



GRRPA

GRAAFF-REINET

Residents' & Ratepayers' Association

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TO WHOM IT MAY CONCERN

8 March 2022

Comments and questions re: DBNLM Annual Report 2021/2022

General comment: This 2021-2022 DBNLM Annual Report contains many outdated texts, omissions and faulty figures as well as grammar errors. GRRPA has gone through the whole report and the addenda carefully and made many notes but it questions whether DBNLM officials want this service from civil society. The 2020-2021 submission was not answered and many of the questions in this response are the same. This Annual Report is a rehash of the previous ones. It seems that the AR is a rushed job while its compilation should be ongoing work. Municipal officials are earning huge salaries as compared with the average in the DBNLM area and the residents expect them to be at work and earn what they are paid.

The IDP has not been inserted. The IDP should be reviewed but instead a new IDP is now being done by a service provider. The map shows 14 wards whereas there are now 12. Will the IDP be inserted?

Mayor's Foreword:

The LED department is weak with a 30% performance. It is not growing the local economy.

Municipal Manager's Foreword

Stakeholder forums have not been established.

Information about the sewer pumps is confusing: Page 10 - 7 sewer pumps have been refurbished; page 14 - 3 sewer pumps have been refurbished. (Page 59 T 3.2.6: 9 pump stations were upgraded; Page 61 T 3.2.10: 6 pump stations refurbished)

Next "LG elections" took place in 2021

T 1.2.4. and text has been repeated

Page 14 - figures and graphs have not been updated

Page 22 - Repairs and Maintenance: 4.6% in the table but 2.4% in the text

Page 24 - There were seven (6) suspensions.

Page 28 - Co-operation from CDW's is not good and has to improve. What is the policy?

MPAC - needs more training. Has this been done?

Page 29 - Former positions not changed

Page 36 - Petitions policy can't be found on the DBNLM website

Page 37 - When were meetings between Ward Committees and residents held?

Page 38 - No Ward Committee meetings or Mayoral Outreach figures.

Page 41 - Were public meetings taking place during Covid?

Page 42 - 2.5. Is this the present IDP? Is it factual?

Page 42 - How has DBNLM strived to instill ethical behaviour and moral conduct?

Page 44 - The by-laws are outdated. Have these not been updated?

Page 45 - Website - errors with years. Comment not done. Re-organisation of DBNLM website is urgently needed. Public satisfaction surveys not done.

Page 49 - "strict water restrictions" but no law enforcement, no fines. It seems that water usage is not being monitored.

Page 51 - only the dates have been changed.

Page 52 – No “sprawling informal settlement” Exactly the same as previous years. Now there are large informal settlements.

T. 3.1.5. error in figures

Access to sanitation: Many shacks where there are no toilets.

Page 58 & 59 – Do these graphs pertain to DBNLM? Most of the people who live in the shacks do not have access to flush toilets or any toilets.

3.3. “3 renewable energy projects”, one being The Giant Flag. No progress is being made there, It’s an insult to the public to pretend this is a viable project.

Page 64: “vandalism is receiving the necessary attention” – What does this mean?

T 3.5.2. Error

Page 71 – T.3.6.1. not updated – still the same as 2020

Page 79 – T 3.9.2. No new or upgraded stormwater measures in 2021-2022?

“Most roads are in a good to fair state.” What does this mean? Is fair better than good? How was this conclusion arrived at?

Page 83 – T3.10.2. Figures 158, 158, 158 does not make sense. Wrong calculations.

LED

Page 85 – Unemployment decreased from 21% to 17.6%. This cannot be true. Where is the proof of this?

21 youths appointed in EPWP since 2020. Can this be true?

T 3.11.2. This data is outdated. 118 830 cannot be correct – more than whole DBNLM population.

Page 90 – LED performance: The new LED strategy (Urban Econ) has been concluded but what has been done?

RECORDS AND ARCHIVES

Page 93 – 4 employees but what has been achieved? No comment on Records.

CEMETERIES

Page 97 – No policy objectives, no capital expenditure.

T 3.14.4. More employees than posts.

SPU

Page 99 – outdated text – same as in Covid time

Page 100 – Are there 5 employees in SPU?

Page 104: Please explain what targets the SPU achieved. (Same request as 2020-2021)

Page 105: Please show where and how spekboom planting and backyard gardening was promoted.

Page 107: Which councilors attend the CPF meetings and how often?

Page 112: “There is an established Community Safety Forum.” Please prove this.

Page 119: 0 disaster management staff. Although this function is with the District, surely there must be someone in DBNLM in charge of Disaster Management?

Page 127: Vandalising of municipal properties: What is spent per year on security companies? Please provide details of their actions.

TRAFFIC

4 officers on duty a day but they are not visible.

Page 127: No manager of legal services: Who in DBNLM deals with legal matters? No legal costs on Finance Report?

Page 128: No expenditure re properties but expenditure for employees. What is the proof that “all matters were attended to satisfactorily”?

It is impossible that there was a 73% of employee turnover.

Page 135: Airport Services: 0 employees? What is happening at the Airport? This facility is vital for business and tourism.

Page 140 –A law enforcement officer was suspended but our understanding is that DBNLM has no law enforcement officers.

No report about GAP Security or Pollution Control.

BUILDING DEPT: No report about state of DBNLM buildings, building plans or signage.

AUDITOR GENERAL’S REPORT

“It is pleasing that the Auditor’s report was an improvement from a disclaimer to a qualified Audit outcome. However, worrying that some contracts were modified without proper control and the performance of some

contractors not modified. What remedial action has been taken in respect of these shortcomings? This is taken from GRRPA's response to the 2020 -2021 AG Report. The same concerns apply in this report but there seems to be no determination on the Accounting Officer's part to improve.

These remarks are of concern to residents:

Some contracts are modified without the proper authority.

The performance of some contractors was not monitored.

The figures in Ward Reporting are incorrect.

Water and electricity losses vary from place to place in this report.

Control of high indigent debt for water.

R800 000 owed to DBNLM by municipal officials.

R3.1 million is spent per quarter on overtime.

No stated budget for safety and security.

No budget for LED.

R24.5 million still owed for pension payments.

DBNLM assets are R57m while liabilities are R488.9m. This casts doubt on DBNLM ability to continue as a going concern.

AUDIT REPORT

Financial statements of DBNLM present fairly, says the auditor. His opinion is qualified because:

R261 m irregular expenditure. R27m debt of consumer debtors. R145m non-payment by trade debtors.

Electricity losses R5.9m; water losses R26.5m which is 27.4% of total water production.

Irregular expenditure – Deviations not in line with SCM regulations. Not investigated to determine whether any person was liable. Some deviations approved by Accounting Officer when he could have invited competitive bids. Some contracts awarded to bidders on preference points not allocated according to Preferential Procurement Policy.

Management did not perform oversight responsibilities on a regular basis – significant errors in annual financial statements.

Non-compliance with legislation and DBNLM policies.

Audit Action Plan not effective as matters from previous years have not been addressed.

Late payment to Eskom incurred R22m interest.

Employees' tax to SARS late – R11.6 m interest – auditor pointed this out to Accounting Officer on 31/01/2022.

Audit Implementation Plan – 16 audit findings completed but 7 not completed.

These findings point to the Accounting Officer's weak control and lack of determination to improve. Many residents regard his re-appointment at 67 years of age as unacceptable.

PERFORMANCE REPORT

Water losses were 47% - now 28%. Electricity losses are 6.4%.

Overall Service delivery Performance 65%; Overall Key Performance Achievement 69%.

Please reply to GRRPA's questions. It is not ethical to pretend that the public's response is necessary when no answer is sent or discussion meeting held

Yours sincerely

Liz Buisman (Secretary of GRRPA)

“Annexure C”

**Checklist to make determinations regarding the 2021/22 Annual Report –
Dr Beyers Naude Local Municipality.**

INFORMATION REQUIRED TO BE INCLUDED IN THE ANNUAL REPORT	ISSUES FOR CONSIDERATION/ POSSIBLE QUESTIONS	ANSWER	WHO IS ANSWER-ABLE	DETERMINATION BY OVERSIGHT COMMITTEE	RESPONSE OFFERED BY PERSON ACCOUNTABLE
1. Is the Annual Report in a presentable format	<ul style="list-style-type: none"> • Properly titled; • Referenced to the year under review; • Contains misrepresentations; 	Yes Yes No	MM MM MM		

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2. Is the Annual Report properly "organized"?	<ul style="list-style-type: none"> • Index; • Page numbering; • Chapters follow proper sequence. • Annexure relevant to year under review 	Yes	MM		Page 2-4 Page 2-4 Chapter 1: Page 7, Chapter 2: Page 27, Chapter 3: Page 47, Chapter 4: Page 133, Chapter 5: Page 148, Chapter 6: Page 166. Annexures: From page 211

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<p>3. Are the minimum requirements for content as prescribed by s.121.3 of the MFMA and s.46 of the MSA met.</p>	<p>In terms of the MFMA the following documents must be included in the Annual Report:</p> <ul style="list-style-type: none"> • Annual Financial Statements for the year under review; • The Auditor-General's report for the year under review; • The annual performance report of the municipality required in terms of s. 46 of the MSA; • The Auditor-General's report in terms of s.45(b) of the MSA on the performance of the municipality; • Assessment of the MM on the collectability of the debtors outstanding at the end of the financial year under review; • Assessment by the MM of performance against the measurable performance objectives relating to revenue collection for each revenue source and each vote in the approved budget; 	<p>Yes Yes Yes Yes Yes Yes</p>	<p>MM MM MM MM MM MM</p>		<p>Annexure 1 In Annual Report Annexure 2 in Annual Report Annexure 4 in Annual Report Annexure 2 in Annual Report Impairment in AFS 2021/2022 Note 32 page 63 (Annexure 1) Monthly via the S71 report and quarterly via the SDBIP performance report, and section 52d report.</p>

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	<ul style="list-style-type: none"> • Particulars of any corrective actions taken or to be taken relating to issues contained in both audit reports of the Auditor-General; • Any information to clarify issues in connection with the financial statements; • Any information determined by the municipality; • Any information as may be prescribed by other legislation (DOR Act) 	<p>Yes</p> <p>No</p> <p>No</p> <p>None</p>	<p>MM</p> <p>MM</p> <p>MM</p> <p>MM</p>		<p>Annexure 3 in Annual Report (Audit Action Plan)</p> <p>Refer annexure 2: Basis of qualification.</p>
4. Annual Financial Statements (AFS)	<ul style="list-style-type: none"> • Does the AFS contain a fair representation of the financial performance of the municipality? 	Yes	MM		Except for specific audit qualification.

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	<ul style="list-style-type: none"> Do the notes to the AFS contain adequate explanations/ information/ disclosures? (Refer item 11 further down) 	Yes	CFO		
5. The Auditor-General's Report	<ul style="list-style-type: none"> Is the finding of the Auditor-General (A-G) relating to performance and financial governance justified under the circumstances; Did management respond to management letters issued by the A-G; Did management sign management representation letters to signify that good financial governance practices were adhered to during the year under review; 	Yes	MM		This document does not form part of the annual report.

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	<ul style="list-style-type: none"> •How many issues contained in the A-G's report relates to previous years; •To what extent does the A-G's report contain serious inferences of financial mismanagement; •Did management and the Council respond to recommendations by the Audit Committee? 	Yes	CFO CFO MM/ MAYOR		<p>1 issue (Refer annexure 2: Basis of qualification)</p> <p>Paragraph 38&39 of the AG report. AG states uneconomical contracts entered into. (Annexure 2)</p> <p>A resolution register has been developed and is updated and reported on at audit committee meetings on a quarterly basis.</p>
6. The Annual Performance Report of the Municipality	Section 46, MSA requires municipalities to submit a performance report reflecting the performance of the municipality and each service provider, a				

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	<p>comparison of the performance with targets set for the previous year and measures taken to improve performance. The report must form part of the annual report. Questions that may be considered are –</p> <ul style="list-style-type: none"> • Was the performance report included in the Annual Report? • Have all the performance targets set in the budgets, SDBIP, service agreements, etc, been included in the report? • Does the performance evaluation in the Annual Performance Report compare actual performance with targets expressed in the budgets and SDBIP approved for the financial year? 	<p>Yes</p> <p>Yes</p> <p>Yes</p>	<p>MM</p> <p>MM</p> <p>MM</p>		<p>The Annual Performance Report is included in the Annual report as an annexure 4.</p> <p>All SDBIP KPI's are included in the Annual Performance Report.</p> <p>Actual performance VS set targets are reported on in the Annual Performance Report.</p>

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	<ul style="list-style-type: none"> In terms of key functions or services, how has each performed? E.g. Have backlogs for water, sanitation and electricity been reduced? 	Yes	DIS		<p>All communities within the municipal/town boundaries have services according to RDP standards. Although Bulk Water Supply was a challenge due to the drought conditions, water carting took place to affected areas. Informal settlements have RDP standard services but require upgraded services.</p> <p>Waste Volumes: No waste volumes recorded due to non-compliant landfill sites</p> <p>Library usage statistics: Library usage statistics are being recorded and are reported on to DSRAC regularly.</p>
	<ul style="list-style-type: none"> What are the refuse collection volumes, library usage statistics, etc? 		DCOMS		

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	<ul style="list-style-type: none"> • To what extent has performance achieved targets set by council? • Is the council satisfied with the performance levels achieved? • Is the community satisfied with performance? Has a customer satisfaction survey been undertaken and, if so, how do the results align with the annual report contents? • What were the outcomes of public consultation and public hearings? • What actions have been taken and planned to improve performance? 	<p>Yes</p>	<p>MM MM MM MM MM</p>		<p>The overall target achievement for the institution was 69%</p> <p>Performance was satisfactory.</p> <p>No community satisfaction survey has been conducted; however, the annual performance report has been included in the draft annual report that was publicized for public inspection.</p> <p>No public hearings were conducted by MPAC. However, the draft annual report was made public for inspection/comments or inputs.</p> <p>Performance agreements and performance plans have been entered</p>

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	<ul style="list-style-type: none"> •Is the council satisfied with actions to improve performance? 	Yes	MM		<p>into with S56 & 57 managers, performance is monitored and reported on quarterly, and in-year evaluations are conducted to ensure underperformance is identified early, and corrective measure are put in place.</p>
	<ul style="list-style-type: none"> •Did the targets set in the budgets, SDBIP agree with the targets set in the performance contracts of the municipal manager and each senior manager? 	Yes	MM		<p>Quarterly performance reports were tabled before council with actions to improve performance in cases where targets were not achieved.</p>
	<ul style="list-style-type: none"> •Does the report evaluate the efficiency of mechanisms applied to deliver the performance outcomes? 	Yes	MM		<p>Targets set in the SDBIP agree with performance agreements entered into.</p>
	<ul style="list-style-type: none"> •Taking into account the audit report and opinion and the views of the Audit Committee, is performance considered to be efficient and effective? 	No	CFO		<p>Substandard achievement of performance targets which requires improvement. There is still room for improvement - challenge cashflow constrains.</p>

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	<ul style="list-style-type: none"> •To what extent have actions planned for the previous year been carried over to the financial year reported upon? 	Yes	CFO		1 item where qualifications still apply.Refer to annexure 2 (basis for qualification)
	<ul style="list-style-type: none"> •Have any actions planned in the reported year been carried over to the current or future years? If so are any explanations being provided by the municipal manager and are these satisfactory? 	Yes	MM		1 item. These are forming part of the Audit action plan (Refer annexure 2: Basis of qualification)
	<ul style="list-style-type: none"> • Was Council provided with regular performance reports relating to service providers? 	Yes	MM		On a quarterly basis via the Supply Chain Management quarterly reports.

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7. The Auditor-General's report on the performance of the municipality	<p>Section 45 of the MSA requires that the Auditor-General must audit the results of performance measurements, as part of the internal auditing processes annually.</p> <ul style="list-style-type: none"> Was the A-G provided with the information required to perform the required audit? Were recommendations by the A-G included in action plans to improve performance in the following year? 	Yes	CFO		<p>Audit on predetermined objectives was conducted by Auditor General</p> <p>An unqualified audit opinion was determined for the audit of predetermined objectives. (Refer to Annexure 2)</p> <p>An audit action plan has been developed to improve performance in the following year.</p>
8. Assessment by the MMA on the collectability of	Is such an assessment included in the report?	Yes	MM		Monthly section 71 reports

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the debtors outstanding at the end of the financial year.	<ul style="list-style-type: none"> How regularly was the assessment performed during the year? Were any corrective steps taken where collection performance did not meet targets? Did the mayor execute his/her oversight responsibility relating to collection of revenue? How acceptable is the current situation relating to debtors outstanding? 	Yes	CFO		Implementation of the Credit Control Policy. Defaulters are blocked and disconnected.
9. Assessment by the MM of performance against the measurable performance objectives for collection for each revenue source and	<ul style="list-style-type: none"> Were measurable performance objectives for revenue collection set at the beginning of the year? What actions were taken to address any areas of under-performance? 	Yes	CFO		The intention is to improve to above 100%
			CFO		In the SDBIP annually and reported on in the annual performance report. State of the Municipality report was developed with recommendations to be implemented to improve areas of underperformance.

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each vote in the approved budget.	<ul style="list-style-type: none"> Were revenue collection policies (disconnection, indigence, deposits, arrangements) in operation during the year under review? 	Yes	CFO		Covid-19 pandemic hampered us in this regard, however we improved on the collections.
	<ul style="list-style-type: none"> Were regular reviews of the budgeted revenue per serve compared to actual revenue done and reported to the Mayor/ Council? 	Yes	CFO		See section 71 reports. 3 Adjustments budgets
10. Particulars of any corrective actions taken or to be taken relating to issues contained in both audit reports of the Auditor-General for the year under review;	<ul style="list-style-type: none"> Has Council adopted an action plan to address the issues contained in the report of the A-G? 	Yes	MM		An Audit Action Plan was developed to address all findings contained in the audit report. Strategic and operational risk registers have also been developed per directorate/unit, to ensure controls are in place to mitigate risk, and possible findings.
	<ul style="list-style-type: none"> Will the action plan adequately address the issues contained in the A-G's report? 	Yes	MM		

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	<ul style="list-style-type: none"> • What progress has been made with execution of the action plan? • Are due dates being met? • Will any items contained in the A-G's report be carried into the next financial year? • What controls are in place to ensure no items are carried forward into the next financial year? 	<p>100%</p> <p>No</p> <p>No</p> <p>Yes</p>	<p>CFO</p> <p>CFO</p> <p>CFO</p> <p>CFO</p>		<p>Currently on target except for 1 item that is overdue.</p> <p>Daily monitoring of the audit action plan. Frequently reporting on it at management and Audit Committee meetings</p>
11. Any information to clarify issues in connection with the financial statements	<ul style="list-style-type: none"> • The notes to the AFS are required to contain the following further disclosures; were they disclosed in the AFS for 2020/2021? • Details of allocations received from other organs of state (national and provincial); • Details of any allocations made to any other organs of 	<p>Yes</p> <p>Yes</p> <p>n/a</p>	<p>CFO</p> <p>CFO</p> <p>CFO</p>		<p>Refer to Annexure 1 from page 211</p> <p>Refer to Annexure 1 from page 211</p> <p>n/a</p>

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	<p>state or institution/municipal entity;</p> <ul style="list-style-type: none"> • Allocations received in terms of the DORA Act and provincial budgets; • Details on how certain of the above allocations were spent per vote; • Information stating whether the municipality has complied with the conditions of certain grants and if not the reasons for not complying; • A statement whether any funds destined for the municipality in terms of the DOR Act were delayed or withheld and the reasons advanced for the delay or withholding; • The salaries, allowances and benefits of political office bearers and councilors; 	<p>Yes</p> <p>Yes</p> <p>Yes</p> <p>n/a</p> <p>Yes</p>	<p>CFO</p> <p>CFO</p> <p>CFO</p> <p>CFO</p> <p>CFO</p>		<p>Refer to Annexure 1 from page 211</p> <p>Refer to Annexure 1 from page 211</p> <p>Refer to Annexure 1 from page 211</p> <p>n/a</p> <p>Refer to Annexure 1 from page 211</p>

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	<ul style="list-style-type: none"> • A statement by the accounting officer whether or not the remuneration is within the prescribed upper limits; • Particulars of any arrears older than 90 days owed by individual councilors to the municipality; • Details of the salaries, allowances and benefits of the MM, CFO and every senior manager and such other positions as may be prescribed per individual; • A list of municipal entities under the control of the municipality; • the total amount of contributions to organized local government; • the amount of any outstanding contributions to organized local government; • the total amounts paid in audit fees/ taxes /levies/ duties/ 	<p>Yes</p> <p>Yes</p> <p>Yes</p> <p>n/a</p> <p>Yes</p> <p>Yes</p> <p>Yes</p>	<p>CFO</p> <p>CFO</p> <p>CFO</p> <p>CFO</p> <p>CFO</p> <p>CFO</p> <p>CFO</p>		<p>Refer to Annexure 1 from page 211</p> <p>Refer to Annexure 1 from page 211</p> <p>Refer to Annexure 1 from page 211</p> <p>n/a</p> <p>Refer to the AFS in annexure 1 from page 211</p> <p>Refer to the AFS in annexure 1 from page 211</p>

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	<ul style="list-style-type: none"> • pension fund contributions/ medical aid contributions; details of any amounts outstanding relating to the aforementioned. • In respect of each bank account the name of the bank, type of account, year opening and year end balances; • A summary of all investments as at end of the financial year; • Particulars of any material losses; • Particulars of any material irregular, wasteful or fruitless expenditure; • Particulars of any material unauthorized expenditure; • A statement whether the aforementioned expenditures are recoverable; • Any criminal or disciplinary steps taken as a result of any 	Yes	CFO		Refer to the AFS in annexure 1 from page 211
		Yes	CFO		Refer to the AFS in annexure 1 from page 211
		Yes	CFO		Refer to the AFS in annexure 1 from page 211
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	<p>of the aforementioned expenditures;</p> <ul style="list-style-type: none"> • Any material losses recovered/ written off; • Particulars of non-compliance with the MFMA. • Details of loans and advances to staff or councilors; 	<p>Yes</p> <p>Yes</p> <p>n/a</p>	<p>CFO</p> <p>CFO</p> <p>CFO</p>		<p>Still being prepared for MPAC</p> <p>Refer to the Audit Report in annexure 2</p> <p>n/a</p>
12. Key issues raised by members of the community	Attach input/issues raised by the Graaff-Reinet Rate Payers Association on the Draft Annual Report.	Yes	MM		Input circulated to all directors.
13. Key issues raised by the Audit Committee	Audit Committee input has been included in the Draft Annual Report (Appendix G)	Yes	MM		Appendix G of Annual Report