

Annual Report

2023
2024





OUR MUNICIPALITY



1,720 ha

Municipal area covers approximately 1,720 hectares and is situated within the Hhohho Region of Eswatini.



2,800

Ezulwini has experienced significant population growth, with the population projected to reach around 2,800 people in 2024



59.4%

Land ownership in Ezulwini is predominantly private, accounting for 59.4% of the urban area, followed by government parastatals and the iNgcwenyama in Trust for the Swazi Nation.



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IN SUMMARY:



6 wards in Ezulwini are primarily residential



60%

Plots in Ezulwini are residential



47%

residential properties are in Ward 4.



7.3%

Ward 2 has the lowest percentage of residential properties





Ezulwini is strategically located between Mbabane and Manzini in the Ezulwini Valley, bordered by the Mdzimba and Lugogo Mountains, with rivers on the south and north sides



Established in the 1960s, Ezulwini is known for the Mlilwane Wildlife Sanctuary and the Royal Swazi Spa, serving as a tourism hub in Eswatini.



Declared as a Town Board in 1995 and upgraded to a Town Council in 2012, consisting of 6 wards mainly used for residential purposes



The Council comprises 8 Councillors, 6 elected from wards and 2 appointed, responsible for strategic oversight and service delivery in line with the Urban Government Act of 1969.



The Municipality has five departments reporting to the Chief Executive Officer, including Corporate Services, Public Health, Town Planning, Treasury, and Works & Maintenance, with an additional Social Services Department.



The Ezulwini Consensus, adopted by the African Union in 2005, focuses on Collective Security, Use of Force, and Institutional Reform, aiming for full African representation in the UN Security Council.



Financial Sustainability, Governance, and Infrastructure Development are key focus areas of the IDP.



The Council consists of 8 Councillors, with 6 elected and 2 appointed.



There are 5 departments in the Municipality, in addition to the Social Services Department.



The Ezulwini Consensus focuses on Collective Security, Use of Force, and Institutional Reform within the African Union.



CONTENT PAGE

➤ ORGANISATIONAL OVERVIEW	3
➤ BACKGROUND	4
➤ FOREWORD FROM THE COUNCIL CHAIRPERSON	6
➤ COUNCILLORS 2023/24	8
➤ INTERIM COUNCILLORS 2023/24	10
➤ CEO'S REMARKS	12
➤ REPORTING GOVERNANCE	14
➤ STAKEHOLDER ENGAGEMENT	15
➤ PERFORMANCE AGAINST OUR STRATEGY	18
➤ CORPORATE SERVICES DEPARTMENT (CSD)	20
➤ SOCIAL SERVICES	22
➤ PUBLIC HEALTH AND ENVIRONMENT	24
➤ TOWN PLANNING	34
➤ WORKS AND MAINTENANCE DEPARTMENT	43
➤ ANNUAL FINANCIAL STATEMENTS	48



ORGANISATIONAL OVERVIEW

The Ezulwini Town Council was established in November of 1995, following the issuance of Legal notice #: 117 of 1995.

In its formative years it was run by a seconded official from the Ministry of Housing and Urban Development (MHUD), Ms. Queeneth Masuku, the current Director of Urban Development, within MHUD. Under this dispensation the MHUD provided key technical support inclusive of Engineering and Town Planning services.

To date the Municipality has evolved to the point that it is fully capacitated to carry out its functions in house.

At the pinnacle of the Town Council are the Citizens who are represented by the Councillors that provide strategic guidance and oversight to the Administration.



To improve the quality of life of the Ezulwini community through the provision of efficient services and infrastructure responsive to their needs

MISSION



To provide high quality residential, corporate, tourism friendly and green environment

VISION



- Respect
- Accountability
- Professional
- Commitment

VALUES

THE VALUES



Respect



Accountability



Professional



Commitment



BACKGROUND

Ezulwini is strategically positioned between the Kingdom’s cities of Mbabane and Manzini, nestled within the Ezulwini Valley, marked by the sacred Mdzimba Mountains on the east and the Lugogo Mountains on the west. On its southern side Ezulwini is bordered by the Lusushwana River and on its north by the Mkhondolwane River.

The popularity of Ezulwini goes way back to the 1960s when the Mlilwane Wildlife Sanctuary and the Royal Swazi Spa were established in 1964 and 1965 respectively. Characterised by its low-lying valleys and scenic natural landscape, Ezulwini has been described as the tourism hub of the Kingdom of Eswatini.

Ezulwini was declared a Town Board in November 1995 through Legal notice no.117 of 1995. In 2012 it was then declared a Town Council, placing it in the second/middle tier of the Urban Local Authority hierarchy of the Kingdom.

The Town is made up of 6 wards which become electoral sectors from which Councillors are elected. All of these wards are linked by the main artery, which is the MR103, which is the part of the old Mbabane-Manzini main road. The predominant use of these wards is residential, with just over 60% of total number of plots. 47% of these residential properties are located in Ward 4, with Ward 2 having the lowest percentage at 7.3. Ezulwini’s commercial areas are located primarily along the MR103 corridor, with the northern node at the intersection of the D36 and MR103. At this node there are three key commercial centres, namely: Corner Plaza, The Crescent and Valley View. This node also includes Bethel Court. The next node is located close to the southern

end of the Municipality and is made up of The Gables, Galleria and the Happy Valley Hotel and Casino. The under construction International Convention Centre (ICC) and Five Star Hotel (FISH) are located on the southern boundary of Ward 1. It is expected that these two facilities will be key to the revitalisation of the Tourism within the Municipality.

The business of Council is set out in the Integrated Development Plan (IDP). The IDP focus areas are:

- **Financial Sustainability**
- **Governance, Risk and Compliance**
- **Infrastructure Development and Improvement**
- **Local Economic Development**
- **Resource Mobilisation**

As stated later in this Report, the IDP is for all intents and purposes, not only the Councils strategic document but it is also the driver for Council service delivery and projects delivery. Work done by the Municipality is by and large based on the IDP, hence, a substantial chunk of the budget is spent on the implementation of this Plan.

Governance



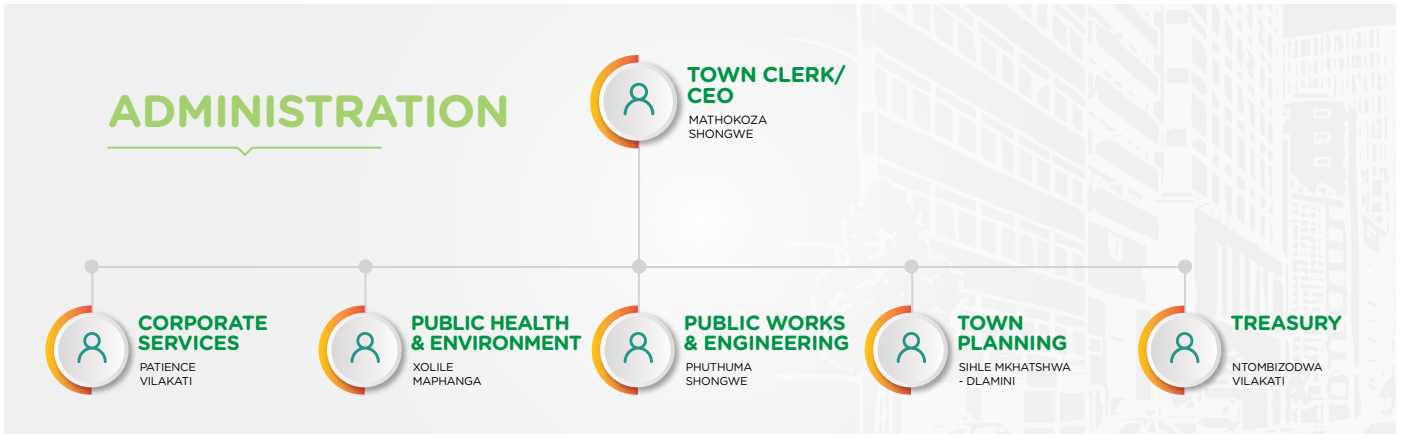
Councillors

At the topmost hierarchy of the Municipality seat the Councillors who form the political base. Out of the eight Councillors that sit at Council, six (6) are elected from each of the six wards and the additional two are appointed by the Honourable Minister of Housing & Urban Development. The primary function of Council is to provide strategic oversight based on the provisions of the Urban Government Act of 1969. Councillors are the link between rate payers and residents with the Administrative body of the Municipality. Consequently, they provide the critical interface for ensuring that the Administration delivers

services to the benefit of all ratepayers. For the 2023 - 2028 Term three Councillors were elected at ward level and the balance were appointed by the Honourable Minister.

Councillors are non-executive and have monthly statutory meetings with occasional special meetings, that are set up on a needs basis, to address a specific cause of action. Within the Municipality there is a Finance Committee which is made up of three councillors and the Council Chairperson, who seats as an ex-officio member.

Administration



The Municipality has five departments all of which report to the Chief Executive Officer, as per the provisions of the Urban Government Act of 1969. The administration is expected to implement the decisions of Council, while also providing strategic leadership and proper management for the effective running of the Municipality. The five departments that report to the Chief Executive as head of administration are:

- Corporate Services Department
- Public Health and Environment Department
- Town Planning Department
- Treasury Department, and
- Works and Maintenance Department.

Also found within the office of the Chief Executive is the Social Services Department, which in the years gone-by was responsible for implementation of the HIV/AIDS strategy at local government level.

The Ezulwini Consensus

In 2005 the African Union deliberated on the Report of the

Highlevel Panel on Threats, Challenges and Change, and went on to adopt a Common African Position, known as, “The Ezulwini Consensus.” This consensus contained the following elements:

COLLECTIVE SECURITY AND THE CHALLENGE OF PREVENTION

COLLECTIVE SECURITY AND THE USE OF FORCE

INSTITUTIONAL REFORM

These elements covered a number of critical areas of intervention, such as Poverty, Peacekeeping and Peace enforcement, Interstate and Internal Conflicts. Core to these deliberations was the resolution to have full representation of Africa in the United Nations Security Council. However, despite Africa’s stance and several other proposals, the reorganisation and reform of the security organ of the UN remains deadlocked.

The Consensus was titled “The Ezulwini Consensus” because it was crafted by African leaders within the ambit of the African Union, who had met in Ezulwini.



The Ezulwini Consensus, adopted by the African Union in 2005, covered key areas such as Collective Security, Use of Force, and Institutional Reform, and called for full representation of Africa in the UN Security Council.



FOREWORD FROM THE COUNCIL CHAIRPERSON

It is a pleasure at both Council and personal level for me to share this Annual report with you as residents and stakeholders within Ezulwini Municipality. The report is an abridged version of the performance of the Municipality over the 2023/24 Fiscal year.

As of April 2023, when the financial year kicked off, an interim Council was still at the helm of the Municipality, led by Interim Council Chairperson Miliswa Mamba-Mtshali and me as Interim Council Vice-chairperson. It is on record that the time

...at the domestic front we are still conscious of the devastation that is caused by Gender Based Violence country-wide and will continue as a Municipality to raise our voices and stand with the survivors of this scourge, as we did during the Gender Based Summit that was held in the last month of the 2023/24 Fiscal year...

that was spent in office by this Interim Council, and those of other Urban Local Government Authorities in the country, was the longest by any stretch of imagination. This was, in part, because of the prolonged time it took for the urban local government elections to be concluded. Consequently, the Interim Council ran the business of Council from November 2022 to July 2023.

The work that is presented in this report includes the Interim period and the time post that, when full Council was at office, following the conclusion of the elections. As Council we are proud to report to all of our stakeholders that the transition from Interim Council to full Council did not have any negative impact on our fiduciary duties, as a result this report shows that we have received an unqualified audit opinion from our External Auditors, Pricewaterhouse Coopers (PwC).

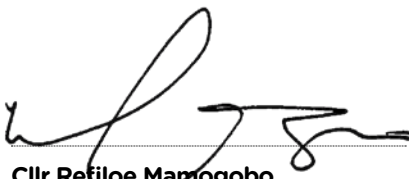
The 2023-24 period marks the start of a five-year period of Council, which coincides with the end of the 5-year cycle for the implementation of our Integrated Development Plan (IDP). Council has kept track on the implementation of the strategies that were detailed in the IDP, and notes that bar the disruptions that were felt worldwide, as a consequence of COVID-19, we have fared well in our delivery. We look forward as Council to input in a new strategy that will be developed and in so doing contribute to the betterment of our residents, businesses, and visitors. With the increase in corporate development and noted demands for rental accommodation, together with the vehicular pressures placed on our road network, it is clear to Council that we have to develop a new IDP, (read: new thinking) that will talk to the current and future "winds of change" without compromising our pursuit for a tranquil environment that continues to be the Tourism Hub and Gateway for the Kingdom of Eswatini. As we adopt this new thinking, we commit to ensuring that our IDP is nourished in purpose by the Sustainable Development

Goals (SDGs) and the New Urban Agenda, fully conscious of the fact that the New Urban Agenda is a critical lever to accelerate the achievement of the SDGs.

At the domestic front we are still conscious of the devastation that is caused by Gender Based Violence country-wide and will continue as a Municipality to raise our voices and stand with the survivors of this scourge, as we did during the Gender Based Summit that was held in the last month of the 2023/24 Fiscal year.

As I conclude my foreword, I take the opportunity to express my appreciation to my fellow Councillors, who are fully committed to ensuring that our Town grows in leaps and bounds to become a beacon of hope and lead in accelerating the First World status agenda in the spirit of Nkwe, as set out by His Majesty King Mswati III. As Council we recognise the need to continue to work in true partnership with the Ministry of Housing & Urban Development in achieving the aforementioned. I also applaud the input of our fellow ratepayers who continue to not only pledge but provide the financial support through their consistent payment of rates, to ensure that Council remains financially secure to carry out its mandate.

Let us continue to work, walk, and talk together for the betterment of Eszulwini, as it is our pride and the only one that we have!


Cllr Refiloe Mamogobo



...we are proud to report to all of our stakeholders that the transition from Interim Council to full Council did not have any negative impact on our fiduciary duties, as a result this report shows that we have received an unqualified audit opinion from our External Auditors, Pricewaterhouse Coopers (PwC)

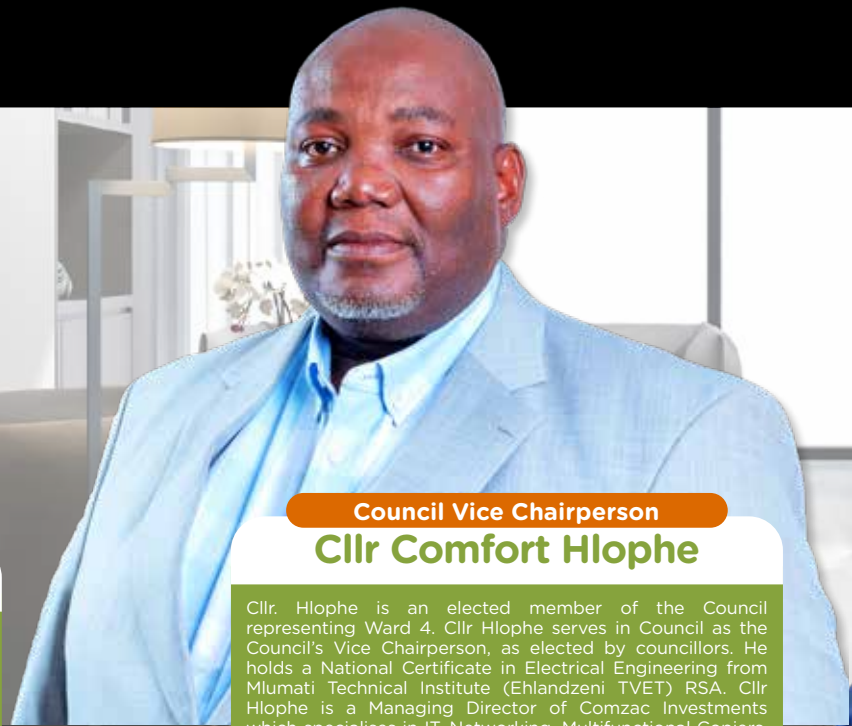
COUNCILLORS 2023/24



Chairperson

Cllr Refiloe Mamogobo

Cllr. Mamogobo was appointed as a Councillor by the Honourable Minister of Housing and Urban Development as a representative of Ward 5. She holds a CBMBA from Bangor University (UK), an LLB (UNISWA), and a BA in Law (UNISWA).



Council Vice Chairperson

Cllr Comfort Hlophe

Cllr. Hlophe is an elected member of the Council representing Ward 4. Cllr Hlophe serves in Council as the Council's Vice Chairperson, as elected by councillors. He holds a National Certificate in Electrical Engineering from Mlumati Technical Institute (Ehlandzeni TVET) RSA. Cllr Hlophe is a Managing Director of Comzac Investments which specialises in IT, Networking, Multifunctional Copiers, Printers and Computers. Cllr. Hlophe is also the Bhabhabha Investment Director, which deals with the Trucking Business and Property Business in Eswatini and RSA.



Finance Committee Member

Cllr Darron Raw

Cllr. Raw is an appointed Ward 6 Councillor, as appointed by the Honourable Minister of Housing & Urban Development. Cllr Raw serves in the council as a member of the Finance Committee. He is a holder of a B. Com. Degree from the University of KZN in South Africa. He is a former Board Member of the Eswatini Tourism Authority and an active entrepreneur through directorship of five locally based companies in the property and tourism sectors. These companies include Swazi Trails and Legends Shared.



Cllr Bongile Mbingo

Cllr. Mbingo is an elected member of the Council representing Ward 3. She is also the current Council Chairperson, as elected by all councillors. Cllr. Mbingo is a holder of an MSc in Leadership and Change Management from Leeds Metropolitan in the United Kingdom. She has worked for several public and private organizations as an employee and as a board member.



Finance Committee Chairperson
Cllr Sandile H. Dlamini

Cllr. Dlamini is an appointed Councillor having been appointed by the Honourable Minister of Housing and Urban Development. He serves at Council as the Finance Committee Chairperson. He is an admitted Chartered Accountant - Eswatini. He holds an ACCA from the UK. He also holds a Certification in Risk Management Assurance. He is an admitted Professional Internal Auditor by the Institute of Internal Auditors in South Africa.



Finance Committee Vice Chairperson
Cllr Dr. Edmund Mazibuko

Cllr. Mazibuko is an elected member of the Council representing Ward 1. Cllr Dr Mazibuko also serves in Council as the Finance Committee Deputy Chairperson. Cllr. Dr. Mazibuko is a holder of a Doctor of Philosophy from Edith Cowan University of Australia, a Master in Education from the University of Wales in the UK, a Bachelor of Education as well as a Diploma in Education also from UNESWA.



Cllr Jabulani Mathonsi

Cllr. Mathonsi was appointed as a councillor by the Honourable Minister of Housing and Urban Development. He has served the government of Eswatini for over three decades, as an accounting officer in various ministries and departments, including that of Foreign Affairs, serving the Kingdom of Eswatini abroad. Other ministries served, include but are not limited to, the Ministry of Education, Ministry of Finance, Ministry of Housing and Urban Development. The Cllr. is a holder of a certificate in Accounting and Business studies from the University of Swaziland and A.A.T. from the United Kingdom.



Cllr Zodwa Dlamini

Councillor Zodwa Dlamini is an appointed councillor, as appointed by the Honourable Minister of Housing and Urban Development. Cllr. Dlamini is a holder of a Diploma in Human Resources. She has worked as a Labour Officer at the Ministry of Labour and Social Security for 15 years. Cllr. Dlamini has also worked as a Labour Relations Officer in the ILO conciliation field, then moved to the Ministry of Housing and Urban Development as a Senior Human Resource Manager. Cllr. Dlamini is a board member with other private organisations.

INTERIM COUNCILLORS 2023/24



Following the end of the 5 year Term for Councillors, an Interim Council was set up for the purpose of continuity in Council, while Urban Local Government Elections were being undertaken.

The Honourable Minister of Housing & Urban Development appointed a two-person Council as an Interim Council. Councillor Miliswa Mamba - Mtshali was appointed as Council Chairperson and Councillor Refiloe Mamogobo was appointed as the Council Vice-Chairperson. Their term of office was from November 2022 to July 2023. This period overlapped over two financial year, namely 2021-22 and 2022-23.



Cllr Miliswa Mamba - Mtshali
Interim Council Chairperson



Cllr Refiloe Mamogobo
Interim Council Vice Chairperson



CEO'S REMARKS

The 2023/24 financial year has been one of taking incremental progress and finding traction for the Office of the Chief Executive. It has also been a year of venturing into unfettered territory bringing on board new interventions in order to deal with the social dynamics that have hit hard the Municipality in particular and the nation in general.

In our language there is what we call *kuhlasimlisa*. This refers to a people who are so traumatised that they have no words to say. A people that are in deep agony that they become dumbfounded. Gender based violence is a scourge that should not be accepted in our communities. As a Municipality and a nation, we need to continue to work together to bring an end to GBV in all sectors of our society.

Other criminal elements wanted to take root within the Municipality, and we are grateful to the vigilance that was shown by our communities, especially those in Ward 4 and our armed security. The rot is being curbed and we continue to be vigilant against all forms of criminal activities from the most petty crime to the most sophisticated.

The Municipality continued, on the social front to support 4 Neighbourhood Care Points (NCPs) with assistance from other businesses such as, All Out, Big Tree Koreans, KFC, Logico, MTN, Shoprite, World Food Programme (WFP) and Huawei. This work, together with the strides that have been made by the Social Services Department in providing Home-

Based care services, gives a human face to the Municipality. By their nature the NCPs are vital to the development of the younger generation ensuring access to basic healthcare and feeding scheme, without which academic and physical development becomes very limited.

Highlights

Ezulwini Security Symposium 2023

In December 2023, the office, collaborated with a couple of local security companies, MTN Fintech, the American Embassy, Eswatini National Fire and Emergency Services, the Royal Eswatini Police Services, Eswatini Communications Commission (ESCCOM), First National Bank, the Eswatini Bankers Association, ESRIC, hosted the first ever Security Symposium. The first-of-its-kind symposium was hosted at Royal Villas and featured insightful presentations from security specialists, cybercrime and safety stakeholders. The purpose of the symposium was three-fold as it aimed at:

- creating awareness on commissions of crime and different types of crime.
- creating awareness on various ways of preventing and mitigating crime.
- building a safe community.

This activity aligned with our Strategic Objective number 8: Providing a Safe Environment.

Wedding Expo 2024

In March 2024 the office, working through the Town Planning Department, hosted the first-ever Wedding Expo at Sharma House. This was an event where various wedding-related businesses and event management service providers come together to showcase their products and services to couples and those offering and involved in wedding planning, events hosting, planning, and management. The expo purposed at providing a one-stop shopping experience allowing attendees to explore different options and make informed decisions about various aspects of their events, from venues, catering, attire, decorations, and photography. Exhibitors were thrilled to have been provided with such an opportunity to showcase their ware and vowed to ensure that this becomes an annual event.

This activity aligned with our Strategic Objective number 3: Develop Recreational Activities. This objective recognises the fact that Ezulwini is a Tourism Hub and calls for activities that promote Tourism within the Municipality.

Projects

The Engineering section of the Municipality completed two main infrastructure works within the financial year, exceeding the set **strategic objective** target of having 80% **asphalt surfaced road by 2024**. The road works involved the upgrade Ligugu Street in

Ward 6 and the rehabilitation of Mpumalanga Road in Ward 4, both of which cover a total of 1 kilometre. The upgrade of Ligugu street included installation of walkways and solar streetlights. This street is a key access point to Mantenga Cultural Village and the Mantenga Waterfall which are important tourism attractions, not only for the Municipality but also for the nation.

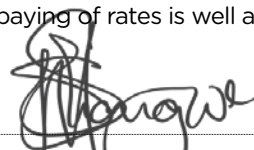
On the solid waste management side of things, the Municipality Council began a Waste Separation at Source Program in Ward 4 which will benefit 500 households. From the baseline data gathered throughout the lifecycle of the project, Ward 4 generates **approximately 47%** of the total waste generated by the town. This is because Ward 4 is predominately residential, with townships such as Goje, Mdzimba, Medifarm, Mountain View, and Thembelisha, to name but a few. The net effect of this program has lead to reduced waste that is transported to the solid waste disposal site in Matsapha. This program will roll out to the other wards over the next financial year as we strive to ensuring alignment with the Towns vision of providing quality residential and green environments.

Audit

We are pleased to report that, as has been the case in the past, we obtained an unqualified financial audit opinion as stated in our 2023/24 Financials. This is no small task and is in part attributed to the oversight provided by our Finance Committee and full Council, together with strong financial management from the Office. We remain committed in ensuring that the public funds that we steward are utilised prudently through following the laid-out procurement protocols and striving for right value for money.

Appreciation

Council takes this opportunity to express its appreciation to all the ratepayers who have dug deep into their coffers to ensure that their rates obligation is met. We understand that times are never easy and that payment of rates is not an easy thing to do. Nonetheless, our experience with a number of rate payers shows that the commitment to pay and the actual paying of rates is well aligned. For this we thank you.



Mathokoza. S Shongwe



Overall, the CEO highlighted progress in various areas and expressed gratitude for community support and financial responsibility.

REPORTING GOVERNANCE

Basis and Preparation of Report

Section VIII of the Urban Government Policy of 1996 calls upon Urban Local Governments (ULG), to involve the communities which they serve to better understand and respond to community needs, to explain ULG actions and policies, and to work cooperatively with local groups to carry out programs for the public good. The section also calls for honest and complete reporting which may take the form of annual reports, like this one.

This Annual Report has been prepared in order to provide a concise overview of the performance and operations of Council over the past 2023/24 fiscal year. It is therefore a critical communications tool that gives insights on:

- Providing information on corporate governance.
- Communicating Council's operations
- Providing financial information
- Highlighting key initiatives and developments.
- Outlining future plans.

City and Reporting Governance

The Ezulwini Municipality, as is the case with other Urban Local Governments, within the nation, carries out its mandate through the provisions of the Integrated Development Plan (IDP). The IDP serves two primary purposes:

- Functions as the Municipality's strategic document and its development is an all-inclusive process gathering inputs from various local and other stakeholders.
- It directs the areas/projects that Municipal funds may be spent on; hence, it is the foundation on which the Municipal Budget developed.

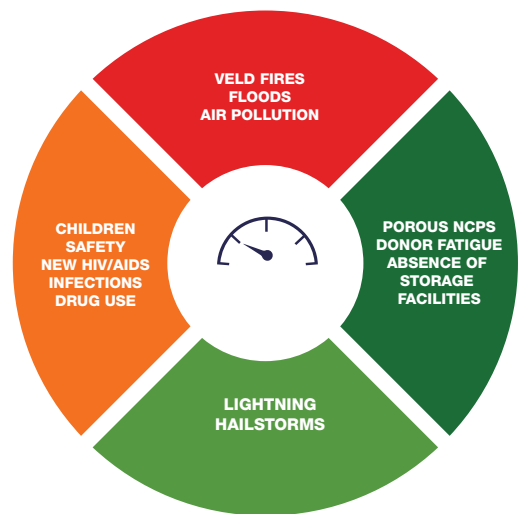
Business Model

Since 2015, metropolises, cities, towns, and regions have been actively localising the 2030 Agenda, bringing the Sustainable Development Goals (SDGs) closer to the people they serve and using the framework for planning and execution.

There are 17 SDGs with a total of 169 targets, which have to be achieved by the year 2030. The details relating to our performance as a Municipality against the achievement of the SDGs is detailed in our performance reporting section and further developed on in our individual Department reports



RISKS AND OPPORTUNITIES



STAKEHOLDER ENGAGEMENT

Stakeholder	Engagement Purpose	Description	Outcome	
Inhouse	PAY SPACE Facilitated by Finware – service provider.	Training and Development	Eighteen (18) employees were inducted on the new payroll system.	Improved understanding of payroll and leave management system
	ISO 9001:2015 Facilitated by IC Development - Consultant.	Understanding and Knowledge Building	ISO 9001:2015 compliance System training.	Ensured employees understand the requirements set out by ISO 9001:2015 standards and how they apply to their job roles.
	Cyber security Facilitated by IT section personnel.	Risk Reduction and Awareness	The Office also trained all ICT users on Cyber security.	Assisted employees to understand the risks and threats associated with cyber-attacks
	Procurement Facilitated by ESPPRA	Formal information sharing and training	The Office sent 2 (two) new Officers to train on Procurement.	Empowered employees to efficiently purchase goods and services in line with the Procurement Act of 2011.
	PAYE Reconciliation Facilitated by ERS	Understanding of new amendments and compliance of PAYE	The Office sent 2 (two) Officers from the Corporate Services Department	Two custodians on compliance of PAYE
External conferences	Commonwealth Local Government Conference Facilitated by CLGF Rwanda	Seminar and Learning through Ministry of Housing and Urban Development for guidance on funding opportunities for local authorities	The Office sent 2 (two) Councillors and 1 (one) officer to Kigali Rwanda for a CLGF Conference.	Councillors and Office have knowledge on funding avenues for Ezulwini
	16th Africa Energy Indaba Cape Town – PHEM Facilitated by Africa Energy Indaba (Pty) Ltd	Seminar and Indaba	The Office sent 1 (one) officer from the Public Health and Environment Department to the 16 th Africa Energy Indaba in Cape Town.	The officer was to be exposed in discussions, debates and seek solutions to enable adequate energy generation across the continent.
	Chartered Institution of Government, Finance, Audit and Risk Officers (CIGFARO) Annual Conference facilitated by CIGFARO	Conference to learn about the landscape of public financial management through enhanced competence and ethical behaviour to improve service delivery	The office sent 2 (two) officers from the Treasury Department to attend the Annual CIGFARO Conference in Cape Town.	Draft Plans and proposals on implementation of conference action items
On-line training	Graphic design University of Cape Town	Virtual Training with the intention to improve Ezulwini Municipality social media content.	The Office enrolled the IT Officer for a certificate in Graphic design.	Improved social media posting and website management

Key Accomplishments

CORPORATE SERVICES DEPARTMENT

- **Implementation of Job Evaluation and Salary Review**
The Municipality engaged a consultant to conduct a job evaluation and salary review exercise, following the end of the 5-year term of the last review. The report was approved by the Council, and it was implemented in October 2023.
- **Implementation of Employee Assistance Programme**
Council recognizes that employees are overwhelmed by managing the volatility of the ever-increasing economic crises

and that they find it very difficult to balance their personal day-to-day priorities. Consequently, the Department embarked on initiatives to expand the organization’s well-being strategies to give employees a pathway to build financial confidence as well as emotional intelligence, with the understanding that employee financial wellness journey begins with learning. The Municipality implemented the following activities as part of its Employee Assistance Programme:

Initiative	Objective
Financial literacy through SEDCO	To empower employees with basic terms and concepts for managing their personal financial lives. This was aimed at reducing financial stress thus increasing employees’ performance level.
Emotional intelligence Facilitated by Carla Do-Santos	This was intended to Create a healthy workplace, equipping the team to handle conflicts, helping leaders inspire their teams to do good work, and helping employees reach their full potential.
Loan Scheme Building society	The Municipality signed a loan scheme agreement with Building Society to ensure that there is no productivity loss due to worry and taking time off to apply for facilities from third parties.

OFFICE OF THE CEO: Personal Assistant: Ms. Tadvwa Shabangu & CEO Mr Mathokoza S. Shongwe



PUBLIC HEALTH AND ENVIRONMENT DEPARTMENT

- Establishing Waste Separation at Source Program driven by the Section 9 (c), Waste Regulations 2000.
- Working towards the implementation of ISO 9001:2015 Quality Management System.
- Improve service delivery through procurement of additional waste collection equipment.

SOCIAL SERVICES

- Conducted wellness sessions on health, spiritual wellness and mental wellbeing. These sessions are ongoing.
- Employees were educated on male circumcision.
- Hosted the Women’s Day in conjunction with the Taiwan ICDF Technical Mission.
- Hosted a blood donation drive for employees as part of employee wellness.
- Employees participated in the ESIGA and SAIMSA games, in Gaborone on the 2nd to the 9th of September.
- Conducted training for employees on issues related to HIV and AIDS, STIs and cancer.
- Breast cancer awareness session was conducted at the Municipality for employees. The Municipality also donated E50 000.00 to the Breast Cancer Network. This amount was donated in support of patients diagnosed with cancer and for the provision of treatment and screening.
- Commemoration of the World AIDS Day.
- Hosted the Gender Based Violence Summit. The summit addressed the following:
 - Underreporting of GBV incidents due to various reasons such as fear of reprisal, stigma, cultural barriers, and mistrust in the criminal justice system. Survivors may be reluctant to disclose their experiences or seek help, leading to significant gaps in data collection.
 - Lack of harmonized GBV indicators across the country poses a challenge for data collection and analysis. Differences in how GBV is defined and measured can hinder accurate comparisons and limit the ability to generate a comprehensive regional picture.
 - Fragmented Data Systems for GBV data collection efforts in the country, with different institutions and organizations collecting data independently. Lack of coordination and standardization among these entities can result in inconsistent data collection methodologies, making it challenging to compare and analyse data effectively.

TOWN PLANNING DEPARTMENT

- a) Completion of the Comprehensive Mobility Plan
- b) Awarded the tender for the formulation of the Ezulwini Town Planning Scheme to VIP Property Planning Consultants.
- c) Partnered with development partners such as UNDP and Creative Minds Foundation to implement youth empowerment programs.
- d) Trained youth in four artisan disciplines: building, electrical, plumbing, sewing, upholstery, welding, and entrepreneurship skills.
- e) Signed a memorandum of understanding (MOU) with the University of Eswatini to develop public open spaces.
- f) Hosted 12 flea markets to enhance informal economic activity.
- g) Empowered women with marketing strategies to boost their economic activities.
- h) Successfully hosted the first Ezulwini Wedding Expo.

WORKS AND MAINTENANCE DEPARTMENT

- Installation of eighty-five (85) Solar Street lighting on six residential streets which is line with Strategic Objective 13: Cost Containment by 2024.
- Upgrading of Mantenga Phase II Road (Ligugu Street), in line with the Integrated Development Plan to have 80% asphalt finished roads by 2024.
- Rehabilitation of a 100m section at Mpumalanga Road.
- Improvement of stormwater drainage at Umndoni Township.



Permanent employees of Works and Maintenance.

PERFORMANCE AGAINST OUR STRATEGY

Integrated Development Plan (IDP) 2019 - 2049

The Council's strategy is reflected in the Integrated Development Plan, which outlines a total of 14 objectives which are the drivers for the work that Council does during the course of a financial year.

The Council's 14 strategic IDP objectives are also aligned with the United Nations Sustainable Development Goals. This alignment ensures that as Council pursues its strategic objectives, it also contributes to the achievement of the SDGs over time.



Alignment with Sustainable Development Goals (SDGs)



The objectives that are encapsulated in the IDP are fully aligned with the United Nations 17 Sustainable Development Goals.

The Sustainable Development Goals are a call for action by all countries to promote prosperity while protecting the planet. They recognize that ending poverty must go together with strategies that build economic growth and address a range of social needs including education, health, social protection and job opportunities while tackling climate

change and environmental protection (<https://www.un.org/sustainabledevelopment/20:02/05082024>).

The Ezulwini Municipality is committed to the implementation of the Sustainable Development Goals (SDGs) and is directly and indirectly responsible for the implementation of 14 of the 17 SDGs. By virtue of it being an urban local authority, Ezulwini's core SDG deliverable is Goal 11 which focuses on "making cities and human settlements inclusive, safe, resilient and sustainable."





Staff Exit/ deceased

12 exits due to resignations, terminations, and a deceased employee.

Staff Complement

10 members in 2023/2024, with additional interns to assist with compliance and communications functions.

Staff Composition

50 In 2023/2024, there were 34 male and 16 female employees, totaling 50

Overall, the CSD undertook various initiatives to improve service delivery, employee welfare, and operational efficiency during the year.

CORPORATE SERVICES DEPARTMENT (CSD)

Corporate Services is responsible for providing effective and efficient high-standard strategic management and support services to Ezulwini Municipality including Administration, Human Resources (HR), Information Technology (IT), and Communications. Putting our customers first, the department oversees all corporate services ensuring that Council receives quality HR, Communications, support, and IT infrastructure to achieve its strategic and operational objectives as stipulated in the Integrated Development Plan (IDP).

The CSD further develops and drives corporate strategies, performance monitoring, and portfolio management to ensure corporate alignment through the effective use of data and information sources for evidence-based decision-making. This ensures that the CSD and Council achieve the guiding principle of the IDP in administration terms: governance reform.

Additionally, the Corporate Services Department also provides secretarial services and guidance to the Council and other governance structures, ensuring safeguard of the interests of the Municipal stakeholders (Internal and external).

CORE RESPONSIBILITIES

- To provide strategic governance to Council
- Provision of Integrated Human Resources: Human Capital, Labour relations and organisational development

- Provision of Integrated communications platforms and processes
- To provide IT services and support to the Municipality and to provide secure, reliable, and consistent platforms for information accessibility
- To ensure effective Administration support

STRUCTURE (2023/2024)

The Department had a staff complement of eight (8) members, as shown in the table below (Staff Complement). There was a further justified engagement of two interns (part of the corporate social responsibility strategy) Payroll and Communications graduates to assist with compliance in the department and pilot the communications function respectively.

STAFF COMPLEMENT

• Departments	• 2022/2023			• 2023/2024		
	• Male	• Female	• Total	• Male	• Female	• Total
• Administration	• 1	• 2	• 3	• 1	• 3	• 4
• Corporate Services	• 0	• 7	• 7	• 1	• 7	• 8
• Treasury	• 1	• 4	• 5	• 1	• 4	• 5
• Town Planning	• 0	• 1	• 1	• 0	• 2	• 2
• Engineering	• 14	• 0	• 14	• 14	• 0	• 14
• Public Health & Environment	• 18	• 2	• 20	• 12	• 5	• 17
• Total	• 34	• 16	• 50	• 29	• 21	• 50

The Department continued to support service delivery through providing qualified and competent human resources as well as motivation and discipline. The staff complement remained the same as the 2022/2023 Financial year. Employees who exited were replaced respectively to avoid disruption of service delivery though some on a temporary basis. There were 12 exits which included resignations, terminations, and a deceased:

MANAGEMENT OF EMPLOYEE RELATIONS ORGANIZATIONAL CLIMATE

The Municipality acknowledges that all working employees should have the freedom to join a union to make the workplace better and negotiate for the wages and benefits on their

behalf. Municipal staff had union representation in the year of review, that represented a portion of employees. In order to ensure that all staff is represented, the establishment of a staff association was proposed and is currently being discussed. We believe that once this is finalized, the tripartite will work effectively.

SOCIAL RESPONSIBILITY INITIATIVES

The Municipality also recognizes the significance of giving back to the community. During the year under review, the Office embarked on initiatives to empower graduates and interns with real-life corporate experience as well as job shadowing. Below is the list of activities undertaken:

PROGRAM	DESCRIPTION
Graduate Trainees	<ul style="list-style-type: none"> • One (1) BCom student from the University of Eswatini was engaged in the Treasury Department. • One (1) Human Resource Student from the Eswatini College of Technology was engaged in the Corporate Services Department. • One (1) Public Relations Student from the University of Eswatini was engaged in the Corporate Services Department.
Internship	<ul style="list-style-type: none"> • Two (2) Information Technology Students from Eswatini College of Technology was engaged in the IT Section. • One (1) BCom Student from the University of Eswatini was engaged for a 3-month period in the Treasury Department. • Two (2) Environmental and Public Health Students from the University of Eswatini - Mbabane Campus were engaged for a 3-Month period in the Public Health and Environment Department. • One (1) Urban and Regional Planning student from the University of Botswana was engaged for a 2-month period in the Town Planning Department.
Job Shadowing	<ul style="list-style-type: none"> • One (1) student from U-Tech High School was also engaged for a One-week period under the job shadowing program.

WELLNESS ACTIVITIES

The below initiatives were strategically selected to ensure that the employee value proposition of Ezulwini Municipality was sufficient and satisfactory for the period under review. From a cost-conscious perspective, the Council engaged in mental, physical, social, marketing, awareness, and team-building initiatives that aligned with our high-performance IDP objectives. The below is an outline of the initiatives which include:

- Corporate visibility and Brand awareness initiative
- Council team building session

- Eswatini Inter Municipal Games (ESIGA) games
- Southern Africa Inter-Municipal Sports Association (SAIMS) Games - Botswana

ICT INITIATIVES TOWARDS IMPROVED SERVICE DELIVERY

With technology changing rapidly, organizations must adapt and leverage the value of new technology, that not only streamlines workflows and increases productivity but also enhances the delivery of an exceptional customer experience.

Below are some of the activities invested in:

ACTIVITY	OBJECTIVE
Restoration of communication lines	A voice-over IP, also known as VoIP, has been adopted to restore the five communication lines to the office. A solution that mirrors the architecture of a legacy telephone network, however transmitting the voice traffic over an internet line.
Procurement and installation of virtual conferencing equipment	To ensure an efficient way of conducting virtual meetings, without the limitations of face-to-face availability in meetings.
Procurement and Implementation of Microsoft 365	In keeping abreast with emerging technology, the organization migrated to Microsoft Office 365, which provides multiple productivity tools and flexibility. Enabling an easier way to manage the office's business email account and Microsoft Office licensing.
Procurement of PABX for new Office extension.	A new PABX system was installed to link the two-office building and accommodate the use of VoIP to restore the organization's direct lines.



Home Visits

376

home visits were conducted by community caretakers, including health and social educational sessions.

Condoms Distribution

49 180

male condoms and 2,361 female condoms were distributed, along with 18,125 lubricants.

Urban area Distribution

84%

of male condoms, 34% of female condoms, and 67% of lubricants were distributed.

Peri-urban Distribution

16%

of male condoms, 66% of female condoms, and 33% of lubricants were distributed.

SOCIAL SERVICES

COMMUNITY HIV SERVICES

The United Nations Sustainable Development Goal (SDG) 3.3 aims to end AIDS by 2030. This brief provides an update on the progress in relation to HIV prevention, testing and treatment. Condom distribution remains a key pillar of HIV prevention provided by the Ezulwini Municipality. A total

of 41240 male condoms, 1763 female condoms and 6935 lubricants were distributed in the peri-urban and a total of 84944 male condoms, 598 female condoms and 12190 lubricants were distributed in the urban area of Ezulwini.

NUMBER OF CONDOMS & LUBRICANTS DISTRIBUTED

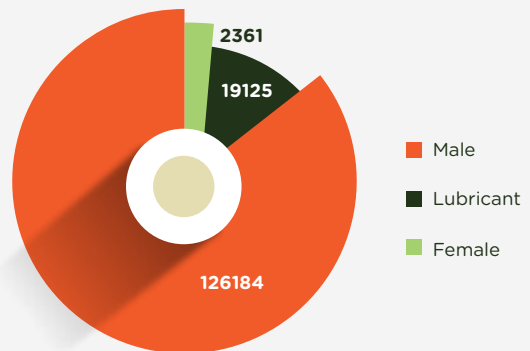


Figure 7: Condoms and lubricants distributed in the month of March 2023-2024

SOCIAL CENTRES

The Municipality supports a total of four (4) NCPs, which are located in its periphery. These NCPs are Buka, Mvutjini, Nyonyane, and Somnjalose. A total of 96 children are accessing Early Childhood Care Development and Education and Rights (ECCDER) in all 4 NCPs.

HOME BASED CARE

A total of 376 home visits have been done. The community caretakers have also conducted several health and social educational sessions with the Ezulwini community. Educational topics such as HIV and AIDS, STIs, GBV are taught in the communities by the community caretakers.



Officials from the Treasury Department



Giving does not only precede receiving; it is the reason for it. It is in giving that we receive.

- Israelmore Ayivor



Health Clearance Certificates

37.5%

Increase in Health Clearance Certificate issuance compared to the previous financial year

Waste Management

55.7%

waste from commercial sector, 28.5% residential sector, 15.6% diverted for recycling.

Waste Segregation at Source

11.8%

Diversion rate achieved in March. 47% of total waste generated by Ward 4.

These key activities showcase efforts towards sustainable development goals and improving the quality of life in the community.

6 CLEAN WATER AND SANITATION



13 CLIMATE ACTION



15 LIFE ON LAND



PUBLIC HEALTH AND ENVIRONMENT

INTRODUCTION

The Public Health and Environment Department presents the following report of activities conducted for the Financial Year 2023/2024. The above are the three Sustainable Development Goals (SDGs) 6, 13, 5 which align to the functions of the Department. The Municipality has the mandate of protecting and improving the quality of life of the public and the community by continuously improving the quality of the environment they live in (SDG 15). This is achieved through the provision of services in waste management, food safety management, public health and sanitation, disaster management, nuisance abatement and pollution prevention (SDG 6, & 13) These services are offered to various stakeholders, commercial, residential, and corporate establishments.

The Department consists of **two (2)** units namely: Public Health and Environmental Management.

PUBLIC HEALTH

Application for Health Clearance Certificates

A health clearance certificate is a certificate that is issued to food establishments to **demonstrate compliance** to the Food Handling Regulations. The certificate is valid for a period of six (6) months and renewable thereafter.

The Office received a total of **33** applications for health clearance certificates for the renewal of licenses for the year under review. The certificates issued were for the renewal of restaurant and liquor licenses.

HEALTH CLEARANCE CERTIFICATES ISSUED IN THE PAST THREE YEARS

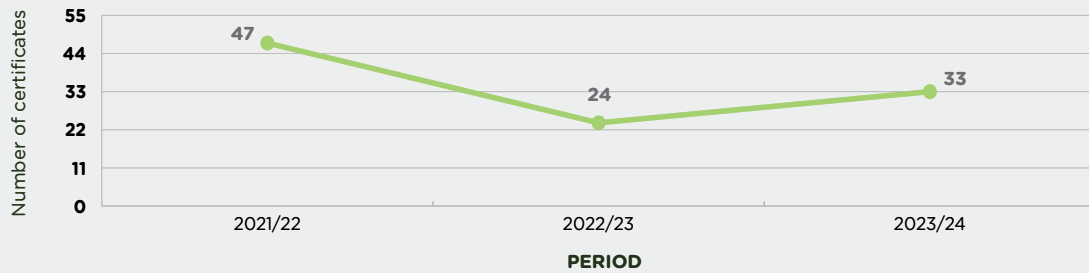


Figure 1: Health Clearance certificates issued in previous financial years.

Figure 1 above suggests that there was a significant increase of 37.5% in Health Clearance Certificate issuance in the current financial year as opposed to the previous financial year. This can be attributed to the issuance of Liquor Licenses which were valid for a period of 2 years (2022-2024), a measure that was introduced by the Ministry of Commerce, Industry & Trade as a relief measure against COVID-19. The period is now elapsing, hence there will be an increased number of applications in the current financial year.

HEALTH CLEARANCE ISSUED PER ESTABLISHMENT IN THE PAST THREE YEARS.

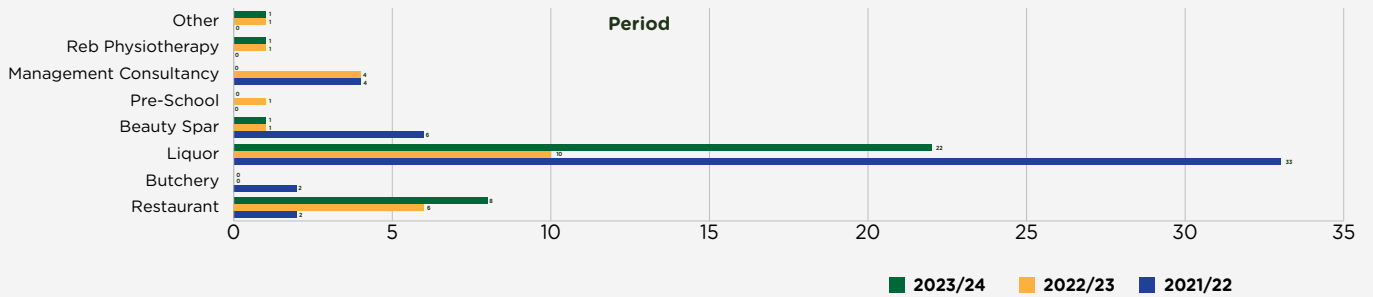


Figure 2: Types of health Clearance certificates issued in previous financial years.

Routine Inspections

Routine inspections are unannounced periodic inspections conducted as a part of an ongoing regulatory scheme based on the establishment's risk category.

The Office conducted 112 routine inspections for all food establishments in the town. Food establishments that were found to be contravening the Food Regulations of 1973 were served with Notifications of Violation.

ANNUAL ROUTINE INSPECTIONS CONDUCTED 2023/24



Figure 3: Number of routine inspections conducted in previous financial years.

Food Safety and Hygiene Seminar

The Municipality hosted a food seminar for all Ezulwini food establishments. The was designed for food handlers who were trained on the Public Health (*Food Hygiene*)



Regulations of 1973, Public Health (*Bakery*) Regulations of 1968, Occupational Health & Safety of 2001, and Waste Management Regulations of 2000.



Figure 4 and 5: Food Safety and Hygiene Seminar 2023 held at the Bethel Court, Ezulwini, the facilitator Ms Sbonsiwe Ngcamphalala (Food Safety Inspector) from Matsapha Town Council educating the food handlers on temperature control.

Food Outlets Grading

Grading of food establishments provides knowledge to customers on the status of hygiene in food premises and the general condition of the food commodities prior to purchasing.

The Office conducted an annual Food Outlets Grading for

all establishments in Ezulwini. In the year under review, the Council observed an improvement in the performance of the food establishments, as there were more as compared to the previous year. Overall, there were **51** food establishments inspected and graded. The summary of grades obtained is shown in Figure 6.

FOOD OUTLET GRADING FOR THE PAST THREE YEARS

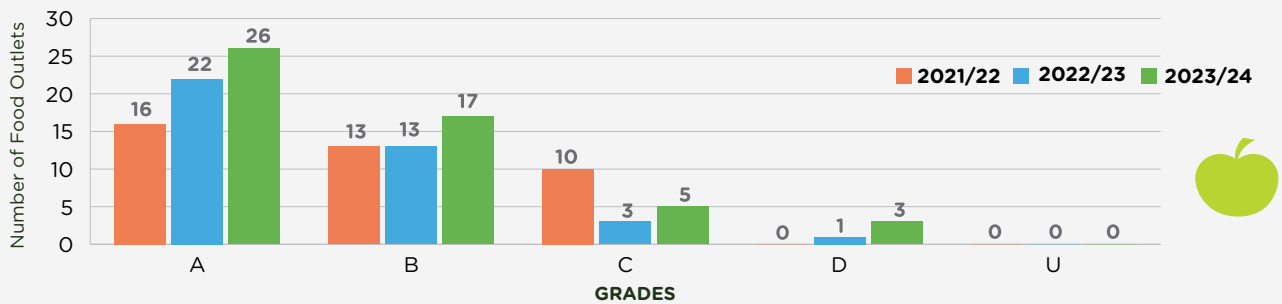


Figure 6: Food grading inspections conducted in previous financial years.

Condemnations

The disposal of any food that is diseased, unsound, unwholesome, or otherwise unfit for human consumption.

A total of 10,240 kilograms (**10.2 Tons**) of expired and

damaged food items were seized from different food establishments in the town. This was done in accordance with the Public Health’s Food Hygiene Regulations of 1973, which states that food items that are unsound, unwholesome, and unfit for human consumption are ordered to be destroyed or disposed of, to prevent human consumption.



Recycling

139%

Increase in recyclable materials collected.



Customer Complaints

50

Complaints managed by the department



Condemnations

10.2 tons

of expired and damaged food items seized



Rabies Campaign

78

dogs and 1 cat vaccinated against rabies.

ANNUAL CONDEMNED WASTE 2023/24

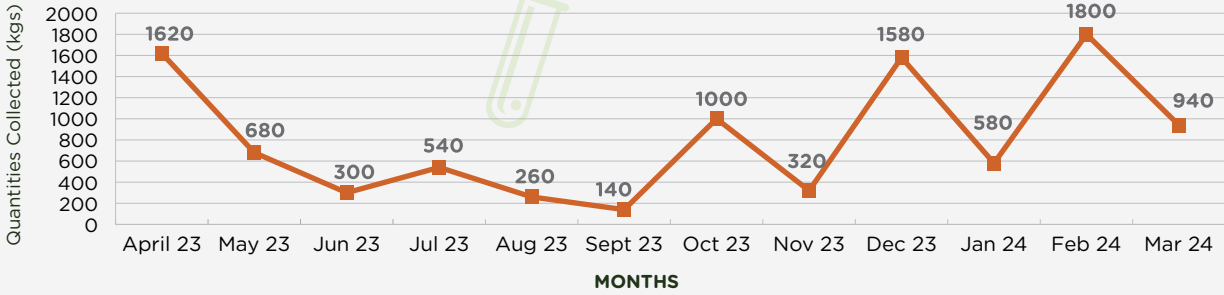


Figure 7: Summary of condemnations in for the year 2023/24

Rabies Campaign - Dogs and Cats Vaccinations

The Office facilitated a rabies campaign and provided vaccinations for pet owners at the local authority offices.

A total of **78 dogs** and one (**1**) cat were vaccinated against rabies. The Office urged all pets’ owners to have them vaccinated and to keep them within their properties.



Figures 8: Residents vaccinating their dogs and cats at the Local Authority Premises

ENVIRONMENT MANAGEMENT

Waste Management

The Municipality, through the Public Health and Environment Department, manages all municipal solid waste (MSW) generated across the Municipality. Waste collection is carried out once a week in the residential sector and when required in the commercial sector.

A total of **2,286,262** kilograms (2286 Tons) of total waste was collected in Ezulwini in the year under review. Of those quantities **55.7%** of that waste was from the commercial sector, **28.5%** from the residential sector and about **15.6%** of the total waste collected was diverted for recycling purposes. Figure 9 below, illustrates the quantities of waste collected.

SUMMARY OF ANNUAL WASTE COLLECTED 2023/24

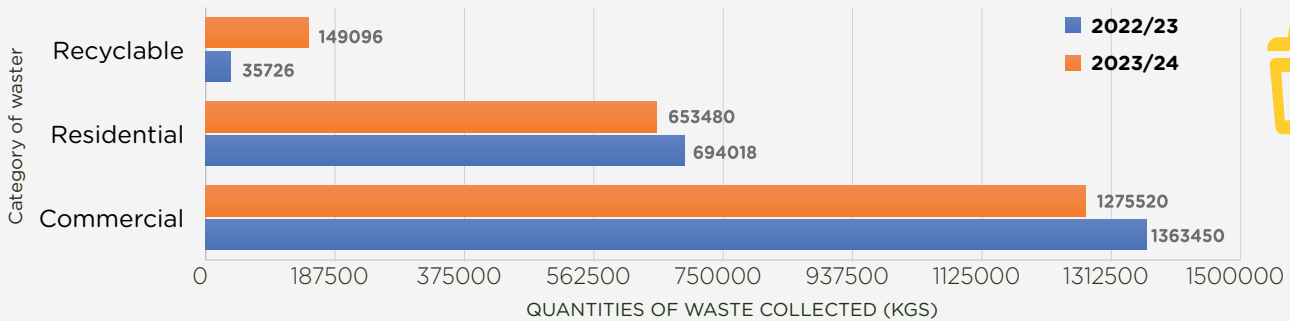


Figure 9: Summary of total waste volumes collected over the past financial years.

Commercial Waste

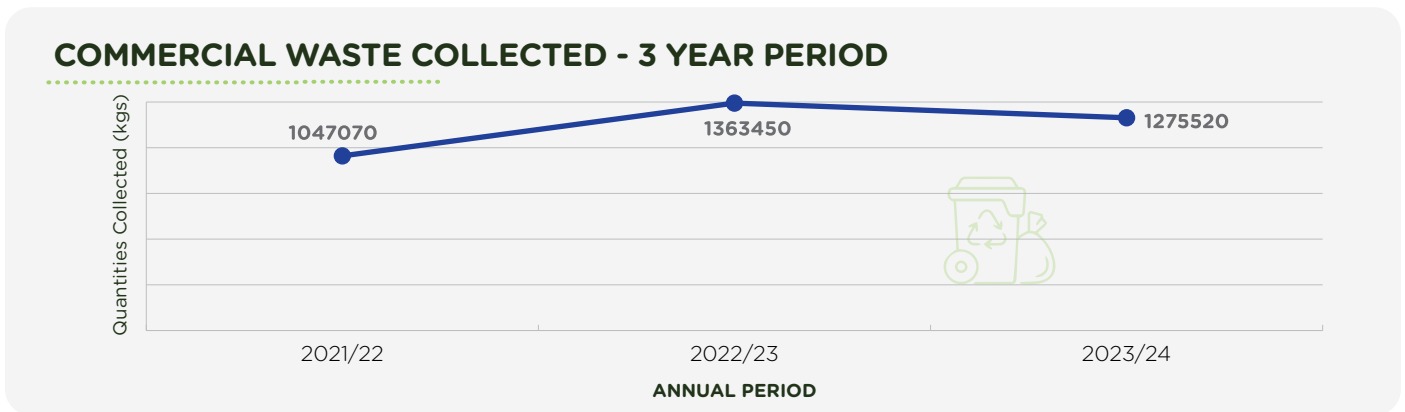


Figure 8: Commercial waste collected in previous financial years.

There was a **6.44% decrease** in commercial waste collected for disposal in the year under review when compared to the previous financial year. The decrease can be attributed to the use of one waste skip truck instead of two as this was the trend in previous years. This was due to mechanical failures of one of the skip trucks. The Council normally collected construction and demolition waste for commercial establishment, under

the current financial years such companies were encouraged to rehabilitate degraded sites (environmental legislations observed) hence reducing the overall volumes of waste for the commercial establishments.

Residential Waste



Figure 9: Residential waste collected in the previous financial years.

Residential waste in the year under review has slightly **decreased by 5.8%** from last year's collection. This is due to the waste separation program that was introduced for Ward 4, demonstrating that such waste recovery programs

contribute a significant role in minimising household waste.

Recycling

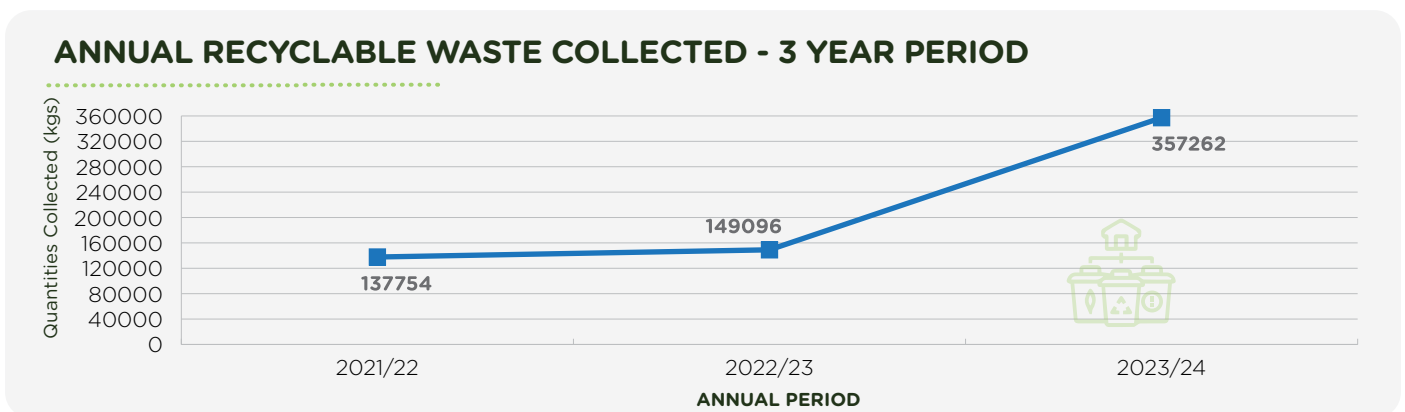


Figure 10: Recyclable materials collected in previous financial years.

Recyclable materials **increased by 139%** in the year under review. This was due waste recovery, and this was attributed to the successful implementation of the waste separation at source program.

Health Care Risk Waste (HCRW)

The Office facilitated a Health Care Risk Waste Seminar for all healthcare facilities in the town to educate waste handlers on the requirements of the National Health Care Waste Management Guidelines. The seven (7) facilities are Medisun Clinic, Clicks Pharmacy, Ezulwini Pharmacy, LinkMed

Pharmacy, Artemis, Ezulwini Private Hospital and Ezulwini Clinical Laboratory Services. All the facilities attended the seminar which was held in partnership with the Eswatini Environment Authority (EEA) and the Ministry of Health (MoH). Furthermore, the Office developed a Health Care Risk Waste (HCRW) Reporting template for usage by healthcare facilities (HCFs) in the town to monitor of volumes of HCRW generated.

The volumes of waste disposed by the HCFs in the year under review has been shown below.

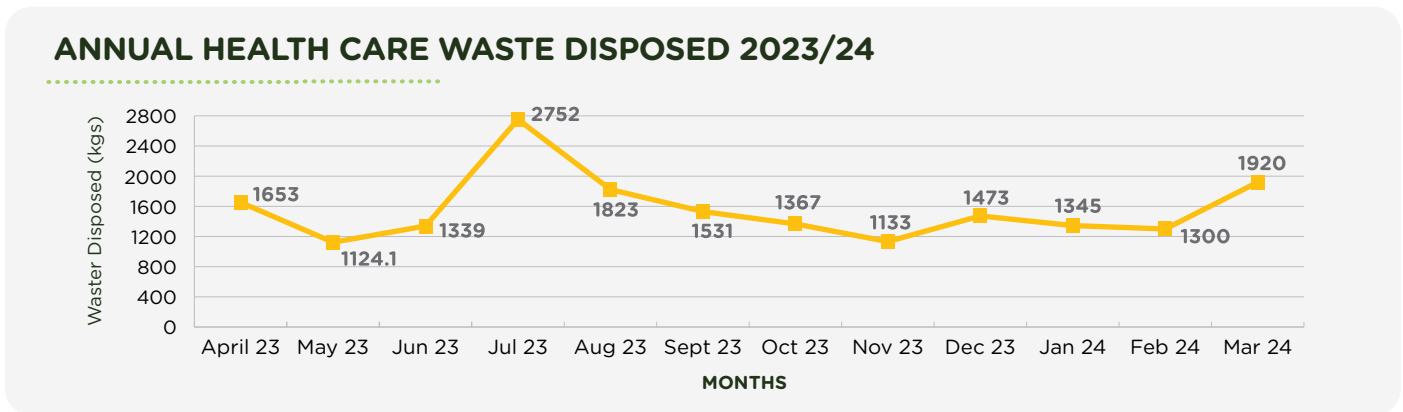


Figure 12: Health Care waste disposed in the financial year 2023/24.

Environmental Programs

Control of Vegetation Overgrowth



Figure 13: Summary of litigation process for vacant plots with overgrown vegetation

To improve public safety in the Town, curb criminal activity and the harbouring of rodents and snakes, the Municipality conducted an inspection of **vacant properties** with overgrown vegetation.

Following the inspection, the property owners were served with notices to clear their properties and failure to comply with the notice initiates the legal proceedings as per **section 13 of the Public Health Act, 1969**. Court order applications are then made requiring the person on whom the notice was served to appear in court. These persons are required to clear the property, prevent re-occurrence of the nuisance or Council clears the property and recover all expenses from the property owner.

In the financial year 2023, **50 property owners** were served with court orders. The breakdown below shows that a majority of the property owners **72%** (36 out of 50) eventually complied by clearing their properties, either voluntarily or after the initiation of legal proceedings. The remaining 14 properties faced further legal action due to non-compliance.

This can be summarised below:

- The total property owners served with court orders: 50
- Property owners who voluntarily complied: 19
- Property owners who cleared their properties after legal proceedings started: 17
- Property owners submitted for further legal proceedings (did not comply): 14

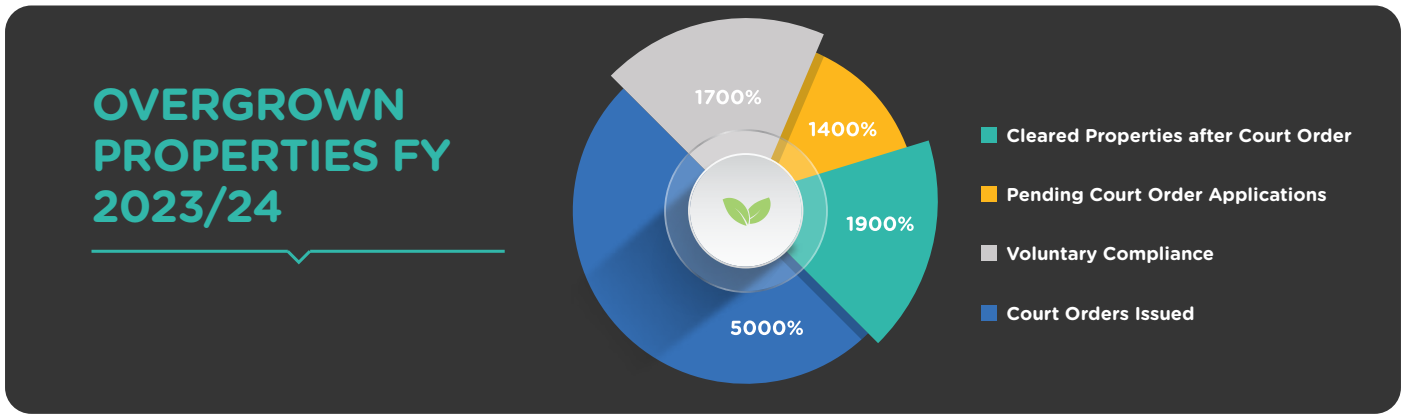


Figure 14: Summary of status of vacant properties with overgrown plots

Commemoration of Environmental Days and other Special Days

World Environment Day

The Council commemorated the World Environment Day at The Gables Shopping Centre for an awareness session under the theme **“Beat Plastic Pollution.”** Municipal Stakeholders participated in the event such as Corporates, Institutions,

Retailers, Property Managers, the Environment Authority, and the Ministry of Housing and Urban Development. On the day, the Municipality also **launched the Waste Separation Programme** for the town.



Figure 15, 16 & 17: Proceedings of the Commemoration of World Environment Day 2023

Civic Education

Eswatini Co-operative Development College (ECODEC)

The Office was at **ECODEC** to facilitate a **training program** on **Quality, Health, Safety** and **Environmental Management**. The Office presented Environmental Management measures that could help Cooperatives identify and exploit opportunities in the business environment. Additionally, business opportunities in the waste management space were presented from setting up a Waste Collection Business, a Buy-Back Centre, and a Recycling Facility as well as Brush-

cutting services.

Annual Waste Management Meeting - Commercial Sector

The Office held its annual waste management meeting with various stakeholders from the commercial sector. The property managers of shopping centres, the business industry and corporates were all invited to review the Municipality’s waste performance report in the 2023-24FY. Additionally, the purpose of the meeting was to appraise the stakeholders

of their roles and responsibilities in terms of reducing waste disposed of by separating their waste from source and providing infrastructure that enables waste segregation at the source.

Environmental Monitoring of Construction Projects

The Council conducted inspections on seven (7) construction projects to ascertain compliance with the Environment Management Act of 2002. Construction projects which are non-compliant with environmental requirements are served with Notices of Improvement which are subsequently followed by Prohibition Notices.

Water Testing and Analysis

The Council conducted water testing for the year on all three (3) rivers/streams passing through the town in accordance with the Water Act of 2003. The rivers and streams were the

Mkhondolwane River, the Lusushwana River and the Cuddle Puddle Spring/stream. All samples underwent chemistry and microbiological tests where each sample was tested for the following: Total Coliforms, Escherichia coli, Electrical Conductivity, Turbidity, pH, Nitrate and Fluoride.

The results showed that all the samples collected from all three sources had significantly high contents of Total Coliform and E. coli. Total Coliforms are a group of bacteria present in the environment (e.g., soil or vegetation) and E. coli is a subgroup of faecal coliform found in large quantities in the intestines of humans and warm-blooded animals. The presence of the bacteria in the water is an indication of the presence of faecal contamination from warm-blooded animals or recent sewage contamination. The water from both sources may pose an immediate health risk to anyone consuming the water. As a result, the Municipality held a meeting with Ezulwini community elders, traditionalist, Ministry of Health and Water Aid to try and resolve the matter.

SAFETY HEALTH ENVIRONMENT RISK AND QUALITY (SHERQ)

Customer Complaints

The Ezulwini Town Council (EZTC) managed customer complaints through Sage Evolution. This ensures that all complaints received are well documented and referred to the relevant Department and addressed efficiently. There were

50 complaints received and directed to the Public Health and Environment Department (PHED) for action. These were largely relating to vacant plots with overgrown properties and uncollected waste from the various establishments. The complaints are illustrated in the Figure 17.

CUSTOMER COMPLAINTS IN THE PAST TWO YEARS

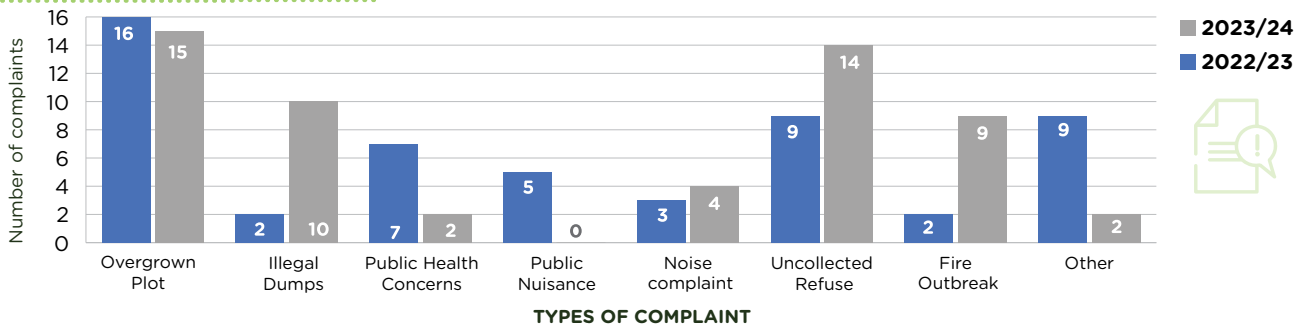


Figure 18: Customer complaints register for the past two financial years.

Over the past two years, there has been an increase in complaints about uncollected waste and illegal dumping. This issue was exacerbated by several factors:

- a) **Removal of waste skips:** Two (2) waste skips located at Mchoza and Midway were removed, which led to an increase in illegal dumping in these areas.
- b) **Lack of waste management infrastructure:** Peri-urban areas lacked adequate waste management facilities, contributing to the problem.
- c) **Mechanical failures:** A skip truck used for waste collection experienced mechanical failures, leading to delays in the collection of refuse, particularly affecting commercial establishments.

To address these issues, the Council took several actions:

- i. **Community Engagement:** The Council engaged neighbouring community leaders to partner in waste collection efforts.
- ii. **Clean-Up Campaigns:** The Council supports clean-up campaigns by providing compactor towards waste collection.
- iii. **Provision of Consumables:** Quarterly, the Council donates consumables like refuse bags and gloves to help maintain cleanliness and reduce litter in these neighbouring communities.

These efforts aim to reduce the incidence of illegal dumping and improve overall waste management in the affected areas.

INTEGRATED DEVELOPMENT PLAN (IDP)

ISO 9001:2015 Quality Management System

With an aim to attain an **80%** customer satisfaction index and improve service delivery for Council's customers, Council has started implementing ISO 9001:2015 Quality Management. This aligns with the Council's **Strategic Objective Number 11 of Improving legislation, management systems and policies**. The tender was awarded to IC Development Consultants who are assisting Council with implementation of the management system and the goal is to attain certification by the Third Quarter of 2024/2025.

Waste segregation at source - Pilot Program for Ward 4

On November 20th, 2023, the Council began collection of

recyclable materials from households participating in the Programme in Ward 4 which will benefit 500 households. This program was implemented as a **pilot programme** that will enable expansion to other wards meeting a **Strategic Objective Number 12 of Diversifying Revenue through attaining 70% diversion of waste towards recycling**. In the Programme, recyclables are collected on Mondays and further sorting of the materials takes place on Tuesdays.

The Council engaged 20 youth volunteers from the surrounding peri-urban communities who assist in creating door to door awareness and sorting of the recyclables.

Below is a summary on the progress of the program.

WASTE SEPARATION PILOT PROJECT - PERFORMANCE (NOV - MAR)

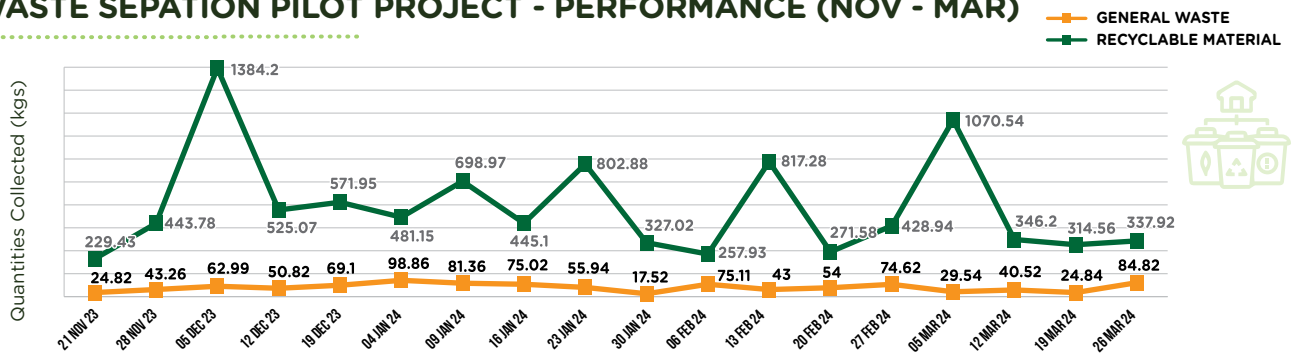


Figure 19: Summary of Performance of waste separation program for Ward 4

From the baseline data gathered throughout the lifecycle of the project, Ward 4 generates **approximately 47%** of the total waste generated by the town. The diversion rate (i.e. the

proportion by weight of all material diverted from disposal) reached an all-time high in March at **11.8%** resulting in an average diversion rate of **10.7%** for the Programme.



Figure 20 & 21: Launch of the waste separation program around November 2023



Figure 22 & 23: *Collection of separated waste Ward 4*



Permanent employees of Public Health and Environment.



Land-use Applications

15% ↓

Decrease from the previous year

YE Programme

90

Total participants trained. Female: 46 (51%) | Male: 44 (49%)

Flea Markets

12

Total no of flea markets hosted. No of market stalls provided: 49

Ezulwini Wedding Expo

24

Number of exhibitors

TOWN PLANNING

INTRODUCTION

Through continued efforts to implement the Ezulwini Municipality's IDP as well as the Ezulwini Town Planning Scheme, 2018, the Department's achievements in the 2023/24 financial year are an outcome of collaboration with Council, Ezulwini Municipality management, external and corporate partners, as well as community stakeholders.

Summary of Land-use Application (per type: 2023/24)

The Department processed twelve (12) land use applications during the 2023/2024 Financial Year. This shows a 15% decrease compared to the previous financial year, where fourteen (14) applications were processed.



Table 1: Land Use Applications Processed

Type of Application	Ward 1	Ward 2	Ward 3	Ward 4	Ward 5	Ward 6	Total
Special Consent Applications							0
Home Offices Applications					1		1
Rezoning applications		2		1			3
Subdivisions	2		1	2	2		7
Human Settlements Applications							0
Variation Applications							0
Sectional Title Applications					1		1
Total	2	2	1	3	4	0	12

Preparation of Ezulwini Town Planning Scheme

The Town has experienced significant growth over the last five years, therefore recognizing the need to review and update land use planning frameworks in order to align to SDG 11 of Sustainable Cities and Communities of making the town more inclusive, safe, resilient and sustainable. Therefore, the Municipality has embarked on a journey of preparing a new Ezulwini Town Planning Scheme. Tenders were opened, evaluated and the tender was awarded to VIP Property Planning Consultants. The completion date of the project is April 2025. The development of the new Scheme is expected to provide a balanced approach to planning that will not only ensure that the planning framework aligns with current and future needs of both the tourism and corporate sectors but also infrastructure development ensuring that all sectors can thrive without compromising each other.

LOCAL ECONOMIC DEVELOPMENT

The Municipality continues to support Local Economic Development (LED) through conducting specific programmes directed at improving local economic activities in the Town. During the financial year 2023/24 programmes conducted included youth empowerment, training in artisan skills, entrepreneurship skills training, composting, and support for informal vendors align with multiple SDGs including SDG1 (No Poverty), SDG 2 (Zero Hunger), SDG 4 (Quality Education), SDG 5 (Gender Equality), SDG 8 (Decent Work and Economic Growth), SDG 10 (Reduced Inequalities), SDG 11 (Sustainable Cities and Communities) as well as SDG 12 (Responsible Consumption and Production). These programs aim to promote inclusive education and economic opportunities, support sustainable practices, and enhance social and economic resilience. Thus, contributing to comprehensive and sustainable community development.

YOUTH EMPOWERMENT PROGRAMME

UNDP Youth Empowerment Programme

In aiming to align with SDGs 4(Quality Education), 8(decent work and economic growth), 10(Reduced inequalities) and 1(No poverty), the Municipality partnered with UNDP to implement the Artisan Training as part of the Eswatini Youth Empowerment Programme. The purpose of the programme was to equip participants with knowledge to engage in specific areas that do not require formal university or college training. Ninety (90) participants were selected out of over

400 applications, to participate in the different skills training which included sewing, building and construction, metal work, electrical installation, plumbing and upholstery.

Following the completion of the training that was undertaken at the Manzini Industrial Training Centre (MITC) for a period of three months, a graduation ceremony was held at the United Nations House in Mbabane. The participants each received starter kits for the different skills trained on. Out of the 90 participants, 51% were female candidates and 49% were male.

Gender	Building	Electrical	Plumbing	sewing	Upholstery	Welding	Total
Female	3	8	8	14	8	5	46
Male	12	7	7	1	7	10	44
Total	15	15	15	15	15	15	90

Table 2: Distribution of gender per skill

COUNT OF LEVEL OF EDUCATION BY GENDER

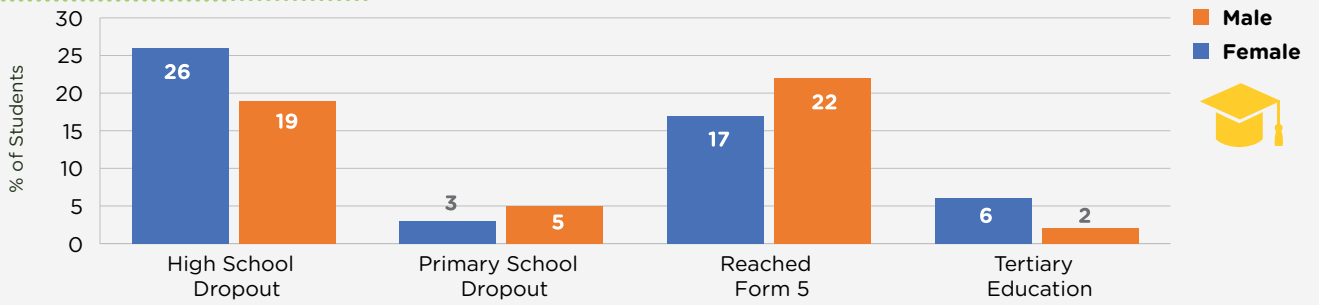
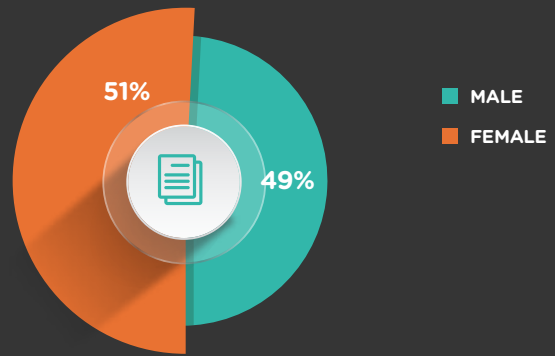


Figure 1: Count of applications by gender

COUNT (%) OF ENTRIES BY GENDER



The Ezulwini Town Planning Scheme in 2024 involves a comprehensive study and plan for the development and regulation of the town. The project is led by VIP Property Planning Consultants, a firm with significant experience in town planning projects. The scheme aims to guide sustainable growth and development by specifying land use regulations and development standards.



Figures 3 and 4: Students from the sewing and electrical class doing practical work



Figure 5: Students from the welding class during the training



Figure 6 Some of the participants upon receipt of their certificates and starter kits.

Entrepreneurship Programme

In partnership with Creative Minds Foundation, a non-profit organization that seeks to create sustainable opportunities for young people in Eswatini through mentorship and providing career exploration, hosted an entrepreneurship training at the Mananga Centre. The program was open to young people of Ezulwini from the ages of 18 to 35 years old. A total of 17 participants/entrepreneurs attended on each day. Entrepreneurs participated in both sessions through engagement, exercises, presentations, and games.

The following training objectives were set out for this programme:

- Analyse the Concept of Personal Leadership.

- Understand and implement Entrepreneurship Leadership Skills.
- Implement Personal Leadership Plan.
- Learn how to practice Team Leadership.
- Understand the Concept of Strategy Formulation and Implementation.
- Analyse Conceptualization of Critical Thinking and problem-solving Techniques, and
- Identify the role of Innovation in Change Management.

Having succeeded in attending both training sessions, these entrepreneurs displayed a level of commitment required from every entrepreneur and as a result, participants agreed to form an association or cooperative and explore available opportunities around Ezulwini.



Figure 7: Participants of the entrepreneurship training

Unemployment Reduction Initiatives

Following the formalisation and registration of Gwacatela Nsika Ezulwini Multipurpose Cooperative, with the assistance of the Commonwealth Local Government Forum (CLGF) in 2022, the women of the cooperative continued with the production of compost and liquid fertiliser using food waste collected from the Royal Villas Hotel. This aligns with SDG 2 (Zero Hunger) with the goal to end hunger through food security, improved nutrition and promoting sustainable agriculture. Below are the sales generated from the compost and fertiliser from April to November 2023. Part of the project framework in 2022 included monitoring and supporting the women for a period of one year from November 2022 to November 2023.



The scheme also addresses social services provision, including institutional facilities, social welfare facilities, educational facilities, and health care services. Challenges identified include the potential insufficiency of social services relative to the growing population.

BOKASHI FERTILIZER AND COMPOST SALES

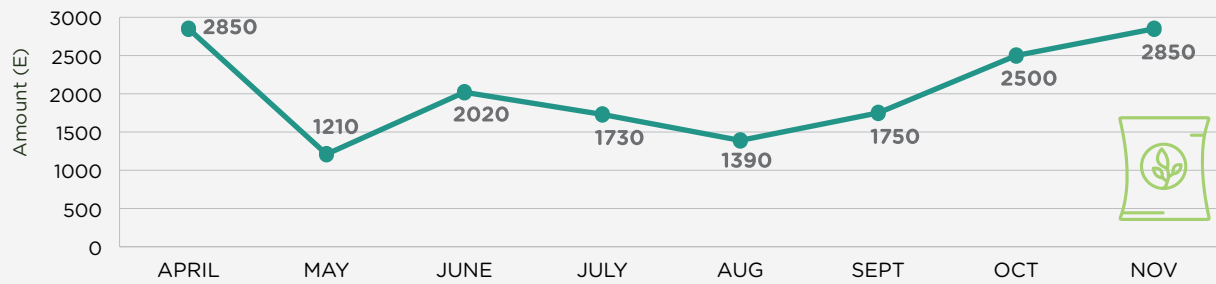


Figure 8: Sales from the Bokashi compost and fertiliser

Training by SEDCO on Marketing Strategies

To improve sales of the fertiliser and keep the business sustainable, UNDP funded a training held at the Royal Villas Hotel. The training was facilitated by SEDCO and the main focus was to train on marketing strategies that can be used to market and sell the bokashi products. The objectives of the training were to:

- Define the market and marketing.
- Apply key marketing theories, frameworks and tools to solve marketing problems.
- Understanding Market plans and marketing mix.
- Understanding of the available new-generation market



Figure 9: Ezulwini Municipality official and Cooperative Chairperson receiving the PPE

Flea Markets

The Office hosted a total of twelve (12) flea markets on Saturdays, along T-Road opposite the Crescent shopping centre and at the Gables Shopping Centre. This is an ongoing local economic development programme that aims to provide a platform to enhance economic activity of the informal sector in the town, as well as increase tourism. The flea market provided forty-nine (49) market stalls, that were



Figures 10: Flea Market displays by vendors

- forms.
- Marketing through internet-based platforms.

This training enabled the women to market their products on radio and social media platforms in order to make more sales. The United Nations Development Program (UNDP) further donated Personal Protective Equipment (PPE) which included Conti suits, gloves, long brim hats and safety shoes. The PPE was provided to protect the woman from prolonged contact with the Bokashi bran which will reduce the risk of skin irritation or possible allergic reactions, therefore playing a crucial role in ensuring the safety, health and well-being of the women during the composting process.

always fully booked for each market date. This aligns with SDG 8 (Decent Work and Economic Growth) and SDG10 (Reduced Inequalities) through employment opportunities where the Municipality supports informal trading sector and fosters inclusive and sustainable economic growth. As the flea market grows, it attracts people into the Town, in turn contributing to the social, cultural and economic aspects which are important for the town's development.



...the UNDP further donated Personal Protective Equipment (PPE) which included Conti suits, gloves, long brim hats and safety shoes

TOURISM INITIATIVES

Ezulwini Wedding Expo Preparation Update

The Ezulwini Municipality hosted the first-ever Ezulwini Wedding Expo in March, 2024, at the Sharma House in Ezulwini. The main objective of the event was to attract visitors into the town which will boost the local economy through increased tourism. The wedding expo attracted twenty-four (24) exhibitors providing a range of services including decoration, catering, venue hire, suits, personalised canvases, wedding favours and fresh flowers. The target audience was not limited to those preparing for weddings but

also to people preparing for events.

The expo aimed at providing a one-stop shop experience, allowing attendees to explore different options and make informed decisions about various aspects of their events, from venues, catering, attire, decorations, photography etc. The expo provided vendors with a chance to engage with potential customers. The Office received positive feedback from attendees and exhibitors with some exhibitors submitting suggestions for the next wedding expo and showing interest to attend the next expo.



Figure 11 & 12: Stalls partitioning material being assembled and exhibitors setting up



Figure 13 & 14: Exhibitors fully set up stalls

PARKS MANAGEMENT

Whilst strategies are currently being developed to activate

public open spaces in the town, the Municipality continued to maintain and keep them cleared.



Figure 15: Cleared Lot 132 Mantenga Township Public open space

PELUM Garden

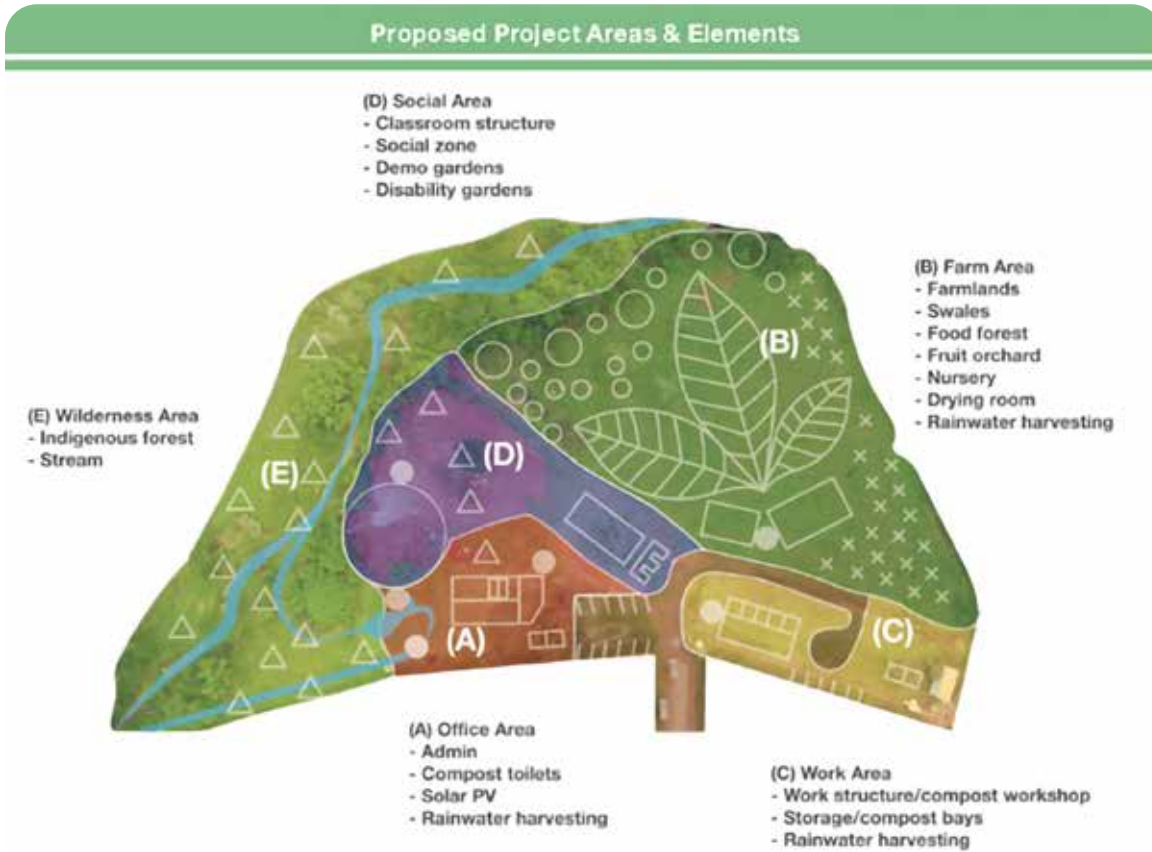
The Office signed a Memorandum of Understanding with PELUM to transform lot 38 Mountain View Township. The

main aim of the partnership was to have an area within the urban boundary that will be a demonstration garden for residents to learn how to undertake urban gardening.

Figure 16 shows the proposed layout and activities to be carried out in the POS. This aligns with SDGs 2, 3, 11, 12, 13, and 15. This initiative supports sustainable urban planning, enhances food security, improves health and wellbeing, promotes responsible consumption and production, combats climate change and protects biodiversity. This holistic approach contributes to creating more sustainable, resilient

and liveable urban areas.

Some of the components of the proposed layout have been implemented in the year under review and others have been budgeted for in the financial year 2024/25. The table below shows the summary of activities carried out.



Figures 16: Proposed layout and activities of the POS.

Design site	Progress status	Progress
SECTION A - Site establishment and infrastructure		
Output 1: Office area established	Activity 1 - Administration block Completed with required water harvesting tanks, furniture and computer equipment.	Done - 100%
	Activity 2- Solar PV installation Solar system was installed for power supply and the facility is currently running.	Done - 100%
	Activity 3 - Composting toilets construction Construction of toilets was complete and operational.	Done - 100%
Output 2: Farm area is developed	Activity 4 - Farmlands Garden development and upkeep is continuous. Planted material includes a range of grains, vegetables and herbs. Pending completion of water system, plots are currently rain-fed and supplemented by manual drawing of water from stream.	Done - Continuous
	Activity 9 - Compost zone The facility was enacted as is functional. Further expansion is subject to fundraising	Ongoing - 40%
Output 4 - Social Zone	Activity 10- Classroom structure The construction of the class	On going - 70%
	Activity 12 - Demo gardens The demo gardens have been planted with a variety of summer crops as the summer rains have been started. Planted material includes a range of grains, vegetables and herbs.	Done - Continuous
Output 5 - Water area is developed	Activity 14 - Water storage tank Tank was installed.	Done - 100%

Design site	Progress status	Progress
SECTION A - Site establishment and infrastructure		
	Activity 15 - Water pipes & irrigation The full water articulation system was constructed and installed. Extension of system for irrigation purposes is pending testing of main system, however irrigation equipment has been procured.	On going - 90%

Table 3: Progress Status

DEVELOPMENT OF OPEN SPACES - UNESWA MOU

In November 2023, the Office signed a Memorandum of Understanding (MOU) with the University of Eswatini to work together on activating public open spaces in the Town beginning with the Mantenga green belt, a major public open space. The MOU shall run for three consecutive years, with mutual understanding of benefits for both organizations, including the following:

- Students from the University would get the opportunity to design, and see come to life, actual open spaces for recre-

ational use by the public.

- An opportunity for students to build their work experiences by referencing projects they worked on. Hence, the students will be able to develop meaningful Portfolio of Evidence (PoE), that will enhance their chances of employment.
- In turn, the Office and residents of the Town will benefit through the establishment of properly designed and developed active public open spaces.



Figure 18: The CEO and Vice Chancellor signing the MOU.

Geographic Information Systems (GIS) MANAGEMENT

The office continued to update the GIS database of the Town. This is a continuous exercise that includes gathering data from the Surveyor General’s Department and other relevant offices, for integration with the GIS database.

Additionally, the Office extracted data from the GIS database into the Quantum Field (Q-FIELD) application which is an open-source system. The application was successfully

deployed to some officers’ and Councillors work devices. GIS was a critical tool for the Municipality as it has provided instruments that have enabled the collection and analysis of spatial data for decision making and improved service delivery. By integrating spatial and non-spatial data, GIS has enabled the Municipality to visualise, analyse, and interpret data in ways that have improved efficiency and responsiveness.

The office has also begun an exercise of mapping right of way servitudes within the Town, for easier identification and planning.

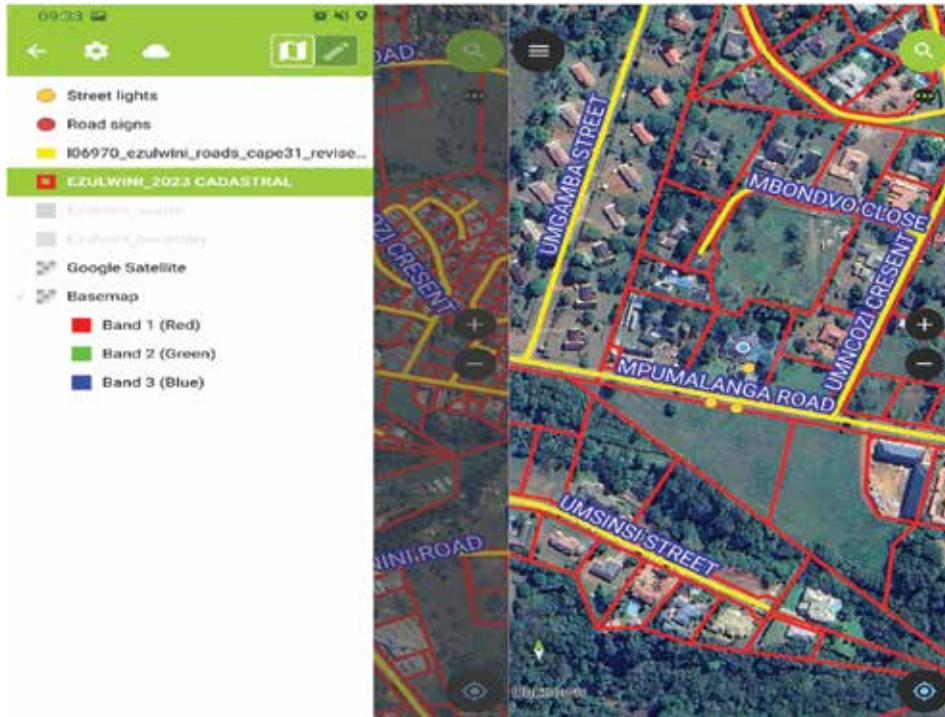


Figure 19: Images of the installed Q-FIELD application on a mobile device

EZULWINI COMPREHENSIVE TRANSPORT PLAN

Council engaged ITML Engineers to prepare the Ezulwini Comprehensive Mobility. This CMP was developed in line with one of the Objectives of the Integrated Development Plan (IDP) which is to provide an efficient transport system for the town of Ezulwini, which can be brought about by these elements:

- Developing a Comprehensive Mobility Plan, that considers mobility for all.
- Planning and provision of Non-Motorised Transport (Cycling and walking) infrastructure.
- Improving road safety through speed limit regulation and

- road safety measures and
- Improving public transport systems and their associated infrastructure.

The proposals have been categorised into either short, medium, or long-term projects as discussed below:

Short-term plans were described as the most urgent projects that should be preferably implemented and prioritised within a 5-year period.

SHORT TERM PROJECTS		
Provision of bus/minibus taxi rank in southern Lobamba	Provision of bus/minibus taxi rank near D36 within close proximity of the Corner Plaza Shopping Mall	Upgrade of pedestrian bridge within Lobamba
Upgrade of bridge near southern Mantenga Drive	Maintenance of public transport facilities	Maintenance of signage as way of decluttering the streets
Maintenance of existing sidewalks and streetlights	Upgrade of Ngonini Road to Class 3 standards	Upgrade of Twiggs Garden Street to Class 3 standards
Widening of sidewalks along MR103 and D36	Provision of sidewalks along MR103 and D36	Provision of public transport signage
Repair and maintenance of roads in poor condition along the southern parts of Mantenga Drive	Upgrade pedestrian bridge within Lobamba	

Medium-term plans were described as projects that should preferably be implemented after a 5-10-year period. These projects include:

- Extension of Nshakabili Road.
- Provision of sidewalks and streetlights on other roads throughout Ezulwini

The long-term plans were described as projects that can be implemented at a later stage (after a 10-year period). These

projects include:

- Implement Ngonini Road extension with bridge.
- Provision of an additional lanes with sidewalks and streetlights on section 1 (from the Corner Plaza to Sibane Sami Hotel) of MR103.
- Provision of an additional lanes with sidewalks and streetlights on; section 2 (from Eswatini Revenue Authority to the Lusushwana Bridge) of MR103.



Capital Improvement Projects:

Solar Street Lights Installation:

85 Total solar streetlights installed

Mantenga Phase II Road Construction

84% Asphalt surfaced road achievement by end of FY

Overall, the Works and Maintenance Department has made significant progress in various projects and initiatives during the financial year 2023/2024, achieving targets and objectives to enhance infrastructure and services in Ezulwini.

Major Developments in Ezulwini:

Projects completion status

100%

- FNB Head Office Building
- Lubane Savings Office Building
- Sustainable Water Supply Reservoir

Building Applications Approved

Total applications approved

22

Estimated value of approved applications: E61 689 050

8 DECENT WORK AND ECONOMIC GROWTH

16 PEACE, JUSTICE AND STRONG INSTITUTIONS

11 SUSTAINABLE CITIES AND COMMUNITIES

WORKS AND MAINTENANCE DEPARTMENT

INTRODUCTION

The Works and Maintenance Department presents the following report of activities conducted for the Financial Year 2023/2024. The above a Sustainable Development Goal (SDGs) which align to the functions of carried out by the Department. The Municipality has the mandate of providing an inclusive, safe resilient and sustainable environment SDG 11 & 16. This is achieved through the provision of services regulating development, maintaining the existing infrastructure and implementation of infrastructure projects to suit the needs of the Town. The implementation of projects is executed through appointment of qualifying contractors who give preference to hiring the unemployed youth in and around Ezulwini SGD 8.

CAPITAL IMPROVEMENT PROJECTS

Supply and Installation of Solar Street Lights in Ezulwini

The Council installed solar streetlights in various townships in Ezulwini. The Project duration was two (2) months, and it was successfully completed in May 2023. The installation of streetlights was executed on the following streets:

- Umsinsi Street
- Kunene Street
- Ligugu Street
- Hospital Street
- Bishop Close
- Makholwa Street
- Buhleni Close



Figure 1: Installed solar streetlights at Hospital Street.

A total of eighty-five (85) solar streetlights were installed. This project is in line with one of our strategic objectives which is **to provide a safe environment in Ezulwini - Strategic Objective 8**

**Mantenga Phase II Road (Ligugu Street)
Construction Tender No.21 of 2022/23**

The Council upgraded Ligugu Street in Ward 6 at Mantenga

phase II Township. The Project commenced on the June 2023 and reached its practical completion on December 2023. The scope of work includes site clearance, earthworks, construction of pavement layers, improved drainages, asphalt surfacing, construction of walkways, road markings and the installation of solar street lighting. This is in line with our **strategic objective to have 80% asphalt surfaced road in Ezulwini by 2024**. The office achieved 84% by the end of FY 2023/24.



Figure 2: A completed section of Ligugu Street.



Figure 3: A completed section of asphalt surfacing, road markings and street lighting

REHABILITATION PROJECTS

Rehabilitation of Mpumalanga Crescent Road

The Council rehabilitated a 100m section of Mpumalanga Road in ward 4. The works comprised of the removal of unsuitable material, introduction of a rockfill, construction of pavement layers, a 30mm asphalt surfacing with improved storm water drainage and subsoil drainage, concrete accesses, and road markings.

The project duration was two (2) months and reached its practical completion on May 2023. Below are progress pictures of the project.



Figure 4: Processing of pavement layers.



Figure 5: Processing of the base course layer.

Figure 6: The completed Mpumalanga Crescent Road section.

Construction of Gabions at Umdoni Township

The Council engaged Dazzler Construction to undertake the rehabilitation of a donga at Umdoni Township. The works include the installation of gabion baskets and the construction of a drain. The works were executed over a period of two (2) months and were completed in April 2023. Below are the pictures of the completed works.

Figure 7: The complete installation of gabions at Umdoni Township.



Figure 8: Complete V-drain at Umdoni Township.

General Infrastructure Maintenance

- High mast maintenance (6)
- Streetlighting maintenance (including MR103)
- Road repair (potholes)
- Road reserve maintenance (including MR103)
- Walkways restorations
- Stormwater drainage maintenance



Provision of an Armed response in Ezulwini

- To be a crime free destination Strategic objective Safe Environment
- The Municipality provides the services of the Armed Response Patrol Unit from 18:00 hrs to 06:00 hrs daily, working together with Royal Eswatini Police and the Neighbourhood Watch to report any crime and suspicious activity.
- The primary **Armed Response Contact is 7683 8579**



MAJOR DEVELOPMENTS IN EZULWINI

The following are major developments within Ezulwini. See table below. Two developments were completed within

the financial year under the supervision of the Municipality. These include the Lubane Co-operative office and the FNB office in Ezulwini.

Table 1: Information on Major Projects in Ezulwini

Development	Value (E) of Development	Proposed Start – Finish date	Progress (%)
a) FNB Head Office Building	102 million	July 2021 – November 2023	100.0%
b) Eswatini Communications Commission Office Building	198 million	February 2022 – TBC	92.0%
c) Eswatini Water Service Corporation Office	15 million	December 2022 – June 2024	85.0%
d) Lubane Savings Office	12 million	October 2022 – November 2023	100.0%
e) Medisun Hospital	17.2 million	July 2021 – TBC	41.0%
f) Sustainable water supply reservoir	76.5 million	March 2022 – March 2024	100.0%

See pictures below of completed developments in Ezulwini:



Figure 9: The completed Lubane Savings and Credit Co-operative Society office in Ezulwini.



Figure 10: The completed FNB office in Ezulwini.

Building Applications Received

Below are building applications received from April 2023 to March 2024:

<p>Residential</p> <p>14 Building applications</p>	<p>Commercial</p> <p>12 Commercial applications</p>
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Building applications Approved for the FY 2023/2024

<p>13 Residential</p> <p>Estimated Value - E19,496,200.00</p>	<p>9 Commercial</p> <p>Estimated Value - E42,192,850.00</p>
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Building applications Approved for the FY 2023/2024

Table 2 Building applications approved FY 2022/23

BUILDING APPLICATIONS APPROVED FOR FY 2023/2024								
	RESIDENTIAL				COMMERCIAL			
	QTY	NEW	QTY	ADDITIONS	QTY	NEW	QTY	ADDITIONS
Q1	3	E5,909,000.00	0	0	1	E178,750.00		
Q2	3	E3,804,700.00	0	0				
Q3	5	E5,307,500.00	0	0	1	E689,000.00	2	E1,980,000.00
Q4	2	E4,475,000.00	0	0	3	E36,189,300.00	2	E3,155,800.00
TOTAL	13	E19,496,200.00	0	0	5	E37,057,050.00	4	E5,135,800.00

Total applications approved	22
Estimated Value	E61,689,050.00

Challenges

Public Health and Environment (PHE)

Increasing costs of waste services due to lack of land for final disposal of waste. A final disposal facility that is closer to the Local Authority would reduce costs of rendering the service which also could be passed on to the ratepayer.

Insufficient budget from the Ministry of Public Works & Transport for the maintenance of the MR103. To address the following but not limited to these issues: potholes, pavement layers, inadequate drainage, streetlights, signage and road reserve.

Outstanding gravel roads running through private properties, which become difficult when it comes to upgrading these roads used by the public.

WORKS AND MAINTENANCE

Future Goals and Objectives:

PHE

1. Expansion of waste reduction programs to other wards.
2. Increase compliance of stakeholders through Approval of 11 Municipal Bye-Laws.
3. Efficient management of natural resources through the completion of State of Environment Report. For example,

delineation of wetlands within Ezulwini and strategies to enhance their protection.

4. Improved Quality of service through certification of Council to ISO 9001:2015 Quality Management System.
5. Improve response and resilience of the town to disasters by operationalising the DRR component within Council.

SOCIAL SERVICES

Increase access to mental health services for in-school children.

Objective: Conduct wellness surveys in primary and high schools in the urban and peri-urban then establish partnerships with mental specialists to provide in-school counselling and group therapy sessions.

Outcome: At least 70% of individuals will be reached in the communities.

Outcome: At least 75% of the targeted age group will participate in counselling or group therapy sessions.

Increase access to counselling for Ezulwini Municipality employees and conduct supervisory counselling and confidentiality sessions by working closely with the Customer Experience Department.

Objective: Conduct staff wellness survey and establish a comprehensive wellness that will include mental health specialist, dietician, physical wellness and financial wellness

Outcome: At least 75% will participate in counselling (group work counselling and individual counselling).

Increase awareness on Gender Based Violence in urban and peri-urban spaces.

Objective: Conduct trainings and support to community caregivers and raise awareness on GBV in the communities.

Increased awareness to parents and NCP teachers on children's rights, neglect and abuse.

Objective: Conduct training to sensitize parents on parental skills, Children's Rights and Neglect.

Outcome: at least 80% of training performed in the fiscal year.

TOWN PLANNING

- Complete the development of the Ezulwini Town Planning Scheme with VIP Property Planning Consultants.
- Develop and activate at least two public open space.
- Organize and host events and activities aimed at boosting tourism and attracting visitors to the town.

WORKS AND MAINTENANCE

1. Implementation of the Comprehensive Mobility Plan (CMP)
2. Complete streets to accommodate Non-Motorised Transport (NMT)
3. Improve public transport facilities (waiting rooms)
4. Adopt the internet of things



ANNUAL FINANCIAL STATEMENTS

for the year ended 31 March 2024



HERE IS A SUMMARY OF THE KEY FINANCIAL INFORMATION

INCOME AND EXPENDITURE STATEMENT:

E31 278 242

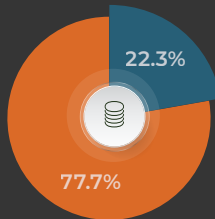
REVENUE

E6 989 048

DIRECT COSTS

E24 289 194

GROSS PROFIT



OTHER OPERATING INCOME:

E5 219 419

E11 225 376

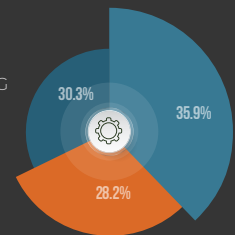
STAFF COSTS

E8 813 867

OTHER OPERATING COSTS

E9 469 370

OPERATING SURPLUS



FINANCE INCOME

E2 202 573

SURPLUS FOR THE YEAR: 37.3% OF REVENUE

E154 301 440 TOTAL ASSETS

60.5%

OF TOTAL ASSETS

NON-CURRENT ASSETS

97.1%

OF TOTAL EQUITY

AND LIABILITIES

62.6%

OF TOTAL EQUITY

RETAINED EARNINGS

39.5%

OF TOTAL ASSETS

CURRENT ASSETS

2.9%

OF TOTAL EQUITY

AND LIABILITIES:

37.4%

OF TOTAL EQUITY

REVALUATION RESERVE

STATEMENT OF CASH FLOWS:

E11 307 103 NET CASH INFLOW FROM OPERATING ACTIVITIES

E10 938 858

NET CASH OUTFLOW FROM INVESTING ACTIVITIES

E368 245

NET INCREASE IN CASH AND CASH EQUIVALENTS

E4 641 418

CASH AND CASH EQUIVALENTS AT END OF YEAR

CONTENT PAGE

STATEMENT OF RESPONSIBILITY BY THE COUNCILLORS	50
INDEPENDENT AUDITOR'S REPORT	51 - 52
COUNCILLORS' REPORT	53 - 54
INCOME AND EXPENDITURE STATEMENT	55
STATEMENT OF FINANCIAL POSITION	55
STATEMENT OF CHANGES IN EQUITY	56
STATEMENT OF CASH FLOWS	56
SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES	57 - 62
NOTES TO THE ANNUAL FINANCIAL STATEMENTS	62 - 69

STATEMENT OF RESPONSIBILITY BY THE Councillors

for the year ended 31 March 2024

The Councillors are responsible for the preparation integrity and fair presentation of the financial statements of the Ezulwini Town Council. The financial statements presented on pages 8 to 32 have been prepared in accordance with the IFRS for SMEs Accounting Standard and in terms of section 102(3) of the Urban Government Act 1969 and include amounts based on judgements and estimates made by management. The Councillors also prepared the other information included in the annual report and are responsible for both its accuracy and its consistency with the financial statements.

The Councillors are also responsible for the Council's system of internal financial control. These are designed to provide reasonable but not absolute assurance as to the reliability of the financial statements and to adequately safeguard verify and maintain accountability of the assets and to prevent and detect misstatement and loss. Nothing has come to the attention of the Councillors to indicate that any material breakdown in the functioning of these controls procedures and system has occurred during the year under review.

The going concern basis has been adopted in preparing the financial statements. The Councillors have no reason to believe that the Council will not be a going concern in the foreseeable future based on forecasts and available cash resources. These financial statements support the viability of the Council.

The independent accounting firm PricewaterhouseCoopers which was given unrestricted access to all financial records and related data including minutes of the Councillors and committees of the Council has audited the financial statements. The Councillors believe that all representations made to the independent auditors during their audit are valid and appropriate. PricewaterhouseCoopers' audit report is presented on pages 51 - 52.

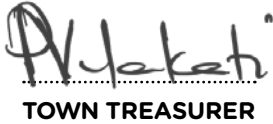
The Councillors confirm that the annual financial statements set out on pages 52 to 67 were approved by the Councillors on 19 September 2024 and are signed on their behalf by:



CHAIRPERSON



TOWN CLERK



TOWN TREASURER

Independent auditor's report

To the Councillors of Ezulwini Town Council



Our opinion

In our opinion, the financial statements present fairly, in all material respects, the financial position of Ezulwini Town Council (the Council) as at 31 March 2024, and its financial performance and cash flows for the year then ended in accordance with the IFRS for SMEs Accounting Standard and the requirements of the Urban Government Act, 1969.

What we have audited

Ezulwini Town Council's financial statements set out on pages 8 to 32 comprise:

- the statement of financial position as at 31 March 2024;
- the statement of comprehensive income for the year then ended;
- the statement of changes in equity for the year then ended;
- the statement of cash flows for the year then ended; and
- the notes to the financial statements, including material accounting policy information.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (ISAs). Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report.

Partner in charge M Mhlanga

Resident partner T Mason

PricewaterhouseCoopers, Rhus Office Park, Kal Grant Street, Mbabane, Eswatini

P O Box 569, Mbabane, H100, Eswatini,

Telephone +268 2404 2861/2 or 2404 3143,

Facsimile +268 2404 5015, www.pwc.com

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Independence

We are independent of the Council in accordance with the International Code of Ethics for Professional Accountants (including International Independence Standards) (IESBA Code) issued by the International Ethics Standards Board for Accountants and other independence requirements applicable to performing audits of financial statements in Eswatini. We have fulfilled our other ethical responsibilities in accordance with the IESBA Code and other ethical requirements applicable to performing audits of financial statements in Eswatini.

Other information

The members of the council are responsible for the other information. The other information obtained at the date of this auditor's report comprises the information included in the document titled "Ezulwini Town Council Annual Financial Statements for the year ended 31 March 2024". The other information does not include the financial statements and our auditor's report thereon.

Our opinion on the financial statements does not cover the other information and we do not express an audit opinion or any form of assurance conclusion thereon.

Independent auditor's report

To the Councillors of Ezulwini Town Council



In connection with our audit of the financial statements, our responsibility is to read the other information identified above and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated.

If, based on the work we have performed on the other information that we obtained prior to the date of this auditor's report, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Responsibilities of the Councillors for the financial statements

The councillors are responsible for the preparation and fair presentation of the financial statements in accordance with the IFRS for SMEs Accounting Standard and the requirements of the Urban Government Act, 1969 and for such internal control as the councillors determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the councillors are responsible for assessing the Council's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the councillors either intend to liquidate the Council or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with ISAs, we exercise professional judgement and maintain professional

scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Council's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the councillors.
- Conclude on the appropriateness of the councillors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Council's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Council to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with the councillors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

PricewaterhouseCoopers

PricewaterhouseCoopers

Partner: Makhosazana Mhlanga

Registered Auditor

P O Box 569

Mbabane

Date:

Councillors' REPORT

for the year ended 31 March 2024

The Councillors have pleasure in presenting their report and audited financial statements of the Ezulwini Town Council for the year ended 31 March 2024.

NATURE OF BUSINESS

The Urban Government Act number 8 of 1969 provides the Council's functionality and mandate. Council has a responsibility to:

- Control, manage, and administer the Town Council;
- Maintain and clean all public streets and open spaces vested in the Council or committed to its management;
- Abate all public nuisances;
- Safeguard public health & safety and provide sanitary services for removal and disposal of night soil rubbish, carcasses of dead animals, and all kinds of refuse;
- Establish or take over and maintain subject to the extent of its resources any public utility service which is authorized or required to maintain under any law and which is required for the welfare comfort and convenience of the public;
- Develop, control and manage any land vested in owned or leased by the Council;
- Establish or take over and administer subject to the extent of its resources housing schemes for the inhabitants of the Town Council; and
- Generally promote the public health & safety welfare and convenience and the development of sanitation and amenities of the Town Council.

EVENTS SUBSEQUENT TO STATEMENT OF FINANCIAL POSITION DATE

The Councillors are not aware of material event which occurred after the reporting date and up to the date of this report.

GOING CONCERN

The Councillors believe that the Council has adequate financial resources to continue in operation for the foreseeable future and accordingly the annual financial statements have been prepared on a going concern basis. The Councillors have satisfied themselves that the Council is in a sound financial position and that it has access to sufficient borrowing facilities to meet its foreseeable cash requirements. The Councillors are also not aware of any material non-compliance with statutory or regulatory requirements.

COUNCILLORS

The following Councillors were in office during the year:

As at 31 March 2024

- | | |
|----------------------------|-----------------------------|
| 1. Bongile Mbingo | 7. Jabulani Mathonsi |
| 2. Zodwa Dlamini | 8. Comfort Hlophe |
| 3. Sandile Dlamini | |
| 4. Edmund Mazibuko | |
| 5. Darron Raw | |
| 6. Refiloe Mamogobo | |

CHAIRPERSON

Bongile Mbingo

DEPUTY CHAIRPERSON

Comfort Hlophe

SENIOR MANAGEMENT

As at 31 March 2024

1. Town Clerk	Mathokoza Shongwe
2. Town Treasurer	Ntombizodwa Vilakati
3. Environment and Public Health Manager	Xolile Maphanga
4. Town Engineer	Phuthuma Shongwe
5. Corporate Services Officer	Patience Vilakati
6. Town Planner	Sihle Mkhathswa - Dlamini

LEGAL ADVISORS

S. V. Mdladla and Associates

Postal address

P O Box 3798
Mbabane Eswatini

Physical address

Lot 306 Lomadvokola
Chambers Cnr
Lomadvokola & Nukwase
Streets Mbabane
Eswatini

Councillors' REPORT

(continued)

for the year ended 31 March 2024

AUDITORS

PricewaterhouseCoopers

Postal address	Physical address
P.O. Box 569	Rhus Office Park
Mbabane	Mbabane
Eswatini	Eswatini

BANKERS

Standard Bank Eswatini Limited

Postal address	Physical address
P.O. Box A 294	1 st Floor Corporate Place
Swazi Plaza, Mbabane	Swazi Plaza, Mbabane
Eswatini	Eswatini

First National Bank of Eswatini Limited

Postal address	Physical address
P.O. Box 1337	2 nd Floor Sales House Building
Swazi Plaza, Mbabane	Swazi Plaza, Mbabane
Eswatini	Eswatini

Nedbank Swaziland Limited

Postal address	Physical address
P.O. Box 68	3 rd Floor Nedbank Centre
Mbabane	Swazi Plaza, Mbabane
Eswatini	Eswatini

Swaziland Building Society

Postal address	Physical address
P.O. Box 300	M4GV+2JW Mdada Street
Mbabane	Mbabane
Eswatini	Eswatini

African Alliance

Postal address	Physical address
P.O. Box 5727	2nd Floor Nedbank Centre.
Mbabane Eswatini	Suite 203 and 204
	Corner Dr. Sishayi and
	Sozisa Roads.
	Swazi Plaza. Mbabane
	Eswatini

INCOME AND EXPENDITURE STATEMENT

for the year ended 31 March 2024

	Notes	2024 E	2023 E
Revenue	1	31 278 242	28 862 715
Direct costs	4	(6 989 048)	(7 160 311)
		24 289 194	21 702 404
Other operating income	2	5 219 419	3 213 677
Staff costs	3	(11 225 376)	(9 208 421)
Other operating costs	3	(8 813 867)	(8 998 804)
Operating surplus		9 469 370	6 708 856
Finance income	6	2 202 573	2 010 842
Surplus for the year		11 671 943	8 719 698

STATEMENT OF FINANCIAL POSITION

at 31 March 2024

	Notes	2024 E	2023 E
ASSETS			
Non-current assets			
Property, plant and equipment	5	93 340 743	86 430 606
		93 340 743	86 430 606
Current assets			
Trade and other receivables	7	38 600 799	35 523 758
Financial assets held at fair value	9	17 718 480	16 182 384
Cash and cash equivalents	8	4 641 418	4 273 173
		60 960 697	55 979 315
Total assets		154 301 440	142 409 921
EQUITY AND LIABILITIES			
Capital and reserves			
Retained surplus		93 757 751	82 085 808
Revaluation reserve	10	56 039 059	56 039 059
Total equity		149 796 810	138 124 867
Current liabilities			
Trade and other payables	11	3 100 556	3 207 830
Employee benefits liabilities	12	1 404 074	1 077 224
		4 504 630	4 285 054
Total liabilities		4 504 630	4 285 054
Total equity and liabilities		154 301 440	142 409 921

STATEMENT OF CHANGES IN EQUITY

for the year ended 31 March 2024

	Revaluation Reserve E	Retained Earnings E	Total E
Balance at 01 April 2023	56 039 059	82 085 808	138 124 867
Total comprehensive surplus for the year	-	11 671 943	11 671 943
Balance at 31 March 2024	56 039 059	93 757 751	149 796 810
Balance at 01 April 2022	56 039 059	73 366 110	129 405 169
Total comprehensive surplus for the year	-	8 719 698	8 719 698
Balance at 31 March 2023	56 039 059	82 085 808	138 124 867

STATEMENT OF CASH FLOWS

for the year ended 31 March 2024

	Notes	2024 E	2023 E
Cash flow from operating activities			
Cash generated from operations	13	10 640 626	7 056 768
Interest received	13.1	666 477	892 721
Net cash inflow from operating activities		11 307 103	7 949 489
Cash flows from investing activities			
Acquisition of property, plant and equipment	5	(10 942 539)	(19 628 455)
Proceeds from disposal of assets		3 681	22 982
Net cash outflow from investing activities		(10 938 858)	(19 605 473)
Net increase/(decrease) in cash and cash equivalents		368 245	(11 655 984)
Cash and cash equivalents at the beginning of the year		4 273 173	15 929 157
Cash and cash equivalents at the end of the year	8	4 641 418	4 273 173

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

for the year ended 31 March 2024

1. General Information

The Urban Government Act number 8 of 1969 provides the Council's functionality and mandate. Council has a responsibility to:

- Control, manage, and administer the Town Council;
- Maintain and clean all public streets and open spaces vested in the Council or committed to its management;
- Abate all public nuisances;
- Safeguard public health & safety and provide sanitary services for removal and disposal of night soil rubbish, carcasses of dead animals, and all kinds of refuse;
- Establish or take over and maintain subject to the extent of its resources any public utility service which is authorized or required to maintain under any law and which is required for the welfare comfort and convenience of the public;
- Develop, control and manage any land vested in owned or leased by the Council;
- Establish or take over and administer subject to the extent of its resources housing schemes for the inhabitants of the Town Council; and
- Generally promote the public health & safety welfare and convenience and the development of sanitation and amenities of the Town Council.

The audited financial statements include the statement of financial position income and expenditure statement of cash flow and related notes. These financial statements have been approved and authorised for issue by the Councillors.

2. Summary of significant accounting policies

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented unless otherwise stated.

2.1 Basis of preparation

The financial statements have been prepared in accordance with the IFRS for SMEs Accounting Standard and Section 33 of the Urban Government Financial Regulations Act of 1969. The financial statements have been prepared under the historical cost convention as modified by the revaluation of land and buildings and financial assets and financial liabilities held-for-trading.

The preparation of financial statements requires the use of estimates and assumptions that affect the reported amounts

of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Although these estimates are based on management's best knowledge of current events and actions actual results ultimately may differ from those estimates. All amounts in the notes are shown in Emalangeneni.

2.2 Property, Plant and Equipment

All property, plant and equipment is stated at historical cost less depreciation. Historical cost includes expenditure that is directly attributable to the acquisition of the items. Cost may also include transfers from equity of any gains/ losses on qualifying cash flow hedges of foreign currency purchases of property, plant and equipment.

Subsequent costs are included in the asset's carrying amount or recognised as a separate asset as appropriate only when it is probable that future economic benefits associated with the item will flow to the Council and the cost of the item can be measured reliably. The carrying amount of the replaced part is derecognised. All other repairs and maintenance are charged to the income statement during the financial period in which they are incurred.

Increases in the carrying amount arising on revaluation of land and buildings are debited to the pertinent asset and credited to revaluation reserve in equity. These gains or losses are kept on the revaluation reserve and released to retained earnings on disposal of assets. Decreases that offset previous increases of the same asset are charged against the revaluation reserve.

Depreciation

All fixed assets are depreciated or amortised in the case of intangible assets. Property, plant and equipment are depreciated on the diminishing balance method over their expected useful lives to their estimated residual value. Depreciation is initially calculated from the month in which a fixed asset is acquired or in the case of construction works and plant and machinery the day following the day in which the fixed asset is brought into use.

The useful lives of items of property, plant and equipment have been assessed as follows:

Asset Class	Rate Used	Asset Class	Rate Used
Land and Buildings	0-4%	Roads	4%
Plant and Machinery	20%	Cell phones	33.33%
Furniture and Fixtures	10%	High mast lights	10%
Motor vehicles and Tractors	25%	Trailers	20%
Office equipment	10%	Car ports	5%
Computer equipment	33.33%		

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

for the year ended 31 March 2024

2.3 Financial assets

Classification

The Council classifies its financial assets in the following measurement categories:

- Those to be measured subsequently at fair value and
- Those to be measured at amortized cost.

The classification depends on the Council's business model for managing the financial assets and the contractual terms of the cash flows.

Assets that are held for collection of contractual cash flows where those cash flows represent solely payments of principal and interest are measured at amortized cost. Assets that are held for collection of contractual cash flows and for selling the financial assets where the asset's cash flows represent solely payments of principal and interest are measured at fair value through other comprehensive income.

Assets that do not meet the criteria for amortized cost are measured at fair value through income and expenditure statement.

The Council during the financial year and as at year end held financial assets classified as:

- Those measured at fair value through income and expenditure statement.

Measurement

At initial recognition the Council measures a financial asset classified at amortized cost at its fair value plus transaction costs that are directly attributable to the acquisition of the financial asset. Interest income from these financial assets is included in finance income using the effective interest rate method. Any gain or loss arising on derecognition is recognized directly in profit or loss and presented in foreign exchange (loss/gain). Impairment losses are presented as part of administrative expenses in the statement of comprehensive income.

Recognition and derecognition

Regular way purchases and sales of financial assets are recognised on trade date, the date on which the Council commits to purchase or sell the asset. Financial assets are derecognized when the rights to receive cash flows from the financial assets have expired or have been transferred and the Council has transferred substantially all the risks and rewards of the ownership.

2.4 Trade receivables

Trade receivables are carried at original invoice amount less provision made for impairment of these receivables. A provision for impairment of trade receivables is established when there is objective evidence that the Council will not be able to collect all amounts due according to the original terms of receivables. The amount of the provision is the difference between the carrying amount and the recoverable amount being the present value of expected cash flows discounted at the market rate of interest for similar borrowers.

2.5 Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and demand deposits and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of changes in value. These are initially and subsequently recorded at fair value.

2.6 Employee benefits

a) Short-term employee benefits

The cost of short-term employee benefits (those payable within 12 months after the service is rendered) are recognised in the period in which the service is rendered and are not discounted. The expected cost of compensated absences is recognised as an expense as the employees render services that increase their entitlement or in the case of non-accumulating absences when the absence occurs.

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

for the year ended 31 March 2024

b) Defined contribution plans

The Council pays contributions to publicly or privately administered pension insurance plans on a mandatory contractual or voluntary basis. Once the contributions have been paid the Council has got no further payment obligations. The regular contributions constitute net periodic costs for the year in which they are due and as such are included in staff costs.

2.7 Government grants

Grants from the government are recognized at their fair value when there is a reasonable assurance that the grant will be received and the Council will comply with all attached conditions.

Government grants for carrying out capital projects are not netted off against the cost of the capital projects but are instead accumulated in a capital grant received account which is classified under capital discharged in the Statement of financial position.

Government rates revenue received in respect of rates are offset against Government revenue debtors. Other government revenue grants received are credited to the respective recipient votes.

2.8 Provisions and contingent liabilities

The Council recognises provisions when:

- it has a present legal or constructive obligation as a result of past events and
- it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and
- a reliable estimate of the amount of the obligation can be made.

Where there are a number of similar obligations the likelihood that an outflow will be required in settlement is determined by considering the class of the obligation as a whole. A provision is recognised even if the likelihood of an outflow with respect to any one item included in the same class of obligations may be small.

The Council discloses a contingent liability where:

- it has a possible obligation arising from past events the existence or non-existence of which will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the enterprise or
- it is not probable that an outflow of resources will be required to settle an obligation or
- the amount of the obligation cannot be measured with sufficient reliability.

2.9 Revenue recognition

Rates income is recorded on all ratable properties of the Council. The figures are extracted from the General Valuation Roll and amended from time to time when a Supplementary Valuation Roll is prepared.

Interest income is recognized on a time proportion basis taking into account the principal outstanding and the effective rate over the period to maturity when it is determined that such income will accrue to the Council.

2.10 Related Parties

Parties with common interest to the Council are regarded as related parties. In considering each possible related-party relationship attention is directed to the substance of the relationship and not merely the legal form.

If there have been transactions between related parties the Council shall disclose the nature of the related party relationship as well as the following information for each related party relationship:

- The amount of the transactions;
- The amount of outstanding balances;
- Their terms and conditions including whether they are secured and the nature of the consideration to be provided in the settlement;
- Details of guarantees given or received;
- Provisions for doubtful debts related to the amount of outstanding balances; and
- The expense recognized during the year in respect of bad or doubtful debts due from related parties.

2.11 Trade payables

Trade payables are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers.

Trade payables are recognised initially at fair value and subsequently measured at amortised cost using the effective interest method.

Financial risk factors

The Council's activities expose it to a variety of financial risks: market risk (including currency risk interest rate risk cash flow interest risk and price risk) credit risk and liquidity risk. The Council's overall risk management program seeks to maximize the returns derived for the level of risk to which the Council is exposed and seeks to minimize potential adverse effects on the Council's financial performance.

The management of these risks is carried out by management under policies approved by the Councillors. The Councillors provide written principles for overall risk management as well as written policies covering specific areas such as foreign exchange risk interest rate risk credit risk and the investment of excess liquidity.

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

for the year ended 31 March 2024

3. Financial risk management (continued)

The Council uses different methods to measure and manage the various types of risk to which it is exposed; these methods are explained below:

a) Market risk

i) Price risk

Price risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate as a result of changes in market prices (other than those arising from interest rate risk or currency risk) whether those changes are caused by factors specific to the individual financial instrument or its issuer or factors affecting all similar financial instruments traded in the market.

As at 31 March 2024 the Council was not exposed to price risk.

ii) Foreign exchange risk

Foreign currency exchange risk is the risk that the financial instruments that are denominated in foreign currency will fluctuate due to changes in foreign exchange rates.

As at 31 March 2024, the Council was not exposed to currency risk as there were no financial instruments that were denominated in foreign currency.

iii) Cash flow and fair value interest rate risk

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate due to changes in market interest rates.

The Council has no significant interest-bearing assets. At year-end, all the borrowings were at floating rate. The Council therefore has no specific strategy in place to hedge against fluctuating interest rates.

b) Credit risk

Credit risk is the risk that a counterparty to a financial instrument will fail to discharge an obligation and cause the Council to incur a financial loss.

Credit risk arises from cash and cash equivalents deposits with banks and financial institutions as well as credit exposures to customers including outstanding receivables and committed transactions. The Council's cash equivalents and short-term deposits are placed in high quality financial institutions.

The Council has no significant concentrations of credit risk. The Council receivables are secured against the properties.

The carrying amounts of financial assets included in the Statement of financial position represent the Council's exposure to credit risk in relation to these assets.

The Council does not have any significant exposure to any individual customer or counterparty. The table below shows the balances of the major counterparties at Statement of financial position date.

	31 March 2024	31 March 2023
	E	E
Counterparty		
Standard Bank Eswatini Limited	150 447	206 174
African Alliance	17 718 480	16 182 384
First National Bank of Eswatini Limited	474 577	72 197
Swaziland Building Society	3 762 102	3 852 588
Nedbank Swaziland Limited	253 655	127 114
	22 359 261	20 440 457
Trade and other receivables	38 600 799	35 523 758
	38 600 799	35 523 758

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

for the year ended 31 March 2024

3. Financial risk management (continued)

c) Liquidity risk

Prudent liquidity risk management implies maintaining sufficient cash and marketable securities the availability of funding from an adequate amount of committed credit facilities and the ability to close out market positions. The Council remains confident that the available cash resources

and borrowing facilities will be sufficient to meet its funding requirements.

The table below analyses the Council's financial liabilities into relevant maturity groupings based on the remaining period at the balance sheet to the contractual maturity date. The amounts disclosed in the table are the contractual undiscounted cash flows. Balances due within 12 months equal their carrying balances as the impact of discounting is not significant.

	Less than 1 year E	Between 2 and 5 years E	
At 31 March 2024			
Trade and other payables	3 100 556	-	-
	3 100 556	-	-
At 31 March 2023			
Trade and other payables	3 207 830	-	-
	3 207 830	-	-

d) Legal risk

Legal risk is the risk that the Council will be exposed to contractual obligations which have not been provided for. The Council has a policy of ensuring that all contractual obligations are documented by the relevant parties to the contract. As at 31 March 2024 the Council was not aware of any significant obligation not provided for.

assumptions

The Council makes estimates and assumptions concerning the future. The resulting accounting estimates will by definition seldom equal the related actual results. There were no critical accounting estimates that have a significant risk of causing material adjustments to the carrying amounts of assets and liabilities within the next financial year.

e) Operational risk

Operational risk is the risk of direct or indirect loss resulting from inadequate or failed internal processes, people and systems or from external events. The initiation of all transactions and their administration is conducted on the foundation of segregation of duties that has been designed to ensure materially the completeness, accuracy and validity of all transactions. These controls are augmented by management and executive review of control accounts and systems electronic and manual checks and controls back-up facilities and contingency planning. The internal control systems and procedures are also subjected to regular internal audit reviews.

5. Fair value estimation

The nominal value less impairment provision of rates receivables and trade payables are assumed to approximate their fair values. The fair value of financial liabilities for disclosure purposes is estimated by discounting the future contractual cash flows at the current market interest rate available to the Council for similar financial instruments.

6. Changes in accounting policy and disclosures

New and amended standards adopted by the Council. The following new standard have been adopted by the Company for the first time for the financial year ending 31 March 2024.

4. Critical accounting estimates and

STANDARD	EFFECTIVE DATE	IMPACT
IFRS 17, 'Insurance contracts'	Annual periods beginning on or after 1 January 2023	No material impact.
IFRS 17, Insurance contracts Amendments	Annual periods beginning on or after 1 January 2023	No material impact.
Amendment to IAS Standards 1, 'Presentation of Financial Statements' on Classification of Liabilities as Current or Non-current	Annual periods beginning on or after 1 January 2023	No material impact.
Amendments to IAS Standards 12, Income Taxes: Deferred Tax related to Assets and Liabilities arising from a Single Transaction	Annual periods beginning on or after 1 January 2023. Earlier application is permitted.	No material impact.
Narrow scope amendments to IAS Standards 1 'Presentation of Financial Statements', Practice statement 2 and IAS Standards 8 'Accounting Policies, Changes in Accounting Estimates and Errors'	Annual periods beginning on or after 1 January 2023. Earlier application is permitted.	No material impact.

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

for the year ended 31 March 2024

6.Changes in accounting policy and disclosures (continued)

b) New Standards and Interpretations not yet adopted

Certain new accounting standards and interpretations

have been published that are not mandatory for 31 March 2024 reporting periods and have not been early adopted by the Council. These standards are not expected to have a material impact on the entity in the current or future reporting periods and on foreseeable future transactions.

Standard	Effective date	Expected impact
Amendments to IAS 1 - Non-current liabilities with covenants	Annual periods beginning on or after 1 January 2024	Unlikely there will be material impact.
Amendment to IFRS 16 - Leases on sale and leaseback	Annual periods beginning on or after 1 January 2024	Unlikely there will be material impact.
Amendments to Supplier Finance Arrangements (IAS 7 and IFRS 7)	Annual periods beginning on or after 1 January 2024	Unlikely there will be material impact.
Amendments to IAS 21- Lack of Exchangeability (Amendments to IAS 21)	Annual periods beginning on or after 1 January 2025	Unlikely there will be material impact.

NOTES TO THE ANNUAL FINANCIAL STATEMENTS

for the year ended 31 March 2024

	2024 E	2023 E
1Revenue		
Revenue is comprised of the following: Assessment rates		
-Commercial Rates	13 032 030	11 870 165
-Residential Rates	8 298 472	7 189 758
-Rates to Government	4 146 840	3 919 516
-Hospitality Rates	5 800 900	5 883 276
	31 278 242	28 862 715
2Other operating income		
Advertising	144 254	215 400
Skip Collections	1 296 500	1 107 550
Scrutiny income	69 997	73 851
Sundry Income	2 835 668	943 876
Government Subvention	873 000	873 000
	5 219 419	3 213 677

The subvention received is comprised of amounts received from the government of Eswatini during the year to finance operational costs.

NOTES TO THE ANNUAL FINANCIAL STATEMENTS (Continues)

for the year ended 31 March 2024

	2024 E	2023 E
3 Other Operating Expenses		
Advertising and promotions	277 156	347 118
Annual Report	39 500	15 850
Audit Fees - Internal and External	544 045	292 359
Bad debts movement	240 205	730 323
Bank charges	275 777	252 126
Cleaning	95 688	62 277
Computer maintenance & accessories	82 828	-
Consulting and professional fees	19 734	116 886
Depreciation	557 224	452 719
Employee costs	11 225 376	9 208 421
Encroachment survey	-	400 000
Environmental Management	138 050	662 218
Hospitality expenses	92 886	65 984
HIV Programs	295 191	176 089
Information Management Systems	618 817	602 206
Insurance	408 036	411 655
Legal expenses	255 215	45 602
Loss on disposal of assets	5 855	67 976
Medical expenses	20 071	32 764
Motor Vehicle Petrol & Oil	737 724	898 156
Motor vehicle repairs & maintenance	438 387	316 930
Printing and stationery	125 298	125 000
Protective clothing	102 899	17 215
Recruitment expenses	18 790	125 915
Repairs and maintenance	198 084	126 366
Security	606 107	420 706
Sitting allowances	520 167	403 583
Social Centre Support	56 171	67 332
Social welfare	25 371	15 650
Special programs	206 882	380 527
Strategic Planning & Budgeting	29 711	78 197
Subscriptions	102 876	97 397
Team building exercise	57 654	50 049
Telephone and fax	222 899	221 053
Training	157 368	81 488
Travelling expenses	432 678	144 276
Utilities	202 683	120 920
Council elections	-	348 965
SAIMSA/ESIGA Games	507 636	124 927
Management System	96 537	100 000
Assets Disposal Account	1 667	-
	20 039 243	18 207 225

NOTES TO THE ANNUAL FINANCIAL STATEMENTS (Continues)

for the year ended 31 March 2024

	2024 E	2023 E
4 Direct Costs		
Depreciation	3 465 642	3 306 939
Electricity - Streetlight & Highmasts	585 288	488 569
Maintenance-High Mast and Street Lights	350 206	262 678
Maintenance and improvements Of Roads Infrastructure	1 305 910	1 153 335
Protective clothing	173 743	184 270
Local Economic Development Program	63 863	168 679
Health and Safety Costs	73 789	100 885
Refuse management costs	782 877	713 459
Signage	187 730	53 781
Consulting Fee - Town Planning	-	727 716
	6 989 048	7 160 311

NOTES TO THE ANNUAL FINANCIAL STATEMENTS (Continues)

for the year ended 31 March 2024

5. Property, plant and equipment

	2024		2023	
	Cost / Valuation	Accumulated depreciation	Carrying value	Cost / Valuation
	E	E	E	E
Land and Buildings	17 722 479	(420 814)	17 301 665	17 722 479
Roads	95 009 787	(24 617 840)	70 391 947	86 383 363
Plant and Machinery	600 286	(324 436)	275 850	523 118
Furniture and Fixtures	841 450	(382 586)	458 864	794 011
Motor vehicles and Tractors	5 717 775	(4 402 093)	1 315 682	5 717 775
Office equipment	1 242 649	(511 942)	730 707	1 036 076
Cell phones	44 595	(12 073)	32 522	39 898
Computer equipment	1 652 808	(1 227 038)	425 770	1 482 659
Car ports	315 753	(117 008)	198 745	315 753
High mast lights	2 786 312	(1 042 341)	1 743 971	1 196 538
Skip bins	1 062 344	(597 324)	465 020	862 115
Total	126 996 238	(33 655 495)	93 340 743	116 073 785
				Accumulated depreciation
				E
				E
				Carrying value
				E
				E
				Carrying value
				E
				E

NOTES TO THE ANNUAL FINANCIAL STATEMENTS (Continues)

for the year ended 31 March 2024

5. Property, plant and equipment

Reconciliation of property, plant and equipment - 2024

Asset Class	Opening balance	Additions	Disposal	Depreciation	Total
	E	E	E	E	E
Land and Buildings	17 559 041	-	-	(257 376)	17 301 665
Roads	64 488 844	8 626 425	-	(2 723 322)	70 391 947
Plant and Machinery	264 429	77 168	-	(65 747)	275 850
Furniture and Fixtures	462 058	-	-	(50 633)	411 425
Motor vehicles and Tractors	1 754 243	-	-	(438 561)	1 315 682
Office equipment	587 772	254 011	-	(63 638)	778 145
Cell phones	28 680	24 696	(9 537)	(11 316)	32 523
Computer equipment	419 333	170 236	-	(163 799)	425 770
Car ports	209 205	-	-	(10 460)	198 745
High mast lights	315 804	1 589 774	-	(161 607)	1 743 971
Skip bins	341 198	200 229	-	(76 407)	465 020
Total	86 430 607	10 942 539	(9 537)	(4 022 866)	93 340 743

NOTES TO THE ANNUAL FINANCIAL STATEMENTS (Continues)

for the year ended 31 March 2024

5. Property, plant and equipment (continued)

Reconciliation of property, plant and equipment - 2023

Asset Class	Opening balance E	Additions E	Disposals	Depreciation E	Total E
Land and Buildings	2 610 000	15 112 479	-	(163 438)	17 559 041
Roads	63 391 927	3 720 537	-	(2 623 620)	64 488 844
Plant and Machinery	330 536	-	-	(66 107)	264 429
Furniture and Fixtures	347 812	150 000	-	(35 754)	462 058
Motor vehicles and Tractors	1 968 896	296 076	-	(510 729)	1 754 243
Office equipment	523 626	163 621	(47 004)	(52 473)	587 770
Cell phones	32 626	27 399	(20 077)	(11 267)	28 681
Computer equipment	531 008	91 595	(24 492)	(178 777)	419 334
Car ports	220 216	-	-	(11 011)	209 205
High mast lights	350 893	-	-	(35 089)	315 804
Skip bins	345 843	66 748	-	(71 394)	341 197
Total	70 653 383	19 628 455	(91 573)	(3 759 659)	86 430 606

	Notes	2024 E	2023 E
6 Finance income			
Interest income		2 202 573	2 010 842
		2 202 573	2 010 842
7 Trade and other receivables			
Assessment rates		40 818 997	40 116 902
Provision for doubtful debts - rates	7.1	(2 293 949)	(4 663 923)
		38 525 048	35 452 979
Staff debtors		1 422	13 800
Prepayments		74 329	56 979
		38 600 799	35 523 758
7.1 Provision for doubtful debts			
Opening Balance		(4 663 923)	(3 933 600)
Movement in provision for the current year		2 369 974	(730 323)
		(2 293 949)	(4 663 923)

The carrying values of all the receivables above approximate their fair values.

NOTES TO THE ANNUAL FINANCIAL STATEMENTS (Continues)

for the year ended 31 March 2024

	2024 E	2023 E
8 Cash and cash equivalents		
Cash at bank	4 640 782	4 258 073
Cash on hand	636	15 100
	4 641 418	4 273 173
9 Financial assets held at fair value		
African Alliance Asset Management	17 718 480	16 182 384
Reconciliation of financial assets held at fair value Opening	16 182 384	15 064 263
Interest earned	1 536 096	1 118 121
	17 718 480	16 182 384
10 Other reserves		
Land and buildings - Revaluation	1 158 553	1 158 553
Capital Reserves - Projects	22 665 655	22 665 655
Roads - Revaluation	32 214 851	32 214 851
	56 039 059	56 039 059

Refer to the "statement of changes in equity" for the analysis of the movement in reserves.

	2024 E	2023 E
11 Trade and other payables		
Trade creditors	984 082	422 536
Unidentified deposits	80 106	79 285
Other payable	2 036 368	2 706 009
	3 100 556	3 207 830
12 Provision for employee benefits		
Terminal benefits		
Opening balance	1 077 224	1 899 248
Current year charge	1 208 524	926 486
Provision reversed during the year	-	(742 436)
Utilized during the year	(881 674)	(1 006 074)
Closing balance	1 404 074	1 077 224

The provision is in relation to gratuity which is payable to staff at the end of the first 3-year contract and then payable annually thereafter. A provision is raised annually for every clerical staff under contract based on the rate stipulated in their employment contract multiplied by their basic pay. Councillors are also entitled to ex-gratia benefits which is for 5 years for every councillor a provision is raised annually for every councillor at 25% of total annual income.

NOTES TO THE ANNUAL FINANCIAL STATEMENTS (Continues)

for the year ended 31 March 2024

	2024 E	2023 E
13 Notes to the statement of cash flows		
Reconciliation of the surplus for the year to cash generated from operations:		
Surplus for the year	11 671 943	8 719 698
Adjustments:		
Depreciation (Note 5)	4 022 866	3 759 659
Loss on disposal	5 855	68 591
Interest received (Note 6)	(2 202 573)	(2 010 842)
	13 498 091	10 537 106
Working capital movement	(2 857 465)	(3 480 338)
Increase in trade and other receivables	(3 077 041)	(4 051 712)
(Decrease)/ increase in trade and other payables	(107 274)	1 393 398
Increase/ (decrease) in employee benefit liabilities	326 850	(822 024)
	10 640 626	7 056 768
13.1 Reconciliation of interest income		
Interest income for investments held at fair value (Note 10)	1 536 096	1 118 121
Investment income from savings accounts	666 477	892 721
Interest income total (Note 6)	2 202 573	2 010 842
14 Events after the reporting period		
The Councillors are not aware of any other material event which occurred after the reporting date and up to the date of this report which would affect the amounts or disclosures in the annual financial statements.		
	2024 E	2023 E
15 Related Parties		
Related parties to the Town Council relate to the Government of Eswatini and the Councillors. In the current year the town council had the following transactions with its related parties		
15.1 Income		
Rates billed to government (Note 1)	4 146 840	3 919 516
Government Subvention (Note 2)	873 000	873 000
Rates billed to Councillors included in Note 1	91 753	165 176
15.2 Expenditures		
Councillors sitting allowances (Note 3)	520 167	403 583
The Town Council also had the following balances as at year end with its related parties		
15.3 Amounts receivable from related parties as at year end		
Receivable from government	12 807 294	9 704 663
Receivable from Councillors	-	87 875
	12 807 294	9 792 538
15.4 Amounts payable to related parties as at year end		
Gratuity provision	109 617	417 683
	109 617	417 683



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