MUNICIPAL COUNCIL OF MBABANE

"An attractive smart city, offering quality life and opportunities for all"

Annual Operating Plan

2026/2027 Financial Year

APPROVED

Table of Contents

Introduction

I have the singular honour and privilege to present to you the 2026/2027Financial Year Annual Operating Plan (AOP) and budget. This is a transformational budget meant to elevate a customer-centric approach to service delivery to the people of Mbabane. This will be in pursuit of Council's vision of making Mbabane an attractive smart city. The budget has been guided by the Integrated Development Plan which has enabled the allocation of Council's scarce resources optimally over the many competing needs of our communities and city at large. The financial landscape has not changed but somehow has become even more challenging, making budgeting an arduous task. This budget is based on our thriving to be a responsive, adaptive and agile organisation in meeting service delivery challenges that lie ahead. I trust you will find our effort appreciable and advancing yours and the people you serve's aspirations.

Outlook for the year 2026/2027 Financial Year

GLOBAL ECONOMY

Global growth prospects have been substantially dampened by trade policy uncertainties caused by the United States tariff stance towards its trading partners especially China. A slump in commodity prices has also contributed to the subdued global economy growth especially oil prices which have taken a particularly severe slump. Global conflicts and climate change have also added to the slow global growth prospects. All these have made it difficult to have a fixed estimate necessitating continual revisions of the estimates. According to the World Bank, growth is expected to weaken to 2.3 percent in 2025. The International Monetary Fund (IMF) World Economic Outlook forecasts global growth at 3.0 percent for 2025 and 3.1 percent in 2026, mainly based on economies front loading prior to new tariff regimes taking effect. The shared sentiment is that the forecast growth rates are the lowest since 2008.

EMERGING MARKETS & DEVELOPING ECONOMIES (EMDE)

EMDE growth is forecast to slow significantly in 2025, to 3.8 percent compared to 4.1 previous forecasts. The expected rate of growth is well below pre-pandemic averages. The deterioration in EMDE growth prospects is driven in large part by economies with a high degree of trade and investment openness World Economic Outlook, July 2025).

SUB -SAHARAN AFRICA

Sub-Saharan Africa's growth slowed to **2.9% in 2023** from **3.7% in 2022**, (World Bank:2024) weighed down by inflation, currency pressures, and debt vulnerabilities. In **2024**, growth is projected to **rebound to 3.8%**, driven by stronger performance in non-resource-intensive economies and easing inflation.

South Africa's economy grew by **1.2% in 2024**, outperforming the earlier projections. However, with the overcoming of energy shortages (electricity) growth in South Africa is expected at **1.3% in 2025, (SARB:2025).**

DOMESTIC DEVELOPMENTS

Eswatini's economy recovered in **2023**, with GDP expanding **3.0% quarter-on-quarter** and **7.7% year-on-year** in 2024. Exports rose sharply by **19.2%**, boosted by a **12% currency depreciation**. Central Bank of Eswatini (CBE, 2025.) Both public and private sector investment fuelled the growth in economic activity.

Primary Sector

Eswatini's primary sector contracted by **2.3%** (worse than the earlier -0.2% projection), mainly due to poor agricultural output. Crop production fell **6.8%**, with cotton (-45.1%) and sugarcane yields hit by unfavourable weather.

Secondary Sector

Manufacturing rose **1.2%**, with stronger beverages production offsetting weaker agro processing. In 2024, the sector is projected to grow **5.8%**, supported by a rebound in sugar manufacturing and a **32.8% surge in construction**, underpinned by SACU inflows and infrastructure projects. Medium-term growth is forecast at 3.7%.

Tertiary Sector

The strongest performer, revised up to **8.2% in 2024** (compared to 6.7% earlier). ICT grew **17.3%**, financial services **13.4%**, and wholesale & retail **6.0%**, supported by higher consumer spending, national events, and COLA adjustments. Tourism and transport also improved. The sector's momentum is expected to continue, anchoring overall growth.

Medium Term GDP Projections Review

Growth prospects are bolstered by the rollout of **Phase I of the Mkhondvo-Ngwavuma Water Augmentation Program (MNWAP)** and other sectoral developments. For **2025–2026**, growth is expected to average **3.4%**, marking an upward revision from the previous **2.5%** projection. Inflation is expected to ease from 4% in 2024 to around 3% in 2025, largely tracking trends in South Africa. The IMF projects an overall fiscal deficit to widen to 4.7% GDP due to SACU related declines and rising interest's costs.

Key Risks o The Medium Term

Key enablers of growth in the country include digital transformation, public investment and structural reforms. The short-to-medium-term risks stem from **climate variability**, delays in mega projects, and South Africa's energy and economic uncertainties. Global geopolitical tensions add external risks through trade disruptions, commodity volatility, and supply chain pressures.

MBABANE'S ECONOMIC PERFORMANCE 2025 - 2026

Mbabane, Eswatini's capital, is a key driver of the **services sector**, which makes up about **50% of national GDP**. Although city-specific data is limited, its concentration of government, financial institutions, and professional services suggests it contributes

over 30% of national GDP. Main economic engines include **public administration, finance/ICT, higher-end retail, and professional services**, supported by donor/NGO presence.

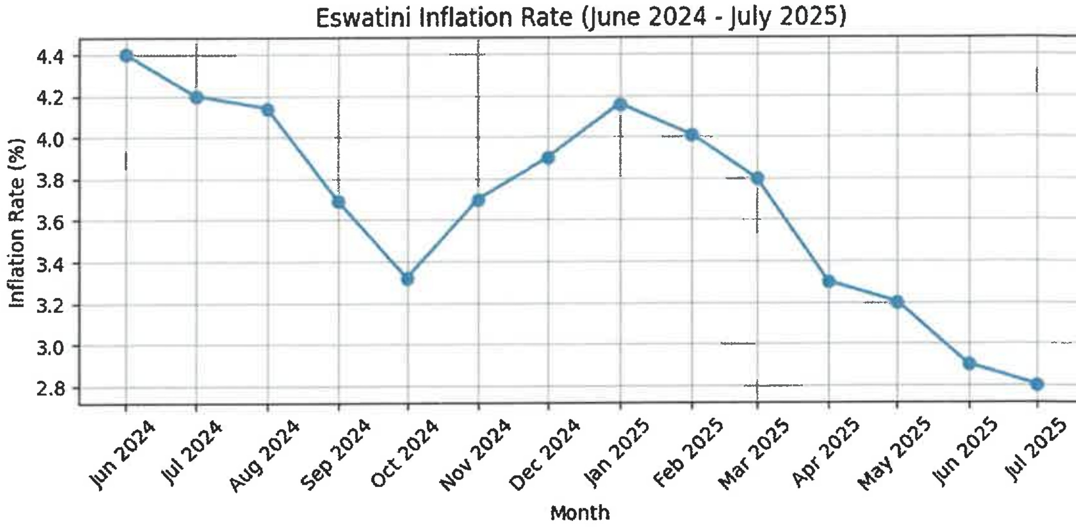
Employment: Mbabane's labour market is dominated by **public-sector jobs**, with limited private-sector dynamism. Eswatini's unemployment rose from **23% (2016) to 35% (2024)**, (ILO). (2017), with youth unemployment at **48.7%**. In Mbabane, formal work is concentrated in government, finance, and hospitality, while the **informal sector absorbs surplus labour**. Service jobs grew **5.2%**, while agriculture (-4.3%) and industry (-1.3%) contracted. Women and youth face the highest unemployment, reflecting severe skills mismatches.

Outlook:

Services and finance-led growth is expected, with opportunities in gov-tech, Business Process Outsourcing (BPO)/back-office services, and professional clusters, conditional on stronger digital infrastructure and skills. Light Manufacturing sectors contribute substantially to the region which include timber exports and processed wood products. Tourism also supports the local economy, with a huge potential in nature/heritage sites (e.g., Malolotja, Mlilwane, Sibebe), mid-range accommodation, and improved accessibility (signage, payments, digital discoverability). The Smart City potential: Expansion of the fibre optic network/4G/5G, incentivize BPO, fintech, gov-tech, and strengthen skills pipelines. Risks remain being oversupply in the office market if hybrid work persists and continued structural unemployment challenges.

Inflation trend

The following chart visualises the monthly inflation series. It underscores the downward trajectory in inflation. Eswatini's consumer inflation decelerated from **4.4 %** in mid-2024 to **2.8 %** in July 2025, a fall of nearly two percentage points. The decline was driven by softer food prices, stable service costs and effective monetary policy. While global and regional risks persist, the current path provides welcome relief for households.



Eswatini inflation line chart

Conclusion

The Eswatini economy has made impressive recovery from the negative economic impact of the COVID19 pandemic and social unrest experienced domestically, registering growth rates in excess of the five-percentile mark needed for meaningful economic growth. However, this recovery has not translated into an increased public purse as Government continues to battle with liquidity challenges and reduced transfers to sub-national entities. This means that Council will continue to rely on her own sources of revenue with very little expected from Government in the form of transfers.

BUDGET HIGHLIGHTS FOR THE 2026/2027FINANCIAL YEAR

1. **Review of Integrated Development Plan Formulation** – The IDP for the period 2024-2029 will continue to be the prime policy document of Council guiding development and resource allocation. The IDP will be reviewed in the coming financial year to align with changing environment and implementation cchallenges.

2. **Review of the Town Planning Scheme** – Council will, in the coming year, continue with the review of the Town Planning Scheme, which started in the previous financial year. The scheme is a critical document as it guides the physical development of the city, especially geared towards economic development and prosperity of the city and its citizens.

3. **Review of the Economic development Strategy (EDS)**
Council EDS is now long overdue for review since it has been in existence for over 10years. It is critical that it be reviewed to express Council's changed approach attracting and retaining investment in the city. Council has changed focus from being a regulatory body to that of a proactive, facilitative body, attracting and facilitating business to establish and flourish in the city. The EDS

needs to reflect this. Together with the newly reviewed Town Planning Scheme, these two documents should elevate Mbabane to new heights in development and attainment of the city's vision of being an attractive smart city.

4. **Performance Management System (PMS) Review –** Council's PMS is now due for review to align with the operational imperatives where focus is now on organisational performance and how individual performance contributes to the whole.

5. **Capital Improvement Programme (CIP)** – Council's funded CIP remains modest as it builds its reserves after completing major roads projects. Significant projects remain unfunded such as the Landfill development project and the Informal Settlements Upgrading project. Effort will not be spared mobilising funding for these projects. Council will particularly target climate change funding.

6. **Urban Development Programme** – this is a pivotal programme in transforming the city of Mbabane into a first world city. A large portion of the city's population (40%) reside in informal settlements hence the UDP will be given the priority it deserves in the budget.

REVENUE OF COUNCIL

1. Council's funding structure continues to be precarious since rates constitute a major source of revenue accounting for 92% of Council's total income in this budget. This has been cited as a major risk facing Council.

2. Council has not been able to effectively tap into the potential presented by user fees and charges as a viable funding source. The User fees and charges by law have not been approved for a number of years. There continues to be a need for the Government to review the process of approval of this by-law so that user fees and charges can be relevant and responsive.

3. Council has increased rates only by the projected inflation rate of **3%** to accommodate ratepayers' cry that the rates burden has become unbearable to them. The increase is to also cater for price adjustments in services delivery inputs.

EXPENDITURE

The zero-budget approach has been adopted, meaning all expenditures are included on merit and where necessary and possible, increases have been avoided. Allocation is not based on the previous year's allocation but recomputed.

All expenditure items and programmes in the budget have been included in the budget through merit and the value they add in furtherance of the objectives of Council.

Personnel costs are projected to **34%** of the operational budget, keeping them steady with last year's level.

Conclusion

Your Worship, I would like to recognise and applaud the dedication and diligence of the Finance Committee whilst working on the budget. Their attention to detail and process was inspiring. They truly understood their role as gatekeepers for the budget on behalf of Council. I believe that Council working together with the Finance Committee will ensure the budget meets with Council standard as well as satisfying the requirements of the Ministry of Housing & Urban Development. Together with my management team, I pledge full support to the Council during your deliberations.

Let me take this opportunity to wish you successful deliberations as you work through this budget.

I thank you.

G. Fakudze
Chief Executive Officer

October 2025

ESTIMATES FOR THE 2026/2027 FINANCIAL YEAR

SOURCES OF FUNDS	BUDGET 2025/2026 FY	BUDGET 2026/2027 FY	2027/2028 FY	2028/2029 FY
A. Rates				
Total Private Rates	87,283,000	90,719,000	91,000,000	96,000,000
Total Government Rates	68,624,000	69,949,000	71,000,000	74,500,000
Public Open Spaces	21,000	21,000	22,000	22,000
Special Consent	768,000	900,000	927,000	973,000
Leased residentials	2,366,000	2,749,000	2,484,000	2,608,000
Sub-total-Rates	**159,062,000**	**164,338,000**	**165,433,000**	**174,103,000**
Interest on Rates	2,000,000	2,060,000	1,200,000	1,200,000
Penalties on Rates	1,800,000	1,854,000	2,000,000	2,000,000
Sub-total-Interest and Penalties	**3,800,000**	**3,914,000**	**3,200,000**	**3,200,000**
Total rates income	**162,862,000**	**168,252,000**	**168,633,000**	**177,303,000**
B. Government Contributions				
a) General subvention	0	0	7,663,000	7,663,000
Sub-total	**0**	**0**	**7,663,000**	**7,663,000**
C. Other Income				
User Fees	5,101,000	5,101,000	3,437,000	3,437,000
Finance Sundries	5,743,000	5,843,000	5,888,000	5,888,000
Refuse Removal	3,810,000	4,000,000	3,689,000	3,689,000
Sub-total	**14,654,000**	**14,944,000**	**13,014,000**	**13,014,000**
TOTAL REVENUE	**177,516,000**	**183,196,000**	**189,310,000**	**197,980,000**

EXPENDITURE	BUDGET 2025/2026 FY	BUDGET 2026/2027 FY	2027/2028 FY	2028/2029 FY
Mayor's Office	2,240 000	2,770,000	2 830 000	1 800,000
Department of Strategy and Operations	12 356 000	13 838 000	14 171 000	12 117,000
Department of Corporate Services	32 519 000	32 714 000	35 449 000	37 312 000
Department of Finance	22 440 000	39 613 000	39 611 836	39 259 000
Department of Public Health	12 087 000	11 743 000	12 669 792	13 055 000
Department of Planning and Environment	28 199 000	29 229 000	30 284 850	31,245,493
Department of Technical Services	67 675 000	53 185 000	62 762 000	62 762 000
TOTAL EXPENDITURE	**177,516,000**	**183,092,000**	**197,778,478**	**197,550,493**
RCCO for the year Surplus/(Deficit)	**797,000**	**104,000**	**-8,468,478**	**429,508**
TOTAL	**178,313,000**	**183,196,000**	**189,310,000**	**197,980,000**

(a)

EXPENDITURE AND REVENUE ANALYSIS FOR THE 2026/2027FY

Department	Personnel Emoluments			Programmes			Operational Support			Total		
	2025/2026 FY	2026/2027 FY	% increase	2025/2026 FY	2026/2027 FY	% increase	2025/2026 FY	2026/2027 FY	% increase	2025/2026 FY	2026/2027 FY	% increase
Mayor & Councillors	0	0	0	0	0	-	2,240,000	2,770,000	24%	2,240,000	2,770,000	24%
Department of Strategy and Operations	9,083,000	9,707,000	7	2,933,000	3,341,000	14%	708,000	790,000	12%	12,724,000	13,838,000	9%
Department of Corporate Services	11,001,000	11,572,000	5	10,047,000	9,563,000	-5%	11,471,000	11,579,000	1%	32,519,000	32,714,000	1%
Department of Finance	8,884,000	9,167,000	3	2,613,000	3,305,000	26%	10,943,000	27,141,000	148%	22,440,000	39,613,000	77%
Department of Public Health	7,062,000	7,296,000	3	3,132,000	2,716,000	-13%	1,824,000	1,731,000	-5%	12,018,000	11,743,000	-2%
Department of Planning and Environment	9,904,000	10,862,000	10	13,132,000	12,252,000	-7%	4,722,000	6,115,000	30%	27,758,000	29,229,000	5%
Department of Technical Services	11,753,000	13,624,000	16	34,547,000	26,825,000	-22%	19,392,000	12,736,000	-34%	65,692,000	53,185,000	-19%
TOTAL	**57,687,000**	**62,228,000**	8	**66,404,000**	**58,002,000**	**-13%**	**51,300,000**	**62,862,000**	**23%**	**175,391,000**	**183,092,000**	4%

EXPENDITURE DISTRIBUTION

	2025/2026 FY			2026/2027 FY	
	Amount (E)	% of Budget		Amount (E)	% of Budget
Personnel	57,687,000	33%		62,228,000	34%
Programmes	66,404,000	38%		58,002,000	32%
Operational Support	51,300,000	29%		62,862,000	34%
Total	**175,391,000**			**183,092,000**	

INCOME DISTRIBUTION

Source of Funds		2025/2026 FY			2026/2027 FY		
		Amount (E)	% of Budget		Amount (E)	% of Budget	% Increase
Property Tax Income		159,062,000	90		164,338,000	90	3%
Government (subvention)		0	0		0	0	0%
Waste Collection		3,810,000	2		4,000,000	2	5%
Finance Sundries		5,743,000	3		5,843,000	3	2%
User fees		5,101,000	3		5,101,000	3	0%
Interest on Rates		2,000,000	1		2,060,000	1	3%
Penalties on Rates		1,800,000	1		1,854,000	1	3%
Total		**177,516,000**	100		**183,196,000**	100	3%

EXPENDITURE BREAKDOWN FOR THE 2026/2027FY

	2025/2026 FY	2026/2027 FY	2027/2028 FY	2028/2029 FY	Page
A. OFFICE OF THE MAYOR AND COUNCILLORS					
Operarional Support					DSO 8
1. Hospitality	90 000	120,000	120 000	120 000	
2. Councillors' Allowances	1 250 000	1 300 000	1 300 000	1 320 000	
3. Travelling & Subsistence Allowances	750 000	1 200 000	1 250 000	200 000	
4. Leadership/Capacity/Team building	150 000	150 000	160,000	160 000	
Total	**2,240,000**	**2,770,000**	**2,830,000**	**1,800,000**	
B. DEPARTMENT OF STRATEGY & OPERATIONS					
Programmes:					
a) Strategic Management					
1. Promotion of Good Governance	100,000	100,000	200,000	200,000	DSO 10
2. Maintenance of a Responsive Organisational Structure	0	0	0	0	
3. IDP Mid-term Review	0	90,000	0	0	DSO 11
4. AOP Preparation	160,000	180 000	180,000	200 000	DSO 11
5. Coordination of the Mbabane Urban Development Program	0	0	0	0	
6. Monitoring & Evaluation	0	0	0	0	
7. Disaster Risk Reduction	50,000	50,000	160,000	160,000	DSO 13
8. Management of City Data	0	0	0	0	
9. Smart City Implementation	200 000	100 000	200,000	200 000	DSO 14
Sub-total	**510,000**	**520,000**	**740,000**	**760,000**	
b) Customer Experience					
1. Customer Journey Mapping	0	150 000	150 000	150 000	DSO 15
2. Customer Multi-channel Access (call center, self-service)	0	150 000	150 000	150 000	DSO 16
3. Feedback & Voice of Customer	0	0			
4. Review & Enhancement of Service Charter	0	0			
5. Marketing Agency	0	95 000	95 000	95 000	DSO 18
Sub-Total	0	**395,000**	**300,000**	**300,000**	
c) Local Economic Development					
1. Ease of Doing Business	20 000	50 000	200 000	200 000	DSO 20
2. Review of EDS	0	200 000	0	0	DSO 21
3. Investment Promotion	0	0	100 000	100 000	
4. SMME Development and Entrepreneurship	100 000	130 000	40 000	40 000	DSO 23
5. Business Development & Support	110 000	60 000	95 000	95 000	DSO 24
6. Access to Human Capital	120 000	110 000	65 000	65 000	DSO 25
7. Access to markets and finance	110 000	100,000	74 000	74 000	DSO 25
8. Tourism Promotion	0	50 000	50 000	50 000	DSO 26
9. Public Private Partnerships (PPPs)	65 000	60,000	65 000	65 000	DSO 27
Sub-total	**525,000**	**760,000**	**689,000**	**689,000**	
d) Internal Audit					
1. Audit Follow-up Reviews	0	0	0	0	
2. Internal Audits	0	0	0	0	
3. Monitoring Internal Control Systems	55 000	0	60 000	60 000	DSO 27
4. Fraud Prevention	0	0	0	0	
Sub-total	**55,000**	0	**60,000**	**60,000**	
e) Public Information					
1. Stakeholder Engagement	170 000	175 000	200 000	200 000	DSO 33
2. Publications & Dissemination	367 000	545,000	268 000	270 000	DSO 34
3. Media relations	530 000	290,000	900 000	900 000	DSO 35
4. Corporate Branding & Events	71 000	130,000	60 000	60 000	DSO 36
5. Customer Experience	80 000	150,000	80 000	85 000	DSO 37
6. International Cooperation	415 000	208 000	676 000	676 000	DSO 38
7. Promotion of Cultural Activities	210 000	168 000	160 000	160 000	DSO 38
Sub-total	**1,843,000**	**1,666,000**	**2,344,000**	**2,351,000**	
Total	**2,933,000**	**3,341,000**	**4,133,000**	**4,160,000**	
Operational Support					DSO 6
1. Printing and stationery	80,000	80,000	80,000	90,000	
2. Office Furniture	0	100,000	0	0	
3. Protective Clothing	0	15,000	16,000	17,000	
4. Hospitality	150 000	150 000	110 000	110 000	
5. National Events Support	20 000	20 000	30 000	30 000	
6. Subscription to Local Authority Bodies	100,000	100,000	120,000	120,000	

EXPENDITURE BREAKDOWN FOR THE 2026/2027FY

	2025/2026 FY	2026/2027 FY	2027/2028 FY	2028/2029 FY	Page
7. Customised Council Gifts and Accessories	60,000	120,000	60,000	60,000	
8. Advertising	200,000	200 000	200 000	200 000	
9. Materials	5,000	5,000	5,000	5,000	
10. Depreciation	93 000	0	0	0	
Sub-total	708,000	790,000	621,000	632,000	
Personnel Emoluments					
1. 'Personnel emoluments	9,083,000	9,707,000	9,717,000	7,625,000	DSO 7
DEPARTMENT TOTAL	12,724,000	13,838,000	14,171,000	12,117,000	
C. DEPARTMENT OF CORPORATE SERVICES					
i) Secretariat Services					
Programmes:					
1. Secretariat services	15 000	15 000	15 000	15 000	CSD 14
2. Clerical Services	40 000	45 000	40 000	40 000	CSD 15
3. Documents and Records Management	0	15 000	35 000	35 000	CSD 16
4. Legal Services	600 000	400 000	720 000	720 000	CSD 17
Sub-total	655,000	475,000	810,000	810,000	
Operational Support:					CSD 13
1. Postage	50,000	50,000	50,000	50,000	
2. Office Equipment	0	0	10,000	10,000	
3. Printing & Stationery	37,000	35,000	37,000	37,000	
4. Subscriptions	14,000	14,000	13,000	18,000	
5. Fuel Expenses	84,000	84,000	80,000	80,000	
6. Vehicle Expenses	47,000	47,000	45,000	45,000	
7. Uniform	0	17,000	17,000	17,000	
8. Advertising and announcements	10,000	10,000	10,000	32,000	
9. Maintenance of Council Chambers	3,000	3,000	5,000	9,000	
10. Overtime	37,000	50,000	37,000	37,000	
11. Office furniture	0	100,000	0	7,000	
12. Materials	1,000	1,000	1,000	3,000	
13. Maintenance of Furniture and fittings	3,000	3,000	5,000	7,000	
14. Document Processing	42,000	42,000	40,000	40,000	
15. Protective Clothing	0	4,000	4,000	4,000	
16. Leasing of New Copier	67,000	67,000	64,000	70,000	
17. Depreciation	184,000	0	0	0	
Sub-total	579,000	527,000	418,000	466,000	
Total	1,234,000	1,002,000	1,228,000	1,276,000	
ii) Enforcement of Municipal Laws					
1. Security Provision	4 820 000	4 000 000	4 467 000	4 467 000	CSD 19
2. Stakeholder Engagement	14 000	14,000	16 000	16 000	CSD 20
3. Security Contract management	3 000	3 000	3 000	3 000	CSD 21
4. Implementation of Crime Prevention Strategy	65 000	75 000	400 000	53 000	CSD 21
Sub-Total	4,902,000	4,092,000	4,886,000	4,539,000	
Operational Support					CSD 18
1. Printing & Stationery	1,000	1,000	1,000	1,000	
2. Furniture and Fittings	0	10,000	10,000	10,000	
3. Gun license and Bullets	3,000	3,000	15,000	15,000	
4. Neighbourhood Watch Scheme	16,000	17,000	40,000	40,000	
5. Animal Welfare	0	0	4,000	4,000	
6. Maintenance of Surveillance Cameras	50,000	50,000	60,000	70,000	
7. Depreciation	4,000	0	5,000	5,000	
Sub-Total	74,000	81,000	135,000	145,000	
Total	4,976,000	4,173,000	5,021,000	4,684,000	
iii) Human Resources					
Programmes:					
1. Training and Development	1 010 000	830 000	1 130 000	1 130 000	CSD 24
2. Human Resources Administration	255 000	255 000	55 000	360 000	CSD 25
3. Performance Management System	50 000	500 000	60 000	60 000	CSD 26

EXPENDITURE BREAKDOWN FOR THE 2026/2027FY

	2025/2026 FY	2026/2027 FY	2027/2028 FY	2028/2029 FY	Page
4. Human Capital Intervention Programme	80,000	80,000	80 000	85 000	CSD 26
5. Employee Social Activities	170,000	175 000	175 000	180 000	CSD 27
6. Provision of Cleaning Services	1 100 000	1 100 000	1 300 000	1 400 000	CSD 27
7. Job Evaluation & Regrading	10 000	10,000	20 000	50 000	CSD 28
8. Post Restructuring Assessment	200 000	0	0	0	
9. Change Management	0	100,000	100 000	50 000	CSD 28
Sub-total	**2,875,000**	**3,050,000**	**2,920,000**	**3,315,000**	
Operational Support:					CSD 23
1. Travelling and Subsistence	1,700,000	1,700,000	1,900,000	2,000,000	
2. Retirement token	0	10,000	7,000	14,000	
3. Printing and Stationery	25,000	25,000	25,000	25,000	
4. Advertisement	55,000	60,000	65,000	70,000	
5. Professional Membership subscriptions	85,000	90,000	93,000	100,000	
6. F.S.E. Membership	120,000	126,000	130,000	140,000	
7. HR Professional Services	30,000	30,000	35,000	40,000	
8. Recruitment Costs	200,000	100,000	210,000	220,000	
9. Office Equipment	1,000	1,000	1,000	2,000	
10. Kitchen Equipment	12,000	12,000	12,000	12,000	
11. Accommodation / Venues for meetings and training purpose	23,000	25,000	25,000	28,000	
12. Performance Awards	1,800,000	1,800,000	2,000,000	2,100,000	
13. Furniture & Fittings	20,000	0	0	20,000	
14. Depreciation	7,000	0	22,000	26,000	
Sub-total	**4,078,000**	**3,979,000**	**4,525,000**	**4,797,000**	
Total	**6,953,000**	**7,029,000**	**7,445,000**	**8,112,000**	
iv) Information Technology					
Programmes					
1. Systems Development & Support	160 000	290 000	150 000	150 000	CSD 31
2. ICT Infrastructure Development	550,000	550 000	550 000	700 000	CSD 32
3. Network Support Services	195 000	195 000	220 000	230 000	CSD 32
4. IT-Governance & Risk Management	0	0	0	0	
5. Information Security	150 000	150 000	170 000	190 000	CSD 33
6. Innovation & E-Governance Initiatives	190 000	0	220 000	120 000	
Sub-total	**1,245,000**	**1,185,000**	**1,310,000**	**1,390,000**	
Operational Support:					CSD 30
1. Systems Maintenance	3 921 000	3 921 000	4 313 000	4 744 000	
2. General Computer Maintenance	60 000	62 000	60 000	60 000	
3. Internet Subscriptions	550 000	550 000	600,000	650 000	
4. Computer Stationery & consumables	34 000	34 000	36 000	38 000	
5. Telephone Charges	950 000	1 250 000	1 100 000	1 200 000	
6. Telephone System Maintenance	63 000	0	65 000	67 000	
7. Telephone Equipment	28 000	29 000	30 000	32 000	
8. Access Control	16,000	16 000	20 000	20 000	
9. Fixed Telecom charges	363 000	620 000	370 000	390 000	
10. Office Furniture	0	25 000	25 000	10 000	
11. Office Equipment	8 000	9 000	10 000	10 000	
12. Printing & Stationery	0	0	0	0	
13. Data Centre Equipment Maintenance	29 000	30 000	50 000	50 000	
14. Depreciation	145 000	0	0	0	
Sub-total	**6,167,000**	**6,546,000**	**6,679,000**	**7,271,000**	
Total	**7,412,000**	**7,731,000**	**7,989,000**	**8,661,000**	
v) Digital Transformation					
Programmes					
1. Innovation	0	50 000	50 000	150 000	CSD 35
2. E-Governance		190 000	200 000	230 000	CSD 36
3. Digital Equity, Data & Inclusion	0	50 000	300 000	320 000	CSD 37
Sub-total	**0**	**290,000**	**550,000**	**700,000**	
Operational Support:					CSD 34
1. IT Resource Subscriptions & support	0	40,000	45,000	50,000	
2. Protective Clothing	0	4,000	0	5,000	
3. Digital Platforms Benchmarking	0	0	0	0	
4. Office Furniture	0	25,000	0	0	
5. Office Equipment	0	8,000	4,000	8,000	
6. Depreciation	0	0	5,000	6,000	

EXPENDITURE BREAKDOWN FOR THE 2026/2027FY

	2025/2026 FY	2026/2027 FY	2027/2028 FY	2028/2029 FY	Page
Sub-total	0	77,000	54,000	69,000	
Total	0	367,000	604,000	769,000	
vi) Quality Assurance and Risk Management					
Programmes:					
1. Risk Management	150,000	150 000	157 000	162 000	CSD 39
2. Quality Management	70 000	100 000	150 000	150 000	CSD 41
3. Occupational Health & Safety	150 000	221 000	190 000	220 000	CSD 42
Sub-total	370,000	471,000	497,000	532,000	
Operational Support					CSD 38
1. Firefighting Equipment	90,000	90,000	100,000	110,000	
2. Emergency Evacuation	70,000	70,000	77,000	84,000	
3. Fire Control System	150,000	0	60 000	60,000	
4. First Aid Kits	15,000	16,000	16 000	17,000	
5. Medical Examination	110,000	110,000	120,000	130,000	
6. Pest Control	10,000	10,000	11,000	12,000	
7. Safety Signs	16,000	16,000	17,000	18,000	
8. Protecive Clothing	8,000	8,000	8 000	9,000	
9. Consumables	40,000	20,000	4,000	5,000	
10. Health Inspections	8,000	9,000	9,000	10,000	
11. Safety Health and Environment Management	50,000	20,000	5,000	5,000	
12. Depreciation	6,000	0	12,000	14,000	
Sub-total	573,000	369,000	439,000	474,000	
Total	943,000	840,000	936,000	1,006,000	
Personnel Emoluments					
1. Secretariat	3 709 000	3 780 000	3 894 000	4 088 000	CSD 2
2. Law Enforcement	962 000	977 000	989 000	1 009 000	CSD 3
3. Human Resources	2 796 000	2 527 000	2 936 000	3 093 000	CSD 3
4. Information Technology	2 009 000	2 048 000	2 109,000	2 214 000	CSD 3
5. Digital Innovation and Transformation	0	685,000	697 000	720,000	CSD 3
5. Quality Assurance and Risk Management	1,525,000	1 555 000	1 601,000	1 680 000	CSD 3
Sub-total	11,001,000	11,572,000	12,226,000	12,804,000	
Departmental Total	32,519,000	32,714,000	35,449,000	37,312,000	
D. DEPARTMENT OF FINANCE					
Programmmes:					
1. Audit of Council Financial statements	613,000	729,000	728 922	676,000	FD 7
2. Banking facilities to procure plant and equipment	0	0	0	0	
3. Monthly Management Accounts	0	0	0	0	
4. Cash Flow Management	0	0	0	0	
5. Financial Management Accounts Support	0	0	0	0	
6. Quareterly & Annual Stock taking	0	0	0	0	
7. Disposal of Scrapped Assets & Used Materials	9,000	8,000	8 000	10,000	FD 13
8. Review of Council Insurance Policies	0	0	0	0	
9. Cost Reduction	0	0	0	0	
10. Improve Rates Collection	300,000	304,000	304,000	232,000	FD 15
11. Supplementary Valuation Roll	250,000	601,000	600 900	368,000	FD 16
12. General Valuation Roll	0	0	0	0	
13. Rates Assessment	0	0	0	0	
14. Internal Revenue Collection	0	0	0	0	
15. Statutory Measures of revenue collection	1,271,000	1,500,000	1,500,000	1,450,000	FD 19
16. User fees and charges	56,000	52,000	52 000	59,000	FD 20
17. Identify Legal Impendiments	0	0	0	0	
18. Stakeholder Engagement	32,000	42,000	42,000	35,000	FD 22
19. Management of Procurement Processes	56,000	43,000	42,500	56,000	FD 24
20. Implementation of the Procurement Policy	0	0	0	0	
21. Administration of Annual Sources of Supply	26,000	26,000	25 500	28,000	FD 26
22. Participation of Mbabane Suppliers In Annual Supplies	0	0	0	0	
23. Implement Local Sourcing to Mbabane Communities	0	0	0	0	
Sub-total	2,613,000	3,305,000	3,303,822	2,914,000	
Operational Support:					FD 4

EXPENDITURE BREAKDOWN FOR THE 2026/2027FY

	2025/2026 FY	2026/2027 FY	2027/2028 FY	2028/2029 FY	Page
1. Printing and stationery	143,000	143,000	143,000	151,000	
2. Computer Consumables	63,000	63,000	63,000	70,000	
3. Materials	8,000	8,000	8,000	9,000	
4. Protective Clothing	10,000	10,000	10,000	11,000	
5. Advertising	420,000	420,000	420,000	325,000	
6. Depreciation Expense	29,000	16,675,000	16,675,000	16,675,000	
7. Provision for Doubtful Debts	2,000,000	2,000,000	2,000,000	1,600,000	
8. Insurance	3,200,000	3,200,000	3,200,000	3,100,000	
9. Bank Charges	850,000	1,000,000	1,000,000	937,000	
10. Interest on Overdraft	157,000	160,000	160,000	173,000	
11. Contract Security (for cash in transit)	53,000	42,000	42,000	55,000	
12. Search Fees & Registration Report	50,000	24,000	24,000	50,000	
13. Fuel Expenses	13,000	12,000	12,000	15,000	
14. Vehicle Expenses	21,000	12,000	12,000	24,000	
15. Rental of Equipment	60,000	60,000	60,000	60,000	
16. Lease charges	2,150,000	2,000,000	2,000,004	1,800,000	
17. Interest on CIP Financing	1,600,000	1,300,000	1,300,008	1,500,000	
18. Office Equipment	36,000	12,000	12,000	50,000	
19. ESSPRA	80,000	0	0	0	
Sub-total	**10,943,000**	**27,141,000**	**27,141,012**	**26,605,000**	
Personnel Emoluments	**8,884,000**	**9,167,000**	**9,167,002**	**9,740,000**	FD 4
Departmental Total	**22,440,000**	**39,613,000**	**39,611,836**	**39,259,000**	
E) PUBLIC HEALTH DEPARTMENT					
Programmes:					
a) Clinical					
1. Health Promotion and Disease Prevention	120,000	120,000	120,000	124,000	DPH 9
2. Care, Treatment and Support	120,000	120,000	120,000	124,000	DPH 11
3. Employee Wellness Program (EWP)	1,035,000	785,000	1,035,000	1,066,000	DPH12
4. Response Management and Coordination	80,000	80,000	100,000	103,000	DPH 13
Sub-total	**1,355,000**	**1,105,000**	**1,375,000**	**1,417,000**	
b) Food Safety					
1. Food Inspection Services (FIS) & Grading	13,000	3,000	0	3,000	DPH 15
2. Health Education and Public Awareness	70,000	60,000	40,000	41,000	DPH 16
3. Meat Inspection Services (MIS)	0	0	95,000	98,000	
4. Modernizing and Harmonizing Food Safety Inspection Systems	0	70,000	65,000	67,000	DPH 17
Sub-total	**83,000**	**133,000**	**200,000**	**209,000**	
c) Laboratory					
1. Maintenance of Quality Management System	195,000	160,000	200,000	206,000	DPH 19
2. Quality Assurance laboratory Management System	89,000	78,000	92,000	98,000	DPH 19
3. Effluent Treatment and Pollution Monitoring	0	0	0	0	
4. Maintenance of Laboratory Equipment	0	0	0	0	
5. Monitoring of Drinking Water Sources	0	0	0	0	
6. Food Hygiene and Efficacy of Cleaning	0	0	0	0	
7. Analysis of External Samples	0	0	0	0	
Sub-total	**284,000**	**238,000**	**292,000**	**304,000**	
d) Social Services					
1. Gender and Discrimination	210,000	200,000	200,000	206,000	DPH 25
2. Child Protection and Youth	200,000	200,000	270,000	278,000	DPH 26
3. Disability	60,000	100,000	900,000	927,000	DPH 26
4. Poverty Reduction	840,000	625,000	60,000	61,000	DPH 28
5. General Social Services (Promotion of volunteerism)	100,000	115,000	115,000	115,000	DPH 28
Sub-total	**1,410,000**	**1,240,000**	**1,545,000**	**1,587,000**	
Programmes Total	**3,132,000**	**2,716,000**	**3,412,000**	**3,517,000**	
Clinical Operational Support					DPH 4
1. Fuel expenses	110,000	55,000	55,000	57,000	
2. Vehicle expenses	30,000	15,000	15,000	15,000	
3. Procurement of medication	90,000	92,000	92,000	95,000	
4. Clinical kits	15,000	17,000	17,000	18,000	
5. Procurement of home-based care supplies	75,000	77,000	77,000	80,000	
6. Subscription to EBH	50,000	0	0	0	

EXPENDITURE BREAKDOWN FOR THE 2026/2027FY

	2025/2026 FY	2026/2027 FY	2027/2028 FY	2028/2029 FY	Page
7. Subscription to SAIMSA	0	11,000	11,000	11,000	
8. Subscription to ESIGA	30,000	33,000	33,000	34,000	
9. Stationery	0	5,000	5,000	5,000	
10. Office Furniture	0	50,000	50,000	52,000	
12. Short term engagement	0	50,000	50,000	52,000	
Sub Total	**400,000**	**405,000**	**405,000**	**419,000**	
Food Safety Operational Support					
1. Protective Clothing	15,000	15,000	15,000	15,000	
2. Servicing of Incinerator	50,000	50,000	50,000	52,000	
3. Maintenance of Abattoir	50,000	20,000	50,000	52,000	
4. Maintenance of refrigerators	30,000	30,000	30,000	31,000	
5. Food waste segregation and composting	50,000	0	50,000	52,000	
6. Materials	10,000	10,000	10,000	10,000	
7. Fuel expenses	36,000	40,000	40,000	41,000	
8. Vehicle expenses	30,000	31,000	31,000	32,000	
9. Fuel for Incinerator	26,000	30,000	30,000	31,000	
10. Inspection equipment	66,000	60,000	60,000	62,000	
11. Depreciation	61,000	0	116,000	120,000	
12. Calibration of Equipment	0	10,000	10,000	10,000	
13. Utilities	38,000	50,000	0	0	
Sub Total	**462,000**	**346,000**	**492,000**	**508,000**	
Laboratory Operational Support					DPH5
1. Laboratory Chemicals	330,000	330,000	330,000	340,000	
2. Materials and samples	25,000	20,000	26,000	27,000	
3. Laboratory Equipment	50,000	45,000	22,000	23,000	
4. Protective Clothing	7,000	7,000	6,000	6,000	
5. Validation and Calibration of Lab Equipment	160,000	155,000	100,000	103,000	
6. Ground Water and Leachate Analysis	18,000	18,000	16,000	16,000	
7. Maintenance of Equipment	35,000	35,000	33,000	34,000	
8. Vehicle Expenses	15,000	10,000	21,000	22,000	
9. Fuel Expenses	15,000	10,000	11,000	11,000	
10. Depreciation	17,000	0	45,000	46,000	
Sub Total	**672,000**	**630,000**	**610,000**	**628,000**	
Social Services Operational Support					
1. Subscription to AMICAALL NCO	79,000	79,000	79,000	81,000	
2. Maintenance of Social Centres	80,000	80,000	80,000	82,000	
3. Grass Cutting (Social Centres)	0	30,000	50,000	52,000	
4. Vehicle expenses	0	15,000	15,000	15,000	
5. Cooking gas	21,000	21,000	21,000	22,000	
6. Cleaning material	30,000	30,000	30,000	31,000	
7. Protective clothing	80,000	40,000	80,000	82,000	
8. Fuel	0	55,000	55,000	57,000	
9. Depreciation	0	0	45,000	46,000	
Sub Total	**290,000**	**350,000**	**455,000**	**468,000**	
Operational Support Total	**1,824,000**	**1,731,000**	**1,962,000**	**2,023,000**	
Personnel Emoluments					DPH 6
1. Personnel emoluments	7,062,000	7,296,000	7,295,792	7,515,000	
Department Total	**12,018,000**	**11,743,000**	**12,669,792**	**13,055,000**	
F. DEPARTMENT OF PLANNING AND ENVIRONMENT					
Operational Support					DPE 9
1. Stationery and printing	100,000	100,000	105,000	110,250	
2. Mileage Claim	1,000	1,000	1,050	1,103	
3. Meeting Venues	22,000	25,000	26,250	27,563	
4. Advertising and Notices	50,000	50,000	52,500	55,125	
5. Short term engagement	50,000	55,000	57,750	60,638	
6. Office Equipment	30,000	30,000	31,500	33,075	
7. Office furniture	65,000	65,000	68,250	71,663	
8. Depreciation	6,000	0	0	0	
Subtotal	**324,000**	**326,000**	**342,300**	**359,416**	
PLANNING					

EXPENDITURE BREAKDOWN FOR THE 2026/2027FY

	2025/2026 FY	2026/2027 FY	2027/2028 FY	2028/2029 FY	Page
Programmes					
1.Coordination and Supervision of Section	0	0	0	0	0
350 - DEVELOPMENT CONTROL					
Programmes					
1. Management of GIS	200,000	200,000	200,000	200,000	DPE 13
2. Implementation of Town Planning Scheme	1,300,000	1,350,000	1,417,500	1,488,375	DPE 15
3. Street naming	0	700,000	735,000	771,750	DPE 15
4. Urban Boundary Adjustments	10,000	10,000	10,500	11,025	DPE 16
5. Management of Outdoor advertising in the City	20,000	20,000	21,000	22,050	DPE 17
Subtotal	**1,530,000**	**2,280,000**	**2,384,000**	**2,493,200**	
350 - COMMUNITY DEVELOPMENT					
Programmes					
1. Urban Development Program Phase 2	0	0	0	0	
2. Urban Develoment Project Phase 1 Plot Sales	0	0	0	0	
3. Stakeholder Engagement	200,000	200,000	210,000	220,500	DPE 21
4. Establishment of Land Management Information System	0	0	0	0	
5. Management of Crown Land Disposal	15,000	15,000	15,750	16,538	DPE 23
6. Land Leasing Management	20,000	20,000	21,000	22,050	DPE 24
7. Building Control in Upgrading Areas	800,000	880,000	924,000	970,200	DPE 25
8. Management of Subdivision and Human Settlement Authority	0	0	0	0	
9. Urban Development Program phase 3	0	0	0	0	
Subtotal	**1,035,000**	**1,115,000**	**1,170,750**	**1,229,288**	
Operational Support					DPE 27
1. Fuel Expenses	30,000	30,000	31,500	33,075	
2. Vehicle Expenses	20,000	20,000	21,000	22,050	
3. Protective clothing	19,000	20,000	21,000	22,050	
4. Depreciation	87,000	0	0	0	
5. Materials	6,000	10,000	10,500	11,025	
Subtotal	**162,000**	**80,000**	**84,000**	**88,200**	
Total	**3,051,000**	**3,801,000**	**3,981,050**	**4,170,103**	
ENVIRONMENTAL MANAGEMENT SERVICES:					
Programs					
1. Coordination and Supervison of Section	0	0	0	0	
2. Environmental Inspectorate services	200,000	200,000	200,000	200,000	DPE 30
3. Review of the State of the Environment Report 2016	0	0	0	0	
4. Policies, Strategies & Guidelines	20,000	0	0	20,000	
Subtotal	**220,000**	**200,000**	**200,000**	**220,000**	
360 - ENVIRONMENTAL MANAGEMENT AND POLLUTION CONTROL					
Programmes					
1. Street Cleaning & Litter Control	33,000	40,000	42,000	44,100	DPE 32
2. Urban Climate Resilience and Sustainability	130,000	135,000	141,750	148,838	DPE 34
3. Environmental Sanitation & Occupational Health and Safety	20,000	50,000	52,500	55,125	DPE 37
4. Public Health nuisance control	50,000	80,000	84,000	88,200	DPE 38
5. Waste Minimization Initiatives	30,000	30,000	31,500	33,075	DPE 40
6. Urban Environmental Governance and Compliance	0	0	0	0	
Subtotal	**263,000**	**335,000**	**351,750**	**369,338**	
Operational Support					DPE 43
1. Protective Clothing	16,000	16,000	16,800	17,640	
2. Purchase street litter bins	50,000	50,000	52,500	55,125	
3. Materials	30,000	40,000	42,000	44,100	
4. Printing Environmental IEC materials for communities	20,000	20,000	21,000	22,050	
5. Engagement of Service providers (Street Cleaning)	280,000	550,000	577,500	606,375	
6. Environmental Audits	10,000	10,000	10,500	11,025	
7. Collection of Scrap Materials and Towing	5,000	5,000	5,250	5,513	
8. Fuel Expenses	69,000	70,000	73,500	77,175	
9. Vehicle Expenses	40,000	50,000	52,500	55,125	
10. Maintenance and upgrading of Carwash Sites	25,000	30,000	31,500	33,075	
11. Purchase no dumping and no litter signs	10,000	15,000	15,750	16,538	
12. Calibration of equipment	10,000	10,000	10,500	11,025	
13. Depreciation	34,000	0	0	0	

EXPENDITURE BREAKDOWN FOR THE 2026/2027FY

	2025/2026 FY	2026/2027 FY	2027/2028 FY	2028/2029 FY	Page
14. Supply of water to the composting site at the landfill	10,000	10,000	10,500	11,025	
15. Outdoor promotional advertisement equipment	0	30,000	31,500	33,075	
16. Inspection Kits	0	33,000	34,650	36,383	
17. Composting Office maintenance	30,000	30,000	31,500	33,075	
Subtotal	**639,000**	**969,000**	**1,017,450**	**1,068,323**	
375 - MARKETS					
Programmes					
1. Flea Markets	30,000	30,000	31,500	33,075	DPE 44
2. Maintenance of Markets	1,520,000	100,000	105,000	110,250	DPE 44
Sub total	**1,550,000**	**130,000**	**136,500**	**143,325**	
Operational Support					DPE 44
1. Utility bills	121,000	125,000	131,250	137,813	
2. Materials	30,000	30,000	31,500	33,075	
3. Outsourced services	0	550,000	577,500	606,375	
Subtotal	**151,000**	**705,000**	**740,250**	**777,263**	
SANITATION					
380 - WASTE COLLECTION					
Programmes					
1. Waste collection and transportation	20,000	20,000	21,000	22,050	DPE 47
2. Management of Waste Collection Services	4,169,000	3,792,000	3,981,600	4,180,680	DPE 48
Sub-total	**4,189,000**	**3,812,000**	**4,002,600**	**4,202,730**	
Operational Support:					DPE 49
1. Protective Clothing	42,000	50,000	52,500	55,125	
2. Overtime	173,000	180,000	189,000	198,450	
3. Materials	15,000	30,000	31,500	33,075	
4. Fuel expenses	1,103,000	1,150,000	1,207,500	1,267,875	
5. Vehicle expenses	800,000	1,000,000	1,050,000	1,102,500	
6. Maintenance of skip sites and Equipment	100,000	100,000	105,000	110,250	
7. Hydraulic Lifting/ Compaction Service	25,000	25,000	26,250	27,563	
8. Dissemination of Information	15,000	20,000	21,000	22,050	
9. Depreciation	31,000	0	0	0	
Sub-total	**2,304,000**	**2,555,000**	**2,682,750**	**2,816,888**	
385 – PUBLIC CONVENIENCES					
Programmes					
1. Maintenance of Public Conveniences	295,000	310,000	325,500	341,775	DPE 50
2. Install utility saving technology– water	0	50,000	0	0	DPE 50
Sub-total	**295,000**	**360,000**	**325,500**	**341,775**	
Operational support					DPE 50
1. Water bills	441,000	435,000	456,750	479,588	
2. Electricity	74,000	75,000	78,750	82,688	
3. Outsourced services	0	480,000	504,000	529,200	
4. Depreciation	1,000	0	0	0	
Sub-total	**516,000**	**990,000**	**1,039,500**	**1,091,475**	
390 – WASTE WATER REMOVAL					
Operational Support:					DPE 53
1. Overtime	25,000	20,000	21,000	22,050	
2. Protective Clothing	8,000	15,000	15,750	16,538	
3. Materials	6,000	10,000	10,500	11,025	
4. Sewage dumping costs	4,000	5,000	5,250	5,513	
5. Fuel expenses	70,000	100,000	105,000	110,250	
6. Vehicle expenses	27,000	50,000	52,500	55,125	
7. Depreciation	97,000	0	0	0	
Sub total	**237,000**	**200,000**	**210,000**	**220,500**	
395 – SOLID WASTE TREATMENT & DISPOSAL					

EXPENDITURE BREAKDOWN FOR THE 2026/2027FY

	2025/2026 FY	2026/2027 FY	2027/2028 FY	2028/2029 FY	Page
Programmes					
1. Contract Management - Landfill	3,800,000	3,920,000	4,116,000	4,321,800	DPE 54
2. Hazardous waste management	100,000	100,000	105,000	110,250	DPE 55
3. Health Care Risk Waste Treatment and Disposal	150,000	0	0	0	
Sub total	4,050,000	4,020,000	4,221,000	4,432,050	
Operational support:					DPE 56
1. Protective clothing	2,000	5,000	5,250	5,513	
2. Materials	2,000	5,000	5,250	5,513	
3. Equipment calibration and Maintenance of the facility	25,000	150,000	157,500	165,375	
4. Fuel Expenses	50,000	80,000	84,000	88,200	
5. Maintenance of fire break buffer at the landfill	0	50,000	52,500	55,125	
6. Depreciation	310,000	0	0	0	
Sub-total	389,000	290,000	304,500	319,725	
TOTAL	14,803,000	14,566,000	15,231,800	16,003,390	
PERSONNEL EMOLUMENTS					
Administration	5,979,000	4,000,000	4,100,000	4,100,000	DPE 2
Planning & Community development	1,825,000	1,900,000	2,000,000	2,000,000	
Environmental Management Services	2,100,000	4,962,000	4,972,000	4,972,000	
Total	9,904,000	10,862,000	11,072,000	11,072,000	
Departmental Total	27,758,000	29,229,000	30,284,850	31,245,493	
G. DEPARTMENT OF TECHNICAL SERVICES					
a) Department Administration Section					
Professional Input	198,000	198,000	334,000	334,000	TSD 11
Sub-total	198,000	198,000	334,000	334,000	
Operational Support					TSD 15
1. Printing and Stationery	100,000	50,000	100,000	100,000	
2. Office Equipment	34,000	42,000	34,000	34,000	
3. Advertising	70,000	80,000	70,000	70,000	
4. Computer consumables	40,000	50,000	11,000	11,000	
5. Meetings expenses	11,000	20,000	40,000	40,000	
6. Office furniture	21,000	35,000	35,000	35,000	
7. Fuel Expenses	35,000	45,000	20,000	20,000	
8. Vehicle Expenses	20,000	35,000	21,000	21,000	
9. Protective clothing	11,000	11,000	11,000	11,000	
10. Electricity	6,097,000	6,200,000	6,200,000	6,200,000	
11. Water bills	152,000	152,000	240,000	240,000	
12. Depreciation	156,000	0	60,000	60,000	
13. CIC Levy	200,000	200,000	80,000	80,000	
Sub-total	6,947,000	6,920,000	6,922,000	6,922,000	
Administration total	7,145,000	7,118,000	7,256,000	7,256,000	
b) Road Works Section					
i) Section Administration					
Operational support					TSD 18
1. Protective clothing	20,000	25,000	20,000	20,000	
2. Materials	20,000	21,000	20,000	20,000	
3. Fuel expenses	1,680,000	1,764,000	800,000	800,000	
4. Vehicle expenses	1,500,000	1,650,000	800,000	800,000	
5. Depreciation	5,981,000	0	0	0	
Sub-total	9,201,000	3,460,000	1,640,000	1,640,000	
ii) Street Improvement	2,779,000	3,860,000	2,802,000	2,802,000	TSD 20
Operational support					TSD 23
1. Protective clothing	35,000	37,000	37,000	37,000	
2. Office Equipment	40,000	40,000	30,000	30,000	
3. Overtime	47,000	100,000	40,000	40,000	
4. Hire of plant/equipment	312,000	250,000	312,000	312,000	

EXPENDITURE BREAKDOWN FOR THE 2026/2027FY

	2025/2026 FY	2026/2027 FY	2027/2028 FY	2028/2029 FY	Page
5. Dozer Transportation	19,000	20,000	19,000	19,000	
6. Risk management and Temporal signage	27,000	27,000	27,000	27,000	
Sub-total	**480,000**	**474,000**	**465,000**	**465,000**	
iii) Street Maintenance	**15,222,000**	**8,460,000**	**13,760,000**	**13,760,000**	**TSD 24**
Road Works Section Total	**27,682,000**	**16,244,000**	**18,667,000**	**18,667,000**	
c) Property Maintenance Section					
i) Administration Unit					
Operational support					**TSD 28**
1. Protective clothing	8,000	8,000	8,000	8,000	
2. Small equipment and Tools	0	0	0	0	
3. Mileage claim	0	0	0	0	
4. Materials	6,000	6,000	6,000	6,000	
5. Fuel expenses	126,000	126,000	78,000	78,000	
6. Vehicle expenses	120,000	120,000	150,000	150,000	
7. Depreciation	1,600,000	0	2,000,000	2,000,000	
Sub-total	**1,860,000**	**260,000**	**2,242,000**	**2,242,000**	
ii) Building Maintenance	**1,167,000**	**1,167,000**	**1,067,000**	**1,067,000**	**TSD 31**
iii) Road Signs and Marking	**2,153,000**	**2,153,000**	**2,153,000**	**2,153,000**	**TSD 34**
iv) Electrical Maintenance	**4,066,000**	**1,406,000**	**4,016,000**	**4,016,000**	**TSD 38**
Operational Support					**TSD 41**
1. Protective clothing	22,000	22,000	18,000	18,000	
2. Materials	15,000	15,000	16,000	16,000	
3. Small Equipment & tools	18,000	18,000	22,000	22,000	
4. Overtime	16,000	16,000	15,000	15,000	
5. Depreciation	82,000	0	135,000	135,000	
Sub-total	**153,000**	**71,000**	**206,000**	**206,000**	
Property Section Total	**9,399,000**	**5,057,000**	**9,684,000**	**9,684,000**	
d) Fleet Management Services					
i) Section Administration					
Operational Support					**TSD 48**
1. Protective clothing	5,000	5,000	5,000	5,000	
2. Fleet Management	10,000	10,000	10,000	10,000	
3. Materials	1,000	1,000	1,000	1,000	
4. Car Hire Services	15,000	30,000	15,000	15,000	
5. Maintenance of Vehicle Monitoring System	200,000	950,000	270,000	270,000	
6. Depreciation	11,000	0	35,000	35,000	
Total Fleet Management Services Section	**242,000**	**996,000**	**336,000**	**336,000**	
Public Transport Management Section					
e) Section administration					
i) Implementation of Public Transport Strategy	**666,000**	**667,000**	**1,130,000**	**1,130,000**	**TSD 52**
Operational Support					**TSD 57**
1. Protective Clothing	5,000	5,000	5,000	5,000	
2. Materials	5,000	5,000	5,000	5,000	
Sub-total	**10,000**	**10,000**	**10,000**	**10,000**	
Total	**676,000**	**677,000**	**1,140,000**	**1,140,000**	
PARKS AND RECREATION					
420 - Administration:					
1. Coordination and Supervision of Section	0	0	0	0	
Sub-total	0	0	0	0	

EXPENDITURE BREAKDOWN FOR THE 2026/2027FY

	2025/2026 FY	2026/2027 FY	2027/2028 FY	2028/2029 FY	Page
415 - Parks Grounds					
Programmes					
1. Climate change mitigation and adaptation	1,082,000	1,260,000	760,000	760,000	TSD 62
2. Development of public open spaces to recreational facilities	980,000	800,000	800,000	800,000	TSD 63
3. Biodiversity conservation	90,000	160,000	135,000	135,000	TSD 64
4. Monumental Feature Maintenance	50,000	50,000	25,000	25,000	TSD 65
5. Management and Maintenance of designated Parks	3,525,000	3,540,000	2,500,000	2,500,000	TSD 66
6. Establishment and Management of gardens and flowers	630,000	1,050,000	450,000	450,000	TSD 67
Sub total	**6,357,000**	**6,860,000**	**4,670,000**	**4,670,000**	
410 - Cemeteries					
Programmes					
1. Management & Maintenance of Cemeteries	1,160,000	1,110,000	850,000	850,000	TSD 69
2. Cemetery information management	0	0	0	0	
Sub total	**1,160,000**	**1,110,000**	**850,000**	**850,000**	
405 - Sports and Recreation					
Programmes					
1. Recreational and sports events management	227,000	397,000	200,000	200,000	TSD 72
2. Establishment and upgrading of Recreational and Parks facili	552,000	557,000	9,500,000	9,500,000	TSD 74
3. Improvement of sporting facilities	0	0	0	0	
4. Maintenance of recreational facilities	0	0	0	0	
5. Maintenance of sports grounds	0	0	0	0	
Sub total	**779,000**	**954,000**	**9,700,000**	**9,700,000**	
Operational support					TSD 75
1. Protective clothing	17,000	25,000	17,000	17,000	
2. Materials	100,000	100,000	78,000	78,000	
3. Overtime	50,000	30,000	66,000	66,000	
4. Utility bills	230,000	250,000	180,000	180,000	
5. Depreciation	25,000	0	30,000	30,000	
6. Parks Equipment	50,000	50,000	45,000	45,000	
7. Fuel	27,000	35,000	21,000	21,000	
8. Advertisement of recreational facilities and events	0	40,000	40,000	40,000	
9. Printing and stationary	0	15,000	15,000	15,000	
Sub total	**499,000**	**545,000**	**492,000**	**492,000**	
TOTAL	**8,795,000**	**9,469,000**	**15,712,000**	**15,712,000**	
Personnel Emoluments					TSD 3
1. Administration	6,508,000	7,146,000	5,467,000	5,467,000	
2. Road Works	2,327,000	2,664,000	2,029,000	2,029,000	
3. Property Maintenance	2,021,000	2,075,000	1,761,000	1,761,000	
4. Fleet Management Services	499,000	509,000	480,000	480,000	
5. Public Transport	265,000	0	230,000	230,000	
6. Parks and Recreation	133,000	1,230,000			
Sub-total	**11,753,000**	**13,624,000**	**9,967,000**	**9,967,000**	
DEPARTMENTAL TOTAL	**65,692,000**	**53,185,000**	**62,762,000**	**62,762,000**	
GRAND TOTAL	**173,151,000**	**183,092,000**	**194,948,478**	**195,750,493**	

Objective

Provision of strategic direction, operational efficiency, and performance accountability by translating Council's vision and priorities into measurable, sustainable, and impactful actions. The department drives a customer centric agenda encompassing city stakeholder engagement, promotion of prosperity and wellbeing in the city, knowledge development and usage through business intelligence.

Overview

The Integrated Development Plan (IDP) 2025 – 2029 will be the guiding policy document for resource allocation in the 2026/2027 financial year. The Department's scope spans three interconnected pillars:

1. Strategy – Long-term planning, policy alignment, and institutional innovation.
2. Operations – Service delivery coordination, business process improvement, and operational excellence.
3. Performance & Compliance – Monitoring, evaluation, reporting, and adherence to legal and policy frameworks.

In addition, Council will continue aligning itself with best practices and imperatives in city management that will see Mbabane striving to be a smart, resilient, and green city within the United Nations Sustainable Development Goals (SDGs). These goals are further refined and articulated within the national purview by the 2023/2024 – 2027/2028 National Development Plan which also provides guidance to both the IDP and the AOP.

Strategic Management

In line with its mission statement contained in the IDP, Council will ensure that **good governance** prevails in the city especially between the City Government and the Tinkhundla centres of governance to ensure that the people of Mbabane are serviced to the optimum level possible with the available resources. This will be achieved through the coordination and implementation of meaningful and sustainable programmes and projects between Council and Tinkhundla office bearers guided by the Memorandum of Understanding between the two governing structures.

Climate change and disaster risk management will continue to take centre stage in all Council operations. Recent climate-related events have demonstrated that no aspect of city life or Council operations is immune to disruption. Extreme weather, flooding, droughts, and other natural hazards have far-reaching consequences for infrastructure, service delivery, public health, and community resilience. As such, climate change adaptation and disaster risk management will be mainstreamed into all Council policies, plans, and operations.

Focus will be on implementing **the Smart City Framework**. The smart city framework will be further pursued. Due to limited resources, small, scalable smart city projects suitable for Mbabane. These initiatives are designed to deliver quick wins, demonstrate visible impact, and serve as foundations for larger smart city investments in the future.

The office will ensure that its **monitoring systems** are fully functional, and data and reports are continuously updated by all departments using the CASCADE Monitoring System. This will be supported by the **data management** function of the office, incorporating SDGs/VLR. This financial year, the extensive generation and use of data and data analytics will be put to use. Business intelligence emanating from this will support and drive decision-making and **knowledge** development and repository. This will in turn support the smart city programme.

The office will continue providing coordination and impetus for the implementation of the **Urban Development Programme** with particular focus on delivering secure land tenure and infrastructure to project areas that already have approved general plans.

Customer Experience

Council will be enhancing and consolidating its service offering to its customers. This to ensure that residents, businesses, visitors, and other stakeholders have positive, efficient, transparent, and responsive interactions with the municipality. The main focus will be on streamlining all processes and service access points with fewer bottlenecks or redundancies. Removing unnecessary steps, using technology, ensuring accountability. The programme will actualise Council's service charter focusing on key performance indicator such as waiting and turnaround times for service, response time for complaints under the ethos of continuous improvement.

Local Economic Development (LED)

The council has continued to be responsive by supporting local economic development programmes and has collaborated with partners to conduct entrepreneurship programs to its target groups, and held conferences with academic institutions, corporates sector to improve service delivery and collaboration. The expected economic future necessitates aggressive and imaginative methods for boosting and promoting economic activity on all fronts. Council will continue to promote an enabling business environment by increasing regulatory openness, boosting responsiveness to company applications, and attracting vibrancy to the city through the organising of cross-sectoral events.

The Public Private Partnership (PPP) initiative aims to diversify Council income in order to reduce overreliance on rates in the long term (beyond the next 5 years). In addition to maximising use of land where Council facilities presently stand, Council has identified idle government land and requested ownership transfer from government. Once transferred Council will publish request for proposals (RFPs) to develop these land parcels under the PPP programme.

The major projects, the Bus Rank Development, and the Civic Centre Multi-Use Development, are set to commence in the coming financial year.

Internal Audit

This budget and annual operating plan aims to reinforce the Municipal Council of Mbabane's commitment to effective risk management, fraud prevention, and a good internal controls system. By systematically addressing these areas, the Internal Audit Section will contribute to enhanced accountability, operational efficiency, and overall organizational integrity. Internal Audit also implements a three-year plan to review the critical areas as indicated in the risk register. The whistleblowing mechanism will be fully implemented in the financial year.

Public Information

As Mbabane advances its vision of becoming a smart city, the Public Information section plays a central role in keeping residents informed, engaged and connected. Guided by the Council's Stakeholder Engagement Policy (2022), the focus is not only on sharing information but also on creating genuine dialogue, where community voices influence city development.

A key part of this strategy is strong media relations. By building trust and collaboration with media outlets, the Council ensures transparency, enhances visibility and keeps residents updated on programs and initiatives.

Alongside traditional media, the Council invests in modern platforms to reach wider audiences. Regular radio programs on Eswatini Broadcasting and Information Services and the Council's YouTube channel provide residents with timely updates, ensuring information is both accessible and consistent.

The Council continues to strengthen sister city partnerships, using global connections to enrich local development. Collaboration with **Fort Worth** has already opened doors for students and teachers through the **Global Leaders in Action** programme. The newly established relationship with **Kaohsiung City** and the revitalized partnership with **Taipei City** further expand opportunities for cultural and educational exchange. Together, these initiatives broaden perspectives, encourage knowledge sharing, and directly support Mbabane's smart city aspirations.

At the same time, the Council remains committed to celebrating Swati culture within the municipality. By supporting events such as the Buganu Festival, Lujikeleto LweMabhaca, and the Mbabane Schools Culture Competition, residents of all ages are encouraged to engage with their heritage, strengthening identity, pride, and community bonds.

Budget Summary

	Budget (E) 2025/2026FY	Budget (E) 2026/2027FY	% Increase	% Budget Proportion 2026/2027FY
1.Programmes	2,933,000	3,341,000	14	24
2.Operational Support	708,000	790,000	12	6
3.Personnel Emoluments	12,940,000	9,707,000	-25	70
Total	**16,581,000**	**13,838,000**	**-17**	**100**

Budget Summary by Sections

Section	Budget (E) 2025/2026FY	Budget (E) 2026/2027FY	% Increase
1. Strategic Management	510,000	520,000	2
2. Customer Experience	0	395,000	-
3. Local Economic Development	525,000	760,000	45
4. Internal Audit	55,000	0	-
5. Public Information	1,843,000	1,666,000	-10
Total	**2,933,000**	**3,341,000**	**14**

The office will implement the following programmes in the coming year:

Programme	Budget (E) 2025/2026FY	Budget (E) 2026/2027FY
Strategic Management & Coordination		
1. Promotion of Good Governance	100,000	100,000
2. Maintenance of a Responsive Organisational Structure	0	0
3. IDP Review	0	90,000
4. AOP Preparation Coordination	160,000	180,000
5. Coordination of the Urban Development Programme	0	0

6. Monitoring & Evaluation	0	0
7. Disaster Risk Reduction	50,000	50,000
8. Management of City Data	0	0
9. Smart City Framework Implementation	200,000	100,000
Sub-Total	**510,000**	**520,000**
Customer Experience		
10. Customer Journey Mapping	0	150,000
11. Customer Multi-channel Access (call center, self-service)	0	150,000
12. Feedback & Voice of Customer	0	0
13. Review & Enhancement of Service Charter	0	0
14. Marketing Agency	0	95,000
Sub-Total	**0**	**395,000**
Local Economic Development		
15. Ease of Doing Business	20,000	50,000
16. Review of EDS	0	200,000
17. Investment Promotion	0	0
18. SMME development and entrepreneurship	100,000	130,000
19. Business Development and Support	110,000	60,000
20. Access to Human Capital	120,000	110,000
21. Access to Markets and Finance	110,000	100,000
22. Tourism Promotion	0	50,000
23. Public Private Partnerships (PPPs)	65,000	60,000
Sub-Total	**525,000**	**760,000**
Internal Auditing		
24. Risk-Based Assurance & Advisory	0	0
25. Internal Audit Scheduling	0	0
26. Proactive Risk Mitigation & Awareness	0	0
27. Monitoring Internal Control Systems	55,000	0
Sub-Total	**55,000**	**0**

Public Information		
28. Stakeholders Engagement	170,000	175,000
29. Publications and dissemination	367,000	545,000
30. Media Relations	530,000	290,000
31. Corporate Branding and Events Management	71,000	130,000
32. Customer Care	80,000	150,000
33. International Cooperation	415,000	208,000
34. Cultural Activities	210,000	168,000
Sub-Total	**1,843,000**	**1,666,000**
Total	**2,933,000**	**3,341,000**

Operational Support

Items		
1. Printing and Stationery	80,000	80,000
2. Office Furniture	0	100,000
3. Protective Clothing (Corporate wear)	0	15,000
4. Hospitality	150,000	150,000
5. National Events Support	20,000	20,000
6. Subscription to local authority bodies	100,000	100,000
7. Customised Council Gifts	60,000	120,000
8. Advertising	200,000	200,000
9. Materials	5,000	5,000
10. Depreciation	93,000	0
Total	**708,000**	**790,000**

Notes on Major Budget Movements by item number:

2. New furniture for the reconfiguration of the front desk.

7. *The budget has increased to cater for the expanded network of Council partnerships and customer focus.*

Personnel Emoluments	**Budget (E) 2025/2026FY**	**Budget (E) 2026/2027FY**	**% Increase**
1. Personnel Emoluments	9,083,000	9,707,000	-25
Total	**9,083,000**	**9,707,000**	

Notes:

1. *The decrease in personnel is due to the restructuring of departments resulting in the move of Public Health & Social Welfare to the newly formed Department of Public Health.*

Mayor's Operational Support

Resources	Budget (E) 2025/2026FY	Budget (E) 2026/2027FY
1. Hospitality	90,000	120,000
2. Councillor's Allowances	1,250,000	1,300,000
3. Travelling & Subsistence Allowances	750,000	1,200,000
4. Leadership/Capacity/Team Building	150,000	150,000
Total	**2,240,000**	**2,770,000**

Notes on Major Budget Movements by item number:

1. *To cater for Council hosting needs due to increased relationships.*
2. *The increase is to align Council allowances with prevailing levels.*
3. *The increase is to accommodate Councillors' travel needs, including local travel claim on Council business.*

Description of programmes by objective:

1.0 Strategic Management

Objective

To ensure that the organisation meets its goals and objectives through continuous planning, monitoring, analysis and assessment of all operations of Council and also ensure a smart, resilient and vibrant City.

Programmes:

Strategic Management & Coordination	**Budget (E) 2025/2026FY**	**Budget (E) 2026/2027FY**
1. Promotion of Good Governance	100,000	100,000
2. Maintenance of a Responsive Organisational Structure	0	0
3. IDP Review	0	90,000
4. AOP Preparation Coordination	160,000	180,000
5. Monitoring & Evaluation	0	0
6. Coordination of the Urban Development Programme	0	0
7. Disaster Management	50,000	50,000
8. Management of City Data	0	0
9. Smart City Framework Implementation	200,000	100,000
Sub-Total	**510,000**	**520,000**

1.1 Good Governance

Objective
To coordinate of functions and activities between Tinkhundla administration in the City and Council in order to provide effective service delivery through a unified and collaborative governance structure.

Activities	Indicator (metrics)	Start Date	End Date (Estimate)	Budget (E)
1. Maintain cooperative, productive relations between Tinkhundla and City administration.	Agenda & Meetings of the coalition	01/04/2026	31/03/2027	-
2. Develop and implement a lobby program for portfolio committee and Mbabane based MPs as well as other key stakeholders.	Lobby Program in place and implemented	01/04/2026	31/03/2027	100,000
3. Lobby for the review of Acts: a) Rating Act b) Building Act	2 Acts (a & b) ready for tabling	01/04/2026	31/03/2027	-
Total				**100,000**

1.2 Maintenance of a Responsive Organisational Structure

Objective:

To ensure smooth and effective service delivery and performance from functional units of Council.

Activities	Indicator	Start Date	End Date (Estimate)	Budget (E)
1. Ensure structural alignment and operational integration in the organisation	Quarterly monitoring reports	01/04/2026	31/03/2027	0

2. Strategic organizational Monitoring	Half yearly EXO meetings	01/04/2026	31/03/2027	0
Total				**0**

1.3 Integrated Development Plan (IDP) Mid-term Review

Objective:
To review the IDP in terms of assessing progress on the implementation of programmes and projects; identifying gaps and challenges that hinder service delivery and; updating priorities to reflect new opportunities, risks, or community needs.

Activities	Indicator	Start Date	End Date (Estimate)	Budget (E)
1. Review of the IDP	IDP approved by Council	01/07/2026	30/09/2026	90,000
Total				**90,000**

1.4 Annual Operating Plan (AOP) Preparation

Objective:
To develop an annual plan for all operations of Council factoring programmes in the IDP as well as service delivery mandates in a clear resource allocation process.

Activities	Indicator	Start Date	End Date (Estimate)	Budget (E)
2. Preparation of the Annual Operating Plan	AOP approved by Council	01/08/2026	30/09/2026	180,000
Total				**180,000**

1.4 Coordination of the Urban Development Programme

Objective:
To facilitate the upgrading of the eight remaining informal settlements in the city through coordination and leadership.

Activities	Indicator	Start Date	End Date (estimate)	Budget (E)
1. Project coordination	Quarterly Meetings	01/04/2026	31/03/2027	0
2. Monitoring Progress and production of reports	Quarterly Progress Reports	01/04/2026	31/03/2027	0
Total				**0**

1.5 Monitoring & Evaluation

Objective:
To ensure that all set objectives and programmes of Council are achieved within the set time frames as set in the IDP and AOP. This will be through monthly and quarterly reports on all programmes and projects.

Activities	Indicator	Start Date	End Date (Estimate)	Budget (E)
1. IDP monitoring & Quarterly Reporting	Quarterly Reports	01/04/2026	31/03/2027	0
2. AOP Quarterly Progress Reporting	Quarterly Reports	01/04/2026	31/03/2027	0
3. CIP Quarterly Progress Reporting	Quarterly Reports	01/04/2026	31/03/2027	0
4. Quarterly high-level informal settlements upgrading Reports	Quarterly Reports	01/04/2026	31/03/2027	0
5. Ministerial Quarterly Reports	Quarterly Reports	01/04/2026	31/03/2027	0
Total				**0**

1.6 Disaster Risk Reduction (DRR) Management

Objective:
To build the City's resilience and capacity to manage disaster risk thus reducing the risk of loss of life and property in the City.

Activities	Indicator	Start Date	End Date (Estimate)	Budget (E)
1. Develop IEC material	At least 1 Number of IEC material	01/04/2026	31/03/2027	0
2. Disaster Risk surveillance & Monitoring	Quarterly Reports	01/04/2026	31/03/2027	50,000
3. Maintaining best practice linkages on disaster risk reduction.	Quarterly engagements with NDMA, Regional bodies	01/04/2026	31/03/2027	0
TOTAL				**50,000**

1.7 Management of City Data

Objective:
To establish a data Lab, a structured innovation and analytics unit within Council that collects, manages, analyzes, and visualizes data to support evidence-based decision-making, service delivery improvement, and policy innovation. The data lab will act as the nexus between data, technology, and governance, enabling departments to turn raw data into actionable insights.

Activities	Indicator	Start Date	End Date (Estimate)	Budget (E)
1. Collation and maintenance of Council operational & External Macro data	Quarterly Reports	01/04/2026	31/03/2027	0
2. Consolidate data from various municipal systems (finance, HR, infrastructure, customer service).	Quarterly Reports	01/04/2026	31/03/2027	0
3. Support customer, spatial and performance analytics	Quarterly Reports	01/04/2026	31/03/2027	0
4. Collaboration with other relevant Govt. departments, UN agencies, WCCD and other organisations.	Annual Published Data	01/04/2026	31/03/2027	0

5. Consolidation & sharing of data through Open Data Platform	Annual Published Data	01/04/2026	31/03/2027	0
TOTAL				**0**

1.8 Smart City Framework Implementation

Objective:

To continue implementing the Smart City Framework and introduce Artificial Intelligence (AI) as an enabler for smart operations.

Activities	**Indicator**	**Start Date**	**End Date (Estimate)**	**Budget (E)**
1. Implementation of small smart city projects (waste detection, Wi-Fi hotspots, harnessing CEX, Innovation & data lab outputs to develop Mobile app for service requests, feedback, and reporting faults.	Specific projects	01/04/2025	31/03/2026	100,000
2. Monitoring Smart City operations across the organisation.	Monthly meetings and reports	01/04/2025	31/03/2026	0
Total				**100,000**

2.0 Customer Experience

Objective To enhance the quality, accessibility, and responsiveness of municipal services, ensuring that all residents, businesses, and stakeholders experience efficient, transparent, and citizen-centric service delivery.

Programmes:

Customer Experience	**Budget (E) 2025/2026FY**	**Budget (E) 2026/2027FY**
1. Customer Journey Mapping	0	150,000
2. Customer Multi-channel Access (call center, self-service)	0	150,000
3. Feedback & Voice of Customer	0	0
4. Review & Enhancement of Service Charter	0	0
5. Marketing Agency		95,000
Sub-Total	**0**	**395,000**

2.1 Customer Journey Mapping

Objective

To understand, visualize, and optimize the complete experience of residents, businesses, and other stakeholders when interacting with municipal services, identifying pain points and opportunities for improvement.

Activities	**Indicator**	**Start Date**	**End Date (Estimate)**	**Budget (E)**
1. Identify stakeholder interaction from initial inquiry to service completion.	Report	01/04/2026	31/09/2026	75,000
2. Detect inefficiencies, delays, bottlenecks, or confusing processes that reduce satisfaction or increase complaints.	Report	01/04/2026	31/09/2026	75,000
Total				**150,000**

2.2 Customer Multi-channel Access (call centre, self-service)

Objective

To provide citizens, businesses, and stakeholders with multiple, convenient, and integrated ways to access municipal services and information, ensuring inclusivity, efficiency, and choice.

Activities	Indicator	Start Date	End Date (Estimate)	Budget (E)
1. Establishment and launch of channels to be used	Report	01/04/2026	31/09/2026	150,000
Total				**150,000**

2.3 Feedback & Voice of Customer

Objective

To systematically capture, analyze, and act on feedback from residents, businesses, and stakeholders to improve municipal service delivery, enhance transparency, and strengthen citizen trust.

Activities	Indicator	Start Date	End Date (Estimate)	Budget (E)
1. Monitoring of all communication channels (Facebook, X/Twitter, WhatsApp, Instagram, LinkedIn)	Reports and use of business intelligence tools	01/04/2026	31/03/2027	0
2. Customer Satisfaction Survey review	Report			0
Total				**0**

2.4 Review & Enhancement of Service Charter

Objective
To ensure the municipal Service Charter remains relevant, realistic, and responsive to the evolving needs of citizens, businesses, and stakeholders by regularly reviewing, updating, and enhancing service commitments and standards.

Activities	Indicator	Start Date	End Date (Estimate)	Budget (E)
1. Assess Current Charter Performance	Quarterly Reports	01/04/2026	31/03/2027	0
2. Update Service Standards	Quarterly Reports	01/04/2026	31/03/2027	0
3. Enhance Clarity & Accessibility	Citizen-friendly service standards	01/04/2026	31/03/2027	0
4. Align with Best Practices	Quarterly Reports	01/04/2026	31/03/2027	0
TOTAL				**0**

2.5 Marketing Agency

Objective

To promote Council brand and services, through strategic communication, design, and digital tools. Council will employ a combination of inhouse talent and engage third parties to work to attract, engage, and retain customers by combining creativity with data-driven insights.

Activities	Indicator	Start Date	End Date (Estimate)	Budget (E)
1. Develop marketing plans and positioning strategies, focusing on online marketing and digital channels.	Report	01/04/2026	31/03/2027	95,000
2. Managing content creation and engagement across all social networks.		01/04/2026	31/03/2027	0
Total				**95,000**

3.0 Local Economic Development

Objective
Provision of strategic direction and oversight to the organisation, risk management and ensuring the provision of quality services by departments to both internal and external users, promoting economic development and welfare in the city and always projecting a good image of the organisation to the public.

The office will implement the following programmes in the coming year:

Programme	**Budget (E) 2025/2026FY**	**Budget (E) 2026/2027FY**
1. Ease of Doing Business	20,000	50,000
2. EDS Review	0	200,000
3. Investment promotion	0	0
4. SMME Development and Entrepreneurship	100,000	130,000
5. Business Development & Support	110,000	60,000
6. Access to Human Capital	120,000	110,000
7. Access to Markets and Finance	110,000	100,000
8. Tourism Promotion	0	50,000
9. Public Private Partnership	65,000	60,000
Total	**525,000**	**760,000**

Notes on Major Budget Movements by Programme number:

There have been some additional programmes that have resulted in a budget increase following the alignment of portfolios for improved service delivery. Focus of the budget is to be proactive in attracting investment and strengthening relations with investors for economic growth and sustainability in the city.

Description of programmes by objective:

3.1 Ease of Doing Business

Objective

To facilitate ease of doing business in Mbabane by fostering an enabling policy environment for job creation and poverty alleviation through implementing SDG, in line with the 2024/2029 IDP **Strategic Theme: 5 on Sustainable Development.**

Activities	Indicator	Start Date	End Date (estimate)	Budget (E)
1. Propose reforms for ease of doing business in the city that are relevant to Council.	- Identify one reform in MCM processes to support doing business in the city.	01/04/2026	31/03/2027	0
3. **Local Procurement Promotion** Implement municipal procurement policies that prioritise SMMEs (e.g., youth set-asides, supplier development programmes).	Roll Out the Youth Empowerment Growth Model	01/04/2026	31/03/2027	50,000
Total				**50,000**

3.2 LED Strategy Review

Objective

To promote inclusive and sustainable economic growth through investment, job creation, and enhanced local competitiveness.

Activities	Indicator	Start Date	End Date (Estimate)	Budget (E)
1.Review of the LED Strategy 2019 – 2024	- Develop terms of reference	01/04/2026	31/03/2027	200,000

	- Advertise RFP's -conduct Stakeholder engagements -presentation of reports internally and externally			
Total				**200,000**

3.3 Investment Promotion

Objective

To attract and retain sustainable investments that drive local economic growth, create jobs, increase municipal revenue, and improve residents' quality of life through a supportive business environment and strategic partnerships." contributing to Goal 8: "Promote sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all"

Activities	Indicator	Start Date	End Date (Estimate)	Budget (E)
1. Investment Promotion Identify priority sectors (e.g., manufacturing, ICT, logistics, tourism).	Investment profiles.	01/04/2026	31/03/2027	0
2. Business Retention & Expansion (BRE) Establish structured BRE programme (regular business visits, needs surveys, follow-up support).	Annual BRE report and tailored support interventions.	01/04/2026	31/03/2027	0
Total				**0**

3.4 SMME Development & Entrepreneurship

Objective:

To develop and nurture an entrepreneurship culture and mind-set for self-help, self-employment and providing jobs for others.

Activities	Indicator	Start Date	End Date (Estimate)	Budget (E)
1. **Capacity building for Informal Vendors** Enrol 2 target groups (SMME's, Women, Informal vendors) on Entrepreneurship	One trained target group annually.	01/04/2025	30/10/2025	50,000
2. **Mbabane Out of School Youth Entrepreneurship Training** Conduct recruitment, business plan writing, linkages for access to seed capital and monitoring for 20 Mbabane youth in the Mbabane Community Champions Programme in partnership with Junior Achievement.	Enrol Mbabane Youth for entrepreneurship training	01/09/2026	31/01/2027	0
3. **Training & Capacity Building for SMMEs** Deliver regular entrepreneurship and skills development training for SMMEs (financial literacy, digital skills, compliance, market readiness).	Minimum of 10 entrepreneurs trained annually; post-training impact assessment reports.	01/09/2026	31/01/2027	30,000

4. Business Incubation & Mentorship with **SEDCO** Establish/partner with incubation hubs to provide office space, business advisory, and mentorship.	At least 20 incubated SMMEs annually with structured mentorship programmes.			50,000
Total				**130,000**

3.5 Business Development and Support

Objective:

To provide information, infrastructure and business development services for businesses to be started, grown and sustained in the city.

Activities	Indicators	Start Date	End Date (Estimate)	Budget (E)
1.**Business Dialogue** Stakeholder engagements for Mbabane businesses through business forums.	Two business Forums undertaken in the city.	31/08/2026	31/09/2027	60,000
2. **Institutionalisation of the Youth Chamber** Support activities of the Youth Chamber of Commerce and Industry	1 Mbabane youth business forum.	01/04/2026	31/03/2027	0
3. **Business & Investor Database Development** Create and maintain a digital database of local businesses, investors, and property opportunities for internal use and selective investor queries.	Mbabane Business and Investor database accessible	01/04/2026	31/03/2027	0

Total				**60,000**

3.6 Promotion of Human Capital and Skills

Objective:

To improve quality education as well as relevant skills for economic growth and skills retention within the city. This programme largely advances SDG 4: Quality Education enclosed in Strategic Objective 5.4 of the IDP theme Sustainable development.

Activities	**Indicator**	**Start Date**	**End Date (Estimate)**	**Budget (E)**
1. Academic Forums Hold 2 academic discussion forums (Schools and Tertiary Institutions)	one forum for Mbabane Schools and Tertiary).	01/04/2026	31/03/2027	30,000
2. In School Entrepreneurship Training Support the Junior Achievement (JA) programme so it can be implemented in one more Mbabane school	One additional school enrolled under the JA programme.	28/08/2026	31/08/2027	40,000
3. Hosting of Annual Schools Career Fair. Facilitate hosting of the Hhohho Career Expo in collaboration with Ministry of Labor and Ministry of Education	One career Fair hosted.	31/08/2026	31/08/2027	20,000
4. Vocational Skills Development for Employability	At least 20 participants trained annually with measurable	01/04/2026	31/03/2027	20,000

Facilitate targeted training, apprenticeships, and mentorship initiatives in partnership with Technical Vocational Education and Training colleges, universities, and industry bodies.	employability outcomes (Sebenza Institute, ENACTUS, Department of Vocational and Industrial Training etc)			
Total				**110,000**

1.3 Markets and Finance

Objective:

To increase the number of Mbabane SMMEs accessing markets and accessing finance for business growth and sustainability, through meaningful partnerships.

Activities	Indicator	Start Date	End Date (Estimate)	Budget (E)
1. Hosting of Major events in Mbabane through partnerships for entertainment/ recreation of Mbabane citizens and support of local businesses	At least one event hosted annually in Mbabane	01/08/2026	31/12/2027	100,000
Total				**100,000**

3.8 Tourism development and Promotion

Objective

To promote tourism development in the city by developing sustainable tourism products, enhancing cultural and natural attractions improving visitors experience and marketing the city.

Activities	Indicator	Start Date	End Date (Estimate)	Budget (E)
1. New Tourism Products & Experiences Develop and package unique local offerings such as cultural tours, eco-tourism trails, community homestays, and annual events.	At least 3 new tourism products in the first year, with expansion thereafter.	01/04/2026	31/03/2027	50,000
Total				**50,000**

3.9 Public Private Partnerships

Objective:

To deliver on pipeline PPP projects in order to diversify Council's income, thus reducing reliance on rates in the long term.

Tasks	Indicator	Start Date	End Date (Estimate)	Budget (E)
1. Monitor the Civic Centre and Multi Use Development project	Progress Reports	01/04/2026	31/03/2027	0
2. Monitor the Bus Rank Development project	Progress Reports	01/04/2026	31/03/2027	0
3. Monitor residential development projects	Progress Reports	01/04/2026	31/03/2027	0
4. Prepare RFPs for identified sites.	ESPPRA approved RFPs	01/04/2024	31/03/2025	60,000

	RFPs published			
Total				**60,000**

4.0 Internal Auditing

Objective: To reinforce the municipality's operations risk management, control and governance processes operate as designed by providing assurance on the adequacy and effectiveness of control processes.

The programmes to be implemented this financial year are as follows: -

Internal Audit	**Budget (E) 2025/2026**	**Budget (E) 2026/2027**
1. Risk-Based Assurance & Advisory	0	0
2. Internal Audit Scheduling	0	0
3. Proactive Risk Mitigation & Awareness	0	0
4. Monitoring Internal Control Systems	55,000	0
Sub-Total	**55,000**	**0**

The Internal Audit function is in-house and not handled by external service providers, hence it is heavily funded from the Municipality's operational budget.

4.1 Risk-Based Assurance & Advisory

Objective

To ensure that all internal control weaknesses raised are rectified timely and assist management avoid repeat findings. This process promotes a culture of accountability, managing risk frameworks and continuous improvement.

Activities	Indicator (Metrics)	Start Date	End Date (Estimate)	Budget (E)
1. Follow up on internal audit reports to ensure agreed recommendations are implemented.	Outstanding findings reported monthly.	01/04/2026	31/03/2027	0
2. Follow up on external audit reports to ensure raised findings are rectified timely.	Outstanding findings reported monthly.	01/04/2026	31/03/2027	0
3. Review risk register items, facilitate the identification of emerging risks and give assurance on the effectiveness and efficiency of the risk processes.	Reported at Risk Management Committee meetings. Updates and departmental meetings. Discussions with QARM quarterly.	01/04/2026	31/03/2027	0
4. Continuous auditing of high value and repetitive transactions using data analytics.	Conduct quarterly and issue reports	01/04/2026	31/03/2027	0
Total				**0**

4.2 Internal Audit Scheduling

Objective

To ensure the Internal Audit function is integrated into the municipality's strategic planning cycle and to foster collaboration with all departments. To provide assurance over the operational plan and activities of the municipality to ensure efficiency and effectiveness.

Activities	Indicator (Metrics)	Start Date	End Date (Estimate)	Budget (E)
1. Develop a three-year rolling internal audit plan and develop an annual internal audit plan in line with the risk register.	Audit plan tabled at Finance Committee 1st quarter.	01/04/2026	31/03/2027	0

Activities	Indicator (Metrics)	Start Date	End Date (Estimate)	Budget (E)
2. Conduct audit reviews in line with an approved audit plan and table them at the Finance Committee.	At least four reports annually to finance committee.	01/04/2026	31/03/2027	0
3. Ensure there are adequate systems of control in place to safeguard the council's assets.	A review of the recording and disposal of Council assets and issue a report.	01/11/2026	30/11/2026	0
4. Review risk cover over assets and test adequacy. Track and monitor incidents and insurance claims and flag high risk items to them to EXCO for action.	Table a report and quarterly updates to EXCO and the Finance Committee.	01/10/2026	31/10/2027	0
Total				**0**

4.3 Proactive Risk Mitigation & Awareness

Objective

To move beyond traditional audits by actively promoting a culture of internal control, risk awareness, and ethical conduct across the municipality. This program will assist management with special requests and raise awareness of emerging risks and fraud-related matters. It also ensures the whistleblowing policy is well-communicated and accessible to all employees and the public.

Activities	Indicator (Metrics)	Start Date	End Date (Estimate)	Budget (E)
1. Conduct investigations and report to DSO and/or Finance Committee.	Report issued and tabled timely.	01/04/2026	31/03/2027	0

Activities	Indicator (Metrics)	Start Date	End Date (Estimate)	Budget (E)
2. Undertake fraud or risk related awareness to staff employees via newsletters, training and workshops.	Create awareness to mitigate fraud risks. Training reports and via newsletters.	01/04/2026	31/03/2027	0
3. Liaise with the consultant on whistle blowing issues. Ensure identified risk areas are communicated and actioned by management.	Table quarterly reports to the Finance Committee.	01/04/2026	31/03/2027	0
4. Quarterly spot-checks on high-risk operational areas such as cash and inventory.	Reports on spot-check findings and recommendations submitted to management.	01/04/2026	31/03/2027	0
5. Participate in all tender opening activities of Council.	Compile reports by exception to the DSO quarterly.	01/04/2026	31/03/2027	0
Total				**0**

5.0 Information and Public Relations

Objective
To manage internal and external communication flow and provide Public Relations advice to Mayor, Councillors, CEO and HoDs. Council will safeguard and promote her image while maintaining mutually beneficial relations with the media and all city stakeholders. Information dissemination will assist in creating awareness and sensitize residents.

Programme	Budget (E) 2025/2026FY	Budget (E) 2026/2027
Public Information		
1. Stakeholders Engagement	246,000	175,000
2. Publications and dissemination	567,000	545,000
3. Media Relations	580,000	290,000
4. Corporate Branding and Events Management	71,000	130,000
5. Customer Experience	80,000	150,000
6. International Cooperation	415,000	208,000
7. Promotion of Cultural Activities	160,000	168,000
Sub-Total	**2,119,000**	**1,666,000**

5.1 Stakeholder Engagement

Objective:

To effectively engage the public (stakeholders) in decision making, policy development and implementation of Council programmes. This program will assist Council to meet the criteria set by the Swaziland Local Government Project (SLGP) and achieve Sustainable Development Goal (SDG) 11.

Activities	Indicators	Start Date	End Date	Budget (E)

1. In line with the reviewed Stakeholders Engagement Policy of 2022, coordinate stakeholders' fora with Council to deliberate on issues that uniquely affect them. - Media (quarterly) - Ratepayers Association (bi-annual) - Youth (through LED initiatives, Social Services and Community Services programs)	Two meetings held quarterly.	01/04/2026	30/03/2027	0
2. Constituency Engagements: Provision of professional support for minute taking and recording during ward meetings. - to gather inputs and give feedback to constituencies on the budget of the Council. - reporting back to constituencies on the implementation of strategies/policies.	Submission of minutes of ward meetings.	01/04/2026	31/03/2027	25,000
3. Annual Meeting venue hire	Submission of Annual Meeting agenda, attendance list and minutes.	01/08/2026	30/09/2027	50,000
4. Public Notices and Adverts		01/04/2026	31/03/2027	100,000

(takes into account increase in advertising rates)				
TOTAL				**175,000**

4.2 Publications and Dissemination

Objective:

To strengthen the Council's outreach programme through proper documentation and dissemination of public information. This will help improve public knowledge and perception of the Council's business and its services. Transparency and accountability will be enhanced through the publication of an annual report, financial statements and the dissemination of Council's agendas.

Activities	**Indicators**	**Start Date**	**End Date (Estimate)**	**Budget (E)**
1. Design, production and dissemination of Annual Report/financial statement by August **2026**.	Annual Report submitted by August 2026.	01/06/2026	30/08/2027	210,000
2. Production of Council information brochures, pamphlets and fliers of IDP, Budget and others.	Submission of brochure produced quarterly.	01/04/2026	30/03/2027	20,000
3. Display material and exhibitions of Council activities at the Trade Fair (rental of stalls, brand merchandise, promotional material and refreshments).	Submit trade fair report.	01/04/2026	30/09/2027	315,000

4. Publication of Council meetings and budget notices		25/05/2026	31/03/2027	0
5. Management of Website	Submit monthly report on updates	01/04/2026	31/03/2027	0
TOTAL				**545,000**

5.3 Media Relations

Objective:

To strengthen the relationship between Council +and the media. This includes proactively providing information and timely responses to enquiries from the media. Further, the program will ensure that forums to share information are held frequently between media and the Council officials. This will help to deepen understanding and appreciation of the Council operations by the media. Media reports will be analysed and those that call for reactive and corrective measures will be attended to timely.

Activities	**Indicator**	**Start Date**	**End Date**	**Budget (E)**
1. Press releases and interviews: -Four proactive stories a month -at least two live (proactive) interviews per month in the electronic media	Submit report about issued press releases, stories and live interviews.	01/04/2026	31/03/2027	0
2. Media breakfast meetings x 2 (Targeted groups e.g.	Submit report about	01/04/2026	31/03/2027	20,000

Business/ Editors & one-on-one) and at least 2 x Editors	convened meetings.*			
3. Press statements (reactive)	Compile reports of issued press statements.	01/04/2026	31/03/2027	60,000
4. Media reports monitoring, evaluation and reporting	Submit monthly reports.	01/04/2026	31/03/2027	0
5. Promotional newspaper articles in the Swazi Observer or Times of Swaziland: Monthly column.	Compile monthly report of published articles.	01/04/2026	31/03/2027	210,000
6. Radio programme at Eswatini Broadcasting and Information Services.	Compile and submit progress reports.	01/04/2026	31/03/2027	0
TOTAL				**290,000**

5.4 Corporate Branding and Events Management

Objective:

To promote corporate/public involvement in social events aimed at sowing good relations between the Council and the public. The program will enhance the institution's corporate image through quality branding of all Council events while at the same time maintaining and promoting relations with the public.

Activities	**Indicator**	**Start Date**	**End Date (Estimate)**	**Budget (E)**

1. Production of Corporate Branding Gazebo, Backdrop, Pull up banners (replacing worn out branding material)	Procurement of new branding material.	01/04/2026	31/03/2027	50,000
2. Mayor's Golf Tournament (funded by sponsorships)	Report of the tournament.	01/04/2026	30/06/2027	20,000
3. Management of Council events hosted by the Mayor and Council departments.	Report hosted events.	01/04/2026	31/03/2027	60,000
TOTAL				**130,000**

5.5 Customer Experience

Objective:

To keep customers happy by improving the receiving, documenting and feedback on Complaints Management System of the Council by ensuring that all complaints are effectively managed and responses given timely to complainants.

Activities	Indicators	Start Date	End Date (Estimate)	Budget (E)
1. Service Pop-ups, across wards (1 day per ward) for payments, complaints and face-to-face help. To cater for residents without internet or who prefer in-person service.	Report engagement monthly.	01/04/2026	31/03/2027	150,000
2. Receiving complaints, action reports from departments and	Report on complaints	01/04/2026	31/03/2027	0

providing timely feedback to complainants	and actions taken.			
Total				**150,000**

5.6 International Cooperation

Objective:

To formulate, coordinate and monitor exchange programmes with existing sister cities, local government associations and donor agencies/partners to promote adoption and internalization of 'best practices' in the organisation through documentation, exchanges and funding of best practice program.

This program will also ensure the annual participation of students in the International Leadership Academy (ILA) hosted by Fort Worth and coordinating the inbound visits by Fort Worth delegations. Council will further promote cultural and student exchanges that will come as a result of Mbabane – Kaohsuing sister city relationship.

Activities	**Indicator**	**Start Date**	**End Date (Estimate)**	**Budget (E)**
1. Implementing of inbound exchange programmes (from Fort Worth)- (increase in venue hire, catering & tourist site costs)	Submit report after inbound delegation	01/04/2026	30/06/2027	70,000
2. Participation in ILA by Mbabane students.	Submit ILA report	01/04/2026	30/06/2027	226,000*
3. Mbabane/Fort Worth Sister City Relationship – technical exchanges	Table report before Council	01/04/2026	30/11/2027	70,000

	for adoption			
4. Mbabane – Kaohsiung City sister relationship.	Submit delegation report	01/04/2026	30/11/2027	68,000
Sub Total				**208,000**

**Fort Worth Sister Cities International reimburses airfare.*

5.7 Promotion of Cultural Activities

Objective:

To encourage the community of Mbabane to participate in the promotion of cultural activities to bring about cohesion in the city. Initial focus will be in the development of cultural and contemporary groups for the City of Mbabane.

Activities	**Indicator**	**Start Date**	**End Date (Estimate)**	**Budget (E)**
1. Promotion of cultural activities through hosting of cultural ward competitions. Mbabane schools culture competition.	Hosted cultural event.	01/04/2026	31/03/2027	84,000
2. Participation in national cultural events and competitions.	Number of events participated in.	01/04/2026	31/03/2027	84,000
TOTAL				**168,000**

Departmental Objective
To develop and provide the necessary support system for all the other departments and the Council on governance and leadership business, legal framework, law enforcement, safety and security, information systems, human capital management, quality assurance and risk management.

Overview

The department will provide comprehensive corporate services support to the Council, encompassing legal services, law enforcement, security, human capital management, quality and risk management, as well as information technology and record management. These offerings are designed to align with the department's primary objectives while adhering to the Integrated Development Plan (IDP) and Sustainable Development Goals, promoting best practices throughout. Additionally, the department is committed to prioritizing good governance and integrating risk management best practices into the Council's operations.

The **Secretariat** will ensure the timeous production and circulation of Management and Council Agenda, continuous monitoring of records, including file management and archiving. The accuracy of Council records, binding, and the timely transmission of minutes to the Ministry will be given top priority, in accordance with the dictates of the Urban Government Act and quality management requirements. Council's corporate governance responsibilities will be prioritized. Additionally, legal support will be provided to all Council departments to efficiently address litigation and minimize risks, through timely interventions and capacity building

The **Law Enforcement** Section will implement the Crime Prevention Strategy aimed at reducing crime across the city. This initiative will focus on identifying and assessing the legal and institutional requirements for establishing a Municipal Police, ensuring compliance with municipal laws, and promoting effective collaboration with existing law enforcement agencies. The section will also strengthen partnerships with the business community to support Community Policing and Neighbourhood Watch initiatives. A central component of this strategy will be the active engagement and integration of Ranger Services with the Security Section to enhance operational effectiveness, optimize resource utilization, and improve coordinated responses to public safety concerns.

The **Human Resources** Section will prioritize the implementation of the Talent Management Strategy in alignment with the ISO 30414 Best Practice Standard, which outlines guidelines for effective Human Resource Management. These initiatives aim to attract, develop, and retain the most suitable talent within the labour market. In addition, the section will undertake a comprehensive review of the Performance Management System to ensure it supports a culture of accountability, continuous improvement, and results orientation. Furthermore, structured change management initiatives will be implemented to strengthen organizational adaptability, drive employee engagement, and enhance overall productivity and effectiveness. These efforts are aligned with Theme 4.3.3 – Internal Process Perspective, Objective 2.

The department, through **Information Technology**, will optimize the utilization of information and communication technology to effectively implement the Integrated Development Plan (IDP) and drive the transformation of Mbabane into a Smart City. Emphasis will be placed on integrating cutting-edge technologies, including 5G networks, to improve connectivity and operational efficiency. Resources will be strategically allocated to develop modern digital ICT infrastructure, thereby enhancing connectivity across MCM working spaces and facilitating seamless communication and collaboration.

The newly created office of the **Digital Innovation and Transformation Officer** will implement typical goals such as enhancing service delivery, citizen engagement, internal efficiency, and digital transformation. By aligning with the Integrated Development Plan (IDP), this section supports inclusive urban development, data-driven decision-making, and sustainable growth. It fosters innovation across departments, integrates digital solutions into municipal services, and ensures that digital transformation contributes meaningfully to the city's long-term developmental goals.

On **Quality and Risk Management**, specifically under IDP Strategic Objective 5, the department is committed to prioritizing the implementation of an Enterprise-wide Risk Management system aimed at minimizing operational risks for the Municipal Council. To strengthen this focus, the department will ensure the maintenance of certification for the Quality Management System in accordance with ISO 9001:2015, while also facilitating the adoption of additional Council Management Systems aligned with ISO and SANS standards. Furthermore, the Council's Health and Safety program will be subject to continuous monitoring, and the Hazard Identification and Risk Assessment Programme will be fully executed as outlined in the IDP.

Budget Summary

	Budget (E) 2025/2026	Budget (E) 2026/2027	% Increase/ (decrease)	% Proportion of total cost
1. Programmes	10,047,000	9,563,000	-5	29
2. Operational Support	11,471,000	11,579,000	1	36
3. Personnel Emoluments	11,001,000	11,572,000	5	35
TOTAL	**32,519,000**	**32,714,000**	**0.6**	**100**

Departmental Summary

Section	Programs	Operational support	Personnel emoluments	TOTAL Section
1. Secretariat	475,000	527,000	3,780,000	4,782,000

Section	Programs	Operational support	Personnel emoluments	TOTAL Section
2. Law Enforcement	4,092,000	81,000	977,000	5,150,000
3. Human Resources	3,050,000	3,979,000	2,527,000	9,556,000
4. Information Technology	1,185,000	6,546,000	2,048,000	9,779,000
5. Digital Innovation and Transformation	290,000	77,000	685,000	1,052,000
6. Quality Assurance and Risk Management	471,000	369,000	1,555,000	2,395,000
Total	**9,563,000**	**11,579,000**	**11,572,000**	**32,714,000**

The Department will implement the following programmes in the year:

Programme	Budget (E) 2025/2026	Budget (E) 2026/2027
Secretariat		
1. Secretariat Services	15,000	15,000
2. Clerical Services	40,000	45,000
3. Documents and Records Management	0	15,000
4. Legal Services	600,000	400,000
Sub-total	**655,000**	**475,000**
Law Enforcement		
5. Security Provision	4,820,000	4,000,000
6. Stakeholder Engagement	14,000	14,000
7. Security Contract Management	3,000	3,000
8. Implementation of Crime Prevention Strategy	65,000	75,000
Sub-total	**4,902,000**	**4,092,000**
Human Resources		
9. Training and Development	1,010,000	830,000
10. Human Resources Administration	255,000	255,000
11. Performance Management System	50,000	500,000
12. Human Capital Intervention Programme	80,000	80,000
13. Employee Social Activities	170,000	175,000

Programme	Budget (E) 2025/2026	Budget (E) 2026/2027
14. Provision of Cleaning Services	1,100,000	1,100,000
15. Job Evaluation & Regrading	10,000	10,000
16. Post Restructuring	200,000	0
17. Change Management	0	100,000
TOTAL	**2,875,000**	**3,050,000**
Information Technology		
18. Systems Development & Support	160,000	290,000
19. ICT Infrastructure Development	550,000	550,000
20. Network Support Services	195,000	195,000
21. IT-Governance & Risk Management	0	0
22. Information Security	150,000	150,000
23. Innovation & E-Governance	190,000	0
Sub-total	**1,245,000**	**1,185,000**
Digital Innovation and Transformation		
24. Innovation	0	50,000
25. Digital Transformation	0	240,000
Sub-total	**0**	**290,000**
Quality Assurance and Risk Management		
26. Risk Management	150,000	150,000
27. Quality Management	70,000	100,000
28. Occupational Health & Safety	150,000	221,000
Sub-total	**370,000**	**471,000**
TOTAL	**10,047,000**	**9,563,000**

Notes:

Programme:	***Explanatory Note***
3	*Increase due classification of records and documents for new departments.*
4	*Decrease due to less anticipated legal litigations*
5	*Decrease due to lower cost of engaging a new security service provider*
10	*Decrease due to introduction of online training.*
12	*Increase due to scheduled review of Organizational Performance Management System.*

16	*Job evaluation of new positions including Customer Experience.*
17	*Post restructuring programme is completed.*
18	*New programme for management of internal changes i.e. projects affecting staff*
19	*Increased support requirements due to innovation and digital transformation initiatives*
24	*Zero budget due to creation of new Section*
25-26	*New section created*
28	*Review of Organizational Service Charters and Interdepartmental Agreements.*
29	*Implementation of Hazard Identification and Risk Assessment Programmes*

Operational Support

Resources	**Description**	**Budget (E) 2025/2026**	**Budget (E) 2026/2027**
Secretariat			
1. Postage	Purchase of stamps & DHL Services	50,000	50,000
2. Office Equipment	Blinds for the Meeting room	0	0
3. Printing & Stationery	Stationery for office use, minutes and agendas	37,000	35,000
4. Subscriptions	Law reports and legal journals	14,000	14,000
5. Fuel Expenses	For 1x van, 1 x kombi and 1x Mayor's car	84,000	84,000
6. Vehicle Expenses	To cater for 3 motor vehicle maintenance costs	47,000	47,000
7. Uniform	Corporate wear for 2 Messengers	0	17,000
8. Advertising and announcements	Advertising for bye laws.	10,000	10,000
9. Maintenance of Council Chambers	General maintenance of fittings and fixtures of the Council chambers	3,000	3,000
10. Overtime	Drivers/Messengers (to cater for weekend and holiday events or activities, late deliveries, ferrying of visitors etc.)	37,000	50,000
11. Office furniture	Purchase of new Meeting Room conference furniture	0	100,000

12. Materials	Purchase of soaps for washing vehicles	1,000	1,000
13. Maintenance of Furniture and fittings	Repair of chairs and fittings.	3,000	3,000
14. Document Processing	Photocopying and scanning	42,000	42,000
15. Protective Clothing	For the three officers (2x messengers and 1 x Registry)	0	4,000
16. Leasing of New Photocopier	Payment of monthly rental fees	67,000	67,000
17. Depreciation	Assets	184,000	0
Sub-total		**579,000**	**527,000**
Law Enforcement			
18. Printing & Stationery	Printing papers and other stationery for the office use	1,000	1,000
19. Furniture and Fittings	Window blinds for Security Office	0	10,000
20. Gun license and Bullets.	Purchase of bullets for the short barrel 2.2 rifle and the long barrel rifle and license fees only.	3,000	3,000
21. Neighbourhood Watch Scheme and Community Police support	To cater for NWS and Community Police (security equipment and signage)	16,000	17,000
22. Animal Welfare	To cater for Animal health care, e.g. veterinary costs and feed while awaiting transportation.	0	0
23. Maintenance of Surveillance cameras	To cater maintenance of city-wide CCTV cameras	50,000	50,000
24. Depreciation	Assets	4,000	0
Sub-total		**74,000**	**81,000**
Human Resources			
25. Travelling and Subsistence	Workshops, Conferences, Seminars, Training, Official visits and Exchange Programmes	1,700,000	1,700,000

26. Retirement token	To cater for tokens for one (1) retiring employees	0	10,000
27. Printing and Stationery	Stationery for office use	25,000	25,000
28. Advertisement	Filling of vacancies	55,000	60,000
29. Professional Membership subscriptions	Includes membership and journal subscriptions	85,000	90,000
30. F.S.E. Membership	Payment of Subscriptions	120,000	126,000
31. HR Professional Services	Chairing of disciplinary hearings, etc.	30,000	30,000
32. Recruitment Costs	Consultancy fees for filling of vacant positions.	200,000	100,000
33. Office Equipment	Equipment	1,000	1,000
34. Kitchen Equipment	Replacement of kettles, extension cords, microwaves, crockery, cutlery etc.	12,000	12,000
35. Accommodation / Venues for meetings and training purposes	Venues organized for meetings and training particularly in-house training and seminars	23,000	25,000
36. Performance Awards	Implement awards for Council employees with satisfactory performance.	1,800,000	1,800,000
37. Furniture & Fittings	HRA and Receptionist chairs	20,000	0
38. Depreciation	Assets	7,000	0
Sub-total		**4,078,000**	**3,979,000**
Information Technology			
39. Systems Maintenance	Software Licenses (Munsoft, Peopleware, Accsys, GIS, CASCADE. Microsoft 365, ChatGPT, Acrobat Adobe, Power-BI etc.)	3,921,000	3,921,000
40. General Computer Maintenance	Maintenance of ICT equipment	60,000	62,000
41. Internet Subscriptions	Subscription payments to Service Providers	550,000	550,000
42. Computer Stationery & consumables	For printer toners, cartridges	34,000	34,000

43. Tele-communications Charges	Call charges for whole organisation, includes general communications, Toll-free subscription and Bulk SMS,	950, 000	1,250,000
44. Telephone System Maintenance	PBX maintenance fees	63,000	0
45. Telephone Equipment	Purchase of handsets & headsets	28,000	29,000
46. Access Control	Maintenance of Access Control System	16,000	16,000
47. Fixed Telecom charges	USSD Service, Cloud PBX subscription, dedicated internet line	363,000	620,000
48. Office Furniture	Lockable Cabinets	0	25,000
49. Office Equipment	Extension cords, lightning protectors etc.	8,000	9,000
50. Printing & Stationery	Printing paper	0	0
51. Data Centre equipment Maintenance	Maintenance of UPS & air-conditioner equipment	29,000	30,000
52. Depreciation		145,000	0
Sub-total		**6,167,000**	**6,546,000**
Digital Innovation and Transformation			
53. IT Resource Subscriptions & support	Subscription payments to developers for systems support,	0	40,000
54. Protective Clothing	Purchasing of protective clothing for DITO.	0	4,000
55. Digital Platforms Benchmarking	Physical visit to local organizations.	0	0
56. Office Furniture	Chair & Desk for DITO, small lockable cupboard	0	25,000
57. Office Equipment	Extension cords, Fan, & Heater for DITO's office	0	8,000
58. Depreciation		0	0
Sub-total		**0**	**77,000**

Quality Assurance and Risk Management			
Resources	**Objective**	**Budget (E) 2025/2026**	**Budget (E) 2026/2027**
59. Fire Fighting Equipment and Servicing Maintenance	Firefighting Equipment Servicing and Maintenance– Servicing, Maintenance and Replacement of expired/ worn out firefighting equipment - (Fire Extinguishers, Fire Hose Reels and Fire Hydrants, etc.)	90,000	90,000
60. Emergency Evacuation Systems	Servicing and Maintenance of Emergency Evacuation and Suppression Systems (at Head Office, Coronation Park, Main Depot and Landfill).	70,000	70,000
61. Fire Control System	Installation of fire hydrants at the Head Office, Main Depot and the landfill.	150,000	0
62. First Aid Kit	Replenishment of First Aid equipment and accessories.	15,000	16,000
63. Medical Examinations & IOD	Paying for treatment for IODs, baseline occupational health assessments and occupational health referrals.	110,000	110,000
64. Pest Control Programme	Provide pest control programme to Council facilities	10,000	10,000
65. Safety Signs	Procurement and Installation of Safety and Health signage.	16,000	16,000
66. Protective Clothing	Purchasing of protective clothing for OHSO and QARM	8,000	8,000
67. Consumables	To cater for the maintenance and replacement of the sanitizer dispensers	40,000	20,000

68. Quarterly Safety and Health Inspections	To cater for Quarterly Safety Inspections in loco by the Safety and Health Committee.	8,000	9,000
69. Safety, Health and Environment (SHE) Management	Maintenance of Soil Hospital	50,000	20,000
70. Depreciation	Assets	11,000	0
Sub-total		**578,000**	**369,000**
TOTAL		**11,471,000**	**11,879,000**

Notes

7	*Uniform provided once in two years.*
10	*Increase in line with actual costs incurred for the previous FY*
11	*Purchase of furniture for new meeting room*
15	*PPE provided once in two years.*
19	*Window blinds for Security Office*
25	*Increase in line with actual costs incurred for the previous FY*
26	*Cater for token for one (1) retiring officer.*
36	*Increase in line with actual costs incurred for the previous FY*
37	*No furniture to be procured.*
39	*Increase based on contract*
43	*Increase due to introduction of cell phone costs, toll-free subscription and USSD.*
44	*Decommissioning of PABX system.*
47	*Introduction of dedicated internet line to support Customer Experience function.*
48	*Safe storage of ICT equipment*
53-58	*New section operational support*
61	*Installation of fire hydrants project completed*
67	*Reduced demands for replacement of dispensers.*

69	*Decreased due to completion of soil hospital construction and remaining amount for maintenance (Treatment chemicals).*

Personnel Emolument

Personnel	Budget (E) 2025/2026	Budget (E) 2026/2027
1. Secretariat	3, 709,000	3,780,000
2. Law Enforcement	962,000	977,000
3. Human Resources	2,796,000	2,527,000
4. Information Technology	2,009,000	2,048,000
5. Digital Innovation and Transformation	0	685,000
6. Quality Assurance and Risk Management	1,525,000	1,555,000
TOTAL	**11,001,000**	**11,572,000**

Notes:

3	*Reduction due to migration of two officers to Strategy and Operations Department (SOD).*
5	*New position*

1.0 Secretariat

Objective

To organize Council and Executive meetings, maintain organisational minutes, develop and provide the necessary legal framework to enable Council to deliver services efficiently.

Programmes:

Programme	Budget (E) 2025/2026	Budget (E) 2026/2027
1. Secretariat Services	15,000	15,000
2. Clerical Services	40,000	45,000

Programme	Budget (E) 2025/2026	Budget (E) 2026/2027
3. Documents and Records Management	0	15,000
4. Legal Services	600,000	400,000
Total	**655,000**	**475,000**

Notes:

Programme:	***Explanatory Note***
3	*Increase due classification of records and documents for new departments.*
4	*Decrease due to less anticipated legal litigations*

Operational Support:

Resources	Description	Budget (E) 2025/2026	Budget (E) 2026/2027
1. Postage	Purchase of stamps & DHL Services	50,000	50,000
2. Office Equipment	Blinds for the Meeting room	0	0
3. Printing & Stationery	Stationery for office use, minutes and agendas	37,000	35,000
4. Subscriptions	Law reports and legal journals	14,000	14,000
5. Fuel Expenses	For 1x van, 1 x kombi and 1x Mayor's car	84,000	84,000
6. Vehicle Expenses	To cater for 3 motor vehicle maintenance costs	47,000	47,000
7. Uniform	Corporate wear for 2 Messengers	0	17,000
8. Advertising and announcements	Advertising for bye laws.	10,000	10,000
9. Maintenance of Council Chambers	General maintenance of fittings and fixtures of the Council chambers	3,000	3,000
10. Overtime	Drivers/Messengers (to cater for weekend and holiday events or activities, late deliveries, ferrying of visitors etc.)	37,000	50,000
11. Office furniture	Purchase of new Meeting Room conference furniture	0	100,000

Resources	Description	Budget (E) 2025/2026	Budget (E) 2026/2027
12. Materials	Purchase of soaps for washing vehicles	1,000	1,000
13. Maintenance of Furniture and fittings	Repair of chairs and fittings.	3,000	3,000
14. Document Processing	Photocopying and scanning	42,000	42,000
15. Protective Clothing	For the three officers (2x messengers and 1 x Registry)	0	4,000
16. Leasing of New Photocopier	Payment of monthly rental fees	67,000	67,000
17. Depreciation	Assets	184,000	0
Sub-total		**579,000**	**527,000**

Notes:

7	*Uniform provided once in two years.*
10	*Increase in line with actual costs incurred for the previous FY*
11	*Purchase of furniture for the new meeting room*
15	*PPE provided once in two years.*

Programmes:

1.1 Secretariat Services

Objective:
To timeously prepare agendas, minutes and venues for Council and Executive meetings, capture and circulate the relevant records to Council/lors, Management, the Ministry and the public domain and provide messenger and driver services.

Activities	Indicator (Metrics)	Start Date	End Date (Estimate)	Budget (E)
1. Prepare agendas, produce and retain	Agenda and Minutes prepared	01/04/2026	31/03/2027	5,000

Council and Executive Minutes				
2. Circulate signed minutes to Ministry (MHUD) and other stakeholders in line with **SDG 16** and legislation requirement.	Minutes sent to stakeholders.	01/04/2026	31/03/2027	0
3. Digitizing of Council minutes and agendas.	Digital agendas and minutes available.	01/01/2026	31/03/2027	10,000
4. Provide messenger / driver services as required.	Services provided as requested.	01/04/2026	31/03/2027	0
TOTAL				**15,000**

1.2 Clerical Services

Objective:
To provide clerical services including welfare and empowerment of Councillors in order to foster principles of good governance and management of mayoral office.

Activities	**Indicator (Metrics)**	**Start Date**	**End Date (Estimate)**	**Budget (E)**
1. Review of Council governance documents	Governance documents (delegation of powers & Standing Orders) reviewed	01/04/2026	31/03/2027	0
2. Manage affairs of the Mayoral Office	- Quarterly report of office maintenance - Regulated use of regalia – checklist	01/04/2026	31/03/2027	0
3. Consultancy	Budget preparation support and CEO's appraisal	01/09/2026	30/11/2026	45,000

Activities	Indicator (Metrics)	Start Date	End Date (Estimate)	Budget (E)
TOTAL				45,000

1.3 Council Records Management

1.3.1 Documents and Records Management

Objective:

To manage production, circulation, safekeeping and disposal of Council documents; to promote the practice of printing less paper initiatives. Investigate the possibility of the implementation of an Electronic Document and Records Management System (EDRMS).

Activities	Indicator (Metrics)	Start Date	End Date (Estimate)	Budget (E)
1. Classify records and documents for departments	Documents Classified and Index produced.	01/05/2026	30/06/2026	15,000
2. Monitor Mail Tracking process	Quarterly Mail tracking reports available	01/04/2026	31/03/2027	0
3. Investigate the possibility of the implementation of an EDRMS	Investigation Report	01/04/2026	31/03/2027	0
TOTAL				**15,000**

1.4 Legal Services

Objective:

To provide legal support to Council, including drafting and review of relevant laws, contracts, policies, rendering legal advice, instituting legal action and custody of all legal information; to facilitate the development of by-laws and advocate for the passing of the same **in line with the 2024/29 IDP and SDG16**.

Activities	Indicator (Metrics)	Start Date	End date	Budget (E)
1. Provide litigation services & legal opinions/advice	Litigation services provided as required	01/04/2026	31/03/2027	400,000
2. To provide external support to departments	Legal instruments	01/04/2026	31/03/2027	0

Activities	Indicator (Metrics)	Start Date	End date	Budget (E)
in drawing of legal instruments	drawn on request			
3. To provide internal legal support to departments	SLAs, Byelaws and legal opinions drawn on request	01/04/2026	31/03/2027	0
4. Capacitation of contract managers on SLA management	Trainings records	01/07/2026	30/09/2026	0
TOTAL				**400,000**

2.0 Law Enforcement

Objective

To implement the **Crime Prevention Strategy 2020-2030 in line with the IDP 2024/29; *Strategic Objective 2: To improve safety and security of persons in Mbabane***; To enforce all municipal legislations including; street vending control, nuisance abatement and provide security to Council buildings and personnel, and enforce parking regulations in the city in collaboration with the Royal Eswatini Police and other relevant stakeholders.

Programme:

Programme	Budget (E) 2025/2026	Budget (E) 2026/2027
1. Security Provision	4,820,000	4,000,000
2. Stakeholder Engagement	14,000	14,000
3. Security Contract Management	3,000	3,000
4. Implementation of Crime Prevention Strategy	65,000	75,000
TOTAL	**4,902,000**	**4,092,000**

Operational Support

Resources	Description	Budget (E) 2025/2026	Budget (E) 2026/2027
1. Printing & Stationery	Printing papers and other stationery for the office use	1,000	1,000
2. Furniture and Fittings	Window blinds for Security Office	0	10,000
3. Gun license and Bullets.	Purchase of bullets for the short barrel 2.2 rifle and the long barrel rifle and license fees only.	3,000	3,000
4. Neighbourhood Watch Scheme and Community Police support	To cater for NWS and Community Police (security equipment and signage)	16,000	17,000
5. Animal Welfare	To cater for Animal health care, e.g. veterinary costs and feed while awaiting transportation.	0	0
6. Maintenance of Surveillance cameras	To cater maintenance of city-wide CCTV cameras	50,000	50,000
7. Depreciation	Assets	4,000	0
TOTAL		**74,000**	**81,000**

Notes:

2	*Window blinds for Security Office*

Income

Activities	Start Date	End Date	Budget (E)
1. Penalties for rounding-up cattle	01/04/2026	31/03/2027	1,000
2. Violating Parking regulations	01/04/2026	31/03/2027	2,000
3. Miscellaneous admissions of guilt fines	01/04/2026	31/03/2027	3,000
TOTAL			**6,000**

Programmes:

2.1 Security Provision

Objective:

To provide security to property and personnel and to fight illegal activities through coordinated efforts with law enforcement structures in line with the **IDP Theme: Crime Reduction Programme.**

Activities	Indicator (Metrics)	Start Date	End date	Budget (E)
1. Manage Security Provision and Law Enforcement	Service Level Agreement Compliance Report monthly	01/04/2026	31/03/2027	4,000,000
2. Analyse quarterly & annual City Crime statistics.	Quarterly & Annual Crime Statistics Analysis available	01/04/2026	31/03/2027	0
TOTAL				**4,000,000**

2.2 Stakeholder Engagement

Objective:

To maintain a formal engagement program with stakeholders who contribute to security and law enforcement in the city.

Activities	Indicator (Metrics)	Start Date	End date	Budget (E)
1. Hold Internal External and Stakeholder quarterly consultations.	Minutes available and resolutions implemented.	01/05/2026	31/03/2027	14,000
TOTAL				**14,000**

2.3 Security Contract Management

Objective:

To provide security services in line with the set standards of performance in the Service Level Agreement and to manage the contract effectively.

Tasks	Indicator (Metrics)	Start Date	End Date (Estimate)	Budget (E)
1. Review performance targets with Security Service Contractor in line with the Service Level Agreement.	Monthly report	01/04/2026	31/03/2027	0
2. Conduct monitoring and evaluation of performance against set performance standards.	Monthly and Quarterly performance reports	01/04/2026	31/03/2027	0
3. Conduct an Annual Performance Appraisals in line with the Service Level Agreement.	Completed and signed Performance Appraisal Compact and submitted to DCS.	01/08/2026	31/08/2027	3,000
TOTAL				**3,000**

2.4 Implementation of Crime Prevention Strategy

Objective:

To coordinate the implementation of the **Crime Prevention Strategy 2020-2030**.

Activities	Indicator (Metrics)	Start Date	End Date (E)	Budget (E)
1. Implementation of recommendations Establishment for the Municipal Police research.	Records of Stakeholder Consultation	01/04/2026	31/03/2027	60,000

Activities	Indicator (Metrics)	Start Date	End Date (E)	Budget (E)
2. Coordinate training of Community Police & neighbourhood teams (five candidates per ward).	Attendance registers available	01/04/2026	31/03/2027	15,000
3. Coordinate the Establishment of at least two neighbourhoods.	Attendance registers and minutes	01/04/2026	31/03/2027	0
4. Coordinate and monitor Surveillance Cameras	Reports available	01/04/2026	31/03/2027	0
TOTAL				**75,000**

3.0 Human Resources

Objective:

To implement the **Talent Management Strategy**, empower the human capital with relevant skills and create a harmonious work environment for employees in line with ISO 30414 (Human Resources Management guidelines).

Programmes earmarked for this year include the following;

Programme	Budget (E) 2025/2026	Budget (E) 2026/2027
1. Training and Development	1,010,000	830,000
2. Human Resources Administration	255,000	255,000
3. Performance Management System	50,000	500,000
4. Human Capital Intervention Programme	80,000	80,000
5. Employee Social Activities	170,000	175,000
6. Provision of Cleaning Services	1,100,000	1,100,000
7. Job Evaluation & Regrading	10,000	10,000
8. Post Restructuring	200,000	0
9. Change Management	200,000	100,000
TOTAL	**2,875,000**	**3,050,000**

Notes:

Programme:	***Explanatory Note***
1	*Decrease due to introduction of online training.*
3	*Increase due to scheduled review of Organizational Performance Management System.*
7	*Job evaluation of new positions including Customer Experience.*
8	*Post restructuring programme is completed.*
9	*New programme for management of internal changes i.e. projects affecting staff*

Operational Support

Resources	Description	Budget (E) 2025/2026	Budget (E) 2026/2027
1. Travelling and Subsistence	Workshops, Conferences, Seminars, Training, Official visits and Exchange Programmes	1,700,000	1,700,000
2. Retirement token	To cater for tokens for one (1) retiring employees	0	10,000
3. Printing and Stationery	Stationery for office use	25,000	25,000
4. Advertisement	Filling of vacancies	55,000	60,000
5. Professional Membership subscriptions	Includes membership and journal subscriptions	85,000	90,000
6. F.S.E. Membership	Payment of Subscriptions	120,000	126,000
7. HR Professional Services	Chairing of disciplinary hearings, etc.	30,000	30,000
8. Recruitment Costs	Consultancy fees for filling of vacant positions.	200,000	100,000
9. Office Equipment	Equipment	1,000	1,000
10. Kitchen Equipment	Replacement of kettles, extension cords, microwaves, crockery, cutlery etc.	12,000	12,000
11. Accommodation / Venues for meetings and training purposes	Venues organized for meetings and training particularly in-house training and seminars	23,000	25,000
12. Performance Awards	Implement awards for Council employees with satisfactory performance.	1,800,000	1,800,000
13. Furniture & Fittings	HRA and Receptionist chairs	20,000	0
14. Depreciation	Assets	7,000	0
Sub-total		**4,078,000**	**3,979,000**

Notes:

1	*Increase in line with actual costs incurred for the previous FY*
2	*Cater for token for one (1) retiring officer.*

12	*Increase in line with actual costs incurred for the previous FY*
13	*No furniture to be procured.*

Programmes:

3.1 Training and Development

Objective:

To implement the Talent Management Strategy and Performance Management system (PMS) in line with **Strategic Theme 6: Effective Governance and Responsiveness, Objective 3** of the **IDP and SDG** 3,4,5.

Activities	Indicator (Metrics)	Start Date	End Date (Estimate)	Budget (E)
1. Train Council employees as identified in the PMS, through workshops, conferences, seminars and webinars	Filled training attendance register and feedback forms	01/04/2025	31/03/2026	425,000
2. Reimburse staff for self-development programmes (Study loans)	Reimbursement quarterly reports	01/04/2025	31/03/2026	20,000
3. Investment in Excellence training for HODs and senior managers.	Certificates of competence	01/04/2025	30/11/2025	260,000
4. Senior Managers development (Project management)	Certificates of competence	01/04/2025	31/03/2026	0
5. Capacitate junior employees and middle managers to be in line with the competency matrix as identified by the skills audit/Talent Management Strategy	Certificates of competence	01/04/2025	31/03/2026	125,000
Total				**830,000**

3.2 Human Resources Administration

Objective

To manage human resources as per the **ISO 30414 (Human Resource Management Guidelines)** and facilitate proper placement, remuneration of employees, harmonious industrial relations and staff policy administration in accordance with the **IDP, SDG** 3,4,5,8 and **Talent Management Strategy 2021**.

Activities	**Indicator (Metrics)**	**Start Date**	**End Date (Estimate)**	**Budget (E)**
1. Digitalize the competency matrix (to capture training into HR Database).	Live competency matrix	01/04/2025	31/03/2026	50,000
2. Pension Fund Administration	Quarterly reports of pension fund administration	01/04/2025	31/03/2026	0
3. Coordinate the filling of vacancies	Vacancies filled within 3 months	01/04/2025	31/03/2026	0
4. Leave Management	Monthly Leave analysis report	01/04/2025	31/03/2026	0
5. Conduct HR satisfaction survey, Council Values survey and one provided by the CEO	Survey outcome reports	01/04/2025	31/03/2026	0
6. Corporate Wear	Purchase corporate wear for male employees	01/04/2025	31/03/2026	200,000
Industrial Relations				
7. Convene at least two consultative meetings with the Employees Representatives on issues of mutual interest.	Agenda and minutes of biannual meetings	01/04/2025	31/03/2026	0
8. Conduct cost of living negotiations	Collective agreement	01/05/2025	31/07/2025	5,000
TOTAL				**255,000**

3.3 Performance Management System

Objective:
To coordinate the Performance Management System (PMS) in order to optimize employee performance in line with **Objective 3** of the IDP.

Activities	Indicator (Metrics)	Start Date	End Date (Estimate)	Budget (E)
1. Coordinate the PMS	Report of appraisals done in line with the new PMS	01/04/2026	30/09/2026	0
1. Review of Performance Management System (PMS)	New PMS Framework/Procedure	01/05/2026	30/07/2026	500,000
TOTAL				**500,000**

3.4 Human Capital Intervention Programme

Objective:

To coordinate the implementation of the Honorary Awards and Recognition Policy and the provision of interventions to manage stress related effects.

Activities	Indicator (Metrics)	Start Date	End Date (Estimate)	Budget (E)
1. Implement Honorary Awards and Recognition Policy	Awards given to deserving employees	01/04/2026	31/03/2027	80,000
2. Coordinate the pre-psychosocial support to employees affected by stress	Pre-psychosocial support to employees	01/04/2026	31/03/2027	0
TOTAL				**80,000**

3.5 Employee Social Activities

Objective:

To coordinate employees 'end of year function.

Activities	Indicator (Metrics)	Start Date	End Date (Estimate)	Budget (E)
1. Coordinate the End of the Year Function.	Function held as planned	01/11/2026	31/12/2026	175,000

Activities	Indicator (Metrics)	Start Date	End Date (Estimate)	Budget (E)
TOTAL				175,000

3.6 Provision of Cleaning and Catering Services

Objective

To provide cleaning and catering services for Council through an external service provider.

Activities	Indicator (Metrics)	Start Date	End Date (Estimate)	Budget (E)
1. Provide cleaning services.	Clean offices	01/04/2026	31/03/2027	800,000
2. Provide sanitizers (hand towels, driers, she-bin etc.)	Availability of sanitizers as required	01/04/2026	31/03/2027	100,000
3. Provide catering services	Service provided with manageable complaints	01/04/2026	31/03/20276	150,000
4. Replenish refreshments (hot and cold beverages and biscuits/muffins)	Availability of refreshments	01/04/2026	31/03/2027	50,000
5. Manage Contract	Monthly meetings held Checklist developed	01/04/2026	31/03/2027	0
TOTAL				1,100,000

3.7 Job Evaluation and Regrading

Objective:

To facilitate evaluation and regrading of jobs with additional duties.

Activities	Indicator (Metrics)	Start Date	End Date (Estimate)	Budget (E)
1. Facilitate Job Evaluation and regrading as per departmental requests	Reports of Job evaluations	01/04/2026	31/03/2027	10,000
TOTAL				**10,000**

3.8 Change Management

Objective:
To coordinate change management activities for projects that affect internal operations and human capital, including new Performance Management System (PMS) and establishment of Customer Experience programme.

Activities	Indicator (Metrics)	Start Date	End Date (Estimate)	Budget (E)
Implementation of Change Management for internal projects.	Records of Stakeholder Engagement	01/04/2026	31/03/2027	100,000
Total				**100,000**

4.0 Information Technology

Objective:
To develop and maintain organization's Information and Communication Technology to improve the organization's efficiency in line with the IDP, the IT Strategy and SDGs.

Activities earmarked for this year will include the following:

Programme

Programme	**Budget (E) 2025/2026**	**Budget (E) 2026/2027**
1. Systems Development & Support	160,000	290,000
2. ICT Infrastructure Development	550,000	550,000
3. Network Support Services	195,000	195,000
4. IT-Governance & Risk Management	0	0
5. Information Security	150,000	150,000
TOTAL	**1,245,000**	**1,185,000**

Notes:

Programme:	***Explanatory Note***
1	*Increased support requirements due to innovation and digital transformation initiatives*
4	*New programme.*

Operational Support

Resources	**Description**	**Budget (E) 2025/2026**	**Budget (E) 2026/2027**
1. Systems Maintenance	Software Licenses (Munsoft, Peopleware, Accsys, GIS, CASCADE. Microsoft 365, ChatGPT, Acrobat Adobe, Power-BI etc.)	3,921,000	3,921,000
2. General Computer Maintenance	Maintenance of ICT equipment	60,000	62,000
3. Internet Subscriptions	Subscription payments to	550,000	550,000

Resources	Description	Budget (E) 2025/2026	Budget (E) 2026/2027
	Service Providers		
4. Computer Stationery & consumables	For printer toners, cartridges	34,000	34,000
5. Tele-communications Charges	Call charges for whole organisation, includes general communications, Toll-free subscription and Bulk SMS,	950, 000	1,250,000
6. Telephone System Maintenance	PBX maintenance fees	63,000	0
7. Telephone Equipment	Purchase of handsets & headsets	28,000	29,000
8. Access Control	Maintenance of Access Control System	16,000	16,000
9. Fixed Telecom charges	USSD Service, Cloud PBX subscription, dedicated internet line	363,000	620,000
10. Office Furniture	Lockable Cabinets	0	25,000
11. Office Equipment	Extension cords, lightning protectors etc.	8,000	9,000
12. Printing & Stationery	Printing paper	0	0
13. Data Centre equipment Maintenance	Maintenance of UPS & air-conditioner equipment	29,000	30,000
14. Depreciation		145,000	0
Total		**6,167,000**	**6,546,000**

Notes:

5	*Increase due to introduction of cell phone costs, toll-free subscription and USSD.*
6	*Decommissioning of PABX system.*
9	*Introduction of dedicated internet line to support Customer Experience function.*
10	*Safe storage of ICT equipment*

Programmes:

4.1 Systems Development and Support

Objective:

To coordinate systems development and ensure that installed systems are optimally utilized. To maximize availability through constant upgrade and maintenance. To provide quality user support.

Activities	Indicator (Metrics)	Start date	End date	Budget (E)
1. Coordinate procurement of IT Systems in the organization	IT Systems procured in line with IT Policies	01/04/2026	31/03/2027	0
2. External Systems Support	Reports showing that services have been delivered as per specification / TOR	01/04/2026	31/03/2027	205,000
3. Technical Support	Technical Reports available	01/04/2026	31/03/2027	0
4. Preventive Maintenance	Technical reports on Preventive Maintenance available	01/07/2026	28/02/2027	85,000
Total				**290,000**

4.2 ICT Infrastructure Development

Objective:

To implement modern and digital ICT infrastructure to enhance connectivity in the MCM working spaces for both local and remote sites.

Activities	Indicator (Metrics)	Start Date	End date	Budget (E)

1. Procure hardware	Hardware procured	01/06/2026	31/12/2026	650,000*
2. Procure software	Software procured	01/06/2026	31/12/2026	450,000
3. Procure Network Equipment	Network equipment procured	01/06/2026	31/12/2026	100,000
TOTAL				**550,000**

** Hardware will be procured through Capital Finance.*

4.3 Network Support Services

Objective:

To source network support services in line with the IT Strategy and the IDP. To integrate the latest advancements in technology such as 5G networks in order to enhance connectivity and increase operational efficiency.

Activities	Indicator (Metrics)	Start Date	End date	Budget (E)
1. Provision of network support services	Network support services provided as per specifications	01/04/2026	31/03/2027	195,000
2. Facilitate migration to 5G network	5G network available	01/04/2026	31/03/2027	0
3. Conduct Annual Appraisal for IT Service Providers	Annual appraisal report available	01/09/2026	30/09/2026	0
TOTAL				**195,000**

4.4. IT Governance and Risk Management

Objective:

To align IT strategy with business goals, ensuring that technology decisions drive value, accountability, and transparency across the organization. To also identify, assess, and mitigate IT-related threats and vulnerabilities, safeguarding data, privacy, and continuity of services while optimizing resource use.

Activities	Indicator (Metrics)	Start Date	End date	Budget (E)
1. Improve IT Governance and IT Risk Management	At least 2 IT Steering Committee meeting held - Reduce IT Risk by at least 25%	01/04/2026	31/03/2027	0
TOTAL				0

4.5 Information Security

Objective:

To implement practices that will ensure the protection of critical business processes, data, and IT assets. Identify people, processes, and technology that could impact the security, confidentiality, and integrity of MCM's information assets.

Activities	Indicator (Metrics)	Start Date	End date	Budget (E)
1. Implement remedial action for identified risks in the Risk Register	80% vulnerabilities remedied	01/04/2026	31/03/2027	0
2. Monitor security threats advent from new normal work arrangements	Quarterly Security Threats Reports	01/04/2026	31/03/2027	0
3. Conduct information security awareness workshops	At least 2 sessions conducted	01/04/2026	31/12/2026	0
4. Implement security scans	Reports available	01/04/2026	31/03/2027	150,000
TOTAL				**150,000**

Notes:

4	*Subscription costs and tools for prevention of cyber-attack*

5.0 Innovation and Digital Transformation

Objective
To **drive and support the strategic use of digital technologies** to improve organizational performance, service delivery, and user experiences through modernizing Systems and Infrastructure, promoting innovation and agility, ensuring Digital Equity and Inclusion.

Programmes:

Programme	Budget (E) 2025/2026	Budget (E) 2026/2027
1. Innovation	0	50,000
2. Digital Transformation	0	240,000
Sub-total	**0**	**290,000**

Operational Support:

Resources	Description	Budget (E) 2025/2026	Budget (E) 2026/2027
1. IT Resource Subscriptions & support	Subscription payments to developers for systems support,	0	40,000
2. Computer Stationery & consumables	For printer toners, cartridges	0	0
3. Protective Clothing	Purchasing of protective clothing for DITO.	0	4,000
4. Digital Platforms Benchmarking	Physical visit to local organizations.	0	0
5. Office Furniture	Chair & Desk for DITO, small lockable cupboard	0	25,000
6. Office Equipment	Extension cords, Fan, & Heater for DITO's office	0	8,000
7. Depreciation		0	0
Sub-total			**77,000**

5.1 Innovation

5.1.1 Smart City Initiatives

Objective:

To implement smart city initiatives, simplify processes through automation and business process optimization. To introduce Artificial Intelligence to drive the smart city concept and improve city operations in line with **IDP Objective 4** and the **Smart City Framework**.

Activities	Indicator (Metrics)	Start Date	End date	Budget (E)
1. Deploy IoT platforms	Number of technologies introduced/ benchmarked	01/04/2026	31/03/2027	50,000
TOTAL				**50,000**

5.2 Digital Transformation

5.2.1 E-Governance

Objective:

To implement e-governance initiatives, simplify processes through automation and business process optimization.

Activities	Indicator (Metrics)	Start date	End date	Budget (E)
1. Implement e-governance initiatives	Identified e-governance initiatives implemented	01/04/2026	31/03/2027	110,000
2. Integrate Artificial Intelligence into business processes	Two or more AI-driven processes introduced	01/04/2026	31/03/2027	80,000
3. Business Process Optimization	Business processes for efficiencies like MS Teams	01/04/2026	31/03/2027	0

Activities	Indicator (Metrics)	Start date	End date	Budget (E)
TOTAL				190,000

5.2.2 Digital Equity, Data & Inclusion

Objective:
To ensure equitable access to digital services while fostering data-driven decision-making, automation, and adoption of paperless processes across the organization and the city.

Activities	Indicator (Metrics)	Start Date	End date	Budget (E)
1. Deploy Paperless workflow & PDF e-signatures	At least 3 critical workflows digitized with e-sign	01/04/2026	31/03/2027	0
2. Launch citizen e-service support / self-service portals	2 self-service portals operational (permits, payments, etc.)	01/04/2026	31/03/2027	0
3. Implement SharePoint for collaboration & document management	Platforms live and adopted by at least 5 departments	01/04/2026	31/12/2026	0
4. Conduct digital literacy workshops	6 workshops conducted, minimum 35 participants trained	01/04/2026	31/03/2027	50,000
5. Periodic departmental engagements with innovation champions	Quarterly engagements with departments to gather innovation needs and feedback	01/04/2026	31/03/2027	0

TOTAL	**50,000**

6.0 Quality Assurance and Risk Management

Objective:

To manage organizational enterprise, occupational and environmental risks and maintain the certification of the Quality Management System in accordance with ISO 9001:2015, offering technical support for the implementation of Council Management Systems based on ISO and SANS standards, and integrating the operations of Service Providers into the Council's Health and Safety program.

Programme	Budget (E) 2025/2026	Budget (E) 2026/2027
1. Risk Management	150,000	150,000
2. Quality Management	70,000	100,000
3. Occupational Health & Safety	150,000	221,000
Sub-total	**370,000**	**471,000**

Notes:

Programme:	*Explanatory Note*
2	*Review of Organizational Service Charters and Interdepartmental Agreements.*
3	*Implementation of Hazard Identification and Risk Assessment Programmes*

Operational Support

Resources	Objective	Budget (E) 2025/2026	Budget (E) 2026/2027
1. Fire Fighting Equipment and Servicing Maintenance	Firefighting Equipment Servicing and Maintenance–Servicing, Maintenance and Replacement of expired/ worn out firefighting	90,000	90,000

	equipment - (Fire Extinguishers, Fire Hose Reels and Fire Hydrants, etc.)		
2. Emergency Evacuation Systems	Servicing and Maintenance of Emergency Evacuation and Suppression Systems (at Head Office, Coronation Park, Main Depot and Landfill).	70,000	70,000
3. Fire Control System	Installation of fire hydrants at the Head Office, Main Depot and the landfill.	150,000	0
4. First Aid Kit	Replenishment of First Aid equipment and accessories.	15,000	16,000
5. Medical Examinations & IOD	Paying for treatment for IODs, baseline occupational health assessments and occupational health referrals.	110,000	110,000
6. Pest Control Programme	Provide pest control programme to Council facilities	10,000	10,000
7. Safety Signs	Procurement and Installation of Safety and Health signage.	16,000	16,000
8. Protective Clothing	Purchasing of protective clothing for OHSO and QARM	8,000	8,000
9. Consumables	To cater for the maintenance and replacement of the sanitizer dispensers	40,000	20,000
10. Quarterly Safety and Health Inspections	To cater for Quarterly Safety Inspections in loco by the Safety and Health Committee.	8,000	9,000
11. Safety, Health and Environment (SHE) Management	Maintenance of Soil Hospital	50,000	20,000
12. Depreciation	Assets	6,000	0
TOTAL		**573,000**	**369,000**

Notes:

3	*Installation of fire hydrants project completed*
9	*Reduced demands for replacement of dispensers.*
11	*Decreased due to completion of soil hospital construction and remaining amount for maintenance (Treatment chemicals).*

Programmes:

5.1 Risk Management

Objective:

To minimize the Municipal Council's operational risks **Strategic Objective**

Activities	Indicator (Metrics)	Start Date	End Date	Budget (E) 2026/2027
1. Risk Management Policy development and/or review **(Strategic Objective5, Activity 3 & 4)**	Policies, procedures and training report.	01/06/2026	31/03/2027	100,000
2. Coordinate Council Risk Committee Biannually Meetings and Compile Minutes of meetings. **(Strategic Objective 5)**	Risk Committee Meeting Schedule & Minutes	01/06/2026	31/03/2027	0
3. Update Comprehensive Risk Register Quarterly.	Comprehensive risks register in place.	01/06/2026	31/03/2027	0
4. Risk Committee & Champions orientation on understanding and contemporary practice **(Strategic Objective 5, Activity 7)**	Training Report	01/04/2026	31/03/2027	50,000
TOTAL				**150,000**

5.2 Quality Management

Objective:

To manage and coordinate the QMS requirements and maintenance of the ISO 9001:2015 certification and assist in the implementation of other ISO standards as required by Council. To also enhance the reputation of the organization and meet external demands for demonstrating quality enhancement.

Activities	Indicator (Metrics)	Start Date	End Date (Estimate)	Budget (E) 2025/2026
1. Organize and coordinate ISO 9001:2015 1st Surveillance Audit.	ISO 9001:2015 Surveillance Audit Report	01/07/2026	31/08/2026	100,000
2. Coordinate Management Reviews Meetings biannually.	Biannual Management Review Meetings held	01/06/2026	28/02/2027	0
3. Conduct Internal Audits for processes.	Internal Audit Schedule & Reports	01/05/2026	31/03/2027	0
4. Conduct Quality Management Systems analysis (NCRs, customer complaints, compliments, suggestions).	QARM Analysis Monthly & Quarterly Reports	01/05/2026	31/03/2027	0
5. Coordinate the development and review of procedures and coding of documents for departments.	Reviewed Procedures and documents	01/05/2026	31/03/2027	0
6. Assist departments in the development of Management Systems	Developed Management Systems	01/05/2026	31/03/2027	0
7. Hold quarterly meetings with Service Providers to determine compliance with legal and contract requirements. **(Strategic Objective 5, Activity 17)**	Meeting minutes of meetings Annual evaluation reports, Internal Business Audit reports and Quality Audit	01/05/2026	31/03/2027	0

Activities	Indicator (Metrics)	Start Date	End Date (Estimate)	Budget (E) 2025/2026
	Reports			
8. Review and align service charters **(Strategic Objective 1, Activity 1)**	Revised & Translated/ New Service Charters	01/05/2026	31/03/2027	0
			TOTAL	**100,000**

5.3 Occupational Health and Safety

Objective:

To coordinate occupational health and safety working environment by reducing the number of occupational hazards to employees, service providers and visitors and to ensure compliance with the relevant legal requirements.

Activities	Indicator (Metrics)	Start Date	End Date (Estimate)	Budget (E) 2025/2026
Occupational Safety				
1. Compile and report monthly Health and Safety Statistics	Monthly Report	01/04/2026	31/03/2027	0
2. Follow-up and investigate all reported occupational health and safety related incidents.	Investigation reports & corrective actions	01/04/2026	31/03/2027	0
3. Coordinate Quarterly Safety & Heath Committee Meetings	Attendance Register and minutes of meetings	01/06/2026	31/03/2027	0
4. Conduct Safety and Health Inspections for selected long-term Service Providers	Safety and Health Inspections Reports	01/06/2026	31/03/2027	0
5. Conduct Annual Emergency Evacuation Drills for the Head Office and the Main Depot	Annual Evacuation Drills Reports.	01/10/2026	31/03/2027	0

Activities	Indicator (Metrics)	Start Date	End Date (Estimate)	Budget (E) 2025/2026
6. Conduct Hazard Identification and Risk Assessment. **(Strategic Objective 5, Activity 2)**	Number of functional areas or departments' assessments conducted	01/07/2026	31/03/2027	63, 000
7. Install Fire Hydrants at the Main Depot and Fire Hose Reel at the MLES office yard. **(Strategic Objective 1, Activity 5)**	Installed fire hydrant and hose reels in all fire-exposed areas.	01/04/2026	31/03/2027	105,000
Occupational Health				
8. Coordinate the refilling of Sanitiser dispensers	Refilled sanitizer dispensers	01/04/2026	31/03/2027	0
9. Coordinate the inspection and refilling of first aid kits at the Head Office, Main Depot and Coronation Park Quarterly	Compliant first aid kits	01/06/2026	31/03/2027	0
10. Coordinate Occupational Medical Surveillance and Exit Occupational Medical Assessments for employees	Occupational Medical Reports	01/07/2026	31/03/2027	53, 000
TOTAL				**221, 000**

07 Implementation of Hazard Identification and Risk Assessment is new
10 Occupational Medical Surveillance to be conducted according for all employees recruited and exiting the organization.

Departmental Objective To provide accurate financial information and financial advice to Council Executive, Senior and Middle management as well as mitigate Council's business risks.

Overview

The department will ensure that all issues raised by the different Regulators (SPPRA) and Auditors (Statutory External auditors, Internal Auditor, Quality Auditors and Auditor General), are attended to. The department will see to it that the formal register of locations or bases from where suppliers who were awarded tenders by the Municipality operate from is well maintained. Using this register, Council will ensure it does not only award the tenders but actually goes on to do business with the tenderers and monitor how much of the total disbursements per annum goes to the Mbabane based suppliers. This is in line with **Strategic Objective 5.2 of Council's 2019-2024 IDP–To develop and nurture / grow local entrepreneurs.**

To avoid delays in commencing procurement processes as well as facilitating awarding them on time, the department will assist other departments develop schedules to estimate when their procurements should commence for timely implementation of their programs. It will develop a monitoring system to assist in alerting departments of progress being made in processing their tenders and awarding them. Quarterly progress reports on programs implementation will be made both in percentages and in monetary terms of total departments' procurement budgets and in total, for Council. The department will ensure all departments have updated their schedules for sources of supplies so that only urgent and unforeseeable items get to be added into the Procurement Plan after the plan has been approved by the Regulator. Supplier performance appraisals will be prioritised and results will influence the decisions on whether a supplier is able to continue doing business with Council. The department will analyse and report quarterly the time it takes to appoint Evaluation committees as well as the time it takes for the Evaluation Committee and Tender Board to conclude on a matter before it, giving reasons for delays and speedy resolutions.

Council will again undertake a Supplementary Valuation Roll, in line with the Rating Act 1995 to largely pick up changes to properties which may have taken place over last financial year.

Many ratepayers neglect their duty to update their contact details in violation of the provisions of the Rating Act. As a result of this, Council sends either short or email messages to incorrect contact details. To encourage them to comply with the legislation, Council will continue exploring ways of taking these ratepayers to court for both transgressions.

The department will continue providing Financial and Management Accounting support to other departments and assist them analyse and explain causes behind variances in their revenues and expenditures. Departments will use this information to develop bi-annual forecast data, revise departmental cash flow projections and produce reallocation warrants. Support will also be provided in determining the level of savings that departments should make from their procurement budgets in line with **Strategic Thrust number 7**, **Strategic Objective 7.2**, **IDP 2019-2024.**

The department will continue taking part in Stakeholder engagement meetings and educate residents on the Rates Policy and The Rating Act. The department will also be working closely with the office of the IPRO to correct perceptions like that Council is out to repossess their properties at all cost and other recent misconceptions relating to how and why Council conducts a Valuation roll.

The Arrear Rates collection procedure will be reviewed to include monthly and quarterly monitoring of when Arrear Rates were handed over to Attorneys, what they are doing with or have done with them and when that process was done. Targets will be set to monitor performance of the attorneys and this will be reported to EXCO monthly and quarterly. Members of staff will now be playing a bigger role in Arrear rates collection as opposed to the initial strategy of completely leaving out that process to Arrear rates collecting Attorneys. The department will escalate to Exco as well as provide a quarterly report on cases that were decided on but judgments not issued so that Exco can follow up with the officers who presided over the cases. Cases where all due processes have been complied with and Council intends to sell will be reported on to Exco as the case may be. The department will also identify other means of intensifying the rates revenue collection initiatives.

To improve the rate of obtaining contact details, the assistance of the Deeds office, Estate Agents and Registrar of Companies will continue to be sought. To identify impediments to rates collection, Arrear rates collecting Attorneys will be required to note and communicate to Council areas or sections of the Rating Act that make their work difficult and propose them for review. These will be consolidated and sent to the Ministry of Housing.

Programs to encourage rate payers towards early settlement of their rates balances will be prioritised.

Each Section in the department will identify risks that could result in it not meeting its desired objectives.

The department will ensure availability of financial resources for Council to continually provide improved and sustainable services in line with **SDG 11.**

There are no IDP items due for implementing in this budget which have been left out due to limited funding.

Budget Summary

Description	Budget (E) 2025/2026	Budget (E) 2026/2027	% Increase / (decrease)	% Proportion of total cost
1. Programs	2,613,000	3,305,000	26	8
2. Operational support	10,943,000	27,141,000	148	69
3. Personnel Emoluments	8,834,000	9,167,000	4	23
Total	**22,440,000**	**39,613,000**	**77**	**100**

Budget Summary by Sections

Section	Programs	Operational Support	Personnel Emoluments
	(E)	(E)	(E)
1.Administration	0	0	2,339,304
2. Expenditure Management	737,000	10,500,000	2,443,403
3. Revenue Management	2,499,000	24,000	3,110,650
4. Procurement Management	69,000	10,000	1,273,643
Total	**3,305,000**	**10,534,000**	**9,167,000**

The following programs will be implemented by the department in the 2026/2027 financial year:

Department of Finance	Budget (E) 2025/2026	Budget (E) 2026/2027
Programs:		
Expenditure Management		
1. Audit of Annual Financial statements of Council	613,000	729,000
2. Implement external auditors' recommendations	0	0
3. Administration of banking facilities to support Council	0	0
4 Monthly management accounts, Bi-annual forecast and Re-allocation warrant, Half year financial statements	0	0
5. Cash flow management	0	0
6. Quarterly and annual stock taking	0	0
8. Disposal of Scrapped Assets & Used Materials	9,000	8,000
9. Review of Council Insurance Policies	0	0
10. Cost reduction measures	0	0
Sub total	**622,000**	**737,000**
Revenue Management		

11. Improved Rates Revenue Collection	300,000	304,000
12. Supplementary Valuation Roll	367,000	601,000
13. Rates assessment	0	0
14. Internal Revenue Collection	0	0
15. Statutory Measures of Revenue Collection	1,471,000	1,500,000
16. User Fees and Charges	56,000	52,000
17. Identify Legal Impediments	0	0
18. Stakeholder Engagement	32,000	42,000
Sub total	**2,226,000**	**2,499,000**
Procurement Management		
19. Management of Procurement processes	56,000	43,000
20. Monitor implementation of Procurement Policy	0	0
21. Administration of annual sources of supplies	26,000	26,000
22. Participation of Mbabane suppliers in annual sources	0	0
23. Implement local sourcing to Mbabane communities	0	0
Sub-total	**82,000**	**69,000**
TOTAL	**1,459,000**	**3,305,000**

Notes

Programme:	***Explanatory Note***
1	*The 19% Increase is based on actual cost from previous FY.*
12	*Supplementary Valuation – A new supplementary valuation will be conducted this financial year and is expected to cost around E600,000 based on the number of properties that will be evaluated*
18	*The increase is due to increased stakeholder engagement activities.*

PROGRAMS

Personnel Emolument

Personnel	**Budget (E) 2025/2026**	**Budget (E) 2026/2027**
1. Personnel emoluments	8,834,000	9,167,000
Sub-total	**8,834,000**	**9,167,000**

Operational Support

Description	Budget (E) 2025/2026	Budget (E) 2026/2027
1. Printing and stationery	143,000	143,000
2. Computer Consumables	63,000	63,000
3. Protective Clothing	10,000	10,000
4. Materials	8,000	8,000
5. Advertising	420,000	420,000
6. Depreciation Expense	80,000	16,675,000
7. Provision for Doubtful Debts	2,000,000	2,000,000
8. Insurance	3,000,000	3,200,000
9. Bank Charges	850,000	1,000,000
10. Interest on Overdraft	157,000	160,000
11. Contract Security (for cash in transit)	53,000	42,000
12. Search Fees & Registration Report	50,000	24,000
13. Fuel Expenses	13,000	12,000
14. Vehicle Expenses	20,000	12,000
15. Rental of Equipment	60,000	60,000
16. Lease charges	1,500,000	2,000,000
17. Interest on CIP Financing	1,300,000	1,300,000
18. Office Equipment	50,000	12,000
19. ESPPRA	80,000	0
TOTAL	**11,331,000**	**27,141,000**

Notes

Programme:	*Explanatory Note*
6	*The Increase is due to consolidation of organizational depreciation costs.*
8	*Insurance – The insurance budget has been increased to E3,200,000 using the current premium quote from the brokers.*
9	*Bank Charges – The budget has been inflated due to anticipated increases in the bank charges caused by the high usage of speed point machines and the increased in cash deposit charges*
16	*Interest on Capital Lease Charges – The budget has increase due to anticipated additional plant and equipment that Council plans to procure which will result in the increase of the interest charges on the capital leases.*

REVENUE

Item	Description	Budget (E) 2025/2026	Budget (E) 2026/2027
Rates – Private	Rates on Private Properties	83,181,000	90,719,000
Rates – Government	Rates on Government Properties	66,014,000	69,948,000
Rates – Special Consent Residences	Rates on Residential Properties	855,000	900,000
Rates – Leased Private Residences	Rates on Residential Properties	2,120,000	2,749,000
Rates – Open Space	Rates on Open Space	20,000	22,000
Interest on Rates	Interest on Rates Overdue Account	1,200,000	2,060,000
Penalties on rates	Penalties for late payment	1,600,000	1,854,000
Sub-total		**155,017,000**	**168,252,000**

Government Subvention & Grants

Item	Description	Budget (E) 2025/2026	Budget (E) 2026/2027
General Subvention		7,663,000	0
Sub-total		**7,663,000**	**0**

Finance Sundries

Item	Description	Budget (E) 2025/2026)	Budget (E) 2026/2027
Interest on deposits	Call Account interest	3,500,000	3,900,000
Interest on New Mall	Monthly interest on Council's investment	1,103,000	1,103,000
Assets Disposal	Estimated cash proceeds on disposal	80,000	80,000
Insurance claims	Recoveries from insurance	160,000	160,000
Swazi Plaza Properties	Rental from sales house building	750,000	600,000
Sub-total		**5,593,000**	**5,943,000**

Refuse collection fees

Private properties	Refuse collection fees	2,800,000	3,000,000

Government properties	Refuse collection fees	1,000,000	1,000,000
Sub-total		**3,800,000**	**4,100,000**

User Fees

User Fees		5,177,000	5,200,000
Total Revenue		**177,250,000**	**183,196,000**

Notes on Major Budget Movements

*** A 5% tariff increase in rates has been used***

1.0 Administration

Departmental Objective

To manage all administrative issues falling within the jurisdiction of the Finance Department.

2.0 Financial Accounting Section

Objective:

To enforce internal financial controls, provide accounting advice, and quality assurance of financial information.

2.1 Audit of Council's Annual Financial Statements

Objective:

To ensure compliance with statutory provisions of the Urban Government Act 1969.Council engages external auditors to carry out an independent audit of Council's financial statements in order to express an opinion as to whether the financial statements present fairly in all material respects, the financial position of Council as of a fixed date, its financial performance, and cash flows for the year then ended.

Activities	Indicator	Start	End	Budget (E)
1. Produce draft financial statements for 2025/2026	Draft financial statements produced by 30/04/2026	01/04/2026	30/04/2027	0

2. Produce audited Financial Statements	Audited financial statements produced by 30/06/2026	01/06/2026	30/06/2026	729,000
3. Submit Audited financial statements for Council approval	Audited financial statements approved by Council by 31/08/2026	01/08/2026	31/08/2026	0
4. Distribute approved financial statements to the Ministry and other stakeholders	Distribution of audited financial statements done by 30/09/2026	01/09/2026	30/09/2026	0
Total				**729,000**

2.2 Implement External and Internal Auditors' recommendations

Objective:

To follow up on the external and internal auditors' recommendations towards strengthening Council's internal financial control systems.

Activities	Indicator	Start	End	Budget (E)
1. Submit reports with appropriate responses for managements' consideration	Reports with appropriate responses for management's consideration submitted by 30/09/2026	01/09/2026	30/09/2026	0
2. Present Reports to Finance Committee	Final report presented to Finance Committee by 30/10/2026	01/10/2026	31/10/2026	0
3. Obtain Internal Auditors' clearance that the issues raised in the letter to management have been attended to	Report of the Internal Auditor obtained as evidence by 30/11/2026	01/11/2026	30/11/2026	0
Total				**0**

2.3 Administration of banking facilities to support Council

Objective:

To ensure that banking facilities are available to procure and replace Council's critical Plant and Equipment and to rehabilitate roads infrastructure within the urban area.

Activities	Indicator	Start	End	Budget (E)
1. Consolidate departments' procurement needs and prioritise them according to available funding	Departments' procurement needs consolidated and ranked to fit available funds by 31/05/2026	01/04/2026	31/05/2026	0
2. Provide information to the bank to commence the review process	Bank has relevant information to commence annual review process by 30/06/2026	01/06/2026	30/06/2026	0
3. Ensure that bank facilities letters have been signed by the relevant authorities by August	Bank facilities letters signed by 31/08/2026	01/08/2026	31/08/2026	0
Total				**0**

2.4 Monthly Management Accounts, Bi-Annual Forecast and Reallocation Warrant Data and Half year financial statements

Objective:

The objectives of this programme are:

- To distribute quality **Management Accounting** information for departments to perform variance analysis of actual against budgeted expenditures.
- To assist departments, develop realistic **Forecast** figures of how they see their departments' expenditures turning out at the end of the financial year and adjust their expenditure patterns to fit their approved budget allocations-this to be done in **August** and **January.**
- To facilitate production of **Reallocation Warrants**-this to be done in **September** and **February.**
- To ensure that monthly **GL Reconciliations** are prepared, reviewed and corrective action taken to address long outstanding reconciling items.

Activities	Indicator	Start	End	Budget (E)
1. Produce monthly Management Accounting reports	Monthly Management Accounts produced and distributed to departments	01/04/2026	31/03/2027	0
2. Submit Variance Analysis comments -from all departments to Finance Committee	Variance Analysis comments submitted to Finance Committee	01/04/2026	31/03/2027	0
3. Review monthly GL Reconciliations and follow up on long outstanding reconciling items. No item should remain outstanding for over six months	There are no long outstanding reconciling items on the GL Accounts	01/06/2026	31/03/2027	0
4. Produce Bi-Annual Forecast data using (**August and December Management Accounts**), Reallocation Warrant data using (**September and January Management Accounts**) for departments	Bi-Annual Forecast and Reallocation Warrant data produced and distributed to departments on time	01/09/2026	31/12/2026	0
Total				**0**

2.5 Cash flow management

Objective:

To forecast and monitor cash generation and utilization activities and to provide information that will enable management assess the liquidity position of Council

Activities	Indicator	Start	End	Budget (E)
1. Produce monthly cash flow management reports	Monthly Cash Flow reports produced and distributed to Management and Finance Committee for their consideration	01/04/2026	31/03/2027	0

2. Produce appropriate financial ratios	Appropriate financial ratios produced	01/04/2026	31/03/2027	0
Total				**0**

2.6 Financial and Management Accounting Support to Departments

Objective:

To offer financial and management accounting assistance to Departments

Activities	Indicator	Start	End	Budget (E)
1. Assist departments allocated to each Accountant in analysing Expenditures and explaining deviations from budget.	Comments made on submitted monthly expenditure analysis.	01/06/2026	31/03/2027	0
2. Assist departments allocated to each Accountant in analysing Revenues and explaining deviations from budget	Comments made on submitted monthly revenue analysis.	01/06/2026	31/03/2027	0
3. Assist departments produce realistic Forecasts, Revised Cash Flows that match the new Forecast numbers and Reallocation warrants	Comments made on reports submitted by Departments.	01/08/2026	31/03/2027	0
4. Demonstrate and produce evidence of a reduction in over-reliance of Council on rates revenue in line with Council's IDP.	Produce reports bi-annually that continually Identify, Implement and track measures to help drive Council out of over reliance on Rates Revenue.	01/06/2026	31/03/2027	0
Total				**0**

2.7 Quarterly and Annual Stock Taking

Objective:

To ensure that quarterly and annual stock taking is performed as per the requirements of the Financial Regulations and to report findings thereon to the Finance Committee of Council.

Activities	Indicator	Start	End	Budget (E)
1. Perform Council's quarterly and annual stock taking	Reports on stocks produced	01/06/2026	31/03/2027	0
2. Report material deviations and action taken to correct the deviations to Finance Committee	Reports on material deviations and corrective measures presented to Finance Committee	01/06/2026	31/03/2027	0
Total				**0**

2.8 Disposal of Scrap Assets & Used Materials

Objective:

To ensure that disposal of Council's scrapped assets and used materials is conducted in terms Section 59 (7) of the Urban Government Act and Urban Financial Regulations 1969.

Activities	Indicator	Start	End	Budget (E)
1. Request departments to submit list of scrapped assets and used materials for disposal	Request sent by 01/07/2026	01/07/2026	31/07/2026	0
2. Consolidate the list of the items and seek Council approval	Council approval sought by 31/08/2026	01/08/2026	31/08/2026	0
3. Mark items, give them lot numbers and prepare for auction	Inventory of items properly arranged and allocated lot numbers	01/09/2026	30/09/2026	8,000
4. Publicly advertise the auction sale and conduct the sale	Auction sale concluded by 30/09/2026	01/09/2026	30/09/2026	0
Total				**8,000**

2.9 Review Council Insurance Policies

Objective:

To ensure that Council's insurance policies are reviewed and that all its critical risk areas are adequately covered.

Activities	Indicator	Start	End	Budget (E)
1. Meet with insurers to review annual policies	Meeting to review insurance policies	01/09/2026	30/09/2026	0
Total				**0**

**Budgeted for under operational costs*

3.0 Cost reduction measures (departments save 0.5% of the annual procurement budget in 2025-2026) as contribution towards Council Funded CIP

Objective:

To ensure that each department saves 0.5% of its Procurement related budget by efficiently managing its procurement processes. This is in line with **Strategic Thrust Number 7, Strategic Objective 7.2)**

Activities	Indicator	Start	End	Budget (E)
1. Identify and consolidate Procurement related budget items from each department. Agree the items with the Head of Department.	Compiled list of programs that reflect savings	01/05/2026	31/05/2026	0
2. Compute what the savings for each Department should be and communicate it to the HOD	Communication sent to departments	01/05/2026	31/05/2026	0
3. Monitor progress made towards achieving the set target	Quarterly progress Report produced for EXCO analysed per department towards achieving set target	01/04/2026	31/03/2027	0
Total				**0**

4. 0 Management Accounting Section

Objective:
To provide management accounting services to Council to ensure provision of reliable decision-making accounting information. To this end the section will be responsible for producing and interpreting management accounting information and advise departments accordingly.

4.1 Improve Rates Revenue Collection

Objective:

To ensure that Council achieves improved revenue collection, 5% per annum year on year.

Activities	Indicator	Start	End	Budget (E)
1. Raise rates collection to 88% of current rates bill	Current rates collection up to 88%	01/04/2026	31/03/2027	0
2. Develop and implement rates payment incentive program	Rates payment incentive program developed	01/04/2026	31/08/2026	304,000
3. Maintain accurate and up to date database on ownership and contact details of ratepayers (90% collected on the following by 31/03/2027 PINs, email, cell phones, landline)	90% of contact details of customers collected	01/04/2026	31/03/2027	0
4. Maintain good relations with the Deeds registry office	Minutes of meetings, documents obtained from the Deeds office obtained	01/04/2026	31/03/2027	0
Total				**304,000**

4.2 Supplementary Valuation Roll

Objective:
To ensure that all rateable properties within the Mbabane urban area are properly valuated in line with the Rating Act and the IDP to **maximize rates revenue yield as**

per objective 3.0, Thrust number 1 of The IDP Resource Mobilisation Action Plan 2019-2025.

Activities	Indicator	Start	End	Budget (E)
1. Meet Planners and Building Inspectors to source new information on all immovable properties.	Minutes of meeting with Planners and Building Inspectors produced by 30/04/2026	01/03/2026	30/04/2026	0
2. Review the Draft Supplementary Valuation Roll and check it for accuracy and completeness.	A report on findings of Finance department produced by 30/06/2026	01/04/2026	30/06/2026	531,000
3. Convene a meeting of the Internal Committee that oversees the work of the Valuer for further review and input to the Valuer's report	A report of the Internal Committee produced by 31/08/2026	01/07/2026	31/08/2026	0
4. Mail Valuation Notices to property owners	Valuation Notices sent to property owners by 15/09/2026	01/09/2026	15/09/2026	0
5. Compile a list of property owners who raised objections and prepare a schedule of Valuation Court Hearings.	A list of Objectors produced together with a schedule of Valuation Court Hearings by 31/10/2026	15/10/2026	31/10/2026	0
6. Notify the property owners who raised objections on the dates and time to appear before the Valuation Court	Notices sent to Objectors stating date and time of Valuation Court sittings by 30/11/2026	01/11/2026	30/11/2026	0
7. Valuation Court sits to hear objections and Certify Valuation Roll.	Certified Supplementary Valuation Roll produced by 31/01/2027	01/10/2026	31/01/2027	70,000
8. Send Valuation Court findings to ratepayers	Notices of Supplementary Valuation Court findings sent to all ratepayers by 31/01/2027	17/10/2026	31/01/2027	0

9. Upload certified Supplementary Valuation Roll into Financial Management System	Certified Supplementary Valuation Roll uploaded into Financial Management System by 28/02/2027	01/02/2027	28/02/2027	0
Total				**601,000**

4.3 Rates assessment

Objective:

To ensure that rates bills to property owners are issued on time and that the administration of all other legal procedures related to assessment of rates is properly managed.

To ensure that rates invoices for the financial year's rating are produced within two weeks of obtaining Ministerial approval of Council's budget and mailed within the following two weeks.

Activities	Indicator	Start	End	Budget (E)
1. Publish rates notices on the gazette and print media	Rates notices published by 01/04/2026	01/04/2026	01/04/2026	0
2. Print and mail rates bills	Rates bills mailed to property owners by 30/04/2026	01/04/2026	30/04/2026	0
3. Monitor monthly Performance of Rate payers who are on Instalment arrangements -Those who will settle within the First Four Months will attract No Administrative fees, and Those who will settle thereafter will attract Administrative Fees	A report to track monthly performance of rate payers on Instalment arrangement produced by end of every month	01/06/2026	30/06/2026	0

4. Remove those rate payers defaulting on their agreements and charge them interest and penalties	Defaulting ratepayers list prepared for authorisation to start charging them interest and penalties	01/06/2026	31/03/2027	0
Total				**0**

4.4 Internal Revenue Collection

Objective:

To ensure that Council maximizes current year revenue collection from debtors whose accounts do not have arrear balances.

To ensure that all accounts with arrear balances are timeously allocated to Arrear Rates Revenue collecting Attorneys.

To ensure that customers are categorized accordingly into either commercial or residential ownership and distributed among members of staff within the department.

Activities	Indicator	Start	End	Budget (E)
1. Collect 90% by 31/03/2027 of the debtors' balance allocated on 01/04/2026	90% of arrear rates balances collected by 31/03/2027	01/04/2026	31/03/2027	0
2. Members of staff to be involved in Arrear rates collection unlike before this process was left entirely to Arrear rates collecting Attorneys.	Clear activities to be performed by members of Staff and the attorneys so that there is no duplication of effort to be outlined and monitored	01/04/2026	31/03/2027	0
Total				**0**

4.5 Statutory measures of recovering rates revenue and other Revenues due to Council

Objective:

To augment the softer initiatives emphasized in **4.1** above, through legal means, to achieve the 5% year on year increase in rates revenue collection.

To ensure that accounts with arrear balances are referred to arrear rates collecting agents for judgments in execution.

Target - The department aims to collect 70% of all arrear rates, 90% of current rates and 75% of all overdue sundry

Activities	Indicator	Start	End	Budget (E)
1. Print and mail letters of final demand	Letters of Final Demand printed and mailed by 31/08/2026	31/08/2026	31/08/2026	0
2. Print certified statements and obtain default judgments and mail them	Certified Statements printed by 31/10/2026	01/11/2026	01/11/2026	5,000
3. Hand over rates accounts that remain outstanding at financial year end	Rates balances remaining unpaid at financial year end handed over for collection by 31/05/2026	01/04/2026	31/05/2026	0
4. Monitor progress on arrear rates collection attorneys and write to those not meeting their annual targets.	Produce monthly and quarterly Progress report to EXCO on Arrear Rates Collecting Attorneys	01/04/2026	30/04/2026	0
5. Review the Arrear Rates collection procedure to include monthly and quarterly monitoring of when Arrear Rates were handed over to Attorneys.	Procedure reviewed, report produced of when arrear rates were handed over, what the attorneys have done with them and if set targets are met.	01/06/2026	30/07/2026	0

6. Verify whether contracts for these attorneys are still valid and start the review process early. No attorney to continue providing service whilst there is no valid contract	All contracts with Arrear Rates Collecting Attorneys are valid	01/04/2026	30/04/2026	0
7. Legal fees-revenue collection commission		01/04/2026	31/03/2027	1,495,000
Total				**1,500,000**

4.6 User Fees and Charges

Objective:

To ensure that there is an annual review of User Fees and Charges and that Council does not lag behind the costs incurred in providing services against which these fees are charged to the users.

Activities	Indicator	Start	End	Budget (E)
1. Engage Departments on identifying new and the review of existing user fees and charges	Register of engagements kept Minutes of the engagements produced	01/05/2026	31/05/2026	21,000
2. Receive and collate User Fees and Charges from Departments	User fees and charges listing received from Departments.	01/06/2026	30/06/2026	0
3. Benchmark User fees and Charges with Sister Cities within the region.	Evidence of Benchmarking with Sister Cities provided.	01/07/2026	31/07/2026	0
4. Compile for management review a recommended list of revised User Fees and Charges	Revised list of new user fees and charges compiled.	01/08/2026	31/08/2026	0
5. Submit recommended revisions to Council	Recommended Fees and Charges submitted to Council.	01/11/2026	30/11/2026	0

6. Notify the public of the intended revisions to the user fees and charges	Notification to Public of revised User Fees.	01/12/2026	31/12/2026	0
7. Receive and incorporate public comments as far as possible	Public comments incorporated	01/01/2027	31/01/2027	31,000
8. Provide support to the Minister for final approval in Parliament.	Approved Revised User Fees and Charges.	01/02/2027	28/02/2027	0
9. Facilitate issuance of a gazette to notify the public of the approved user fees and charges and when they will come into effect.	Gazette issued.	01/03/2027	31/03/2027	0
Total				**52,000**

4.7 Identify legal impediments to rates collection

Objective:

To continually review and make submissions towards amendment of the Rating Act to address issues of legal impediments to rates collection.

Activities	Indicator	Start	End	Budget (E)
1. Make it a condition for Arrear Rates collecting attorneys to note and communicate areas or sections of the Rating Act 1995 that make their work difficult and recommend them for review	The new performance contracts for Arrear Rates collecting attorneys have a clause that they will note and communicate areas for review in the Rating Act 1995	01/04/2026	30/01/2027	0

2. Monitor compliance and consolidate them for forwarding to the MHUD	Attorneys comply with the condition and a consolidate report of areas for review has been prepared and submitted to the MHUD	01/04/2026	31/01/2027	
Total				**0**

4.8 Stakeholder Engagement

Objective:

To continually educate and sensitise residents and communities on issues of rates for example why the municipal levies rates on all properties within the urban boundary, which properties are liable and which ones are not, methods of collecting the revenue etc.

Activities	Indicator	Start	End	Budget (E)
1. Call a meeting to sensitise Councillors, Members of Parliament, Tinkhundla and Ratepayers Association on the Rating Act, Rates Policy and User Fees & Charges.	Minutes of Meetings held to sensitive Stakeholders on the Rating Act and the Rates Policy	01/04/2026	31/03/2027	42,000
2. Actively participate in Ward meetings to educate ratepayers on Rates collection and the Policy.	Participation in Ward meetings organised by the Community Services Department	01/04/2026	31/03/2027	0
3. Furnish the office of the IPRO with rates related information to be relayed to the Ratepayers and general public.	Articles written and submitted to IPRO for publication	01/04/2026	31/03/2027	0

4. Invite Manzini and Matsapha to a Stakeholders Forum to review reports generated out of the meeting in Malaysia to consider different models that Municipalities can implement to augment their revenues.	Meeting held with Manzini and Matsapha to review reports generated out of the meeting in Malaysia to consider different models that Municipalities can implement to augment their revenues.	01/04/2026	31/03/2027	0
Total				**42,000**

5.0 Procurement Management

To ensure proper co-ordination of the whole procurement process within Council and to ensure Council's compliance with the provisions of the Swaziland Public Procurement Act 2011 and Council Procurement Policy.

5.1 Management of Procurement Processes

Objective:

To ensure that the management and coordination of all Procurement processes are in compliance with the enabling legislation - the Swaziland Public Procurement Act of 2011.

Activities	Indicator	Start	End	Budget (E)
1. Monitor and assist departments in preparing bid documents to meet required specifications.	Keep a register of departments assisted and the bids developed	01/04/2026	31/12/2026	13,000

2. Prepare a schedule of procurements per department and monitor progress in the procurement processes leading to award and actual implementation of programs.	Schedule of progress in the procurement processes kept	01/04/2026	31/12/2026	0
3. Monitor and produce quarterly reports on programs implementation in relation to total departments procurement budget	Produced quarterly progress reports in percentage and monetary terms of total procurement budget	01/07/2026	31/03/2027	0
4. Conduct refresher trainings for all levels of Staff involved in procurement processes.	Register of attendants kept Trained staff on procurement processes	01/04/2026	31/03/2027	0
5. Conduct training on evaluations of PPP tenders and suppliers' performance.	Refresher courses held for already trained employees New employees trained Register of attendants kept	01/04/2026	31/03/2027	30,000
6. Coordinate the review of annual sources' bid documents to ensure adequate lists of required products is published for tender.	Reviewed bid documents	01/10/2026	30/11/2026	0
7. Review standard procurement procedures to accommodate changes in the procurement process.	Standard procurement procedures developed.	01/04/2026	31/03/2027	0
8. Produce and submit monthly and quarterly compliance reports for ESPPRA.	Submitted monthly and quarterly compliance reports	01/06/2027	31/03/2027	0
9. Implement Procurement Audit Findings	Report on status of implementing the procurement audit findings	01/04/2026	31/03/2027	0
Total				**43,000**

5.2 Monitor Implementation of the Procurement Policy

Objective:

To provide the Tender Board with enabling skills to execute their roles in line with the Procurement and Supply Chain Management Policy and the requirements of the Eswatini Public Procurement Act, 2011.

Activities	Indicator	Start	End	Budget (E)
1. Coordinate Tender Board training and attendance of exchange programs with other Public Procurement Entities.	Trained Tender Board on its relevant functions.	01/04/2026	31/03/2027	0
2. Train all relevant Managers on Tender Evaluation processes and maintain a database of all trained.	Approved Evaluation Committees	01/04/2026	31/03/2027	0
3. Facilitate their appointment into Ad Hoc Committees to evaluate tenders	Record kept of who has been assigned what so that there are no double bookings Quarterly report on the status of the tenders	01/06/2026	31/03/2027	0
4. Ensure all processes recommended in the Procurement Policy are followed	An extract of all processes recommended in the Procurement Policy is kept and implemented	01/04/2026	31/03/2027	0
5. Co-ordinate the Production of a Procurement plan for Council during first month of the new financial year	Procurement plan presented to EXCO during first month of the new financial year Quarterly review and report on progress of the implementation of the Procurement plan by each department	01/01/2027	31/03/2027	0

6. Ensure all processes recommended in the Act and the Circulars are followed	An extract of all processes recommended in the Procurement Act and Circulars are kept and implemented	01/04/2026	31/03/2027	0
Total				**0**

5.3 Administration of annual sources of supplies

Objective:

To consolidate tenders for the 2026/2027 financial year's sources of material supply to Council.

Activities	Indicator	Start	End	Budget (E)
1. Coordinate departments to review suppliers' performance.	Completed suppliers' performance evaluations forms	01/08/2026	30/11/2026	0
2. Meet with suppliers to review their performance and give feedback	Supplier performance reviewed and feedback communicate by 30/09/2026	01/08/2026	30/11/2026	0
3. Engage ESERA on fuel license renewal	License renewed by 31/10	01/01/2027	31/03/2027	10,000
4. Obtain departmental needs and usages for 2027/2028	Consolidated Department needs for FY 2027/2028.	01/10/2026	30/11/2026	0
5. Advertise invitation to tender.	Invitation to tender issued	01/12/2026	31/01/2027	6,000
6. Coordinate tender evaluation	Tenders evaluated	01/02/2027	28/02/2027	10,000
7. Seek approval of successful tenderers	Successful Tenderers approved	01/02/2027	28/02/2027	0
8. Issue letters of award and contracts to successful tenders	Letters of award issued to successful tenderers Kept copies of signed contracts	01/03/2027	31/03/2027	0

9. Produce catalogue of suppliers from whom to procure.	Catalogue of suppliers produced	01/03/2027	31/03/2027	0
Total				**26,000**

5.4 Participation of Mbabane suppliers in annual supplies

Objective:

To encourage sourcing of Council supplies from Mbabane based suppliers in order to promote LED initiatives of creating employment in Mbabane.

Activities	Indicator	Start	End	Budget (E)
1. Monitor the frequency at which Council procures from approved Mbabane based suppliers.	Report produced bi-annually outlining the commitment of total Council expenditure relating to Mbabane based Suppliers.	01/04/2026	31/03/2027	0
2. Keep a formal register of base or places of operations of the Mbabane based suppliers	Register maintained	01/04/2026	31/03/2027	0
3. Ensure no unreconcilable disparities between % engagement of Mbabane suppliers and % payments made to them.	There is a match between % suppliers engaged and % payments made to them	01/04/2026	31/03/2027	0
Total				**0**

5.5 Implement local sourcing to Mbabane communities

Objective:

To ensure that the rolling out of the local sourcing programs is in line with the Council's Procurement Policy and the Eswatini Public Procurement Act, 2011.

Activities	Indicator	Start	End	Budget (E)

1. Provide procurement support in the rolling out of the local sourcing programs to the Mbabane communities annually.	Produced Purchased Orders of local sourcing programs.	01/04/2026	31/03/2027	0
Total				**0**

Departmental Objective
To safeguard and promote public health and social wellbeing of Mbabane residents through disease prevention, food safety, laboratory services, and social support, in collaboration with stakeholders and the community.

Overview:
For the 2026/2027 financial year, the Public Health Department's programmes and activities are guided by Council's Integrated Development Plan (IDP) 2024 - 2029 and aligned with the United Nations Sustainable Development Goals (SDGs 1, 2, 3, 4, 5, 6, 10, 11 and 17). Together, these frameworks shape the Department's priorities, ensuring that resources are directed toward interventions with the greatest impact on population health, social inclusion, and environmental health. The portfolio of work is designed to improve quality of life for every Mbabane resident through coordinated action, evidence-informed planning, and continuous performance monitoring.

Through **Clinical** activities, the section will ensure that residents have equitable access to comprehensive, affordable, and high-quality care that supports long, healthy, and productive lives. It will advance Universal Health Coverage by strengthening health systems, expanding the reach and continuity of essential services, particularly for underserved communities and coordinating providers to reduce fragmentation and improve outcomes. The section will also tackle the social determinants of health through targeted outreach and partnerships, reinforce leadership and governance across the continuum of care, and maintain full alignment with SDG 3 and the MCM IDP 2024 - 2029.

As part of enhancing the quality of life of Mbabane residents, the **Food Safety** section will safeguard public health through a modern, risk-based food control system that emphasises prevention, compliance, and continuous improvement. It will conduct proportionate, intelligence-led inspections; promote best practices in hygiene and safety across all food premises; and use education and enforcement to drive adherence to relevant laws and regulations. By focusing on hazards with the highest public-health burden and strengthening industry accountability, the unit will reduce morbidity from foodborne diseases, protect consumers, and build public confidence in the city's food environment.

To support the Public Health activities, the **Laboratory** will underpin all public health activities by providing timely, reliable, and scientifically robust evidence on the quality of food, wastewater, potable water, and hygiene conditions across the city. Through systematic sampling, testing, and surveillance, the laboratory will inform rapid interventions; verify compliance with national and international standards; and support transparent, data-driven decision-making. This evidence base will guide risk mitigation, optimise resource allocation, and help maintain a safe and healthy environment for all residents.

The **Social Services** section will promote social justice, inclusion, and resilience by strengthening services that protect children, empower marginalised populations, and support persons with disabilities. It will address poverty and inequality through integrated social protection measures, targeted assistance, and opportunities for sustainable livelihoods, while embedding safeguarding and rights-based care in all service delivery. By fostering cross-sector collaboration, improving the accessibility and safety of public services, and using data-driven monitoring to steer continuous improvement, the section will advance the objectives of the MCM IDP 2024–2029 and contribute meaningfully to the 2030 SDGs.

Budget Summary

	Budget (E) 2025/2026	Budget (E) 2026/2027	% Increase/ (decrease)	% Proportion of total cost
1. Programmes	**3,132,000**	**2,716,000**	-13	23
2. Operational Support	**1,983,000**	**1,731,000**	-13	15
3. Personnel Emoluments	**7,062,000**	**7,296,000**	3	62
TOTAL	**12 177 000**	**11,743,000**	**-4**	**100**

Departmental Summary

Section	Programs	Operational support	TOTAL
1. Clinical	1,105,000	405,000	1,510,000
2. Food Safety	133,000	346,000	479,000
3. Laboratory	238,000	630,000	868,000
4. Social Services	1,240,000	350,000	1,590,000
Total	**2,716,000**	**1,731,000**	**4,447,000**

The Department will implement the following programmes in the year:

Programmes	Budget (E) 2025/2026	Budget (E) 2026/2027
Clinical		
1. Health Promotion and Disease Prevention	120,000	120,000
2. Care, Treatment and Support	120,000	120,000
3. Employee Wellness Program (EWP)	1,035,000	785,000
4. Response Management and Coordination	80,000	80,000
Sub-total	**1,355,000**	**1,105,000**
Food Safety		
5. Food Inspection Services (FIS) & Grading	13,000	3,000
6. Health Education and Public Awareness	70,000	60,000
7. Meat Inspection Services (MIS)	0	0
8. Modernizing and Harmonizing Food Safety Inspection Systems	0	70,000
Sub-total	**83,000**	**133,000**
Laboratory		
9. Maintenance of Quality Management System	195,000	160,000
10. Quality Assurance laboratory Management System	89,000	78,000
11. Effluent Treatment and Pollution Monitoring	0	0
12. Maintenance of Laboratory Equipment	0	0
13. Monitoring of Drinking Water Sources	0	0
14. Food Hygiene and Efficacy of Cleaning	0	0
15. Analysis of External Samples	0	0
Sub-total	**284,000**	**238,000**
Social Services		
16. Gender and Discrimination	210,000	200,000
17. Child Protection and Youth	200,000	200,000
18. Disability	60,000	70,000
19. Poverty Reduction	840,000	655,000
20. General Social Services	100,000	115,000
Sub-total	**1,410,000**	**1,240,000**
TOTAL	**3,132,000**	**2,716,000**

Notes on Major Budget Movements by Programme number:

3. The E250,000 decrease in budget is due to the fact that Eswatini will be hosting so there will be no need for accommodation.

5. The decrease of E10,000 is due to refocusing of the activity.

8. The E70,000 increase is due to the fact that this is a new activity and is aligned with Council's smart city framework and paperless goals.

19. The E185,000 reduction is because of the availability of funding from eBet.

Operational Support

Resources	Budget (E) 2025/2026	Budget (E) 2026/2027
Clinical		
1. Fuel expenses	55,000	55,000
2. Vehicle expenses	15,000	15,000
3. Procurement of medication	90,000	92,000
4. Clinical kits	15,000	17,000
5. Procurement of home-based care supplies	75,000	77,000
6. Subscription to EBH	50,000	0
7. Subscription to SAIMSA	0	11,000
8. Subscription to ESIGA	30,000	33,000
9. Stationery	0	5,000
10. Office Furniture	0	50,000
11. Depreciation	45,000	0
12. Short term engagement	0	50,000
Sub Total	**375,000**	**405,000**
Food Safety		
13. Protective Clothing	15,000	15,000
14. Servicing of Incinerator	50,000	50,000
15. Maintenance of Abattoir	50,000	20,000
16. Maintenance of refrigerators	30,000	30,000
17. Food waste segregation and composting	50,000	0

Resources	Budget (E) 2025/2026	Budget (E) 2026/2027
18. Materials	10,000	10,000
19. Fuel expenses	36,000	40,000
20. Vehicle expenses	30,000	31,000
21. Fuel for Incinerator	26,000	30,000
22. Inspection equipment	66,000	60,000
23. Depreciation	116,000	0
24. Calibration of Equipment	0	10,000
25. Utilities	38,000	50,000
Sub Total	**517,000**	**346,000**
Laboratory		
26. Laboratory Chemicals	330,000	330,000
27. Materials and samples	25,000	20,000
28. Laboratory Equipment	50,000	45,000
29. Protective Clothing	7,000	7,000
30. Validation and Calibration of Lab Equipment	160,000	155,000
31. Ground Water and Leachate Analysis	18,000	18,000
32. Maintenance of Equipment	35,000	35,000
33. Vehicle Expenses	15,000	10,000
34. Fuel Expenses	15,000	10,000
35. Depreciation	31,000	0
Sub Total	**686,000**	**630,000**
Social Services		
36. Subscription to AMICAALL NCO	79,000	79,000
37. Maintenance of Social Centres	80,000	80,000
38. Grass Cutting (Social Centres)	0	30,000
39. Vehicle expenses	15,000	15,000
40. Cooking gas	21,000	21,000
41. Cleaning material	30,000	30,000

Resources	Budget (E) 2025/2026	Budget (E) 2026/2027
42. Protective clothing	80,000	40,000
43. Fuel	55,000	55,000
44. Depreciation	45,000	0
Sub Total	**405,000**	**350,000**
Total	**1,983,000**	**1,731,000**

Notes:

Programme:	***Explanatory Note***
6	*The E50,000 decrease is due to low returns realised from the EBH subscription. The funds are better utilised through Council's clinic.*
7	*The E11,000 increase is because the SAIMSA subscription was not budgeted for in the past years.*
9	*The E5,000 increase will be stationery for the new department.*
10	*The E50,000 increase will be for furniture for the new department.*
12	*The E50,000 increase will be for engaging locum nurses in the event Council's nurse is not available. This will ensure that clinical service delivery is not interrupted.*
15	*The E30,000 decrease is due to envisaged reduction in maintenance requests.*
17	*The E50,000 decrease is due to that the programme will be implemented internally.*
24	*The E10,000 increase is for a new activity for calibrating the tools used in the section such as thermometers and weight scales.*
25	*The E12,000 increase is due to increase in utilities costs.*
38	*Grass cutting of social centres was in previous years lumped together with maintenance of social centres. The E30,000 increase for grass cutting is to ensure there is a budget line that will cater for grass cutting in social centres.*
42	*The E40,000 decrease is due to envisaged reduction in PPE issuance as per the Policy.*

Personnel Emoluments	Budget (E) 2025/2026FY	Budget (E) 2026/2027FY	% Increase
1. Personnel Emoluments			
Total	**7,062,000**	**7,296,000**	**3.3**

Notes

1. *The 3.3% increase in personnel is due to the anticipated cost-of-living adjustment.*

1. Clinical Services

Objective:

To ensure that residents of Mbabane have equitable access to comprehensive, affordable, and high-quality healthcare tailored to promote long, healthy, and productive lives. This objective supports the attainment of Universal Health Coverage (UHC) by strengthening health systems, expanding service coverage, and addressing social determinants, leadership and coordination. It aligns with SDG 3, Agenda 2063 goal 3 and MCM IDP 2024-2029.

Programmes:

1.1 Health Promotion and Disease Prevention

Objective:

To identify and address social determinants of health which influence modifiable risky behaviors. The focus will be to engage and empower Mbabane citizens and communities through education, awareness, and proactive measures to reduce the burden of disease and promote healthier lifestyles. Citizens will also make informed choices and reduce their risk of developing chronic diseases and other preventable health conditions. Through targeted interventions and inclusive participation, the initiative aims to foster a culture of wellness and resilience across the city. This program will also focus on fast tracking the City's HIV/AIDS response. This is in line with IDP social development SD 5 and SDG 3 and 11.

Activity	Indicator/Metrics	Start Date	End Date (Estimate)	Budget (E)
1. Facilitate health promotion and disease prevention activities within the municipality	• Twelve campaigns per year • One Road show per year • Twelve information desks per year • Two men's dialogues per year	01/04/2026	31/03/2027	30,000

	• Two women's dialogues per year • Two supplementary immunization activities per year (African Vaccination Week (AVW), vaccination campaign) • Two digital health promotion initiatives per year (Radio broadcast/ social-media campaign) • Operational MCM clinic health talk schedule			
2. HIV services response and management within the municipality	• Quarterly reports showing HIV prevention indicators: HTS, PrEP (oral, injection and vaginal ring), PEP, VMMC, etc. • 2,000,000 condom distribution per year • Number Linkages made per quarter • Quarterly report on HIV positivity rate and distribution in urban area	01/04/2026	31/03/2027	0

3. Provision of primary prevention through vaccination	• Quarterly reports on immunization: children under 5s, 9-20 years old girls, public, pregnant and lactating mothers. • Report of staff who received Hepatitis B vaccine.	01/04/2026	31/03/2027	10,000
4. Commemorate special health days (Mbabane Health Fair, and city-wide World AIDS Day)	• Commemoration reports	01/06/2026	31/12/2027	80,000
Total				**120,000**

1.2 Care, Treatment and Support

Objective:

To ensure the provision of accessible, equitable, and high-quality medical and psychosocial services that address both acute and chronic health needs ensuring dignity and continuity of care for the Mbabane residents. This includes strengthening integrated service delivery in employee wellness, community-based and home-based care, treatment, and support. This is in line with SDG 3 and IDP Social Development SD5.

Activity	Indicator/Metrics	Start Date	End Date (Estimate)	Budget (E)
1. Provision of quality and home-based care to Mbabane residents.	• Profile creation/update for all home-based care clients • Number of new cases • Number of clients exiting program	01/04/2026	31/03/2027	0
2. Training and replacement of	• Collaborative training report with CBHP.	01/04/2026	31/08/2027	90,000

Community Health Care volunteers.	• Number of trained new Health care volunteers			
3. Provision of primary health care services to drop-in clients and in communities during outreach.	• Monthly reports on clinical services (from Nkwalini, Sidvwashini, communities and Head office). • One community outreach per month.	01/04/2026	31/03/2027	0
4. Facilitate support groups meetings to enhance ART uptake, viral suppression, and informed SRH choices	• 95% of people tested positive, enrolled on ART • 95% rate of viral suppression amongst support groups members on ART • Choices of family planning commodities available	01/04/2026	31/03/2027	0
5. Provision of psychosocial support for CHCVs	• Two Debriefing sessions per year	01/06/2026	20/02/2027	20,000
6. Installation, Calibration/maintaining of equipment	• Inventory of equipment calibrated/ changed/fixed • Sink installation in consultation room • Signage installation by the entrance	01/04/2026	31/03/2027	10,000
Total				**120,000**

1.3 Employee Wellness Program (EWP)

Objective:

To transform and enhance the overall well-being of Council employees by fostering a health-conscious work environment that supports physical, mental, and emotional well-being, through tailored interventions which are achievable and sustainable. This will motivate and empower employees to adopt and maintain healthier lifestyles and achieve balanced work-life experience. This is in line with SDG 3 and 11, and the IDP section on employee wellness and productivity.

Activity	Indicator/Metrics	Start Date	End Date (Estimate)	Budget (E)
1. Implement the wellness health and disease management program to address all the wellness domains, and re-shuffling of wellness peer educators.	• Quarterly reports on implemented wellness domains. • Monthly peer educators' meetings, health education calendar, monthly wellness talks and report • Training/ refresher of new/existing Peer educators.	01/04/2026	31/03/2027	150,000
2. Facilitate participation in ESIGA games	• ESIGA games report	01/04/2026	31/03/2027	50,000
3. Facilitate hosting SAIMSA games and buying sports wear	• SAIMSA games report	01/04/2026	30/09/2027	550,000
4. Procurement of kits and equipment	• All equipment needed in place	01/04/2026	30/09/2027	35,000
Total				**785,000**

**The increase in the Employees Wellness budget is because of hosting SAIMSA games and the procurement of training equipment.*

1.4 Response Management and Coordination

Objective:

To coordinate the implementation of universal health coverage within the Municipality thus creating an enabling environment for a smooth implementation of Health and Social Services by the Municipal Health and Social Team (MHST) avoiding duplication, competition and strengthen partnerships and synergy. The focus will be on bringing together city partners and the public to accelerate efforts to address biomedical and social determinants of health.

Activity	Indicator/Metrics	Start Date	End Date (Estimate)	Budget (E)
1. Coordinate the implementation of universal health coverage within the municipality	• Annual MHST meeting • Quarterly meetings with targeted implementing partners. • Monthly CHCV leaders' meetings • Attend Quarterly RHMT meetings • Support TWG meetings	01/04/2026	31/03/2027	60,000
2. Design a Mbabane specific data collection and management on HIV/AIDS, in collaboration with NERCHA	• Availability of Data	01/04/2026	31/10/2027	0
3. Monitor adherence to Ministry of Health standards by private health practitioners and pharmacies	• Designed digital and structured supervision/ inspection check list • Number of quarterly supportive supervision	01/04/2026	31/03/2027	20,000

	activities made to private health practitioners and pharmacies			
Total				**80,000**

**The significant increase under this program is because of activity 3, designing of a digital supportive supervision tool.*

2. Food Safety

Objective:
To proactively protect public health by implementing a modern, risk-based food inspection system that ensures all food establishments comply with applicable laws and regulations

Programmes:

2.1 Food Inspection Services (FIS) and Grading

Objective:

To ensure all food premises comply with national and international food safety standards, as guided by the Public Health Act of 1969, The Food Hygiene Regulations of 1973, the Food Safety Management Strategy 2021-2026 and IDP 2024-2029.

Activities	Indicator/Metrics	Start date	End date	Budget (E)
1. Conduct routine inspections in all food premises according to risk classification **High Risk 1 (110):** - 61 restaurants - 1 bakery - 18 Butcheries - 2 Institutional Kitchens - 11 Supermarkets - 1 Convenience Store - 16 Food Carts **Once in two months – High Risk 2 (52):** - 22 Restaurants	• Updated inventory of premises • Completed Inspection forms • Notices served • Monthly reports	01/04/2026	31/03/2027	0

- 6 institutional kitchens - 7 Butcheries - 4 Bakeries - 13 Supermarkets **Quarterly** – Medium Risk (10) - 5 Convenience Stores 5 Supermarkets **Bi-Annual – Low Risk (92):** - Groceries (90)				
2. Conduct health clearance inspections in food premises.	• Health Clearence certificates issued • Monthly reports	01/04/2026	31/03/2027	0
3. Conduct random inspections of food delivery vehicles (30 per month)	• Completed Inspection forms • Monthly reports	01/04/2026	31/03/2027	0
4. Conduct grading of food premises in collaboration with other municipalities. 157 bi-annually: 83 restaurants, 25 Butcheries, 8 Institutional Kitchens, 8 Convenience Shops, 29 Supermarkets, 4 Bakeries	• Food premises grading forms • Two grading reports • Monthly reports	01/07/2026	31/03/2027	0
5. Review Classification of premises according to assigned risks	• Availability of Revised Risk Categorization	01/04/2026	31/03/2027	0
6. Promote Food Waste Segregation in food premises.	• Amount of food waste recycled for composting	01/04/2026	31/03/2027	0
7. Efficacy of cleaning and quality control monitoring in food premises.	• Random swabs and food sampling. • Eighteen swabs per quarter. • Fifteen samples per quarter	01/04/2026	31/03/2027	3,000
Total				**3,000**

2.2 Health Education and Public Awareness

Objective:
To raise awareness through conducting citywide stakeholder engagement on proper food hygiene practices. This is in line with the Public Health (Food Hygiene) Regulations of 1973, WHO and the Municipal Council Food Safety Strategy.

Activities	Indicator (metrics)	Start date	End date	Budget
1. Raise awareness on food safety	• Promotional items with food safety messages	01/06/2026	31/03/2027	15,000
2. Capacitate food establishments on good hygiene practices	• One workshop on self-monitoring programs (60 premises) • Attendance registers	10/06/2026	31/03/2027	30,000
3. Conduct a food safety drive for food vendors at the Mbabane main market.	• Attendance registers • Monthly reports	01/07/2026	31/03/2027	5, 000
4. Validation of the reviewed Sanitation in Food Premises Bylaws, 2026	• Validation workshops held	01/07/2026	31/03/2027	10,000
Total				**60,000**

2.3 Meat Inspection Service (MIS)

Objective:

To guarantee that all meat consumed within the city is safe and suitable for human consumption by performing thorough ante-mortem and post-mortem inspections at the abattoir, in strict accordance with the Public Health Act, 1969, the Veterinary Public Health Act, 2013, and other applicable laws and regulations

Activities	Indicator	Start date	End date	Budget (E)

1. Conduct Meat inspection at the abattoir	• Antemortem records on monthly basis • No. of animals inspected on monthly basis • Condemnation reports • Incineration records	01/04/2026	31/03/2027	0
2. Monitor abattoir hygiene.	• Report on Six swabs sampled on quarterly basis	01/04/2026	31/03/2027	0
3. Sampling of Water at the abattoir	• Reports on water quality on quarterly basis	01/04/2026	31/03/2027	0
4. Sampling of meat for quality control	• Reports on meat quality on quarterly basis	01/04/2026	31/03/2027	0
5. Conduct quarterly health talks for abattoir employees.	• Attendance register. • Training material	01/04/2026	31/03/2027	0
Total				**0**

2.4 Modernizing and Harmonizing Food Safety Inspection Systems

Objective:

In line with Council's Smart city aspirations, to modernize and harmonize our food inspection systems by adopting innovative scientific methods, digital technologies, and risk-based approaches. This will improve food safety governance, strengthen stakeholder capacity, and enhance collaboration to ensure effective inspections, rapid risk detection, and better consumer protection in the food supply chain.

Activities	Indicator (metrics)	Start Date	End Date	Budget
1. Pilot software for digitizing inspection checklists	1.1 Availability of software to conduct inspections	01/04/2026	31/03/2027	0
2. Develop a plan for a real time system for reporting food	2.1 A plan in place	01/04/2026	31/03/2027	10,000

safety threats and complaints				
3. Host one exhibition to commemorate the World Food Safety Day 2026.	3.1 Event held 3.2 Attendance registers	01/04/2026	30/06/2027	30,000
4. Host stakeholder forum for information sharing on food safety issues	4.1 One forum hosted	01/04/2026	30/06/2026	30,000
Total				**70,000**

3. Laboratory

Objective:
To provide scientifically based supportive evidence on the quality of samples of food, wastewater potable water and hygiene monitoring in the city.

Programmes:

3.1 Maintenance of Quality Management System

Objective

To ensure that all laboratory operations are in line with the ISO 17025: 2017 requirements and that deviations are identified and corrected in time.

Activities	Indicator	Start Date	End Date	Budget (E)
1. Conduct audits: • Two internal audits • One surveillance (external audit)	• Two internal audit reports- Bi-annual • One annual external audit report from SADCAS • Number of NCRs raised and closed	01/04/2026	31/03/2027	15,000
2. Hold bi-annual management review meetings	• Bi-annual Management Review minutes	01/04/2026	31/03/2027	0

3. Revision of ISO17025: 2017 laboratory documentation.	• Two Revised procedures. • Revised Quality Manual	01/04/2026	31/03/2027	0
4. Maintain ISO17025: 2017 accreditation	• Valid Accreditation Certificate • Annual proof of payment to SADCAS for affiliation	01/04/2026	31/03/2027	90,000
5. Technical support for the maintenance of ISO17025	• Quality control trend analysis conducted • Report	01/04/2026	31/03/2027	50,000
6. Refresher training for Clinical testing	• Training Certificate	01/04/2026	31/03/2027	5,000
7. Risk Management	• Risk Register	01/04/2026	31/03/2027	0
8. Perform method validation for swabs and apply for extension of scope	• Method validation report • Application to SADCAS for extension of scope	01/04/2026	31/03/2027	0
TOTAL				**160, 000**

3.2 Quality Assurance

Objective

To provide evidence that results from test work is credible and traceable to international standards. This in line with the ISO17025:2017 requirements.

Activities	Indicator (Metrics)	Start date	End Date (Estimate)	Budget (E)
1. Participate in Proficiency testing schemes.	• Six Water Microbiology PT Reports on yearly basis • Two Microbiology Swabs PT Reports on yearly basis • One Microbiology Food PT Report on yearly basis • Two reports water Chemistry on yearly basis	01/04/2026	31/03/2027	70,000
2. Verification of reference materials.	• Four sets of reports from Lancet laboratories on yearly basis	01/04/2026	31/03/2027	8,000
TOTAL				**78,000**

3.3 Effluent Treatment and Pollution Monitoring

Objective

To ensure compliance to National Standards and the identification of any sources of pollution to water bodies in accordance with the wastewater guidelines: Eswatini Water Pollution Control Regulations, 2010.

Activities	Indicator	Start Date	End Date	Budget (E)

1. Sample and analyse water from the Gobholo, Waterford and Mpolonjeni solid waste disposal site (Landfill) for monitoring pollution.	• Monthly test Reports • Incoming sample register	01/04/2026	31/03/2027	0
2. River water monitoring in Pholinjane, Mbabane River, river by Checkers and Car wash sites	• Quarterly test Reports • Incoming sample register	01/04/2026	31/03/2027	0
TOTAL				0

3.4 Maintenance of Laboratory Equipment

Objective: To ensure that all equipment related to the testing activities are properly maintained and monitored.

Activities	Indicator	Start Date	End Date	Budget (E)
1. Selection and evaluation of calibration service provider	• Completed supplier Evaluation Forms	01/04/2026	31/03/2027	0
2. Calibration of equipment	• Valid Calibration Certificates • Calibration schedule	01/04/2026	31/03/2027	0
3. Implement equipment replacement	• Replacement plan	01/04/2026	31/03/2027	0
Total				0

3.5 Monitoring of Drinking Water Sources

Objective

To ensure that the residents of Mbabane do not consume water contaminated with pathogens. This is in line with Council's drinking water guidelines and SZNS SANS 241:2006.

Activities	Indicator	Start Date	End Date	Budget (E)
1. Sampling and analysis (quarterly basis) of drinking water from Eswatini Water Services Corporation (EWSC) water treatment plant in Woodlands which supplies water to the city.	• Quarterly test Report • Incoming sample register	01/04/2026	31/03/2027	0
2. Sample and analyse water from independent water supplies quarterly: - Springs in Malagwane, Mahwalala Zone 2, Mahwalala Zone 6, Nkwalini, Lomkiri, Manzana, Makholokholo, Dark City, PTS - Landfill tank - Pine Valley (Silverstone) guest house - Ramblas	• Quarterly test Report • Incoming sample register	01/04/2026	31/03/2027	0
3. Sample and analyse water from school borehole	• Quarterly test Report	01/04/2026	31/03/2027	0
4. Sampling and analyses of bottled water on monthly basis	• Monthly test Report • Incoming sample register	01/04/2026	31/03/2027	0
Total				0

3.6 Food Hygiene and Efficacy of Cleaning

Objective:

To determine the level of cleanliness of food outlets within the city and the abattoir. Quality of food and meat to be assessed on an ad hoc basis. This is in line with the **Food Hygiene Regulations of 1973**.

Activities	Indicator	Start Date	End Date	Budget (E)
1. Analysis of environmental swabs in Butcheries, Abattoir and Restaurants.	• Quarterly test reports • Incoming sample register	01/04/2026	31/03/2027	0
2. Residual Checking (antibiotics), water testing and Slaughter Hygiene in Carcass at the abattoir.	• Quarterly test reports for received samples • Incoming sample register	01/04/2026	31/03/2027	0
3. Sample and analyse food and milk analysis for pathogenic microorganisms.	• Monthly test report • Incoming sample register	01/04/2026	31/03/2027	0
Total				0

3.7 Analysis of External Samples

Objective:

To provide an accredited testing service to the public.

Activities	Indicator	Start Date	End Date	Budget (E)
1. To test samples from external clients	• Invoices issued • External sample receiving register • Number of reports quarterly	01/04/2026	31/03/2027	0

2. Advocacy for laboratory services	• One articles issued per year • One social media poster	01/04/2026	31/03/2027	0
Total				0

4. Social Services

Objective:

Advance social justice and inclusion by strengthening services that protect children, empower women, and support people with disabilities; reduce poverty and inequity through integrated social protection, targeted assistance, and livelihoods pathways; ensure safeguarding, rights-based care, and safe, accessible public services for all residents; and foster transparent governance, cross-sector collaboration, and data-driven monitoring to continuously improve outcomes. These are in line with the MCM IDP 2024-2029 and the SDGs 2030.

The following programs will be implemented during the financial year (2026/2027):

4.1 Gender and Discrimination

Objective:

Strategic Objective 2 (Social Development, IDP 2025–2029) aligned with SDG 5: Achieve gender equality and empower all women and girls by 2030. This objective aligns Council's efforts with national government and international commitments to eradicate all forms of gender discrimination and inequality, ensuring equitable opportunities for men and women. It focuses on promoting gender-responsive policies, eliminating barriers to equal participation in education, employment, leadership, and decision-making, and protecting the rights and safety of women and girls through comprehensive programs, partnerships, and accountable governance.

Activities	Indicator/Metrics	Start Date	End Date (Estimate)	Budget (E)
1. Cascade MCM gender policies into service providers' service level agreements	• All SLAs for service providers to include MCM's gender policies	01/04/2026	31/03/2027	50,000
2. Facilitate a supportive environment for gender parity in politics and decision making in both public and private sector	• Quarterly forums with relevant stakeholders discussing gender issues	01/04/2026	31/03/2027	50,000
3. Advocate for equal opportunities for boys and girls	• Participation in stakeholder forums discussing equal opportunities for boys and girls	01/04/2026	31/03/2027	30,000

4. Develop and implement programs that will prevent all forms of violence against women and children	• GBV programs running throughout the year reaching affected women, children, and men.	01/04/2026	31/03/2027	40,000
5. Develop and implement programs that will prevent all forms of violence against women and children	• Conduct 16 days of activism against GBV • Disseminate GBV IEC Conduct GBV awareness sessions every quarter • Monthly GBV awareness campaigns	01/04/2026	31/03/2027	30,000
TOTAL				**200,000**

4.2 Child Protection and Youth

Objective:

To create an enabling, supportive, and safe environment for children and youth in Mbabane that advances Education and Skills Development, expands meaningful Employment Initiatives, strengthens Health Programs, enhances Social Programs, promotes informed Political Engagement, and fosters strategic International Partnerships, ensuring inclusive participation, protection of rights, and measurable improvements in youth outcomes by 2030, in line with the Eswatini National Youth Policy, 2021-2026 and SDG 4 (Quality Education), SDG 3 (Good Health and Well-being) and SDG 8 (Decent Work and Economic Growth).

Activities	Indicator/Metrics	Start Date	End Date (Estimate)	Budget (E)
1. Conduct school programs that include an Annual Public Speaking event, Spelling Bee, and activities to raise awareness on topical issues.	• Public Speaking for high schools • One Spelling B for primary schools • # of awareness campaigns conducted	01/04/2026	31/03/2027	50,000
2. Commemorate the Youth Day	• Youth Indaba • Mbabane Youth Day	01/08/2026	01/08/2026	30,000
3. Implement a comprehensive Early Childhood Care Development (ECCD) Program	• # of OVCs enrolled for the ECCD Program • Refresher training for ECCD teachers • Register non-registered MCM pre-	01/04/2026	31/03/2027	50,000

	schools with the Ministry of Education.			
4. Increase provision, access and utilization of quality youth friendly services	• # of health care facilities providing youth-friendly health services • # of Social Centre's used as youth friendly corners	01/04/2026	01/03/2027	40,000
5. Coordination for multi-sectoral youth programming and partnerships strengthened at all levels	• Coordination framework in place • # of partners with action plans aligned to what Council is doing	01/04/2026	01/03/2027	30,000
TOTAL				**200,000**

4.3 Disability

Objective:

To advocate for and promote social inclusion, the wellbeing and equity of persons living with disability, in line with SDG 3,5 and IDP Strategic Objective 3 under Social Development.

Activities	**Indicator/Metrics**	**Start Date**	**End Date (Estimate)**	**Budget (E)**
1. Advocacy for elimination of structural barriers to accessibility in the city.	Quarterly stakeholder engagement	01/04/2026	31/03/2027	20,000
2. Mobilize assistive devices for people with disabilities within the Municipality.	Number of assistive devices	01/04/2026	31/03/2027	50,000
3. Biannual Disability Strategic Meetings	Quarterly reports	01/04/2026	31/03/2027	10,000
4. Social Inclusion Commemoration	Social Inclusion Day Conducted	01/04/2026	31/03/2027	20,000
TOTAL				**100,000**

4.4 Poverty Reduction

Objective:

Ending poverty in all its forms amongst vulnerable groups (the indigent and OVCs) within the municipality. These are in line with IDP Strategic Objective 1 under Social Development and SDGs 1 and 2

Activities	Indicator/Metrics	Start Date	End Date (Estimate)	Budget (E)
1. Review and consolidate the list of indigents using the criteria in the updated indigent policy and implement the poverty reduction strategy	• List of indigents up to date • Status of list of indigents within the municipality	01/04/2026	31/03/2027	15,000
2. Facilitate the establishment of a central kitchen for OVC and Indigent people	• A central kitchen established • All registered OVCs and Indigent individuals being served from the central kitchen	01/04/2026	31/03/2027	0
3. Provide two meals daily for identified OVC and indigents within the Municipality	• # of Indigents and OVCs getting two meals per day	01/04/2026	31/03/2027	430,000
4. Empower indigent households with livelihoods skills like helping them start saving schemes, and other income generating projects	• 80% of Indigent families with income generating projects • 80% of saving schemes created and operational	01/04/2026	31/03/2027	70,000
5. Capacitate Social Centre Volunteers on hygiene, Child Protection Act, etc., to ensure a safe space for All.	• # of Social Centres volunteers trained on standards, policies, hygiene and inducted	01/04/2026	31/03/2027	60,000

6. Start income generating project (IGP) for Social Centre Volunteers	• Number of projects started	01/04/2026	31/03/2027	50,000
TOTAL				**625,000**

4.5 General Social Services (Promotion of Volunteerism)

Objective:

To foster a spirit of community volunteerism, boost the confidence and self-esteem of community volunteers, and use this engagement as a motivation and retention strategy. This initiative aligns with the IDP Social Development Objective SD 5 and SDG 5.

Activities	Indicator/Metric	Start Date	End Date (Estimate)	Budget (E)
1. Volunteers' Day commemoration	• Report on event	01/08/2026	31/10/2027	100,000
2. Engaging Global Leaders in Action beneficiaries to volunteer during Council activities	• # of Alumni engaged	01/03/2026	31/03/2027	0
3. Engaging Tertiary Students and Unemployed Youth in Volunteerism for Elderly Care and Social Center Support	• Number of students engaged • Processes automated	01/03/2026	31/03/2027	15,000
TOTAL				**115,000**

Departmental Objective:

To promote continuous improvement of good quality life in neighbourhoods and communities through urban planning, environmental health management and provision of community recreational facilities to all residents, businesses and visitors in the city.

Overview:

Programs and activities for the 2026/2027 financial year in the Planning and Environment Department have their origin from Council's Integrated Development Plan IDP 2024 - 2029 and the United Nations Sustainable Development Goals SDG's. These programs are key to the mandate of delivery of quality services to the residents of Mbabane. The financial year 2026/2027 marks the initial stage of the new IDP, therefore, the department's focus is to ensure that programs in the IDP are conceptualized and implemented within the available resources.

The Department will continue to prioritize the preparation of the Mbabane Town Planning Scheme and Inner-City Urban Design Framework, during the 2026/2027 financial year. This programme has been planned for implementation in two financial years due to the extensive stakeholder consultation processes that needs to be undertaken prior to the approval of the new Scheme by the Minister of Housing and Urban Development. Other priority programs for Council include the ongoing upgrading of informal settlements in Mbabane which is packaged into 3 phases. Phase 1 was completed in the early 2000's by the World Bank Funded Urban Development Project. Council continues to manage the plot payment process from the plot beneficiaries allocated plots under Phase 1. Phase 2 entails the upgrading of various informal settlements (Malagwane, Mvakwelitje, Mahwalala Zone 6, Nkwalini Zone 3, Manzana, Sitibeni, Sidvwashini, Mangwaneni and Fonteyn), whilst Phase 3 of this project, includes the upgrading of PTS, Mncitsini and Gobholo. Draft layouts of these projects have been prepared by Council, and the next activity will be the undertaking of the environmental assessments and preparation of the Human Settlement Authority applications. The Urban Development Project is an ongoing project which does not have funding and is dependent on the limited Council resources. Council remains committed to grassroot participation in all development initiatives of the municipality, hence the focus on awareness and strengthening the functions of Local Community Committees and Ward Committees.

The Department remains committed to support Council's local economic development initiatives through the land leasing program, and management of markets programmes. In 2026/2027, Environmental Services will prioritize operationalizing the Health Care Risk Waste (HCRW) facility, advancing waste minimization through segregation initiatives, and maintaining street cleaning and litter control. The Climate Resilient Urban Sustainability Programme will be strengthened to enhance adaptation, mitigation, and urban resilience.

Refuse collection will be closely monitored, with landfill management prioritized to extend airspace. While the planned Material Recovery Facility remains delayed due to financial constraints, it is critical for reducing landfill waste and supporting the circular economy. Council will also promote sustainability awareness through environmental days (SDGs 13 & 15) and support livelihoods by continuing to host 24 annual flea markets

The department made efforts to plan and allocate funds for all programs outlined in the Integrated Development Plan (2024–2029); however, due to limited resources, the following programs could not be accommodated in the budget.

1. Land Information System
2. Landfill cell / Material Recovery Facility
3. New Public conveniences
4. Housing at Sitibeni and Mahwalala Zone 6c
5. Urban Boundary adjustment
6. Pedestrianising Bethusile Street

BUDGET SUMMARY

Resources	Budget 2025/2026	Budget 2026/2027	Percentage Increase/Decrease %
1. Programs	21,795,000	12,252,000	-44%
2. Operational support	6,634,000	6,115,000	-8%
3. Personnel	15,088,000	10,862,000	-28%
Total	**43,517,000**	**29,229,000**	**-33%**

Section	Programs	Operational support	Personnel emoluments
1. Administration	0	326,000	3,992,000
2. Planning and Development Control	3,395,000	80,000	1,900,000
3. Environmental Health Services	8,857,000	5,709,000	4,970,000
Total	**12,252,000**	**6,115,000**	**10,862,000**

I. SUMMARY OF PROGRAMMES

1. PLANNING:

** to be financed under UDP 1 plot sales*

Planning	2025/2026 FY	2026/2027 FY
1. Coordination and Supervision	0	

Development Control		
1. Management of Geographic Information Systems	200,000	200,000
2. Implementation of the Town Planning Scheme	1,300,000	1,350,000
3. Street Naming	0	700,000
4. Urban Boundary Adjustment	10,000	10,000
5. Management of Outdoor advertising in the city	20,000	20,000
Subtotal	**1,830,000**	**2,280,000**
Community Development		
1. Urban Development Program Phase 2	220,000*	220,000*
2. UDP Phase 1 Plot Sales	70,000*	113,800*
3. Stakeholder Engagements	200,000	200,000
4. Management of Crown Land Disposal	15,000	15,000
5. Establishment of Land Management Information System	0	0
6. Land Leasing Management	20,000	20,000
7. Building Control in Upgrading areas	800,000	880,000
8. Management of Land Subdivisions	0	0
9. UDP Phase 3	700,000*	700,000*
Subtotal	**2,525,000**	**1,115,000**
Total	**4,355,000**	**5,440,000**

2. ENVIRONMENTAL SERVICES

Programs	**2025/2026 FY**	**2026/2027 FY**
ADMINISTRATION		
1. Coordination and Supervision of Section	0	0
2. Health Inspectorate services	200,000	200,000
3. Policies, Strategies & Guidelines	20,000	0
Subtotal	**220,000**	**200,000**
ENVIRONMENTAL MANAGEMENT AND POLLUTION CONTROL		
1. Street Cleaning & Litter Control	33,000	40,000
2. Urban Climate Resilience and Sustainability	130,000	135,000
3. Environmental Sanitation & Occupational Health and Safety	20,000	50,000
4. Public Health Nuisance Control	50,000	80,000
5. Waste Minimization Initiatives	30,000	30,000
6. Urban Environmental Governance and Compliance	0	0
Subtotal	**263,000**	**335,000**
MARKETS		
1. Flea Markets	30,000	30,000
2. Maintenance of Markets	1,520,000	100,000

Sub total	**1,550,000**	**130,000**
WASTE COLLECTION		
1. Waste collection and transportation	20,000	20,000
2. Management of Waste Collection Services	4,169,000	3,792,000
Sub-total	**4,189,000**	**3,812,000**
PUBLIC CONVENIENCES		
1. Maintenance of Public Conveniences	295,000	310,000
2. Install utility saving technology– water	0	50,000
Sub-total	**295,000**	**360,000**
SOLID WASTE TREATMENT & DISPOSAL		
1. Contract Management - Landfill	3,800,000	3,920,000
2. Hazardous waste management	100,000	100,000
3. Health Care Risk Waste Treatment and Disposal	150,000	0
Sub total	**4,050,000**	**4,020,000**
GRAND TOTAL	**10,507,000**	**8,857,000**

BUDGET NOTES ON PROGRAMMES:
PLANNING AND COMMUNITY DEVELOPMENT

Development Control

2. *The increase (E700,000) in the Street Naming Programme is due to that the programme activities were unfunded during the last AOP, thus the activities requiring funding have been budgeted for in the 2026/2027. The activities include the installation of street names on roads currently without street names.*

ENVIRONMENTAL SERVICES

Environmental Management and Pollution Control

1.The 21% increase in the street Cleaning & Litter Control is due to the increase in the number of clean up campaigns

3. The E50,000 budget increase in Environmental Sanitation & Occupational Health and Safety is due to the introduction of a competition for tertiary institutions and to pilot and monitor Green innovative programmes for waste management in Car Wash, Garage, Print houses, 10 preschools and 11 filling stations

4.The increase of 60% under Public Health Nuisance Control is due to the increase of the costs for cutting overgrown vegetation following court orders.

Markets

2.The decrease of 93% in the budget for Management & Maintenance of Markets is due to restructuring of the programmes from having service provider to partial outsourcing of personnel.

Sanitation

Waste Collection and Transportation

1. The decrease of 9% in the budget for management of waste collection services is due to a lower rate offer by the service provider for providing refuse collection services to Council.

Public Conveniences Management

2. *There is an implementation of a new programme named Utility Saving Technology costing E50,000.*

Solid Waste Treatment and Disposal

1. The increase of 3% in the budget for Contract management - landfill is due to annual adjustments of rates of providing landfill management services to Council.

OPERATIONAL SUPPORT:

ADMINISTRATION	**2025/2026 FY**	**2026/2027 FY**
1. Stationery and printing	100,000	100,000
2. Mileage claim	1,000	1,000
3. Meeting venues	22,000	25,000
4. Advertising and notices	50,000	50,000
5. Engagement of Graduate Trainee	50,000	55,000
6. Office equipment	30,000	30,000
7. Office Furniture	65,000	65,000
Total	**328,000**	**326,000**
PLANNING		
1. Fuel expenses	30,000	30,000
2. Vehicle Expenses	20,000	20,000
3. Protective Clothing	19,000	20,000
4. Materials	6,000	10,000
Total	**100,000**	**80,000**

ENVIRONMENTAL MANAGEMENT AND POLLUTION CONTROL	**2025/2026 FY**	**202562027 FY**
1. Protective Clothing	16,000	16,000
2. Purchase street litter bins	50,000	50,000
3. Materials	30,000	40,000
4. Printing Environmental IEC materials for communities	20,000	20,000
5. Street Cleaning - Service provider	280,000	550,000
6. Environmental Audits	10,000	10,000

7. Collection of Scrap Materials and Towing	5,000	5,000
8. Fuel Expenses	69,000	70,000
9. Vehicle Expenses	40,000	50,000
10. Maintenance and upgrading of Carwash Sites	25,000	30,000
11. Purchase no dumping and no litter signs	10,000	15,000
12. Calibration of equipment	10,000	10,000
13. Supply of water to the composting site at the landfill	10,000	10,000
14. Outdoor promotional advertisement equipment	0	30,000
15. Inspection Kits	0	33,000
16. Construction of Compost Processing and Storage Area	30,000	30,000
Subtotal	**639,000**	**969,000**
MARKETS		
1. Utility bills	121,000	125,000
2. Materials	30,000	30,000
3. Outsourced services	0	550,000
Subtotal	**151,000**	**705,000**
WASTE COLLECTION		
1. Protective Clothing	42,000	50,000
2. Overtime	173,000	180,000
3. Materials	15,000	30,000
4. Fuel expenses	1,103,000	1,150,000
5. Vehicle expenses	800,000	1,000,000
6. Maintenance of skip sites and Equipment	100,000	100,000
7. Hydraulic Lifting/ Compaction Service	25,000	25,000
8. Dissemination of Information	15,000	20,000
Sub-total	**2,583,000**	**2,555,000**
PUBLIC CONVENIENCES		
1. Water bills	420,000	435,000
2. Electricity	70,000	75,000
3. Outsourced services	0	480,000
Sub-total	**491,000**	**990,000**
WASTEWATER REMOVAL		
1. Overtime	25,000	20,000
2. Protective Clothing	8,000	15,000
3. Materials	6,000	10,000
4. Sewage dumping costs	4,000	5,000
5. Fuel expenses	70,000	100,000
6. Vehicle expenses	27,000	50,000

Sub total	**237,000**	**200,000**
SOLID WASTE TREATMENT & DISPOSAL		
1. Protective clothing	2,000	5,000
2. Materials	2,000	5,000
3. Maintenance cost of the facility	25,000	150,000
4. Fuel Expenses	50,000	80,000
5. Maintenance of fire break at the landfill	0	50,000
Sub-total	**389,000**	**290,000**
GRAND TOTAL	**5,015,000**	**5,709,000**

NOTES ON OPERATIONAL SUPPORT:

ADMINISTRATION

1. The decreased budget of 23% in stationery and printing is due to the restructuring which resulted some functions being redeployed to other departments.
2. The decreased budget of 67% Mileage Claim is due to the reduction of personnel in the department.

PLANNING

3. The increased budget of 5% is due to the need for protective clothing for replacement for old PPE.

ENVIRONMENTAL SERVICES

Environmental Management and Pollution Control

3. The increase of 33% in budget for materials due the increase of communities driven clean up campaigns.

5. The increase of 96% in the budget for engagement of service provider is due to annual adjustments of rates of providing a street cleaning to additional inner city roads in addition to the 44 streets leading into the city.

9. The increased budget of 25% under vehicle expenses is due to the increased frequency of breakdowns.

10. The increase of E5,000 in the budget for collection Maintenance and upgrading of Car Wash Sites is due to the upgrade of car wash bay platform and drainage

11. The increase of E5,000 in Purchase no dumping and no litter signs is due to the increased identified illegal dump areas in the city.

15. The increase of E30,000 in the Outdoor promotional items for community outreaches.

16. The increase of E30,000 in the inspection kits is for the procurement of inspection kits that will enable the digitization of inspection services.

Markets

1.The increase of 3% in the budget for utilities is due to increases in the tariffs.

3. The increase of E550,000 in outsourced services is for staff that will be cleaning the markets.

Waste Collection

1.The increase of 19% in the budget for the provision of Protective Clothing is due to alignment to the PPE Policy and the new PPE schedule.

4.The increased budget of % under fuel expenses is due to increase in the price of fuel and increase in the coverage area for collection of waste.
5.The increased budget of 25% under vehicle expenses is due to the increased frequency of breakdowns.
6. The increased budget of E100,000 under Maintenance of skip sites and Equipment is due to the construction/ Repair skip bays, for skip placement, and modify/ repair waste skips, and nets in the new townships.
8.The increase of 33% in the budget for the Dissemination of Information is due to inflation of service provision.

Public Conveniences

2. A new programme for outsourced service for public conveniences operations costing E480,000.

1. *The increase budget of 5% under water bills is due to the increased rate of the supply of water.*
2. *The increased budget of 5% under electricity is due to the increased rate of the supply of electricity.*

Wastewater

1. *There is a decrease of 25% in overtime budget due to provision for payment to supervisor.*
2. *The 88% increase in the budget for Personal Protective Clothing is due to alignment to the PPE policy and the PPE issuance schedule.*
3. *The Increased budget of 66% under the provision of materials is due to the provision for inflation and increased materials amounts*
4. *The increase of 25% is due to the increase in inflation of sewerage dumping costs.*
5. *The increase of 42% under fuel expenses is due to the increase in fuel tariffs and the increased clientele.*
6. *The increased budget of 85% under vehicle expenses is due to the frequency of breakdowns and inflation.*

Solid Waste Treatment and Disposal

1. There is an increase of 150% for the provision of PPE for HCRW treatment facility.

2. There is an increase of 150% due to the provision of material for the facility

3. There is a 500% increase due to the provision for calibration and maintenance of the new equipment of the treatment facility

4. There is a 60% increase in budget due to increase in inflation of fuel cost and demand due to service

5. There is a E50,000 increase in budget to the maintenance of fire break at the landfill.

PERSONNEL EMOLUMENTS:

Budget Item	**2025/2026 FY**	**2026/2027 FY**
1. Administration	5,756,000	4,000,000
2. Planning and Community Development Section	1,792,000	1,900,00
3. Environmental Management Services	7,151,000	4,962,000
Total	**14,699,000**	**10,862,000**

1. ADMINISTRATION

Objective:
To plan, coordinate and ensure that activities and functions of the department are responsive to the policies.

1.1 Operational Support

Resources	**Objective**	**Budget (E)**
1. Stationery and printing	For use in the department	100,000
2. Mileage claim	Claim by employees who use their vehicles	1,000
3. Meeting venues	Meetings with clients	25,000
4. Advertising and notices	For publishing public notices on operational requirements	50,000
5. Short term engagement	For the engagement of GITs for the department	55,000
6. Office equipment	For the purchase of equipment for the office of the Market Supervisor.	30,000
7. Office Furniture	For the purchase of office furniture for department staff.	65,000
Total		**326,000**

1.2 Personnel Emoluments

Resources	Objective	Budget (E)
Personnel emoluments	Salaries, pension, medical aid, Housing allowance, car allowance, ENPF	3,969,112

2.0 PLANNING AND COMMUNITY DEVELOPMENT:

Objective:

The section's aim is to ensure that all physical developments take place in a planned, integrated and coordinated manner and is sustainable throughout the city.

Overview:

The Planning Section will in the 2026/2027 Financial Year, prioritize the programme Implementation of the Town Planning Scheme. The review of the 2016 Town Planning Scheme is an ongoing project, having started in the previous financial year. The remaining components of the review of the Scheme require extensive stakeholder engagements in order to produce with a Scheme that will be acceptable to the Minister of Housing and Urban Development and also to the residents of the City.

The Planning Section will also prioritize the Urban Upgrading Programme 2 by ensuring that the township establishment processes are finalised at the Surveyor General's Office and at the Deeds Registry Office. This will pave a way for land allocations processes to commence once the Land Allocation Policy has been finalised. To ensure the efficient and sustainable use of land, the Section will prioritize the development of a land management system. This will improve the efficiency of land management within the municipality through the creation of a centralized geo-spatial land management system.

The rapid urbanization and increasing demand for land in Mbabane necessitate a robust, centralized, and efficient system for managing land-related data. The development and consolidation of a Land Information System (LIS) is a strategic response to these challenges, aimed at transforming land governance and urban planning within the municipality. Benefits of the LIS include transparency and accountability in land transactions, allocations, and leasing, improved decision-making by providing accurate, real-time geo-spatial data for planning, development control, and service delivery. A consolidated LIS will also enhance revenue generation through better tracking of land leases, plot payments, and property-related fees.

2.1 Coordination of the Section Activities

Objective:

To ensure coordinated integrated and sustainable urban planning and community development in the city through coordinating the activities of the section and ensuring that they are in line with the **Town Planning Scheme and Council's Integrated Development Plan and other policies of the Council.**

Activities	Indicator	Start date	End date	Budget (E)
1. Preparation of Annual Work Plans for the Section	– Annual Work plans by 31/03/2026	01/01/2026	31/03/2026	0
2. Coordinating Section Programmes	– Monthly Minutes – Monthly Reports	01/04/2026	31/03/2027	0
3. Preparation of Annual Reports	– Annual Reports	01/04/2026	30/06/2026	0
4. Review of Procedures and Policies	– Reviewed Procedures and Policies by end of the 4th quarter	01/04/2026	31/03/2027	0
Total				**0**

2.2 Development Control

Objective

To ensure that all Development activities in the city comply with the relevant land use processes and legislation, and to continually improve the efficiency planning process.

Programmes:

2.2.1 Management of Geographic Information System

Objective:

To ensure Council's GIS users have access to up-to-date data spatial data on the GIS server and to ensure GIS is used to optimally to support decision-making through the preparation maps/plans and analysis of spatial data. The activities are a continuous effort to keep an updated GIS for the city.

Activities	Indicator	Start Date	End Date	Budget (E)
1. Provision of GIS services	1.1 Internal Monthly reports on GIS	01/04/2026	31/03/2027	200,000

	Services/activities rendered 1.2 GIS Systems and Data Update 1.3 Development of land-use management system 1.4 Report on GIS needs/ web-based services available			
2. Monitoring and evaluation of service provider	2.1 Monthly meetings and appraisals outcome minutes 2.2 Annual appraisals outcome letter/reports 2.3 Monthly reports from Service provider 2.4 Quarterly reports from Service provider	01/04/2026	31/03/2027	0
Total				**200,000**

2.2.2 Implementation of Town Planning Scheme

Objective:

To regulate and facilitate all developments within the city to be in line with the approved Town Planning Scheme, 2016 **This is in line with IDP Strategic Theme 6 Improve the outlook of the City and SDG 11.1**

Activities	Indicator	Start date	End date	Budget(E)
1. Preparation of the Mbabane Town Planning Scheme, and the Urban Renewal and	1.1 Public Participation Evidence Records 2.5 Council Approval	01/04/2026	31/03/2027	1 300,000

Design Strategy	1.2 Town Planning Board Approval 1.3 Gazette of Approval of Scheme			
2. Stakeholder engagement/ Capacity building on the New Town Planning Scheme	3.1 Meetings in the different wards 3.2 Newspaper Articles 3.3 Public Notices 3.4 Flyers/ IEC Material	01/04/2026	31/03/2027	50,000
3. Processing of Planning Applications; Rezoning, Special Consent application, variance applications, home office applications	4.1 Database Register of Number of applications processed per month 4.2 Monthly and Quarterly reports	01/04/2026	31/03/2027	0
4. Land use compliance monitoring within the Municipality	5.1 Register of notices issued and referred for law enforcement 5.2 Monthly reports	01/04/2026	31/03/2027	0
5. Processing processions and gatherings applications on Public Streets	6.1 Number of applications processed monthly	01/04/2026	31/03/2027	0
6. Processing of special events applications; school presentations on Town Planning, revivals, and concerts on public spaces	7.1 Number of applications processed monthly 7.2 Attendance registers	01/04/2026	31/03/2027	0
7. Facilitate the renewal of the inner city through	8.1 Number of Private property owners in the	01/04/2026	31/03/2027	0

implementation of the Inner City Urban Design Framework	inner city engaged 8.2 Database of properties renewed			
Total				**1,350,000**

2.2.3 Street Naming & House Numbering

Objective:

To ensure all townships in the city streets are named according to the **Street Naming Policy, 2019.**

ACTIVITIES	Indicator	Start Date	End date	Budget(E)
1. Preparation of the Street Naming/ Place Naming By-Law	1.1 Draft by-law 1.2 Minutes of Approval by EXCO and Ordinary Council Meeting Resolution	01/04/2026	31/03/2027	0
2. Installation of Street Names as Gazetted	2.2 Number of street names changed 2.3 GIS updated layer by end of fourth quarter	01/04/2026	31/03/2076	700,000
TOTAL				**700,000**

2.2.4 Urban Boundary Adjustments

Objective:

To extend and/or alter the current urban boundaries, in order to address rapid unsustainable urbanization taking place at peri- urban areas.

Assumption:

- Establishment of the Commission of Enquiry by MHUD upon approval of Council request for the intention to extend the urban boundaries by March 2026.

Activities	Indicator	Start date	End date	Budget (E)
1. Establishment of Commission of Enquiry and Capacity Building	2.1 Commission of Enquiry Workshop Report	01/04/2026	31/03/2027	0
2. Facilitate for conducting of Public Hearings and Commission Meetings	3.1 Minutes 3.2 Fees and Allowances Payment Report	01/04/2026	31/03/2027	0
3. Facilitate for the Public Participation Processes	3.0 Public Notices as Advertised 3.1 Individual Notices copies/Proof of Delivery to affected Owners	01/04/2026	31/03/2027	10,000
Total				**10,000**

2.2.5 Management of Outdoor Advertising in the City

Objective:
To ensure that all advertisements within the Municipality are in compliance with the **Urban Government Act No 8, of 1969.**

Activities	Indicator	Start Date	End Date	Budget (E)
1. Management of service providers	1.1 Quarterly meetings' minutes 1.2 Annual Appraisal 1.3 Quarterly progress report	01/04/2026	31/03/2027	0
2. Processing of Outdoor advertising applications: - Billboards - Banners	2.1 Number of applications processes in monthly and quarterly reports	01/04/2026	31/03/2027	0

3. Monitoring and management of illegal advertisements (billboards, banners, posters and flyers) - uprooting structures that do not have any valid permits - public notice to notify owners of illegal structures	3.1 Publishing of public notice bi-annually 3.2 Quarterly Checklist of Inspections 3.3 Quarterly Report with evidence 3.4 Illegal structures uprooted by the end of the 4th quarter	01/04/2026	31/03/2027	20,000
TOTAL				**20,000**

2.3 Community Development

Objective To facilitate the upgrading of information settlements to formal settlements through stakeholder engagement and community participation. To facilitate land allocations, registration and land leasing.

Programmes:

2.3.1 Urban Development Program Phase 2

Objective:

To formalize all the nine (9) UDP 2 informal townships in the City, through surveying, pegging and registering these areas as formal townships. Facilitate for allocation of UDP 2 plots. **This is in line with the Integrated Development Plan Strategic Theme 3; Social Development (Strategic Objective SD7) and SDG 11.1**

Assumptions:

- Allocation of plots at Malagwane, Mvakwelitje, Manzana and Fonteyn townships
- Allocatees will receive letters of offer

Activities	Indicator	Start date	End date	Budget
1. Facilitate registration gazetting and registration (Township Register Opening) of: -Sidvwashini -Nkwalini Zone 3 -Mahwalala Zone 6	1.1 Request for registration of township 1.2 Request for gazetting submitted to MHUD 1.3 Request for Gazetting of township register	01/04/2026	31/03/2027	20,000*
2. Facilitation of Plot Allocations for Malagwane, Mvakwelitje, Manzana and Fonteyn Townships	2.1 Request for Allocation of plots 2.2 Minutes of meetings with MHUD 2.3 Minutes of community education meetings 2.4 Minutes of allocations committee meetings 2.5 Graduate Intern Engaged to assist in Administering the plot allocations	01/04/2026	31/03/2027	200,000*
Total				**220,000***

** To be financed under UDP plot sales*

2.3.2 Urban Development Project Phase 1 Plot Sales and Registration

Objective:

To recover all plot sales proceeds from all plot owners in the upgrading communities in Nkwalini Zone 2 and 4, and in Mahwalala Zone 5 and 6. **This is in line with the Integrated Development Plan Strategic Theme 3; Social Development (Strategic Objective SD7) and SDG 11.1**

Assumptions:

- Outstanding plots are paid in Nkwalini and Mahwalala.

Activities	Indicator	Start Date	End Date	Budget (E)
1. Collection of outstanding UDP plot payments (Nkwalini Zone 2, Nkwalini Zone 4 and Mahwalala Zone 5 and 6).	1.1 Collection of 20% of outstanding E11,3 million 1.2 SMSes sent once per year 1.3 Facilitate four (4) activations/ community engagements to encourage payments 1.4 Facilitate the collection of outstanding payments	01/04/2026	31/03/2027	49,800*
2. Publication of four (4) public notices for encouraging people to settle plot price and register plots.	2.1 Public notice published for Notice Boards quarterly	01/04/2026	31/03/2027	0
3. Reminder notification of all residents who have not completed paying their plot prices that an annual 2% interest	3.1 One (1) Radio Advert 3.3 Reminder SMSes sent once per year	01/04/2026	31/03/2027	15,000*

continues to accumulate on the remaining balance (advertisements i.e. radio, newspaper, posters)				
4. Facilitate registration of 99 Year-Lease documents for fully paid plots with the Deeds Registry Office	5.1 Registered 99-year leases with Deeds Office	01/04/2026	31/03/2027	0
5. Process requests for transfer of plots and facilitate registration	6.1 Database of transferred properties	01/04/2026	31/03/2027	0
6. Compile and update database of fully paid plots but not yet registered	7.1 Updated database of fully paid plots	01/04/2026	31/03/2027	0
7. Encourage plot beneficiaries who have paid their plots in full to transfer and register their properties	8.1 Telephone Call records 8.2 SMSes sent biannually	01/04/2026	31/03/2027	4,000*
TOTAL				**113,800***

** To be financed through UDP plot sales*

2.3.3 Stakeholder Engagements

Objective:

To engage and educate residents through the Local Community Committees and Ward Committees. **This is in line with the Integrated Development Plan Strategic Theme 7; Good Governance and Public Participation (Strategic Objective G11).**

Assumptions:

- Improvement in communication with Council structures and communities
- More cohesive communities in Mbabane

Activities	Indicator	Start date	End date	Budget E
1. Bi- annual training of LCC's and WCC's	1.1 Pictorial evidence 1.2 Minutes 1.3 Attendance register	01/04/2026	31/03/2027	80,000
2. Electing of Ward Committee's within the remaining townships	2.1 Two (2) elected Ward Committees	01/04/2026	31/03/2027	10,000
3. Community engagement	3.1 Pictorial evidence 3.2 Minutes 3.3 Attendance register	01/04/2026	31/03/2027	90,000
4. Installation of Notice Boards	4.1 Installed Notice Boards in two (2) townships	01/04/2026	31/03/2027	20,000
Total				**200,000**

2.3.5 Establishment of Land Management Information System

Objective:

To establish a centralized Land Information System that streamlines land administration, supports decision-making, and enhances service delivery. **This is in line with the Integrated Development Plan Strategic Theme 4; Spatial Development (Strategic Objective SP2).**

Assumptions:

- Land management within the Municipality will improve through a centralised land management system

Activities	Indicator	Start date	End date	Budget (E)
1. Benchmarking and research on LIS best practices	Bench marking report. A list of municipal systems reviewed	01/04/2026	31/07/2026	0

2. Develop system specifications and terms of reference	Approved system specifications and TOR document	01/07/2026	31/08/2026	0
3. Procurement of the Land Management Information System software	Procurement Contracts and delivery receipts	01/08/2026	31/03/2027	0
4. System development, customization, and installation	System installation report; user acceptance testing			0
TOTAL				**0**

2.3.6 Management of Crown Land Disposal

Objective:

To facilitate and manage the disposal of government land located within the Mbabane urban area.

Assumptions:

- MHUD provides and confirms meeting dates for CLDC meetings.
- MHUD confirms allocations and issues of Crown grants.

Activities	Indicator	Start Date	End Date	Budget E
1. Convening Crown Land Disposal Committee meetings twice a year and one to review land allocation requests	1.1 Two CLDC meetings per year 1.2 Two technical meetings per year 1.3 Two (2) meeting for reviewing land requests held 1.4 Attendance register 1.5 Minutes	01/04/2026	31/03/2027	10,000
2. Plot beacon/peg identification for final grants	2.1 Attendance register	01/04/2026	31/03/2027	5,000

3. Facilitate the registration of Crown Grants for all fully paid plots	3.1 Crown grants issued	01/04/2026	31/03/2027	0
4. Prepare an Inventory of allocated unregistered plots	4.1 Inventory and status report of unregistered plots for one township	01/04/2026	31/03/2027	0
5. Facilitate crown land transfers and land exchanges from Government	5.1 Updated Database of land for transfer 5.2 Updated database of land exchanges	01/04/2026	31/03/2027	0
1. 6. Facilitate identification of land for development of Public Facilities in upgrading areas	6.1 Inventory of land allocated for public facilities in upgrading areas	01/04/2026	31/03/2027	0
TOTAL				**15,000**

2.3.6 Land Leasing Management

Objective:

To facilitate the availability of Government land for Small, Medium and Macro Enterprises as means to support entrepreneurial initiatives and city economic development. This is in line with the **Integrated Development Plan Strategic Theme 5 on Local Economic Development (Strategic Objective LED1)**

Activities	Indicator	Start Date	End Date	Budget (E)
1. Convene Trading committee meetings	1.1 Four (4) meetings per year. 1.2 Minutes 1.3 Register	01/04/2026	31/03/2027	5,000
2. Management of all Land leased by Council	2.1 Up to date Land lease database of all land leases	01/04/2026	31/03/2027	0

3. Monitoring land lease payments	3.1 Quarterly report	01/04/2026	31/03/2027	0
4. Liaising with non-complying lease holders to clear and vacate the sites as per the conditions of the leases they were granted	4.1 Notices served 4.2 Correspondence on enforcement	01/04/2026	31/03/2027	0
5. Land Leasing stakeholder education	4.1 Two stakeholders induction workshops conducted bi-annually 5.2 Procurement of IEC material	01/04/2026	31/03/2027	15,000
TOTAL				**20,000**

2.3.7 Building Control in Upgrading Areas

Objective

To ensure proper development control in all upgrading areas (Urban Development Project (UDP) and Mbabane Urban Upgrading Project Areas (UDP Phase 2)

Activities	Indicator	Start Date	End Date	Budget (E)
1. Management of service provider.	1.1 Weekly Patrol schedules of Ranger services 1.2 Pictorial evidence and reports of illegal structures being constructed. 1.3 Demolishing notices served 1.4 Evidence of Demolished structures	01/04/2025	31/03/2026	880,000

2. Monitor compliance with Service Level Agreement	2.1 Spot-checks with Checklists 2.2 Meetings and attendance registers 2.3 Monthly Performance appraisals reports	01/04/2025	31/03/2026	0
3. Processing of Temporal Building Permits (through Rangers services providers): – Review of applications to re-construct temporal structure – Site visits to verify existence of structure to be re-constructed – Preparation of reports of applications	3.1 Monthly reports of permits served 3.2 Pictorial evidence of existing structures being re-constructed	01/04/2025	31/03/2026	0
TOTAL				**880,000**

2.3.8 Management of Subdivision of Land and Human Settlement Authority Applications

Objective:

To facilitate land subdivision by private landowners within the city as well as facilitate the development of townships/human settlements within the city.

Assumptions:

- That applications will be received for the program to be implemented.
- That Human Settlement Authority applications will be received

- That Council will be invited to attend HSA meetings

Activities	Indicator	Start Date	End Date	Budget (E)
1. Processing of at least two Land Subdivisions/consolidations (within 21 days) of land entails the following - receive and register applications - Evaluation of applications - Site inspections and site reports - Submit and Liaising with MHUD	1.1 Number of applications submitted to Council on monthly basis 1.2 Application assessment reports 1.3 Availability of sub-division certificates	01/04/2026	31/03/2027	0
Total				**0**

2.3.9 Urban Development Project Phase 3

Objectives:

To formalize the remaining informal townships of Mncitsini, PTS and Gobholo, in the City, through surveying, pegging and registering these areas as formal townships and allocate plots to the residents who are currently living in the areas. This is in line with the **This is in line with the Integrated Development Plan Strategic Theme 3; Social Development (Strategic Objective SD7) and SDG 11.1**

Assumptions:

- Consultant would have finalized the approval of layouts with HSA of layouts by 31st March 2027.

Activities	Indicator	Start date	End date	Budget (E)
1. Facilitate for HSA Application process for Mncitsini, PTS, Mdzangwini and Gobholo Townships	- Facilitate preparation of HSA applications - HSA approval for Mncitsini, Mdzangwini,	01/04/2026	31/03/2027	700,000*

	Gobholo and PTS - Minutes - Attendance registers			
Total				**700,000***

**To be financed under UDP Phase 1 Plot sales*

Operational Support:

PLANNING	**Description**	**2026/2027**
1. Fuel expenses	For 2 vehicles in the section	30,000
2. Vehicle Expenses	For 2 vehicles in the section	20,000
3. Protective Clothing	For 5 officers in the section	20,000
4. Materials	Public Address System for community meetings	10,000
Subtotal		**80,000**

** E21 000 for fuel for the SG car to be financed under UDP Phase 1 Plot Sales*

Personnel emoluments

Resources	**Objective**	**Budget (E)**
Personnel emoluments	Salaries, pension, medical aid, Housing allowance, car allowance	1,860,039

Income

Activities	**Start date**	**End dates**	**Budget (E)**
1. Subdivision fees	01/04/2026	31/03/2027	30,000
2. Outdoor advertising on public land	01/04/2026	31/03/2027	600,000
3. Rezoning, consent use and miscellaneous applications	01/04/2026	31/03/2027	50,000

4. Home office applications	01/04/2026	31/03/2027	5,500
5. Temporary building permits	01/04/2026	31/03/2027	5,000
6. Land Leasing Fees	01/04/2026	31/03/2027	850,000
7. UDP Transfer Administration Fees	01/04/2026	31/03/2027	100,000
TOTAL	01/04/2026	31/03/2027	**1,640,500**

3.0 ENVIRONMENT MANAGEMENT SERVICES

Departmental Objective:

To promote continuous improvement of good quality life in neighbourhoods and communities through urban planning, environmental health management and provision of community recreational facilities to all residents, businesses and visitors in the city.

Overview:

In the 2026/2027 Financial Year, the Environmental Services will advance Strategic Objective 5 of the Integrated Development Plan (2024–2029) by operationalizing the Health Care Risk Waste (HCRW) facility. This initiative is vital in addressing the rising volumes of medical waste generated across the city. In parallel, the section will continue to implement waste minimization strategies aimed at reducing the city's carbon footprint. These include waste segregation at source, food waste management in food establishments, and waste segregation campaigns in schools through Eco-Clubs.

Street cleaning and litter control will remain a priority, with close monitoring of main access routes to maintain a clean and aesthetically appealing urban environment. The section will continue to strengthen the Urban Climate Resilience and Sustainability Programme, aimed at enhancing the city's capacity for climate change adaptation and mitigation while building greater urban resilience. Refuse collection services will also be strengthened, with particular focus on monitoring outsourced service providers to ensure improved service delivery. The Council will continue to track landfill airspace and recommend interventions to extend its lifespan. While the construction of a Material Recovery Facility remains a strategic priority, progress has been hampered by financial constraints. Once realized, this facility will play a pivotal role in diverting waste from landfills and supporting the circular economy.

In addition, Council will continue to raise awareness on environmental sustainability by commemorating international environmental days, aligning with SDG 13 and SDG 15.

Finally, the section will maintain its support for local livelihoods by hosting 24 flea markets annually, contributing to the economic resilience of emaSwati.

3.1 Administration

Programmes:

3.1.1. Coordination and supervision of section

Objective:

To ensuring that activities of the section are planned, coordinated, implemented and monitored in line with Council's strategic goals, Integrated Development Plan, ISO 9001:2015 and other policies of the Council.

Assumption:
- A stable socio-political environment will prevail.
- Pandemic and other natural disasters will not adversely affect programmes.

Activities	Indicator	Start date	End date	Budget (E)
1 Development and maintain operational systems.	- Monthly Reports	01/04/2026	31/03/2027	0
2 Preparation of Annual Work Plans for the Section	- Annual Work Plans by 31/03/2026	01/04/2026	31/03/2027	0
3 Progress Review meetings with Section Managers	- Minutes	01/04/2026	31/03/2027	0
4 Preparation of Annual Reports	- Annual Reports	01/04/2026	31/03/2027	0
5 Review of Procedures and Policies	- Reviewed Procedures and Policies by end of the 4th quarter	01/04/2025	31/03/2026	0
Total				**0**

3.1.2 Health Inspectorate Services

Objective:

To improve service delivery through the engagement of service providers for the inspection of premises that have a medium or low risk.

Assumptions:

1. The financial costs for the service as provided by bidders will be within budgeted amounts.
2. All external stakeholders under the program commit and effectively participate in the planned activities
3. Pandemics/ Natural disasters will not adversely affect programmes and their smooth operations

Activities	Indicator	Start Date	End Date	Budget (E)
1 Conducting inspections and assessments on specific requests made by the Municipal Council of Mbabane from time to time.	- Quarterly Reports on tasks completed by service provider. - Monitoring checklists - Notices served - Number of premises inspected quarterly	01/04/2026	31/03/2027	200,000
TOTAL				**200,000**

PROGRAMME: Standards, Policies, Strategies and Guidelines

Objective:

To ensure coordination and implementation of best practices and to ensure that all non-food premises trading and residential dwellings within the urban area comply with the requirements of the Public Health Act of 1969, The Litter Regulations of 2011, Waste Regulations of 2000, Environment Management Act of 2002, Occupational Safety and Health of 2001 and other relevant international standards. **This is in line with the Council ISO 9001:2015 QMS Standard.**

Assumptions:

1. All the stakeholders under the program commit and effectively participate in the planned activities
2. Provided the socio-political environment remains stable

Activities	Indicator	Start date	End date	Budget (E)
1. Develop and review section procedures and inspection forms	Number of developed and reviewed procedures.	01/04/2026	31/03/2027	0
2. Stakeholder Engagement	- Number of engagements with stakeholders - Attendance register	01/04/2026	31/03/2027	0
TOTAL				**0**

3.2. Environmental Management and Pollution Control

Objective:

To promote sound environmental health management focusing on low emission and green smart city approaches through integrated sustainable development concepts in all environmental activities.

3.2.1. Street Cleaning and Litter Wardens Training

Objective:

To ensure the cleanliness of the city and to curb indiscriminate waste disposal through adherence to the Litter Regulations, 2011. **This is in line with Sustainable Development Goals 11, 12, 13** and the Smart City characteristics, local and national legislation.

Activities	Indicator	Start date	End date	Budget (E)
1. Conduct routine cleaning of major roads and streets leading to	- Weekly Cleaning schedules	01/04/2026	31/03/2027	0

the city through service provider	- Weekly monitoring reports - Monthly report covering 44 street			
2. Conduct bi-annual Council clean-up campaigns	- Two cleanup campaigns held by Council or in collaboration with other organizations	01/04/2026	31/03/2027	20,000
3. Enrolment and training of Litter Wardens on the Litter Regulations, 2011 and other legislations. It will include inspections with Litter Wardens in their communities to identify problematic areas (illegal dumps and other nuisances) to ensure enforcement waste Regulations, and other legislations: Mbabane West LCCs and Community Police	– Training register	01/04/2026	31/03/2027	20,000
4. Refresher training for MCM Security Services on the Litter Regulations, 2011 and other to discussed duties of litter wardens. delegated functions (WMS)	– Number of Security personnel trained – Monthly reports on number of apprehended offenders.	01/05/2026	31/11/2027	0
Total				**40,000**

3.2.2. Urban Climate Resilience and Sustainability

Objective:

To strengthen climate change mitigation and adaptation in Mbabane by promoting sustainable natural resource management, water conservation, sanitation, and hygiene practices. This program supports climate-resilient urban living, enhances community preparedness for climate-related risks, and contributes to the achievement of SDGs 6, 11, 12, and 13, as well as the **Eswatini Climate Change Policy (2016)** and **the Environment Management Act (2002).**

Assumption:

- Adequate resources and stakeholder cooperation will be available for implementation.
- Communities and institutions will actively participate in awareness, conservation, and hygiene initiatives

Activities	Indicators	Start Date	End Date	Budget (E)
1. Facilitate community engagement sessions on climate change vulnerabilities and adaptation strategies.	At least 3 community dialogues conducted in Nkwalini Zone 2–4 with training registers submitted.	01/06/2026	31/12/2027	10,000
2. Develop and distribute IEC materials on sustainable lifestyles, climate resilience, water conservation, and sanitation to targeted formal communities (Eveni, Dalriach East, Riverview, Mountain Drive).	Four IEC materials developed and distributed to communities.	01/06/2026	31/12/2027	10,000

3. Organize awareness campaigns during major global environmental events (World Environment Day, Ozone Day, Earth Hour, World Water Day, Zero Emission Day).	One council-led event held annually; at least five awareness posters shared on social media platforms.	01/06/2026	31/12/2027	45,000
4. Conduct a community workshop on water conservation, sanitation, and hygiene, including activities for Global Handwashing Day 2026.	One workshop conducted in Nkwalini Zone; one Global Handwashing Day event and publication delivered.	01/06/2026	31/12/2026	30,000
5. Monitor and provide technical support to trained CLTS champions in informal communities to sustain hygiene practices.	Monthly visits to six communities with signed monitoring tools submitted.	01/06/2026	31/03/2027	0
6. Facilitate council participation in national environmental awards (e.g., Temvelo Awards).	Council participation in at least one national environmental award event documented.	01/06/2026	31/12/2027	40,000
Total				**135,000**

3.2.3. Environmental Sanitation, Occupational Health and Safety

Objective

To promote and mainstream best practices in environmental sanitation, occupational health, and safety across schools, private and public enterprises, and health facilities. This aligns with the Occupational Health and Safety Act (2001), the Public Health Act (1969), and Sustainable Development Goals (SDGs) 3, 6, and 11.

Assumption

All stakeholders under the program are committed and actively participate in the planned activities.

Activities	Indicator	Start date	End date	Budget (E)
1. Conduct routine sanitary inspections • Academic institutions • Private and public businesses	Update inventories for all premises - Thirty-six schools on annual basis. - Ten tertiary institutions per quarter. - Thirty-two pre-schools annually - Seven hardware's, yearly - Seven block yards yearly - Nine laundromats per quarter - Fifteen lodging facilities yearly - Twenty residential flats yearly - Fifteen government ministries annually - Eleven filling stations quarterly - Thirty-six garages/workshops quarterly - Seven print industries quarterly	01/04/2026	31/03/2027	0

	- Five buy back centers monthly - Twelve car wash sites monthly - Two veterinaries twice a year - Two mortuaries quarterly - Four gas filling stations annually - Fifty retail shops yearly			
2. Hold one refresher training with academic institutions on the MCM EHSSS 6 thematic areas - 37 schools (primaries & high schools) - 7 universities / colleges	- One workshop on the MCM EHSSS for the 44 academic institutions - Attendance registers - Four clean-up campaigns with four schools (one per quarter). - One piece of IEC material shared on schools WhatsApp group on any green initiative per quarter.	01/04/2026	31/03/2027	25,000
2. Pilot and monitor Green innovative programmes for management of different waste types in: - Car Wash - Garage - Print houses - 10 preschools - 11 filling stations	- Availability of bins for the different waste types - Linkages formed with AWCs - Availability of monthly reports accounting for waste generated - Refreshers training of waste generators (2 mortuaries, 2 veterinaries, 11 filling stations, 4 gas filling shops & 36 garages)	01/04/2026	31/03/2027	25,000
3. Scrutinize building plans and conduct inspections for completed buildings	- 100% of submitted building plans scrutinized - 100% inspection of submitted completed building applications	01/04/2026	31/03/2027	0

	- Availability of occupation certificates and waste disposal certificates			
TOTAL				**50,000**

3.2.4. Public Health Nuisance Control

Objective:

To ensure prompt service delivery to customers through comprehensive reporting, investigation and abatement of public nuisance complaints for the preservation of health, enjoyment and safety of the city residents. **This is in line with the Public Health Act of 1969 and the Council ISO 9001 QMS Standard.**

Activities	Indicator	Start date	End date	Budget (E)
1. Attend to all public health and environmental complaints and provide feedback to customers	- Register on reported and identified nuisances - Monthly Reports on conformances and non-conformances - Three awareness raising content per quarter on various nuisances. - Two electronical posters on two selected nuisances annually	01/04/2026	31/03/2027	30,000
2. Compile and consolidate inventory for plots to be cleared following Court Orders on non-compliant plot owners.	- Inventory of all non-compliant plots for legal proceedings (50 – annually) - 50% of total identified plots cleared following serving of notices	01/04/2026	31/03/2027	50,000

	- Non-compliant plots cleared by council following court judgements			
Total				**80,000**

3.2.5. Waste Minimization Initiatives

Objective:

To promote sustainable waste management practices of Waste Reduction, Reuse, Recycling (3Rs) including Composting to ensure these are adopted on a city-wide basis. **This is in line with Sustainable Development Goals 11, 12, 13 and IDP Strategic Priority Objectives** including the Smart City characteristics, local and national legislation

Assumption:

1. All the stakeholders under the program commit and effectively participate in the planned activities

Activities	Indicator	Start date	End date	Budget (E)
1. Monitor waste segregation from source in eight communities and the main market and educate and create public awareness on waste Minimization initiatives	-Waste quantities for waste segregated in six communities: the main market: (Hlanganani, Woodlands 1,2, Riverview, Eveni, Dalriach, Mbangweni and Mountain Drive)	01/04/2026	31/03/2027	0
2. Continue with the benchmarking of best practices of waste minimization initiatives with local and external experts/ organizations e.g.,	- Two sites visited to benchmark advanced waste management initiatives - Benchmarking reports	01/04/2026	31/03/2027	30,000

sister cities and other strategic partners.				
3. Educate on waste segregation activities in the city. - LCC, Zone 2, 3 & 4	- One awareness raising content distributed in three communities.	01/04/2026	31/03/2027	0
4. Link the Communities to major AWC to conduct Waste Collection of both wet and dry waste.	-Number of linkages made.	01/04/2026	31/03/2027	0
5. Continue to Conduct awareness raising sessions in four large corporates on waste management, in particular, waste segregation from source. - One session per quarter.	- Signed PowerPoint presentations and attendance register	01/04/2026	31/03/2027	0
6. Continue to register new Authorized Waste Collectors (AWC) operating in Mbabane.	- Updated inventory of AWCs - Published list of AWCs and communities linked.	01/04/2026	31/03/2027	0
7. Compile waste data streams for waste recycled, reused and composted.	- Waste tonnage recycled in BBC - Waste tonnage of recycled food waste - Waste tonnage from school drop off points	01/04/2026	31/03/2027	0

	- Waste tonnage from established centralized drop off points - Waste tonnage from door-to-door collection of recyclable waste			
Total				**30,000**

3.2.6. Urban Environmental Governance and Compliance Program

Objective:

To strengthen environmental compliance, monitoring, and governance through collaboration between Council and key partners like the Eswatini Environment Authority, in line with the **Waste Regulations (2000)**, **Environment Management Act (2002)**, and **SDG 11&13**.

Assumption:

1. That the two parties will continue to sustain the relationship.

Activities	Indicator	Start date	End date	Budget (E)
1. Compile bi-annual waste data streams for submission to Sanitation Manager for purposes of license and permit renewals – Waste Regulations, 2000	- Data streams Submitted bi-annually	01/06/2026	31/12/2026	0
2. Conduct Environmental Social Screenings, Monitoring and Audits for all major	– Environmental Assessments – Two internal audits landfill – One annual external landfill audit – One internal cemetery audit	01/04/2026	31/03/2027	0

development projects.	– Environmental social screenings, IEEs and EMPs/CMPs – Monthly assessments on short term land lease, subdivisions, special consents, rezoning applications – Routine sanitary inspections and monitoring of major city developments.			
3. Conduct consultative meetings with EEA to manage the relationship between Council and EEA including other affiliated Partners e.g. Ministry of Health, Ministry of Agriculture, Eswatini Fire and Emergency Services, ESERA.	– Number of meetings/workshops/seminars attended.	01/04/2026	31/03/2027	0
Total				**0**

INCOME

Description	Start Date	End Date	Budget (E)
1. Renewal of car wash permits	01/04/2026	31/03/2027	10,000
2. Inspection for health clearance	01/04/2026	31/03/2027	10,000
TOTAL			**20,000**

OPERATIONAL SUPPORT

Resources	Description	Budget (E)
1. Protective clothing	Protective clothing for four officers	16,000
2. Inspection kits	Procurement of inspection kits for three inspectors	33,000
3. Street litter bins and maintenance	Maintenance of worn-out street litter bins and procurements of new street litter bins	50,000
4. Materials (plastic bags, gloves, paints, masks etc.)	For clean-up campaigns in communities	40,000
5. Printing Enviro reports and educational materials	(Print Cartridges, Posters, Brochures, Manuals, builders' rubble disposal permits, certificates) etc.	20,000
6. Hiring of Service Provider for Street cleaning services	Conduct routine cleaning operations within major precincts of the city through cleaning of streets and roads. Coordinate operations of the established waste drop off point at Hlanganani	550,000
7. Environmental audits	Landfill & cemetery audits (Internal and external)	10,000
8. Collection of Scrap Materials and towing	Transportation and towing of scraps	5,000
9. Fuel expenses	Vehicles belonging to the unit	70,000
10. Vehicle repairs	Vehicle belonging to the unit	50,000
11. Maintenance of car wash sites	Upgrade of car wash bay platform and drainage	30,000

12. Purchase and maintenance of no dumping signs, drink at your own risk and no littering signage	To notify and curb nuisances of this nature (No Dumping; Drink at your own Risk and Littering).	15,000
13. Calibration of Equipment	Procuring of sensors and filters for refrigerant leak dictator.	10,000
14. Supply of water at the landfill composting site	Refilling of water tank for composting activities	10,000
15. Maintenance of the composting office at the central composting site at the Landfill	Complete the construction of the composting super structure.	30,000
16. Outdoor promotional / advertisement equipment	Procurement of banners, gazebo and outdoor chairs	30,000
TOTAL		**969,000**

Resources	**Objective**	**Budget (E)**
Personnel emoluments	Salaries, pension, medical aid, Housing allowance, car allowance	2,159,550

3.3 MARKETS

Objective:
To provide effective market services in a well-structured and coordinated manner.

3.3.1. Flea Market

Objective:

To promote trade and economic growth in a controlled manner in Mbabane, through the hosting of monthly flea markets in the city. This is in line with SDG 1 and 8, IDP.

Task	**Indicator**	**Start date**	**End date**	**Budget (E)**

1. To facilitate at least 24 flea markets for the residents of Mbabane	- Flea market adverts signed - Monthly Reports on flea markets	01/04/2026	31/03/2027	30,000
Total				**30,000**

3.4.2 Management of Market Services

Objective:
To ensure that vendors/marketers pay for the stalls they occupy, and the markets/vending sites are managed and cleaned in an effective and efficient manner.

Activities	Indicator	Start Date	End Date	Budget (E)
1. Maintenance and rehabilitation of markets	- Number of markets maintained/rehabilitated per year. - Number of market infrastructure components repaired	01/04/2026	31/03/2027	100,000
Total				**100,000**

3.4.3 Operational Support

Resources	Description	Budget (E)
1. Utilities	Market toilets (Msunduza, Sidwashini and Mbabane main market)	125,000
2. Materials	Paint & brushes for flea market slots	30,000
3. Outsourced services	Workforce	550,000
Total		**705,000**

Personnel Emoluments

Resources	Objective	Budget (E)
Personnel emoluments	Salaries, pension, medical aid, Housing allowance, car allowance	280,000

3.4.4 INCOME:

Activities	Start date	End date	Budget (E)
1. Market fees	01/04/2026	31/03/2027	900,000

3.5 SANITATION

Objective
To provide sustainable, effective and efficient sanitation services that are customer focused, proactive and reliable, through the collection, transportation and disposal of waste, provision of functional public conveniences and wastewater removal services in a hygienic and attractive manner, while improving the aesthetics and health of the urban area.

3.5.1 Waste Collection and Transportation

Objective

To improve efficiency of waste collection and transportation through the implementation and monitoring of innovative and smart programs, the ***Integrated Development Plan 2024-2029, Council Turn around Strategy, Environment Management Act 2002,*** **Waste** ***Management Strategy 2021-2030, Urban Government Act of 1969, Public Health Act of 1969*** and the ***Waste Management Regulations of 2000***, as amended.

Assumptions:

- Equipment and vehicles are in good state of repair
- Resources to support operations are available.

Activities	Indicator	Start Date	End date	Budget (E)
1. Update the waste collection schedule Yearly	- Published reviewed collection schedule	01/04/2026	30/06/2026	0

	by end of first quarter			
2. Collect general waste in all scheduled areas (Region A and C) including waste segregated from source	- Daily Monitoring and. - Filled checklists	01/04/2026	31/03/2027	0
3. Compile and analyze waste data collected	- Monthly general waste data streams - Quantities of waste segregated from source - Monthly records of collected data	01/04/2026	31/03/2027	0
4. Monitor the waste collection services provided internally- skip and kerbside	- Dailly checks and checklist for waste collection areas - Register of meetings	01/04/2026	31/03/2027	0
5. Maintenance and cleaning of waste skips, sites and nets.	- 21 Waste skips repairs and painting, skip nets replacements - Daily checklist for skip sites - Monthly reports	01/04/2026	31/03/2027	0
6. Monitor and Manage Vehicles/ equipment	- Daily Vehicle monitoring checklist - Waste collection vehicles fueled weekly according to the fuel control procedure - Vehicles and equipment allocation schedule	01/04/2026 20/06/2026	31/03/2027 30/06/2026	0

	- Licensed waste collection vehicles			
7. Stakeholder Engagement	- IEC material on waste collection services and schedule - Posts on social media on waste collection	01/04/2026	31/03/2027	20,000
8. Occupational Health and Safety Management	- Employee PPE purchase and issuing records - Minutes and register of safety talks - Incident/ accident investigations completed.	01/04/2026	31/03/2027	0
9. Construction of waste skip bays	- 3 waste skip bays constructed.	01/04/2025	31/03/2026	0
Total				**20,000**

3.5.2 Management of Waste Collection Services

Objective

To manage the refuse collection, service provider whilst collecting waste in region B, in the city, through ensuring national legislative requirements are adhered to.

Assumptions:

- The socio-political environment remains the same
- Service provider is available
- Resources are available

Activities	**Indicator**	**Start Date**	**End date**	**Budget (E)**
1. Management of waste collection service provider household.	- Waste collected in all scheduled areas - Monitoring records - Monthly Meetings held with Service Provider	01/04/2026	31/03/2027	3,792,000

	- Monthly performance appraisals undertaken - Properly invoiced services - Service provider appropriately paid on monthly basis - Annual Performance Appraisals conducted			
Total				**3,792,000**

Operational Support

Resources	Description	Budget (E)
1. Protective clothing	Refuse collection crew	50,000
2. Overtime	Public Holidays, weekends and extra hours	180,000
3. Materials	Soap, brooms, disinfectants, spades and shovels, waste skip nets etc.	30,000
4. Fuel expenses	For trucks and vehicle belonging to this section	1,150,000
5. Vehicle Expenses	For trucks and vehicle belonging to this section	1,000,000
6. Maintenance of waste skips, sites and nets	Repair/construct skip bays, for skip placement, and modify/ repair waste skips, and nets.	100,000
7. Hydraulic lifting compaction equipment repair	For hiring vehicles/equipment in case of breakdown	25,000
8. Dissemination of information and training of refuse collection crew	IEC material Waste collection updates- bulk data and SMS, HAZMART refresher training, waste handling, safety training, stakeholder consultation	20,000

Subtotal		2,555,000

INCOME:

Description	Start Date	End date	Budget (E)
Waste Collection Charges	01/04/2026	31/03/2027	**2,710,000**
Special waste collection	01/04/2026	31/03/2027	
Total			

Personnel Emoluments

Resources	Description	Budget (E)
Personnel emoluments	Salaries, Wages, Housing allowance, Housing allowance (DRE), Pension, Pension (DRE), Medical Aid, Medical Aid (DRE), SNPF, SNPF (DRE)	2,260,000

3.6 Management of Public Conveniences

Objective:

To operate, maintain and improve public conveniences at the bus rank, Mbabane market and Freedom Square. This is in line with the **Urban Government Regulations of 1969, Public Health Act of 1969,** ***ISO 9001 Standards and MCM Policies and Procedures, IDP, CIP, Sustainable Development Goal 6 and 11.***

Assumption:

- User fees will increase according to gazette fees
- Damages and faults to public facility will remain low
- Resources to operate public conveniences are available

Activities	Indicator	Start Date	End date	Budget (E)

1. Service provider Management- Operate public conveniences - (Bus Rank, Freedom Square and Main Market toilets)	- Contract of service provider to operate the (3) public toilets - Signed weekly monitoring checklists - Monthly meetings held, minutes and evaluations of service provider performance - Annual Performance Appraisals conducted	01/04/2026	31/03/2027	0
2. Maintenance of public conveniences	- Monitoring records - Daily incident reports and records - Records on toilet maintenance - Purchase orders and invoices for completed repairs. - Monthly reports	01/04/2026	31/03/2027	310,000
3. Install utility saving technology– water	- Install water saving toilets, water less urinals.	01/04/2026	31/03/2027	50,000
Total				**360,000**

Operational Support

Resources	**Description**	**Budget (E)**
1. Utility bills - water	Toilets at Bus rank, Main market & Freedom Square	435,000
2. Utility bills - Electricity	Toilets at Bus rank, Main market & Freedom Square	75,000
3. Outsourced services	Workforce for public conveniences	480,000
TOTAL		**990,000**

Income

Activities	Start date	End date	Budget (E)
Toilet Fees	01/04/2026	31/03/2027	120,000
Total			**120,000**

3.7. Wastewater Removal Services

Objective:

To provide wastewater removal services in a hygienic manner that fosters innovation and continuous improvement of health status of the residents of Mbabane. This is in line with the **Urban Government Regulations of 1969**, and **Public Health Act of 1969, *ISO 9001 Standards and MCM Policies and Procedures, Sustainable Development Goal 6 and IDP.***

Assumptions:

- Wastewater Removal Vehicle and equipment is available and in a good state of repair
- All areas will remain accessible to Wastewater Removal Vehicle
- Resources including human capital are available

Activities	Indicator	Start Date	End Date	Budget (E)
1. Management of Wastewater Removal Service	- Applications received and recorded - Inspections undertaken - Works orders processed and actioned - Monthly meetings register and minutes - Monthly reports	01/04/2026	31/03/2027	0
2. Process and attend Wastewater Service Applications	- Number of applications for service inspected and attended to monthly - Signed Wastewater Service Register	01/04/2026	31/03/2027	0

3. Update wastewater user data base	- Updated inventory of serviceable wastewater areas	01/04/2026	31/03/2027	0
4. Monitor and Manage Vehicles/ equipment	- Daily Vehicle checklist - Vehicle fuelling records - Vehicles and equipment allocation schedule - Vehicle authority forms - Licensed waste collection vehicle	01/04/2026	31/03/2027	0
5. Occupational Health and Safety Management	- Employee PPE purchase and issuing records - Safety talks - Monthly Minutes and register - Incident/accident investigations completed	01/04/2026	31/03/2027	0
TOTAL				**0**

Operational Support

Resources	**Description**	**Budget (E)**
1. Overtime	Overtime worked by employees providing this service.	20,000
2. Protective Clothing	Protective Clothing and Uniform	15,000
3. Materials	Cleaning material, chemicals, Booklets, forms, checklists cartridge, monthly audits, meeting etc.	10,000
4. Sewerage dumping	MCM septic tanks service at landfill and emergency evacuation of MCM septic tanks-parks grounds, MCM office buildings etc.	15,000
5. Fuel expenses	Vacuum tanker and donkey engine	90,000
6. Vehicle Expenses	Vacuum tanker and donkey engine	50,000

TOTAL		200,000

INCOME:

Activities	Start date	End date	Budget (E)
Wastewater removal services	01/04/2026	31/03/2027	90,000
Total			

Personnel Emoluments

Resources	Description	Budget (E)
1. Personnel emoluments	Salaries, wages, pension, housing allowance, medical and SNPF.	**222,000**

3.8 Solid Waste Treatment and Disposal

3.8.1 Contract Management- Landfill

Objective:

To ensure that waste within the municipality is treated and disposed of in a sanitary and safe manner, whilst complying to the ***Environment Management Act of 2002***, the ***Environmental Compliance and Audit Regulations of 2000*** as amended as well as the ***ISO 9001 Standards and MCM Procedures.***

Assumption:

- The services will continue being successfully managed
- Service provision will remain affordable and competitive
- Availability of resources, including landfilling cell, air space, and functional support systems and equipment

Activities	Indicator	Start Date	End Date	Budget (E)

1. Monitoring of service provider for the landfill management	– Signed weekly landfill monitoring checklists – Minutes and register of Monthly meetings held with service provider – Monthly performance appraisals of service provider – Annual service provider performance appraisal report	01/04/2026	31/03/2027	0
2. Payment of service provider	– Monthly purchase orders raised and issued – Payment records – Monthly invoices/ variant reports on payments	01/04/2026	31/03/2027	3,920,000
3. Audit landfill operations	– Availability of compliance licences/ certificates – Two Quarterly Internal Audit Reports – Corrective action on audit finding/s	01/04/2026	31/03/2027	0
Total				**3,920,000**

3.8.2 Hazardous Waste Management

Objective:
To manage hazardous waste produced within the Municipality in a safe manner.

Assumption:

- All waste data will be captured and managed successfully
- Technologies and services to manage/ dispose of waste are available

Activities	Indicator	Start Date	End Date	Budget (E)

1. Hazardous waste disposal	- Hazardous waste inventories - Procure hazardous waste disposal services - Amount of hazardous waste disposed, and disposal certificates provided and documented	01/04/2026	31/05/2027	100,000
Total				**100,000**

3.8.3 Health Care Risk Waste Treatment and Disposal
Objective

To treat and dispose of all Municipal healthcare risk waste in a sanitary and safe manner.

Assumption:

- HCRW treatment facility will be successfully commissioned and operated
- Required resources and support systems will be available.

Activities	Indicator	Start Date	End Date	Budget (E)
1. HCRW facility operations	- Operational license available - Fuel and operational material available - Treated waste data captured and analysed - Training of operators and personnel - Calibrated and serviced equipment	01/04/2026	31/03/2027	0
2. Occupational health and safety management	- Employee PPE and equipment purchased - Serviced and calibrated firefighting equipment including fire hydrant	01/04/2026	31/03/2027	0

	- Incident/ accident investigations completed and closed.			
Total				**0**

Operational Support

Resources	**Description**	**Budget (E)**
1. PPE for employees	PPE procured before the end of the 1st quarter.	5,000
2. Material	Material including IEC material, printing monitoring forms, checklists, etc	5,000
3. Equipment Calibration, hiring and maintenance	Maintenance and calibration of equipment, operational licenses.	150,000
4. Maintenance	Grass cutting, bush clearing, office maintenance works and fire break buffer.	50,000
5. Fuel Expenses	HCRW facility	80,000
Total		**290,000**

Income

Description	**Start Date**	**End Date**	**Budget (E)**
Landfill user fees	01/04/2026	31/03/2027	0
HCRW(Biowaste) Management fees	01/04/2026	31/03/2027	60,000
TOTAL			**60,000**

Personnel Emoluments

Resources	**Description**	**Budget (E)**
Personnel emoluments	Salaries, Wages, Housing allowance, Housing allowance (DRE), Pension, Pension (DRE), Medical Aid, Medical Aid (DRE), SNPF, SNPF (DRE)	0

Departmental Objective: To provide quality services using sustainable engineering solutions and technologies in the development and maintenance of physical infrastructure to make the City of Mbabane **an attractive smart city, offering quality life and opportunities for all.**

Overview

During the financial year 2026/2027, the Council will continue with routine maintenance which includes pothole patching, repair of road edge breaks, repair of sidewalks, drainage repair, and repair of footbridges. Furthermore, there will be the installation of street names, numbering, grading, re-graveling, and maintenance of street traffic/lights and Council buildings.

In addition, the department in line with the **IDP Strategic Objective (Infrastructure Development),** we will undertake major activities to improve the state of the City streets. This will cover grav-sealing, concrete surfacing, drainage repair, improvement of street intersections, chemical stabilization of gravel roads, installation of ramps to cater to people living with disabilities, and installation of traffic lights accessories to assist the visually impaired.

In line with the IDP strategic objective **(Public Transport Management),** the Council is aimed reducing road accidents in the City, encouraging the use of Public transport over private vehicles to reduce the number of vehicles on the road, reducing the number of accidents by 5% through the development and implementation of the road safety strategy and increase parking bays for people living with disability in public places. Furthermore, the Council will continue with the process of making public toilets accessible to people with disabilities by providing ramps as well as quadriplegic toilets.

The programs to be undertaken are informed by the Integrated Development Plan(IDP) 2024-2029 and the recommendations of various engineering study reports undertaken, which include: The reviewed 2022 Inventory and **Road Condition Survey of Roads in Mbabane,** the 2012 Mbabane Traffic and Public Transport Study, the 2012 Sidewalks rehabilitation costing report, budget Ward meeting submissions, the Asset management manual revision 1 July 2015 as well as the 2021 Customer Satisfaction Survey, the 2022/23 pavement management system, 2017/18 staff housing survey and the 2016/17 Public Transport Strategy.

Under the IDP 2024/2029, priority is given to heavily trafficked streets and those that are in or within the vicinity of the CBD, particularly streets leading to Schools, Clinics, Police Stations, and Businesses. In response to strategic objectives, the Council will continue with recurrent maintenance which includes pothole patching, street maintenance, and street improvements. The footbridges have also been prioritized based on their condition and the pedestrian traffic volume that utilizes them. The following programs have been identified for major repairs in road and bridge networks:

- **Overlay of Roads:** Sigeja Street (285m), Mdlebe Street (450m), Isomi Road (250m), Mgobo Street (201m), Jubela Street (333m), Bishop Watts Crescent (478m), Prof G. Guma Street (324m).
- **Repair of failed sections, re-sealing, and crack sealing;** Lituba Street (297m), Ngonini Street (804m) and Libandla Street (150m)
- **Grav-sealing;** Gcina Street - 300m (Mbabane Township)
- **Concrete surfaces and drainage;** Emajika Street (Checkers)
- **Rehabilitation and Maintenance of Footbridges;** Manzana, Sidvwashini (SOS)

The Parks and Recreation Section, now under the Department, is tasked with developing and maintaining parks, cemeteries, monuments, and recreational facilities in Mbabane, while promoting healthy living, biodiversity conservation, and climate change adaptation. Guided by the 2024 Climate Change Action Strategy, the Department is implementing city greening through tree planting, maintaining flower gardens for city aesthetics, and enhancing decorations. Biodiversity efforts include eradicating invasive species, conserving wetlands, and developing a botanical garden concept, with community involvement. Cemetery management is being improved through better services, mapping, and maintenance at Mahwalala, Mangwaneni, Fonteyn, and Sidwashini cemeteries.

The 2026/2027 budget has slightly decreased by 5% when compared to the 2025/2026 financial year budget.

Budget Summary

Resources	2025/2026	2026/2027	% Increase	% Proportion of total cost
Programs	24,940,389	26,425,000	6	50
Operational Support	18,893 000	12,736,000	-33	24
Personnel	11,620,000	13,624,000	17	26
Total	**55,453,389**	**52,785,000**	-5	

Departmental Summary of Sections

Section	Programs(E)	Operational support (E)	Personnel emoluments (E)	Total
1. Administration and Building Control	198,000	6,920,000	7,146,000	14,264,000
2. Road Works	11,910,000	3,934,000	2,664,000	18,508,000
3. Property Maintenance	4,726,000	331,000	2,075,000	7,132,000
4. Fleet Management Services	0	996,000	509,000	1,505,000
5. Public Transport	667,000	10,000	0	677,000
6. Parks and Recreation	8,924,000	545,000	1,230,000	10,699,000
TOTAL	**26,425,000**	**12,736,000**	**13,624,000**	**52,785,000**

Programmes Summary

Programme	Budget (E)	Budget (E)
	2025/2026	**2026/2027**
1.0 Department Administration and Building Control		
1.1 Professional input	198,000	198,000
Subtotal 1	**198,000**	**198,000**
2.0 Road works		
2.1 Street Improvement	2,779,000	3,850,000
2.2 Street Maintenance	13,911,389	8,060,000
Subtotal 2	**16,690,389**	**11,910,000**

Programme	Budget (E)	Budget (E)
	2025/2026	2026/2027
3.0 Property Maintenance		
3.1 Buildings maintenance	1,167,000	1,167,000
3.2 Road signs and Markings maintenance	2,153,000	2,153,000
3.3 Electrical Maintenance	4,066,000	1,406,000
Subtotal 3	**7,386,000**	**4,726,000**
4.0 Fleet Management Services	**242,000**	**996,000**
5.0 Public Transport Management		
5.1 Implementation of the public transport strategy	666,000	667,000
Subtotal 5	**666,000**	**667,000**
6. Parks & Recreation		
6.1 Parks Ground	6,357,000	6,860,000
6.2 Cemeteries	1,160,000	1,110,000
6.3 Sports and Recreation	879,000	954,000
Subtotal 6	**8,396,000**	**8,924,000**
TOTAL	**33,578,389**	**27,421,000**

Notes:

4.0 On Fleet Management Services, the maintenance the procurement cost of Vehicles has been in included is programmes budget.

Operational Support Budget Summary

SECTION	2025/2026	2026/2027
Department Administration Section		
1. Operational Support		
1.1. Printing and Stationery	100,000	50,000
1.2. Office Equipment	34,000	42,000
1.3. Advertising	70,000	80,000
1.4. Computer consumables	40,000	50,000
1.5. Tender evaluation expenses	11,000	20,000
1.6. Office furniture	21,000	35,000
1.7. Fuel Expenses	35,000	45,000
1.8. Vehicle Expenses	20,000	35,000
1.9. Protective clothing	11,000	11,000
1.10. Electricity Bills	6,097,000	6,200,000
1.11. Water Bills	152,000	152,000

SECTION	2025/2026	2026/2027
1.12. Depreciation	156,000	0
1.13 CIC Levy	200,000	200,000
Sub-total	**6,947,000**	**6,920,000**
Road Works Section		
Street Improvements		
Section Administration		
2. Operational support		
2.1. Protective clothing	35,000	37,000
2.2. Office Equipment	40,000	40,000
2.3. Overtime	47,000	100,000
2.4. Hire of plant/ equipment	312,000	250,000
2.5. Dozer transportation	19,000	20,000
2.6. Risk management and temporal Signage	27,000	27,000
Sub-total	**480,000**	**474,000**
Street Maintenance		
Section Administration		
3. Operational support		
3.1. Protective clothing	20,000	25,000
3.2. Materials	20,000	21,000
3.3. Fuel expenses	1,680,000	1,764,000
3.4. Vehicle expenses	1,500,000	1,650,000
3.5. Depreciation	5,981,000	0
Sub-total	**9,201,000**	**3,460,000**
Total Roadworks Section	**9,681,000**	**3,934,000**

SECTION	2025/2026	2026/2027
Property Maintenance Section		
Administration Unit		
4. Operational support		
4.1. Protective clothing	8,000	8,000
4.2. Materials	6,000	6,000
4.3. Fuel Expenses	126,000	126,000
4.4. Vehicle expenses	120,000	120,000
4.5. Depreciation	1,600,000	0
Sub-total	**1,860,000**	**260,000**
Electrical Maintenance Unit		
5. Operational Support		
5.1. Protective clothing	22,000	22,000
5.2. Materials	15,000	15,000
5.3. Small Equipment & tools	18,000	18,000
5.4. Overtime	16,000	16,000
5.5. Depreciation	82,000	0
Sub-total	**153,000**	**71,000**
Total Property Maintenance Section	**2,013,000**	**331,000**
Fleet management Services Section		
Section Administration		
6. Operational Support		
6.1. Protective clothing	5,000	5,000
6.2. Vehicle Inspection Maintenance	10,000	10,000
6.3. Materials	1,000	1,000
6.4. Car hire services	15,000	30,000
6.5. Vehicle monitoring system	200,000	950,000
6.6. Depreciation	11,000	0

SECTION	2025/2026	2026/2027
Sub-Total	**242,000**	**996,000**
Public Transport Management Section		
Section Administration		
7. Operational Support		
7.1. Protective Clothing	5,000	5,000
7.2. Materials	5,000	5,000
Sub-Total	**10,000**	**10,000**
Parks and Recreation		
Section Administration		
1. Protective clothing	17,000	25,000
2. Materials	100,000	100,000
3. Overtime	50,000	30,000
4. Utility bills	230,000	250,000
5. Depreciation	25,000	0
6. Parks equipment's & tools	50,000	50,000
7. Fuel	27,000	35,000
8. Advertisement of recreational facilities and events	25,000	40,000
Printing and stationary	10,000	15,000
Sub-Total	**534,000**	**545,000**
TOTAL	**18,893,000**	**12,736,000**

Notes:

PERSONNEL EMOLUMENTS

Section	**2025/2026**	**2026/2027**
1. Administration and Building Control Section	6,508,000	7,146,000
2. Roadworks Section	2,327,000	2,664,000
3. Property Maintenance Section	2,021,000	2,075,000
4. Fleet Management Services	499,000	509,000
5. Public Transport Section	265,000	0
6. Parks and Recreation		1,230,000
TOTAL	**11,620,000**	**13,624,000**

1.0 Department Administration and Building Control

Objective:

To provide engineering support and professional input on programs requiring specialized engineering solutions and to carry out engineering studies to determine the best alternatives and cost-effective solutions.

1.1 Professional input

Consultants and Engineering students shall be engaged to provide professional input and support to Council where engineering studies and/or designs are required. Consultants will be used due to lack of capacity, specialized software and hardware, and lack of time by in-house personnel and to ensure high standards and well-thought-out engineering solutions. The use of consultants also relieves in-house personnel to concentrate on other Council duties.

The planned consultancies below support the Council's Integrated Development Plan 2024/29 of the following **Strategic Objectives: Environmental and Public Health, Local Economic Development, Infrastructure Development, Public Transport Management and Financial Sustainability.**

ACTIVITIES	Indicator (Metrics)	Start Date	End Date	Budget (E)
1. Pavement Management System review	Updated PMS	01/04/2026	31/03/2027	34,000
2. Development of the public transport bylaw	Public transport bylaw	01/04/2026	31/03/2027	0
3. Building Control	Building permits, building inspection reports, building statistics, file movement register	01/04/2026	31/03/2027	0
4. Stakeholder engagement	Attend all community meetings	01/04/2026	31/03/2027	9,000

ACTIVITIES	Indicator (Metrics)	Start Date	End Date	Budget (E)
	Meetings with those affected by projects	01/04/2026	31/03/2027	
	Minutes of meetings	01/04/2026	31/03/2027	
5. Engagement of local communities in support of LED initiatives	Report on number of all people engaged for maintenance operations from communities	01/04/2026	31/03/2027	0
6. Park and Pay Management	Service provider in place Monthly report Performance review report	01/04/2026	31/03/2027	0
7. Conduction of Traffic counts	At least 4 CBD intersections traffic count reports Signed MOU with at least one educational institution	01/04/2026	31/03/2027	25,000
8. Support of Ease of Doing Business	Uploaded on Council website: Updated procedure for building application, building act, user fees.	01/04/2026	31/03/2027	0
By making available building forms on website		01/04/2026	31/03/2027	
9. Investigation of energy saving technologies	Report on alternative methods of saving energy	01/04/2026	31/03/2027	130,000

ACTIVITIES	Indicator (Metrics)	Start Date	End Date	Budget (E)
10. Development and maintenance of government properties	Inventory of government properties serviced	01/04/2026	31/03/2027	0
11. Designation of spaces for people with disabilities in the bus/taxi rank, pick up/drop off zones and all shopping malls	Number of spaces for people living with disabilities in the bus/ taxi rank, drop off/ pickup points and shopping malls	01/04/2026	31/03/2027	0
12. Review of parking bylaw.	reviewed by-laws	01/04/2026	31/03/2027	0
13. Road maintenance plan	Road maintenance plan	01/04/2022	31/03/2023	0
14. Public Transport Association Bylaw	Draft bylaw	01/04/2026	31/03/2027	0
Total				**198,000**

Notes on activities:

1. Pavement management system review

This program will review and update the pavement management system on yearly basis to ascertain the road condition of all Council Road infrastructure as per the Technical Methods for Highways (TMH 09 of 1992). The funds will also be used for developing excel formulas for ease of analysis of PMS.

2. Development of Public Transport Bylaw.

The Municipal Council of Mbabane Public Transport bylaw has been developed. It has been approved by the Council and this year it will be tabled to the cabinet by the Ministry. Once gazetted, the bylaw will enable the better management of public transport in the city and to collect public transport facilities levies.

3. Building Control

This program is for ensuring that all building applications comply with the Building and Housing Act 1968, the Town Planning Scheme (2016) and all other relevant legislation Furthermore all new proposed developments within the city are regulated and *sustainable development in the city is promoted. A monitoring tool has been developed to record the number of days for application processing and the target is to reduce the number of days for processing an application.*

4. Stakeholder Engagement

The program seeks to engage stakeholders through Ward meetings and educate them about the process of building application and maintenance of road reserves in front of their yards. It also seeks to update communities about the Council's program of implementation of different maintenance and capital improvement programs. To also ensure that all input from community meetings that requires the attention of the section is correctly captured as per requirements of Council policies.

5. Engagement of Local Communities in Support of Local Economic Development

This programme is to assist in promoting the employment of community members through maintenance service providers and contractors. The Employment strategy will be informed by the LED policy. Programs earmarked for the employment of community members include drain cleaning, street sweeping, and minor construction work. The department will provide data on all community members employed in each Ward quarterly. Furthermore, staff establishment registers for contractors will be reviewed quarterly to establish the engagement of Mbabane-based employees.

6. Park and Pay Management

This program manages on-street and off-street parking within the CBD. A service provider has been engaged to manage the parking within the CBD and all gazetted streets and parking facilities.

7. Conduction of Traffic Counts

This program will be used for the engagement of interns to carry out traffic counts on at least 4 road intersections in the CBD. The traffic count reports will assist in making decisions on city traffic management and road improvement.

8. Support for the Ease of Doing Business by Making Building Application Processes (Forms) Available on the Website

This program is for the improvement and monitoring of the building application process to ensure that approvals are expedited. Furthermore, the program will be used to ensure that updated building regulations and procedures are uploaded and accessible on the Council website. The program is also for the provision of data to the World Bank *assessors for the ranking of Eswatini on the building application process as one indicator in the Ease of Doing Business.*

9. Investigation of Energy Saving Technologies

The energy-saving technologies are evolving from time to time. Council will take advantage of savings that can be obtained by the application of the technologies. This program is for Council to actively seek, evaluate and apply these technologies.

10. Development and Maintenance of Government Properties

This program is for the assessment of the development of government properties (developed and undeveloped). The assessment will include the cost of infrastructure required such as roads. Under the same program will be the assessment of government township roads that are shown in the general plans but were not constructed.

11. Designation of spaces for people with disabilities and provision of infrastructure to promote walking and cycling.

This program is for the designation of spaces for people with disabilities in all public areas including the bus/taxi rank, pick-up/drop-off points, and shopping malls. The drop/pick-up points will also be improved for wheel-chair access. The provision of the spaces in the malls will be a condition of building approvals. Furthermore, under the program designs for infrastructure to have a provision for walking and cycling. The budget for the program is the maintenance budget and CIP.

12. Review of Parking Bylaw.

Council will finalize the review of the parking bylaw which is aligned with the Road Transportation Act of 2007. The bylaw will also integrate the recommendation of the public transport strategy.

13. Review of the Building Act of 1969

The Ministry of Housing and Urban Development is currently reviewing the Building Act of 1969. The Council will make written submissions to the Ministry.

14. Municipal Council of Mbabane Building Bylaw

The Council will draft a bylaw that will be gazette into law to regulate and manage the building and construction processes in the city. Stakeholders will be engaged throughout the bylaw drafting process.

***15.* Energy-saving by-law**

The Council will develop an energy-saving bylaw. The purpose is to promote growth in a sustainable manner that promotes resilience of urban communities. The purpose of this bylaw is to ensure that all buildings in the urban area do not rely only on non-renewable energy for their use. This will promote the use of renewable energy such as solar and wind energy.

16. Way-leave by-law

The Council will develop a bylaw that will be a tool to collect revenue from service providers who utilize the Council land in particular road reserves when rendering their service.

17. Township development policy

The aim of this policy is to guide the Council during the development of new townships.

Operational Support

Resources	Description	Budget (E)
1. Stationery	Stationery includes books, periodicals,	50,000
2. Office Equipment	Heaters, fans, calculators	42,000
3. Advertising	Costs of placing tender adverts and road closure notice on the Times and Eswatini Observer	80,000
4. Tender Evaluation Meetings	To meet costs of conference facilities during meetings (e.g. tender evaluation etc.) that may require to be held outside Council.	20,000
5. Computer Consumables	Cartridges, disks etc.	50,000
6. Fuel expenses	For all fuel expenses for the building inspectors	45,000
7. Vehicle expenses	For maintenance vehicles for the Building inspector	35,000

Resources	Description	Budget (E)
8. Office furniture	Replacement of broken furniture for other officers.	35,000
9. Protective Clothing	Protective clothing for staff members, Engineers and Technicians	11,000
10. Electricity bills	Electricity usage for streetlights, Council office and technical services depot	6,200,000
11. Water bills	Water Usage for Council offices and technical services depots	152,000
12. Depreciations for administration and building control	Office furniture depreciations and vehicle depreciations for administration and building control	0
13. CIC levy	Levy paid to CIC for construction projects undertaken	200,000
Total		**6,920,000**

Personnel Emoluments

Resources	Description	Budget (E)
1. Personnel Emoluments	Salaries, Pension, Housing Allowance, Car allowance, and Medical Aid	**7,146,000**

Income

Service	Description	Budget (E)
1. Building inspection fees	Income collected for inspection of buildings during their construction	390,000
2. Building application and permits	Income collected for building application processing	230,000
3. Parking System	Revenue from Parking System	600,000
4. Sale of Tender documents	Income Collected from the sale of tender documents	11,000
5. Bus Rank Levy		200,000
6. Hiring out of Plant		10,000
7. Swimming Pool	Income collected for swimming	12,000
8. Tennis Courts	tennis court booking collection	12,000
9. Prince of Wales	Prince of Wales gate takings	65,000
10. Cemetery fees	Cemetery burial fees	120,000
11. Parks fees	Parks booking fees	12,000
12. Sale of trees		10,000
Total		**1,672,000**

2.0 Road Works

Objective:

To plan and implement road maintenance, upgrading, and minor rehabilitation programs for paved and unpaved roads, drainage structures, vegetation control, litter picking and street sweeping.

Overview

The programs implement the IDP 2024/2029 Strategic Objectives on infrastructure Development which are: **to increase the length of paved roads in the City by 2029; to upgrade the CBD to improve service delivery; to promote safety and security of persons in Mbabane and; to Improve Sports and Recreation to promote Social Inclusion.** Priority is given to heavily trafficked Streets and those in or within the vicinity of the CBD, particularly streets leading to Schools, Clinics, Police Stations, and Businesses.

The 2024/2029 IDP includes recurrent maintenance programs such as pothole patching, repair of edge breaks and sidewalks, drainage repair, repair of footbridges, grading, and re-graveling. Other programs will include;

- **Overlay of Roads:** Sigeja (285m), Mdlebe (450m), Isomi (250m), Mgobo (201m), Jubela (333m), Bishop Watts Crescent (478m), Prof G. Guma (324m).
- **Repair of failed sections, re-sealing, and crack sealing;** Lituba Road (297m), Ngonini Road (804m) and Libandla Road (150m)
- **Grav-sealing;** Gcina Road - 300m (Mbabane Township)
- **Concrete surfaces and drainage;** Emajika Road (Checkers)
- **Rehabilitation and Maintenance of Footbridges;** Manzana, Sidvwashini (SOS)

Programs

2.1 Section Administration

Operational Support (Administration)

Resources	Description	Budget (E)
1. Protective Clothing	For protective clothing of the Road works Manager, Technician	25,000

Resources	Description	Budget (E)
2. Materials and utensils	Detergents, mops, brooms, toilet, tissues etc.	21,000
3. Fuel expenses	For all fuel expenses of the Road works section	1,764,000
4. Vehicle expenses	For maintenance of all vehicles of the Road works section	1,650,000
5. Roads Depreciation	Depreciation of all the roads, office furniture and vehicles for the section	0
Total		**3,460,000**

Personnel Emoluments (administration)

Resources	Description	Budget (E)
1.Personnel Emoluments	Salaries, Pension, Housing Allowance, and Medical Aid	**1,312,000**

2.2 Street Improvement

Activities	Indicator (Metrics)	Start Date	End Date (Estimate)	Budget (E)
1. Gravel haulage, grading, and re-graveling	Haul 300 loads of gravel 6km re-graveled	01/04/2026	31/03/2027	1,000

Activities	Indicator (Metrics)	Start Date	End Date (Estimate)	Budget (E)
	21km in the city graded 9km in the UDP areas graded			
2. Grav-seal Surfacing & Drainage.	Complete all streets as per AOP	01/04/2026	31/03/2027	997,000
3. Concrete Surfacing & Drainage.	Complete all streets as per AOP	01/04/2026	31/03/2027	1,100,000
4. Improvements to Street Intersections.	Complete 1 intersection	01/04/2026	31/03/2027	1,000
5. Maintenance of Footbridges	2 no off-completed footbridges	01/04/2026	31/03/2027	150,000
6. Traffic Calming & Control	Construct/ Rehabilitate 2-speed humps	01/04/2026	31/03/2027	100,000
7. Repair of failed sections, re-sealing, and crack sealing	Completed roads as per AOP	01/04/2026	31/03/2027	1,400,000
8. Chemical stabilization of gravel roads using fly ash and other stabilization	1km of gravel roads stabilized	01/04/2026	31/03/2027	1,000

Activities	Indicator (Metrics)	Start Date	End Date (Estimate)	Budget (E)
9. Construction of footpaths	100 meters of footpaths completed	01/04/2026	31/03/2027	100,000
Total				**3,850,000**

Notes on Tasks

1. *Gravel Haulage, Grading, and Re-graveling*

This is routine maintenance of gravel/ dirt roads within the city boundaries, the budget will be used for the hiring of trucks and the payment of any royalties as the sources of good gravel material is currently outside the Mbabane City boundaries.

Grading

The city of Mbabane has approximately 17km of gravel roads including those from the UDP areas. This program will concentrate on the grading of gravel roads at least three times a year depending on rainfall received. Council can cover at least 7km though the resources are limited. About 3km will be covered in the low- and middle-income areas, Urban Development Project (UDP), and areas under the Mbabane Informal settlements with a focus on the main feeder roads of the townships.

Re-graveling

About 76% of the gravel roads are in a very bad state requiring heavy graveling annually requiring about 9000m^3 of gravel. Council can only re-gravel about 6km yearly of which only 2km can be from the low- and middle-income areas, Urban Development Project (UDP) and areas under the Mbabane Informal settlements and this will only be the main feeder roads of the townships. Mahwalala Zone 5 and Nkwalini Zone 4 have 2km requiring re-graveling.

For the 2026/2027 financial year Council will attend to 4 km within the CBD while the following areas will be attended from UDP areas; Mahwalala Road past red-cross, the road towards the cemetery, (ward 1), Bahai-Road to schools (ward 12), Esitibeni-main road (ward 2), Fonteyn- road past Fonteyn primary school (ward 11).

Gravel haulage

The budget under this program will also be used to hire private trucks to supplement Council trucks during the hauling of gravel from the borrow pits at Mbuluzi/ Jubukweni/ Mahebedla to various work sites or for stockpiling. On average Council is required to haul about 3000m^3 or 300 loads of gravel per annum.

2. *Grav-seal low-cost Surfacing & Drainage*

The city has approximately 177km of road network including those from the UDP areas and 160 is paved while 17km is presently unpaved. This is a rolling programme of low-cost surfacing for selected roads within the city using the chip and spray technology on with a target of at least 5.0km annually and this will take at least 34 years to cover the whole town boundary. Roads planned for surfacing are selected from budget minutes from the Ward meetings, customer survey, and re-viewed road condition survey 2023. Priority is given to heavily trafficked Streets that are on relatively flat terrain and are in or within the vicinity of the CBD, particularly the streets leading to Schools, Clinics, and Police Posts and Businesses.

The following road is scheduled for 2026/2027 financial year.

Township	***Ward***	***Street name***	***Financial year***
Mbabane Township		*Gcina Street (300m)*	*2026/2027*

3. *Concrete Surfacing and Drainage*

The budget under this programme is for the implementation of the recommendations of the Mbabane Flooding Report 2020 and the surfacing of steep gravel roads or sections of some of the City's Streets that become impassable during wet weather conditions. All kerb inlets will be modified to a design that allows the free flow of stormwater into the manhole. This program also covers unforeseen/unplanned stormwater reticulation system failures needing urgent rectification for public safety. This financial year, the funds will be used to repair culverts that collapsed during the previous year at Fonteyn and Mahwalala locations.

Township	***Ward***	***Street name***	***Financial year***
Checkers	*5*	*Emajika road (133m)*	*2026/2027*

4. Improvements to Street Intersections

The budget under this programme will be used to repair and improve selected street intersections around the city that have developed excessive and recurring potholes. The potholes are a result of traction when traffic turn, stop and start movements.

5. Rehabilitation and Maintenance of Footbridges

The budget under this programme is for the maintenance of existing timber and steel footbridges. A study was conducted in the 2019/2020 financial year which indicated that most the footbridges, especially those in the informal areas, are a safety hazard.

Currently, the Council has a total of 19 footbridges with 17 under its maintenance in the following areas: Manzana/Qobonga, Manzana/Magawozi, Baha'i, Pick 'n Pay, SOS/ Qobonga Sandla/Central, SOS/KaMhlaba, Gobholo, Sidwashini/Qobonga, Fonteyn 1, Fonteyn 2, Fonteyn 3, Mbabane market/Teba linear park, PWD residence/Mobeni, SWSC/Mobeni, Corporation/Mqolo. The implementation of the report recommendations will be phased to accommodate the available budget.

Township	***Ward***	***Financial year***
Manzana, Sidvwashini (SOS)		*2026/2027*

6. Traffic Calming & Control.

The budget will be used for the phased rehabilitation/standardization of existing traffic calming and control measures such as speed humps and traffic circles to calm traffic along busy roads to protect pedestrians against speeding traffic as well as protect road furniture (i.e., signs, guardrails, etc.) from being damaged by runaway vehicles. It is noted that this program is often in response to communities' requests which are then assessed before implementation.

7. Repair of failed sections, re-sealing, and crack sealing

The budget will be used to repair sections that are developing excessive potholes that cannot be repaired in the conventional potholes patching methods. In the financial year 2026/27, the budget will be used for the rehabilitation of streets as shown in the table below

Township	***Ward***	***Street Name***	***Financial year***
Eveni	*6*	*Lituba and Ngonini*	*2026/2027*
CBD	*4*	*Libandla*	*2026/2027*

8. *Chemical Stabilisation of gravel roads*

This budget will be used to purchase stabilizing agents suitable for the treatment of in-situ material and/or imported gravel the department will continue with the chemical stabilization of slippery gravel roads to improve the quality of gravel.

9. *Construction of Footpaths*

This budget will be utilized to source material and labour to construct the footpath with the main target being the informal areas.

Operational Support (Street Improvement)

Resources	Description	Budget (E)
1. Protective Clothing	Coveralls, safety shoes, rain suits, etc.	37,000
2. Overtime	Weekend/Emergency work	100,000
3. Equipment	Procurement of surveying equipment. GPS for as-built coordinates, "walkie-talkie"	40,000
4. Dozer Transportation	The hiring of a low-bed truck to transport the dozer	20,000
5. Plant/Equipment hire	Hire of plant or equipment where required.	250,000
6. Risk Management and temporal signage	This budget is for the replacement of worn-out temporal road signage	27,000
Total		**474,000**

Personnel Emolument (Street Improvement)

Resources	Description	Budget (E)
1. Personnel Emoluments	Salaries, Pension, Housing Allowance, and Medical Aid	**1,352,000**

2.3 Street Maintenance

During the financial year 2026/2027, the Council plans to undertake and complete the following programmes.

Activities	Indicator (Metrics)	Start Date	End Date (Estimate)	Budget (E)
1. Pothole Patching	Pothole patched within 2 days of reporting in the CBD Pothole patched within 14 days of reporting on all other streets	01/04/2026	31/03/2027	3,863,000
2. Drain cleaning	Complete 0.6km coverage	01/05/2026	31/03/2029	1,029,000
3. Repair of sidewalks and edge breaks	All reported damaged sidewalks repaired	01/07/2026	31/03/2027	155,000
4. Vegetation control	Complete 100km on vegetation coverage	01/04/2026	31/03/2027	2,100,000
5. Street Sweeping & litter picking	All streets within CBD are free of litter	01/04/2026	31/03/2027	1,313,000
6. Overlaying of failed section roads	Completed roads as per AOP	01/05/2026	31/09/2027	*5,628,000
Total				**8,460,000**

**to be financed under CIP*

Notes on Tasks:

1. Pothole Patching

Most of the road infrastructure has reached its design life hence the rate at which they are deteriorating has significantly increased with potholes developing especially during the wet season on most of the roads. The poor road conditions have negative impacts on traffic-free flow which results in increased complaints from members of the public. Due to the bad state of the City's roads, pothole patching has become a cyclic activity that is undertaken as and when potholes develop using ready mix/hot asphalt pothole patching products that improve the riding quality. Since 2015, Council has been able to rehabilitate about 17km of the road network but the rate of pothole development is still high since most of the roads have now exceeded their lifespan. Council will ensure that the CBD streets are pothole-free.

2. Drain Cleaning

The budget will be used to undertake routine drain cleaning of the streets for easy flow of stormwater. Most of the City's drains, especially underground drains, are heavily silted and blocked, resulting in water overflowing into the streets and causing flooding of properties and damage to road surfaces. Also, the overflow poses a safety hazard to motorists in that skid resistance is compromised.

3. Repair of sidewalks and road edge breaks

The budget will be used for the repair of sidewalks within the CBD. This will include reflective barricading of walkways to prevent vehicles from damaging walkways by parking on them. The programme will ensure that all the city sidewalks are even, with no manhole covers protruding above pavement level and that all damaged manhole covers are replaced as soon as they are discovered. This programme is also aimed at making the City's Streets user-friendly and safe for disabled Citizens through the provision of ramps in all CBD intersections and pedestrian crossing points. This program is also influenced by engagements with the Federation of people living with Disabilities in Swaziland (FODSWA) to identify routes to be provided with ramps in the short, medium, and long term.

4. Vegetation Control

The budget will be used to hire service providers to carry out vegetation clearing along the road reserves in the city. Also, this budget will be used to create fire breaks around footbridges and for vegetation clearing along footpaths.

5. *Street Sweeping and Litter picking*

The budget will be used to engage service providers to undertake street sweeping and/or litter-picking activities. This service is being provided in the Central Business District and other areas of the city including Sheffield Road, Gwamile Street, Polinjani Street, Somhlolo Road and Sozisa Road. The aim is to keep all streets in cleans through prompt sweeping and litter removal.

6. *Overlaying of Streets*

The budget will be used for overlaying with 30mm asphalt to improve the functional capacity of the pavement. These works will be partly outsourced especially the specialist part while the bulk-earthworks will be done in-house using our heavy plant unit to reduce the overall cost of the programme. The following street will be attended during the financial year 2026/2027.

Street name	***Ward***	***Financial year***
Sigeja (285m),	*5*	*2026/2027*
Mdlebe (450),	*5*	*2026/2027*
Isomi (250)	*8*	*2026/2027*
Mgobo (201m),	*5*	*2026/2027*
Jubela (333m)	*5*	*2026/2027*
Bishop Watts Crescent (478m)	*5*	*2026/2027*
Prof G. Guma (324m)	*5*	*2026/2027*

3.0 Property Maintenance

Objective:

Maintain and improve the City's infrastructure and Council facilities to ensure they are safe, functional, accessible, and welcoming.

Overview

All programs in the Property Maintenance section are designed to support **IDP Strategic Objective which is to improve safety and security of persons in Mbabane.** The allocated budget will focus on the upkeep and enhancement of all Council structures, including the Head Office, municipal markets, health and social centres (care points), sports facility buildings, recreational amenities, cemetery facilities, public restrooms, and staff accommodations. Maintenance and improvement efforts will also consider the needs of individuals with disabilities, in alignment with **Strategic Objective which is to Improve public facilities in the City of Mbabane** Furthermore, the department's initiatives will advance. Budget funds will be allocated for the installation of clearly marked information signage (billboards) to guide public transport and goods to their appropriate destinations within the city.

The Municipal Council of Mbabane is responsible for providing services and ensuring the safety of residents and users, emphasizing the importance of promoting **IDP Strategic Objective which is to reduce the risk of loss of life and property.** Budget resources will be directed towards the effective installation and maintenance of street and traffic lights to ensure they are fully operational. Additional services will encompass road markings, street naming, and signage, all of which must be visible to enhance safety on the City's roads, streets, and public spaces.

Lastly, the department is responsible for the maintenance of recreational facilities through the Parks Section where the budget sits for the promotion of **IDP Strategic Objective to increase the availability of sports and recreational facilities in the city.** This includes ensuring that the recreational facilities are functional and accessible as well as usable.

Summary:
The Property Maintenance program supports the City's strategic goals, particularly enhancing public safety and facility accessibility. The 2026/2027 budget prioritizes the upkeep of Council buildings such as the Head Office, markets, health and social centres, sports and recreational facilities, cemeteries, public toilets, and staff housing. Special attention will be given to accessibility for people with disabilities.

Funds will also support the installation of directional signage to improve traffic flow and goods movement. Street and traffic light maintenance, road markings, and signage upgrades are included to enhance safety across public spaces. Recreational facilities will be maintained under the Parks Section to promote sports and leisure activities.

Section Administration

Operational Support

Resources	Description	Budget (E)
1. Protective clothing and uniforms	Overalls, hand gloves, Brush cutters special PPE, etc.	8,000
2. Materials	Cleaning materials, urn, etc.	6,000
3. Mileage claim	For Managers official travel outside working hours	0
4. Fuel expenses	For all fuel expenses of the Property Section	126,000
5. Vehicle expenses	For maintenance of all vehicles of the property section	120,000
6. Depreciation property unit assets	Depreciation of office equipment, furniture, vehicles, land, and Council buildings	0
Total		**260,000**

Personnel Emoluments

Resources	Description	Budget (E)
1.Personnel Emoluments	Salaries, Pension, Housing Allowance, and Medical Aid	**975,000**

3.1 Building Maintenance

Objective:

Ensure Council buildings are well-maintained, defect-free, and visually appealing.

Planned Activities for 2026/2027:

Unit Programs

ACTIVITIES	Indicator (Metrics)	Start Date	End Date (Estimated)	Budget (E)
1. General maintenance of offices	-all maintenance work on plumbing, lights, power sockets, roof walls done by the end of the 2026/2027 financial year	01/04/2026	31/03/2027	500,000
2. Maintenance of Staff Houses	-all maintenance work on plumbing, lights, power sockets, roof walls done by the end of the 2026/2027 financial year	01/04/2026	31/03/2027	482,000
3. Rehabilitation of depot offices and facilities	-one additional aggregate bay constructed by the end of the 2026/2027 financial year	01/06/2026	31/03/2027	154,000
4. Provision and maintenance of car shelters	No unmaintained carport	01/04/2026	31/03/2027	31,000
5. Maintenance of Markets	-all maintenance work on plumbing, lights, power sockets, roof walls done by the end of the 2026/2027 financial year	01/04/2026	31/03/2027	0*

ACTIVITIES	Indicator (Metrics)	Start Date	End Date (Estimated)	Budget (E)
6. Maintenance of public toilets	-all maintenance work on plumbing, lights, power sockets, roof walls done by the end of the 2026/2027 financial year	01/04/2026	31/03/2027	0*
7. Maintenance of buy-back centres	No dilapidating buy-back structure	01/04/2026	31/03/2027	0*
8. Maintenance of abattoir	Maintained by tenant	01/04/2026	31/03/2027	0*
9. Maintenance of structures in the recreational facilities.	-all maintenance work on plumbing, lights, power sockets, roof walls done by the end of the 2026/2027 financial year	01/04/2026	31/03/2027	0*
10. Maintenance of Community Social Centres.	-all maintenance work on plumbing, lights, power sockets, roof walls done by the end of the 2026/2027 financial year	01/04/2026	31/03/2027	0**
11. Rehabilitation of public toilets to accommodate people with disability	Number of toilets rehabilitated	01/04/2026	31/03/2027	0*
12. Upgrade head Office car shelters	Steel-roofed Head office car shelters	01/04/2026	31/03/2027	0***

ACTIVITIES	Indicator (Metrics)	Start Date	End Date (Estimated)	Budget (E)
Total				1,167,000

*Budgeted for under Planning and Environment Department.

**Budgeted for under Health and Social/services.

***Budgeted for under CIP

Summary Notes on Task

1. Office Maintenance

Covers upkeep of the Head Office, Council offices, depots, and site buildings. Includes painting, plumbing, masonry, and carpentry. In 2026/2027, funds will also go toward repairing the deteriorated concrete gutter at Head Office.

2. Staff Housing Maintenance

Focus is on general repairs and upgrades across 14 staff houses. Planned work for 2026/2027 includes:

- *Replacing vinyl with ceramic tiles in houses 4 and 6.*
- *Roof repairs at Msunduza house.*
- *Painting at Sidvwashini South houses (12 and 13) following plumbing, tiling, and kitchen upgrades.*
- *House 6 will also undergo plumbing and tiling before painting.*
- *House 4 will receive plumbing, tiling, and kitchen upgrades, followed by painting.*

Completed & Pending Works (2019–2025):

House	*Location*	*Work Summary*	*Status/Year*
1	*Mbabane Township (Coronation Park)*	*Plumbing, tile replacement, Roof sealing, Garage door rehabilitation*	*Complete (2025)*
2	*Checkers*	*Plumbing, tile replacement*	*Complete (2025)*

House	*Location*	*Work Summary*	*Status/Year*
3	*Checkers*	*Plumbing, tile & kitchen unit replacement*	*Complete (2023)*
4	*Checkers*	*Plumbing, tile, painting, kitchen unit replacement & garage door replacement*	*Complete (2025)*
5	*Featherstone*	*Kitchen units, wardrobe, plumbing, tile replacement*	*Done (2023)*
6	*Featherstone*	*Plumbing, Roof leaks sealing and tile replacement*	*Pending*
7	*Checkers*	*Plumbing, Roof leaks sealing and Painting*	*Complete (2025)*
8	*Checkers*	*Plumbing, Roof leaks sealing and Painting*	*Complete (2025)*
9	*Checkers*	*Plumbing, and Painting Roof leaks sealing*	*Complete (2025)*
10	*Checkers*	*Plumbing and Painting Roof leaks sealing*	*Complete (2025)*
11	*Checkers*	*Plumbing and Roof leaks sealing*	*Complete (2025)*
12	*Sidvwashini*	*Plumbing, roof, & Painting*	*Complete (2025)*

House	Location	Work Summary	Status/Year
13	Sidvwashini	Plumbing, roof, tile & kitchen unit replacement	Complete (2023)
14	Msunduza	Plumbing, roof, tile & kitchen unit replacement	Complete (2023)

3. Depot Office Rehabilitation

Continued upgrades in 2026/2027 based on recommendations from Labour and Natural Resources ministries. Focus is on improving storage, cleanliness, and space usage. A fuel and oil sump station will be added, funded under the Finance Department.

4. Car Shelter Maintenance

Although new carport construction is unfunded under CIP, maintenance of existing shelters remains essential to address damage from weather or other incidents.

5. Market Maintenance

Ensure markets and vending areas remain safe and functional. Tasks include plumbing, painting, and electrical repairs. Funded by the Community Services Department.

6. Public Toilet Maintenance

Routine upkeep and occasional major repairs are handled by private contractors. Funded by the Community Services Department.

7. Buy-Back Centre Maintenance

Regular maintenance of two leased centres, including structural repairs. Council responds to requests from the Community Services Department.

8. Abattoir Maintenance

Covers painting, electrical repairs, and fixture upkeep. Tenants manage movable items. Funded by the Community Services Department.

9. Recreational Facility Maintenance

Routine maintenance of parks and sports facilities, with occasional upgrades. Managed by Technical Services and funded by the Parks Section.

10. Community Social Centre Maintenance

Routine and major maintenance of centres in Nkwalini Zone 4, Mahwalala, Mangwaneni, Fonteyn, Makholokholo, Sidvwashini, and Msunduza. Funded by the CEO's office and executed by Technical Services with service providers.

11. Public Toilet Rehabilitation

Routine and major upgrades to public toilets, including accessibility improvements. Managed by Technical Services and funded by the Sanitation Section of the Community Services Department.

3.3 Road Signs & Markings

Objective:

Enhance road safety and improve navigation across the Municipal Council of Mbabane.

The following initiatives are scheduled for implementation and completion during the **2026/2027** financial year:

Activities	Performance Indicator	Start Date	End Date	Budget (E)
1. Road Signs	Replace all damaged or outdated signs	01/04/2026	31/03/2027	473,000
2. Guard Rails	Replace all damaged guard rails	01/04/2026	31/03/2027	104,000
3. Road Markings	Maintain visibility of all regulatory surface markings	01/04/2026	31/03/2027	1,576,000
4. Street Name Plates & Numbering	Install street names in newly developed areas	01/04/2026	31/03/2027	0*
Total				**2,153,000**

**Funded under the Department of Community Services (Planning Section)*

Activity Details

To support **IDP Strategic Objective 4.2** — reducing risks to life and property — the following programs are essential:

1. Road Signs

This initiative ensures that all road signage is functional and clearly visible, contributing to safer streets for both motorists and pedestrians. The budget covers the installation of new signs and the replacement of those damaged by traffic incidents, or vandalism. Directional signs will be prioritized in key locations, especially those guiding users to schools, hospitals, clinics, churches, hotels, and police stations.

2. Guard Rails

Guard rails play a critical role in minimizing damage from vehicle accidents. This program focuses on replacing damaged rails and installing new ones where necessary to improve road safety throughout Mbabane.

3. Road Markings

Clear road markings are vital for guiding traffic and ensuring orderly movement. The Council will continue repainting markings, especially in the central business district, to maintain visibility. Decorative paintings of kerbstones in black and white at city entrances will also be carried out to enhance aesthetics.

4. Street Name Plates & Numbering

To improve location identification, street names and house numbers will be installed in areas lacking proper signage. This project is funded by the Planning Section of the Community Services Department. Targeted townships for new installations include:

Entabeni, Nkwalini Zone 2 & 4, Mahwalala Zone 5 & 6, Mangwaneni, Sitibeni, Fonteyn, Bon Accord, and Manzana.

3.3 Electrical Maintenance

Objectives:

- Ensure safety and security for Mbabane residents, tourists, and visitors by keeping high-mast and streetlights in good working condition.
- Promote energy-efficient lighting solutions that reduce costs and environmental impact.

Unit Program for 2026/2027

The Unit will carry out the following activities during the 2026/2027 financial year:

Activity	Performance Indicator	Start Date	End Date	Budget (E)
1. Traffic lights maintenance	All traffic lights operational throughout the year	01/04/2026	31/03/2027	227,000
2. Streetlights maintenance	All streetlights operational throughout the year	01/04/2026	31/03/2027	288,000
3. Install/maintain traffic lights & accessibility devices	Complete installation at Dr. Sishayi (Super Spar junction)	01/08/2026	31/03/2027	210,000

Activity	Performance Indicator	Start Date	End Date	Budget (E)
4. High-mast lights maintenance	All high-mast lights operational throughout the year	01/04/2026	31/03/2027	153,000
5. Disposal of electrical hazardous waste	No hazardous items on Council premises by year-end	01/11/2026	31/03/2027	55,000
6. Building & electrical maintenance	All fittings, outlets, and appliances functional	01/04/2026	31/03/2027	65,000
7. Surge protection on streetlight switches	Switches fully functional	01/05/2026	31/03/2027	104,000
8. Rehab of damaged streetlight cables/poles	Cables and poles restored	01/06/2026	31/03/2027	104,000
9. Streetlight extension	Additional streetlights installed	01/06/2026	31/03/2027	200,000

Activity	Performance Indicator	Start Date	End Date	Budget (E)
Total Budget:				**1,406,000**

Notes on Activities (2026/2027)

To support the IDP Strategic Objective of reducing risks to life and property, the following programs are essential:

Traffic Lights Maintenance

Ensure road safety by keeping traffic signals functional. Power surges can damage controllers, so funds are allocated for replacement parts to maintain reliable traffic regulation and prevent accidents.

2. *Streetlights Maintenance*

LED streetlights are vulnerable to power surges. Funds will be used to replace failed driver components. Regular night inspections will ensure all lights remain operational for the safety of residents and visitors.

3. *Installation/Maintenance of Traffic Lights & Accessibility Devices*

Supports inclusive mobility by installing audio traffic signals for the visually impaired. This is done in partnership with FODSWA and based on public feedback.

Completed & Pending Installations:

Intersection	***Year***	***Status***
Mdada/Gwamile (Building Society)	*2014/2015*	*Complete*
Mahlokohla/Zwide (City Council/Central Bank)	*2016/2017*	*Complete*
Gwamile/Msakato (EBIS)	*2017/2018*	*Complete*
Dr. Sishayi (Super Spar)	*2022/2023*	*Complete*
Dr. Sishayi (Swazi Plaza/Mall)	*2026/2027*	*Pending*

Intersection	*Year*	*Status*
Dr. Sishayi/Mhlambanyatsi (Total Station)	*2027/2028*	*Pending*
Dr. Sishayi/New Mall (Bus Rank)	*2026/2027*	*Pending*
Betfusile/Mdzimba Ave	*2024/2025*	*Pending*

4. High Mast Lights Maintenance

Supports Strategic Objective 4.2 by maintaining high mast lights in informal areas (Msunduza, Maqobolwane, Zones 2, 4, 6, Sidvwashini, Fonteyn, Manzana, and the Landfill) to enhance safety and quality of life.

6. Disposal of Hazardous Electrical Materials

Ensure compliance with the Environmental Act. Funds will hire a contractor to remove hazardous materials and purchase storage containers.

7. Electrical Maintenance of Council Buildings

Due to aging infrastructure, funds will cover both routine maintenance and upgrades, including repairs to appliances and replacement of consumables.

8. Surge Protection for Streetlight Switch Gears

Funds will be used to install surge protection devices to prevent damage from outages, lightning, and over-voltage.

9. Rehabilitation of Streetlight Cables and Poles

Replaces old cables and poles to prevent faults and improve reliability across city areas.

10. Streetlight Extensions & Improvements

Addresses poorly lit areas and replace stolen underground cables in Mountain View, Woodlands 1 & 2, and Thembelihle.

CIP Coverage Areas

Completed Projects:

Area	Year	Status
Sidvwashini South (Mabhodleleni & Mncozi)	2022/2023	Complete
Checkers (Msinsi Rd to Govt Houses)	2022/2023	Complete
Thembelihle (Lukhaba St.)	2024/2025	Complete
Msunduza (Old Gobholo/Mgababa)	2024/2025	Complete
Mbabane (Golf Course/Prince of Wales)	2024/2025	Complete
Woodlands 1	2024/2025	Complete
Kentrock (Luju, Lucetu Ln., Mgamba, Mdada St.)	2023/2024	Complete
Corporation Township	2024/2025	Complete
Highland's View (Umsebe Cres.)	2022/2023	Complete
Checkers (Msinsi Rd, Baptist Church Rd)	2022/2023	Complete
Thembelihle (Mntulwa, Luhlongwa, Nkomazi)	2023/2024	Complete
Mountain View (Lusekwane St.)	2023/2024	Complete
Eveni (Elusentseni St.)	2023/2024	Complete
Sidvwashini Industrial (Mshini St.)	2023/2024	Complete
Mbabane (Lalufadlana, Mdada St.)	2023/2024	Complete
Mbabane Industrial (Siguca Cres.)	2023/2024	Complete
Sidvwashini North (Dark City)	2023/2024	Complete
Mzala Rd. Turn-off Somhlolo Avenue	2025/2026	Complete
Sidvwashini South: Unnamed Street Turn-off Mabhodleleni Avenue (gravel road below council houses)	2025/2026	Complete
Thembelihle: Stretch from Woodland complex to Mabhala Road, Mhlala Street	2025/2026	Complete
Sandla: Timbali Street, Mfula Street	2025/2026	Complete
Echibini street	2025/2026	Complete
Dalriach West: Nhlalakahle Street	2025/2026	Complete

Eveni: Eveni Street	2025/2026	Complete
Somhlolo Road and Mbhilibhi St.	2025/2026	Complete

Planned for 2026/2027:

Area	Year	Status
Mbangweni Township	2026/2027	Pending
Extension 26 (Riverview)	2026/2027	Pending
Sandla Township	2026/2027	Pending
Checkers Township	2026/2027	Pending

Operational Support Budget (2026/2027)

Item	Description	Budget (E)
Small Equipment & Tools	Belts, tapes, shovels, hand tools	18,000
Overtime	Emergency/night work	16,000
Protective Clothing	Overalls, shoes, gloves	22,000
Materials	Tapes, tools, etc.	15,000
Depreciation	Office equipment, furniture, vehicles	0
Total		**71,000**

Personnel Emoluments (2026/2027)

Item	Description	Budget (E)
Personnel Emoluments	Salaries, pension, housing, medical Aid	**1,100,000**

3.0 Fleet Management Services Section

Objectives:
-To maintain all Council vehicles, heavy plant and other motorized equipment at the determined intervals as per the manufacturer's specifications
-To undertake procurement for fleet renewals as per the Council Transport policy.
-To ensure that the fleet availability is above 90% for all vehicles

Overview

Overall Council has 47 vehicles including plant and equipment. Thirty five percent (35%) of the heavy-duty vehicles and thirty 30% of light-duty vehicles have exceeded their replacement period as per the transport policy. The section is responsible for the management and maintenance of all Council fleet, installation of the vehicle monitoring system. Vehicles that are in good condition, have low mileage and low maintenance costs will not be replaced, as per council policy.

In the 2026/27 financial year Council had scheduled to procure the following vehicles:

Light duty

- SUV – Replacing Toyota Fortuner – YSD 977 BH

Heavy duty

- 18,000 Litre Water Tanker Truck – Replacing Isuzu Water Tanker – LSD 379 AH
- New 10 Cubic metre truck
- Refuse Truck – Replacing UD Nissan Refuse Truck – VSD 523 UH
- Skip Truck replacing Isuzu Skip Truck – SSD 928 AH
- Modification of Tipper Crane Truck into a Bitumen Distributor Truck – Isuzu LSD 364 AH
- Tailgate Mounted Chipspreader – New Procurement

1.0 Programmes

Objective

To maintain the Council fleet and keep availability above 90%.

In the financial year 2026/27 the workshop section will implement the following programs

ACTIVITIES		Start Date	End date	Budget (E)
1. Fleet Availability management	% Availability of heavy and light vehicles	01/04/2026	31/03/2027	0
2. Fleet inventory	Inventory report	01/04/2026	31/03/2027	0
3. Fleet allocation	Guidelines for fleet allocation	01/04/2026	31/03/2027	0
4. Fleet management	Vehicle monitoring reports	01/04/2026	31/03/2027	0
5. Procurement of fleet maintenance Service Providers and Management	Contract/ Service level agreement	01/04/2026	31/03/2027	0
Total				**0**

Notes on activities:

1. ***Fleet availability Management***

   The program shall ensure that management receives a monthly report on the availability of the Council fleet. The 2026/27 availability threshold shall be 90% for light-duty vehicles and 85% for heavy-duty vehicles in all departments.

2. ***Council Fleet Inventory***

   This program shall ensure that Council has an updated Vehicle inventory stating the type of vehicles, the age, and the condition of the vehicles. The inventory shall be presented to Council with recommendations in October each year to assist Council to prioritise the vehicles which requires to be replaced.

3. ***Fleet allocation***

   The section shall be required to allocate and advise on vehicles that are suitable for each department. The section shall also be responsible for that a suitable *vehicle is allocated for every Council event on request. The program shall also develop guidelines for the allocation of the fleet for different requirements.*

4. ***Fleet management***

The program is going to ensure that through the vehicle monitoring system user reports are produced and communicated to management about the use of Council vehicles. This will include the driving habits of drivers and the actual time each vehicle is used when it is available for use. The program will also seek to advise management on corrective actions to be taken to ensure that Council has a reliable and efficient fleet.

5. ***Procurement of Fleet maintenance service providers and management***

The program is to ensure that there is always an appointed service provider for the maintenance of the Council fleet. The program also seeks to ensure that all services rendered by the fleet maintenance service providers exceed the minimum requirements of the Council. The program shall ensure that the service provider is appraised annually as per the agreed appraisal forms. The section shall ensure that the service providers chosen are competent to meet the minimum acceptable Council standard.

Fleet replacement (Catered for under Bank Credit Facility)

Objectives:

To stabilize, strengthen and improve service delivery in line with the 2025/30 IDP, by replacing plant, equipment and vehicles that have exceeded their useful economic lives and are no longer serviceable.

In the 2026/27 Financial year, the following vehicles will be procured.

Proposed Vehicle Procurement	**Vehicle being replaced**	**Department**	**Estimate (E)**
18 000 Litre Water Tanker Truck	1995 Isuzu Water Tanker – LSD 379 AH	Technical Services	3,000,000
8 ton Skip Truck	2011 Isuzu FTR850 Skip Truck – SSD 928 AH	Community Services	2,500,000

Proposed Vehicle Procurement	Vehicle being replaced	Department	Estimate (E)
SUV	2018 Toyota Fortuner – YSD 977 BH	Corporate Services	1,200,000
New Truck Chassis Cab to be fitted with Council owned Compaction Unit -	Replacing 2017 Model -Compactor Truck – USD 635 CM	Community Services	2,000,000
Modification of Crane Truck into a Bitumen Distributor Truck		Technical Services	1,500,000
Chipspreader -Tailgate Mounted		Technical Services	800,000
TOTAL			**11,600,000**

The following heavy-duty vehicles and plant have exceeded 8 years

Reg. No	Year of Purchase	Description	Department	Purchase Estimate (E)
		Bomag Compactor	Community Services	
LSD379AH	1995	Water Tanker Truck	Technical Services	3,000,000
LSD365AH	1994	Caterpillar Dozer	Technical Services	4,000,000
USD046AH	2009	Compactor truck	Community Services	2,000,000
SSD928AH	2011	SKIP LOADER	Community Services	2,000,000
QSD 630 BH	2016	MAN Tipper	Technical Services	2,000,000

Reg. No	Year of Purchase	Description	Department	Purchase Estimate (E)
Total				13,000,000

The following light-duty vehicles have exceeded 5 years

Vehicle	Year of Purchase	Description	Department /Section	Purchase Estimate
PSD477BH	2016	NP300 LDV	Community Services	600,000
BSD427CM	2014	NP200 LDV	Corporate	500,000
BSD916BH	2011	MINIBUS	Corporate Services	700,000
RDS573BM	2012	NP300 LDV	Community Services	600,000
ASD 651 CH	2018	FORD RANGER	Community Services	700,000
YSD 977 BH	2018	TOYOTA FORTUNER	Corporate Services	1,200,000

The following light duty vehicles have not exceeded 5 years

Vehicle	Year of Purchase	Description	Department /Section
RSD 363 CH	2020	LDV	Community Services
RSD 364 CH	2020	LDV	Technical Services
OSD 013 DM	2020	LDV	Technical Services
XSD 519 CH	2021	LDV	Community Services
XSD 445 CH	2021	MINIBUS	Community services
XSD 592 CH	2021	LDV	Office of the CEO
YSD513DM	2021	LDV	Office of the CEO
YSD 483 AS	2022	LDV	Technical Services

YSD 485 AS	2022	LDV	Community Services

The following heavy-duty vehicles and plant have not exceeded 8 years

Vehicle	Year of Purchase	Description	Department/ Section
VSD523BH	2017	Nissan	Community Services
USD726CM	2017	Nissan	Community Services
USD635CM	2017	Nissan	Community Services
ISD 053 CH	2019	Grader	Technical Services
JSD 433 CH	2019	Toyota Cherry Picker Truck	Technical Services
ASD 537 DH	2021	Hino Tipper Truck	Technical Services
USD 299 CH	2020	Skip truck	Community Services
DSD 683 DH	2022	Hino Tipper Truck	Technical Services
YSD 508 AS	2022	Hino Waste Water Truck	Community Services

Operational Support

Resources	Description	Budget (E)
1. Maintenance, Repair, and upgrade of the Active monitoring system	For the repair and upgrading of the monitoring system	950 000

Resources	Description	Budget (E)
2. Car Hire Services	This vote is to cater for Council's visitors in an event Council does not have a suitable vehicle to transport them around.	30,000
3. Vehicle maintenance inspections	The budget will be used for vehicle inspections which will be done twice a week by the appointed service provider to ensure that the Council fleet is efficient	10,000
4. Protective Clothing	Protective clothing for the Transport Manager	5,000
5. Materials	General materials, hand cleaner, toilet paper etc.	1,000
6. Depreciation transport section	Depreciation for office equipment and furniture	0
Total		**996,000**

Personnel Emoluments

Resources	Description	Budget (E)
1.Personnel Emoluments	Salaries, Pension, Housing Allowance, and Medical Aid	509,000

5.0 Public Transport Management

Objectives:

1. To provide an efficient, accessible, safe and sustainable public transportation system in Mbabane.
2. To manage and remodel public transport operations to ensure that Mbabane residents choose public transport over their private cars when traveling to and from the city.

Overview

The programs in this section promote IDP **strategic objective 5, Public Transport Management.**

During the 2025/2026 financial year, the Council continued with the implementation of the Mbabane Public Transport Strategy, which is aimed at improving the movement of goods, people, and services within the City of Mbabane and its surrounding areas. As part of this initiative, digital traffic counters, bus rank security systems, and surveillance cameras were installed. These smart city interventions are providing the Council with real-time data to support improvements in the standard and efficiency of the city's public transportation system.

In addition, the Council has solicited land from the government for the establishment of new public transportation facilities. The identified sites will be developed into a public transport holding area, a satellite bus rank, and a truck stopover facility, thereby enhancing accessibility, safety, and convenience for commuters and operators alike.

The Financial Year 2026/2027 Budget for the Implementation of the Public Transport Strategy

The Mbabane Public Transport budget will be utilized to implement programs that are in the Integrated Development Plan (IDP, 2024-2029). This will help improve the public transport system and make it more attractive to motorists. These measures will help reduce traffic congestion, lower carbon emissions, and increase public transportation ridership. This financial year, the Council plans to implement the following:

I. Revise the current public transport strategy
II. Drafting Public Transport Association Bylaw
III. Develop Public Transport Complaint Management System
IV. Develop a Mbabane Public Transport App
V. Conducting a Public Transport and Road Safety Indaba

VI. Conduct public transport studies
VII. Benchmarking public transport operations
VIII. Establish a public transport holding area
IX. Cleaning of public transport facilities
X. Celebrating World Transportation Day
XI. Engage a service provider to manage public transport facilities (Bus rank and satellite bus ranks, collect bus rank levy, etc)
XII. Introducing traffic officers as per the provisions of section 5 of the Road Traffic Act of 2007.

Activities	Indicator	Start date	End date	Budget Amount (E)
1. Establishment of a public transport holding area.	Functional Public Transport holding area.	01/04/2026	31/03/2027	0**
2. Revise the current public transport strategy	Revised Public Transport Strategy	01/04/2026	31/03/2027	350,000
3. Drafting Public Transport Association Bylaw	Gazetted Bylaw	01/04/2026	31/03/2027	10,000
4. Develop Public Transport App	Functional Public Transport App	01/04/2026	31/03/2027	0**
5. Develop Public Transport Complaint Management System	Functional System	01/04/2026	31/03/2027	0**
6. Conducting public transport studies	Research findings and recommendations	01/04/2026	31/03/2027	50,000
7. Conducting a Public Transport and Road Safety Indaba	A report detailing the contribution of stakeholders to improve public transport and road safety.	01/04/2026	31/03/2027	1,000

Activities	Indicator	Start date	End date	Budget Amount (E)
8. Establishment of a Truck Stop-over area at Sidwashini	Functional Truck-Stop-over area.	01/04/2026	31/03/2027	0**
9. Public Transport Facilities Cleaning	Clean bus rank and holding areas.	01/04/2026	31/03/2027	1,000
10. Management of the Mbabane Bus Rank and Public Transport Permits.	Well-managed bus rank and approved public transport permits.	01/04/2026	31/03/2027	230,000
11. Engaging a service provider to manage public transport facilities	Contracted service provider managing public transport facilities	01/04/2026	31/03/2027	0
12. Collection of Public Transport Levy.	Collection of the levy	01/04/2026	31/03/2027	0
13. Benchmarking of Public Transport Operations with other cities in the region and Africa	Reports and Strategies to re-engineer the public transport operations in the city	01/04/2026	31/03/2027	0**
14. Engagement of Public Transport stakeholders	Meetings and minutes are held at least quarterly	01/04/2026	31/03/2027	15,000
15. Celebrating World Transportation Day	The Council celebrates World Transportation Day	01/04/2026	31/03/2027	10,000
16. Introducing Traffic officers to enforce compliance with the Road Traffic Act of	Increased compliance with the Traffic and Transportation Acts	01/04/2026	31/03/2027	0

Activities	Indicator	Start date	End date	Budget Amount (E)
2007, Road Transportation Act of 2007, and the Municipal Council of Mbabane Traffic-related bylaws.	as well as with the bylaws.			
Total				**667,000**

1. **Establishment of public transport holding area on plot**

The current Mbabane bus rank is congested and unable to accommodate additional vehicles, even though the city's population is increasing exponentially. To address this challenge, the Ministry of Housing and Urban Development has allocated Lot 956, situated next to the Mbabane Police Station, to the Council for the establishment of a Public Transport Holding Area. This newly allocated land replaces the CTA plot, which the Ministry has earmarked for other activities. During the current financial year, the Council, in collaboration with the Ministry, will undertake stakeholder engagements with all affected parties, including the Royal Eswatini Police Service (REPS). Following these consultations, the Council will carry out environmental analysis, including land profiling and preliminary layout designs, to ensure sustainable development of the site. In the 2026/2027 financial year, the Council will commence the construction of the new Public Transport Holding Area, which will relieve congestion at the existing bus rank, improve traffic flow, and enhance the efficiency and safety of public transport operations in the City of Mbabane.

2. **Revising the current public transport strategy**

The Council recognizes that the existing Public Transport Strategy may be outdated and may not adequately address the current and emerging public transport challenges. Issues such as increased commuter demand, safety concerns, and the need for modern transport infrastructure require a more responsive and integrated approach. Therefore, this financial year, the Council will revise the current Public Transport Strategy to align it with today's realities and future demands.

3. **Developing Public Transport Association Bylaw**

This financial year, the Council will develop a Public Transport Association Bylaw. The purpose of this bylaw is to regulate public transport associations in Mbabane. Currently, there are eight different associations operating at the bus rank. This creates conflicts over ranking space and passengers. Therefore, the bylaw will standardize the operations of associations by establishing clear rules for registration, membership, and conduct, thereby enhancing coordination between the Council and transport operators, minimizing conflicts, and promoting safety, reliability, and accountability.

4. Develop Public Transport App

The Council is in the process of developing a public transportation app that will improve public transport ridership experience and enhance the management of transport services. Also, the app will provide real-time information to commuters, operators, and stakeholders. Some of the information that will be accessed by users of the app includes public transport schedules, route maps, fare information, and expected arrival times.

5. Develop Public Transport Complaint Management System

Last financial year, the Council conducted public transport studies to determine strategies to improve public transport ridership. The studies revealed that there is a need for a complaints management system to address customer complaints. Commuters frequently experience issues such as unprofessional conduct by public transport employees (drivers, conductors, and marshals) and delays that currently lack a structured mechanism for resolution. Therefore, this will provide a centralized platform for registering, tracking, and resolving complaints, thereby improving the public transport ridership customer experience.

6. Conducting public transport baseline surveys to increase public transport ridership

The Council is remodelling public transport operations in the city. The purpose of this re-engineering is to ensure that motorists choose public transport over private cars when moving from point A to point B. The data from the surveys will inform policy changes to address the overall user experience, which in turn will increase public transport ridership. Currently, the bus rank has an average of 15,000 daily passenger traffic. The aim is to increase public transport ridership by 10% by 2029.

7. Establishment of a Truck Stop-over area at Sidwashini

The program is for the establishment of a truck stop-over area. This area will be a parking area for trucks before they drive into the city for deliveries. The proposed Mbabane Public Transport Bylaws stipulate that delivery trucks have delivery time windows and this is where they will park before the delivery time window. In the coming financial years, the Council will install a weighbridge to prevent overweight trucks from entering the city as they damage the road infrastructure.

8. **Public Transport Facilities cleaning**

The program will ensure that all public transport facilities are clean. Currently, the cleaning of the bus rank is paid for by Swazi Plaza, due to an agreement the Council has with Swazi Plaza properties.

9. **Management of the Mbabane Bus Rank and Public transport permits**

The Council owns and manages the public transport facilities in the city. The Council regulates the number of vehicles in the main bus rank. Surveillance and Security cameras were installed to monitor operations and improve security. The main bus is congested and cannot accommodate additional vehicles and therefore, the Council only recommends the renewal of the existing public transport permits. The Council has approved the Municipal Council of Mbabane Public Transport Bylaw of 2023.

10. **Engaging a service provider to Manage and operate public transport facilities**

The Council will engage a service provider to manage and operate public transport facilities. The aim is to ensure the smooth functioning of the main bus and high-quality service to both customers/passengers and operators. The scope of work of the service provider will include developing and maintaining vehicle schedules, coordinating arrivals and departures, managing any disruptions or delays, and providing information to customers as well.

11. **Collection of Public Transport levy**

This program entails the collection of the bus rank levy from public transport vehicles that utilize the bus rank. This revenue will subsidize the cost of maintaining, cleaning, lighting, markings, and security amongst other costs that are wholly borne by the Council. The Council spends about E2 million per annum on bus rank operations. On the other hand, public transport associations collect more than E4 million per annum as bus rank fees from operators.

12. **Benchmarking of Public Transport Operations in other Cities in Africa**

The Council is remodelling public transport operations in the city. This re-engineering aims to ensure that public transport is attractive and therefore people choose it over their private cars. Some countries have made it and the Council can learn from those countries and cities. This program is for benchmarking and developing strategies to entice people to public transportation.

13. Engagement of Public Transport stakeholders

This program is to ensure that the Council has healthy relationships with all public transport stakeholders and that public transport work is relevant, effective, and broadly supported. This year there would be increased stakeholder engagement due to the increase of programs that require stakeholder input and buy-in. The Council will engage with the following stakeholders:

I. The Road Transportation Board (Ministry of Public Works and Transport)
II. The Road Transportation Department (Ministry of Public Works)
III. The Royal Eswatini Police Services (REPS)
IV. Public Transport and Truck Transport Associations
V. Federation of People Living with Disabilities
VI. Other Municipalities in the Country
VII. Adhoc Stakeholders

14. Celebrating the World Transportation Day

This program supports the aim of the Council which is to increase public transport ridership in Mbabane. The World Transportation Day is commemorated on the 26th of November every year. The purpose of honouring this day is to promote sustainable transportation. Sustainable transportation reduces traffic congestion, air pollution, and greenhouse gas emissions. The Council wishes everyone in Mbabane to appreciate and recognize the importance of transportation in their lives. The Council wishes to commemorate this day for the first time on Wednesday, 26th of November 2026.

15. Introducing Traffic officers to enforce the Road Traffic Act and the Transportation Act of 2007

Section 5 of the Road Transport Act of 2007 states that, "The Minister or a local authority may, in accordance with the prescribed conditions, appoint persons as:

(a) examiners for driver's licences;

(b) examiners of vehicles;

(c) inspectors of licences;

(d) inspectors of Government vehicles;

(e) police officers/traffic officers;

(f) traffic wardens, as the Minister or the authority may consider expedient for the performance of the functions assigned to such officers under the provisions of this Act.

It is on this premise that the Council will appoint traffic officers to enforce the Road Transportation and Traffic Act of 2007 and other traffic-related bylaws. This program logistics will be as follows:

I. Benchmark with other African Cities that have traffic officers (this will be done during the financial year 2026/2027)
II. Conduct stakeholder engagement (Ministry of Public Works and Transport as the custodian of the Road Traffic and Transportation Act of 2007 and the REPS who are currently enforcing the Act in the City)
III. Engage a minimum of two (2) traffic officers
IV. Provide training
V. Provide resources such as a vehicle (already available), uniforms, clamps, smartphones, tablets, guns and licenses, and speed cameras (use the technology from Taiwan).
VI. Prepare a vehicle (Vehicle is available).

The benefits of the traffic wardens will be as follows:

I. Increased compliance with the Traffic and Transportation Acts in the City
II. Improved driving behaviour of public transport operators
III. Reduction of traffic violations such as running red traffic lights, cell phone usage, distracted driving, unlawful U-turns, illegal parking and many more.
IV. Reduced Road Traffic Accidents (those caused by driver behaviour)
V. Enforce vehicle roadworthiness standards
VI. Enforce truck routes to prevent overweight and long trucks from driving within the city centre.
VII. Increase revenue base for the Council

Operational Support

Resources	**Description**	**Budget (E)**
1. Protective Clothing	For protective clothing of the public transport Manager.	5,000

Resources	Description	Budget (E)
2. Materials and utensils	General materials, hand cleaners, hand sanitisers, toilet paper etc.	5,000
Total		**10,000**

Personnel Emoluments

Resources	Description	Budget (E)
1. Personnel Emoluments	Salaries, Pension, Housing Allowance, and Medical Aid	0

Income

Service	Description	Budget (E)
1. Bus rank levy	Income collected from public transport operators for the use of the bus rank	200,000
2. Park and Pay revenue	Revenue paid by the park and pay service provider to Council.	600,000
Total		**800,000**

6.0 PARKS AND RECREATION

Objective:
To develop, maintain and improve city parks and cemeteries, provide recreational facilities to residents in the city and promote healthy living through sports.

The Parks and Recreation Section will undertake the Programmes that address the Councils **Integrated Development Plan (2024- 2029), the Climate Change Strategy (2024), Open Space Development Strategy 2015, Urban Forest Management Plan 2020, Mbabane Cemetery Policy 2015 and Municipal Council Sports and Recreation Policy 2018**

Under IDP Strategic Objective 1.6 the section will strengthen biodiversity management through the mobilization of two communities and two schools for the eradication of alien Invasive plants species. Those platforms will be used to empower the public on residents will be empowered on the eradication of Invasive Alien Plants through spraying in public open spaces.

Programmes

- **Climate Change Mitigation and Adaptation**: Implementation of greening initiatives, tree planting, felling of dangerous trees, and clearing of vegetation in riverine and public open spaces to strengthen the city's resilience.
- **Public Open Spaces Development**: Conversion of identified open spaces into community recreational facilities, including upgrading of sports grounds, children's play areas, and development of multipurpose recreational centres.
- **Biodiversity Conservation**: To enhance biodiversity protection and climate change resilience in the city of Mbabane, programmes will be expanded to target invasive alien plant species, wetland restoration, and preparation for the establishment of a city botanical garden, supported by community and school engagement.
- **Cultural Heritage and Monuments**: City monuments and sites will be maintained, new ones that need to be developed will be identified to capture new features that preserve the city's historical and cultural identity.

- **Gardens and Flowers Management**: To increase the usability, safety, and attractiveness of the Council Head Office, road islands and traffic circles the Department will continue with ongoing maintenance and upgrading of designated parks, gardens, and road islands, with improved lighting, fencing, and landscaping, as well as enhanced city decorations for national events.

- **Cemetery Management**: To improve the efficiency and dignity of cemetery management the Department will continue with the provision and maintenance of safe and dignified cemetery services across Mahwalala, Mangwaneni, Fonteyn, and Sidwashini, supported by GIS mapping and improved record-keeping systems.

- **Sports and Recreation**: In line with the Councils Sports and Recreation Policy 2018 and the National Sports Policy, the section will maintain and improve all the sports and recreational facilities. Inclusivity among residents will be improved by providing recreational opportunities for youth, seniors, and diverse sporting communities. Physical activity and healthy lifestyles will be provided among Mbabane Residents through Council's flagship events (Olympic Day Run, Mbabane Marathon, Age in Motion League, Senior Citizens in Motion, Boot Camps), as well as upgrading sports facilities, the swimming pool, outdoor gyms, and braai facilities. Three new sporting codes, namely cricket, rugby, and car spinning will be piloted in partnership with stakeholders.

In line IDP Strategic Objective 1.4 the section will increase the usability of existing parks and the rehabilitation of furniture in existing one. Collectively, these programmes will contribute to a **greener, healthier, and more vibrant Mbabane**, ensuring that parks, cemeteries, and recreational services continue to improve residents' quality of life while supporting the city's sustainable development agenda.

Programme	**Budget (E) 2025/2026**	**Budget (E) 2026/2027**
1. Climate Change Mitigation and Adaptation	1,082,000	1,260,000
2. Development of Public Open Spaces for Recreational Facilities	980,000	800,000
3. Biodiversity Conservation	90,000	160,000
4. Maintenance of Monumental Features	50,000	50,000
5. Management and Maintenance of Designated Parks	3,525,000	3,540,000

Programme	Budget (E) 2025/2026	Budget (E) 2026/2027
6. Establishment and Management of Gardens and Flowers	630,000	1,050,000
7. Cemeteries Management and Maintenance of Cemeteries	1,160,000	1,110,000
8. Recreational and Sports Events Management	227,000	397,000
9. Establishment and Upgrading of Recreational and Parks Facilities	552,000	557,000
TOTAL	**8,296,000**	**8,924,000**

4.1.1 Coordination of the Section Activities

Objective:

To plan, coordinate and administer the functions of Parks section and implement improvements in the development and construction of parks, recreational facilities and sporting Programmes. **This is in line with Council's Integrated Development Plan, Public Open Space Strategy, Sports and Recreation Policy.**

Activities	Indicator	Start date	End date	Budget (E)
1. Develop and maintain operational systems for the section.	– Monthly Reports	01/04/2026	31/03/2027	0
2. Preparation of Annual Work Plans for the Section	– Annual Workplans by 31/03/2021	01/04/2026	31/03/2027	0
3. Progress Review meetings with Section Managers	– Minutes	01/04/2026	31/03/2027	0
4. Preparation of Annual Reports	– Annual Reports	01/04/2026	31/03/2027	0
5. Review of Procedures and Policies	– Reviewed Procedures and Policies by end of the 4th quarter	01/04/2026	31/03/2027	0
Develop and review strategies and policies and Bylaw for the section	– Bye Law, strategies and policies	01/04/2026	31/03/2027	0

Activities	Indicator	Start date	End date	Budget (E)
	developed and reviewed			
Total				0

4.1.2 Climate Change Mitigation and Adaptation

Objective:

To develop strategies and implement Climate Change actions towards adaptation and Mitigation within the Municipality. **This is in line with Sustainable Development Goals 11 and 13, the Eswatini Climate Change Policy (2016), Council's Climate Change Strategy (2024), IDP Strategic Objective 1.**

Assumption:

- The Ministry of Tourism and Environmental Affairs will provide support in the implementation of Climate Change Adaptation and Mitigation strategies to reduce the City's Carbon footprint.
- Climate Change issues will be integrated into all Council programmes
- External funding opportunities will be vigorously explored in partnership with other entities.

Activities	Indicator	Start Date	End Date	Budget (E)
1. Felling of dangerous trees	1.1 Felling of reported dangerous trees	01/04/2026	31/03/2027	410,000
2. Management of landscapes in public open spaces and riverine areas	Two hundred (200) hectares cleared in riverine areas and public open spaces on yearly basis.	01/06/2026	31/03/2027	530,000
3. Raise awareness on Climate Change Adaptation and Mitigation strategies	Report on seminar held to promote climate change mitigation and adaptation within the out of school youth of Mbabane.	01/06/2026	31/03/2027	20,000

Activities	Indicator	Start Date	End Date	Budget (E)
4. City greening initiatives	Tree planting	01/06/2026	31/03/2027	300,000
Total				**1,260,000**

4.1.3 Development of Public Open Spaces for Recreational Facilities

Objective

To facilitate the development of identified Public Open Spaces to recreational facilities in communities.

Assumptions

- Availability of developable Public Open Spaces
- Approved Environmental assessment reports by Eswatini Environment Authority (EEA)
- Availability of funds for benchmarking tours

Activities	Indicator (Metrics)	Start date	End date	Budget (E)
1. Engage an environmental consultant to conduct an IEE/EIA for the establishment of Recreational Facilities	1.1 Approved Environmental assessment report document by EEA 1.2 Approved Concept design	01/06/2026	31/03/2027	25,000
2. Establishment of gravel-based sport ground,	2.1 Rehabilitated Eveni sport ground phase 1 2.2 Fencing of Eveni Sport 2.3 Public convenience at GLA	01/06/2026	31/03/2027	525,000

Activities	Indicator (Metrics)	Start date	End date	Budget (E)
3. Development of GLA (Global Leaders in Action) Mbangweni Recreational facility Phase 2	3.1 Established outdoor gym facility, furniture and braai facility at GLA Park Phase 2. 3.2 Established braai facilities	01/06/2026	31/03/2027	120,000
4. Promote new sport and recreation activities	4.1 Identify and acquire land for sporting code. 4.2 One sports field Established for cricket and rugby.	01/06/2026	31/03/2027	100,000
5. Feasibility assessment for development of a sports emporium	5.1 Benchmarking report 5.2 Stakeholder engagement report 5.3 Feasibility report	01/06/2026	31/03/2027	30,000
6. Acquisition of land for development of Recreational facilities	6.1 Signed Deeds of sale 6.2 Land transferred from private owner to MCM	01/06/2026	31/03/2027	775,000
Total				**800,000**

4.1.4 Biodiversity Conservation

<u>Objective:</u>

To enhance the city's biodiversity by monitoring, reduction of threats and pressures, safeguarding ecosystems and encouraging sustainable utilization of natural resources.

This is in line with IDP Strategic Objective 1, 2.

Assumption:

- Willingness of the community to participate in the program.
- Availability of designated Public Open Spaces
- Availability of funds for preliminary design of Botanical Garden

Activities	Indicators	Start Date	End Date	Budget (E)
1. Encourage Public participation in Wetland restoration - Removal of IAPs - Tree planting	1.1 One wetland rehabilitated 1.2 Tree planted	01/06/2026	31/03/2027	20,000
2. Mobilize communities and schools for the eradication of alien Invasive plants species. - Eradication of Invasive Alien Plants through spraying in public open spaces	2.1 Two communities mobilized 2.2 Two Schools mobilized by 31st March 2026.	01/06/2026	31/03/2027	20,000
3. Management of IAPs in areas of high biodiversity and Public Open Spaces	Two hundred and sixty (260) hectares managed to control IAPs	01/06/2026	31/03/2027	60,000
4. Research for sustainable commercialization of IAPs enterprise based on IAPs	Feasibility report Commercialization bench marking tours	01/06/2026	31/03/2027	50,000
5. Develop concept note for the establishment of a botanical garden	Developed concept note Alternative site identified and secured	01/06/2026	31/03/2027	10,000
Total				**160,000**

4.1.5 Maintenance of Monumental Features

Objective:

To safeguard the city's cultural and natural heritage through the development and maintenance of monuments in public areas, **this is in line with IDP objective 3.6**.

Assumption:

- Approval of proposed concept of the Late Chief Mbabane's monumental feature.

Activities	Indicator	Start Date	End Date	Budget E
1. Maintenance of monuments	1.1 Maintained and polished statue by March 2026 1.2 Maintenance of Waterloo 1.3 Maintained city monuments	01/06/2026	31/03/2027	50,000
TOTAL				**50,000**

4.1.6 Management and Maintenance of Designated Parks

Objective:

To ensure that sports and recreational facilities, designated Parks are safe and up to standard for community use. **This is in line with IDP strategic objective 3.8, Sports and Recreation Policy 2018 and Councils maintenance plan**

Assumption:

- Availability of the designated parks and recreational facilities

Activities	Indicators	Start Date	End Date	Budget E
1. Monitoring of service provider for the management and maintenance of designated parks:	2.1 All parks maintained appropriately without litter and overgrown vegetation	01/06/2026	31/03/2027	3,400,000

Activities	Indicators	Start Date	End Date	Budget E
- brush cutting and bush clearing. - Planting and replacement of indigenous trees. - Trimming of trees and hedge - Litter picking	2.2 Annual performance appraisals conducted 2.3 Development and updating of inventories.			
2. Establishment and Rehabilitation of Children's playground - Fully rehabilitated children's sports ground in all parks with	2.1 Fully rehabilitated children's sports ground in all parks with children's facilities. 2.2 Established children play area at Checkers Park	01/06/2026	31/03/2027	90,000
3. Provide illumination and fencing in parks	3.1 Rehabilitated fencing at Selection Parks	01/06/2026	31/03/2027	50,000
Total				**3,540,000**

4.1.7 Establishment and Management of Gardens and Flowers

<u>Objective:</u>

To improve city aesthetics and beautify the city's landscapes through the establishment and maintenance of gardens, road island trees and indoor flowers. **This is in line with IDP strategic objective 3.6**

<u>Assumption</u>:

- Approval to explore external markets
-

Activities	Indicator (Metrics)	Start Date	End Date	Budget (E)
1. Engagement and monitoring of service provider for the management of gardens and flowers, and road-side islands. - Brush cutting - Planting and replacement of flowers and indigenous trees - Trimming of trees and hedge - Litter picking - Irrigation - Pest and weed control - Application of fertilizer and top soil - Conduct periodic performance appraisals - Development and updating of inventories	1.1 Maintained parks and head office, garden and flowers on weekly basis 1.2 Maintained indoor flowers on weekly basis 1.3 Annual performance appraisals conducted 1.4 Developed and updated inventories annually	01/06/2026	31/03/2027	800,000
2. Installation of city decoration during national events	2.1 Procurement of additional city decorations	01/06/2026	31/03/2027	250,000
Total				**1,050,000**

4.2 Cemeteries
Management and Maintenance of Cemeteries

Objective:

Manage all Council cemeteries in accordance with relevant legislation and Council policies. **This is in line with the Cemetery Regulations of 1970, The Municipal Council of Mbabane's Cemetery Policy 2015 and IDP strategic objective 3.8**

To provide usable, safe and adequate data management system for cemetery information to the public.

Assumptions

- The burial rate per month does not increase exponentially.
- Availability of Geological expertise

Activities	**Indicators**	**Start Date**	**Finish Date**	**Budget (E)**
1. Management of service provider for cemetery management - Grave digging - Brush cutting - Litter picking and burial supervision - Conduct periodic performance appraisals - Installation of grave markers	1.1 Forty graves dug per quarter 1.2 Bush cutting at Fonteyn, Sidvwashini old and new and Mangwaneni conducted on quarterly basis 1.3 Bush cutting at Mahwalala cemetery conducted on monthly basis 1.4 Burial supervision weekly 1.5 Tombstone installation supervision 1.6 Monthly reports and annual appraisals 1.7 Installation of grave markers monthly	01/06/2026	31/03/2027	1,000,000

Activities	Indicators	Start Date	Finish Date	Budget (E)
2 Management of Mahwalala Cemetery - burial applications - Monitoring of burials - Updating of Cemetery Records - Generate Reports - Management of chapel	2.1 Burial applications processed within 24 hours of application 2.2 Monitoring and updating of cemetery records done weekly 2.3 Monthly reports. 2.4 GIS mapping of graves and cemetery layout updated	01/06/2026	31/03/2027	0
3 Develop and update cemetery register (phase 3) - Topographical survey on existing graves and the development of layout maps and GIS points for existing graves at Sidwashini cemetery.	3.1 Topographical survey maps and GIS points on existing graves at Sidwashini cemetery prepared phase	01/06/2026	31/03/2027	60,000
4 Conduct internal audits for Mahwalala cemetery	4.1 Conduct yearly audits	01/06/2026	31/03/2027	0
5 Maintenance of cemeteries - Provision of Illumination - Provision of warning and information signage - Access road maintenance	5.1 Fencing of Mangwaneni cemetery 5.2 Cemetery screened progressively 5.3 Access road and drainage maintained	01/06/2026	31/03/2027	50,000

Activities	Indicators	Start Date	Finish Date	Budget (E)
- Drainage maintenance - Screening of cemeteries				
TOTAL				1,110,000

4.3 Sports and Recreation

Objective
To provide safe recreational facilities, promote participation in physical activities and manage the development of recreational facilities.

4.3.1 Recreational and Sports Events Management

Objective :

To promote physical activities, and wellness of the residents of Mbabane through mass participation in recreational activities. **This is in line with SDG 3.4,the Mbabane Sports Policy, 2018 and IDP strategic objective 3.5.**

Assumption:

- Sponsors will be available to support the sporting activities.

TASKS	Indicator	Start Date	End date	Budget (E)
1. Hosting the Olympic Day Run	1.1 Event hosted by the 28th June 2026 1.2 Records of meetings with partners and sponsors. 1.3 At least one sponsorship secured 1.4 Number of registered participants. 1.5 Number of platforms	01/06/2026	31/03/2027	45,000

TASKS	Indicator	Start Date	End date	Budget (E)
	used to market the marathon			
2. Hosting of Mbabane Marathon	2.1 Approved hosting permit and license 2.2 Marathon routes marked 2.3 Records of meetings with partners and sponsors.	01/06/2026	31/03/2027	250,000
3. Age in Motion league	3.1 Three (3) decentralized units for activity 3.2 Register of participating communities 3.3 Compiled fixtures 3.4 Prize presentation 3.5 Meeting with partners and sponsors.	01/06/2026	31/03/2027	40,000
4. Senior Citizens in motion	4.1 Registered participants 4.2 Number of participants 4.3 Meeting with potential partners and sponsors. 4.4 Engage professional instructors	01/06/2026	31/03/2027	25,000
5. Boot Camp	5.1 One community-	01/06/2026	31/03/2027	20,000

TASKS	Indicator	Start Date	End date	Budget (E)
	based boot camp hosted. 5.2 One sponsor identified and engaged. 5.3 Report on stakeholder engaged 5.4 Report on event.			
6. Development of junior athletics programme for Mbabane	1.1 Registered athletes 1.2 Records of meetings with potential partners and stakeholders 1.3 Approval of program from Athletic Association 1.4 Compiled fixtures 1.5 Prize presentation	01/06/2026	31/03/2027	12,000
7. Keep fit program (Oval keep fit team) - Registration of participates - Membership cards - Marketing of program	1.1 Registered participants 1.2 Number of participants 1.3 Availability of membership cards 1.4 Meeting with potential partners and sponsors	01/06/2026	31/03/2027	5,000
TOTAL				**397,000**

4.3.2 Establishment and Upgrading of Recreational and Parks Facilities

Objective:

To establish and upgrade Council sports, parks and recreation facilities. **This is in line with the Public Open Space Development Strategy 2015, Mbabane Sports Policy 2018 &IDP strategic objective 3.6, & 3.8**

Assumption:

- Minimized damage on the Parks facilities and equipment which would require more resource allocation.

Activities	Indicator	Start Date	End Date	Budget (E)
1. Replacement & maintenance of Parks Furniture.	1.1 Dilapidated benches in designated parks replaced	01/06/2026	31/03/2027	60,000
2. Maintenance of gravel-based sport grounds.	2.1 Maintained gravel sport grounds at Sidwashini, Msunduza & Makholokholo	01/06/2026	31/03/2027	70,000
3. Maintenance of Squash Courts	3.1 Maintained squash courts	01/06/2026	31/03/2027	2,000
4. Maintenance of swimming pool	4.1 Serviced pumps 4.2 Re-painted fence 4.3 Pained basin	01/06/2026	31/03/2027	80,000
5. Maintenance of Prince of Wales sport ground	5.1 Maintained Prince of Wales	01/06/2026	31/03/2027	250,000
6. Maintenance of outdoor gym facilities	6.1 Fully maintained outdoor gyms at Selection and Coronation Park	01/06/2026	31/03/2027	25,000

Activities	Indicator	Start Date	End Date	Budget (E)
7. Maintenance of Braai facilities	7.1 Rehabilitated braai facilities at Selection, Extension 3 Park and Swimming pool.	01/06/2026	31/03/2027	50,000
8. Formalise the establishment of bootcamp track challenge route at Coronation Park	1.1 Established bootcamp track challenge route at Coronation Park (Phase 2).	01/06/2026	31/03/2027	20,000
9. Upgrading of Ablution facilities at Prince of Wales	9.1 Improved ablution facilities 10.	01/06/2026	31/03/2027	450,000 ***
Total				**557,000**

****Budgeted for under CIP*

Operational Support:

Resources	Description	Budget (E)
1. Protective clothing	Conducting routine maintenance inspection of sites	25,000
2. Materials	Chemicals for swimming pool and treatment of Alien Invasive Plants	100,000
3. Overtime	Inspection of games and transport of elderly on weekends	30,000
4. Utility bills	Electricity and water bills in recreational facilities	250,000

Resources	Description	Budget (E)
5. Depreciation	Children play equipment, outdoor gym etc.	0
6. Parks equipment's & tools	Handheld GPS,	50,000
7. Fuel	Fuels for pumps and vehicle, Oil and lubricants	35,000
8. Advertisement of recreational facilities and events	Gateway Billboard adverts production during Marathon, production of screen adverts,	40,000
Printing and stationary	Stationery and printing	15,000
TOTAL		**545,000**

NOTES ON OPERATIONAL SUPPORT:

Personnel Emoluments

Resources	Objective	Budget (E)
Personnel emoluments	Salaries, pension, medical aid, Housing allowance, car allowance, ENPF	**1,230,000**

Income:

Description	Start Date	End Date (Estimate)	2026/2027
1. Swimming Pool	01/04/2026	31/03/2027	12,000
2. Tennis Courts	01/04/2026	31/03/2027	12,000
3. Prince of Wales	01/04/2026	31/03/2027	65,000

Description	Start Date	End Date (Estimate)	2026/2027
4. Cemetery fees	01/04/2026	31/03/2027	120,000
5. Parks fees	01/04/2026	31/03/2027	12,000
6. Sale of trees	01/04/2026	31/03/2027	30,000
Total			**251,000**

Introduction

In the 2026/2027 financial year, Council will derive 90% of its income from property taxes (rates). This means that a significant portion of Council's Annual Operating Plan (AOP) and budget will be financed by rates. This exposes Council to significant risks. Council will have to be innovative and aggressive in securing alternative sources of income. Other sources of income will be vigorously pursued and collected.

The individual elements of the Council's income are described below:

Refuse Removal Fees (E4,000,000)

The fee represents an amount to cover the cost of the Council collecting refuse from Government and private properties.

User Fees (E5,101,000)

Council still remains with tariffs for service charges that have not been reviewed for the past seven years. These User fees are not a fixed source of income. They are meant to ensure equity and fairness where an exclusive beneficiary of a service (private good) pays for that service. Conversely, beneficiaries of a public good either enjoy it for free or at a highly subsidised level. Council is continuously reviewing user fees so that to the allowable extent possible they address Council's capacities as well as the needs of the public. The amount collected is a function of the demand for the service and effective collection by Council.

Finance Sundries (E5,843,000)

This item includes finance income, income from leased public land and other Council facilities. It also includes income from dividends and interest from the New Mall, leases entered into with Swazi Plaza Properties, parking amongst others.

Property Tax Income (E168,252,000)

Revenue from property taxes has increased by 3% which is an inflation factor, projected to prevail in the coming year. This is to ensure that service delivery does not significantly regress due to price escalations.

Interest on Rates (E2,060,000)

Outstanding rates are only charged interest after three months from the date on which the rates fall due.

Penalties on Rates (E1,854,000)

This item is charged once in October when Council commences the process of statutory means of recovery for outstanding rates balances. It is based on the balance outstanding on the rates account at the end of October each year as per provisions of the Rating Act 1995.

Based on the above figures, total income for the 2026/2027 financial year is estimated to be **E183,196,000.**

INCOME DISTRIBUTION

Source of Funds	2025/2026 FY		2026/2027 FY		
	Amount (E)	% of Budget	Amount (E)	% of Budget	% Increase
Property Tax Income	159,062,000	90	164,338,000	90	3%
Government (subvention)	0	0	0	0	0%
Waste Collection	3,810,000	2	4,000,000	2	5%
Finance Sundries	5,743,000	3	5,843,000	3	2%
User fees	5,101,000	3	5,101,000	3	0%
Interest on Rates	2,000,000	1	2,060,000	1	3%
Penallties on Rates	1,800,000	1	1,854,000	1	3%
Total	177,516,000	100	183,196,000	100	3%

Definition of terms used

Key phrases and concepts of local government finance and rating used in this section are defined below.

The terms **Taxable** and **Exempt** are used to describe properties where Council can and cannot collect property taxes, respectively. The Rating Act No.4 of 1995 excludes a variety of properties such as schools and places of worship from paying property taxes as well as those registered in the names of Ingwenyama and Indlovukazi.

Rates Base refers to the total value of all properties belonging to a category that is applicable to the current approved valuation roll. Council is on its second year of implementing its new valuation roll prepared in 2020 and approved in 2022.

Rating Structure refers to the different categories of properties that are classified according to their use (i.e., vacant, industrial, residential land and improvements, commercial land and improvements)

Rates percentage(s) refers to the different percentage tax rates applied to the specific categories of land and improvements in order to derive revenue.

Vacant land refers to undeveloped residential, industrial, offices or commercial land.

Improvements refer to residential, industrial or commercial properties with buildings and structures.

Revenue yield in this context refers to the total revenue derived in a financial year if a certain percentage rate is applied to the rates base (value of properties).

Fairness in the property tax system refers to the tax affordable to the taxed and not being an undue burden.

Equity in tax refers to the tax system being just to all groups taxed, such that no one group is overly taxed at the expense of another.

Category means a group of properties of a land use or character as determined by Council in terms of Section 20 of the Rating Act.

RATES ASSESSMENT OVERVIEW

A tax system may be structured in such a way that its effects redistribute the wealth of an economy between the haves and have nots, while observing the principles of fairness and equity. This is the principle of distribution of the tax. Municipal rates are a form of a tax which seeks to achieve the same objective to the residents of a local authority.

Over and above seeking to equitably distribute the tax burden among all property owners such that no one group is overburdened at the expense of another, the proposed rates also seek to ensure that they are competitive when compared to rates charged by other towns of similar size and operations to Mbabane.

The Total valuation of properties within the city, per the general valuation stands at around E17 billion which was an increased from E8.1 billion since the last general valuation roll in 2020. Carrying out the general valuation roll exercise every five years is a statutory requirement as per sections 10-23 of the Rating Act 1995.

GENERAL RATE & SOMHLOLO COMMERCIAL SPINE

The 2016 Town Planning Scheme led to zoning changes along Somhlolo road, transforming some properties from residential to commercial. This shift resulted in increased rates for these properties and the affected property owners expressed concerns about the rate hikes, prompting Council to take action. To ease the transition, Council decided that residential properties would temporarily retain their residential rates until the next general valuation. Properties already used for commercial purposes would pay full commercial rates. The mitigation is also extended into the 2026/2027 financial year, capping the General Rate at 0.41%, resulting in a slight 3% rate increase.

RATES INCREASE SCENARIOS

Council desires to raise a total of E183 million this financial year to fund the budget estimates. Three different scenarios for rates revenues are presented to discover the appropriate tariff increase to raise the needed amount. Below are the tariff scenarios which include a 2%, 3% and 4% adjustment. The purpose of looking at the different scenarios is to determine a yield that will ensure Council meets the legislative requirement of a balanced budget plus a nominal contribution to Capital Improvement Programs.

OPTION 1 – 2% increase in Rates Revenue

CATEGORY	Rates Base	% Rate Applied	Income Derived (E)
1. Developed Private Residential			
a. Land	1,781,334,000	1.15	20,449,000
b. Improvements	4,787,973,000	0.25	11,922,000
2.Developed Private Commercial			
a. Land	718,148,000	1.37	7,805,000
b. Improvements	3,991,337,000	0.49	19,537,000
3. Vacant Private Land			
a. Residential	1,027,386,000	1.68	17,218,000

b. Commercial	156,002,000	3.08	4,319,000
4. Developed Residential Govt			
a. Developed Land	761,909,000	2.49	18,941,000
b. Improvements	1,072,270,000	0.72	7,720,000
5. Public Open Spaces	21,187,000	0.10	21,000
6. Special Consent-Residential			
Land	15,579,000	2.54	396,000
Buildings	57,811,000	0.91	526,000
7. General Industrial			
Land	197,094,000	2.27	4,477,000
Buildings	664,561,000	0.64	4,260,000
8. Offices and Buildings-Government			
Land	151,349,000	1.69	2,553,000
Buildings	805,849,000	0.63	5,068,000
9. Vacant Land-Government			
Offices	34,755,000	6.78	2,356,000
Residential	971,373,000	3.17	30,802,000
10. Government-Industrial			
Land	53,772,000	2.67	1,433,000
Buildings	30,425,000	1.39	424,000
11. Leased Private Residential			
Land	72,167,000	1.47	1,063,000
Buildings	374,635,000	0.44	1,644,000
12. Exempt Properties			
Land and Buildings	209,452,000	0.00	0.00
			0
TOTAL	**17,956,368,000**		**162,942,000**

OPTION 2 – 3% increase in Rates Revenue yield

CATEGORY	Rates Base	% Rate Applied	Income Derived (E)
1. Developed Private Residential			

a. Land	1,781,334,000	1.16	20,645,000
b. Improvements	4,787,973,000	0.25	11,969,000
2.Developed Private Commercial			
a. Land	718,148,000	1.39	7,899,000
b. Improvements	3,991,337,000	0.50	19,696,000
3. Vacant Private Land			
a. Residential	1,027,386,000	1.69	17,383,000
b. Commercial	156,002,000	3.11	4,364,000
4. Developed Residential Govt			
a. Developed Land	761,909,000	2.51	19,123,000
b. Improvements	1,072,270,000	0.72	7,795,000
5. Public Open Spaces	21,187,000	0.10	21,000
6. Special Consent-Residential			
Land	15,579,000	2.57	400,000
Buildings	57,811,000	0.92	531,000
7. General Industrial			
Land	197,094,000	2.29	4,521,000
Buildings	664,561,000	0.65	4,299,000
8. Offices and Buildings-Government			
Land	151,349,000	1.70	2,578,000
Buildings	805,849,000	0.64	5,125,000
9. Vacant Land-Government			
Offices	34,755,000	6.85	2,379,000
Residential	971,373,000	3.20	31,103,000
10. Government-Industrial			
Land	53,772,000	2.69	1,447,000
Buildings	30,425,000	1.41	428,000
11. Leased Private Residential			
Land	72,167,000	1.49	1,073,000
Buildings	374,635,000	0.44	1,659,000
12. Exempt Properties			
Land and Buildings	209,452,000	0.00	0.00
			0
TOTAL	**17,956,368,000**		**164,338,000**

OPTION 3 – 4% increase in Rates Revenue yield

CATEGORY	Rates Base	% Rate Applied	Income Derived (E)
1. Developed Private Residential			
a. Land	1,781,334,000	1.17	20,842,000
b. Improvements	4,787,973,000	0.25	12,114,000
2.Developed Private Commercial			
a. Land	718,148,000	1.40	8,000,000
b. Improvements	3,991,337,000	0.50	19,897,000
3. Vacant Private Land			
a. Residential	1,027,386,000	1.71	17,558,000
b. Commercial	156,002,000	3.14	4,415,000
4. Developed Residential Govt			
a. Developed Land	761,909,000	2.53	19,307,000
b. Improvements	1,072,270,000	0.73	7,871,000
5. Public Open Spaces	21,187,000	0.10	22,000
6. Special Consent-Residential			
Land	15,579,000	2.59	404,000
Buildings	57,811,000	0.93	537,000
7. General Industrial			
Land	197,094,000	2.32	4,565,000
Buildings	664,561,000	0.65	4,340,000
8. Offices and Buildings-Government			
Land	151,349,000	1.72	2,603,000
Buildings	805,849,000	0.64	5,174,000
9. Vacant Land-Government			
Offices	34,755,000	6.91	2,403,000
Residential	971,373,000	3.23	31,404,000
10. Government-Industrial			
Land	53,772,000	2.72	1,461,000

Buildings	30,425,000	1.42	433,000
11. Leased Private Residential			
Land	72,167,000	1.50	1,083,000
Buildings	374,635,000	0.45	1,675,000
12. Exempt Properties			
Land and Buildings	209,452,000	0.00	0.00
TOTAL	**17,956,368,000**		**166,104,000**

The first option on the above tables sought to determine how much rates revenue would be generated if the previous financial year's revenue was adjusted up by 2%, a rate below to the prevailing inflation rate. Rates revenue generated would be E166.8 million and this combined with other income of E14.9 million amounts to E181.7 million. Against budgeted costs of E183.1 million the result is a deficit of E1.4 million. In terms of the Urban Government Act and the Urban Financial Regulations a local authority shall not budget to make a deficit. The rate only compensates Council against general increase in prices without providing for real growth in the revenue streams that would contribute towards funding for programs identified in the Integrated Development Plan.

The second Option sought to determine the rates revenue yield if the current years' rates revenue would be raised by 3%, which is the projected inflation level for the budget period. Rates revenue generated would be E168.2 million and this when added together with the E14.9 million for other revenues, gives E183.1 million resulting in a budget surplus of E0.1 million.

The third and last option is based on 4%, which is above the projected inflation level for the budget period. Rates revenue will be E170 million and adding additional revenue of E14.9 million will result to a budgeting surplus E1.9. Though the resultant surplus is enough to provide funding for IDP programs, it is however likely to cause discontent to the ratepayers as a 5% increase will be viewed as excessive following a recently concluded valuation roll.

It is recommended therefore that the rates tariffs of the 2026/2027 financial year be adjusted by 3% which is equivalent to the projected inflation rate of the budgeting period. In view of the above, option 2 will be the ideal scenario that can finance Council's budgeted level of expenditures where rates revenue to be generated will be around E182.7 million.

GENERAL RATE

Section 4 of the Rating Act 1995 requires a local authority to make, assess and levy a general rate each financial year upon all immovable property within its jurisdiction. The Municipal Council has determined its own to be 0.41% for this financial year. This rate may be applied on any property that does not fall within any of the categories where there is a differential rate.

IT IS RECOMMENDED THAT:

1. Council approves Option 2 for the 2026/2027 financial year.

2. The projected rates revenue of E183.2 million for the 2026/2027 financial year is adopted.

3. Council approves a general rate of 0.41%

CATEGORY	**Current Rate 2025-2026FY %**	**Proposed Rate 2026-2027FY %**
1. Developed Private Residential		
a. Land	1.11	1.16
b. Improvements	0.24	0.25
2. Developed Private Commercial a. Land	1.33	1.39
b. Improvements	0.48	0.50
3. Vacant Private Land		
a. Residential	1.63	1.69
b. Commercial	2.99	3.11
4. Developed Residential Govt		
a. Developed Land	2.41	2.51
b. Improvements	0.70	0.73
5. Public Open Spaces	0.10	0.10
6. Special Consent-Residential		
Land	2.47	2.57
Buildings	0.88	0.92
7. General Industrial		
Land	2.21	2.29
Buildings	0.62	0.65

8. Offices and Buildings-Government		
Land	1.64	1.70
Buildings	0.61	0.64
9. Vacant Land-Government		
Offices	6.58	6.85
Residential	3.08	3.20
10. Government-Industrial		
Land	2.59	2.69
Buildings	1.35	1.41
11. Leased Private Residential		
Land	1.43	1.49
Buildings	0.43	0.44
12. Exempt Properties		
Land	0.00	0.00
Buildings	0,00	0,00
13. General Rate	0.40	0.41