

**MAKANA LOCAL MUNICIPALITY**



**OVERSIGHT REPORT  
2016/2017 ANNUAL REPORT**

**Prepared by  
THE MUNICIPAL PUBLIC ACCOUNTS COMMITTEE**

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## ANNEXURE

- A. Public Notice on availability of draft Annual Report.
- B. Acknowledgement of receipt of the Makana Local Municipality's Annual Report by Auditor General.
- C. Assessment sheet of the Makana Local Municipality's Annual Report by Eastern Cape Cooperative Governance and Traditional Affairs
- D. Public Notice on Annual Report Public Consultation Session.
- E. Summary of Comments from the Public Service Accountability Monitor (PSAM)

## **OVERSIGHT REPORT REPORTED TO MAKANA MUNICIPALITY COUNCIL ON**

**28 MARCH 2018**

### **FOREWORD BY MUNICIPAL PUBLIC ACCOUNTS CHAIRPERSON**

Madam Speaker, Executive Mayor, Councillors and officials

It is my great privilege that I should present today the Oversight Report on the Annual Report for the period of 2016 – 2017 financial year on behalf of the Municipal Public Accounts Committee (MPAC). Let me extend my gratitude to all Officials for the great co-operation that they gave to MPAC.

MPAC of Makana is a functional committee that considers matters of good governance and financial oversight is given a high priority in its dealings.

Hellriegel, Jackson and Slocum define decision making in their book titled, "Management", as the process of defining problems, gathering information, generating alternatives and choosing a course of action.

*Under less dramatic conditions, managers and employees make decisions every day, as John Roach did, using a process contained of the same basic elements. The define the problem(e.g. highly competitive industry and falling demand for electronic devices), gather information(e.g. getting financial reports on store losses, identify and assess alternatives(e.g. improved inventory control and start a new marketing campaign) and then decide what to do. Roach's decision was to close all the Incredible Universe Stores, try to find jobs for their employees at the Radio Shack stores and give severance packages to the managers who could not find jobs within the Tandy Organisation. He had to act because he was under heavy pressure from shareholders and creditors alike to strengthen Tandy's financial situation.*

*Fortunately when most managers make decisions, relatively few face such dire prospects. All however encounter a wide range of decision making situations. The fundamentals of decision-making include defining problems, gathering information, generating alternatives and choosing a particular course of action. Managers and employees can systematically base various types of decisions on the nature of the problem to be solved, the possible solutions available and the degree of risk involved.*

I therefore, confirm that the Annual Report of Makana Municipality was assessed with due attentiveness and proper coordination, by all MPAC members. The MPAC fulfilled its obligations in terms of the Local Government Municipal Structures Act no. 117 of 1998 and the Municipal Finance Management Act no. 56 of 2003 on the subject of oversight exercise. The review process included a page by page scrutiny where questions for clarity were identified and asked from the Directors and other affected employees. It also reviewed the Annual Financial Statements for accuracy and compliance. MPAC then came to the conclusion that the Annual Report of 2016/17 was an honest and detailed reflection of Makana Municipality's past year performance and it complied with the legal framework as prescribed in the MFMA.

Please allow me again to extend appreciation to the Mayor, the Mayoral Committee, the Audit Committee and the Internal Audit Committee for the role they played in the oversight of the Annual Report.

The efforts of the Accounting Officer (the Acting Municipal Manager) and his team are commended in this respect.

In assessing the Annual Report which includes the Annual Financial Statements of 2016- 17, the MPAC paid particular attention to the following areas:

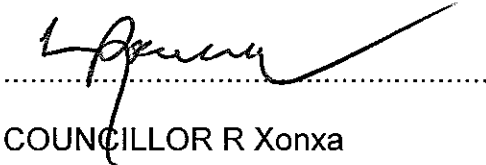
- Financial Performance
- Non-financial Performance
- Legal Requirements
- Mistakes/Errors picked up
- Inputs made by the public and Government stakeholders

The Makana MPAC has identified the following priority areas for the forthcoming audit period, namely,

- Performance monitoring.
- The strengthening of the capacity support to MPAC through training.

- Ensuring that a clean audit opinion is achieved by extending the oversight efforts of the MPAC throughout the Municipality

For transparency purpose and the acknowledgement of all Councillors and interested public members present here today, I therefore table this report.

A handwritten signature in black ink, appearing to read 'R Xonxa', is written over a horizontal dotted line.

COUNCILLOR R Xonxa

MPAC CHAIRPERSON

## **BACKGROUND**

According to the Municipal Finance Management Act and Municipal Systems Act each municipality and their entities must prepare an annual report for each financial year. The reasons for developing the Annual Report, are as follows:

- the provision of a record of the activities of the municipality.
- the provision of a service delivery performance report against the budget.
- the provision of information that supports the revenue and expenditure decisions made; and
- to promote accountability to the local community for decisions reached by the council.

### **The Annual Report**

It is a tool that is meant for the Council to reflect on the past year's financial performance. It must also demonstrate effective budget implementation as well as the results of service delivery initiatives for the financial year in question.

The tabling of the Annual report should include four main components of which each has an important function in the promotion of accountability and good governance.

The main components are as follows:

- The annual performance report as required by section 46 of the Municipal Systems Act.
- Annual Financial Statements submitted to the Auditor-General;
- The Auditor-General's report on the financial statements in terms of section 126(3) of the Municipal Financial Management Act and
- The report of Auditor-General according to section 45(b) of the Municipal Systems Act.

In the annual reporting process of a Municipality, the development of the Oversight Report is the final step. For each Annual Report, the Council is required by section 129 of the Municipal Financial Management Act (MFMA) to consider the Annual Report of the Municipality as well as its entities and to adopt an oversight report which contains the Council's comments.

The oversight report must have within it a statement detailing whether the Council:

- has approved the Annual Report, with or without the reservation;
- has rejected the Annual Report or has referred the annual report back for revision of those components that can be revised or has,
- rejected the Annual Report.

The Oversight report is thus clearly distinguished from the Annual report. This Annual Report is submitted to the Council by the Accounting Officer and the Mayor and is part of the process of discharging accountability by the executive and administration for their performance in achieving the goals set by Council. The oversight report is a report of the Municipal Council and follows consideration and consultation on the Annual Report, by the Council itself. Thus the full accountability cycle is completed and the separation of powers is preserved to promote effective governance and accountability.

## **APPOINTMENT OF MPAC**

The MPAC was appointed by a resolution of the Council of the 18 August 2016, to perform oversight function on behalf of the Council.

In terms of that Council Resolution, the MPAC comprises of the following members:-

Chairperson: Cllr M.R. Xonxa

Members: Cllr N.M. Pieters, Cllr L. Sakata, Cllr T. Seyisi, Cllr D. Holm and Cllr N. Mtwana.

## **FUNCTIONS OF THE MUNICIPAL PUBLIC ACCOUNTS COMMITTEE**

As far as the Annual Report is concerned, MPAC is required to perform the following functions:-

- review and analyse the Annual Report.

- look at and consider written comments received on the Annual Report from the public consultation processes.
- conduct public hearing(s) to allow the local community or any organs of state to make representations on the Annual Report.
- Receive and consider views and comments of the Council's Audit Committee on the annual financial statements and the performance report.
- prepare the Oversight Report, taking into consideration, the views and inputs of the public, representative(s), of the Auditor- General, organs of state, Council's Audit Committee and Councillors.

## **THE PROCESS OF ASSESSMENT OF THE ANNUAL REPORT**

The Draft Annual report for 2016/2017 was tabled at the Council meeting held on 31 January 2018, where it was resolved as follows:

- that the Annual Report for 2016/2017 be made public in terms of section 127(2) of the MFMA and that the local community be invited to submit representations in connection therewith;
- that the Draft Annual Report be submitted to the next meeting of the Makana Municipal Public Accounts Committee (MPAC) for analysis and review.

In dealing with the tabled Annual Report, the Council is required to adopt an oversight report by not later than two months from date of tabling, which for the 2015/2016 annual report will be 28 March 2018.

### **Advertising process**

After the Council meeting of the 31 January 2018, and in response to the Council resolution taken at that meeting, the Makana Local Municipality Annual Report for 2016/2017 was made public in terms of section 127(2) of the MFMA and the local community was invited to submit representations in connection therewith.

Official notices advising where the Annual reports could be viewed, were placed in the local newspapers as well as on the Municipal Notice Boards and submissions were invited from the public on the document. The closing date for their input was 2 March 2018.

Copies of the official notice placed in the Grocott's Mail Newspaper of 16 February 2018 is attached as **Annexure A**.

Copies of the Annual Report were placed in the City Hall and Libraries of the Makana Local Municipality as well as on its website.

Copies of the report were also forwarded to the following as per the MFMA:-

- Auditor General. **(See Annexure B)**
- Provincial Treasury
- Provincial Department of Local Government and Traditional Affairs.

A copy was also forwarded to National Treasury in compliance with MFMA Circular 63/2012.

## **COMMENTS RECEIVED FROM THE COMMUNITY STAKEHOLDERS**

### **A- COMMENTS FROM THE PUBLIC CONSULTATION SESSION**

On 16 March 2017, the MPAC held a public consultation session in response to Section 127 (2) of the MFMA. **(See Annexure C)** The following were the concerns raised by the community:-

- Water and Electricity service delivery outages.
- A need for fixing the road infrastructure in Makana to address the potholes.
- A need to address the Housing and waste water requirements of the community.

### **B- COMMENTS FROM THE PUBLIC SERVICE ACCOUNTABILITY MONITOR (PSAM) (See Annexure D)**

### **C- COMMENTS FROM THE EASTERN CAPE COOPERATIVE GOVERNANCE AND TRADITIONAL AFFAIRS (See Annexure E)**

## **FINDINGS OF MPAC.**

There is a need for Council to:-

1. Secure Funding, relevant skills and technical expertise to ensure smooth service delivery.
2. Create more awareness programmes to ensure that illegal dumping is dealt with and increase law enforcement.
3. Encourage greater progress in revenue collection so that there is cash available for procuring the necessary tools for staff to address basic service delivery.
4. Explore innovative means of improved service delivery with the local partners being involved through the IGR Forum.

## **RECOMMENDATIONS TO BE ADOPTED BY COUNCIL IN ACCORDANCE WITH SECTION 129(1) OF THE MFMA**

- That cognisance be taken of the Oversight Report on the 2016/2017 Annual Report of the Makana Local Municipality;
- That the Council, having fully considered the Annual Report referred to above, adopts the Oversight Report;
- That the 2016/2017 Annual Report of the Makana Local Municipality be adopted without reservation;
- That the Oversight Report be made public in accordance with section 129(3) of the Municipal Finance Management Act (Act 56 of 2003);
- That the Oversight report be submitted to the Provincial Legislature in accordance with section 132(2) of the Municipal Finance Management Act (Act 56 of 2003).
- That Council considers and advise on the findings of MPAC that are outlined above.

## **CONCLUSION**

The MPAC, having performed the following tasks:

- Reviewed and analysed of the Annual Report;
- Considered comments and representations received ;
- Prepared the Oversight Report, taking into consideration, the views and inputs of the public, representatives of the Auditor-General, organs of state, Council's Audit Committee and Councillors;

The MPAC has pleasure in presenting the Oversight Report to Council to consider the abovementioned resolutions which would be forwarded to the relevant Departments and the Provincial Legislature:

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## VOXPOPS

### Locals speak on Coetzee sacking

The Director is accountable to, and supported by, the Board of Management. The Director will be responsible for the management (including services, finances & fund-raising) of the organization.

#### REQUIREMENTS:

1. B. Social Science (Social Work) degree
2. Current registration with SACSSP
3. Valid driver's license

Please send CV, proof of Social Work degree, SACSSP reg. & driver's license, together with a **motivation outlining how your skills and experience align with this position.**

Applications to: Theo Basson, FAMSA offices at Day Hospital grounds, Cobden Street or e-mail [famsa@imagineit.co.za](mailto:famsa@imagineit.co.za).

Enquiries: T. Basson (046) 6222580

CLOSING: Monday 26 Feb. 2018 @ 14h00  
[www.famsa.org.za](http://www.famsa.org.za)

FAMSA for Families | Be the family you want to see

Smart Hearing



**MAKANA**  
MUNICIPALITY, EASTERN CAPE  
MAKANA WARDEN  
MUNICIPALITY, EASTERN CAPE  
—O Good place to be



**MBUSO TUSO**



**MPHAPHA PILLANI**



**MARK THOMAS**

#### LIFEAT THE SPCA



Mark Thomas

## SPCA Tip of the week

Grooming is crucial especially in long haired animals. Matted fur can become so bad that it causes skin irritation, infection and painful wounds.

Grooming products can also be bought from either the vet, supermarket pet aisles or at Hoof and Hound.

For more information or advice, please contact Grahamstown SPCA or any of the vets in town:

Grahamstown Veterinary Practice on Fitzroy Street, Tel: 046 622 6743

Ikhala Veterinary Practice on Strowan Road, Tel: 046 622 3261

Grooming is crucial especially in long haired animals. Matted fur can become so bad that it causes skin irritation.

#### MUNICIPAL NOTICE

##### AVAILABILITY OF DRAFT ANNUAL REPORT

Notice is hereby given, in accordance with Section 129(3) of the Municipal Finance Management Act 56 of 2003, that the Draft Annual Report for the year dated 2016/2017 as adopted by the Council of the Makana Municipality on 31 January 2018 is available for comment by the public at the venues listed below. Any comments on the document may be forwarded in writing to Mr E Ganza at the City Hall or can be emailed to [eganza@makana.gov.za](mailto:eganza@makana.gov.za) by 9 March 2018.

Venue	Location
City Hall	High Street
Public Library	Hill Street
Riebeeck East Library	Riebeeck East
Alicedale Admin Offices	Alicedale
Fingo Library	Fingo
Community Library	Currie Street
Duna Library	Joza
Extension 9 Library	Extension 9

MR D PILLAY

ACTING MUNICIPAL MANAGER

Notice number: 21 of 2018

Reply Reply All Forward

## RE: Makana Annual Report - 2016/17

Edward Ganza

To: Siswana,Lutho [LuthoS@agsa.co.za]

Friday, January 19, 2018 12:10 PM

Thanks Mam

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**From:** Siswana,Lutho [LuthoS@agsa.co.za]  
**Sent:** Friday, January 19, 2018 8:56 AM  
**To:** Sinovuyo Budaza; Edward Ganza  
**Subject:** Makana Annual Report - 2016/17

Good day,

This email serves to confirm receipt of the draft annual for 2016/17.

Regards,

Lutholwethu Siswana CA(SA)

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Audit Manager • Eastern Cape • Auditor-General of South Africa  
Tel: +27(0)43 709 7257 • Fax: +27(0)43 709 7300 • Mobile: +27(0)79 928 9523 • Email: [LuthoS@agsa.co.za](mailto:LuthoS@agsa.co.za)

*Auditing to build public confidence*



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**MUNICIPAL NOTICE 20/2018**

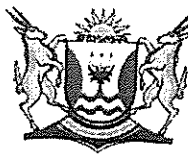
**PUBLIC CONSULTATION SESSION OF MUNICIPAL  
PUBLIC ACCOUNTS COMMITTEE ON THE ANNUAL  
REPORT**

Notice is hereby given, in accordance with Section 127(5) of the Municipal Finance Management Act 56 of 2003, that the Annual Report for the year dated 30 June 2017 as adopted by the Council of the Makana Municipality on 31 January 2013 and the Oversight Report will be discussed with the community during Public Consultation Sessions at the following venue.

Venue	Time	Date
City Hall	10:00	Friday, 16 March 2018

NOTICE 20 OF 2018 DATED 9 March 2018.

**MR D PILLAY  
ACTING MUNICIPAL MANAGER**



Province of the  
**EASTERN CAPE**  
COOPERATIVE GOVERNANCE  
& TRADITIONAL AFFAIRS

Municipal Support and Performance Management  
Tyamzashe Building | Civic Square | Bisho | 5605  
P/Bag X0035 | Civic Square | Bisho | 5605  
Tel: +27 (0)40 609 5449 | Fax: +27 (0)40 639 1768  
Enquiries: T Langa-Hoshe  
Ref. No: 8/3/4/1/4

**SECTION 46 PRELIMINARY ASSESSMENT SHEET FOR 2016/17 FINANCIAL YEAR**

Name of the Municipality: <b>Makana Local Municipality</b>	Name of the Assessor: <b>T. Langa – Hoshe</b>
Contact person: (Mr. E Ganza)	Tel (Mobile): <b>079 890 7760</b>
Office Tel: <b>046 603 6111</b>	Office Tel: <b>040 609 5449</b>
Fax : <b>046 622 9488</b>	Fax: <b>040 639 1768</b>

1. Date of submission to the MPM Sub-directorate: **report submitted on 8 February 2018**
2. Report submitted through via: Hard copy ☒ soft copy () ☐  
Email (attachments) ☐
3. Signature by the "Executive" Mayor: Yes ☒ No ☐  
If No explain:  
Number of chapters: Less than 5 ☐ 5 chapters ☒
4. Chapter titles and sequence are in line with requirements: Yes ☒ No ☐
5. Overall chapters' content in line with chapters' purpose

# SECTION 46 PRELIMINARY ASSESSMENT SHEET FOR 2016/17 FINANCIAL YEAR

Chapters	Content align with purpose: Yes / No	Remarks
Chapter 1: Mayor's foreword and Executive Summary	Yes	
Chapter 2: Good Governance	Yes	
Chapter 3: Service Delivery Performance	Yes	Some COGTA indicators are omitted
Chapter 4: Institutional Development and Transformation Performance	Yes	
Chapter 5: Financial Performance	Yes	
Chapter 6: Auditor- General Audit Findings	Yes	

## GENERAL OBSERVATION

The report is signed by both the Mayor and the Municipal Manager and the municipality has complied with the structure of the report as per the MFMA Circular No. 63. Lastly, the municipality is appreciated for including COGTA KPI's in their report.

Reviewer name : J. Haskin

Date : 14/02/2018

SECTION 46 PRELIMINARY ASSESSMENT SHEET FOR 2016/17 FINANCIAL  
YEAR

**Decision by the Manager (Tick the appropriate box)**

1. Report accepted for performance assessment:


☒

2. Further engagements with the municipalities are necessary

☐

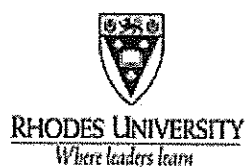
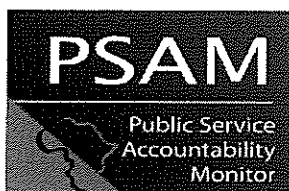
**COMMENTS**

The municipality must report on all COGTA indicators under service delivery; however it is much appreciated that you incorporated COGTA indicators in your report.

  
\_\_\_\_\_  
Manager:

Date: 14/02/2018

**Municipal Performance Management**



## **WRITTEN COMMENTS ON MAKANA MUNICIPALITY ANNUAL REPORT 2016/17**

SUBMITTED TO MAKANA MUNICIPALITY

Submitted by:

**The Public Service Accountability Monitor (PSAM)**

**Lungile Penxa**

Local Government Researcher

P.O Box 94, Rhodes University

Grahamstown, 6140

L.Penxa@ru.ac.za

**Submission deadline: 09 March 2018**

**Submitted via email to Mr Edward Ganza: [eganza@makana.gov.za](mailto:eganza@makana.gov.za)**

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## WRITTEN INPUTS OR RECOMMENDATIONS

### On Page 7: 1.2.1 Municipal Overview

- The use of Cacadu District Municipality instead of **Sarah Baartman District Municipality**

### On page 7: Under the Population Profile

- The population of Makana is written as "80, 391 in 2011". Statistics SA shows that it was 80 390 in 2011.

### On Page 15: 2.2.1. Introduction of Administrative Governance

The Acting Municipal Manager is referred to as Ms R Meiring. This needs to be changed to include the appropriate Acting MM in 2016/17.

### On Page 16: 2.4 Communication, Participation and Forums

- In relation to the use of the municipal website: It is important to the IT and communication divisions of the Municipality to update the website as it is a legal requirement under section 32 of the SA Constitution and the Promotion of Access to Information Act (PAIA) 2 of 2002. In circumstances where the website is down, the Municipality must communicate this to the public in other platforms such as their Facebook page.

### On Page 18: 2.9 By Laws

- The Municipal By-laws are outdated and they are not implemented. The Municipality needs to explain why by-laws are not enforced and how are they planning to enforce them going forward

### 2.11: Public satisfaction on Municipal services

- The Municipality is intentionally not conducting a survey to see whether residents are happy or not with the service they are receiving. This survey can be done even electronically, better than complaints handled in the Customer Care Officer, because the public is not getting feedback. Does the municipality have a platform to acknowledge receipt of complaints? This is important to build trust with residents.

- The Customer Care Office location must be known by residents since the officer is intended to service and improve customer service.

### On Page 20: 3.1.1. Introduction to Water Provision

- **Paragraph 2** indicated that the National Department of Corporate Governance and Traditional Affairs is responsible for funding of *some water capital projects* through the Municipal Infrastructure Grant. Since this is a report of service delivery performance, **it is important to specify the water capital projects mentioned above.**

**Page 21: 3.1.2 Regarding skills transfer by Amatola Water to Makana's technical staff**

- Did Amatola Water transfer the skills or not to improve human resources?
- Under challenges: it is stated that Funding was received to replace Asbestos pipes. Where did the money come from?
- What is the state of water infrastructure to date especially after some challenges were addressed?

**Page 22: 3.2.1. Introduction to Sanitation Provision**

- **"Some sanitation capital projects"**: This is not clear enough. What are these capital projects?
- **"capacity on human resources, especially on technical expertise in order for the Municipality respond effectively on issues of operations and maintenance is still a challenge"** What has the Water and Sanitation Department done to address this challenge in the next financial year?

**Page 23: Challenges**

- If funding is received, will it cater for capacitating for human resources, so that they can be effective in their jobs especially in water treatment plants?

**3.3.1 Introduction to Electricity**

- Did the Municipality receive MIG for electricity infrastructure in the 2016/17?

**3.5 Free Basic Services and Indigent Support**

- What is really the challenge with the registration of more indigents? Can we some detail. How can stakeholders assist the municipality in this regard?

**Page 25: 3.6 Introduction to Roads**

- What has Makana Municipality done to ensure roads maintenance occurs within the 2016/17 financial year.

**Challenges facing Road Maintenance: Lack of finance, staff shortage, inexperience staff**

- When is the Municipality expected to address these problems? (time frames are required) Which ones can they address sooner and others long term?
- **Contractors not performing on road upgrades**: what kind of corrective action was taken by the Project Manager?

### 3.7 Local Economic Development and Tourism

**“The municipality’s LED Strategy was approved in February 2010”**

- The LED directorate does not show if this strategy was still relevant in 2016/17 or outdated
- The LED directorate did not stipulate which priorities of their strategy are relevant in the IDP for 2017-22.

**On Page 28:**

- Where and how was the statistical information on libraries obtained?
- Under challenges: Municipality is struggling to secure land to build Riebeeck East Library. What is the status of available municipal land in Riebeeck East for Municipal development? It is not clear how the municipality is struggling to secure land in its jurisdiction.

### **Component E: Environmental Protection**

- It is not clear what happened in 2016/17 under this section. This section focuses on 2010/11 activities.

#### **3.12. Waste Management (solid)**

- The first sentence is unfinished: “The overall objective of waste management is to reduce the generation of waste; reduce the environmental impact of all forms of waste **to ensure the health of the people of makana.**”

- **“It is expected** that every household has access to waste collection services”

**It is expected by who?** It must be clear which legislation gives municipal officials this mandate.

- Illegal dumping: The report shows that the municipality has engaged the public through community awareness programmes. **What was the outcome of these awareness programmes? When did they take place?**

#### **3.13. Fire and Rescue services**

The report shows that Fire and Rescue functions are performed in accordance with standard By-Laws relating to Fire Brigade Services.

- **What are these standard by-laws?**
- **Are they up to date?**
- **Were they implemented in 2016/17?**

#### **Page 37: 3.14. Traffic and Law Enforcement**

- Does the municipality have updated municipal by-laws on traffic related issues?
- Does the municipality have parking legislations? If it does, can they be clearly written in this report for public knowledge.

Page 38: Does the Municipal have plans in place to increase the staff of the traffic department to meet the demand from clients? If they do, in which financial year will these be operationalized?

When **(time-frames)** was the review of Makana organisational structure finalised for Council Approval.

**4.2.1** The statement made in 4.2.1 about the PMS implementation was said exactly like this in the 2015/16 Annual Report. Is it true in 2016/17? It is not clear what is done differently in 2016/17.

Page 55: 2.1. Audited Outcomes

2016/17 outcomes need to be updated from not decided yet to qualified

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END