

A City Inspired by Excellence

MUNICIPAL COUNCIL OF MANZINI

ANNUAL REPORT

2023/24

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Manzini
declared a city in

1992

Area:

2 849 ha

Distance from Capital City:
Only 38 kilometres (around 35 minutes drive)

Municipal
wards:

12

Number of Townships
34 [including Central
Business District]

estimated daytime
population

120 000

Night time population
is about 40 000

Languages

SISWATI

Native language is siSwati but most citizens understand and are able to speak English

Road Infrastructure

113km

Surfaced (tarred) 62%
Unsurfaced (gravel) 38%



CITY HISTORICAL BACKGROUND

THE embryo of the city was formed in the 1890s when white settlers descended the Eswatini (formerly Swazi) territory and settled in what is today known as Manzini. At the time, the area was nothing more than just a veld with one homestead situated by the Umzimnene River belonging to one Manzini Motsa.

The white people came in to seek concessions for cattle grazing and trade from the then ruler of the territory, King Mbandzeni. The white settlers bought an existing store from one Arthur Bremer to set up an administrative government for white settlers to start commercial activity in the area. The condition of the sale was that the administrative capital should be named after him hence the area became known among the settlers as Bremersdorp; "dorp" being an Afrikaans name meaning agricultural town. However, native Emaswati (formerly referred to as Swazis) preferred to call the place "kaManzini". As more white settlers descended Bremersdorp for various reasons, activities, especially trade, increased. In 1898 Bremersdorp was declared a town and, henceforth, private plots began to be sold to private individuals. One settler, DJA Danford, drew a sketch of town land uses which became the first Town Planning Scheme. This also saw the development of some of the streets in today's Manzini as well as the centrally located Somhlolo Park (formerly known as Jubilee Park). In the late 1890s Swazis suspected that malicious supernatural forces were at play amongst themselves and witch-hunt activities ensued. These events culminated in the killing of King Bhunu's Chief Indvuna, Mbhabha Sibandze, and his two attendants on 9th April 1898. The colonial government, led by President Kruger of the Transvaal, took advantage of the turmoil among Swazis and attempted to abolish the office of Paramount Chief, as King Bhunu was called. British intelligence believed there was conspiracy between King Bhunu and Zulu King Dinizulu to stage an anti-white uprising. The colonialists summoned King Bhunu, who lived in Zombodze, to Bremersdorp for a hearing whose purpose was to ascertain his role in the killing of Mbhabha. Worth-noting is that the reports of a planned uprising were false but this action almost ignited the feared uprising.

In 1899 King Bhunu arrived for a hearing in Bremersdorp on Saturday morning, 21st May 1899, to testify on the death of Mbhabha. The death of Mbhabha was viewed by the settlers as a threat to the Swazi nation. The colonialists saw reason to put the King on trial facing a charge of murder. The trial took place on the 5th September 1899 under a tree at the site on which in today's Manzini stands the LaMvelase HIV & AIDS Clinic. The trial established that there was nothing personally linking King Bhunu with the killing but that it was a collective resolve of the Swazi nation hence he was acquitted. However, he died a year later. At the time, the Swazi population was between 40, 000



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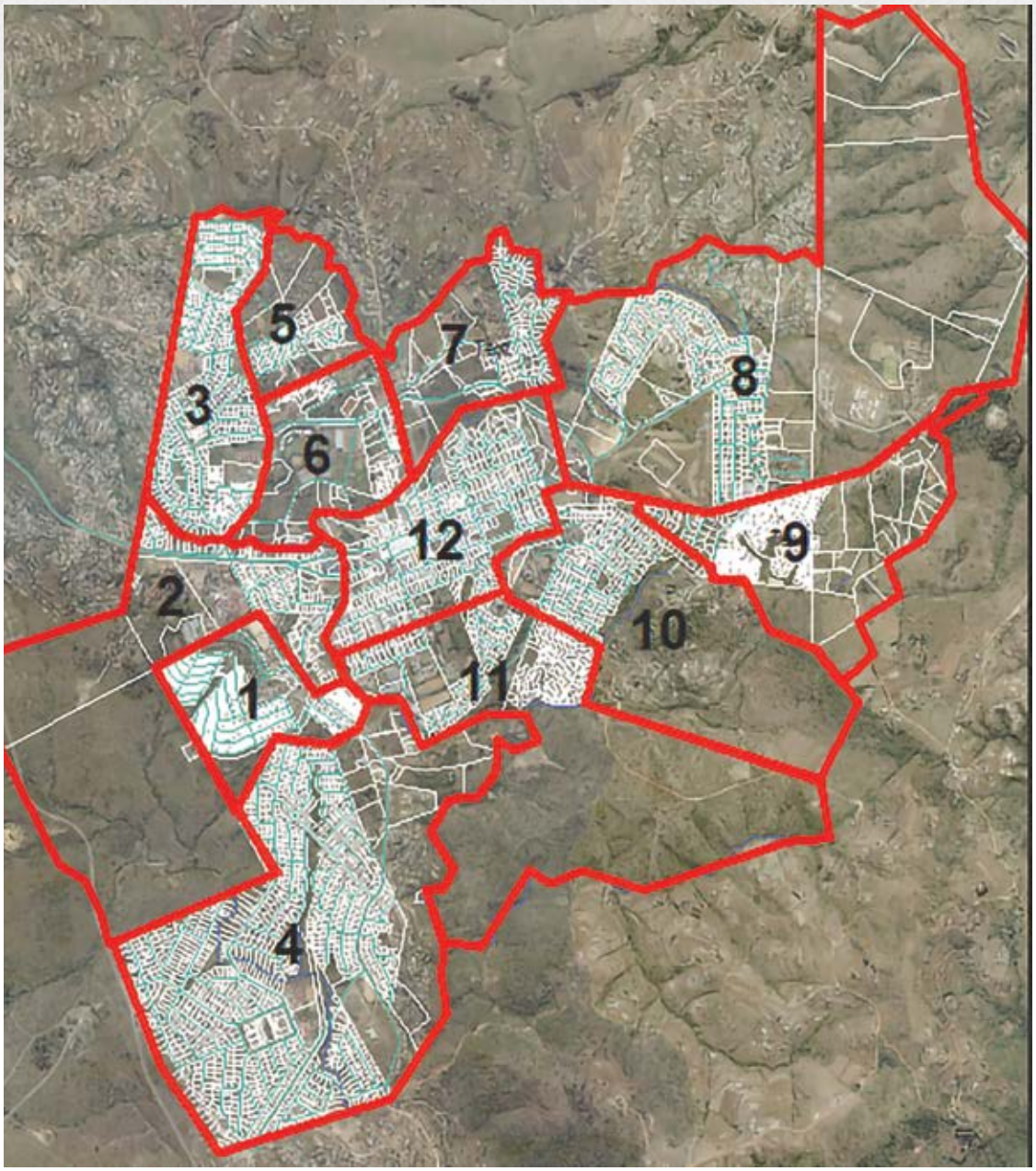
and 50, 000 people and there were only 1, 400 Europeans.

In the early 1920s one Mickey Reilly, former manager of a tin mine near Mlilwane, built a hydro power plant near the Umzimnene River at the site where today's Manzini has the Swaziland Milling. The electrification sparked further growth in the small town. In 1928, the South African Railway Administration introduced motorized coaches (buses) in Bremersdorp. To bring people to and from South Africa, the Motor Transport Service (MTS) chose the ideal Bremersdorp, as opposed to Mbabane, as its central depot. Henceforth like Rome, all bus routes led to Bremersdorp hence the name "Hub of Swaziland". A native eatery was opened and frequented by Swazis working in town and those who were on transit to South Africa. Swazis seeking employment in South African mines were recruited from Bremersdorp by a South African company. In 1930, two industries had been opened in Bremersdorp; the Swaziland Power House and the Swaziland Printing and Publishing Company. A number of church buildings, schools, services outlets such as the post office and police station also emerged. Various businesses and shops of different shapes and sizes surfaced; and some of the town's roads were paved. In 1961, the town's name was officially changed from Bremersdorp to Manzini. The first streetlight began to regulate traffic in 1983, located at the foot of President street (now Ngwane Street) near the Umzimnene River. In 1971, old colonial street names were changed under the leadership of a Town Council which had been established in the late 1960s.

In 1992 King Mswati III declared Manzini a city and, ever since, development in the city has been growing in leaps and bounds under the professional guidance of the Municipal Council. Recent developments include Manzini's first mall (Bhunu Mall) which stands on the same site where there used to be the MTS bus station. The MTS bus rank had ceased operating following construction of another bus rank when a host of Swazi-owned bus services began operating.



Municipal Council of Manzini



LEGEND

1 Zakhele Township, Two Sticks and Old Zakhele
2 Trelawney Park, Nazarene Mission and area around Sobhuza Clinic
3 Fairview South, Fairview North, Helemisi
4 Ngwane Park Township, Ngwane Park Extension, Sihlahleni, Ndumbu Township and Ticancweni
5 Sikhunyana, Ntunja Township, area around William Pitcher College and Murray Camp
6 Woodmasters and the area around Leites Toyota
7 Sterkstroom
8 Madonsa, Extension 6, Thomasdale and Mangwaneni
9 Inyoni Park, Moneni and Masekweni,
10 Coates Valley
11 Wilmer Park/Ext. 7
12 City Centre

Map of Manzini City



City Mandate

THE Municipal Council of Manzini's primary mandate is to facilitate the provision of basic municipal services for the citizens at community level as well as manage development within the Manzini urban jurisdiction.

The city is governed by a Council made of 12 democratically elected Councillors whose term of office is a period of five (5) years. The management of the city is led by the Chief Executive Officer supported by four (4) Directors. The departments are, namely, Technical Services, Community Services, Corporate Services and Finance. The Municipality has a staff complement of (215). The Municipality's annual budget fluctuates between E100m and E130m generated from property taxation, user fees and investments.

LOCALITY AND DEMOGRAPHICS

THE City of Manzini is located at the central part of the country which makes it a central connection point for all travel destinations in the country and to the Southern African Development Community region.

The city is located about 7km from the industrial town of Matsapha and about 35km from the capital city, Mbabane; sitting on an area size of 2,849 hectares. The night-time population is 34,248 as recorded by National Population Census in 2017 but today can be estimated at around 40, 000 people. The population growth trend has been on the rise from 6, 081 in 1966; 10, 019 in 1976; 16,396 in 1997; 28,744 in 2007; and 34,248 in 2017. The city provides the services listed below:

Table 1.0 Showing land distribution

Vacant Residential Land	851
Vacant Commercial Land	56
Vacant Government Land	208
Developed Residential Land	2864
Commercial Land & Improvement	197
Government Developed Land	347
Semi-Commercial Land & Improvement	143
Total	**4,666**

The City has (34) townships including the Central Business District and the recently developed Mkhosi Township which is located below Coates Valley. Surfaced road infrastructure coverage stands at 62% of a total roads network stretch of 113km.

CITY ECONOMY

THE city's economic structure consist of the informal sector Economic activities are largely confined in the Central Business District (CBD) but through pursuance of distributive policies, there is a growing profile of economic activities in the city's townships.

The city's economy is namely driven by trade, secondary and tertiary economy including but not limited to financial services, retail and wholesale outlets of different sizes, transport services, filling stations, government services, service industries such as workshops and warehouses. The city has adequate supply of utility services of water, electricity, post & telecommunications as well as mobile network services. Furthermore, there is a timely emergency services from a government emergency services agency, fire and emergency services, safety and security services from the police service.

Organisational Structure





His Worship, The Mayor

Hon. Cllr G. Z Dlamini

Mayor's Foreword

Dear Stakeholders!

MAY I begin my remarks by greeting you all dear stakeholders and thank you for your continued support to our Municipality.

May I also acknowledge and appreciate our honourable Councillors whom I have worked tirelessly with them in the reporting year, in ensuring timely decision making and sound governance in the Municipality.

As you are aware, this was our first year in office as Council and I am honoured to be afforded the opportunity to present the 2023/2024 Annual Accountability Report to you dear stakeholders. We understand that we have been entrusted with a huge responsibility by the city residents and you key stakeholders to take Manzini city to the future decided by all. The responsibility of being accountable to our stakeholders is a key priority to us as Council and the Municipality at large. I am happy to report to our stakeholders that on resuming our political office, we were intensely inducted on our fiduciary duties and good governance which enabled us to discharge our mandate efficiently.

It is worth reporting that the Municipality continued to slowly recover from the impacts of the Covid-19 virus which affected the business of Council. We are pleased to report that the Municipality managed to complete the planned infrastructure development programme which touched numerous city constituencies. It is my believe that these infrastructural upgrading and rehabilitations brought convenience to our residents and city stakeholders. We further ensured that the 2019-2024 Integrated Development Plan (IDP) which is our strategy, was appropriately completed as per the requests from you dear stakeholders. I can assure you stakeholders that the strategic initiatives as you requested them, were delivered.

On the financial performance front, we ensured that the engagement of our external auditors was transparently undertaken through open tender, whereby **PriceWaterCoopers** was awarded the assignment of being the Municipality external auditors for the next 3-year period. Subsequent to being awarded the contract, the external auditors commenced with their assignment of auditing and producing this financial year 2023/2024 financial statements. I am happy to report to you dear stakeholders that the external auditors concluded the 2023/2024 financial auditing process and managed to produce the reporting year unqualified financial statements.

Through our new 2030 strategy, we commit to being inclusive and accommodative to all city stakeholders in the journey towards the future Smart Sustainable Manzini City, leaving no one behind. May I thank the Chief Executive Officer (CEO) and the Management team for supporting and creating an enabling environment for us as Council to deliver on the expectations of the electorates. We are also thankful to the private sector companies, our suppliers, service providers and key city stakeholders who endured the difficult times with the Municipality throughout the reporting year. I would also like to thank His Majesty's Government and the Ministry of Housing and Urban Development (MHUD) for their relentless support in developing the communities of Manzini city.

May I humbly extend our great appreciation to His Majesty King Mswati III for his immeasurable wisdom and guidance on the investment, job creation and developing the city's economy, we say ***"Bayethe Wena Waphakathi".***

I Thank You All!

His Worship, The Mayor
Honorable Cllr G. Z Dlamini

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...am happy to report to our stakeholders that on resuming our political office, we were intensely inducted on our fiduciary duties and good governance which enabled us to discharge our mandate efficiently...

Honourable Councillors

For The period *2023 – 2028*



Cllr Wesley Dlamini

- Woodmasters & the area below the Central Distributor Road; around Leites Motors



Cllr Khanyisile Mamba

- Sterkstroom, Extension 19, area around Manzini Central High School



Cllr Sikhumbuzo Ngcamphalala

- Trelawney Park, RFM Mission, area around Sobhuza Clinic



Cllr Busisiwe Shongwe

- City Centre



Cllr Sandile Nyaweni

- Sikhunyana. Murray Camp, Ntunja, area around William Pitcher College



Cllr Xolani Masuku

- Ngwane Park Township, Ngwane Park Extension, Sihlahleni, Ndumbu, Ticancweni



Cllr Quinton Els

- Coates Valley



Cllr Nozipho Dlamini-Gamedze

- Extension 7 (Wilmer Park), Manzini light industrial area, Mkhosi Township



Cllr Wandile Mazibuko

- Madonsa, Thomasdale, Extension 6, Mangwaneni



Cllr Mzwandile Nkhambule

- Inyoni Park, Moneni, Masekweni



Cllr Bongani Ndwandwe

- Zakhele, Two Sticks, Old Zakhele



Cllr Goodwill Dlamini

- Fairview North, Fairview South, Helemisi







Chief Executive Officer

Ms Lungile P. Dlamini

CEO's Remarks

Dear Valued Stakeholders,

IT is a pleasure for me to be afforded this opportunity to remark about the performance of the Municipality in the financial year 2023/2024. The Annual Accountability report seeks to account about the non-financial and financial performance of the municipality during the year, which commenced on the 01st April 2023 to 31st March 2024. May I begin by appreciating our Council for the support and harmony which enabled the Municipality to have an undivided focus on the needs of the citizens.

During the financial year 2023/24, the Municipality operated in an environment of business that consisted mixed factors with different impacts. The sluggish economic growth which averaged 3% affected our revenue coffers as property owners and other sources of revenue did not perform well. We also experienced environmental factors of increased rainfall and storms which affected the city infrastructural services. Throughout this period, it was important for us to keep in contact and in continuous engagement with our customers and stakeholders. I am to report that during the year under review, we published 24 newspaper articles and made 195 social media posts for disseminating developmental and service delivery information. We further managed to meet and engage about the city development with over 1,500 different stakeholders through our platforms of budget consultation, annual general meeting, tradefair and during the Integrated Development Planning (IDP) consultation process. Such engagements are testament to the Municipality public participatory principles which ensure that the citizens and key stakeholders are involved in the decision-making process for the development of the city.

In an endeavour to ensure that our services are at the expected levels of our customers, we continued to be one of the few Municipalities championing and implementing the Quality Management System (QMS). During the reporting financial year, an external QMS Audit was conducted to test if the Municipality was still adhering to the standard principles of providing services in a manner that

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the QMS audit results were positive as the Municipality was found to be meeting customer requirements as per the QMS standard

...the sluggish economic growth which averaged 3% affected our revenue coffers as property owners and other sources of revenue did not perform well. We also experienced environmental factors of increased rainfall and storms which affected the city infrastructural services.



CEO's Remarks continues

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ensures customer requirements are addressed. I am happy to report that the QMS audit results were positive as the Municipality was found to be meeting customer requirements as per the QMS standard. The Municipality persevered with its Customer Relationship Management (CRM) initiatives whereby various platforms of customer feedback were availed and utilized by our communities. The Municipality worked earnestly to address all customer service requests and feedback obtained from our residents. As result, our stakeholders nominated the Municipality to the 2023 Annual Customer Services Awards for good customer service with four other municipalities. I am pleased to report to you dear stakeholders that, the Municipal Council of Manzini won the coveted 2023 Customer Service Excellence Award. This was a demonstration of confidence and validation shown by our stakeholders on the great shift of work exerted by the Municipality during the reporting financial year 2023/2024.

Having completed the 2019-2024 planning period, we can report to our stakeholders that the review and development of the Municipality 2024-2030 Integrated Development Plan (IDP) commenced during the reporting year. The Municipality 2030 IDP is a strategic guide for envisioning and mapping the way to the future of the city as envisaged by all stakeholders. As a result, we commenced with intensive community and stakeholders' consultations which reached over 1,000 participants who made their inputs in the crafting of the city strategy. Upon completion of the strategy, we will come back to present it to our stakeholders for their appreciation of the 2030 journey. The 2030 city strategy seeks to transform the city towards working smart and towards practicing sustainability principles as guided by the UN-Sustainable Development Goals and other developmental best practices.

In conclusion, May I extend appreciation to the Council for supporting and enabling the

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...CEO's Remarks ends

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management team to effectively implement the Municipality programmes and projects as per the needs of our communities and stakeholders. I would also like to extend appreciation to our ratepayers and other city stakeholders for their continued support and honouring their rates payment obligation. I would also like to appreciate His Majesty's Government, particularly the Ministry of Housing and Urban Development MHUD) for the great support and guidance as we manoeuvre the complexities of the local government sphere. We are looking forward to the financial year 2024/2025 which shall be coming with rolling-out of the Municipality 2024-2030 IDP/ Strategy expected to deliver the city to 2030 in a smart sustainable way.

I Thank You



Ms Lungile P. Dlamini
Chief Executive Officer

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EXECUTIVE MANAGEMENT



Ms Lungile P. Dlamini

Chief Executive Officer

- **Qualifications**- MBA, Master's Degree in Planning Studies, BA Degree in Urban and Regional Planning, Certificate in Urban Development and Infrastructure Planning, Global Executive Development Programme (Gordon Institute of Business Science)
- **Advanced Trainings:** African Corporate Governance, International Corporate Governance, Environment, Social and Governance (ESG), SheLeadsGov: Overcoming Barriers, Equity and Inclusion for Leaders, Public Engagement for Solving Stubborn City Problems
- ***Responsibility****- city strategic direction, organizational sustainability, city development, Council administration and sound governance, stakeholder management and overall organizational performance.*



Mr Sizwe W. Dlamini

Head of Strategy and Organisational Performance

- **Qualifications**- Masters in Corporate Strategy (*GIBS Business School*), MBA (*Edinburg Heriot-Watt Business School*), Management Development Programme (*Stellenbosch Business School*), BA Economics *(UNESWA*), Certificates in Strategic Planning, Organisational Behaviour, Corporate Governance, Finance, Public Private Partnerships, Project Management etc.
- ***Responsibility-*** *Strategy Management & Advisory, Policy Development, Managing Strategic Projects & Partnerships and Overall Organizational Performance.*

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Ms. Nomcebo Dlamini

Director Finance

- **Qualifications**- Chartered Accountant (ACCA), BA Degree in Social Sciences – Economics, BA Degree Accounting and Finance, Executive Development Programme.
- ***Responsibility***- *Managing the financial business of Council including revenue collection.*



Mr Zweli M. Maphanga

Director Community Services

- **Qualifications**- Masters in Business Administration (Ongoing), Masters Degree in Town and Regional Planning, Bachelors Degree in Town Planning and Regional Planning, Management Development Programme
- ***Responsibility***- Responsible for ensuring coordinated development of the municipality. Also tasked with ensuring formulation of a policy framework for spatial development, environmental management, informal settlements upgrading, waste management and the city's general environmental health & cleanliness.

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Mr Simphiwe Malaza

Acting Director Corporate Services

- Masters of Business Administration (Ongoing), Masters Degree in Urban Planning, Geography, town planning and environmental studies, Project Management, Management Development Programme
- Responsible for Overseeing the delivery of all corporate services and to ensure that Council receives quality legal counsel and has the HR and IT infrastructure to achieve its strategic and operational objectives.

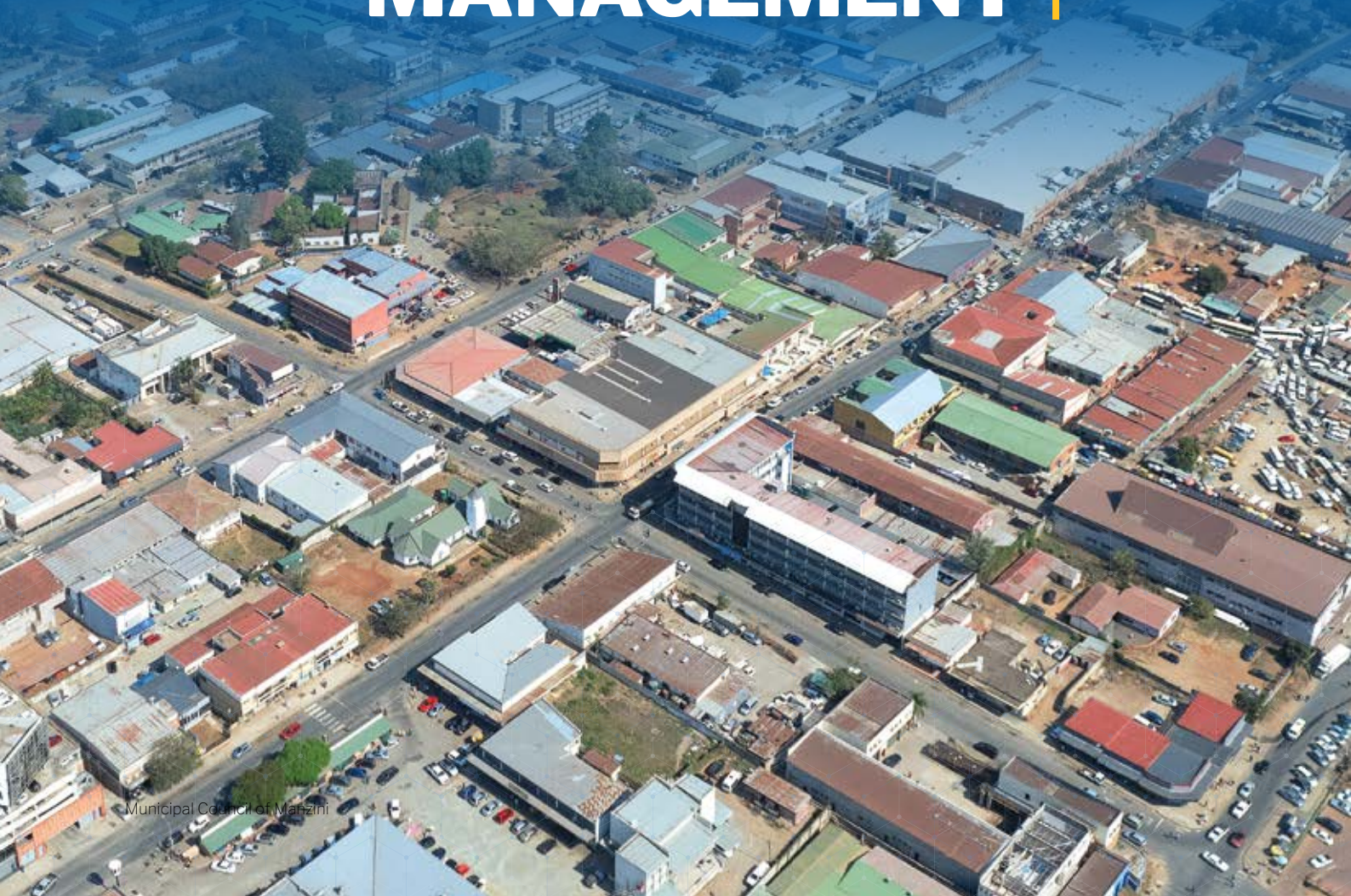


Mr. Musawenkhosi Nkonyane

Director Technical Services

- **Qualification**- Masters in Civil Engineering (University of Cape Town),_ MBA (Gordon Institute of Business Science), BA Eng. Hons in*Civil Engineering (Stellenbosch University) Post Graduate Diploma in Business Management (GIBS).
- ***Responsibility***- *Responsible for providing and maintaining Council infrastructure [e.g. roads, city lighting, Traffic Lights, overgrowth control]; vehicles, plant and equipment; buildings, parks and related facilities; property leasing; scrutiny of building plans and building inspections; management of Council's fleet; management of bus ranks; CBD parking contract management.*

MANAGEMENT



Municipal Council of Manzini



Mr. Malusi Dlamini

Maintenance Engineer

- ***Qualifications***- *Master's of Science Civil Engineering, BSc. in Civil Engineering*



Mr Bonginkosi Simelane

Public Works & Projects Engineer

- ***Qualifications***- *Bachelor of Technology in Engineering: Civil, Post Graduate Diploma in Project Management, Certificate in Management Development Programme*

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Mr Mathokoza Thwala

Community and Customer Engagement Manager

- ***Qualifications-*** *Bachelor of Arts in Communication Science, Diploma in Journalism and Mass Communication, Certificate Management Development Program*



Mr. Masiko Dlamini

Community and Customer Engagement Officer

- ***Qualifications-*** *Bachelor's Degree in Community Development*

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Ms Thabile Ndlovu

Community Programmes Coordinator

- ***Qualifications-*** *Bachelor in Arts Majoring in Public Administration and Geography, Environmental Science and Planning, Advanced Certificate in Human Resource Management Programme, Certificate in Management Development Programme, Certificate in HIV/AIDS Peer Education*



Ms Fikile Mkhonta

Human Resources Manager

- ***Qualifications-*** *Bachelor's Degree in Human Resources Management, Post Graduate Diploma in Project Management, Advanced Programme in Human Resources Management*

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Ms Anna Caetano

Accounts Officer: Commercial Debtors

- ***Qualifications-*** *BCom. Honors Degree, Bachelor of Commerce, Diploma in Accounting, Diploma in Business Finance and Bookkeeping, Certificate in Management Development Programme, Certificate in Introduction to Credit*



Mr Wiseman Dlamini

Accounts Officer: Residential Debtors

- ***Qualifications****- Bachelor of Commerce Majoring in Accounting, Diploma in Commerce, Certificate in Management Development Programme*

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Ms. Khombisile Dlamini

Quality and Risk Manager

- ***Qualifications-*** *BSc. in Environmental Health, Post Graduate Diploma in Project Management, Diploma in Environmental Health Science*



Mr. Lungelo Mavuso

ICT Manager

- ***Qualifications-*** *Bachelor's Degree in Information Technology, Diploma in I.T Systems Support, Certificate in Management Development Program*

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Mr. Banele Tsela

Secretariat Manager

- ***Qualifications-*** *Bachelor of Laws (LLB), Diploma in Law*



Ms. Tengetile Nkambule

Law Enforcement and Security Manager

- ***Qualifications-*** *Bachelor of Arts in Law, Certificate in Management Development Programme, Post Graduate Diploma in Project Management*

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Mr. Musa Sibandze

Chief Health Inspector

- ***Qualifications-*** *Bachelor of Science in Environmental Health, Diploma in Environmental Health Sciences, Certificate in Management Development Programme*



Ms. Ntfombiyetive Nxumalo

Acting Chief Planning Officer

- ***Qualifications***- *Master's Degree in Real Estate, Honours Degree in Town and Regional Planning, Certificate in Management Development Programme*

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Ms. Anita Nkambule

Procurement Specialist

- ***Qualifications-*** *Bachelor's Degree in Business Administration, Advanced Professional Diploma in Procurement and Supply, Diploma in Procurement and Supply*



Mr. Zakhele Maseko

Transport and Workshop Manager

- ***Qualifications-*** *BSc. (Maths & Physics), BSc. (Mechanical Engineering*


STAND BY


PUMA
food express
Standard Bank
ATM
FNB ATM
ATM
WELCOME TO PUMA FILLING STATION WHERE GOOD QUALITY SERVICE AND CUSTOMER CARE IS OUR FIRST PRIORITY
Entry
HYUNDAI

I. STRATEGIC INTENT

The Municipal Council of Manzini is guided by its 5-year 2019-2024 Integrated Development Plan (IDP) as approved by Council beginning of 2019. This is a strategic framework developed through public participatory approach aimed at aligning the planning of all stakeholders towards achievement of consistent and mutually supportive development objectives. It represents a significant shift away from traditional "silo" based parochial planning within narrow jurisdictions. It is worth reporting that the reporting year was the last year of the 2019-2024 Integrated Development Plan (IDP) and the city will be launching its new 2024-2030 Integrated Development Plan (IDP) / Strategy.

II. Strategic Focus Areas

IDP Key Performance Areas	Thematic Areas
Municipal Institutional Development and Transformation.	Institutional Capacity Development and Growth
Good Governance and Public Participation.	
Municipal Financial Viability and Management.	
Good Governance and Public Participation.	Stakeholder Management
Basic Service Delivery	Urban Planning and Sustainable Human Settlements
	Sustainable Environmental Management
Local Economic Development	Integrated Economic Development
Basic Service Delivery	Integrated Infrastructure Development

Vision

"To be vibrant African city that innovatively provides quality service and economic opportunities to its stakeholders"

Mission

"To provide quality municipal services that add value to all our customers through good governance and partnering with relevant stakeholders"



III. City Key Stakeholders

IV. City Operating Model

Input

- Legislation & Policies
- Customer requirements
- Stakeholder engagement & meetings
- Human Capital
- Suppliers & Service providers
- Plant & Equipment
- ICT Infrastructure & System
- Buildings & office spaces

Value Creation

- Inspections & Compliance monitoring
- Building Plans Applications
- Rezoning Applications
- Refuse Collection
- Street Cleansing
- Safety & security
- Revenue collection
- Planning & Budgeting
- Training & Development

Outcome/ Impact

- Good services & sustainable Development
- Sustainable funding
- Competent funding
- Competent staff
- Sound governance
- Improved quality of life of citizens
- City cleanliness
- Safe & Orderly city

City Key Partners and Service Providers

Partners

- AIDS Healthcare Foundation (AHF)
- Inyatsi Construction
- MA Properties
- Stefanutti Stocks
- AG Thomas
- Micro-Projects
- Inner City Mission

Service Providers

- 360 Degrees Business Solutions
- Eco Buzz Investments
- Epitome Tactical Intelligence
- Global Protection Services
- Price Waterhouse Coopers
- SNG Grant Thornton
- Computronics Systems
- Jenny Internet
- Yethu Media
- Real Image Internet

A. STRATEGY AND POLICY ENVIRONMENT

THE municipality strategy, policy development and implementation responsibility is managed in the office of the Chief Executive Officer. This is guided by the Integrated Development Plan (IDP) which is a strategy framework which its implementation is broken down through the Annual Business Plans (ABPs).



The Strategy and Policy environment functions include but not limited to the overall strategic direction of the Municipality and its sustainability, policy development, sound governance, monitoring and evaluation of organizational performance, managing strategic projects and stakeholder management, which includes healthy customer relationship.

1.0 HIGHLIGHTS OF ACHIEVEMENTS IN STRATEGIC SERVICES

This section seeks to provide a highlight of the strategic services achievements implemented during financial year 2023/2024.

1.1 REVIEW OF INTERNAL CONTROLS

In an effort to ensure effective and effective systems of risk management and internal controls, the municipality coordinated for a Council induction on the organization's internal audit and risk management processes. During the induction, Council was workshopped on the Internal Audit Plan (IAP), Internal Audit Charter, internal audit approach and the Enterprise Risk Register framework. During the reporting period, the Municipality managed to facilitate for the review and implementation of the Enterprise Risk Register. Through the risk-based approach, the Organization facilitated for three internal audit cycles with all reports being presented and deliberated at Council level.

1.2 GOOD GOVERNANCE INITIATIVES

The Municipality continued with inculcating of culture of good governance through improving its compliances to statutes, set country specific governance practices and international codes of corporate governance.

- **Local Government Administration Assessment**- through the Ministerial set local government administration best practices, the municipality underwent the Local Government

...as guided by the 2024-2019 strategic objective, "To improve public participation, stakeholder relations and organizational imaging", the Municipality continued to implement and maintain healthy relations with its customers and various city stakeholders...



...during this meeting, rate payers and residents managed to make service delivery submissions to influence the budgeting process for Financial Year 2024/2025. The meeting was attended by (77) stakeholders who made (27) submissions....

assessment on administrative efficiency, governance, procurement and project execution, which was conducted by REDI Consultancy. The report was being finalized at the end of the reporting period.

- **Governance Assessment**- this is another Ministerial set Municipality assessment whereby the leadership of the Municipality particularly Council and EXCO are assessed on set governance key performance areas by an external service provider. During the reporting period, the Municipality was assessed by SNG Grant Thorton and the Governance Assessment report was being finalized at the end of the reporting period
- **Corporate Governance Trainings-** in an endeavor to empower the Municipality leadership and employees with an aim to enable sound decision making, legal and code of good governance compliances. It can be reported that the municipality managed to facilitate (4) corporate governance trainings which included but not limited to roles and responsibilities of the board and the executive, ethical leadership, transparency, accountability, trust etc.



1.3 CUSTOMER RELATIONSHIP MANAGEMENT

As guided by the 2024-2019 strategic objective, "To improve public participation, stakeholder relations and organizational imaging", the Municipality continued to implement and maintain healthy relations with its customers and various city stakeholders. This also included information dissemination on the Municipality projects and programmes. Noteworthy is that these initiatives have significantly improved stakeholder awareness of Council plans, executed projects, and challenges encountered.

- **Stakeholder Budget Consultation meeting** – in line with the Municipality's commitment to participatory planning approach, a 2024/2025 stakeholder budget consultation meeting was facilitated. During this meeting, rate payers and residents managed to make service delivery submissions to influence the budgeting process for Financial Year 2024/2025. The meeting was



attended by (77) stakeholders who made (27) submissions.

- **Information Dissemination-** the Municipality continued to consistently disseminate information through the Manzini City News Articles published bi-monthly on the main national newspapers. A total of (24) newspaper articles were published in both main newspapers during the reporting financial year. The municipality also continued collaborations with the Ministry of Housing and Urban Development disseminating service delivery information on the radio programme titled "Temadolobha" whereby (8) radio sessions were facilitated whereby developmental information was disseminated. The municipality further facilitated stakeholders' engagement with through the (5) established social media platforms.
- **Customer Feedback Management**- the municipality continued with the implementation of Customer Relationship Management (CRM) initiative. Through this initiative the municipality managed to receive (1,085) service requests/ fault reports received through the 24-hour Call Centre, social media platforms and mail correspondences. It can be reported that 68% of the customer requests were actioned.
- **2023 Customer Service Week -** the municipality joined the world in the Commemoration of 2023 Customer Service Week which included sensitization of employees on the importance of good customer care, and appreciation of employees

Key Highlights

- Conducted Council induction on internal audit and risk management processes
- Facilitated review and implementation of Enterprise Risk Register
- 3 internal audit cycles with reports presented to Council
- 4 corporate governance trainings for leadership and employees
- a stakeholder budget consultation meeting attended by 77 stakeholders
- Published 24 Manzini City News Articles in newspapers
- Facilitated 8 radio sessions on the "Temadolobha" program
- 1,085 customer service requests, actioned 68%
- Won the 2023 Local Authority Customer Service Excellence Award
- Hosted the 2023 Manzini Mayoral-Bible Society Soccer Tournament
- Provided business support to Gwacatela Women Business Cooperative
- Commenced development of Fairview Mixed-Use Commercial Centre project
- 2 Tourism Activation initiatives including a border-to-border cycle tour





...the municipality managed to host the 2023 Manzini Mayoral-Bible Society Soccer Tournament which was attended by over 7,000 spectators. The event was held at the Mavuso Sports Centre in partnership with Bible Society which featured four Premier League of Eswatini teams...

and city customers. It can be reported that the municipality was further nominated by customers to participate in the 2023 Eswatini Customer Service Excellence Awards in the category of Local Authorities with three other Municipalities. The Manzini Municipality won the 2023 Local Authority of the Year Customer Service Excellence Award.

1.4 MANZINI CITY MAYORAL BIBLE SOCIETY SOCCER TOURNAMENT

The municipality managed to host the 2023 Manzini Mayoral-Bible Society Soccer Tournament which was attended by over 7,000 spectators. The event was held at the Mavuso Sports Centre in partnership with Bible Society which featured four Premier League of Eswatini teams namely, Moneni Pirates, Manzini Wanderers, Denver Sundowns and Mbabane Highlanders. The event was aimed at enhancing community building, social bonding and networking through sports. The Municipality facilitated for trading opportunities for (78) SMEs at the venue and involved (30) children from Mangwaneni and Murray Camp who were player escorts.

1.5 LOCAL ECONOMIC DEVELOPMENT COORDINATION

The Municipality, through the Local Economic Development (LED) Programme continued to implement initiatives aimed at providing business development and support, creating a conducive environment for business growth and job creation opportunities





in the city. During the reporting year, the below business support initiatives were undertaken;

- **Women Business Support Programme-** the municipality continued to provide business support to the Gwacatela Women Business Cooperative producing organic fertilizer. During the reporting period, the cooperative managed to produce and sell 1,500 kilograms of compost and a further 106 litres of liquid fertilizer. The municipality also facilitated capacity building and market exposure initiatives for the cooperative which included business management trainings and participation in (6) events to exhibit and sell their products.
- **Development of Fairview Mixed-Use Commercial Centre-** through the Public Private Partnership (PPPs) concept, the municipality entered into a business partnership with private sector firms to form the FIMAC Special Purpose Vehicle (SPV) company to develop the Mixed-Use Commercial Centre in Fairview South. Upon finalization of partnership agreements, the consortium commenced with the development of the Mixed-Use Commercial Centre. The project is expected to be completed in the financial year 2024/2025 and operationalized in the same year. This project is an outcome of the Municipality strategic direction of decongesting the Central Business District (CBD) and further create economic and job opportunities for the private sector and local citizens.
- **Tourism Activation Programme**- the municipality facilitated the hosting of (2) Tourism Activation initiatives implemented during this reporting

...through the Public Private Partnership (PPPs) concept, the municipality entered into a business partnership with private sector firms to form the FIMAC Special Purpose Vehicle (SPV) company to develop the Mixed-Use Commercial Centre in Fairview South.



Municipal Council of Manzini



...the Border-to-Border cycle tour saw over (50) cyclists entering the city and making an activation stop-over at the Somhlolo Park where local businesses exhibited and sold tourism /cycling related products which included handcraft, coffee, bicycle spare parts and other products...

period. This included the Border-to-Border cycle tour which saw over (50) cyclists entering the city and making an activation stop-over at the Somhlolo Park where local businesses exhibited and sold tourism /cycling related products which included handcraft, coffee, bicycle spare parts and other products. This activity is part of the city's strategic initiative to promote and activate the tourism sector for the private sector and local citizens to explore for economic opportunities.

1.6 DEVELOPMENT OF 2024-2030 INTEGRATED DEVELOPMENT PLAN (IDP) /STRATEGY

With the municipality's 2019-2024 IDP coming to an end at the end of the 2023/2024 Financial Year, the Municipality commenced with the Review and Development of the 2024-2030 Integrated Development Plan. This is the city's development strategic framework that will guide the Municipality in facilitating development towards 2030. During the reporting period, the municipality managed to facilitate (5) IDP Consultations meetings with strategic partners and (12) community meetings with a combined attendance of (896) stakeholders. The engaged stakeholders included the MHUD, RA's Office & Neighbouring Chiefdoms, Business Forum, Education Sector and the Inter-Governmental Agencies Cluster. By the close of the reporting year, the strategy review was still on progress and its finality is expected to be complete in the ensuing financial year.



B. HUMAN CAPITAL & BUSINESS SUPPORT SERVICES

THE Human Capital and Business Support services include functions aimed at improving on human resources management, internal business processes and mechanisms strengthening the capacity of the municipality to effectively deliver on its mandate.

This function is managed and delivered through human resources management, information technology services, quality assurance and administration. This portfolio is managed in the Corporate Services department whereby during the reporting year, the following initiatives were undertaken;

2.0 HIGHLIGHTS OF ACHIEVEMENTS DURING THE REPORTING YEAR

The below highlighted performances were achieved during the reporting year;

2.1 TRAINING AND DEVELOPMENT

The Municipality commenced the financial year by reviewing its Training and Development plan, which was aimed at empowering employees on different skills sets to enable them to effectively perform their responsibilities. It can be reported that various training programmes were implemented which included enrolment of (5) employees for a Project Management Course and (1) for a Master's in Business Administration (MBA). There were also employees enrolled on medium-term trainings which included (5) employees who were enrolled for a Management Development Programme (MDP), one for an Executive Development Programme and one Operations Management. There were further numerous short-term trainings facilitated for different categories of Municipality employees.

2.2 PERFORMANCE MANAGEMENT DEVELOPMENT SYSTEM (PMDS)

The organization continued to implement and monitor its Performance Management and Development System (PMDS) to ensure high-level organizational performance and employees' development. The PMDS process commenced with employees signing their annual performance agreement during the beginning of the reporting year. We can report that 98% of employees were enrolled in the system and were all assessed twice during the reporting year.

2.3 EMPLOYEE RELATIONS BUILDING

The organizational continued with harmonizing its industrial climate through implementing different initiatives. The municipality collaborated with Matsapha Town Council in hosting a joint wellness day for employees where they engaged on different sporting activities. (385) employees from both Local Authorities participated in the event. Other physical wellness which employees participated on included the Eswatini and SADC Region intermunicipal games attended by (150) employees and (3) local marathon events attended by (126) employees.

Key Highlights

- **Training and Development:**
  - 5 employees enrolled in Project Management Course
  - 1 employee enrolled in MBA
  - 5 employees enrolled in MDP
  - 1 employee enrolled in EDP
  - 1 employee enrolled in OM training
  - Numerous short-term trainings facilitated for different employee categories
- **PMDS:**
  - 98% of employees enrolled in the PMDS
  - All enrolled employees assessed twice during the reporting year
- **Employee Relations Building:**
  - Collaborated with Matsapha Town Council to host a joint wellness day for 385 employees
  - 150 employees participated in Eswatini and SADC Region intermunicipal games
  - 126 employees participated in 3 local marathon events
- **Recruitments and Separations:**
  - Started the year with 215 employees
  - Recruited 8 new employees
  - Separated with 3 employees (2 retirements, 1 resignation)
- **OH & S:**
  - Conducted 2 Health and Safety sensitization sessions for supervisors
  - Conducted 19 OHS inspections to monitor safety practices
  - Conducted 2 fire drills to empower employees on safety measures
- **Quality Management System:**
  - Facilitated 2 QMS internal audits
  - Facilitated 1 external surveillance audit by TUV Rheinland South Africa
  - Audits tested compliance to ISO 9001:2015 QMS Standard and meeting customer requirements

2.4 RECRUITMENTS AND SEPARATIONS

The Municipality began the reporting year with a staff complement of (215) employees and further recruited for (8) vacancies which were informed by a skill gap analysis. The organization further separated with (3) employees of which (2) of them separated through retirement while (1) of them separated through resignations.

2.5 OCCUPATIONAL HEALTH & SAFETY

In an endeavour to minimize workplace hazards and injuries, the Municipality continued with the implementation of preventative Occupational Health and Safety (OHS) initiatives. The organization managed to conduct (2) Health and Safety sensitization sessions for all supervisors and conducted (19) OHS inspections for monitoring adherence to occupational safety practices. There were also (2) fire drills conducted for empowering employees on safety measures in the case of a fire incident.

2.6 QUALITY MANAGEMENT SYSTEM

The Municipality continued with implementation and compliance monitoring of the ISO 9001: 2015 Quality Management System (QMS). The main objective of implementing the QMS is to support the organization in improving its efficiencies and effectiveness for improved service delivery. During the reporting period, the organization facilitated for (2) QMS internal audits and (1) external surveillance audit by TUV Rheinland South Africa. These audits were meant to test the organizational compliance to the ISO 9001:2015 QMS Standard and to check if the municipality was meeting its customer requirements during the past financial year.



C. LEGAL, SAFETY AND SECURITY SERVICES

This portfolio consists of legal counsel and compliance services, Council secretariat services, public order and nuisance abatement city safety and security services. This portfolio is managed through the Corporate Services department whereby the following initiatives were undertaken;

HIGHLIGHTS OF ACHIEVEMENTS DURING THE REPORTING YEAR

3.1 LEGAL SERVICES

During the reporting period, the organization worked on various legal matters which involved the Municipality and other stakeholders. The reportable matters included the following;

- **Eclipse Environmental Solutions (Pty) Ltd Vs The Municipality-** this matter emanated from contractual disagreement for waste management services between the two parties. The parties came to agreement to resolve the matter out-of-Court.
- **Richard Mamba Vs The Municipality-** this matter emanates from the a dispute by the former employee who claim compensation for unfair dismissal having had his employment contract not renewed. The matter is awaiting allocation of trial date.
- **Edmar Investment Vs The Municipality**- the matter emanates from a subdivision claim instituted by the claimant against the Municipality. The matter was heard In Court and a judgement was issued in favor of Council.
- **Trevor Tshabalala Vs The Municipality**- the matter emanated from a claim by the applicant citing Council encroachment on the Tshabalala farm. The Municipality defended the claim, and the matter was still at pretrial stage.



3.2 COUNCIL SECRETARIAT

During the reporting period, Council continued with its statutory and special meetings for deliberating and making decisions on developmental and service delivery matters and applications. A total of (16) Council meetings were convened whereby (8) of them were Statutory whilst (8) were Special Council Meetings.

KEY HIGHLIGHTS

- **LEGAL SERVICES:**
  - Eclipse Environmental Solutions (Pty) Ltd vs The Municipality • Contractual dispute resolved out-of-Court
  - Richard Mamba vs The Municipality - Former employee dispute on unfair dismissal, awaiting trial date
  - Edmar Investment vs The Municipality - Subdivision claim by claimant, judgment in favor of Council
  - Trevor Tshabalala vs The Municipality - Claim on encroachment, still at pre-trial stage
- **COUNCIL SECRETARIAT:**
  - Total of 16 Council meetings (8 Statutory, 8 Special)
- **SAFETY AND SECURITY SERVICES:**
  - Dealt with 5,658 cases of illegal trading (street vendors)
  - Dealt with 226 cases of public littering (89 in previous period)
  - Facilitated 7 crime prevention engagements with Business Forum and Banking Sector
  - Conducted 6 Crime Prevention Awareness sessions in communities
  - Installed 2 additional CCTV cameras in Ngwane street and 4 at Municipality facilities
  - Finalized equipping of CCTV control room
- **PUBLIC ORDER AND NUISANCE ABATEMENT SERVICES:**
  - Abated 73 nuisances (noise pollution, illegal fires)
  - Attended to 151 cases of vehicle street parking violations
  - Attended to 165 cases of public indecency
  - Dealt with 242 cases of stray cattle (218 in previous period)
  - Dealt with 64 cases of stray dogs (87 in previous period)



...in an endeavor to involve communities and stakeholders in the fight against crime, the Municipality implemented various crime prevention activities...

3.3 SAFETY AND SECURITY SERVICES

During the reporting period, the Municipality managed to implement various safety and security services initiatives within the city which included but not limited to the following;

i. **Control of Illegal Trading-** the Municipality continued with its endeavor of ensuring that all business initiatives in the city are conducted legally and goods and products being traded are also legal. During the reporting year, there were (5,658) illegal trading cases dealt with in the city which namely were street vendors.
ii. **Public Littering-** the municipality further dealt with (226) cases of public littering within the city streets which is a significant increase from (89) cases dealt with during the previous period. It is worth reporting that the general public continue to litter anyhow within the city despite having numerous street bins being placed in the streets.
iii. **Crime Prevention-** in an endeavor to involve communities and stakeholders in the fight against



crime, the Municipality implemented various crime prevention activities which included;

- There (7) crime prevention engagements facilitated with the Crime Prevention Business Forum and the Banking Sector Forum.
- There were (6) Crime Prevention Awareness sessions conducted in communities of Ngwane Park Township, the Main Bus Ranks and the Main Market.

3.4 INSTALLATION OF CCTV CAMERAS

In an endeavor to improve safety and security of the public and properties within the city, the Municipality managed to roll-out installations of CCTV cameras in the city. During the reporting period, the Municipality added two more cameras in Ngwane street and (4) at the Municipality facilities. The Municipality further finalized the equipping of the control room for monitoring of the CCTV cameras.

3.5 PUBLIC ORDER AND NUISANCE ABATEMENT SERVICES

In an endeavour to improve order and alleviate nuisance within the city streets, the Municipality partnered with the Manzini Royal Eswatini Police Service (REPS) to deal with various illegalities and nuisance in the city. These issues included but not limited to the following activities;

i. **Nuisance Abatement Service-** through the night response service, the municipality managed to abate (73) various nuisances causing inconveniences to city residents which included; noise pollution cases and illegal fires. The municipality also attended to (151) cases of vehicle street parking violations and (165) cases of public indecency.

...stray cattle which were dealt with during the reporting period which is an increase from the (218) dealt with in the previous period. There were also (64) stray dogs dealt with in the reporting period which is a decline from the (87) the ones eliminated in the previous period...

ii. **Control of Stray Animals-** there were (242) cases of stray cattle which were dealt with during the reporting period which is an increase from the (218) dealt with in the previous period. There were also (64) stray dogs dealt with in the reporting period which is a decline from the (87) the ones eliminated in the previous period.





...uring the reporting year, the municipality reviewed the project scope to include the upgrading of Mnumbela Street, Mcozi Street, Mcobhe Street, Mfomfo Street, Upper Tenbergen Street, Upper Mhlakuvane Street, Walkways, Solar Street lighting and Drainage Systems....

D. PUBLIC WORKS AND INFRASTRUCTURE MAINTENANCE SERVICES

The public works and infrastructure services portfolio consist of roads construction, upgrading, rehabilitation and maintenance services, city lighting and traffic lights management services, public transport management services, buildings regulation, plant and equipment, fleet management, road reserve maintenance and other technical services.

4.1 HIGHLIGHTS OF ACHIEVEMENTS ON INFRASTRUCTURE SERVICES

During the reporting financial year, the municipality managed to undertake the below highlighted infrastructural services;

4.2 CONSTRUCTION & REHABILITATION

OF PACKAGE I CITY ROADS AND BRIDGES (BOSCO BRIDGE CONSTRUCTION).

Through its Capital Investment Programme (CIP), the Municipality conceptualized a Rehabilitation and Construction of City Roads Package I. The Package I roads included the rehabilitation & construction of the Bosco Bridge, rehabilitation of Mimosa Street, rehabilitation of Tikhuba road and rehabilitation of Southern Distributor road. During the reporting year, the municipality reviewed the project scope to include the upgrading of Mnumbela Street, Mcozi Street, Mcobhe Street, Mfomfo Street, Upper Tenbergen Street, Upper Mhlakuvane Street, Walkways, Solar Street lighting and Drainage Systems. It can be reported that the package I infrastructural projects were completed during the year under review at a cost of E58m.



4.3 CONSTRUCTION AND REHABILITATION OF PACKAGE II ROADS INFRASTRUCTURE

In an endeavour to address the roads infrastructure backlog encountered in the city, the municipality conceptualized and implemented the construction and rehabilitation of roads infrastructure Package II project. The package II infrastructure projects included the rehabilitation of Meintjies Street, rehabilitation of Mentjies Bridge, Rehabilitation of Martin Street, Rehabilitation of Masalesikhundleni Street and rehabilitation of Tenbergen Street. It can be reported that the infrastructure rehabilitation was successfully completed during the reporting financial year at a cost of E20m.

4.4 REHABILITATION OF STANLEY STREET (NGWANE PARK)

Subsequent to the grave dilapidation of the Stanley Street traversing D-98 road-Ngwane Park to Yithi Abantu Highway, the municipality planned a rehabilitation of the street to mitigate the situation. The project scope included the resurfacing of Stanley Street, construction of new stormwater drainage system on Lingce Road and Peter Crescent, and the reconstruction Samuel Street culvert. The project was completed during the reporting period at a cost of E20m.

4.5 CONSTRUCTION OF AUTISM CENTRE-PHASE II

The municipality had planned the construction of Autism Centre Phase II project at Fairview South. It can be reported that a contractor was engaged to commence with the project. During the period under review, the project construction was at 93% completion.

4.6 REHABILITATION OF ABATTOIR FACILITY

In an effort to enhance the production and supply of hygienic and safe meat in the city, the municipality planned for the rehabilitation of the abattoir facility. The scope of the project includes the rehabilitation of existing cold-rooms, hoists and scales to full functionality. During the reporting period the contractor managed to supply and install a pig's cold-room, condensers, panels, hoists and scales. The project was 80% complete at the end of the reporting period.

4.1 REHABILITATION OF POUND FACILITY

The organization had planned the upgrading of the pound facility which includes; the relocation and reconstruction of the Pound Kraal,

Key Highlights

- **Construction & Rehabilitation of Package I City Roads and Bridges (Bosco Bridge Construction):**
  - Rehabilitation & construction of Bosco Bridge, Mimosa Street, Tikhuba rd, Southern Distributor rd
  - Upgrading of Mnumbela, Mcozi, Mcobhe, Mfomfo, Upper Tenbergen, Upper Mhlakuvane
  - Cost E58m
- **Construction and Rehabilitation of Package II Roads Infrastructure:**
  - Rehabilitation of Meintjies Street, Mentjies Bridge, Martin Street, Masalesikhundleni Street, Tenbergen Street
  - Cost E20m
- **Rehabilitation of Stanley Street (Ngwane Park):**
  - Resurfacing of Stanley Street, construction of new stormwater drainage system on Lingce Road and Peter Crescent, reconstruction of Samuel Street culvert
  - Completed at a cost of E20m
- **Construction of Autism Centre - Phase II:**
  - Project construction at 93% completion
- **Rehabilitation of Abattoir Facility:**
  - Rehabilitation of existing cold-rooms, hoists and scales
  - Project 80% complete
- **Rehabilitation of Pound Facility:**
  - Relocation and reconstruction of Pound Kraal, fencing, construction of pound office, guard house and ablution facilities
  - Project 85% complete
- **Construction of Fairview Mixed-Used Commercial Centre:**
  - First phase construction estimated at E70m, at 49% completion
- **Upgrading of City Traffic Lights:**
  - Installed traffic lights time counters at 4 junctions
  - Installed new traffic lights at DR Hynd Road and Tenbergen Street intersection
- **Building Plans Processing:**
  - 181 applications = E681.77m
  - 57% decrease, compared to previous year, but 545.03m increase in value

...the organization had planned the upgrading of the pound facility which includes; the relocation and reconstruction of the Pound Kraal, installation of fencing, construction of a pound office, guard house and ablution facilities. For this reporting period, the municipality has managed to construct the Pound Kraal, guard house and installed the perimeter fencing. The project progress was at 85% complete by the time reporting...

installation of fencing, construction of a pound office, guard house and ablution facilities. For this reporting period, the municipality has managed to construct the Pound Kraal, guard house and installed the perimeter fencing. The project progress was at 85% complete by the time reporting.

4.2 CONSTRUCTION OF FAIRVIEW MIXED-USED COMMERCIAL CENTRE

The municipality had planned to develop a Mixed-Use Commercial Centre at Fairview South through the Public Private Partnerships (PPPs) concept. During the reporting period, the project was officially launched, and construction commenced. It can be reported that construction was for the first phase of the commercial centre estimated at E70m which by the close of the reporting year, the project was at 49%.

4.3 UPGRADING OF CITY TRAFFIC LIGHTS

In an effort to improve the flow of traffic in the city, the municipality installed traffic lights time counters in (4) junctions which are the MR3/ DR Hynd Road Junction in Nazarene, Mhlakuvane/Ngwane Street junction, and Mhlakuvane /Konseluhlaza street junction and the Riverstone Mall Intersection. Furthermore, the municipality installed new traffic lights at the intersection for DR Hynd Road and Tenbergen Street in Zakhele.

4.4 BUILDING PLANS PROCESSING

The organization continued with the processing of building applications and issuance of building permits. During the reporting period, there were (181) building applications processed which amounted to an estimated value of E681.77m. The building applications consisted of various construction projects, which included residential, commercial, and industrial, boundary walls and other construction related improvements. The number of processed applications for the reporting year decreased by 57% when compared with 2022/23 financial year and increased by E545.03m in value. The building applications are presented in the table below in comparison of the two financial years;

Table 1; showing processed building applications

Building type	No. of Building Applications 2022/2023	Estimated Value in E'	No. of Building Applications 2023/2024	Estimated Value in E'
Residential	82	50m	91	58.29m
Commercial	29	65.1	27	603.95m
Boundary Walls	34	4.6m	39	7. 85m
Industrial	1	0.580m	1	3. 08m
Public	13	19.4m	23	8. 6m
Other	159	1.65	0	0
Total	**318**	**136.73m**	**181**	**681.77m**



A. URBAN PLANNING AND COMMUNITY DEVELOPMENT SERVICES

The community services portfolio includes but not limited to the provision of urban spatial development planning services, human settlements, environmental management services, environmental health services, public health services and other cross cutting socio-economic services. This portfolio of services is delivered through the Community Services department and a highlight of its achievements are presented below.

5.0 HIGHLIGHTS OF ACHIEVEMENTS ON URBAN PLANNING DEVELOPMENT AND HUMAN SETTLEMENTS

During the reporting financial year, the municipality managed to undertake the below highlighted achievements;

5.1 PROCESSING OF SPECIAL CONSENT APPLICATIONS

During the year under review, the Municipality received and processed a total of (14) new special consent applications. The new applications consisted of (4) multi-family dwelling units, (3) home occupations, (3) guest houses, (2) second dwelling units, (1) bar and (1) pre-school. The Municipality further processed (15) special consent renewal applications.

5.2 PROCESSING OF PROPERTY SUB-DIVISION APPLICATIONS

The Municipality received and processed five (5) subdivision applications during the reporting year. These marks an increase from four (4) that were received during the previous financial year. Three (3) of the applications were from Ngwane Park Township which included (1) from Ndumbu Township and (1) from Peebles Block.

5.3 TOWN PLANNING SCHEME REVIEW

The municipality managed to continue with the review and development of the 2023/2028 Manzini Town Planning Scheme. During the reporting period the municipality facilitated presentation of the draft scheme to the Town

Key Highlights

- **PROCESSING OF SPECIAL CONSENT**
  - 14 new & 15 renewal processed
- **PROCESSING OF PROPERTY SUB-DIVISION APPLICATIONS:**
  - 5 applications processed
- **TOWN PLANNING SCHEME REVIEW:**
  - Draft 2023/2028 approved by Planning Board
  - 1 objection received and under review
- **ECONOMIC DEVELOPMENT:**
  - 11 flea markets, over 932 entrepreneurs
  - Hosted Intern. Street Vendors Day & Manzini Vendors Seminar and Informal Sector Indaba
- **YOUTH EMPOWERMENT PROGRAMME:**
  - Hosted Manzini Career Expo attended by 1,200 students from 6 high schools
  - Commemorated International Youth Day, attended by about 230 youth and stakeholders
- **DISASTER MANAGEMENT:**
  - 1,098 household visits for residential disaster risk assessment
  - 4 Disaster Risk Management Committee meetings
- **LABORATORY SERVICES:**
  - Maintained ISO 17025:2017 accreditation
  - 101 surface water samples, 352 water quality samples, 630 hygiene swabs
- **FOOD SAFETY AND SANITATION:**
  - 160 food premises graded, 191 grading cards
  - 4,020kg of food product condemnation
  - 8 environmental training for businesses
- **WASTE MANAGEMENT:**
  - 11 clean-up, 8,250kg of waste
  - Piloted waste segregation at source project in 6 townships
  - Collected and incinerated 23,180.70kg of healthcare risk waste
  - Collected 1,466 skip bins, 263 from customer requests
- **COMMUNITY DEVELOPMENT:**
  - 12 community-based development committees
  - Held public transport management meetings with associations
- **PUBLIC HEALTH AND SOCIAL SERVICES:**
  - 2,108 clients through PMTCT program
  - ART = 14,980 clients, HIV testing to 3,061
  - Autism therapeutic services to 121 children
  - Reached 2,672 young people through social and behavioral change initiatives
  - Provided services to 1,377 children at 8 social centers



...Commemoration of Street Vendors Day - in an effort to raise awareness on the contribution of street vending in the city economy, the Municipality hosted the 2023 International Street Vendors Day Commemoration event held on the 14th November 2023 at the Millennium Park...

Planning Board wherein a conditional approval was granted. The municipality also facilitated the publication of a notice for public review in the local newspapers. One objection was received and was still being reviewed by the Town Planning Board at the end of the reporting period.

5.4 ECONOMIC DEVELOPMENT

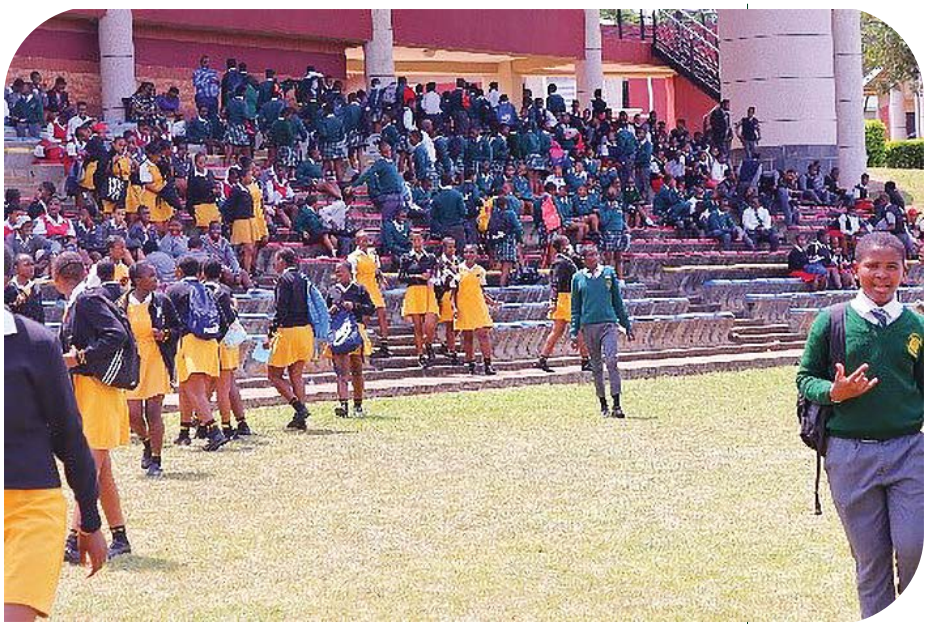
The municipality continued to provide economic opportunities for city residents through hosting of various initiatives aimed at supporting small, medium and micro enterprises. The following activities were conducted during the reporting period;;

- **Flea markets-** there were (11) flea markets hosted in the city during the reporting year. These include (4) flea markets were hosted in the inner city on Low Street; (4) Township Flea Markets held at Zakhele shopping complex, Wilmer Park, Thomasdale Park and Moneni FEA; and (3) night markets held on Louw street and the Millenium Park. These markets benefitted over (932) entrepreneurs with trading opportunities.
- **Commemoration of Street Vendors Day**- in an effort to raise awareness on the contribution of street vending in the city economy, the Municipality hosted the 2023 International Street Vendors Day Commemoration event held on the 14th November 2023 at the Millennium Park. The event was celebrated under the theme ***"Singatfutfukisa kanjani bosomabhizinisi labancane"***. The event mainly focused on providing a platform for vendors to be informed on ways in which they can grow their businesses. Speakers on the day included Coalition of Informal Economy Associations of Swaziland, Eswatini National Provident Fund, SEDCO, Regional Administrators office and banks.
- **Hosting of Vendors Seminar-** in an effort to continuously empower informal traders with business management skills, the municipality facilitated and hosted a Manzini Vendors Seminar aimed at capacitating Manzini vendors on the importance of forming cooperatives and how they can enhance the vendor's growth trajectory. The municipality partnered with Impumelelo Savings and Credit Cooperative and Eswatini National Provident Fund who empowered the vendors.
- **Informal Sector Indaba-** the Municipality hosted a Vendors Indaba that was attended by (44) vendors at King Somhlolo Park. The theme for this year's seminar was "Breaking Even", which was aimed at capacitating vendors on how to ensure that they do not encounter loss in their business.

5.5 YOUTH EMPOWERMENT PROGRAMME

In an endeavour to empower young people local businesses, the municipality managed to undertake the following initiatives;

- **Manzini Career Expo-** the Municipality hosted a Manzini Career Expo at the Mavuso Exhibition and Trade Centre. A total (6) high schools comprising of approximately (1,200) students in forms 3 and form 5 attended the expo. The students participated in stalls visitation and career guidance from over (24) different institutions. namely; Eswatini Civil Aviation Authority, High Commission of India, Eswatini National Council of Arts and Culture, AESAP Council Eswatini, Construction Industry Council, Eswatini Mobile, Eswatini Financial News, ENTC, UNESCO, IDM, Limkokwing University, Eswatini Olympic and Commonwealth Games Association, University of Botswana, U-TECH College, Bradford University College, Regent Business School, Waterford KaMhlaba, Good Shepherd Catholic College of Health Sciences, Bradford University College, Mananga College, AMADI, William Pitcher, Start-Up Grind, Latest in





Manzini Career Expo- the Municipality hosted a Manzini Career Expo at the Mavuso Exhibition and Trade Centre. A total (6) high schools comprising of approximately (1,200) students in forms 3 and form 5 attended the expo...



Style Boutique, Eswatini Royal Police.

- **Hosting of International Youth Day –** the Municipality managed to commemorate the Youth International Day on the 11th August 2023, at Millennium Park, aimed at promoting discussions and an exchange of ideas on green skills for youth. The event was attended by about 230 youth and stakeholders. The main sponsors for the event were KFC, Cardo Capital, Just Print and VIVA Beverages. There were 20 youth related organisations in attendance, 3 schools that participated in the green technology presentations, 2 schools led the march proceedings and various entertainment by Manzini youth.



5.6 HUMAN SETTLEMENTS DEVELOPMENT

In guidance with the UN Sustainable Development Goals, in particular Goal no.11, the municipality implemented sustainable human settlement development programmes seeking to improve the standard of living of citizens. A highlight of undertaken sustainable human settlements development initiatives are presented as shown below;

5.6.1 DISASTER MANAGEMENT

In an effort to improve the city's resilience and capacity to effectively respond to disasters, the municipality pursued different disaster management initiatives. During the reporting period, the municipality managed to commence the Review and Development of the Manzini Disaster Risk Management Plan through technical support from the National Disaster Management Agency (NDMA). The situational analysis phase of the project continued during the period wherein (1,098) households were visited for the residential disaster risk assessment exercise. The municipality further facilitated (4) meetings of the Disaster Risk Management Committee where various disaster issues were deliberated upon.

5.7 LABORATORY SERVICES

During the reporting period, the Municipality managed to undertake the following services;

5.7.1. MAINTENANCE OF ISO 17025:2017

The laboratory continued to maintain its accreditation status in the reporting financial year. The Southern African Development Community Accreditation Services (SADCAS) recommended for accreditation status after a successful external audit on the requirements of the standard. In an endeavor to increase customer satisfaction, the Council increased accreditation scope on Standard Plate Count (SPC) and Fecal coliform.



5.7.2 LABORATORY TESTING SERVICES

The facility continued to provide microbiological testing services for water, hygiene swabs, milk, and food within the reporting financial year. Routine monitoring of the Mzimnene and Mgubudla river was conducted to determine the pollution levels in respect of chemical and microbial contamination.

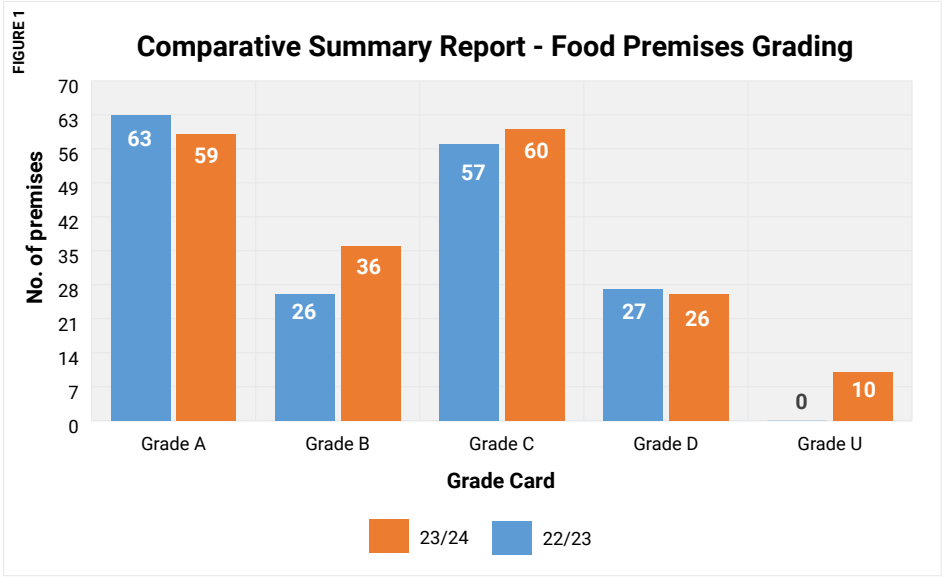
- **Surface Water**- a total (101) surface water samples were analysed for salinity, electrical conductivity, total dissolved solids, and pH.
- **Water Quality**- water quality was assessed within the urban space for boreholes, bottled and chlorinated water. (352) samples were analysed for coliform contamination.
- **Food Contamination**- contamination within food establishments was assessed where (630) hygiene swabs were analyzed.

Food Contamination- contamination within food establishments was assessed where (630) hygiene swabs were analyzed.

5.8 FOOD SAFETY AND SANITATION

The municipality has a mandated of monitoring that the food products and establishments dealing on food observe high standards of hygiene for ensured food safety. During the reporting year, the municipality managed to undertake the following initiatives;

FIGURE 1



5.8.1. FOOD PREMISES GRADING

The Municipality managed to complete the food premise grading exercise in the reporting year where (160) food establishments were graded, and (191) grading cards were issued since other food premises trade as department stores. Below are the results compared to the previous financial year.

Figure 1; showing graded food premises

5.8.2 CITY BUSINESSES INSPECTIONS

The Municipality managed to conduct market surveillance inspections were conducted in the reporting in the category of food quality and non-food inspections, issuance of health clearance certificates and customer feedback activities. Below is a matrix comparative analysis of the conformity assessment activities conducted in the reporting period.

Figure 2; showing conducted inspections in city businesses

5.8.3 CONDEMNATION OF FOODSTUFFS

Two robust sensitization campaigns were conducted in the reporting year where a total of (32) food establishments were inspected for food quality. A total of (4,020kg) of food products were seized, condemned and destroyed under close supervision of Public Health Inspectorate team.

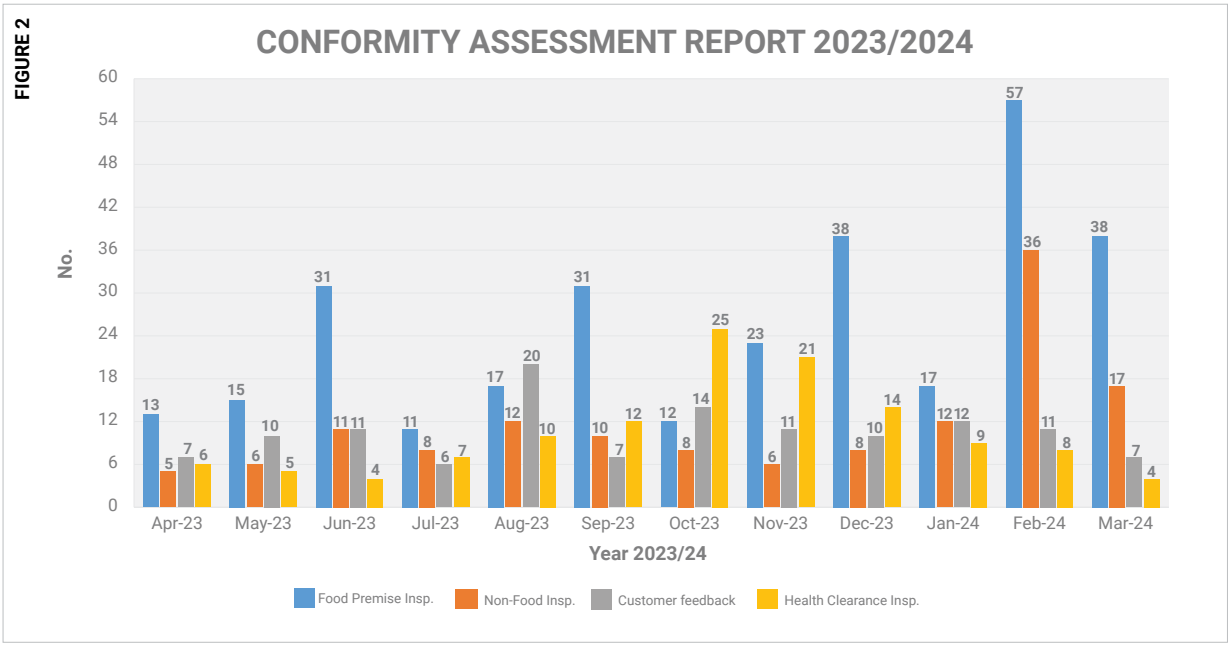
5.9 ENVIRONMENTAL HEALTH EDUCATION PROGRAMME

During the reporting financial year, the Municipality managed to undertake the following initiatives;

5.9.1 ENVIRONMENTAL TRAINING WORKSHOPS

In an endevour to improve

FIGURE 2



environmental compliances in the city, the Municipality facilitated (8) training workshops for different business sectors. The business sectors who participated in the training included liquor outlets Owners, Motor Garage operators, Salon Business Owners, Schools Environmental Clubs, Butchery Owners, Borehole water owners and others.



5.9.2 COMMEMORATION OF INTERNATIONAL EVENTS

As part of raising awareness and education on environmental protection, the Municipality facilitated for the below commemorations;

- **World Environment Day – the Municipality** in partnership with the (3) Manzini region municipalities namely: Matsapha, Malkerns and Mankayane celebrated the World Environment Day under the theme – "Solutions to beating plastic pollution" on the 5th and 6th June 2023 respectively. The day was commemorated by conducting an educational and awareness session on the negative impacts of plastics.
- **World Food Safety Day-** the day was commemorated by hosting an educational session on good hygiene practices where a total of (45) formal and informal food establishment operators participated under the theme "Food Standards Save Lives". Three (3) food establishments were awarded certificates for the best compliance on hygiene standards.



5.10 WASTE MANAGEMENT

The Municipality managed to implement the various waste management initiatives during the reporting year as presented below;

5.10.1. CLEAN – UP CAMPAIGNS

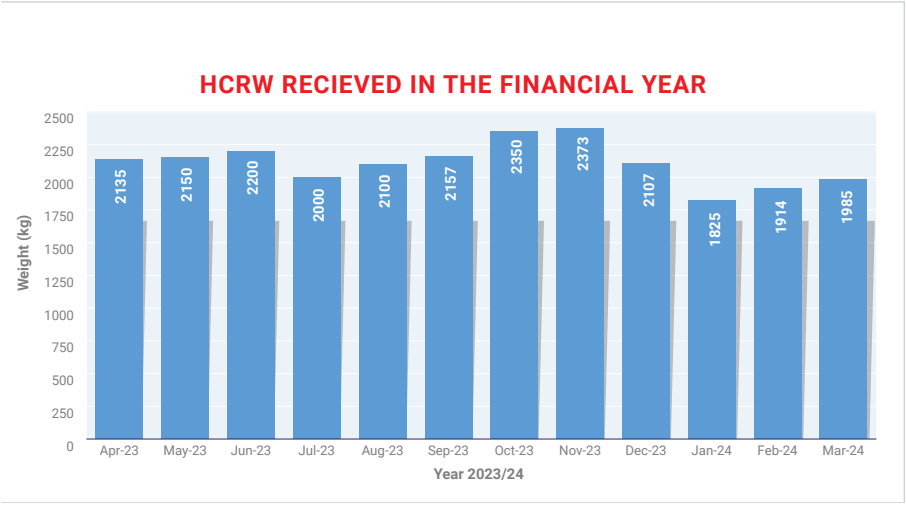
In an endeavour to improve city cleanliness, the Municipality conducted (11) Clean-up campaigns were conducted with a total of (8 250kg) of waste collected and disposed. The clean-up campaigns were done in collaboration with the schools, churches, community and none profit making organizations.

5.10.2 CLEAN – UP CAMPAIGNS

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...two robust sensitization campaigns were conducted in the reporting year where a total of (32) food establishments were inspected for food quality







5.10.3 WASTE SEGREGATION AT SOURCE

The Municipality engaged (8) Change Agents temporarily for the waste segregation at source project. During the reporting period, the project was piloted in (6) townships which included Coates Valley, Madonsa, Sterkstroom and Mkhosi, Extension 7 and Ngwane Park. Further public sensitization, demographic survey, distribution of refuse bags and collection for characterization were conducted during the year under review.

5.10.4 HEALTHCARE RISK MANAGEMENT (HCRW)

A total of (23 180.70Kg) HCRW was collected and treated through incineration in the reporting financial year as per the detail below. The incinerated HCRW was received from (48) healthcare facilities.

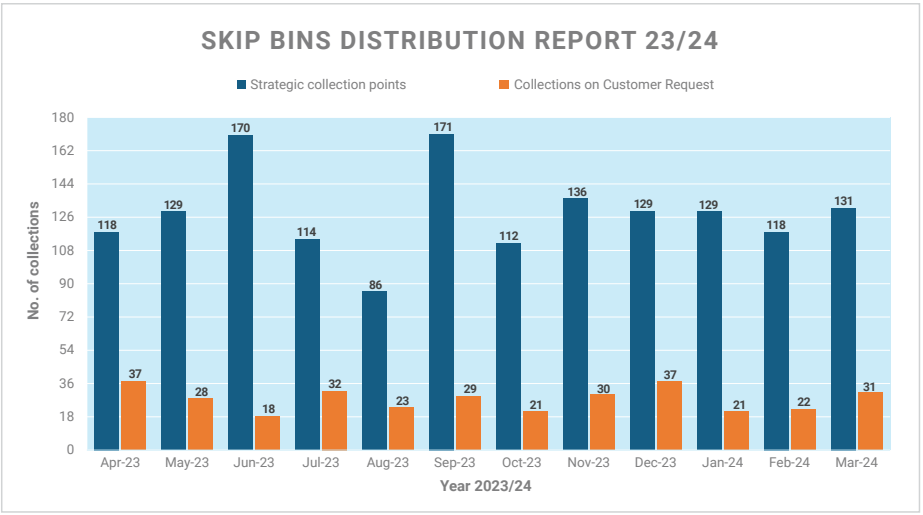
Figure 3; showing received HCRWin 2023/24

5.10.5 SKIP BINS DISTRIBUTION

A total of (1 466) skips were collected in the financial year of which (263) were collected as a result of customer requests. The demand for skip bin services remained very high in the reporting period in particular customer requests.



Figure 4; showing collected skip bin services



5.11 NUISANCE ABATEMENT

In an endeavour to improve city cleanliness and living conditions of city residents, the Municipality implemented the below initiatives;

5.11.1 CONTROL OF VEGETATION OVERGROWTH

The Municipality continued to experience overgrown vegetation complaints due to poor maintenance of undeveloped properties. Over (32) overgrown plots were cleared in the reporting financial year through a local economic development project.

5.11. 2 ILLEGAL DUMPING

Illegal remained one of the highest public health nuisances affecting the City's aesthetics in the reporting financial period. (88) illegal dumping incidents were experienced during the financial under review.



Municipal Council of Manzini



...the Municipality continued to experience overgrown vegetation complaints due to poor maintenance of undeveloped properties. Over (32) overgrown plots were cleared in the reporting financial year through a local economic development project...

5.12 COMMUNITY DEVELOPMENT

The Municipality implemented various community development initiatives during the reporting year which some of them include the following;

5.12.1 ESTABLISHMENT OF WARD STRUCTURES

In an endeavour to improve participatory community development in the city, the Municipality managed to establish (12) community-based development committees in the city. These development committees are meant to work closely with the Municipality on socio-economic developmental issues of their Wards and further support their Councillors on community issues.

5.12.2 PUBLIC TRANSPORT MANAGEMENT MEETINGS

In an endeavour to improve traffic and public transport management efficiencies in the city, the Municipality managed to re-commence the meetings with Public Transport Associations. The deliberations in the meetings included the decongestion and distribution of public transport services to satellite bus terminals, particularly the one by the Southern side of the city.

5.13 PUBLIC HEALTH AND SOCIAL SERVICES

The Municipality partnered with different stakeholders to implement various public health and social services programme in the city. A highlight of the implemented initiatives is presented below;

5.13.1 PREVENTION OF MOTHER TO CHILD TRANSMISSION OF HIV (PMTCT) PROGRAM

The Municipality conducted a door-to-door community outreach to sensitize and disseminate key information on PMTCT programme in the city. During the reporting year, it can be reported that (2,108) clients were reached through the programme.

5.13.2 ANTIRETROVIRAL THERAPY (ART)

Through the partnership with the AIDS Healthcare Foundation (AHF), the Municipality continued with the provision of the healthcare services at the LaMvelase Health Centre. Durin the reporting year, (14, 980) clintelle was provided with Antiretroviral Treatment (ART), treatment of opportunistic infections, CD4 count monitoring, viral

load monitoring, Sexual and Reproductive Health (SRH) Services.

5.13.3 HIV TESTING SERVICES (HTS)

The Municipality further continued to promote and provide HIV testing services through its filter clinic and the LaMvelase health centre. During the reporting year, (3, 061) people were tested for HIV/ Aids.

5.13.4 PROVISION OF AUTISM REHABILITATIVE SERVICES

The municipality continued to provide the autism rehabilitative services to children living with the autism spectrum disorder (ASD) condition at the Autism Centre. The autism therapeutic services included speech, occupational and physiotherapy. During the reporting year, (121) children were provided with autism therapeutic services. The centre received donor support of twelve (12) communication devices to assist children with speech difficulties from the Ministry of Education and Training and the Communication Commission.

5.13.5 YOUTH SOCIAL AND BEHAVIORAL CHANGE SUPPORT

The Municipality managed to conduct various social and behavioural change initiatives for the young people. The initiatives included conducting one-on-one educational sessions on HIV and other social issues, group talks, as well as social media interactions with peers. A highlight of the year under review was a youth talent search competition which was hosted at Zakhele Community Hall. This event was attended by ninety-eight (98) young people.) During planned interactions with youth throughout the year, the section was able to reach (2, 672) young people.

5.13.6 CHILDCARE AND SOCIAL SUPPORT SERVICES

The Municipality continued with the provision of social, health and meals to Orphaned and Vulnerable Children (OVC) in the city. These services are provided through the (8) Social Centres located within the city Wards / Constituencies. During the reporting period, the centres had (1,377) children within the age range of (0-18) years. There were (261) children provided with free pre-school education under the Early Childhood Care Development and Education (ECCDE) Programme. It can be reported that (150) children graduated to start primary education and new enrolments.

5.13.7 CORPORATE SOCIAL RESPONSIBILITY PROGRAMME

In endeavour to bring relief to the city's vulnerable citizens, the Municipality continued with its community outreach programme on different social activities. These activities are driven through the community volunteer's extension services consisting of (65) volunteers. During the reporting year, the Municipality managed to appreciate the (65) community volunteers with grocery hampers and gift cards worth E300 each as a token of appreciation.

The Municipality further coordinated for an elderly health day event where (190) elderly people were provided with varying health treatment services. The elderly people were further provided with food hampers to take home as a social intervention.

5.13.8 DONOR SUPPORT SERVICES

The Municipality received donations of various types from the different city stakeholders which included individuals, Non-Profit Organizations, Government Agencies, schools and private companies. The donated products included but not limited to clothing, food products, toiletries, toys and other types of donations needed at the (8) children social centres.

The Municipality is appreciative to all the stakeholders who contributed and donated towards the welfare of the children at the social centres. To mention but a few of the stakeholders are highlighted in the table below;

Table 5; highlighting received donations

#	Donors	Type of Donation
	National Disaster Agency	Food
	World Food Programme	Food
	Khanyisile Primary School	Food
	Grace Primary School	Food
	Charis Bible College	Food
	Three Residents from Ward 10	Christmas Treats & toiletries
	Council Employee	Clothing
	Hyena Motorcycle Club	Food & toiletries

ANNUAL FINANCIAL STATEMENTS

for the year ended 31 March 2024



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Here are the key financial numbers summarized from the financial statements of the Municipal Council of Manzini for the year ended 31 March 2024:

E87m
REVENUE

E9.4m
OTHER OPERATING INCOME

E96m
TOTAL OPERATING INCOME

E98.7m
OPERATING EXPENDITURE

E2.2m
OPERATING SURPLUS/ (DEFICIT)

E5.5m
FINANCE COST-NET

E7.7m
(DEFICIT)/SURPLUS FOR THE YEAR

E433m
TOTAL ASSETS

E129m
TOTAL LIABILITIES

E304m
ACCUMULATED SURPLUS

MUNICIPAL COUNCIL OF MANZINI

CIVIC OFFICES
Ngwane Street, Manzini
P.O. Box 418, Manzini
M200, Eswatini
Tel: 2508 5000
Fax: 2505 3992

All correspondence to be addressed to:
TOWN CLERK/CHIEF EXECUTIVE OFFICER

REFERENCE:

YOUR REF:

DIRECTOR FINANCE LETTER TO THE COUNCILLORS

His Worship the Mayor and Honourable Councillors

FINAL ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024

I have the pleasure to submit final accounts for the year ended 31 March 2024 together with the auditor's report for your consideration.

May I express my sincere appreciation to our auditors for their hard work and co-operation.

Yours faithfully

NT DLAMINI
(DIRECTOR FINANCE)

STATEMENT OF COUNCILLORS' RESPONSIBILITY

for the year ended 31 March 2024

The Councillors are responsible for the preparation integrity and fair presentation of the financial statements of the Municipal Council of Manzini. The financial statements presented on pages 11 to 37 have been prepared in accordance with Section I 02 (3) of the Urban Government Act of 1969 and include amounts based on judgments and estimates made by management.

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

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

The financial statements have been audited by independent auditors PricewaterhouseCoopers which was given unrestricted access to all financial records and related data including minutes of all meetings of the Councillors and other committees. The Councillors believe that all representations made to the independent auditors during their audit are valid and appropriate.

The audit report of PricewaterhouseCoopers is presented on pages 3 to 5. The financial statements were approved by Councillors and are signed on their behalf by:

14/08/2024

DIRECTOR FINANCE **DATE**

14/08/2024

CHIEF EXECUTIVE OFFICER **DATE**

14/08/2024

MAYOR **DATE**

Independent auditor's report

To the Council Members of Municipal Council of Manzini

Our opinion

In our opinion, the financial statements of Municipal Council of Manzini (the Council) for the year ended 31 March 2024 are prepared, in all material respects, in accordance with the basis of accounting described in note 2 to the financial statements.

What we have audited

Municipal Council of Manzini's financial statements set out on pages 11 to 37 comprise:

- the statement of financial position as at 31 March 2024;
- the statement of revenue funds 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 Ethlcs 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.

Emphasis of matter – Basis of accounting

We draw attention to note 2 to the financial statements, which describes the basis of accounting. The financial statements are prepared in accordance with the council's own accounting policies to satisfy the financial information needs of the council's members. As a result, the financial statements may not be suitable for another purpose. Our opinion is not modified in respect of this matter.

Partner in charge
M Mhlanga
Resident partner TMasoo
PricewaterhouseCoopers. Rhus Office Park, Kal Grant Street, Mbabane, Eswatini
PO Box 569. Mbabane, H100, Eswatini Telephone +268 2404 286 /2404 3143, Facsimile +268 2404 5015,
www.pwc.com

Independent auditor's report

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 "Municipal Council of Manzini Annual Financial Statements for the year ended 31 March 2024". The other information does not include the financial statements and our auditor's report thereon.

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

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 of these financial statements in accordance with the basis of accounting described in note 2 to the financial statements, for determining that the basis of preparation is acceptable in the circumstances and for such internal control as the councillors determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

Auditor's responsibilities for the audit of the financial statements

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

As part of an audit in accordance with JSAs, we exercise professional judgement and maintain professional skepticism 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.

Independent auditor's report

- 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. *U* 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.

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

PricewaterhouseCoopers

PricewaterhouseCoopers
Partner: Makhosazana Mhlanga
Registered Auditor
P.O. Box 569
Mbabane
Date: 16 August 2024

COUNCILLORS' REPORT

for the year ended 31 March 2024

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

NATURE OF BUSINESS

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

- Control manage and administer the municipality;
- 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 municipality; and
- Generally, promote the public health & safety welfare and convenience and the development of sanitation and amenities of the Municipality.

OPERATING AND FINANCIAL REVIEW

There is an urgent need for improvement in rates collection in order to finance capital projects. Loans are available but the constraint still remains the funds for repayment.

EVENTS SUBSEQUENT TO STATEMENT OF FINANCIAL POSITION DATE

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

GOING CONCERN

The Councillors believe that the Council has adequate financial resources to continue in operation for the foreseeable future and accordingly the annual financial statements have been prepared on a going concern basis. The Councillors have satisfied themselves that the Council is in a sound financial position and that it has access to sufficient borrowing facilities to meet its foreseeable cash requirements. The Councillors are aware of the pending changes to legislation which may affect the Council. The Public

COUNCILLORS' REPORT (continued)

for the year ended 31March 2024

GOING CONCERN (continued)

Finance Management Act (undergoing amendments on this section to allow borrowing) 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 Councillors are also not aware of any material non-compliance with statutory or regulatory requirements.

COUNCILLORS

Councillors who served during the year under review were as follows:

MAYOR:
N DLAMINI - GAMEDZE

MEMBERS;
B. SHONGWE
W, DLAMINI
S. NYAWENI
B. NDWANDWE
S. NGCAMPHALALA
G. DLAMINI
X. MASUKU
K. MAMBA
W. MAZIBUKO
M. NKAMBULE
Q.ELS

CHIEF OFFICERS

CHIEF EXECUTIVE OFFICER DIRECTOR.....: LP. DLAMINI
DIRECTOR COMMUNITY SERVICES.....: Z. MAPHANGA
COMMUNITY SERVICES DIRECTOR .....: M. NKONYANE
TECHNICAL SERVICES DIRECTOR FINANCE.....: N. DLAMINI
ACTING DIRECTOR CORPORA E SERVICES.....: S. MALAZA
HEAD OF STRATEGY.....: S. DLAMINI

COUNCILLORS' REPORT (continued)

for the year ended 31 March 2024

REGISTERED BUSINESS OFFICE AND ADDRESS

MUNICIPAL COUNCIL OF MANZINI

Postal address
P O Box 418
Manzini
M200
Eswatini

Physical address
Civic Offices
Ngwane & Nkoseluhlaza Streets
Opp. Waste Centre
Manzini
Eswatini

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H100
Eswatini

Physical Address
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Mbabane
Eswatini

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Eswatini

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Eswatini

S.V MDLADLA & ASSOCIATES

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Eswatini

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Eswatini

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Eswatini

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Eswatini

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Eswatini

Physical address
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Manzini
Eswatini

FIRST NATIONAL BANK OF ESWATINI

Postal address
First National Bank of
Eswatini Limited
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Manzini
M200
Eswatini

Physical address
Nkoseluhlaza Street
Makabongwe House
Manzini
Eswatini

ESWATINI BANK

Postal address
Eswatini Bank
P.O. Box 199
Manzini M200
Eswatini

Physical address
Nkoseluhlaza Street Manzini
Eswatini

SWAZILAND BUILDING SCOIETY

Postal address
Swaziland Building Society
PO Box 109
Manzini M200
Eswatini

Physical address
Cnr. Ngwane Street & Low Street
Manzini
Eswatini

INVESTMENT MANAGERS

STANLIB ESWATINI LIMITED

Postal address
Stanlib Eswatini Limited
P O Box A294
Swazi Plaza Mbabane
Eswatini

Physical address
2nd floor
Mbabane Office Park
Mbabane
Eswatini

MUNICIPAL COUNCIL OF MANZINI

STATEMENT OF REVENUE FUNDS

for the year ended 31 March 2024

	Notes	2024 E	2023 E
Revenue	1	**87 104 608**	76 786 457
Other operating income	2	**9 473 927**	9 192 907
Government grants and subvention	2.1	**-**	3 177 400
Operating income		**96 578 535**	89 156 764
Operating expenditure	3	**(98 769 046)**	(85 393 746)
Operating surplus		**(2 190 511)**	3 763 018
Finance cost-net	4	**(5 517 296)**	(2 259 609)
Finance income	4	**815 396**	453 157
Finance costs	4	**(6 332 692)**	(2 712 766)
(Deficit) /Surplus for the year		**(7 707 807)**	1 503 409

MUNICIPAL COUNCIL OF MANZINI

STATEMENT OF FINANCIAL POSITION

for the year ended 31 March 2024

	Notes	2024 E	2023 E
ASSETS			
Non-current assets			
Property, plant, and equipment	6	**365 893 615**	327 487 476
Current assets			
Inventories	7	**450 057**	190 638
Rates and other receivables	8	**67 009 829**	54 017 334
Financial assets held at fair value	10	**47 276**	44 134
Cash and cash equivalents	9	**564 026**	11 686 711
		68 071 188	65 938 817
Total assets		**433 964 803**	393 426 293
EQUITY			
Reserves attributable to the Council			
Accumulated surplus		**304 553 539**	312 261 346
LIABILITIES			
Non-current liabilities			
Borrowings	11	**54 311 879**	16 201 545
Provisions for other liabilities and charges	15	**1 571 727**	3 298 454
		55 884 606	19 499 999
Current liabilities			
Bank overdraft	9	**21 157 816**	19 119 611
Short term portion of borrowings	11	**5 333 208**	5 348 764
Trust funds	12	**120 196**	253 941
Trade and other payables	13	**39 765 994**	30 041 292
Provisions for other liabilities and charges	15	**7 049 444**	6 901 340
		73 526 658	61 664 948
Total liabilities		**129 411 264**	81 164 947
Total equity and liabilities		**433 964 803**	393 426 293

MUNICIPAL COUNCIL OF MANZINI

STATEMENT OF CHANGES IN EQUITY

for the year ended 31 March 2024

	Accumulated Surplus E	Total E
Balance at 01 April 2023	**312 261 346**	**312 261 346**
Deficit for the year	**(7 707 807)**	**(7 707 807)**
Balance at 31 March 2024	**304 553 539**	**304 553 539**
Balance at 01 April 2022	310 757 937	310 757 937
Surplus for the year	1 503 409	1 503 409
Balance at 31 March 2023	312 261 346	312 261 346

MUNICIPAL COUNCIL OF MANZINI

STATEMENT OF CASH FLOWS

for the year ended 31 March 2024

	Notes	2024 E	2023 E
Cash flow from operating activities			
Cash (utilized)/generated from operations	14.1	**(6 057 057)**	19 704 857
Interest received	4	**812 254**	450 466
Interest paid	4	**(6 332 692)**	(2 712 766)
Net cash (utilized)/generated from operating activities		**(11 577 495)**	17 442 557
Cash flows from investing activities			
Purchase of property, plant, and equipment	6	**(39 645 428)**	(31 772 545)
Net cash utilized in investing activities		**(39 645 428)**	(31 772 545)
Cash flows from financing activities			
Proceeds from borrowings	14.2	**40 000 000**	10 000 000
Repayment of borrowings	14.2	**(1 904 222)**	(4 444 845)
Trust funds received net		**(133 745)**	317 175
Proceeds from overdraft	14.3	**151 021 236**	138 932 339
Repayment of overdraft	14,3	**(148 883 031)**	(132 375 209)
Net cash generated in financing activities		**40 100 238**	12 429 460
Net movement in cash and cash equivalents		**(11 122 685)**	(1 900 528)
Movement in ush and cash equivalents			
Cash and cash equivalent at beginning of year		**11 686 711**	13 587 239
Net movement in cash and cash equivalents		**(11 122 685)**	(1 900 528)
Cash and cash equivalents at end of year	9	**564 026**	11 686 711

MUNICIPAL COUNCIL OF MANZINI

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

for the year ended 31 March 2024

1. General Information

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

- ☑ Control manage and administer the municipality:
- ☑ 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 and owned or leased by the Council;
- ☑ Establish or take over and administer subject 10 the extent of its resources housing schemes for the inhabitants of the municipality; and
- ☑ Generally, promote the public health & safety welfare and convenience and the development of sanitation and amenities of the Municipality.

The audited financial statements include the statement of financial position statement of revenue funds statement of cash flows and related notes. These financial statements have been approved and authorised for issue by the Councillors.

2. 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.

Basis of preparation

The financial statements have been prepared in accordance with 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.

MUNICIPAL COUNCIL OF MANZINI

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

for the year ended 31 March 2024

2. Accounting policies (continued)

Basis of preparation (continued)

The preparation of financial statements in conformity with generally accepted accounting principles 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.

Capital outlays (Property plant and equipment)

Capital outlays are stated at historical cost in the statement of financial position. It is not the policy of the Council to carry out revaluations of its land and buildings.

Apart from advances from various Council funds and external loans assets are also acquired through appropriations from revenue where the full cost of the asset forms an immediate and direct charge against revenues of the Council. An amount equivalent to the full cost of the asset is then transferred from the income and expenditure account to the revenue contribution to capital outlay account which is classified under capital discharged in the statement of financial position.

Leases

Assets and liabilities arising from a lease are initially measured on a present value basis. Lease liabilities include the net present value of the following lease payments:

- ☑ fixed payments (including in-substance fixed payments). less any lease incentives receivable,
- ☑ variable lease payments that are based on an index or a rate, initially measured using the index or rate as at the commencement date,
- ☑ amounts expected to be payable by the Council under residual value guarantees,
- ☑ the exercise price of a purchase option if the group is reasonably certain to exercise that option, and payments of penalties for terminating the lease, if the lease term reflects the group exercising that option.

Lease payments to be made under reasonably certain extension options are also included in the measurement of the liability.

Lease payments are allocated between principal and finance cost. The finance cost is charged to profit or loss over the lease period so as to produce a constant periodic rate of interest on the remaining balance of the liability for each period.

Leases assets are measured at cost comprising the following:

- ☑ the amount of the initial measurement of lease liability,
- ☑ any lease payments made at or before the commencement date less any lease incentives received.
- ☑ any initial direct costs, and
- ☑ restoration costs.

MUNICIPAL COUNCIL OF MANZINI

SUMMARY Of SIGNIFICANT ACCOUNTING POLICIES (continued)

for the year ended 31 March 2024

2. Accounting policies (continued)

Inventories

Inventories are stated at cost. Cost is determined using the weighted average method.

Trade receivables

Trade receivables are earned 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.

Cash and cash equivalents

Cash and cash equivalents includes cash in hand, deposits held at call with banks and other short-term, highly liquid investments with original maturities of three months or less.

Borrowings

Borrowings are recognized initially at the proceeds received net of transaction costs incurred. Borrowings are subsequently stated at amortized cost using the effective yield method; any difference between proceeds (net of transaction costs) and the redemption value is recognized in the income statement *over* the period of the borrowings.

When loans arc repaid the loan repayments arc directly charged to the revenues of the Council and a transfer equivalent to the amount of the loan is made from the loan account to the loans redeemed. The balance on the loans redeemed account is classified under capital discharged in the Statement of financial position.

Bank overdrafts arc shown within borrowings in current liabilities on the statement of financial position.

Employee benefits

For 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

1. Contractgratuity

This provision is in respect of management employed on a contract basis and is computed at a rate between 22% and 27% of the basic pay each month for the duration of each contract.

2. Bonus

The provision is calculated as per the PMDS bonus policy procedures and is payable to all employees based on their performance scores and discretion of the Council.

MUNICIPAL COUNCIL OF MANZINI

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

for the year ended 31 March 2024

2. Accounting policies (continued)

Governmentgrants

Grants from the government are recognized at their fair value when the grant is received. and the Council complies with all attached conditions.

Government grant for carrying out the capital project 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.

Liabilities and provisions

The Council recognizes liabilities including provisions when:

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

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

Contingent liabilities

The Council discloses a contingent liability where:

- ☑ It has a possible obligation arising from past events the 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.

Revenue recognition

Rates income is recorded on all ratable properties of the Council. The figures are extracted from both master valuations roll and amended from time to time when supplementary valuation roll is prepared.

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

MUNICIPAL COUNCIL OF MANZINI

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

for the year ended 31 March 2024

2. Accounting policies (continued)

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. Financial risk management

Financial risk factors

The Council's activities expose it to a variety of financial risks including the effects of changes in debt and equity market prices, foreign currency exchange rates and interest rates. The Council's overall risk management programme focuses on the unpredictability of financial markets and seeks to minimize potential adverse effects on the financial performance of the Council.

Risk management is carried out by management under policies approved by the Councillors. Management identifies, evaluates and hedges financial risks in close co-operation with the Councils operating units. The CouncilIors 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 investing excess liquidity.

Financial riskfactors

(a) Market risk

Market risk includes currency risk interest rate risk and equity price risk. From time-to-time derivative financial instruments maybe entered into to reduce this exposure to market risk.

MUNICIPAL COUNCIL OF MANZINI

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

for the year ended 31 March 2024

3. Financial risk management (continued)

Financial risk factors (continued)

(a) Market risk (continued)

(i) Price risk

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

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

(ii) Foreign exchange risk

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

The Council is not exposed to currency risk at the reporting date as they were no financial instruments that are denominated in foreign currency.

In terms of section 2.5 of the Eswatini Government - World Bank Subsidiary Loan Agreement all fluctuations in the foreign exchange values of the currencies are to be borne by the Eswatini Government.

Even though the Council borrowings with the World Bank arc denominated in US Dollars the Council is therefore not exposed to foreign exchange risk arising from currency exposures.

(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's income and operating cash flows are substantially independent of changes in market interest rates. The Council has no significant interest-bearing assets. At year-end I 00% of the borrowings were at floating rate. The Council has no specific strategy in place to hedge against fluctuating interest rates.

(b) Credit risk

Credit risk is the risk that 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.

MUNICIPAL COUNCIL OF MANZINI

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

for the year ended 31 March 2024

3. Financial risk management (continued)

Financial risk factors (continued)

(b) Credit risk (continued)

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.

Counterparty	31 March 2024 E	31 March 2023 E
First National Bank of Eswatini Limned	**73 202**	160 764
Eswatini Mobile	**18 250**	8 936
MTN Eswatini	**15 727**	57 463
Nedbank Swaziland Limited	**85 226**	10 751 577
Standard Bank Eswa1ini Limited	**246 223**	421 364
Eswatini Bank	**77 281**	-
Swaziland Building Society	**12 346**	40 616
	528 255	11 440 720
Stanlib Eswatini Limited	**47 276**	44 134
Nedbank Swaziland Limited -Bank Overdraft	**(21 257 816)**	(19 119 611)
Individuals	**35 572 374**	30 929 460
Businesses	**18 796 037**	18 723 448
Government of Eswatini	**35 868 741**	27 520 230
	90 237 152	77 173 138

Management does not expect any tosses in addition to what has been provided for in Note 8.

(c) Liquidity risk

Liquidity risk is the risk that the Council will encounter difficulty in raising funds to meet commitments associated with financial instruments.

Prudent liquidity risk management implies maintaining sufficient cash and marketable securities the availability of funding through an adequate amount of committed credit facilities and the ability to close out market positions. Due to the dynamic nature of the underlying businesses management aims at maintaining flexibility in funding by keeping committed credit lines available.

MUNICIPAL COUNCIL OF MANZINI

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

for the year ended 31 March 2024

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 classes based on the remaining period at the statement of financial position 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 E	Total E	Carrying amount E
At 31 March 2024				
Trade and other payables	**39 765 994**	-	**39 765 994**	**39 765 994**
Bank overdraft	**21 257 816**	-	**21 257 116**	**21 257 816**
Borrowings	**5 261 317**	**54 384 779**	**59 646 087**	**59 646 087**
	66 285 127	**54 384 779**	**120 669 897**	**120 669 897**
At 31 March 2023				
Trade and other- payables	30 041 292	-	30 041 292	30 041 292
Bank overdraft	19 119 611	-	19 119 611	19 119 611
Borrowings	5 384 700	16 201 545	21 586 245	21 550 309
	54 545 603	16 201 545	70 747 148	70 711 212

(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 all contractual obligations are documented and by the relevant parties to the contract.

As at 31 March 2024 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.

MUNICIPAL COUNCIL OF MANZINI

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

for the year ended 31 March 2024

3. Financial risk management (continued)

***Financial risk factors** (continued)*

(e) Operational risk (continued)

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.

4. 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.

5. Critical accounting estimates and assumptions

Estimates and judgements are continually evaluated and are based on historical information experience and other factors including expectations of future events that are believed to be reasonable under the circumstances.

The Council makes estimates and assumptions concerning the future. The resulting accounting estimate will by definition seldom equal the related actual results. The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amount of loans and receivables within the next financial year as discussed below.

Estimated impairment of rates debtors

The Council tests annually whether loans and receivables suffered any impairment in accordance with the accounting policy stated in the basis of preparation (trade receivables). The recoverable amounts of rates debtors have been determined by allowing for a provision on debtors who are above two years as per Council's age-analysis on the closing balance of rates debtors. These calculations require the use of estimates (Note 8).

6. Comparatives

Where necessary comparative figures have been adjusted to conform with changes in presentation in the current year.

MUNICIPAL COUNCIL OF MANZINI

NOTES TO THE ANNUAL FINANCIAL STATEMENTS

for the year ended 31 March 2024

	2024 E	2023 E
1. REVENUE		
Revenue comprised the following:		
Assessment rates		
- General	**53 061 238**	46 529 568
- Government	**30 262 876**	26 526 146
- Penalties and interest	**3 780 494**	3 730 743
	87 104 608	76 786 457
2. OTHER OPERATING INCOME		
Revenue from various services rendered: Parks and recreational fees	**430 089**	449 890
Licenses and permits	**1 168 707**	I 120 787
Service charges	**5 125 218**	3 859 991
Rent received	**907 445**	868 205
Health care facilities	**297 978**	433 386
Advertising fees	**1 173 507**	2 196 127
Sundry	**370 983**	264 521
	9 473 927	9 192 907
2.1 GOVERNMENT GRANTS AND SUBVENTION		
Government subvention (Eswatini)	**-**	3 177 400
	-	3 177 400

The subvention comprises amount received 10 finance operational costs through the Ministry of Housing and Urban Development.

MUNICIPAL COUNCIL OF MANZINI

NOTES TO THE ANNUAL FINANCIAL STATEMENTS (continued)

for the year ended 31 March 2024

	2024 E	2023 E
3. OPERATING EXPENDITURE		
Auditor remuneration		
• External audit fees	**560 910**	515 733
• Internal audit fees	**340 457**	530 733
Bad debts	**2 518 124**	(2 950 414)
Councillors' allowances	**1 002 653**	647 935
Employee Benefit Expenses (Note 5)	**46 157 445**	43 310 768
Establishment costs	**40 611 844**	35 935 553
Special expenditure	**7 577 613**	7 403 438
	98 769 046	85 393 746
4. FINANCE COSTS - NET		
Finance income	**815 396**	453 157
Interest on call accounts	**812 254**	450 466
Interest on financial assets held at fair value (Note l 0)	**3 142**	*2* 691
Finance costs	**(6 332 692)**	(2 712 766)
Interest on bank overdrafts	**(2 110 992)**	(1 458 487)
Interest on finance leases	**(4 221 700)**	(1 254 279)
Finance cost - net	**(5 517 296)**	(2 259 609)
5. EMPLOYEE BENEFIT EXPENSES		
Salaries and wages	**33 961 156**	30 953 438
Employee benefit costs and allowances	**12 196 289**	12 357 330
	46 157 445	43 310 768

The average number of employees during the year was 253 (2023: 242).

UNICIPAL COUNCIL OF MANZINI

NOTES TO THE ANNUAL FINANCIAL STATEMENTS (continued)

or the year ended 31 March 2024

PROPERTY, PLANT AND EQUIPMENT

	Land and buildings E	Plant Machinery and Vehicles E	Office furniture and equipment E	Roads and underground works and improvements E	Total E
ear ended 3I March 2024					
pening net book amount	**34 962 465**	**24 897 519**	**6 731 873**	**260 895 619**	**327 487 476**
dditions	**2 610 117**	**99 284**	**420 193**	**36 5I5 834**	**39 645 428**
isposal	**(79 926)**	**(783 646)**	**(375 717)**	-	**(1 239 289)**
losing net book amount	**37 492 656**	**24 213 157**	**6 776 349**	**297 411 453**	**365 893 615**
ear ended 31 March 2023					
pening net book amount	32 204 957	24 460 142	5 715 804	233 334 028	295 714 931
dditions	2 757 508	437 377	1 016 069	27 561 591	31 772 545
losing net book amount	34 962 465	24 897 519	6 731 873	260 895 619	327 487 476

	2024 E	2023 E
Land and building comprise:		
Plot 489 situate Coates Valley with buildings thereon - at cost	**98 217**	98 217
Building structures at various locations.	**37 394 439**	34 864 248
	37 492 656	34 962 465

efer lo note 9.I for property),' pledged as security for the Council's bank overdraft and capital pro,iects loan facilities. Included the property. plant and equipment are fixed assets not in use amounting to EI *515* 000,
he Council ceased operations of the abattoir facilities which had land and buildings valued at E I 270 000; plant and achinery valued at E245 000.
t is not rhc policy of the Council to provide for depreciation on property, plant. and equipment with a definite useful life cause the full cost of such assets is treated as a direct charge agains1 thc revenue of the Council,

7. INVENTORIES

Electrical	**12377**	11 373
Spares and accessories	**161 533**	166 *252*
Toilet Tissue	**22 407**	1 279
Road paints	**5 799**	3 406
Oil	**6 059**	5 830
Miscellaneous item	**2 231**	2498
Cement	**1 899**	-
Fuel	**237 752**	-
	450 057	190 638

MUNICIPAL COUNCIL OF MANZINI

NOTES TO THE ANNUAL FINANCIAL STATEMENTS (continued)

for the year ended 31 March 2024

		2024 E	2023 E
8	**RATES AND OTHER RECEIVABLES**		
	Assessment rates debtors		
	- General	**59 424 377**	49 652 908
	- Government	**30 812 775**	27 520 230
	Total Rates Debtors	**90 237 152**	77 173 138
	Staff debtors (Note 8.1)	**644 251**	195 254
	Sundry debtors (Note 8.2)	**7 750 743**	5 933 806
	Total rates and other receivables	**98 632 146**	83 302 198
	Impairment provisions (Note 8.3)	**(31 622 317)**	(29 284 864)
		67 009 829	54 017 334
8.1	**Staff debtors**		
	Staff debtors are comprised of the following.		
	Staff advances	**644 251**	195 254
8.2	**Sundry debtors**		
	Sundry debtors comprised of the following		
Ngwane park debtors		**134 920**	98 573
Bus Rank rent		**389 861**	270 326
Zakhele		**5 400**	10 000
Market Rentals		**150 089**	44 405
Suspense debtors		**48 688**	187 196
Street Vendors		**291 174**	5 323 306
Other debtors		**6 730 611**	5 933 806
		7 750 743	5 933 806
8.3	**Impairment provision**		
Balance at beginning of the year		**29 28-1 864**	33 346 410
Charged to statement of revenue funds		**3 928 628**	-
Provision reversals		**(1 591 175)**	(4 061 546)
Balance at end of the year		**31 622 317**	29 284 864

MUNICIPAL COUNCIL OF MANZINI

NOTES TO THE ANNUAL FINANCIAL STATEMENTS (continued)

for the year ended 31 March 2024

	2024 E	2023 E
9. CASH AND CASH EQUIVALENTS		
Cash balances and short-term deposits		
- Nedbank Call Account	**15 929**	40 104
- Nedbank Call - Dumpsite	**23 421**	269 339
- Standard Bank Call Account	**17 982**	60 706
- Nedbank New Current Account	**34 816**	26 414
- First National Bank Account	**73 202**	160 764
- Nedbank Call Account	**11 050**	10 720
- Nedbank Fixed Deposit (Note 9.1)	**-**	10 405 000
- Standard Bank Current Account	**236 586**	360 658
- MTN Mobile Money Account	**15 727**	57 463
- Eswatini Mobile Emali Account	**18 250**	8 936
- Swaziland Building Society	**12 346**	40 6l6
- Cash on hand	**35 771**	245 991
- Eswatini Bank Current	**66 184**	-
- Eswatini Bank Call	**11 097**	-
- Standard Bank Credit Card	**(8 345)**	-
	564 026	11 686 711
9.1 Restricted funds		
Nedbank (Swaziland) Limited	**-**	10 405 000

The Council has restricted funds held with Nedbank {Swaziland) Limited which arc kept in a corporate deposit account with a fixed deposit rate of 4.4% per annum. Such funds arc with respect to the payment of the Bosco bridge project and will mature on 01st October 2024.

9. 2 Bank Overdraft		-
- Nedbank (Swaziland) Limited	**21 257 816**	19 119 611
	21 257 816	19 119 611

MUNICIPAL COUNCIL OF MANZINI

NOTES TO THE ANNUAL FINANCIAL STATEMENTS (continued)

for the year ended 31 March 2024

9. CASH AND CASH EQUIVALENTS (continued)

Bank Overdraft (continued)

The bank overdraft facility is secured as follows:

- ☑ First, Second and Third Mortgage Bonds for E10 269 000 over Lots 371, 386, 409 Manzini Coates Valley, Manzini and over Portion D of ERF 277, Manzini, Eswatini,
- ☑ First and Second Mortgage Bonds for E4 540 000 over ERF 265, Manzini, Eswatini,
- ☑ First Mortgage Bond for E779 000 over Lot 407 Manzini Coates Valley, Manzini, Eswatini,
- ☑ First Mortgage bond for E801 000 over Lot 388 Coates Valley, Manzini.
- ☑ Unlimited cession over present and future rental income on bonded properties.
- ☑ Unlimited cession over present and future rental income on bonded properties,
- ☑ Cession over houseowner's insurance over bonded properties with Nedbank Eswatini Limited interest noted as a first loss payee.

		2024 E	2023 E
10	**Financial assets held at fair value**		
	Stanlib Money Market, Account	**47276**	44 134
	Reconciliation of Financial assets held at fair value		
Opening balance		**44 134**	41 443
Interest earned		**3 142**	2 691
		47276	44 134

* The Council has money market investments with Stanlib Eswatini.

MUNICIPAL COUNCIL OF MANZINI

NOTES TO THE ANNUAL FINANCIAL STATEMENTS (continued)

for the year ended 31 March 2024

	2024 E	2023 E
11. BORROWINGS		
11.1 Maturity analysis		
Non-current:		
World bank - Urban Development Project {Note 11.2)	**437 440**	**437 440**
ENPF Loan - Infrastructure (Note 11.4}	**46 325 285**	**8 213 951**
Eswatini Government - World Bank loan - Package 16 (Note I1.5)	**7 550 154**	**7 550 154**
	54 312 879	**16 201 545**
Current:		
Nedbank loan - new vehicles (Note I I.3)	**71 891**	**I 047 157**
ENPF Loan - Infrastructure (Note 11.4)	**5 261 317**	**4 301 607**
	5 333 208	**5 348 764**
Total borrowings	**59 646 087**	**21 550 309**

11.2 World bank - Urban Development Project

A subsidiary loan agreement was entered into with the Government of Eswatini in terms of which the Council was granted E 6 971 000 be used in financing the rehabilitation of Manzini City wide roads. Drawdowns against the loan were made as expenditure was incurred. In terms of the subsidiary loan agreement 95% of the expenditure incurred was treated as a capital grant to the Council. The position at year end is as follows:

The loan is unsecured bears interest at 2% plus the inflation rate per annum and is repayable in semi - annual instalments of E 193 642 commencing January 2001. The final instalment was due on 15th July 2018 but it has not been settled yet.

MUNICIPAL COUNCIL OF MANZINI

NOTES TO THE ANNUAL FINANCIAL STATEMENTS (continued)

for the year ended 31 Marth 2024

11. BORROWINGS (continued)

	2024 E	2023 E
11.3 Finance lease	**71 891**	1 047 157
The minimum lease payments of finance lease obligations as follows:		
Gross minimum future instalments	**74 219**	1 083 093
Due within a year	**74 219**	1 083 093
Due within two to five years	**-**	-
Less: Future finance charges	**(2 328)**	(35 936)
Due within a year	**(2 328)**	(35 936)
Due within two to five years	**-**	-
Present value or finance leases	**71 891**	1 047 157
The present values of finance leases is as follows:		
ENPF Loan - Infrastructure (Note 11.4)	**71 891**	1 047 157
Due within a year	**71 891**	1 047 157
Due within two to five years	**-**	-

The finance leases are secured as follows:

- ☑ Lien over assets financed under RCL facility.
- ☑ Comprehensive insurance on all assets financed under RCL facility with Nedbank Swaziland Limited noted as a first loss payee.

MUNICIPAL COUNCIL OF MANZINI

NOTES TO THE ANNUAL FINANCIAL STATEMENTS (continued)

for the year ended 31 March 2024

11. BORROWINGS (continued)

11.4 Eswatini National Provident Fund (ENPF) Loan - Infrastructure

On 01 July 2021; the Council secured a loan of E30 million from the Eswatini National Provident Fund (ENPF) for the primary purpose of engaging in capital projects. In terms of the loan agreement the Council is entitled to make drawdowns to the extent of E10 million. As at 31 March 2024 the Council had only utilized E10 million of the agreed loan.

The loan bears a variable prime lending rate charged by Standard Bank Eswatini Limited from time 10 time plus 2% per annum compounded monthly.

The capital amount of the loan shall be repaid in instalments effectively from the 1st anniversary of the disbursement date and thereafter annually in March of every year.

If the Council fails to make any payment of interest or capital amount, the Council shall pay interest at the rate payable plus 2% per annum on the overdue balance.

The security for the loan is the cession of municipal city rates of the following properties for the benefit of ENPF: Bhunu Mall Manzini. Lot 2046 and various ENPF properties within the city of Manzini.

The Borrower shall do or cause to be done all things necessary or desirable to maintain its existence, to maintain its power and capacity to own its properties and assets, and to carry on its business in a commercial business manner in accordance with normal Council standards.

In 1 October 2023: the Council agreed with Eswatini National Provident fund to an extension by an additional E30 million to the initial loan towards finalizing of existing and upcoming road construction projects. The loan was paid to Council in two equal installments of El 5 million each with the first payment received in October 2023 and the balance in December 2023.
Conditions of repayment of the extended amount will be the same as the first agreement

11.5 Government of Eswatini World Bank Loan

The Council received funding from the Government of Eswatini amounting to E7 550 154. The terms and conditions for this funding have not been finalized by the Council and 1he Government of Eswatini. The presentation and disclosure of this funding may change subject to finalization of the terms and conditions.

MUNICIPAL COUNCIL OF MANZINI

NOTES TO THE ANNUAL FINANCIAL STATEMENTS (continued)

for the year ended 31 March 2024

	2024 E	2023 E
12 TRUST FUNDS		
Building penalties	**104 283**	104 283
Sale of government land	**(142 654)**	(142 654)
Messenger of court	**30 709**	30 709
Parking provision fees	**150 500**	150 500
Refuse bins	**217**	217
Government Sales tax	**332 945**	332 945
Training- Govt Funded	**(373 184)**	(373 184)
Auction of plots	**224 881**	321 180
Mkhosi Township Fund	**(207 501)**	(170 055)
	120 196	253 941

Trust funds consist of monies collected on behalf of the Government of Eswatini. There are no fixed terms of repayment agreed upon between the Council and the Government of Eswatini

13 TRADE AND OTHER PAYABLES		
Trade creditors	**26 784 706**	27 403 611
Other payables	**12 981 288**	2 637 681
	39 765 994	30 041 292

MUNICIPAL COUNCIL OF MANZINI

NOTES TO THE ANNUAL FINANCIAL STATEMENTS (continued)

for the year ended 31 March 2024

		2024 E	2023 E
14	**CASH FLOW INFORMATION**		
14.1	**Cash generated from operations:**		
	Reconciliation of surplus to cash generated from operations: -		
	(Deficit)/Surplus for the year	**(7 707 807)**	1 503 409
	Adjustments for:		
	Bad debts	**2 518 124**	(2 950 412)
	Interest received	**(815 396)**	(453 157)
	Interest paid	**6 332 692**	2 712 766
	Loss on disposal of assets	**1 239 291**	-
		1 566 961	812 606
	Change in working capital	**(7 623 961)**	18 892 251
	Increase in rates and other receivables	**(15 510 620)**	(187 547)
	(Increase)/Decrease in inventories	**(259 419)**	771
	Increase in trade and other payables	**9 724 702**	15 687 101
	(Increase)/Decrease in provisions for other liabilities and charges	**(1 578 624)**	3 391 926
	Cash (utilized)/generated from **operations**	**(6 057 057)**	19 704 857
14.2	**Loan repayment**		
	Opening balance	**21 550 309**	15 995 154
	Additions	**40 000 000**	10 000 000
	Repayment	**(1 904 222)**	(4 444 845)
	Closing balance	**59 646 087**	21 550 309
14.3	**Movement in overdraft**		
	Opening balance	**19 119 611**	12 562 481
	Proceeds from overdraft	**151 021 236**	138 932 339
	Repayment of overdraft	**(143 883 031)**	(132 375 209)
	Closing balance	**21 157 816**	19 119 611

NOTES TO THE ANNUAL FINANCIAL STATEMENTS
(continued)
for the year ended 31 March 2024

15. PROVISIONS FOR OTHER LIABILITIES AND CHARGES

	Bonus Provision E	Contract Gratuity E	Leave Provision E	Severance pay Provisions E	Total E
Year ended 31 March 2014					
Balance 01 April 2023	**449 999**	4 243 560	**2 207 781**	**3 298 454**	**10 199 794**
Provision made during the year	**450 000**	**2 805 956**	**2 343 890**	**-**	**5 599 846**
Utilized during the year	**(449 999)**	**(2 188 792)**	**(2 812 951)**	**(1 726 727)**	**(7 178 469)**
Balance- 31 March 2024	**450 000**	**4 860 724**	**1 738 720**	**1 571 727**	**8 621 171**
Year ended 31 March 2023					
Balance 01 April 2022	446 499	1 517 392	1 545 522	3 298 454	6 807 867
Provision made during the year	449 999	3 609 435	2 633 150	-	6 692 584
Utilized during the year	(446 499)	(883 267)	(1 970 891)	-	(3 300 657)
Balance 31 March 2023	449 999	4 243 560	2 207 78)	3 298 454	10 199 794

MUNICIPAL COUNCIL OF MANZINI

NOTES TO THE ANNUAL FINANCIAL STATEMENTS (continued)

for the year ended 31 March 2024

15. PROVISIONS FOR OTHER LIABILITIES AND CHARGES (continued)

	2024 E	2023 E
15.1 Provision for other liabilities and charges analysis		
Non-current		
Severance pay	**1 571 727**	3 298 454
Current		
Bonus provision	**450 000**	449 999
Contract gratuity provision	**4 860 724**	4 243 560
Leave provision	**1 738 720**	2 207 781
	7 049 444	6 901 340

15.2 Contract gratuity

This provision is in respect of management employed on a contract basis and is computed at a rate between 22% and 27% of their basic pay each month for the duration of each contract.

15.3 Severance pay

The Council recognised the severance pay provision for employees employed by the Council. The severance pay liability exists in respect of severance allowance payable in terms of section 34 to 36K of the Employment Act 1980 as amended in the event of present employees continuing in employment with the Council until their retirement.

15.4 Bonus Provision

The bonus provision is performance based and is provided in accordance with the Council's performance bonus policy.

1 5.5 Leave provision

The Council recognise the leave provision based on the leave day's outstanding at year end in line with the Council's leave provision policy.

15.6 Other provisions

Also included are uncleared transactions emanating from bank statements.

16. COMMITMENTS AND CONTINGENCIES

16.1 Commitments

As at 31 March 2024 the Council did not have any commitments.

16.2 Contingencies

The Council has various claims amounting to E5.8 million in respect of labor issues and encroachment. The Council has disclaimed liability and is defending action. It is not practical to estimate the potential effect of such claims, but legal advice indicates that it is not probable that significant liabilities will arise.

MUNICIPAL COUNCIL OF MANZINI

GENERAL INCOME AND EXPENDITURE ACCOUNT SUMMARY

for the year ended 31 March 2024

EXPENDITURE	**2024 E**	2023 E
City Clerk	**5 734 922**	5 647 262
Office of the Mayor	**1 975 781**	1 537 773
Corporate Service	**55 726 810**	51 365 940
Finance	**26 925 157**	16 707 392
Community Services	**6 047 098**	4 995 328
Technical Services	**8 691 969**	7 852 817

REVENUE	**2024 E**	2023 E
Rates	**53 061 238**	46 529 568
Rates penalty and interest	**30 262 876**	3 730 743
Government rates	**3 780 494**	26 526 146
Subvention	**-**	3 177 400
FINANCE INCOME		
Interest on investments		
OTHER REVENUE	**815 396**	453 157
Sundry income		
Building inspection	**370 981**	264 521
Condemned food Stuff	**93 902**	89 256
Consent use fees	**7 506**	8 610
Discount received	**26 500**	6 500
Zakhele fees and charges	**4 969**	5 311
Hazardous waste	**186 701**	105 255
Inspection for trading license	**5 270**	26 431
Insurance claim	**92 700**	97 335
Jubilee Park	**309 820**	3 800
Licences & permits	**12 880**	12 880
Market fees and charges	**723 570**	723 570
Millennium Park rental	**6 486**	6 486
Ngwane park debtors	**29 930**	7 670
Pound fees	**1 401**	3 853
Parking fees	**260 095**	63 215
Refuse collection (public)	**376 590**	429 250
Rental bus rank shop	**920 507**	1 115 574
Rezoning fees	**860 445**	860 445
Sale of animals	**-**	3 220
Burial fees	**-**	34 380
Sale of plant	**102 490**	120 400
Scrutiny fees	**110**	255
Showground booking	**190 313**	198 855
Showground rental	**612 041**	542 324
Signs and encroachment	**47 000**	-
Subdivision fees	**1 173 507**	2 196 127
Toilet fees	**-**	2 050
Under/ (over) banking	**848 263**	860 815
Service Debtors	**4064**	-
	-	547 139

GENERAL INCOME AND EXPENDITURE ACCOUNT SUMMARY

for the year ended 31 March 2024 (Continued)

	2024 E	2023 E		2024 E	2023 E
EXPENDITURE			REVENUE		
			OTHER REVENUE		
			(Continued)		
			Public transport permits	**61 304**	59 388
			ANC 1st visit	**60**	160
			ANC revisit	**5 870**	16 390
			Child welfare & revisit	**60**	140
			Family Planning	**2 170**	4 300
			Curative	**272 394**	387 390
			Flea Market	**639 960**	295 096
			Laboratory	**18 033**	14 915
			Uniform deductions	**46 638**	-
			Interest on loans	**49 968**	16 220
			Roads patching	**-**	15180
			Mkhosi Township	**192 850**	-
			Vacuum Tanker	**17 100**	48 040
			ENT	**40**	70
			Traffic circle	**2250**	-
			Refuse removal - Government	**300**	-
			Proceeds on disposal	**20 650**	-
			Auction of council property	**386 940**	-
Total Expenditure	105 101 737	88 106 512	Total Revenue	**97 393 930**	89 609 921
Surplus for the year	-	1 503 409	Deficit for the year	**(7 707 807)**	-
	105 101 737	89 609 921		**105 200 757**	89 609 921

These schedules do not form part of the financial statements and are unaudited.

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