FINDINGS

After the interaction with the entity, the Committee made the following findings:

6.1 The entity has managed to achieve only 26% of its targets for the fourth quarter of the 2018/19 financial year.

6.2 The initial challenges faced by the Government Nutrition Programme (GNP) need to be addressed first before the implementation of Phase 2 commences, as it is currently put on hold.

6.3 The entity failed to achieve R35 000 000.00 in disbursements for businesses through the MEGA/Standard Bank Fund; instead it achieved R5 100 000.00 due to lack of awareness about the fund.

6.4 The entity is awaiting the outcome of Phase 1 application from the Department of Trade and Industry (DTI) for the refurbishment of the Kabokweni Industrial Park.

6.5 The site disruptions at the Mpumalanga International Fresh Produce Market (MIFPM) during the fourth quarter of the 2018/19 financial year resulted in under-spending on the allocated budget and unnecessary costs related to contractor delays.

7. RECOMMENDATIONS

The Committee made the following recommendations:

7.1 The entity must develop systems, mechanisms and implementation plans to ensure that planned targets are met and achieved throughout the 2019/20 financial year.

7.2 The entity must provide the Committee with a progress report and plan of action with clear optimal solutions to implement the Government Nutrition Programme (GNP), not later than 15 August 2019.

7.3 The entity must submit a comprehensive report to the Committee, by 31 July 2019 that outlines a plan with clear time-frames on the MEGA/Standard Bank Fund awareness campaign it plans to roll-out for its loan applicants.

7.4 The entity must update the Committee on the status quo of the application submitted to the Department of Trade and Industry (DTI) for Phase 1 of the refurbishment of the Kabokweni Industrial Park. The progress report must be submitted by 15 August 2019.

7.5 The entity must fast-track the completion of Phase 1 of the Mpumalanga International Fresh Produce Market (MIFPM) to curb under-spending of the allocated budget; implement the strategy on the main deliverables planned for the first quarter of the 2019/20 financial year; and submit a progress report to the Committee with clear timelines not later than 30 August 2019.

8. CONCLUSION

The Chairperson wishes to express his gratitude to the MEC, Mr PS Ngomane, the Acting HOD, Mr NM Sebitso, the Chairperson of the Interim Board, Mr DS Mkhwanazi, the Acting CEO, Mr CT Camane and the senior officials of the Mpumalanga Economic Growth Agency for their active involvement during the deliberations with the entity.

The Chairperson further wishes to thank the Hon. Members of the Committee for their sterling participation and input during the deliberations on the fourth (4^{th}) quarter report of the Mpumalanga Economic Growth Agency and also thanked the Legislature staff for their support and contribution towards the production of this report.

Unless otherwise stated a report detailing progress in the implementation of all recommendations in this report should be forwarded to the Committee by 15 August 2019 and thereafter on a quarterly basis.

03-07-2019

HON M LATCHMINARAIN (MPL), **DATE**
CHAIRPERSON: PORTFOLIO COMMITTEE
ON PREMIER'S OFFICE; FINANCE; ECONOMIC DEVELOPMENT AND TOURISM

ANNEXURE A

UPDATED PROGRESS REPORT ON HOUSE RESOLUTIONS ON THE 2018/19 THIRD (3^{RD}) QUARTER REPORT

RESOLUTIONS	UPDATED PROGRESS REPORT	STATUS
1. The entity must submit a progress report with regards to the appointment of the interim Board, not later than 31 May 2019.	On 11 June 2019, the MEC announced the appointment of the entity's Interim Board of Directors for a period not exceeding six (6) months, as prescribed in section 7 subsection 4 of the MEGA Act, 2010. The MEC further announced that within the six (6) months of the Interim Board in place, the process for the appointment of a permanent Board would have been finalised and a full Board appointed, in consultation with the Executive Council.	On-going
2. The entity must submit a progress report of the outcome on Mr Dalamba's loan application not later than 17 May 2019. Furthermore, the entity must state explicitly what plan of intervention is put in place for the operationalization of the business.	In the absence of the Board and the Board's Loans sub-committee, the loan was approved in May 2019. The loan was restructured to ensure that the applicant is able to afford the repayments. The entity shall provide non-financial support by supervising the installation of equipment and trading stock to ensure that the business becomes operational.	Partially Implemented
3. The entity must provide the draft copy of the Memorandum of Understanding (MoU) with regards to the transfer of the Ekandustria Industrial Park no later than 31 May 2019.	The draft MoU was submitted by the entity.	Implemented
4. The entity must submit a comprehensive report stating which loans were written-off as a result of non-payments by applicants, not later than 17 May 2019.	A Debt Collection Report was submitted by the entity.	Implemented

5. The entity must ensure that all targets are met and achieved as planned in the final quarter of the 2018/19 financial year.	The entity was not able to meet most of its planned targets as a result of lack of funds as well as the appointment of personnel in critical positions.	Partially Implemented