



EZULWINI TOWN COUNCIL

ANNUAL REPORT

2022 2023





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STATEMENT BY THE COUNCIL CHAIRPERSON



As the returning Mayor, I am humbled and proud to once again to serve this incredible community in our journey towards progress and prosperity. Over the past years, we have witnessed the exponential growth of our beloved town, and it is with great determination that we embark on this next chapter together - a chapter that will see Ezulwini become a safe, vibrant, and environmentally friendly town.

One of our primary goals is to eradicate crime from our streets, ensuring that every individual can live, work, and move around without fear. We will strengthen partnerships with our local law enforcement agencies and implement innovative crime prevention strategies. Working in collaboration with our residents, we will establish community-led initiatives to foster trust, unity, and resilience within

...We will invest in creating an environment that attracts and supports local businesses, large and small, fostering entrepreneurship and stimulating job growth. By prioritizing local industries and empowering our workforce through training and skills development programs, we aim to reduce unemployment and enhance the economic well-being of all residents...

our neighbourhoods. By doing so, we are confident in our ability to make Ezulwini the safest town in Eswatini.

Additionally, we recognize the importance of Local Economic Development (LED) in empowering our community. We will invest in creating an environment that attracts and supports local businesses, large and small, fostering entrepreneurship and stimulating job growth. By prioritizing local industries and empowering our workforce through training and skills development programs, we aim to reduce unemployment and enhance the economic well-being of all residents.

Furthermore, a town cannot thrive without a robust infrastructure, particularly when it comes to our road infrastructure. With the increase in road usage, we acknowledge the need for a good road network to ensure the safety and efficiency of our transportation systems. We are committed to implementing a comprehensive plan that not only addresses current issues but also anticipates future growth. Our vision for Ezulwini is one where every resident can commute effortlessly while feeling safe and confident on our roads.

As we move towards a greener future, waste management strategies take center stage in our mission. By embracing innovative solutions and sustainable practices, we will transform Ezulwini into an exemplary green town. We will engage closely with our residents to promote sustainable waste reduction

initiatives, reducing our carbon footprint and preserving our natural resources for future generations. Additionally, we will explore the full potential offered by technology and the Internet of Things (IoT) to streamline our day-to-day operations, improving efficiency and enhancing the delivery of essential services.

My fellow Residents and Stakeholders, together we have the power to shape the future of our town. I urge each and every one of you to join us on this transformative journey. Let us work hand in hand to build a safe community, foster economic growth, ensure road safety, and protect our environment. By embracing these ideals, we will not only enhance the quality of life for current residents but also create a legacy that will inspire generations to come.

Thank you for your unwavering support, trust, and belief in the vision we share for Ezulwini Municipality. Let us begin this new era with determination and unity.

Yours faithfully,

Bongile Mbingo

Chairperson- Mayor of Ezulwini Municipality

STATEMENT BY THE TOWN CLERK



The end of the 2022-2023 Municipal Financial year marks the end of our 5-year tenure as Councillors of Ezulwini Town Council. A term that has afforded us as Councillors many opportunities to be part of the development of one of the fastest growing municipalities in the Kingdom of Eswatini. The strides that we have made over this period have not been void of challenges of monumental proportions, first being the novel Covid – 19 which was entangled with political unrest as has never been experienced before.

In both instances we were challenged as Council in terms of keeping continuous flow of services to our ratepayers and stakeholders. We were thrust into virtual operation mode in a manner that we had not imagined, not to speak of having prepared for. It is no small task that that today we are able to stand and report on the good work that has been done in 2022-23 following our safe passage through these turbulent times.

...through it all we have seen Council dig deep and improve its asphalt road network beyond the 80% target that was set in the IDP. Also worth noting is that we have set ourselves up to meet the dictates of the global community through the development of a Disaster Risk Management Plan and improved environmental management protocols...

2022-23 has enabled us to gradually find our footing, but in terms of Integrated Development Planning (IDP), it allowed us to imagine and prepare for a world which supports virtual interaction and automation of systems and procedures. To this end, we have set out to have virtual meetings, not only at council level but also in our general meetings with stakeholders. This enables broader engagement thus aiding stakeholder engagement for those who may be willing to interact with Council but find themselves in distant lands, as they engage in various economic activities across the globe.

Through it all we have seen Council dig deep and improve its asphalt road network beyond the 80% target that was set in the IDP. Also worth noting is that we have set ourselves up to meet the dictates of the global community through the development of a Disaster Risk Management Plan and improved environmental management protocols, both which ensure that we play our part in diminishing negative impacts on climate change.

As Council, and therefore the political basis for the municipality, we continue to call out for the finalisation of the liquidation process of the Sun International Holiday complex, noting the void that has been created in the hospitality sector. Not to mention the disruption that has been caused in our revenue stream. That we have been able to continue to serve our stakeholders without a drop in standards is testament to the good governance by our management and the unwavering support that we have received from the Ministry of Housing and Urban Development. To this we express our gratitude.

Before the ink runs dry, allow me to take this opportunity to make special

mention of Mr. Vusumuziwendoda Matsebula. At the very beginning of the financial year, he tendered his resignation and therefore spent a month in office, having been with us for over a decade. His unwavering support to Council and to management will forever be cherished, as it was with him at the helm of Administration that we have been able to build the Ezulwini that we see today. I also pay tribute to the Chief Executive Officers, namely Mr Phuthuma Shongwe and Ms. Zwakele Dlamini, who filled the gap as we sought out a replacement for Mr Matsebula. That being said, we welcome to the Ezulwini family Mr. Mathokoza S. Shongwe to this great family that is Ezulwini Town Council, as he steps in as the new Chief Executive Officer.

Last, and by far not the least, we are proud to present to you, once again, an unqualified audit opinion as reported by our external auditors PwC.

I thank you and wish our Municipality all the best as we welcome new Councillors, that will serve at Council for the next five years.

Mathokoza. S Shongwe
Chief Executive Officer

COUNCIL STRUCTURE



COUNCIL / BOARD MEMBERS

Councillor Bongile Mbingo - Councillor Chairperson **Ward 3**



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

Councillor Miliswa Mamba-Mtshali – Deputy Chairperson **Ward 2**



Cllr. Mamba-Mtshali is an appointed Councillor by the Hon. Minister of Housing and Urban Development as a representative of Ward 2. She holds a BCom Information Systems and Marketing, BCom Honours in Business Economics and an HDip in Computer Auditing from the University of the Witwatersrand. Also qualified in Compliance Management (UCT) and Business Entrepreneurship from the University of Wisconsin Stout – USA.

Councillor Sandile H. Dlamini - Finance Chairperson



Cllr. Dlamini is an appointed Councillor by the Hon. Minister of Housing and Urban Development serving as the Finance Committee member. 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.

Councillor Darron Raw

- Deputy Chairperson of Finance
Ward 6



Cllr. Raw was appointed Ward 6 Councillor by the Hon. Minister of Housing & Urban Development. 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 include Swazi Trails and Legends Shared.

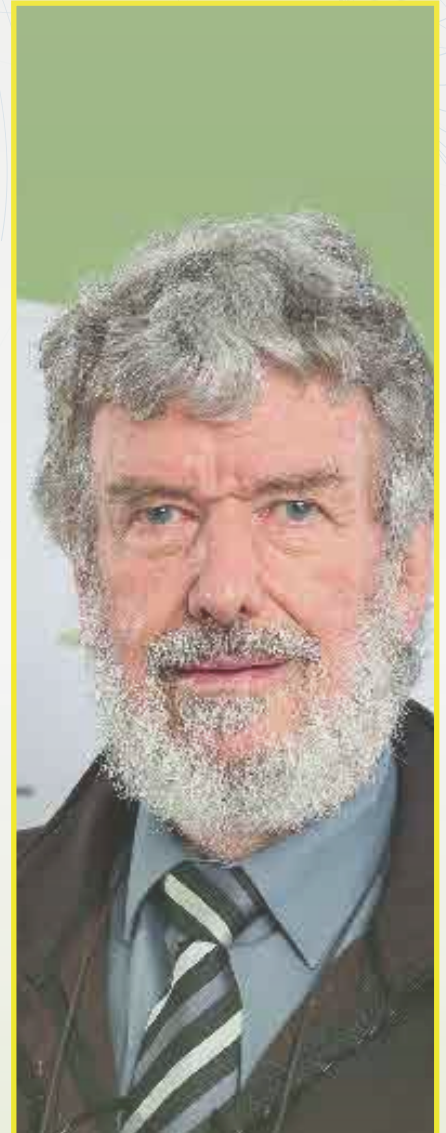
Councillor Dr. Edmund

Mazibuko – Finance
Member **Ward 1**



Cllr. Mazibuko is an elected member of Council representing Ward 1. 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.

**Councillor Michael
Vincent-** Council Member
Ward 5



Cllr. Vincent is an elected member of Council representing Ward 5. Cllr. Vincent is a holder of a MRICS from the Royal Institution of Chartered surveyors in London, a Diploma in FM from the College of Estate Management. He has served as the Treasurer at SAAWA Committee and a Procurement Reform at the Ministry of Finance, SWSC and RSSC. He is self employed as a Quantity Surveyor at Murdoch Green Partnership (Pty) Ltd.

**Councillor Refiloe
Mamogobo** – Council
Member **Ward 5**



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

**Councillor Comfort
Hlophe** – Council Member
Ward 4



Cllr. Hlophe was appointed as a Councillor by the Hon. Minister of Housing and Urban Development as a representative of Ward 4. He holds a National Certificate in Electrical Engineering from Mlumati Technical Institute (Ehlandzeni TVET) RSA.

Cllr Hlophe is also a Managing Director of Comzac Investments which specialises in IT, Networking, Multifunctional Copiers, Printers and Computers. In addition Cllr Hlophe is the Bhabhabha Investments Director which deals with trucking and property business in Eswatini and RSA.

“

“My job is not to be easy on people. My job is to take great people and push them to make them even better”

- Steve Jobs

EXECUTIVE MANAGEMENT

Mr. Mathokoza Shongwe
- Town Clerk / Chief Executive
Officer



Mathokoza Shongwe is a mature and level-headed Senior Executive and Project Manager (PM) with over 15 years' experience in the field. He is a former Physical Planning Officer in the Department of Housing & Human Settlements, where he worked for 10 years, supporting urban areas within the Kingdom. He holds a Masters degree in City & Regional Planning from UCT and a Bachelor of Science degree from UNISWA (now UNESWA). He is a Primavera P6 Enterprise Project Portfolio Management 8 Implementation specialist, having been trained by the Oracle University. He has also undergone training on various short courses, including the Joint Training Programme: Africa Training Course in Urban & Regional Planning and Development, held at the University of Singapore in collaboration with the United Nations Centre for Regional Development.

Mrs. Ntombizodwa Vilakati - Town Treasurer



Mrs. Ntombizodwa Patience Vilakati has 13 years' experience in Local Government. She joined the Municipality in 2019 and holds a Master's in Business Administration (MBA) and a Bachelor of Commerce Degree from Regent Business School in South Africa

Ms. Zwakele Dlamini - Town Planner



Ms. Zwakele Viwe Dlamini, has 10 years' experience as a Senior Manager in Local Government. She holds a Master's Degree in Town and Regional Planning and an Honours Degree in Town Planning from the University of Pretoria. She also holds a Postgraduate Certificate in Disaster Risk Management from UNISA and a Certificate in Geographical Information Systems (GIS).

"The greatest leader is not necessarily the one who does the greatest things. He is the one that gets the people to do the greatest things."

— President Ronald Reagan

Ms. Xolile Maphanga -
Public Health and
Environment Manager



Ms. Xolile Maphanga joined the Municipality in August 2019 and holds a MSc. degree in Environmental Resources Engineering from the State University of New York - USA, a BSc. in Environmental Health Sciences from UNESWA and an Advanced Certificate in Project Management from UNISA.

Ms. Patience Vilakati -
Corporate Services
Officer



Mrs. Patience Titi Vilakati joined the Municipality in September 2007 and holds a BSc (hons) in Human Resource Management & Development from the Irish University Business School. She holds a Post Graduate Diploma in Management from Regent Business School and is currently pursuing a Master's degree in Business Administration at Regent Business School.

Mr. Phuthuma Shongwe
- Town Engineer

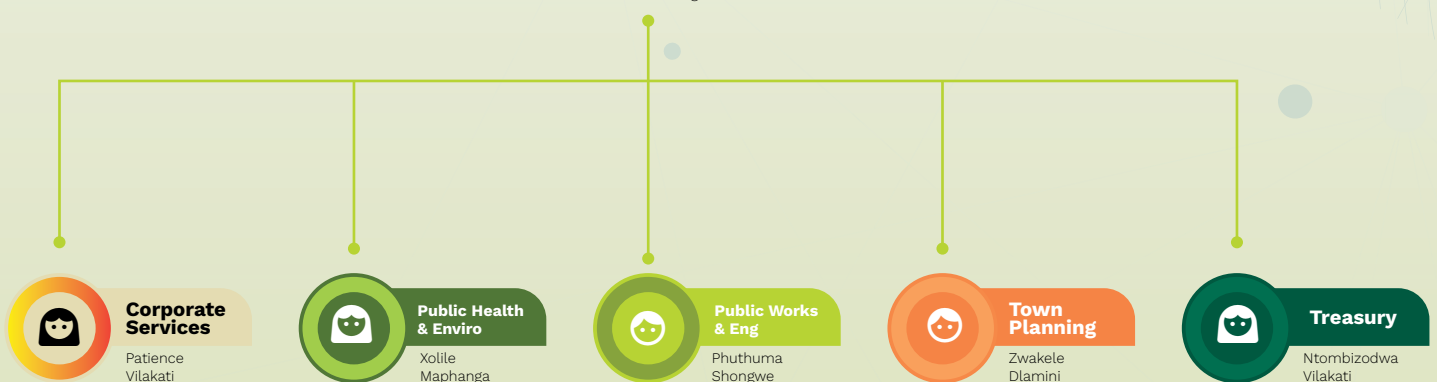


Mr. Phuthuma Shongwe joined Ezulwini Municipality in 2021 and holds a BTech in Civil Engineering (Transportation) from the University of Johannesburg. He also holds a National Diploma in Civil Engineering obtained from Mangosuthu University of Technology in South Africa.

ADMINISTRATION STRUCTURE



Town Clerk/CEO
Mathokoza Shongwe



INTRODUCTION

Ezulwini is strategically positioned between the Kingdom's cities of Mbabane and Manzini, making it a preferred residential location for the high-income individuals of the working population within the two cities. Ezulwini was declared a town in November 1995 through Legal notice no.117 of 1995. Characterised by its low-lying valleys and scenic natural landscape, Ezulwini has been described as the tourism hub of the Kingdom of Eswatini.

Ezulwini has experienced a transformation in its land use profile over the years, having thrived on tourism in the past, the town has transitioned into more of a commercial town. This transition can be inferred from the visitors declining from pure tourists and increasingly becoming corporate tourists.

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 predominate use of these wards is residential, with commercial activities located primarily along the MR103 corridor. The two main shopping precincts are found in Ward 1, where the Corner Plaza and the Crescent are located together with tourist facilities such as Bethel Court, Sibani Sami, and in Ward 3, where the Gables and Galleria opposite the Happy Valley Hotel.

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

- 1. Financial Sustainability**
- 2. Governance, Risk and Compliance**
- 3. Infrastructure Development and Improvement**
- 4. Local Economic Development**

5. Resource Mobilisation

The implementation of these IDP imperatives is carried out by the Administration, under the oversight that is provided by Council.

Organisational Structure

Ezulwini Town Council may be categorised as a level 2 Municipality, given the three-tier structure of Urban Local Government that prevails in the Kingdom of Eswatini. The three tiers are:

- 1. City Councils**
- 2. Town Councils, and**
- 3. Town Boards.**

Also recognised within the Urban Local Government space are controlled areas, identified as a means of aiding proper urban development.

All of the Urban Local Governments report to the Ministry of Housing and Urban Development which is the parent ministry. The ministry is led by His Royal Highness, The Honourable Prince Simelane. The principal officer at the ministry is Ambassador Clifford Mamba, who functions as the Principal Secretary.

COUNCIL

At Council level Councillors form the political core at local level as provided for by the Urban Government of 1969. The six elected councillors are augmented by two appointed councillors and collectively work at promoting participatory governance, as they become the link between all urban stakeholders and the administration. Councillors are non-executive, and ordinarily meet once a month, as full

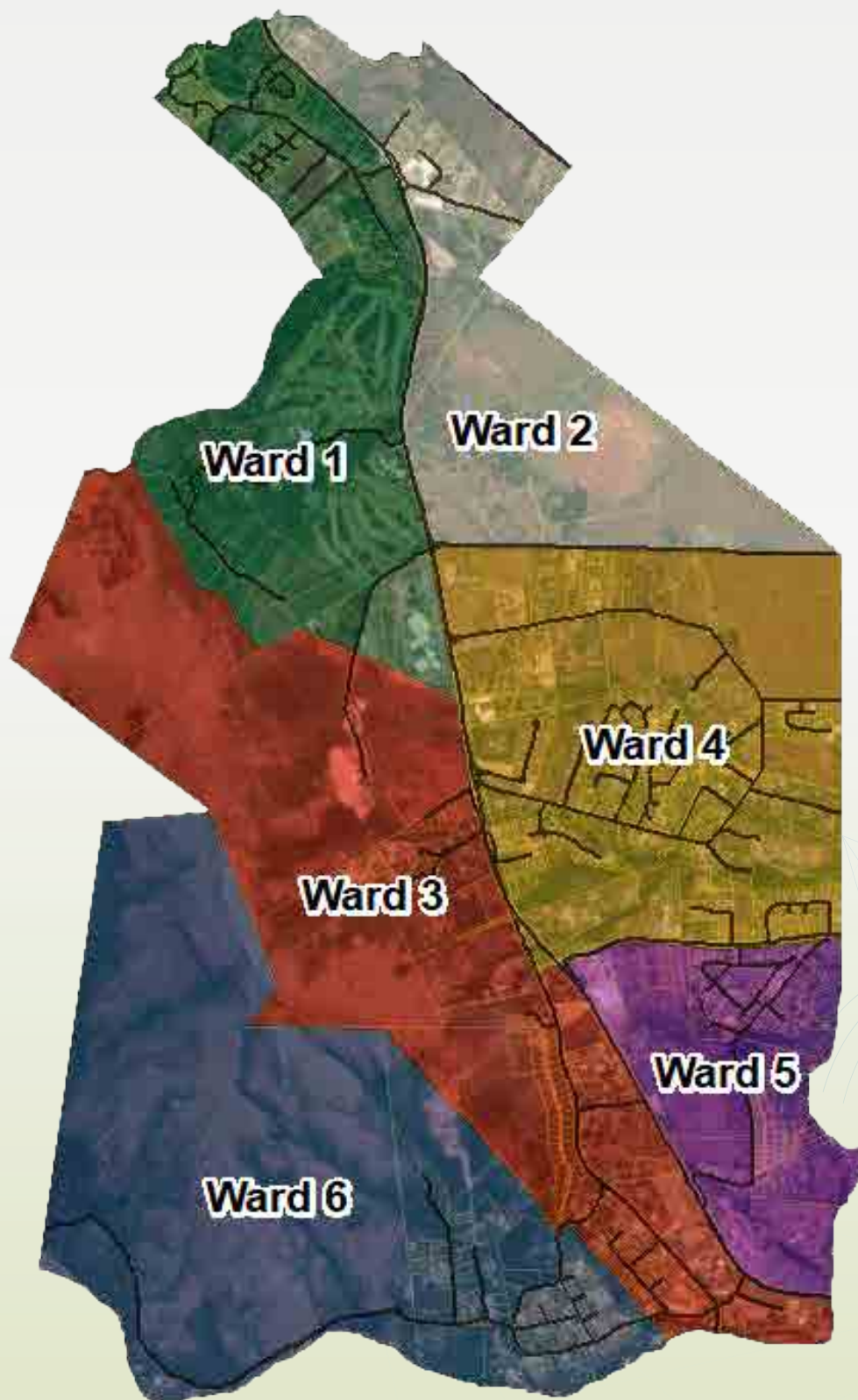
council, for oversight on execution of agreed development strategies and regulatory plans, under the leadership of an annually elected Chairperson. Councillors are responsible for policy enactment, strategic planning, community liaison and oversight on operations of the Administration in relation to implementation of municipal strategies. Council governs through resolutions and directives, as expressed at Council meetings, be it ordinary or special meetings.

Ezulwini currently has one committee in the form of the Finance Committee which also meets monthly, before the seating of the full council. The Finance Committee sits below Council's meeting and is responsible for deliberating on Council's finances regarding project implementation and operation.

ADMINISTRATION

The Administration Department, as headed by the Town Clerk/ Chief Executive Officer of the Local Authority is the executive wing of Council and is tasked with the strategic leadership and management of the Municipality, maintaining good corporate governance, implementation of policies & procedures, and mobilizing appropriate resources to support the activities of the Local Authority. The Municipality has five (5) Heads of Departments (HOD's) who report directly to the Town Clerk. These HODs together with the Town Clerk constitute the Executive Committee (ExCo) for Council. The executive committee sits in Council's statutory and Special meetings. These Departments are listed herein:

- 1. Corporate Services**
- 2. Public Health and Environment**
- 3. Public Works and Engineering**
- 4. Town Planning**
- 5. Treasury**



**03**Training
Conducted**02**Vacant
Positions
Filled**05**Information
Sharing
Platforms**02**Employees
Exited**13**Policies
Reviewed

Corporate Services Department



Figure 1 - The team that drives the strategy

1.0 Introduction

The Municipality continued to carry-out its responsibility of providing support to the internal stakeholders through human resources management. The Municipality places a high priority on supporting a competitive working environment through the development of its human talent & continuously strives to achieve an excellent organizational culture through the drivers of employee engagement and strengthening of internal processes through seeking to achieve an improved planning framework, efficient systems and relevant programs.

2.0 Training and Development

The thrust of training was to equip the employees with relevant skills to drive the service delivery standards as expected by all stakeholders. Another objective was to capacitate all managers and supervisors with leadership skills and the effective management of municipal projects. Amongst the trainings conducted was Grievance & discipline handling and conducting fair appeal hearings. The staff was also empowered on the snake handling training facilitated by the Eswatini Anti-venom Foundation. The Municipality had a privilege to participate in a three-day Pan-Africa workshop on Global Forum of Cities on Circular Economy (GFCCE) in Tanzania which was attended by our Environmental Health Officer.

OFFBOARDING



Figure 2 - Former CEO Mr Vusi Matsebula



The 2022/2023 Financial Year started on a sad note when the long serving CEO Mr. Vusumutiwendvodza Matsebula left the Municipality. The Municipality bid farewell to the CEO in a colorful event held in June 2022. Mr Matsebula Joined the Municipality in April 2008 and he served the Local Authority passionately until May 2022. The CEO made his mark on the growth of the Ezulwini and his contribution is evident.



ONBOARDING

Social Services Manager



Figure 3 - Social Services Manager - Lindelwa Nxumalo

The position of Social Services Manager formerly known as the Municipal Aids Program Manager was filled in November 2022 by Ms Lindelwa Nxumalo. Nxumalo is a Mental Health Professional, Employee Wellbeing Specialist and Social Scientist with over fifteen years' experience in designing and implementing health and wellbeing interventions for individuals, workplaces, and communities. She obtained her Honours degree in Psychology from the University of the Witwatersrand, and then went on to obtain a Master's degree in Social Science specializing in Employee Assistance Programmes from the University of Pretoria.

Chief Executive Officer

The CEO's position was filled in January 2023 by Mr Mathokoza Samuel Shongwe. His profile is as provided at top of this Annual Report. Mr Shongwe is a former Ministry of Housing & Urban Development, making him a person that has rounded understanding of the Urban Local Government space. Mr. Shongwe you are welcome to the Ezulwini Town Council.

Town Planner

At the close of the financial year, the recruitment of the Town Planner was on going and it was anticipated that it would be filled beginning of May 2023.

3.0 Internship Programme

The Municipality offered internship opportunities to Four (4) students from various universities from within and outside the country. Two (2) students were from the University of Eswatini – Mbabane Campus, One (1) from the University of Botswana and One (1) from Eswatini College of Technology (ECOT). The students were attached in the Public Health and Environment Department, the Town Planning Department and the Corporate Services Department (Information Technology Section).

4.0 Policies

The Municipality developed and approved key HR policies and procedures aligned to Council's strategic goals and induction of same to staff. The policies would serve as a point of recourse to evaluate employee actions and performance objectively while holding the Municipality accountable and compliant with standing regulations. Such policies include; the Staff Terms and Conditions of Service, Recruitment, Selection and Placement Policy and Procedure, Subsistence and Travelling Allowance Policy, Industrial Relations Policy and Procedures, Training and Development Policy and Procedures, Staff code of Ethics and Conduct, Safety, Health and Environment Policy and Procedures, Staff wellness Policy and Procedures, Whistle Blowing Policy & Procedures and the IT Policy.

5.0 Management of Employee Relations Organizational Climate

The municipality continued to recognize bargaining units within the staff. The Union membership was sitting at 13 members at the end of the 2022 however, at the end of the year 2023 membership was sitting at 15. The Municipality further empowered Management, Supervisors and Two (2) Shop stewards on grievance, discipline handling, and conduction fair appeal hearings facilitated by business Eswatini.

“Financial Resources may be the lifeblood of a company, but human resources are the brains”

ROB SILZER

6.0 Human capital administration statistics

The below shows a breakdown of the staff complement by departments and gender.

DEPARTMENTS	Financial Year 2021/ 2022			Financial Year 2022/ 2023		
	Male	Female	Total	Male	Female	Total
Administration	1	2	3	1	2	3
Finance	1	4	5	1	4	5
Corporate Services	0	6	6	0	7	7
Town Planning	0	2	2	0	1	1
Engineering	14	0	14	14	0	14
Public Health and Environment	14	2	15	18	2	20
Totals	30	16	46	34	16	51

The council employees as at 31st March 2023 stood at 50 employees as compared to 46 Employees in the previous financial year. Of these 68 % were male while 32% are females indicating an increase of 8%. The increase in the staff complement was a result of the recruitment of two casual labourers.

7.0 Information Dissemination

The Municipality continued using Digital dissemination platforms, which have been used reliably to share information with the public. The main focus was to reach the public in large numbers and get feedback on the information shared; which included constant updates on the strategic objective projects, e.g. CIPs, Local economic development programs, rates information advertorial, shining a light on the work the Municipality is doing on Health and social issues and the need that still exists on the ground, and also shares changes that take place in the Ezulwini Town. The platforms that we continue using are Facebook, LinkedIn, and our website, and created recently was an Instagram page which continues to grow in numbers, and a resident's WhatsApp group was also created. Another platform that has been getting positive feedback has been bulk short Messaging which has been more conducive for residents that are not on social media or have access to smartphones. Although the town has used all these platforms, we realize a gap in the sharing of our information with the visually impaired residents and stakeholders, which we intend to incorporate in our plans.



“You are not here
merely to make a
living. You are here
in order to enable
the world to live
more amply, with
greater vision, with
a finer spirit of hope
and achievement.
You are here to
enrich the world,
and you impoverish
yourself if you
forget the errand.”

Woodrow Wilson

HEALTH & SOCIAL SERVICES DEPARTMENT



94 900

Male condoms
distributed



15 940

Lubricant sachets
distributed



146

Home based care
program visits



7 659

Female condoms
distributed



04

Social
Centres



122

Enrolled in
Social Centres



54

Graduated
in Dec 2022

1.0 Health and Social Programs

COVID-19 Vaccine Event

On May 13th, 2022, Ezulwini Municipality, in collaboration

with Ezulwini Satellite Clinic, held an event at Ezulwini Galp Filling Station to provide COVID-19 vaccines and vaccine booster shots to the Ezulwini community.

Buganu Ceremony



Figure 1: Ezulwini Municipality Lutsango

Municipal staff attended the Buganu Ceremony held at Hlane Royal Residence on April 2nd and on March 10th, 2023. The women presented gifts to Her Royal Highness the Queen Mother and participated in the health sessions presented by the Ministry of Health and her partners.

Eswatini Breast and Cervical Cancer Network Donation and Walk

Breast Cancer is one of the most prevalent Non-Communicable Diseases in Eswatini. It is, therefore, essential that all stakeholders continue to join forces in raising awareness about the disease. It is in this regard that Ezulwini Municipality once again partnered with the Eswatini Breast and Cervical Cancer Network and donated an amount of Fifty Thousand Emalangeni (E50 000) towards a number of initiatives led by the network. This is inclusive of the annual “Brave the Breast” walk, which was held on October 29th, 2022,

and went a long way in bringing awareness to this important cause. The Eswatini Breast and Cervical Cancer Network furthermore provided a mobile clinic for free cancer screening for Ezulwini residents.



Figure 2: Ezulwini Municipality representative handing over the donation to Eswatini Breast and Cervical Cancer Network



Figure 4: Ezulwini Municipality and Sunrise Campaign beneficiaries

World AIDS Day Campaign Event

On November 30th, 2022, the Social Services Department held a World AIDS Day (WAD) Campaign for the residents and motorists in Ezulwini. The campaign was aimed at creating awareness on the World AIDS Day commemorated on December 1st each year.



Figure 3: Ezulwini Municipality staff pictured on completion of the WAD Campaign event

Gender Links Annual Summit

Gender Links, a leading Southern African Women's Rights Organisation hosted their Annual Summit from December 18th to 19th 2022 at Happy Valley Hotel. All Municipalities in Eswatini were invited to participate and showcase the pioneering work they are doing in their towns and cities regarding gender issues. Ezulwini Municipality was awarded First Runner Up in recognition of the outstanding contribution in the promotion of gender equality at the local government level.

“Love Heals, It Does Not Hurt” Valentine’s Day Campaign

On February 14th 2022, the Office held a march from the Municipality Offices to Gables Shopping Centre to raise awareness on Gender-Based Violence (GBV) issues under the theme “Love Heals, It Does Not Hurt”. The office put up an information desk at the Gables Shopping Centre where officers, in collaboration with SWAGAA, interacted with members of the public and shared GBV information and promotional material.

International Women’s Day

The office was a key partner in the International Women's Day commemoration held at Happy Valley Hotel on March 8th 2023, sponsored by the Taiwan ICDF Technical Mission implementing the Capacity Building Project for Microfinance Focusing on Grassroots Women. The event was attended by stakeholders in the sector addressing gender issues in Eswatini.

Ezulwini Youth Peer Educators’ Adolescent Sexual Reproductive Health Training

The Municipality hosted an Adolescent Sexual Reproductive Health (ASRH) training on March 20th, 2023, for the newly recruited Youth Peer Educators. The one-day training was held at Mananga Centre and was supported by the Hhohho Regional Health Office (Ministry of Health) and Khulisa Umtfwana. The training covered key topics such as growth and development; STIs and HIV; Cancers of the reproductive system.



Figure 5: Ezulwini Youth Peer Educators' training

2.0 Employee Wellness

ESIGA Games

Ezulwini Municipality staff participated in the annual Eswatini inter-Municipality games held at Siteki on July 1st, 2022. Staff members participated in netball, soccer, and athletics sporting codes. Ezulwini Municipality soccer team came in second 2nd place and won silver medals, and in addition the athletics participants in the 10km race also received medals for achieving 5th and 9th position.

Sibebe Survivor 2022 Challenge

Ezulwini Municipality staff participated in the Sibebe Survivor 2022 Challenge September 24th to 25th 2022. The Ezulwini Soccer team took first place in the soccer tournament held on September 24th, 2022. The Ezulwini Municipality staff members participated in the annual Sibebe Mountain walk on September 25th, 2022.

World AIDS Day Commemoration Event

Ezulwini Municipality joined the country, and the world at large in commemorating World AIDS Day on December 1st, 2022, at the Office car park. The main speaker of the day was the Executive Director of Health Plus 4 Men, an organization providing health and HIV services to the Key Populations in Eswatini. Staff members were all given HIV Prevention Information Packs

“Know Your Health Status” Campaign

In January 2023, the “Know Your Health Status” Campaign was introduced to Staff members during the staff meeting held at the car park. The Campaign will run throughout the year and the Social Services Department will continue providing information and health services to employees in this regard.

“Love Heals, It Does Not Hurt” Campaign Wellness Session

As part of the Valentine's Day Campaign staff members participated in a wellness session discussing GBV and healthy relationships on February 16th 2023.



Figure 6: “Love Heals It Does Not Hurt” Wellness session

Blood Donation Drive

On March 30th 2023 the Social Services Department hosted the Blood Bank from the Ministry of Health for part one of the Blood Donation Drive. The Blood Bank delivered a presentation during the Wellness session to raise awareness on the importance of blood donation and the ways to participate in the important initiative.



Figure 7: Blood Bank presentation to staff members

3.0 COMMUNITY HIV SERVICES

Condom and Lubricant Distribution

Condom distribution remains a key pillar of HIV prevention services provided by Ezulwini Municipality.

A total of 94 900 male condoms in the urban and peri urban areas; 7 659 female condoms in the urban and peri-urban areas and 15 940 lubricant sachets.

Social Centres

A total of 122 children were enrolled in the 4 Social Centres, namely: Buka, Somnjalose, Mvutjini and Nyonyane Social Centres. 54 children graduated from the Social Centres in December 2022, with 25 from Nyonyane Social Centre; 14 from Buka Social Centre; 8 from Mvutjini Social Centre and 7 from Somnjalose Social Centre.

The Social Services Department supported this important event by supplying grocery items to prepare lunch for the graduates and their parents on each of the graduation days.



Figure 8: Graduates at Somnjalose Social Centre

Social Centre Christmas Party

Huawei Technologies once again partnered with Ezulwini Municipality to host the children and staff from the four Social Centres for a Christmas Party held on December 2nd, 2022. The party was held at the Huawei Technologies premises and the children received snacks, lunch, and stationery items.

Home Based Care Program

Supplies were procured to support the provision of home-based care services in the Ezulwini community. Since October 2022 community caregivers conducted a total of One Hundred and Forty-Six (146) visits.



What counts in life is not the mere fact that we have lived. It is what difference we have made to the lives of others that will determine the significance of the life we lead.

Nelson Mandela

PUBLIC HEALTH AND ENVIRONMENT DEPARTMENT



100

vacant properties with overgrown vegetation. 19 plots cleared after receiving notice



2432t

total waste was collected



10.2t

expired and damaged food items



78

dogs vaccinated + 1 Cat



80%

customer satisfaction index

1.0 Introduction

The Public Health and Environment Department presents the following report of activities conducted for the Financial Year 2022/2023. 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. This is done through waste management, food safety management, public health and sanitation, disaster management, nuisance abatement and pollution prevention. These services are offered to various stakeholders mainly, commercial, and residential establishments.

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

2.0 Public Health

Application for Health Clearance Certificates

The Office received a total of twenty-four (24) applications for health clearance certificates for the renewal of licenses for the year under review. The certificates issued were largely for the renewal of liquor licenses, beauty spas, and accommodation establishments.

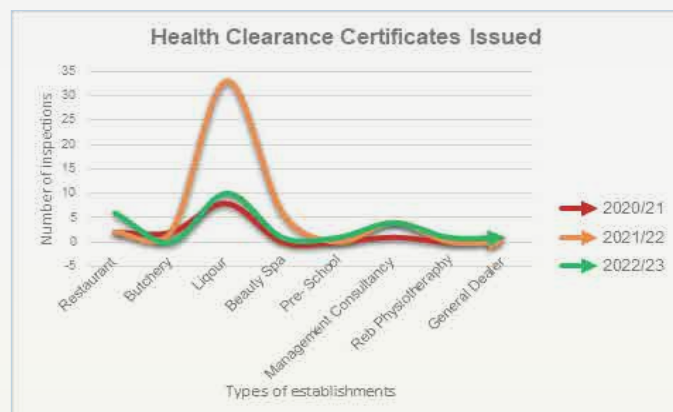


Figure 1: Health Clearance certificates issued during the 3 Past Financial Years

Figure 1, above suggests that there was a significant decrease of 48% in Health Clearance Certificate issuance in the current financial year as opposed to the previous financial year. The decrease was attributed to the extension of the validity of trading licenses for liquor establishments issued by the Ministry of Commerce, Industry and Trade.

Routine Inspections

The Office conducted 164 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.

I am quite convinced that we need to increase the resources that go to municipalities if we want the municipalities to do the things the Constitution and the law say they must do. It can't be avoided.

Thabo Mbeki

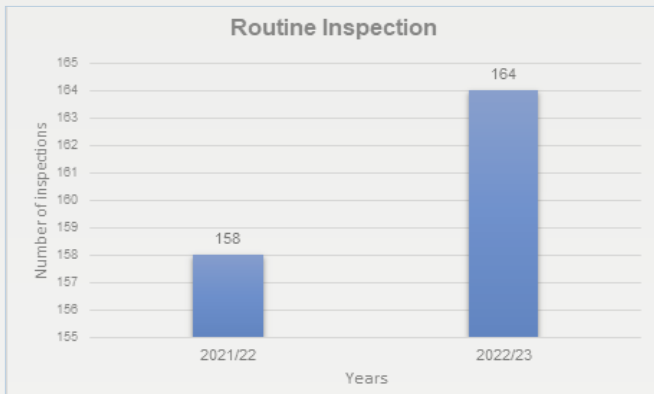


Figure 2: Number of routine inspections conducted for the 2 Past Financial Years

Food Safety and Hygiene Seminar

The Municipality hosted two (2) food seminars for the Ezulwini food establishments. The first seminar was held in the first quarter and was designed for food handlers to train them on how to maintain the quality of food, minimize wastage, and maintain good hygienic practices within their food premises. The second seminar was held in the third quarter, and it was designed for the store managers.

Food Outlets Grading

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 39 food establishments inspected and graded, the summary of grades obtained is shown in Figure 3.



Figure 3: Food grading inspections conducted during the past 3 Financial Years

Food Analysis (swabs)

The Council collected swab samples for testing and analysis from 17 food establishments. Of these, eight (8) food outlets demonstrated the presence of unacceptable levels of pathogens on their food preparation equipment. The Office advised food establishments to improve their food safety and hygiene programs.

Condemnations

A total of 10,240 kilograms (**10.2 Tons**) of expired and damaged food items have been 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.

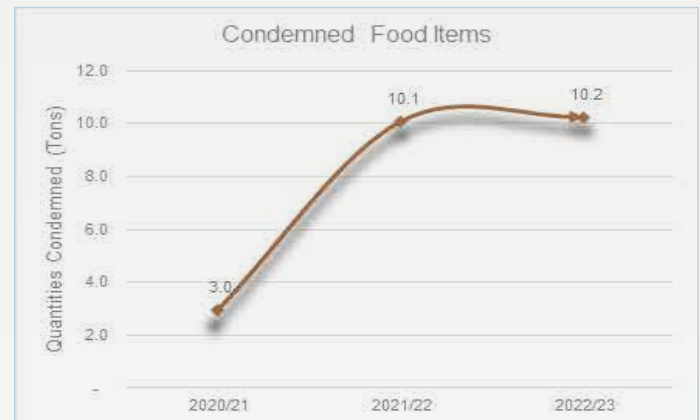


Figure 4: Summary of condemnations in the last 3 years 2019/20 to 2022/23

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 13 & 14: Residents vaccinating their dogs and cats at the Local Authority Premises

3.0 Environment Management

Waste Management

The Municipality through the Public Health and Environment Department manages all municipal solid wastes (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 2,206,564 kilograms of total waste was collected in Ezulwini in the year under review. Of those quantities, 61.8% of that waste was from the commercial sector, 31.5% from the residential sector and about 6.7% of the total waste collected was diverted for recycling purposes. Figure 5 below, illustrates the quantities of waste collected.

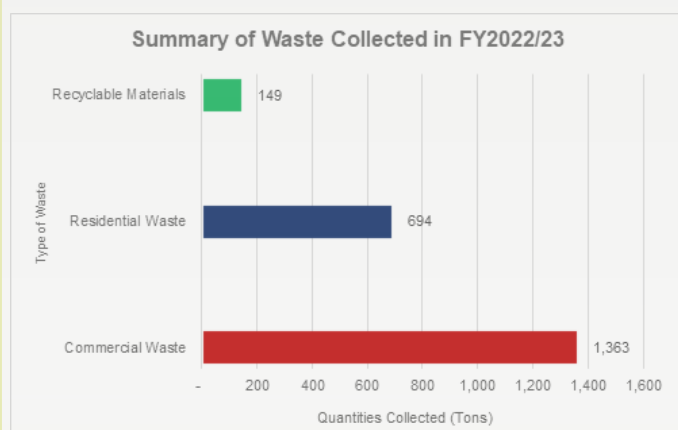


Figure 5: Summary of total waste volumes collected for FY2022/23

Commercial Waste



Figure 7: Commercial waste collected during the 3-year period

There was a 30% increase in commercial waste collected for disposal in the year under review when compared to the previous financial year. The increase can be attributed to the high development seen in the town, especially in terms of new infrastructure. The construction activities in town tend to generate a lot of construction and demolition waste in the form of rubble which weighs more than general waste. About 15% of commercial waste is attributed to this category of waste and only 1% constituted garden waste.

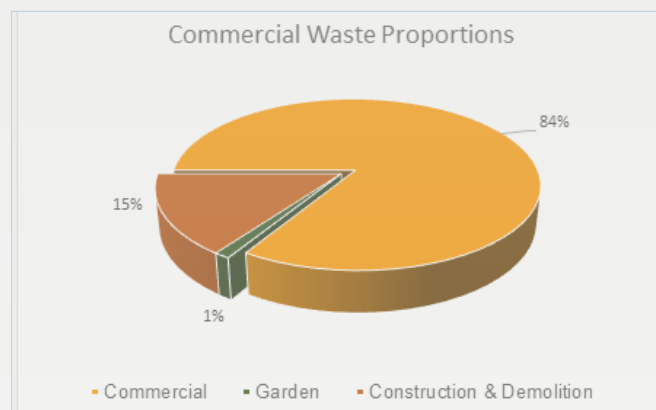


Figure 8: Proportions of the total waste volumes collected from the Commercial sector

Residential Waste

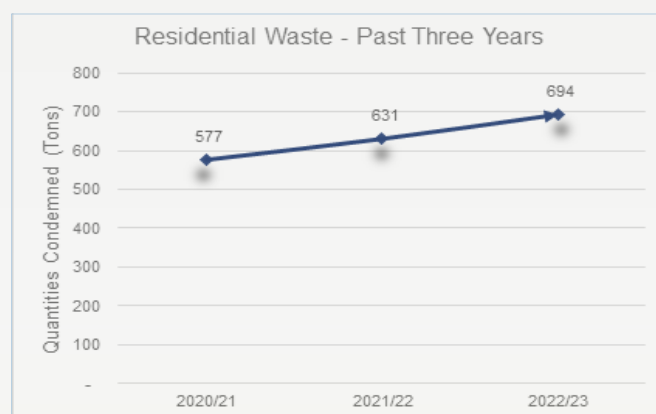


Figure 9: Residential waste collected during the 3-year period

Residential waste in the year under review has slightly increased by 10% from last year's collection. This type of waste increased due to smaller business establishments which generate lower volumes of waste that do not require the use of skip bins. Hence their waste is accounted for under the residential category.

Recycling



Figure 10: Recyclable materials collected during the 3-year period

Recyclable materials increased by 8% in the year under review. This was due to the engagements where the Office conducted awareness on the importance of recycling.



Figure 11: Newly procured skip bins for waste collection

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, LinkedMed 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.

4.0 Environmental Programs

Control of Vegetation Overgrowth

In an effort to improve public safety in the Town, the Municipality conducted an inspection of about 100 vacant properties with overgrown vegetation. The following processes were followed;

1. Property owners were served with written notices, instructing them to clear their properties within seven (7) days.
2. The Office published a similar notice in the print media instructing the property owners to clear their plots within 30 days.
3. Legal proceedings in accordance to the Public Health Act, 1969 was initiated to non-compliant property owners through issuance of court orders.

Out of the 100 properties submitted, a total of 19 plots

were cleared after receiving the notices. Whilst the remaining plots were handed over to the legal advisor for legal proceedings.

5.0 Commemoration of Special Environmental Days

World Environment Day

Control of Invasive Alien Plant Species

The Office embarked on the control and management of Invasive Alien Plants Species (IAPS) along MR103 facilitated by the Ministry of Agriculture through the Forestry Department. A mechanical method of controlling IAPs was used.



Figure 11: Clearing of invasive alien species in Ezulwini

Clean up campaign

As an additional activity, the Office conducted a clean-up campaign around Mvutjini area. The Office was supported by Mvutjini community leaders, and Councillors.

International Day of Forests

Eswatini has set a national objective of planting 10 million trees by 2025. In pursuit of this objective Ezulwini Municipality managed to plant 750 indigenous trees within the Ezulwini area, mainly at social centers, schools and park runs.



Figure 12: Tree-planting campaign

6.0 Civic Education

Environmental Awareness Programmes (EAPs) for Schools

The Office hosted a Waste Management training for four (4) schools around Ezulwini namely KOBE, Ezulwini Catholic Primary School, St Mary's High School and Somjanlose High School. The training was targeted for green clubs with an aim to capacitate school pupils about waste segregation and circular economy.



Figure 13: Training session

Waste Management for Peri – Urban Communities

The Office conducted a civic education at Ezulwini Community Centre to Ezulwini Community Development Committee. The purpose of the civic education was to create awareness to Ezulwini community on waste management.

Environmental Monitoring of Construction Projects

The Council conducts inspections on 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.

The following major projects were inspected;

1. Rehabilitation of Kingfisher Drive in Mdoni Township
2. Lonyoni Road Upgrade
3. Eswatini Water Services Corporation - Ezulwini Water Supply Project
4. Extension of Medisun Clinic
5. First National Bank Head Offices
6. Establishment of Eswatini Communication Commission Office Block
7. Lubane Savings Co and Credit Coperative Society - Alterations and addition to Lubane Office Building

7.0 Water Analysis

The Office conducted water testing for the year on all three (3) rivers/streams passing through the town namely; Mkhondolwane River, Lusushwana River and the Cuddle Puddle spring/stream. An additional sample was tested from the borehole in Emlaladini Development Centre. All samples undergone chemistry and microbiological tests where each sample was tested for the following: Total Coliforms, Escherichia Coli, Electrical Conductivity, Turbidity, pH, Nitrate and Fluoride.

The presence of the bacteria in the water is an indication of the presence of faecal contamination from warm-blooded animals or and recent sewage contamination which is true for the Cuddle Puddle spring/stream and Mkhondolwane water samples. The Office engaged several stakeholders including Ministry of Health, property owner, traditional leaders, NGO's on the matter to alert them of the health risk associated with the water supply, and encouraged to use boiled or bottled water for drinking and cooking.

8.0 Safety Health Environment Risk And Quality (SHERQ)

2.7 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 53 complaints that were directed to the Public Health and Environment Department (PHED) received in the month under review and they were all addressed. The complaints are illustrated in Figure 14 below:

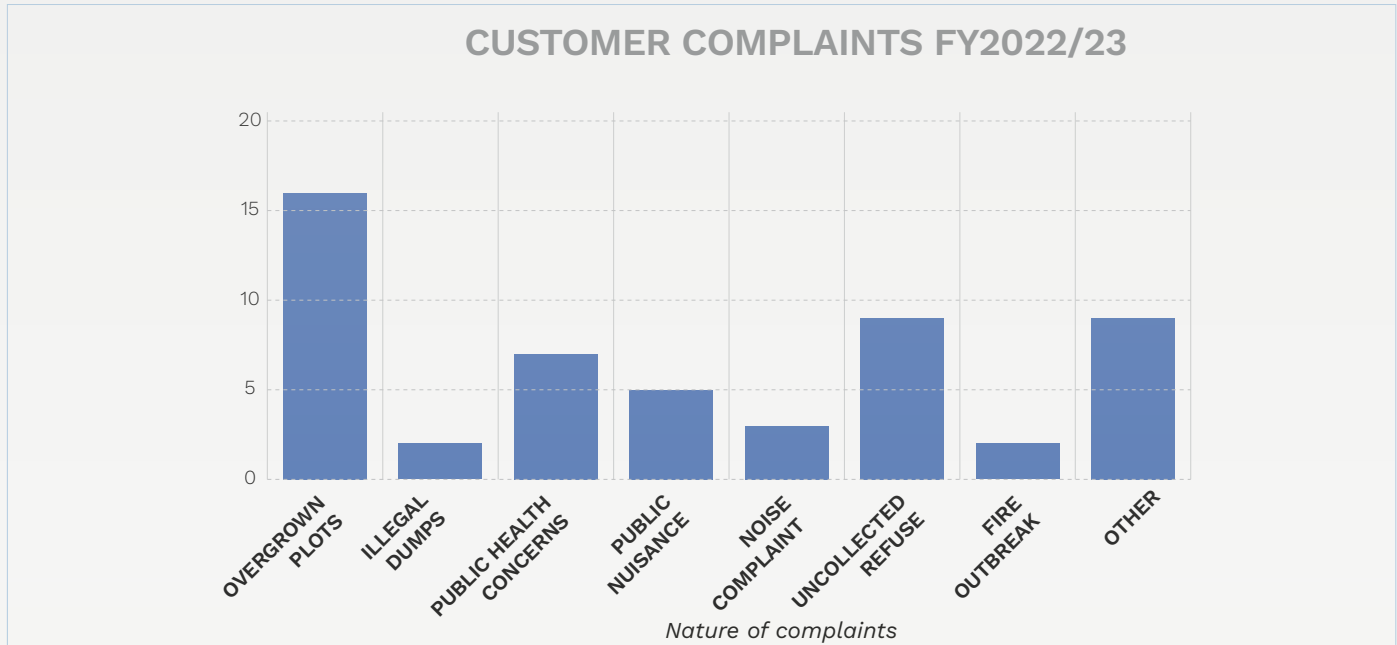


Figure 14: Customer complaints register for FY2022/23

9.0 Integrated development plan (IDP)

3.7 Disaster Risk Management Plan

The Municipality developed a Disaster Risk Management Plan (DRMP) for the urban area which is a fulfillment of Strategic Objectives 8 and 9. The DRMP was developed by the Institute of Development Management and Northwest University. The purpose of the plan is to facilitate an integrated and coordinated approach to disaster risk management within the Council's area of jurisdiction, which will ensure that the Municipality prevents the creation of new risks, reduces existing risks, and manages residual risks. The DRMP was completed by the consultant and was officially presented for review and validation to the Municipal stakeholders on August 05th, 2022 during a Stakeholder Breakfast Meeting held at the Happy Valley Hotel in Ezulwini.

4.7 Implementation of Disaster Risk Management Plan

The Council has started the implementation of the DRMP by establishing the internal steering committee, stakeholder mapping, and technical working committee

as well as developing Terms of Reference for the disaster risk management team.

5.7 Customer Satisfaction

With an aim to attain an 80% customer satisfaction index, the Council published a tender document on Eswatini Public Procurement Regulatory Agency (ESPRA)'s website on a Request for Proposal (RFP) Tender No: 19 of 2022/23 for the Provision of Consultancy Services for Implementation of a Quality Management System (QMS) compliant with ISO 9001:2015 Standard. The successful implementation of this system will assist the Council to improve the quality of services provided.

10.0 Capital Improvement Projects

6.7 Procurement of waste collection equipment

The Council procured two (2) skip bins to service the commercial areas within the urban jurisdiction. This helped to improve service delivery to the Ezulwini community. The procurement of additional skip bins was necessitated by the continued growth of developments in the town which increases the demand for commercial waste collection.

TOWN PLANNING DEPARTMENT REPORT



02

Rezoning applications



04

Special Consent applications



13

flea markets on Saturdays



85

Trees planted (indigenous trees & fruit trees)



275

Discover Happiness Hiking Challenge participants

1.0 Introduction

The department's 2022/23 accomplishments are achieved as an outcome of collaboration with Council, Ezulwini Municipality management, external and corporate partners, as well as community stakeholders. Through our continued efforts to implement the Ezulwini Municipality's IDP, the Town Planning Department continues to work towards providing high-quality residential, corporate, tourism-friendly and green environment.

2.0 Summary of Land-use Applications (per type: 2022/23)

The Department processed the following land use applications during the 2022/2023 Financial Year. The following is a summary of land use management applications that were received and processed by the Town Planning Department during the 12 months period.

a. There were two (2) rezoning applications received by Council. Where rezoning means: The act of changing the designated or permitted use and regulations there-off of a neighborhood or

individual land portion as defined in an urban area's Development Code.

- b. A total of four (4) Home Occupations Applications were received, processed and approved during the period. These in line with the Ezulwini Home Occupations Code, were mainly administrative.
- c. There was one (1) variation application received and approved. This was considered on merit and generally had to do with requests to accommodate unique design aspect of the development.
- d. Applications for a Planned Unit Development (PUD) were limited with only one submitted and approved in the 12 months period.
- e. There were a total of four (4) Special Consent applications, from residents seeking to use their properties with uses that were not appropriate generally or without restriction throughout the different zoning districts, but due to the ability to be controlled as to their relationship and compatibility with the general neighbourhood and were not detrimental to public health, safety, order, comfort, convenience, prosperity, or general welfare of the district were processed and approved
- f. There were two (2) subdivision applications that were received by council.

Table 1: The table provides information on land use applications received per ward, processed and finalized during the 2022-23 Financial Year

Type of Application	Ward 1	Ward 2	Ward 3	Ward 4	Ward 5	Ward 6	Total
Special Consent	1	-	2	1	-	-	4
Home Offices	1	-	-	2	1	-	4
Rezoning	-	1	-	-	1	-	2
Subdivisions	-	-	-	2	-	-	2
Human Settlements	-	-	-	-	-	-	0
PUD	-	-	-	-	1	-	1
Variations	-	-	1	-	-	-	1
Total	2	1	3	5	3	0	14

3.0 Inspection for compliance of accommodation establishments

With the town hosting a lot of visitors given the number of accommodation establishments in the town, it is important that these establishments comply with not only the municipal regulation but also comply with National laws. The Office in collaboration with the Ministry of Tourism and Environmental Affairs, Ministry of Commerce, Industry and Trade, and Eswatini Royal Police conducted a joint inspection of all accommodation establishments within the town. This joint inspection between the stakeholders sought to investigate non-compliance issues for all accommodation establishments in the town. The activity was necessitated by the complaints that the Office had been receiving regarding the operational activities conducted by some of these establishments.

The areas of compliance that were being inspected included a valid trading license, special consent approval, Ministry of Tourism Registration Certificate, and Health Clearance Certificate among other things. A summary of the findings from the inspection indicated that accommodation establishments comply with municipal regulations and other national laws but most of them did not have valid tourism registration certificates.

4.0 Local Economic Development

Youth Fellowship Programme

The Office partnered with the United Nations Development Programme (UNDP) to implement a youth empowerment programme where the youth of Ezulwini would be trained on six (6) artisan skills including electrical house wiring, plumbing, sewing, building, metal work (welding), and upholstery. A Memorandum of Understanding (MOU) that provided a framework for cooperation between UNDP and the town in delivering the Programme which UNDP developed in partnership with the Government, private sector, civil society organizations and the youth was signed. Engagement meetings were held with the youth to gather their views and suggestions about the programme and its implementation.



Figure 1: Signing of the MOU with UNDP

The main aim of the project is to reduce youth unemployment by 50% by 2030 through connecting young talented graduates with local job opportunities, and empowering non-graduates with artisan skills to create jobs for themselves and contribute to the socio-economic development and sustained peace in Eswatini. To ensure the effective roll-out of the programme, the Project Steering Committee (PSC) comprising the Ministry of Sports, Culture, and Youth Affairs, Ministry of Labour and Social Security, Ezulwini Town Council, UNESWA, Construction Industry Council, and UNDP met on a weekly basis.

As this would include the youth from both urban and peri-urban areas of Ezulwini, the Office worked with representatives from the Lobamba Constituency on the dissemination of information about the programme as well as application forms to the youth. Application forms were distributed to the Lobamba Constituency, shops in the peri-urban areas, posted on our website and were printed and made available in the Municipal Office. Different platforms were used to ensure a wide reach to the youth. These included websites, short message services (SMS), social media platforms such as Facebook, WhatsApp as well as radio.

1. The call for application was made on March 6th and closed on March 31st, 2023.
2. The target was ninety (90) youth from in and around the Ezulwini Urban area.
3. The application for the artisan skills training closed on March 30th, 2023, at 1600 hours.
4. The office received four hundred and sixty-three (463) applications from the youth of Ezulwini.



Figure 2: Call for applications poster

Unemployment Reduction Initiatives

In collaboration with the Commonwealth Local Government Forum (CLGF), the Office engaged fifteen (15) women in a project of turning food waste to compost. The women were trained in entrepreneurship skills, the production of compost and liquid fertilizer from food waste using the bokashi mix. A cooperative called Gwacatela Nsika Ezulwini Multi-Purpose Cooperative was registered. The women were then trained on how to run a cooperative by the Co-operative College of Eswatini (ECODEC) to ensure that the members can run the cooperative and understand their roles within the cooperative.

The main raw material for the production of compost and fertilizer is food waste thus establishments that produce food waste within the urban area were approached to provide food waste for the cooperative. This also helped reduce waste that is transported to the landfill. Table 2 below shows start-up equipment that was given to the cooperative for the project.

Table 2: Items given to the Cooperative for the food waste to compost project

Item	Quantity	Use
25L buckets	60	Storing food waste
Plastic Sealing Machines	15	Sealing compost plastic packages
5L Bokashi liquid	11	Organic material with micro-organisms which breaks the waste down
500ml spray bottles	15	To spray bokashi liquid on food waste



Figures 3 & 4: Images of the collected food waste and a demonstration on the quantity to Bokashi liquid to be used as well as the burying of fermented food waste.

Compost and fertilizer production process

- The food waste collected from the Royal Villa Hotel is fermented for two weeks in 20L buckets
- By product of the fermenting food waste is the liquid fertiliser
- The fermented food waste is mixed with topsoil and buried in the dug trenches.
- The fermented food waste is be buried for 4 weeks for it to turn into compost and once ready it is dug out, sifted and packed to be sold



Figure 5 & 6: Packaged liquid fertilizer and compost

The cooperative established a total of five (3 square meters) demonstration gardens where they used their compost and liquid fertilizer. This was done so they understand how the compost works which puts them in a better position when marketing the product. Table below shows sales made from the fertiliser and compost.

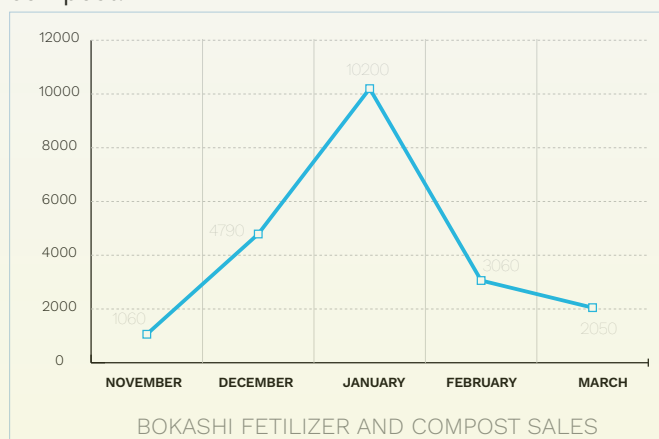


Figure 7: Sales from the Bokashi compost and fertilizer

Fencing Off the site where food waste is converted to compost and fertilizer

With the assistance of the Engineering Department, the Office fenced off the site used by the Women in Local Economic Development (WLED) cooperative which has a project of turning food waste into compost. The exercise was to improve the security of the site and restrict access to the site.

Summary of findings

1. Different signs have been observed which portray the same information.
2. Signs should stay uniform in accordance with the South African Road Traffic Signs Manual
3. MR103/The Gables and Corner Plaza/D36 have the highest traffic volumes during the AM and PM Peak Periods
4. MR103/The Gables and Corner Plaza/D36 have the highest pedestrian volumes during the AM and PM Peak Periods
5. Traffic volumes reduce away from the commercial activity hotspots
6. Private vehicles comprise most (39%) of the traffic mode in Ezulwini during both AM and PM Periods, followed by walking (34%) and Combis/Minibus taxis (26%).

Preliminary Recommendations

1. Improve signage; clearer and intelligible
2. Encourage the use of public transport (provision of public transport facilities i.e., shelters and laybys)
3. Provide and improve non-motorized transport (NMT) along the MR103 to support pedestrians – current NMT (i.e., Sidewalks) are inconsistent and should be provided throughout the municipality.

After the status quo report, the consultants prepared the urban transport development strategy.

Flea markets

The Office hosted a total of thirteen (13) flea markets on Saturdays, along Tea Road opposite the Crescent shopping centre and at the Gables Shopping Centre. This is an ongoing programme that aims to provide a platform to enhance economic activity in the town through the informal trade sector.



Figures 8 & 9: Images of vendors displaying their products during the flea market IDP strategy Objective No:6. Achieve high development by 2024

Ezulwini Youth Engagement forum

The Office hosted a youth engagement in an effort to establish an Ezulwini Youth Forum. This is a group of young people who aim to support the involvement of young people and who want to make a difference in their local community with issues that affect the youth. This was to ensure that the youth is involved in the formulation of youth programmes in the Town and for the youth to network as there were guests from the Eswatini National Youth Cooperatives Alliance (ESNYCA), Youth Chamber of Commerce and Industries – Eswatini (YCCIE) and youth from the I Am African (IAA) youth group. The reason the organisations were invited was for the youth can benefit from services and expertise the organisations have to offer. An interim committee was selected, and its duties are to mobilise the Ezulwini youth and to sensitise the youth on initiatives that will need their involvement. This interim also formed part of the board of the Eswatini Youth Chamber of Commerce to represent the Ezulwini chapter in the YCCIE board.

Public Open Space Management

The Office handed over two brush cutters after the signing of a Service Level Agreement with Green Valley Cooperative. This was a cooperation that was formulated by the Ezulwini Youth that had been trained on entrepreneurship skills. As part of the repayment agreement of the brush cutters as guided by Council, the cooperative was assigned the brush cutting services of public open space Lot 37 Mountain View Township with an area of 8905 square meters. After the equipment was paid the full, the cooperative was paid for the brush-cutting services they were engaged in. This was part of Council's initiatives to reduce youth unemployment within the town and peri-urban area as well as empower the youth with skills to run successful businesses.



Figure 10: Brush cutters that were handed over to the Youth cooperative.

5.0 Tourism Initiatives

The Ezulwini Municipality partnered with the Eswatini Tourism Authority (ETA), Emlembe and Just Fitness to host the first annual hiking event themed the **'Discover Happiness Hiking Challenge'**. This was a 5km walk from Lidwala Lodge to the peak of the iconic Sheba's Breast that started from Woodlands which was marked as the designated parking area for all participants.

The main objective of the hike was to have an activity that would promote Ezulwini as a recreational destination thus promoting domestic tourism. Because the objective was to promote domestic tourism in the town, the Office made efforts to invite tourism establishments to participate in the hike whether through promotional deals for the participants or through participation in the hike. The hike was open to the general public as well as corporates within Ezulwini and it attracted a total of two hundred and seventy-five (275) participants.



Figure 11 & 12: Hiking challenge participants at the summit

The Town in partnership with the Eswatini Tourism Authority (ETA) hosted the Durban Tourism team during their Ricksha Bus Parade in the Country. This was a cross-marketing strategy where the Durban Tourism team was marketing and promoting Durban to Emaswati and from the experience gained, the Town would be marketing and promoting the Ezulwini Town back in Durban.



Figure 13: Ezulwini Town Council and Durban Tourism team

6.0 Parks Management

The Ezulwini Municipality's public open spaces were maintained and kept clear while working on strategies to activate the public open spaces so they can be used by the public.

7.0 World Environment Day Commemoration

In collaboration with PELUM Eswatini, Total Energies, Malandela Indigenous Nursery and the Forestry Department, the Office commemorated World Environment Day on Friday, June 10th, 2022, at the Ezulwini Urban Garden site in Lot 38 Mountain View Township. In honour of the commemoration, eighty-five (85) trees were planted on the Urban Garden site which includes indigenous trees and fruit trees that will form a mini forest in the urban garden.



Figures 14 & 15: Tree planting at the public open space on the World Environment Day

8.0 Construction of the Park Toilets

The Office procured building material for the construction of the park toilets in one of the public open spaces lot 37 Mountain View Township. This will consist of two male toilets, two female toilets, and one toilet for people living with disabilities. This was part of the need identified to activate the public spaces in order to facilitate and encourage the use of the public spaces. This provides room for social and cultural interaction, which foster a sense of belonging among residents.

9.0 Signage Management

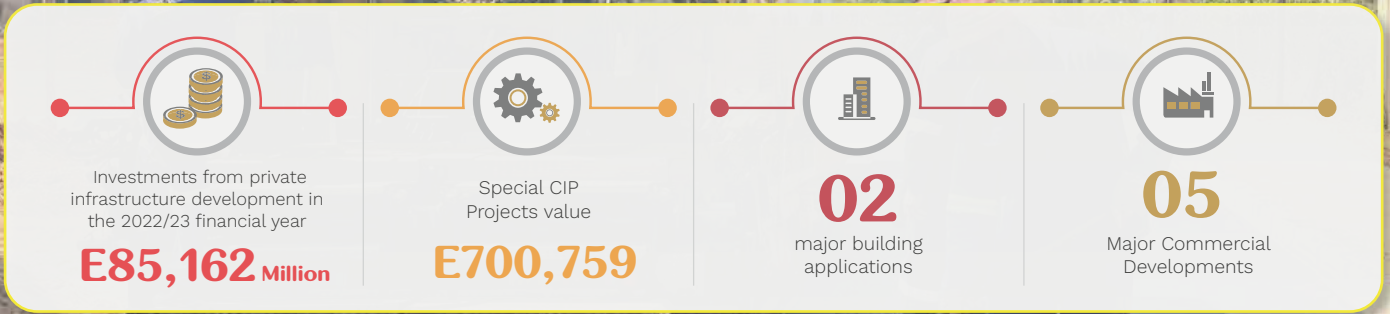
To enable the ease of locating places within the town, the Office ensured that all named streets within the town had street name signs installed at all intersections so motorists, emergency services, utility service providers and pedestrians can find their destination easily. The Office replaced damaged and missing street name signs within the Town.

10.0 Ezulwini Comprehensive Transport Plan

The Office awarded ITML Engineers to conduct a comprehensive transport plan for the Town after the growing need to manage urban transport was observed because of the town's exponential growth. Consultants conducted household and field surveys in order to review the existing urban transport systems for the status quo report. Data collectors were trained as the quality of information obtained from a survey depends on the quality of the work done in the field.

surveys on pedestrians, commuters and drivers were conducted on the following dates:

- 31st of August to 2nd of September – Surveys:
 - Household Travel Surveys
 - Commuter Surveys
 - Speed Delay Surveys
 - Boarding and Alighting Surveys
- 5th of September – Link Counts (Umdlhanga Event)
- 22nd to 24th of September – Surveys (continued):
 - Link Counts
 - Intersection Counts
 - Pedestrian Counts
 - Roadside Interviews



WORKS AND MAINTENANCE DEPARTMENT

1.0 Introduction

The Department is responsible for the maintenance of all Council infrastructure in the urban area. It is under this function that the department cleaned stormwater drains, maintenance of streetlights, replaced damaged road signs, rehabilitated raised pedestrian walkways, and maintained potholes for the various roads within the urban area. The Department in its effort to keep the town clean further carried out grass-cutting on all the town's main and township road reserves as well as public open spaces.

Period	No. of Areas	Coverage (sqm)
Quarter 1	16.00	84 238.88 m ²
Quarter 2	9	49 035.82 m ²
Quarter 3	25	72 645.95 m ²
Quarter 4	28	105 630.12 m ²
Total	78.00	311 550.77 m²

Table 1: Performance on brush cutting

Period	No. of Roads
Quarter 1	11.00
Quarter 2	7.00
Quarter 3	7.00
Quarter 4	20.00
Total	45.00

Table 2: Road Maintenance (Pothole Repair & Grading)

2.0 Support to Town Planning Department

The department further assisted the Department of Town Planning with the mandate of maintaining public open spaces. The department was able to assist with bush clearing for the various public open spaces within the municipality.

Period	No. of Sites	Coverage (m ²)
Quarter 1	0.00	0 m ²
Quarter 2	2.00	16 347.52 m ²
Quarter 3	0.00	0 m ²
Quarter 4	0.00	0 m ²
Total	2.00	16 347.52 m²

Table 4: Public Open Spaces Attended

Private plots that were attended to also include the Municipal Offices, Lobamba Police Station, Lobamba Fire Station, as well as the Ezulwini Umphakatsi.

3.0 Infrastructure Development Monitoring

This function sought to ensure that all developments undertaken by property developers within the Urban Area complied with The Building Act of 1969, The Building Codes and Regulations. Applications were submitted to the Municipality for scrutiny. For approved buildings site inspections were carried out at critical stages to ensure adherence to the regulations and the approved conditions.

4.0 Infrastructure Developments

During the year under review the Department received a total of 35 building applications for both residential and commercial developments. Investments from private infrastructure development in the 2022/23 financial year totaled an amount of **E 85 162 074.40** (Eighty Five Million One Hundred and Sixty-Two Thousand and Seventy-Four Emalangenzi Forty Cents) Below is a representation of the number of applications received by building classification.

PERIOD	RESIDENTIAL				COMMERCIAL				TOTAL		
NEW	ADD		NEW		ADD		NEW		TOTAL		
	Value	No.	Value	No.	Value	No.	Value	No.	Value	No.	
QUARTER ONE	APRIL	3 541 800.00	1	905 000.00	3	0	0	0	0	4 446 800.00	4
	MAY	1 255 700.00	1	1 055 000.00	2	0.00	0	1 000 000	1	3 310 700.00	4
	JUNE	7 820 515.00	3	965 000.00	1	0.00	0	520 000.00	1	9 305 515.00	5
QUARTER TWO	JULY	7 336 000.00	1	1 234 000.00	3	12 000 000.00	1	190 000.00	1	20 100 000.00	6
	AUGUST	6 137 655.2	3	0.00	0	0.00	0	0	0	6 137 655.20	3
	SEPTEMBER	5 225 000.00	2	0.00	0	0.00	0	0.00	0	5 225 000.00	2
QUARTER THREE	OCTOBER	2 42 000.00	1	0.00	0	3876430.50	1	0.00	0	5 225 000.00	2
	NOVEMBER	0.00	-	0.00	-	11 147 650.00	1	0.00	0	11 147 650.00	1
	DECEMBER	9 833,754.20	4	0.00	0	6 260 000.00	1	0.00	0	16 093 754.20	5
QUARTER FOUR	JANUARY	1 750 000.00	1	0.00	0	-	-	0.00	0	1 750 000.00	1
	FEBRUARY	2 420 000.00	2	0.00	0	0.00	0	0.00	0	2 420 000.00	2
	MARCH	-	-	-	-	-	-	-	-	-	-
TOTAL			19		9		4		3	85 162 074.40	35

Table 5: Approved Building Applications Statistics for the Year 2022/23

5.0 Major Commercial Developments

The office received two major building applications for the year under review. These applications were from Eswatini Water Services Corporation and Lubane Savings and Cooperative. Other applications for ongoing major commercial developments were received in previous financial years. Below are descriptions of the commercial developments for the 2022/2023 financial period and ongoing projects.

a) Eswatini Water Services Corporation Office Extension

The construction of the Eswatini Water Services Corporation office extension is currently ongoing. This project commenced in December 2022 and is expected to be completed in March 2024. This is a three-story office building. In March 2023 the progress was at 6% toward completion ascertained.



Figure 1: Progress at EWSC office extension.

b) Eswatini Communications Commission (ESCCOM) Head Offices

Construction of ESCCOM Head Offices commenced as Construction Associates (CA) were awarded the main contract for the construction of the five-story office block which is envisaged to be completed by

January 2024. Information gathered from the project team is that the project is progressing well and major milestones have been reached in time so far and it looks like the project will be completed in time. Major concrete works for the building have started which are the pile foundations, concrete retaining walls, and electrical work and other ancillary works are progressing well.



Figure 2 Progress at the ESCCOM site

c) First National Bank (FNB) Head Offices

Construction of FNB Head Offices commenced as Stefanutti Stocks were awarded the main contract for the construction of the four-storey office block which is envisaged to be completed by March 2023. Information gathered from the project team is that the project is progressing well and major milestones have been reached in time so far and the project will be completed on time. Major concrete works for the building have been completed, and blockwork, electrical work and other minor ancillary works are progressing well.



Figure 3 Progress at FNB head office site

d) Lubane Savings and Credit Cooperative Office

The construction of the Lubane Savings and Credit Cooperative office building is currently ongoing. This is a modern structure, with consultation rooms, boardroom and enough parking for clients. The project commenced in October 2022 and is expected to be completed by August 2023. During the time of reporting, the contractor was working on the block work, electricals and ancillary works and the progress was at 56% toward completion.

e) Eswatini Water Services Corporation

The Ezulwini Sustainable Water Supply Project is part of an overall Ezulwini Sustainable Water Supply and Sanitation Delivery Service Project. The purpose of the overall project is to address the constraints related to water and sanitation service provision and improving the health and livelihood of the residents of Ezulwini and surrounding areas. The project objective is to meet the potable water requirements and improve environmental health through sewerage services and promotion of improved sanitation within the area of coverage.

The construction consists of a 15megalitre (ML) reservoir situated on Portion 56 of Farm 51 (Plot 56/51) in the

southwest of Ezulwini municipality, at the foot of the Lugogo mountain range. It further consists of a gravity pipeline conveying water from the reservoir and thus connecting to the existing water supply network. A total of 12 water kiosks are planned as part of the supply infrastructure in the peri-urban areas.

The project commenced in March 2022 and is expected to be completed by April 2023.

During the time of reporting in March 2023 the progress was standing at 95%.

6.0 Civil Works and Construction Projects

1) Upgrading of Roads

a) Upgrading of Lonyoni Road

The Municipality engaged BOAB Investments for the upgrading of the above referred road over a 375m length. The project was funded through the Local Authority's own funds. The project duration is four (4) months starting from March 2022 to July 2022 and valued at E 4 412 643.61 (Four million four hundred and twelve thousand six hundred and forty-three Emalangeni sixty-one cents).

The scope of work includes:

1. Removal of unsuitable material
2. Cutting to stockpile gravel reuse
3. Construction of subgrade layers
4. Construction of pavement layers and 30mm asphalt
5. Construction of drains and installation of culverts
6. Installation of kerbs and walkways
7. Installation of street lighting and future sleeves for EEC, EWSC and EPTC
8. Clearing of road reserve from Sibane Hotel to EWSC head office

At the time of reporting project is at its early construction stage, a pre-construction survey has been conducted and setting out of the road alignment has commenced.

To collaborative team members, completing one another is more important than competing with one another."

John Maxwell



Figure 4: Clearing and grubbing of Lonyoni Road.



Figure 5: Completed Lonyoni Road.

b)Rehabilitation of Mpumalanga Crescent Road

2022/2023. ICON Construction has been awarded the tender and the contract was signed on the 27th January 2023. The project commenced in February 2023 and was expected to be completed in April 2023, The construction works are ongoing. The roadbed has been prepared and the pavement layers have been constructed. Subsoil drains have been installed and a rockfill has been completed. The total length of the rehabilitation section is 100m and during the time of the reporting period for the project, progress was standing at 65%.



Figure 6: Progress of the rehabilitation of Mpumalanga Crescent Road in March 2023

7.0 Special Projects

The Municipality engaged various contractors for the construction and/or improvement of infrastructure in the urban area. Below is a list of these projects and their location;

Table 6: List of Special Projects

Location	Type of Work	Cost (E)
Umdoni Township	Gabions Installation	285 228.97
Umdoni Township	Road Rehabilitation	345 451.01
Mantenga Drive	Speed Humps installation	70 078.87
Total		700 758.85



Figure 7: Complete Road at Umdoni Township



Figure 8: Construction of Gabions at Umdoni Township.

c) The Engagement of an Armed Response within Ezulwini Town

According to the IDP strategy, one of our objectives was to reduce crime to 35% by 2021 so the objective was to model Ezulwini town as a safe environment. Lately, Ezulwini has been hard hit by crime since the advent of COVID-19. The engagement of an Armed patrol is to reduce the crime index in Ezulwini and keep the community safe.

The armed patrol with their presence it acts as a deterrent for crime in the neighborhoods and also provides the residents of Ezulwini peace of mind. There is an emergency number to call whenever there is an incident and the officers respond quickly. Cases and incidents have reduced since the engagement of the Armed Patrol. The Armed patrol operates daily at night and during the day on weekends and holidays.

Moreover, foot patrol rangers have been engaged to deter crime and report suspicious behavior, remove stray cattle within the town, monitor illegal vending, and to provide help to people who may need help within the Town in terms of safety.

The Intelligence Security Services has public liability insurance to cover claims such as property damage, physical injury, defense costs, and personal and advertising injury. The firearms being used for operations are fully licensed. This initiative has had positive results so far since there were no accidents, robberies, and housebreaking incidents reported.

d) Engineering Department Challenges

- Some roads traverse through private properties do not belong to the council which becomes a challenge when it comes to upgrading these roads used by the public.
- Poor assessment and designs on the Pro-base projects by the Ministry of Public Works & Transport on peri-urban areas connecting to existing local authority structures mainly the existing drainages.
- Lack of financial assistance from the Ministry of Public Works & Transport on the maintenance of the MR103 road pavement, nonfunctioning drainages, road reserve vegetation, road marking, and street lighting.
- Implementation of traffic calming measures along the MR103 road mainly near the access to Ngonini road.
- Lack of drainage infrastructure along the MR103 road.
- High development resulted in the need for improved drainage to cater to the peri-urban area on the lower side of Ezulwini urban area.

Annual Financial Statements

for the year ended 31 March 2023

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EZULWINI TOWN COUNCIL

STATEMENT OF RESPONSIBILITY BY THE COUNCILORS

The Councilors 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 International Financial Reporting Standards for Small and Medium Sized Entities (IFRS for SMEs) 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 Councilors 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 Councilors 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 Councilors 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 Councilors 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 Councilors and committees of the Council, has audited the financial statements. The Councilors believe that all representations made to the independent auditors during their audit are valid and appropriate. PricewaterhouseCoopers' audit report is presented on pages 40 - 41.

The Councillors confirm that the annual financial statements set out on pages 44 to 65 were approved by the Councillors on 20 September 2023 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 2023, and its financial performance and cash flows for the year then ended in accordance with the International Financial Reporting Standard for Small and Medium-sized Entities.

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 2023;
- the income and expenditure statement 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, which include a summary of significant accounting policies.

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.

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 councillors 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 2023". 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.

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 International Financial Reporting Standard for Small and Medium-sized Entities 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.

EZULWINI TOWN COUNCIL

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
21 September 2023

COUNCILORS' REPORT

for the year ended 31 March 2023

The Councilors have pleasure in presenting their report and audited financial statements of the Ezulwini Town Council for the year ended 31 March 2023.

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

GOING CONCERN

The Councilors 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 Councilors 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 Councilors are aware of the pending changes to legislation which may affect the Council. The Public Finance Management Act prohibits the Council from having debt with any financial institution and overdrawing its bank accounts. The Financial Regulations to the Act are still pending approval. The Councilors are also not aware of any material non-compliance with statutory or regulatory requirements.

COUNCILORS

The following Councilors were in office during the year:

- | | |
|---------------------------|----------------------------|
| 1. Bongile Mbingo | 5. Darron Raw |
| 2. Miliswa Mtshali | 6. Mike Vincent |
| 3. Sandile Dlamini | 7. Refiloe Mamogobo |
| 4. Edmund Mazibuko | 8. Comfort Hlophe |

CHAIRPERSON

Bongile Mbingo

DEPUTY CHAIRPERSON

Miliswa Mtshali

The term of office for the above Councillors came to an end in September 2022.

INTERIM COUNCILLORS

The following Councillors were appointed as interim Councillors from 1 November 2022:

CHAIRPERSON:
Miliswa Mtshali

MEMBERS:
Refiloe Mamogobo

EZULWINI TOWN COUNCIL

COUNCILORS' REPORT (CONTINUES)

for the year ended 31 March 2023

SENIOR MANAGEMENT

As at 31 March 2023

1. Town Clerk	Mathokoza Shongwe
2. Town Treasurer	Ntombizodwa Vilakati
3. Environment and Public Health Manager	Xolile Maphanga
4. Town Engineer	Phutfuma Shongwe
5. Corporate Services Officer	Patience Vilakati
6. Town Planner	Zwakele 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**AUDITORS****PricewaterhouseCoopers****Postal address**P.O. Box 569
Mbabane
Eswatini**Physical address**Rhus Office Park
Mbabane
Eswatini**BANKERS****Standard Bank Eswatini Limited****Postal address**P.O. Box A 294
Swazi Plaza, Mbabane
Eswatini**Physical address**1st Floor Corporate Place
Swazi Plaza, Mbabane
Eswatini**First National Bank of Eswatini Limited****Postal address**P.O. Box 1337
Swazi Plaza, Mbabane
Eswatini**Physical address**2nd Floor Sales House Building
Swazi Plaza, Mbabane
Eswatini**Nedbank Swaziland Limited****Postal address**P.O. Box 68
Mbabane
Eswatini**Physical address**3rd Floor Nedbank Centre
Swazi Plaza, Mbabane
Eswatini**Swaziland Building Society****Postal address**P.O. Box 300
Mbabane
Eswatini**Physical address**M4GV+2JW, Mdada Street,
Mbabane
Eswatini**African Alliance****Postal address**P.O. Box 5727 Mbabane
Eswatini**Physical address**2nd Floor Nedbank Centre. Suite
203 and 204 Corner Dr. Sishayi
and Sozisa Roads.
Swazi Plaza, Mbabane Eswatini

INCOME AND EXPENDITURE STATEMENT

for the year ended 31 March 2023

	Notes	2023 E	2022 E
Revenue	1	28 862 715	27 655 775
Direct cost	4	(7 160 311)	(5 107 078)
		21 702 404	22 548 697
Other operating income	2	3 213 677	2 466 813
Staff costs	3	(9 208 421)	(8 880 651)
Other operating costs	3	(8 998 804)	(7 035 321)
Operating surplus		6 708 856	9 099 538
Finance income	6	2 010 842	1 809 843
Surplus for the year		8 719 698	10 909 381

EZULWINI TOWN COUNCIL

STATEMENT OF FINANCIAL POSITION

for the year ended 31 March 2023

	Notes	2023 E	2022 E
ASSETS			
Non-current assets			
Property, plant and equipment	5	86 430 606	70 653 383
		86 430 606	70 653 383
Current assets			
Trade and other receivables	7	35 523 758	31 472 046
Financial assets held at fair value	9	16 182 384	15 064 263
Cash and cash equivalents	8	4 273 173	15 929 157
		55 979 315	62 465 466
Total assets		142 409 921	133 118 849
EQUITY AND LIABILITIES			
Capital and reserves			
Retained surplus		82 085 808	73 366 110
Revaluation reserve	10	56 039 059	56 039 059
Total equity		138 124 867	129 405 169
Current liabilities			
Trade and other payables	11	3 207 830	1 814 432
Employee benefits liabilities	12	1 077 224	1 899 248
		4 285 054	3 713 680
Total liabilities		4 285 054	3 713 680
Total equity and liabilities		142 409 921	133 118 849

STATEMENT OF CHANGES IN EQUITY

for the year ended 31 March 2023

	Revaluation Reserve E	Retained Earnings E	Total E
Balance at 31 March 2022	56 039 059	73 366 110	129 405 169
Surplus for the year	-	8 719 698	8 719 698
Balance at 31 March 2023	56 039 059	82 085 808	138 124 867
Balance at 31 March 2021	56 039 059	62 456 729	118 495 788
Surplus for the year	-	10 909 381	10 909 381
Balance at 31 March 2022	56 039 059	73 366 110	129 405 169

EZULWINI TOWN COUNCIL

STATEMENT OF CASH FLOWS

for the year ended 31 March 2023

The figures are not showing here**Cash flow from operating activities**

	Notes	2023 E	2022 E
Cash generated from operations	13	7 056 768	10 415 038
Interest received	13.1	892 721	949 145
Net cash inflow from operating activities		7 949 489	11 364 183
Cash flows from investing activities			
Acquisition of property, plant and equipment	5	(19 628 455)	(2 561 801)
Proceeds from disposal of assets	5	22 982	3 754
Net cash outflow from investing activities		(19 605 473)	(2 558 047)
Net decrease/(increase) in cash and cash equivalents		(11 655 984)	8 806 136
Cash and cash equivalents at the beginning of the year		15 929 157	7 123 021
Cash and cash equivalents at the end of the year	8	4 273 173	15 929 157

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

for the year ended 31 March 2023

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 cleanse 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, 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 International Financial Reporting Standards for Small and Medium Sized Entities (IFRS for SMEs) 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.

2.2 Basis of preparation (continued)

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 Emalangenzi.

2.3 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.

EZULWINI TOWN COUNCIL

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUES)

for the year ended 31 March 2023

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%		

2.4 Investments

The Council classifies its investments in debt and equity securities into the following categories: trading, held-to-maturity and available-for-sale. The classification is dependent on the purpose for which the investments were acquired. Management determines the classification of its investments at the time of the purchase and re-evaluates such designation on a regular basis. Investments that are acquired principally for the purpose of generating a surplus from short-term fluctuations in price are classified as trading investments and included in current assets; for the purpose of these financial statements short term is defined as 3 months.

Investments with a fixed maturity that management has the intent and ability to hold to maturity are classified as held-to-maturity and are included in non-current assets, except for maturities within 12 months from the Statement of financial position date which are classified as current assets; during the period the Council did not hold any investments in this category.

Investments intended to be held for an indefinite period of time, which may be sold in response to needs for liquidity or changes in interest rates, are classified as available-for-sale; and are included in non-current assets unless management has the express intention of holding the investment for less than 12 months from the Statement of financial position date or unless they will need to be sold to raise operating capital, in which case they are included in current assets; during the period the Council did not hold any investments in this category.

Purchases and sales of investments are recognized

on the trade date, which is the date that the Council commits to purchase or sell the asset. Cost of purchase includes transaction costs. Trading and available-for-sale investments are subsequently carried at fair value. Held-to-maturity investments are carried at amortized cost using the effective yield method. Realized and unrealized gains and losses arising from changes in the fair value of trading investments and available-for-sale investments are included in the income statement in the period in which they arise.

2.5 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.

2.6 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.

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUES)

for the year ended 31 March 2023

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.

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.

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.

2.7 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

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.

EZULWINI TOWN COUNCIL

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUES)

for the year ended 31 March 2023

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.

3.0 Financial risk management

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 Councilors. The Councilors 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.

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 2023, 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 2023, 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.

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUES)

for the year ended 31 March 2023

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 2023	31 March 2022
	E	E
Counterparty		
Standard Bank Eswatini Limited	206 174	99 844
African Alliance	16 182 384	15 064 263
First National Bank of Eswatini Limited	72 197	49 927
Swaziland Building Society	3 852 588	15 645 185
Nedbank Swaziland Limited	127 114	57 960
	<u>20 440 457</u>	<u>30 917 179</u>
Accounts receivable	35 523 758	31 472 046
	<u>35 523 758</u>	<u>31 472 046</u>

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.

EZULWINI TOWN COUNCIL

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUES)

for the year ended 31 March 2023

3. Financial risk management (continued)**Financial risk factors** (continued)**c) Liquidity risk** (continued)

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	Between 2 and 5 years	Total
	E	E	
At 31 March 2023			
Trade and other payables	3 207 830	-	3 207 830
	3 207 830	-	3 207 830
At 31 March 2022			
Trade and other payables	1 814 432	-	1 814 432
	1 814 432	-	1 814 432

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 2023, the Council was not aware of any significant obligation not provided for.

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.

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUES)

for the year ended 31 March 2023

4. Critical accounting estimates and 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.

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. 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 profit or loss. The Council during the financial year and as at year end held financial assets classified as:

- Those measured at fair value through profit or loss.

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.

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 recognised 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.

EZULWINI TOWN COUNCIL

NOTES TO THE ANNUAL FINANCIAL STATEMENTS

for the year ended 31 March 2023

1 Revenue

Revenue is comprised of the following: Assessment rates

	2023 E	2022 E
- Commercial Rates	11 870 165	9 932 131
- Residential Rates	7 189 758	7 413 022
- Rates to Government	3 919 516	3 735 898
- Hospitality Rates	5 883 276	6 574 724
	28 862 715	27 655 775

2 Other operating income

Advertising	215 400	170 000
Skip Collections	1 107 550	847 390
Scrutiny income	73 851	177 067
Sundry Income	943 876	443 006
Government Subvention	873 000	829 350
	3 213 677	2 466 813

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 2023

	2023	2022
	E	E
3 Other Operating Expenses		
Advertising and promotions	347 118	433 775
Annual Report	15 850	10 014
Audit Fees - Internal and External	292 359	430 147
Bad debts movement	730 323	697 781
Bank charges	252 126	249 022
Cleaning	62 277	47 551
Computer maintenance & accessories	-	47 622
Consulting and professional fees	116 886	-
Depreciation	452 719	366 529
Employee costs	9 208 421	8 880 651
Encroachment survey	400 000	140 000
Environmental Management	662 218	203 739
Hospitality expenses	65 984	105 416
HIV Programs	176 089	212 982
Information Management Systems	602 206	276 681
Insurance	411 655	376 381
Legal expenses	45 602	181 528
Loss on disposal of assets	67 976	5 611
Medical expenses	32 764	35 894
Motor Vehicle Petrol & Oil	898 156	583 165
Motor vehicle repairs & maintenance	316 930	279 910
Printing and stationery	125 000	109 092
Protective clothing	17 215	104 647
Recruitment expenses	125 915	46 465
Repairs and maintenance	126 366	186 354
Security	420 706	266 047
Sitting allowances	403 583	517 793
Social Centre Support	67 332	33 000
Social welfare	15 650	16 903
Special programs	380 527	352 000
Strategic Planning & Budgeting	78 197	132 088
Subscriptions	97 397	171 519
Team building exercise	50 049	18 196
Telephone and fax	221 053	248 191
Training	81 488	31 280
Travelling expenses	144 276	10 946
Utilities	120 920	107 052
Council elections	348 965	-
SAIMSA/ESIGA Games	124 927	-
Management System	100 000	-
	18 207 225	15 915 972

EZULWINI TOWN COUNCIL

NOTES TO THE ANNUAL FINANCIAL STATEMENTS (CONTINUES)

for the year ended 31 March 2023

	2023 E	2022 E
4 Direct Costs		
Depreciation	3 306 939	3 078 927
Electricity - Streetlight & Highmasts	488 569	482 964
Maintenance-High Mast and Street Lights	262 678	84 461
Maintenance and improvements Of Roads Infrastructure	1 153 335	348 230
Protective clothing	184 270	121 949
Valuation expense	-	199 975
Local Economic Development Program	168 679	69 158
Health and Safety Costs	100 885	60 213
Refuse management costs	713 459	560 909
Signage	53 781	100 292
Consulting Fee - Town Planning	727 716	-
	7 160 311	5 107 078

NOTES TO THE ANNUAL FINANCIAL STATEMENTS (CONTINUES)

for the year ended 31 March 2023

	2023		2022	
	Cost / Valuation	Accumulated depreciation	Cost / Valuation	Accumulated depreciation
	E	E	E	E
Land and Buildings	17 722 479	(163 438)	2 610 000	-
Roads	86 383 363	(21 894 519)	82 662 826	(19 270 899)
Plant and Machinery	523 118	(258 689)	523 118	(192 582)
Furniture and Fixtures	794 011	(331 953)	644 011	(296 199)
Motor vehicles and Tractors	5 717 775	(3 963 532)	5 421 699	(3 452 803)
Office equipment	1 036 076	(448 306)	927 430	(403 804)
Cell phones	39 898	(11 217)	61 494	(28 868)
Computer equipment	1 482 659	(1 063 325)	1 505 053	(974 045)
Car ports	315 753	(106 548)	315 753	(95 537)
High mast lights	1 196 538	(880 734)	1 196 538	(845 645)
Skip bins	862 115	(520 918)	795 367	(449 524)
Total	116 073 785	(29 643 179)	96 663 289	(26 009 906)
			17 559 041	2 610 000
			64 488 844	63 391 927
			264 429	330 536
			462 058	347 812
			1 754 243	1 968 896
			587 770	523 626
			28 681	32 626
			419 334	531 008
			209 205	220 216
			315 804	350 893
			341 197	345 843
			86 430 606	70 653 383

NOTES TO THE ANNUAL FINANCIAL STATEMENTS (CONTINUES)

for the year ended 31 March 20235 Property, plant and equipment

Reconciliation of property, plant and equipment – 2023

Asset Class	Opening balance		Additions		Disposal		Depreciation		Total	
	E		E		E		E		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	

Amount received from disposals in the current year is E22 982.

NOTES TO THE ANNUAL FINANCIAL STATEMENTS

(CONTINUES)

for the year ended 31 March 2023

5. Property, plant and equipment (continued)**Reconciliation of property, plant and equipment - 2022**

Asset Class	Opening balance E	Additions E	Disposals E	Depreciation E	Total E
Land and Buildings	2 610 000	-	-	-	2 610 000
Roads	66 033 258	-	-	(2 641 331)	63 391 927
Plant and Machinery	65 702	286 965	-	(22 131)	330 536
Furniture and Fixtures	370 344	15 519	-	(38 051)	347 812
Motor vehicles and Tractors	533 240	1 751 404	-	(315 748)	1 968 896
Office equipment	510 953	69 359	-	(56 686)	523 626
Cell phones	35 730	19 998	(9 361)	(13 741)	32 626
Computer equipment	667 689	109 781	-	(246 462)	531 008
Car ports	231 807	-	-	(11 591)	220 216
High mast lights	389 881	-	-	(38 988)	350 893
Skip bins	97 798	308 775	-	(60 730)	345 843
Total	71 546 402	2 561 801	(9 361)	(3 445 459)	70 653 383

EZULWINI TOWN COUNCIL

NOTES TO THE ANNUAL FINANCIAL STATEMENTS

CONTINUES)

for the year ended 31 March 2023

	Notes	2023 E	2022 E
6 Finance income			
Interest income		2 010 842	1 809 843
		2 010 842	1 809 843
7 Trade and other receivables			
Assessment rates		40 116 902	35 405 163
Provision for doubtful debts - rates	7.1	(4 663 923)	(3 933 600)
		35 452 979	31 471 563
Staff debtors		13 800	483
Prepayments		56 979	-
		35 523 758	31 472 046
7.1 Provision for doubtful debts			
Opening balance		(3 933 600)	(3 235 819)
Movement in provision for the current year		(730 323)	(697 781)
		(4 663 923)	(3 933 600)

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

NOTES TO THE FINANCIAL STATEMENTS (CONTINUES)

for the year ended 31 March 2023

	2023 E	2022 E
8 Cash and cash equivalents		
Cash at bank	4 258 073	15 852 916
Cash in hand	1 471	566
Deposits in transit	13 629	75 675
	4 273 173	15 929 157
Cash and cash equivalent include the following for the purpose of cash flow: Cash on hand and at bank	4 273 173	15 929 157
9 Financial assets held at fair value		
African Alliance Asset Management	16 182 384	15 064 263
Reconciliation of financial assets held at fair value Opening	15 064 263	14 203 565
Interest earned	1 118 121	860 698
	16 182 384	15 064 263
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.

EZULWINI TOWN COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUES)

for the year ended 31 March 2023

	2023 E	2022 E
11 Trade and other payables		
Trade creditors	422 536	429 362
Unidentified deposits	79 285	79 285
Other payable	2 706 009	1 305 785
	3 207 830	1 814 432
12 Provision for employee benefits		
Terminal benefits		
Opening balance	1 899 248	1 783 209
Current year charge	926 486	635 012
Provision reversed during the year	(742 436)	-
Utilized during the year	(1 006 074)	(518 973)
Closing balance	(1 077 224)	1 899 248

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. Councilors are also entitled to ex-gratia benefits which is for 5 years for every councilor, a provision is raised annually for every councilor at 25% of total annual income.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUES)

for the year ended 31 March 2023

13 Notes to the statement of cash flows

Reconciliation of the surplus for the year to cash generated from operations:

Surplus for the year

Adjustments:

Depreciation (Note 5)

Loss on disposal (Note 5)

Interest received (Note 6)

Provisions

Working capital movement

Increase in trade and other receivables

Increase in trade and other payables

Increase in employee benefit liabilities

Cash generated from operations

13.1 Reconciliation of interest income

Interest income for investments held at fair value (Note 10)

Investment income from call accounts

Interest income total (Note 6)

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.

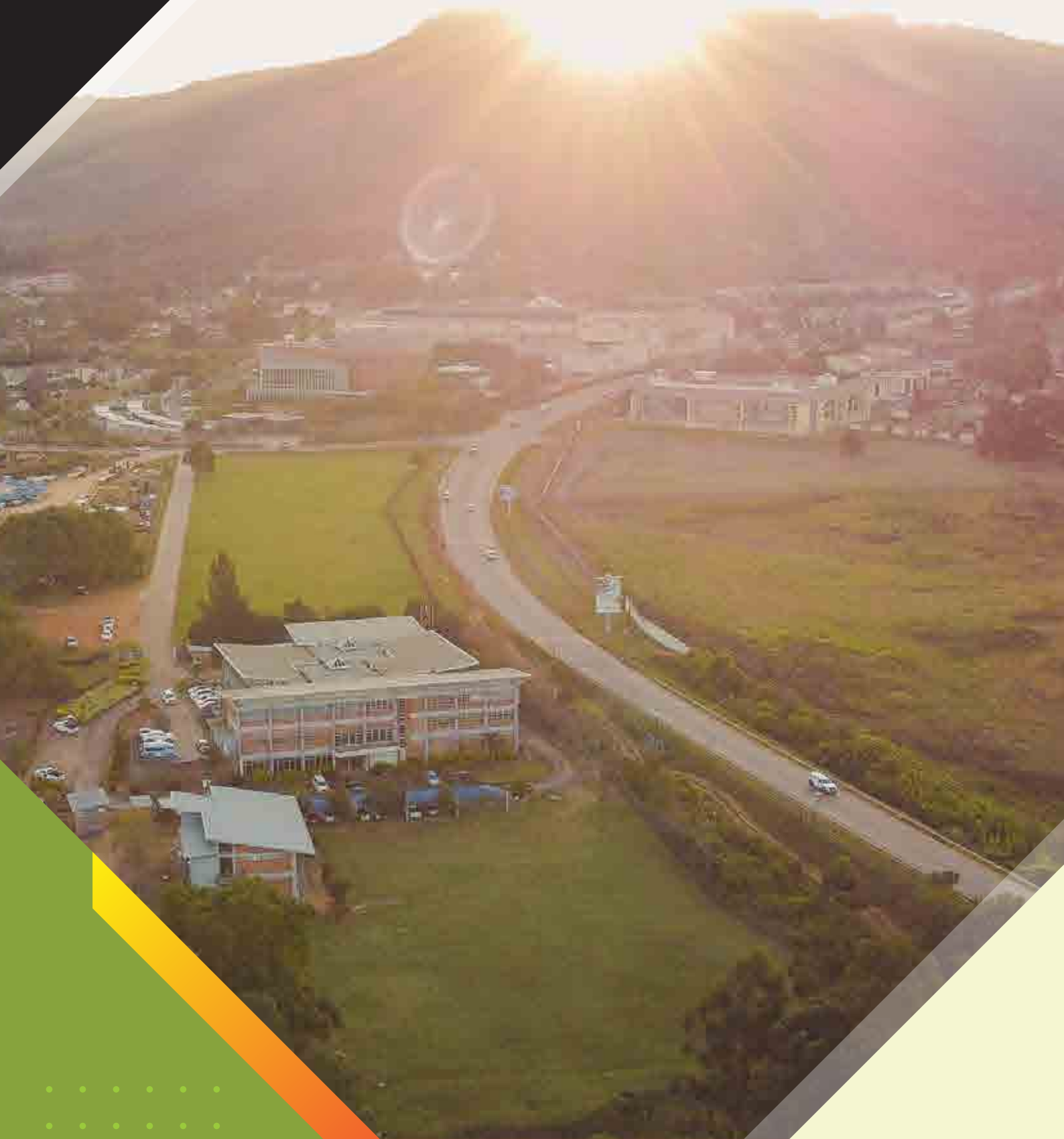
	2023 E	2022 E
Surplus for the year	8 719 698	10 909 381
Adjustments:		
Depreciation (Note 5)	3 759 658	3 445 459
Loss on disposal (Note 5)	68 592	5 607
Interest received (Note 6)	(2 010 842)	(1 809 843)
Provisions	-	635 012
	10 537 106	13 185 616
Working capital movement	(3 480 338)	(2 770 578)
Increase in trade and other receivables	(4 051 712)	(2 337 433)
Increase in trade and other payables	1 393 398	85 827
Increase in employee benefit liabilities	(822 024)	(518 973)
	7 056 768	10 415 038
Interest income for investments held at fair value (Note 10)	1 118 121	860 698
Investment income from call accounts	892 721	949 145
Interest income total (Note 6)	2 010 842	1 809 843

EZULWINI TOWN COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUES)

for the year ended 31 March 2023

	2023 E	2022 E
15 Related Parties		
Related parties to the Town Council relate to the Government of Eswatini and the Councilors. In the current year the town council had the following transactions with its related parties		
15.1 Income		
Rates billed to government (Note 1)	3 919 516	3 735 898
	873 000	829 350
Government Subvention (Note 2)		
	165 176	139 712
Rates billed to Councilors included in note 1		
15.2 Expenditures		
Councilors sitting allowances (Note 3)	403 583	517 793
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 yearend		
Receivable from government	9 704 663	7 949 310
Receivable from Councilors	87 875	65 545
	9 792 538	8 014 855
15.4 Amounts payable to related parties as at year end		
Gratuity provision	417 683	395 162
	417 683	395 162



73 Mpumalanga Road Ezulwini
eztb@realnet.co.sz
+268 2417 1905 /1747 /1432

