MUNICIPAL COUNCIL OF MBABANE

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

Annual Operating Plan

2027/2028Financial Year

Council

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Introduction

Your Worship the Mayor & Councillors

I am honoured to present to you the 2027/2028 Financial Year Annual Operating Plan (AOP) and budget, the second since I took over being CEO. This budget will continue advancing Council imperatives as laid out in the Integrated Development Plan (IDP) currently being reviewed. Overarching in these is the transformation of Mbabane into a smart customer-centric city which sets the tone for all other programmes and projects of Council. In general, this budget is intended to support Council's consideration of a budget that is financially responsible, development-oriented and responsive to the needs of Mbabane's residents, businesses and visitors.

Outlook for the year 2027/2028 Financial Year

GLOBAL ECONOMY

The global economy has demonstrated considerable resilience despite successive shocks. Growth has been supported by private-sector adaptability, investment in technology and artificial intelligence, easing inflation in many economies and the gradual normalisation of supply chains. However, the recovery remains uneven and global output growth is still below the pre-pandemic level.

The IMF's July 2026 update projects global growth of 3.0 percent in 2026 and 3.4 percent in 2027. The IMF notes that the outlook is being affected by the war shock, with energy importers particularly vulnerable, while technology-related investment is supporting economies integrated into global technology value chains.
The UNCTAD/United Nations World Economic Situation and Prospects 2026 is more conservative, projecting world output growth of 2.7 percent in 2026 and 2.9 percent in 2027. This reinforces the planning message that global growth is positive but not sufficiently strong to remove the risks facing developing economies.

Global opportunities

- Digital transformation and artificial intelligence can improve municipal productivity and service delivery.
- Urban infrastructure, climate resilience and green investment are likely to attract increasing international financing interest.
- Services, tourism, digital business and knowledge-intensive activities provide opportunities for cities that can improve connectivity and the business environment.
- Greater use of public-private partnerships can mobilise capital where municipal fiscal space is limited.

EMERGING MARKETS & DEVELOPING ECONOMIES (EMDE)

Eswatini is not classified as a least developed country; nevertheless, the Least Developing Countries' (LDC) experience is relevant because LDCs provide a useful benchmark for understanding how small, open and vulnerable economies respond to external shocks.

LDCs continue to face constraints associated with limited productive capacity, high financing costs, climate vulnerability, narrow export bases and difficulties attracting productive investment. UNCTAD's recent work emphasises the importance of structural transformation, services, diversification and smooth management of graduation from LDC status.

A particularly important lesson for municipal planning is that economic growth alone does not guarantee fiscal resilience. Public institutions need diversified and reliable revenue sources, strong expenditure management and the ability to mobilise development finance.

The LDC perspective therefore reinforces the need for Mbabane to avoid excessive dependence on a single revenue source or a single economic sector and to build resilience through local economic diversification, efficient infrastructure, digitalisation, investment promotion and prudent financial management.

SUB -SAHARAN AFRICA

Africa continues to grow faster than the global economy. The African Development Bank's 2026 outlook projects continent-wide growth of 4.2 percent in 2026 and 4.4 percent in 2027. Sub-Saharan Africa growth is projected at 4.3 percent in 2026 and 4.5 percent in 2027.

Growth is being supported by services, investment, commodity production, domestic demand and infrastructure activity in several economies. However, the continent remains exposed to commodity-price volatility, debt-service burdens, climate shocks, weak infrastructure, high financing costs and geopolitical uncertainty.

SOUTH AFRICAN ECONOMIC OUTLOOK

South Africa's economy remains a low-growth economy, although conditions have improved in selected areas. The African Development Bank projects GDP growth of 1.2 percent in 2026 and 1.6 percent in 2027, supported by improved energy supply, mining activity and structural reforms.

The South African Reserve Bank's 2026 assessments indicate that inflation had reached the 3 percent target in early 2026 before the subsequent energy shock increased inflationary pressures. The April 2026 Monetary Policy Review expected inflation to remain within the tolerance band and return toward target by late 2027, while the May 2026 MPC forecast inflation averaging 4.4 percent in 2026 and 3.7 percent in 2027.

The South African economy's slow growth remains a structural concern. Constraints include infrastructure bottlenecks, electricity and logistics challenges, high unemployment, weak fixed investment and fiscal pressures. At the same time, reforms and improved electricity availability create potential for a gradual improvement in productivity and private investment.

Implications to Eswatini and Mbabane

- South Africa is a major source of imports and therefore strongly influences prices faced by Eswatini households and businesses.
- The Rand/Lilangeni exchange-rate environment affects imported fuel, equipment, food and construction materials.
- South African interest-rate conditions strongly influence financial conditions in Eswatini because of the monetary and financial integration between the two economies.
- South African household and business demand influences cross-border trade, tourism and investment.
- South African economic weakness can constrain SACU revenue prospects through weaker imports and customs collections.

ESWATINI ECONOMIC OUTLOOK

Recent performance

Eswatini's economy has entered the current period with relatively strong momentum. According to the Central Bank of Eswatini's May 2026 Monetary Policy and Economic Conditions statement, real GDP growth accelerated to 5.7 percent year-on-year in the fourth quarter of 2025, from a revised 5.9 percent in the third quarter. The moderation was associated largely with weaker primary and secondary-sector performance, while the tertiary sector remained resilient.

The medium-term Eswatini outlook is supported by infrastructure and capital investment, manufacturing, mining, agriculture, ICT and construction. Government has also identified major public and private projects as potential growth drivers such as the Mpakeni Dam, while the World Bank has highlighted digital transformation as an important route to stronger growth, jobs and resilience.

Key Risks in 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, which is the capital city of Eswatini, is a key driver of the services sector in the country, which makes up about 50% of national GDP. Its concentration of government, financial institutions, and professional services suggests it contributes over 30% of national GDP. Main economic drivers include public administration, finance/ICT, higher-end retail, and professional services, supported by donor/NGO presence.

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), with youth unemployment at 48%. In Mbabane, formal work is concentrated in government, finance, and hospitality, while the informal sector absorbs the surplus labour.

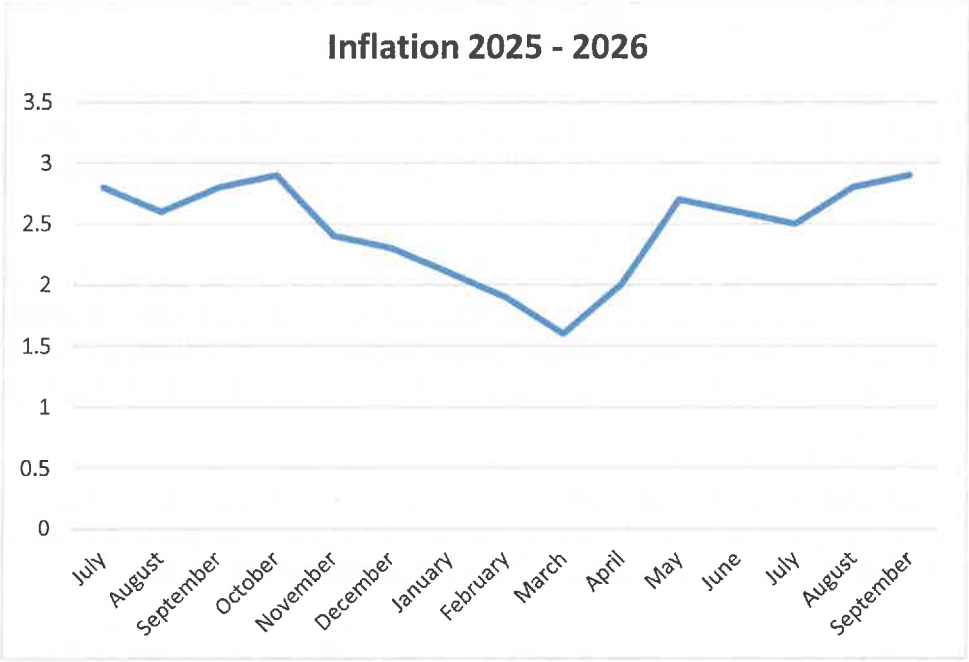
Outlook:

Services and finance-led growth is expected, with opportunities in 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 economy, with a huge potential in nature/heritage sites (e.g., Malolotja, Mlilwane, Sibebe), mid-range accommodation, and improved accessibility. The Smart City potential of the city is enhanced by the expansion of the fibre optic network/4G/5G, BPO, fintech, and strengthening skills development. Risks remain being oversupply in the office market if hybrid work persists and continued structural unemployment persists.

Inflation trend

Eswatini entered 2026 with relatively low inflation. The Central Bank reported headline inflation of 2.0 percent in April 2026, up from 1.6 percent in March. It revised its inflation forecasts to 3.31 percent for 2026 and 3.74 percent for 2027, mainly because of emerging pressures associated with geopolitical tensions and higher global oil prices.

The implication for 2027/2028 financial year is that Council should not assume a return to the exceptionally low inflation environment observed in early 2026. Budget provisions should allow for moderate increases in utilities, fuel, contracted services, maintenance inputs and construction costs. 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 2027/2028FINANCIAL YEAR

1. **Integrated Development Plan (IDP)** – The IDP 2024-2029 will continue to be the prime policy document of Council guiding development and resource allocation. The IDP is being reviewed to align with changing realities on the ground, including policy changes, global geopolitics and other emerging challenges. As outlined earlier in this address.

2. **Salary Review** – In keeping with good practice and maintaining a healthy industrial climate, Council will be carrying out a salary review for its employees to ensure equitable pay distribution vis a vis the market and keeping employees well motivated.

3. **Urban Development Programme** – After a long time, following the UDP Phase 1, the UDP will gain traction with the commencement of plot allocation in Malagwane, Mvakwelitje and Fonteyn. This is a pivotal programme in turning the development of the City of Mbabane and transforming it into the envisioned smart city, offering quality services, especially considering that a large proportion of the city's

population (40%) reside in informal settlements.

4. **Customer Experience and Contact Centre** – Following the introduction of the customer experience programme last year, efficiency in service delivery will be enhanced ensuring satisfied customers. Any residual and contingent issues will be managed through the call centre that will be established.

5. **Urban Boundary Extension** – In order to ensure orderly and meaningful city development, Council will accelerate the incorporation of the identified abutting areas such as Nkoyoyo private farms, Mnyamatsini, Mbuluzi – Pine Valley into the city's boundaries. This will increase city value, fair and equitable distribution of municipal services, as well as responsibility.

6. **Capital Improvement Programme (CIP)** – This year's CIP reflects a slump in terms of funding as the city builds its reserves following implementation of significant roads projects such as Somhlolo Road and Makhosini Drive.

However, Council will embark on an aggressive funding mobilization programme as budgeted for in the AOP. This will target projects qualifying for multilateral Climate Change and Green funds. Preliminary investigations have revealed that most of our major projects qualify. These include the informal settlements upgrading projects, storm water management and climate proofing projects. This will substantially augment our capital financing capacity and help deliver on our IDP, which comprises predominantly pricey infrastructure projects, requiring significant capital injection.

REVENUE

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 continues to be cited as a major risk facing Council.

2. Due to the long overdue approval of Council's user fees by-law for a number of years now, revenue from this income stream remains stagnant. User fees have the potential of significantly contributing to the revenues of Council and at the same time diversifying sources of revenue. Council will now have to consider a different strategy and packaging of the user fees by-law in order to have them passed as quickly as possible.

3. Council has increased rates only by the projected inflation rate of **3%** to accommodate ratepayers whilst at the same time catering for price adjustments in services delivery inputs. As outlined earlier, inflationary pressures are likely to push up this rate of inflation, especially due to rising fuel costs.

EXPENDITURE

The zero-budget approach has been used to ensure that all expenditures are included in the budget on merit. Where necessary and possible, increases have been avoided. Allocation is not based on the previous year's allocation but on actual need.

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 well within the required level of 40%.

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 commendable. They diligently applied themselves to ensure that a quality budget, free of significant errors and oversights is delivered to Council and in turn to the Ministry. I pledge full support, working with my team, to 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 2026

ESTIMATES FOR THE 2027/2028 FINANCIAL YEAR

S OF FUNDS	BUDGET(E) 2026/2027 FY	2027/2028 FY	2028/2029 FY	2029/2030 FY
ate Rates	90,719,000	93,600,000	95,000,000	97,000,000
ernment Rates	69,949,000	71,600,000	73,500,000	74,500,000
en Spaces	21,000	23,000	25,000	27,000
consent	900,000	927,000	957,000	973,000
sidentials	2,749,000	2,815,000	3,000,000	3,100,000
l-Rates	**164,338,000**	**168,965,000**	**172,482,000**	**175,600,000**
n Rates	2,060,000	2,500,000	2,500,000	2,500,000
on Rates	1,854,000	2,200,000	2,000,000	2,000,000
l-Interest and Penalties	**3,914,000**	**4,700,000**	**4,500,000**	**4,500,000**
s income	**168,252,000**	**173,665,000**	**176,982,000**	**180,100,000**
nment Contributions				
al subvention	0	0	7,663,000	7,663,000
l	**0**	**0**	**7,663,000**	**7,663,000**
Income				
s	5,101,000	5,320,000	5,700,000	5,500,000
Sundries	5,843,000	6,543,000	6,888,000	6,900,000
erating Revenue	0	1,746,000	736,000	736,000
emoval	4,000,000	4,200,000	4,326,000	4,456,000
l	**14,944,000**	**17,809,000**	**17,650,000**	**17,592,000**
EVENUE	**183,196,000**	**191,474,000**	**202,295,000**	**205,355,000**

EXPENDITURE	BUDGET(E) 2026/2027 FY	2027/2028 FY	2028/2029 FY	2029/2030 FY
Mayor's Office	2,770,000	3,384,000	4,020,000	4,110,000
Department of Strategy and Operations	13,838,000	15,076,000	16,261,000	17,607,000
Department of Corporate Services	32,714,000	33,717,000	37,462,000	37,318,000
Department of Finance	39,613,000	43,769,000	42,069,000	4,300,000
Department of Public Health	11,743,000	12,355,000	12,785,792	13,174,000
Department of Planning and Environment	29,179,000	28,801,000	31,799,200	33,665,500
Department of Technical Services	53,185,000	54,355,000	57,869,900	58,657,645
TOTAL EXPENDITURE	**183,042,000**	**191,457,000**	**202,266,892**	**168,832,145**
RCCO for the year Surplus/(Deficit)	**154,000**	**17,000**	**28,108**	**36,522,855**
TOTAL EXPENDITURE	**183,196,000**	**191,474,000**	**202,295,000**	**205,355,000**

EXPENDITURE AND REVENUE ANALYSIS FOR THE 2027/2028FY

Department	Personnel Emoluments			Programmes			Operational Support			Total		
	2026/2027 FY	2027/2028 FY	% increase	2026/2027 FY	2027/2028 FY	% increase	2026/2027 FY	2027/2028 FY	% increase	2026/2027 FY	2027/2028 FY	% increase
Mayor & Councillors	0	0	0	0	0	-	2,770,000	3,384,000	22%	2,770,000	3,384,000	22%
Department of Strategy and Operations	9,707,000	10,520,000	8	3,341,000	3,756,000	12%	790,000	800,000	1%	13,838,000	15,076,000	9%
Department of Corporate Services	11,572,000	11,604,000	0	9,563,000	10,245,000	7%	11,579,000	11,868,000	2%	32,714,000	33,717,000	3%
Department of Finance	9,167,000	9,446,000	3	3,305,000	4,941,000	50%	27,141,000	29,382,000	8%	39,613,000	43,769,000	10%
Department of Public Health	7,296,000	7,578,000	4	2,716,000	3,068,000	13%	1,731,000	1,709,000	-1%	11,743,000	12,355,000	5%
Department of Planning and Environment	10,862,000	11,026,000	2	12,202,000	11,106,000	-9%	6,115,000	6,669,000	9%	29,179,000	28,801,000	-1%
Department of Technical Services	13,624,000	14,338,000	5	26,825,000	26,930,000	0%	12,736,000	13,087,000	3%	53,185,000	54,355,000	2%
TOTAL	**62,228,000**	**64,512,000**	4	**57,952,000**	**60,046,000**	**4%**	**62,862,000**	**66,899,000**	**6%**	**183,042,000**	**191,457,000**	**5%**

EXPENDITURE DISTRIBUTION

	2025/2026 FY			2027/2028 FY	
	Amount (E)	% of Budget		Amount (E)	% of Budget
Personnel	62,228,000	34%		64,512,000	34%
Programmes	57,952,000	32%		60,046,000	31%
Operational Support	62,862,000	34%		66,899,000	35%
Total	**183,042,000**			**191,457,000**	

EXPENDITURE BREAKDOWN FOR THE 2027/2028FY

	2026/2027 FY	2027/2028 FY	2028/2029 FY	2029/2030 FY	Page
A. OFFICE OF THE MAYOR AND COUNCILLORS					
					DSO 8
Operarional Support					
1. Hospitality	120,000	150,000	150,000	150,000	
2. Councillors' Allowances	1,300,000	1,534,000	1,610,000	1,700,000	
3. Travelling & Subsistence Allowances	1,200,000	1,500,000	2,000,000	2,000,000	
4. Leadership/Capacity/Team building	150,000	200,000	260,000	260,000	
Total	**2,770,000**	**3,384,000**	**4,020,000**	**4,110,000**	
B. DEPARTMENT OF STRATEGY & OPERATIONS					
Programmes:					
a) Strategic Management					
1. Good Governance	100,000	100,000	150,000	200,000	DSO 10
2. Maintenance of a Responsive Organisational Structure	0	0	0	0	
3. IDP Mid-term Review	90,000	0	0	0	
4. AOP Preparation	180,000	200,000	250,000	270,000	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	30,000	50,000	50,000	DSO 12
8. Management of City Data	0	0	0	0	
9. Smart City Implementation	100,000	50,000	200,000	250,000	DSO 13
Sub-total	**520,000**	**380,000**	**650,000**	**770,000**	
b) Customer Experience					
1. Customer Journey Management	150,000	100,000	150,000	150,000	DSO 15
2. Customer Multi-channel Access (call center, self-service)	150,000	100,000	220,000	220,000	DSO 15
3. Feedback & Voice of Customer	0	30,000	35,000	35,000	DSO 15
4. Review & Enhancement of Service Charter	0	0	0	120,000	
5. Marketing & Advertisement	95,000	120,000	120,000	125,000	DSO 16
Sub-Total	**395,000**	**350,000**	**525,000**	**650,000**	
c) Local Economic Development					
1. Ease of Doing Business	50,000	80,000	100,000	100,000	DSO 18
2. Review of EDS	200,000	50,000	0	0	DSO 19
3. Investment Promotion	0	20,000	100,000	100,000	DSO 19
4. SMME Development and Entrepreneurship	130,000	150,000	150,000	150,000	DSO 20
5. Business Development & Support	60,000	100,000	100,000	110,000	DSO 20
6. Promotion of Human Capital & Skills	110,000	130,000	130,000	130,000	DSO 21
7. Access to markets and finance	100,000	420,000	450,000	450,000	DSO 22
8. Tourism Promotion	50,000	50,000	100,000	100,000	DSO 23
9. Public Private Partnerships (PPPs)	60,000	20,000	65,000	65,000	DSO 23
Sub-total	**760,000**	**1,020,000**	**1,195,000**	**1,205,000**	
d) Internal Audit					
1. Audit Follow-up Reviews	0	0	0	0	
2. Internal Audits	0	0	0	0	
3. Monitoring Internal Control Systems	0	0	0	0	
4. Fraud Prevention	0	0	0	0	
Sub-total	**0**	**0**	**0**	**0**	
e) Public Information					
1. Stakeholder Engagement	175,000	175,000	200,000	200,000	DSO 29
2. Publications & Dissemination	545,000	545,000	600,000	600,000	DSO 30
3. Media relations	290,000	200,000	300,000	900,000	DSO 32
4. Corporate Branding & Events	130,000	310,000	360,000	360,000	DSO 32
5. Customer Experience	150,000	0	0	0	
6. International Cooperation	208,000	608,000	676,000	676,000	DSO 34
7. Promotion of Cultural Activities	168,000	168,000	200,000	200,000	DSO 35

EXPENDITURE BREAKDOWN FOR THE 2027/2028FY

	2026/2027 FY	2027/2028 FY	2028/2029 FY	2029/2030 FY	Page
Sub-total	**1,666,000**	**2,006,000**	**2,336,000**	**2,936,000**	
Total	**3,341,000**	**3,756,000**	**4,706,000**	**5,561,000**	
Operational Support					DSO 6
1. Printing and stationery	80,000	80,000	90,000	90,000	
2. Office Furniture	100,000	80,000	0	0	
3. Protective Clothing	15,000	15,000	17,000	17,000	
4. Hospitality	150,000	140,000	200,000	250,000	
5. National Events Support	20,000	80,000	30,000	30,000	
6. Subscription to Local Authority Bodies	100,000	100,000	120,000	120,000	
7. Customised Council Gifts and Accessories	120,000	100,000	60,000	60,000	
8. Advertising	200,000	200,000	250,000	250,000	
9. Materials	5,000	5,000	5,000	5,000	
Sub-total	**790,000**	**800,000**	**772,000**	**822,000**	
Personnel Emoluments					
1. 'Personnel emoluments	**9,707,000**	**10,520,000**	**11,308,000**	**11,874,000**	DSO 7
DEPARTMENT TOTAL	**13,838,000**	**15,076,000**	**16,261,000**	**17,607,000**	
C. DEPARTMENT OF CORPORATE SERVICES					
i) **Secretariat Services**					
Programmes:					
1. Secretariat services	15,000	15,000	15,000	15,000	CSD 15
2. Clerical Services	45,000	47,000	50,000	50,000	CSD 16
3. Documents and Records Management	15,000	23,000	35,000	35,000	CSD 17
4. Legal Services	400,000	700,000	720,000	720,000	CSD 18
Sub-total	**475,000**	**785,000**	**820,000**	**820,000**	
Operational Support:					CSD 14
1. Postage	50,000	50,000	50,000	52,000	
2. Office Equipment	0	0	10,000	0	
3. Printing & Stationery	35,000	36,000	37,000	40,000	
4. Subscriptions	14,000	14,000	18,000	20,000	
5. Fuel Expenses	84,000	100,000	150,000	170,000	
6. Vehicle Expenses	47,000	40,000	45,000	45,000	
7. Uniform	17,000	0	0	0	
8. Advertising and announcements	10,000	10,000	15,000	15,000	
9. Maintenance of Council Chambers	3,000	3,000	6,000	6,000	
10. Overtime	50,000	100,000	150,000	150,000	
11. Office furniture	100,000	0	7,000	7,000	
12. Materials	1,000	1,000	1,000	1,000	
13. Maintenance of Furniture and fittings	3,000	3,000	7,000	7,000	
14. Document Processing	42,000	42,000	45,000	45,000	
15. Protective Clothing	4,000	0	4,000	0	
16. Leasing of New Copier	67,000	67,000	70,000	70,000	
17. Depreciation	0	0	0	0	
Sub-total	**527,000**	**466,000**	**615,000**	**628,000**	
Total	**1,002,000**	**1,251,000**	**1,435,000**	**1,448,000**	
ii) **Enforcement of Municipal Laws**					
1. Security Services	4,000,000	4,230,000	4,467,000	4,467,000	CSD 20
2. Stakeholder Engagement	14,000	15,000	16,000	16,000	CSD 21
3. Security Contract management	3,000	3,000	3,000	3,000	CSD 22
4. Implementation of Crime Prevention Strategy	75,000	40,000	53,000	53,000	CSD 22
Sub-Total	**4,092,000**	**4,288,000**	**4,539,000**	**4,539,000**	

EXPENDITURE BREAKDOWN FOR THE 2027/2028FY

	2026/2027 FY	2027/2028 FY	2028/2029 FY	2029/2030 FY	Page
					CSD 19
Operational Support					
1. Printing & Stationery	1,000	1,000	1,000	1,000	
2. Furniture and Fittings	10,000	0	10,000	10,000	
3. Gun license and Bullets	3,000	6,000	15,000	15,000	
4. Neighbourhood Watch Scheme	17,000	29,000	40,000	40,000	
5. Animal Welfare	0	0	0	0	
6. Maintenance of Surveillance Cameras	50,000	70,000	15,000	15,000	
7. Depreciation	0	0	0	0	
Sub-Total	**81,000**	**106,000**	**81,000**	**81,000**	
Total	**4,173,000**	**4,394,000**	**4,620,000**	**4,620,000**	
iii) Human Resources					
Programmes:					
1. Training and Development	830,000	830,000	830,000	830,000	CSD 25
2. Human Resources Administration	255,000	275,000	280,000	280,000	CSD 26
3. Performance Management System	500,000	100,000	0	0	CSD 27
4. Human Capital Intervention Programme	80,000	80,000	85,000	85,000	CSD 27
5. Employee Social Activities	175,000	181,000	190,000	190,000	CSD 27
6. Provision of Cleaning Services	1,100,000	1,133,000	1,200,000	1,200,000	CSD 28
7. Job Evaluation & Regrading	10,000	10,000	10,000	10,000	CSD 28
8. Salary Review	0	200,000	0	0	CSD 29
9. Change Management	100,000	200,000	200,000	200,000	CSD 29
Sub-total	**3,050,000**	**3,009,000**	**2,795,000**	**2,795,000**	
Operational Support:					CSD 24
1. Travelling and Subsistence	1,700,000	1,800,000	3,400,000	3,400,000	
2. Retirement token	10,000	48,000	14,000	14,000	
3. Printing and Stationery	25,000	27,000	25,000	25,000	
4. Advertisement	60,000	60,000	70,000	70,000	
5. Professional Membership subscriptions	90,000	90,000	100,000	100,000	
6. F.S.E. Membership	126,000	130,000	140,000	140,000	
7. HR Professional Services	30,000	60,000	40,000	40,000	
8. Recruitment Costs	100,000	200,000	220,000	220,000	
9. Office Equipment	1,000	1,000	2,000	2,000	
10. Kitchen Equipment	12,000	13,000	12,000	12,000	
11. Accommodation / Venues for meetings and training	25,000	20,000	28,000	28,000	
12. Performance Awards	1,800,000	1,800,000	2,100,000	2,100,000	
13. Furniture & Fittings	0	20,000	0	0	
Sub-total	**3,979,000**	**4,269,000**	**6,151,000**	**6,151,000**	
Total	**7,029,000**	**7,278,000**	**8,946,000**	**8,946,000**	
iv) Information Technology					
Programmes					
1. Systems Development & Support	290,000	390,000	400,000	400,000	CSD 32
2. ICT Infrastructure Development	550,000	567,000	590,000	620,000	CSD 33
3. Network Support Services	195,000	201,000	230,000	250,000	CSD 33
4. IT-Governance & Risk Management	0	0	0	0	
5. Information Security	150,000	155,000	175,000	190,000	CSD 35
Sub-total	**1,185,000**	**1,313,000**	**1,395,000**	**1,460,000**	
Operational Support:					CSD 31
1. Systems Maintenance	3,921,000	4,099,000	4,200,000	4,300,000	
2. General Computer Maintenance	62,000	64,000	60,000	70,000	
3. Internet Subscriptions	550,000	400,000	650,000	650,000	
4. Computer Stationery & consumables	34,000	20,000	38,000	40,000	
5. Telephone Charges	1,250,000	1,290,000	1,300,000	1,300,000	
6. Telephone System Maintenance	0	0	0	0	
7. Telephone Equipment	29,000	29,000	32,000	35,000	

EXPENDITURE BREAKDOWN FOR THE 2027/2028FY

	2026/2027 FY	2027/2028 FY	2028/2029 FY	2029/2030 FY	Page
8. Access Control	16,000	20,000	20,000	25,000	
9. Fixed Telecom charges	620,000	620,000	500,000	530,000	
10. Office Furniture	25,000	0	0	0	
11. Office Equipment	9,000	9,000	10,000	11,000	
12. Printing & Stationery	0	0	0	0	
13. Data Centre Equipment Maintenance	30,000	31,000	40,000	45,000	
14. Protective Clothing	0	4,000	0	5,000	
Sub-total	**6,546,000**	**6,586,000**	**6,850,000**	**7,011,000**	
Total	**7,731,000**	**7,899,000**	**8,245,000**	**8,471,000**	
v) Innovation & Digital Transformation					
Programmes					
1. Innovation	50,000	70,000	100,000	110,000	CSD 36
2. E-Governance	190,000	210,000	230,000	250,000	CSD 37
3. Digital Equity, Data & Inclusion	50,000	70,000	90,000	100,000	CSD 38
Sub-total	**290,000**	**350,000**	**420,000**	**460,000**	
Operational Support:					CSD 36
1. IT Resource Subscriptions & support	40,000	0	0	0	
2. Innovation online Solutions & support	0	40,000	45,000	55,000	
3. Protective Clothing	4,000	0	5,000	0	
4. Digital Platforms Benchmarking	0	0	0	0	
5. Office Furniture	25,000	0	0	0	
6. Office Equipment	8,000	0	0	0	
Sub-total	**77,000**	**40,000**	**50,000**	**55,000**	
Total	**367,000**	**390,000**	**470,000**	**515,000**	
vi) Quality Assurance and Risk Management					
Programmes:					
1. Risk Management	150,000	150,000	160,000	162,000	CSD 42
2. Quality Management	100,000	100,000	150,000	150,000	CSD 43
3. Occupational Health & Safety	221,000	250,000	220,000	230,000	CSD 44
Sub-total	**471,000**	**500,000**	**530,000**	**542,000**	
Operational Support					CSD 40
1. Firefighting Equipment	90,000	100,000	110,000	120,000	
2. Emergency Evacuation	70,000	70,000	84,000	90,000	
3. Fire Control System	0	18,000	20,000	25,000	
4. First Aid Kits	16,000	15,000	17,000	20,000	
5. Medical Examination	110,000	130,000	130,000	150,000	
6. Pest Control	10,000	18,000	20,000	25,000	
7. Safety Signs	16,000	4,000	10,000	18,000	
8. Protecive Clothing	8,000	2,000	9,000	3,000	
9. Consumables	20,000	10,000	12,000	10,000	
10. Health Inspections	9,000	14,000	10,000	10,000	
11. Safety Health and Environment Management	20,000	20,000	20,000	20,000	
Sub-total	**369,000**	**401,000**	**442,000**	**491,000**	
Total	**840,000**	**901,000**	**972,000**	**1,033,000**	
Personnel Emoluments					
1. Secretariat	3,780,000	3,890,000	4,088,000	3,780,000	CSD 12
2. Law Enforcement	977,000	1,005,000	1,009,000	1,020,000	CSD 12
3. Human Resources	2,527,000	2,601,000	3,093,000	2,700,000	CSD 12
4. Information Technology	2,048,000	1,803,000	2,214,000	2,350,000	CSD 12
5. Digital Innovation and Transformation	685,000	704,000	720,000	735,000	CSD 12
6. Quality Assurance and Risk Management	1,555,000	1,601,000	1,650,000	1,700,000	CSD 12

EXPENDITURE BREAKDOWN FOR THE 2027/2028FY

	2026/2027 FY	2027/2028 FY	2028/2029 FY	2029/2030 FY	Page
Sub-total	**11,572,000**	**11,604,000**	**12,774,000**	**12,285,000**	
Departmental Total	**32,714,000**	**33,717,000**	**37,462,000**	**37,318,000**	
D. DEPARTMENT OF FINANCE					
Programmmes:					
1. Grants, Green & Global Institutional Funding Mobilisation	0	100,000	0	0	FD 11
2. Audit of Council Financial statements	729,000	751,000	755,000	760,000	FD 12
3. Banking facilities to procure plant and equipment	0	0	0	0	
4. Monthly Management Accounts	0	0	0	0	
5. Cash Flow Management	0	0	0	0	
6. Financial Management Accounts Support	0	0	0	0	
7. Quareterly & Annual Stock taking	0	0	0	0	
8. Disposal of Scrapped Assets & Used Materials	8,000	8,000	10,000	10,000	FD 15
9. Review of Council Insurance Policies	0	0	0	0	
10. Cost Reduction	0	0	0	0	
11. Improve Rates Collection	304,000	250,000	350,000	355,000	FD 16
12. Supplementary Valuation Roll	601,000	0	750,000	750,000	
13. General Valuation Roll	0	2,000,000	0	0	FD 17
14. Rates Assessment	0	0	0	0	
15. Internal Revenue Collection	0	0	0	0	
16. Statutory Measures of revenue collection	1,500,000	1,550,000	1,450,000	1,560,000	FD 20
17. Digital Platforms, Marketing & Customer Onboarding	0	50,000	0	0	FD 21
17. User fees and charges	52,000	50,000	55,000	55,000	FD 21
18. Identify Legal Impendiments	0	0	0	0	
19. Stakeholder Engagement	42,000	45,000	45,000	50,000	FD 22
20 Branding and Visibility	0	0	0	0	
21. KYC/ Data Collection Program	0	50,000	0	0	FD 23
22. Management of Procurement Processes	43,000	60,000	56,000	56,000	FD 24
23. Implementation of the Procurement Policy	0	0	0	0	
24. Administration of Annual Sources of Supply	26,000	27,000	28,000	27,000	FD 25
26. Participation of Mbabane Suppliers in Annual Supplies	0	0	0	0	
25. Implement Local Sourcing to Mbabane Communities	0	0	0	0	
Sub-total	**3,305,000**	**4,941,000**	**3,499,000**	**3,623,000**	
Operational Support:					FD 8
1. Printing and stationery	143,000	147,000	151,000	151,000	
2. Computer Consumables	63,000	63,000	70,000	70,000	
3. Materials	8,000	10,000	9,000	9,000	
4. Protective Clothing	10,000	8,000	11,000	11,000	
5. Advertising	420,000	420,000	325,000	325,000	
6. Depreciation Expense	16,675,000	17,000,000	17,000,000	17,000,000	
7. Provision for Doubtful Debts	2,000,000	3,000,000	3,500,000	3,500,000	
8. Insurance	3,200,000	3,300,000	3,100,000	3,100,000	
9. Bank Charges	1,000,000	1,030,000	937,000	937,000	
10. Interest on Overdraft	160,000	160,000	173,000	173,000	
11. Contract Security (for cash in transit)	42,000	50,000	55,000	55,000	
12. Search Fees & Registration Report	24,000	50,000	50,000	50,000	
13. Fuel Expenses	12,000	12,000	15,000	15,000	
14. Vehicle Expenses	12,000	20,000	24,000	24,000	
15. Rental of Equipment	60,000	60,000	60,000	60,000	
16. Lease charges	2,000,000	2,000,000	1,800,000	1,800,000	
17. Interest on CIP Financing	1,300,000	1,850,000	1,500,000	1,500,000	
18. Office Furniture	12,000	112,000	50,000	50,000	
19. ESSPRA	0	90,000	0	100,000	
Sub-total	**27,141,000**	**29,382,000**	**28,830,000**	**28,930,000**	
Personnel Emoluments	**9,167,000**	**9,446,000**	**9,740,000**	**9,740,001**	FD 4
Departmental Total	**39,613,000**	**43,769,000**	**42,069,000**	**42,293,001**	
E) PUBLIC HEALTH DEPARTMENT					

EXPENDITURE BREAKDOWN FOR THE 2027/2028FY

	2026/2027 FY	2027/2028 FY	2028/2029 FY	2029/2030 FY	Page
Programmes:					
a) Clinical					
1. Health Promotion and Disease Prevention	120,000	123,000	123,000	124,000	DPH 9
2. Care, Treatment and Support	120,000	87,000	120,000	124,000	DPH 10
3. Employee Wellness Program (EWP)	785,000	1,000,000	1,035,000	1,066,000	DPH 11
4. Response Management and Coordination	80,000	84,000	100,000	103,000	DPH 13
Sub-total	**1,105,000**	**1,294,000**	**1,378,000**	**1,417,000**	
b) Food Safety					
1. Food Inspection Services (FIS) & Grading	3,000	18,000	18,000	18,000	DPH 14
2. Health Education and Public Awareness	60,000	122,000	125,000	130,000	DPH 15
3. Meat Inspection Services (MIS)	0	0	95,000	98,000	
4. Modernizing and Harmonizing Food Safety Inspection Systems	70,000	70,000	65,000	67,000	DPH 17
Sub-total	**133,000**	**210,000**	**303,000**	**313,000**	
c) Laboratory					
1. Maintenance of Quality Management System	160,000	185,000	200,000	206,000	DPH 19
2. Quality Assurance laboratory Management System	78,000	94,000	92,000	98,000	DPH 20
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	**238,000**	**279,000**	**292,000**	**304,000**	
d) Social Services					
1. Gender and Discrimination	200,000	190,000	200,000	206,000	DPH 25
2. Child Protection and Youth	200,000	210,000	270,000	278,000	DPH 26
3. Disability	70,000	80,000	900,000	927,000	DPH 27
4. Poverty Reduction	655,000	660,000	60,000	61,000	DPH 28
5. General Social Services (Promotion of volunteerism)	115,000	145,000	115,000	115,000	DPH 28
Sub-total	**1,240,000**	**1,285,000**	**1,545,000**	**1,587,000**	
Programmes Total	**2,716,000**	**3,068,000**	**3,518,000**	**3,621,000**	
Clinical Operational Support					DPH 4
1. Fuel expenses	55,000	60,000	55,000	57,000	
2. Vehicle expenses	15,000	16,000	15,000	15,000	
3. Procurement of medication	92,000	95,000	92,000	95,000	
4. Clinical kits	17,000	17,000	17,000	18,000	
5. Procurement of home-based care supplies	77,000	80,000	77,000	80,000	
7. Subscription to SAIMSA	11,000	11,000	11,000	11,000	
8. Subscription to ESIGA	33,000	33,000	33,000	34,000	
9. Stationery	5,000	7,000	5,000	5,000	
10. Office Furniture	50,000	50,000	50,000	52,000	
11. Depreciation	0	0	45,000	47,000	
12. Short term engagement	50,000	52,000	50,000	52,000	
Sub Total	**405,000**	**421,000**	**450,000**	**466,000**	
Food Safety Operational Support					DPH 5
1. Protective Clothing	15,000	20,000	15,000	15,000	
2. Servicing of Incinerator	50,000	0	50,000	52,000	
3. Graduate In Training (GIT)	0	50,000			
4. Maintenance of Abattoir	20,000	2,000	50,000	52,000	
5. Maintenance of refrigerators	30,000	0	30,000	31,000	
6. Food waste segregation and composting	0	0	50,000	52,000	
7. Materials	10,000	10,000	10,000	10,000	
8. Fuel expenses	40,000	40,000	40,000	41,000	
9. Vehicle expenses	31,000	31,000	31,000	32,000	

EXPENDITURE BREAKDOWN FOR THE 2027/2028FY

	2026/2027 FY	2027/2028 FY	2028/2029 FY	2029/2030 FY	Page
10. Fuel for Incinerator	30,000	5,000	30,000	31,000	
11. Inspection equipment	60,000	60,000	60,000	62,000	
12. Depreciation	0	0	116,000	120,000	
13. Calibration of Equipment	10,000	10,000	10,000	10,000	
14. Utilities	50,000	50,000	55,000	60,000	
Sub-total	**346,000**	**278,000**	**547,000**	**568,000**	
Laboratory Operational Support					DPH 5
1. Laboratory Chemicals	330,000	330,000	330,000	340,000	
2. Materials and samples	20,000	20,000	26,000	27,000	
3. Laboratory Equipment	45,000	45,000	22,000	23,000	
4. Protective Clothing	7,000	8,000	6,000	6,000	
5. Validation and Calibration of Lab Equipment	155,000	160,000	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	10,000	10,000	21,000	22,000	
9. Fuel Expenses	10,000	10,000	11,000	11,000	
Sub-total	**630,000**	**636,000**	**565,000**	**582,000**	
Social Services Operational Support					DPH 6
1. Subscription to AMICAALL NCO	79,000	79,000	79,000	81,000	
2. Maintenance of Social Centres	80,000	85,000	80,000	82,000	
3. Grass Cutting (Social Centres)	30,000	35,000	50,000	52,000	
4. Vehicle expenses	15,000	15,000	15,000	15,000	
5. Cooking gas	21,000	30,000	21,000	22,000	
6. Cleaning material	30,000	30,000	30,000	31,000	
7. Protective clothing	40,000	40,000	80,000	82,000	
8. Fuel	55,000	60,000	55,000	57,000	
Sub-total	**350,000**	**374,000**	**410,000**	**422,000**	
Operational Support Total	**1,731,000**	**1,709,000**	**1,972,000**	**2,038,000**	
Personnel Emoluments					DPH 6
1. Personnel emoluments	**7,296,000**	**7,578,000**	**7,295,792**	**7,515,000**	
Department Total	**11,743,000**	**12,355,000**	**12,785,792**	**13,174,000**	
F. DEPARTMENT OF PLANNING AND ENVIRONMENT					
Operational Support					DPE 8
1. Stationery and printing	100,000	90,000	110,250	110,000	
2. Mileage Claim	1,000	1,000	1,050	1,500	
3. Meeting Venues	25,000	25,000	28,350	30,000	
4. Advertising and Notices	50,000	50,000	54,600	55,000	
5. Engagement of Graduate Trainees	55,000	100,000	60,900	65,000	
6. Office Equipment	30,000	30,000	31,500	35,000	
7. Office furniture	65,000	70,000	73,500	75,000	
8. Depreciation	0	0	0	0	
Sub-total	**326,000**	**366,000**	**360,150**	**371,500**	
PLANNING					
Programmes					
1.Coordination and Supervision of Section	**0**	**0**	**0**	**0**	
350 - DEVELOPMENT CONTROL					
Programmes					
1. Management of GIS	200,000	200,000	200,000	200,000	DPE 10
2. Implementation of Town Planning Scheme	1,350,000	0	1,050,000	1,100,000	
3. Street Naming and Numbering	700,000	700,000	945,000	1,000,000	DPE 13
4. Urban Boundary Adjustments	10,000	10,000	10,500	15,000	DPE 13

EXPENDITURE BREAKDOWN FOR THE 2027/2028FY

	2026/2027 FY	2027/2028 FY	2028/2029 FY	2029/2030 FY	Page
5. Management of Outdoor advertising in the City	20,000	20,000	21,000	25,000	DPE 15
Sub-total	**2,280,000**	**930,000**	**2,226,500**	**2,340,000**	
350 - COMMUNITY DEVELOPMENT					
Programmes					
1. Urban Develoment Project Phase 1	0	0	0	0	
2. Urban Development Program Phase 2	0	0	0	0	
3. Urban Development Program phase 3	200,000	0	0	0	
4. Building Control in Upgrading Areas	0	924,000	970,200	1,000,000	DPE 20
5. Stakeholder Engagement	15,000	100,000	231,000	235,000	DPE 21
6. Management of Crown Land Disposal	20,000	25,000	26,250	30,000	DPE 22
7. Land Leasing Management	880,000	22,000	23,000	25,000	DPE 23
8. Management of Subdivision and Human Settlement Authori	0	0	0	0	
Sub-total	**1,115,000**	**1,071,000**	**1,250,450**	**1,290,000**	
Operational Support					DPE 24
1. Fuel Expenses	30,000	40,000	42,000	45,000	
2. Vehicle Expenses	20,000	20,000	22,050	23,000	
3. Protective clothing	20,000	20,000	26,250	27,000	
5. Materials	10,000	10,000	52,500	55,000	
Sub-total	**80,000**	**90,000**	**142,800**	**150,000**	
Total	**3,801,000**	**2,457,000**	**3,979,900**	**4,151,500**	
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 28
3. Review of the State of the Environment Report 2016	0	0	0	0	
4. Policies, Strategies & Guidelines	0	0	0	0	
Sub-total	**200,000**	**200,000**	**200,000**	**200,000**	
360 - ENVIRONMENTAL MANAGEMENT AND POLLUTION CONTROL					
Programmes					
1. Street Cleaning	40,000	40,000	75,000	80,000	DPE 31
2. Urban Climate Resilience and Sustainability	135,000	135,000	190,000	200,000	DPE 34
3. Sanitation & Occupational Health and Safety	50,000	50,000	70,000	70,000	DPE 36
4. Public Health nuisance control	80,000	80,000	85,000	90,000	DPE 37
5. Waste Minimization Initiatives	30,000	30,000	95,000	100,000	DPE 40
6. Urban Environmental Governance and Compliance	0	0	0	0	
Sub-total	**335,000**	**335,000**	**515,000**	**540,000**	
Operational Support					DPE 43
1. Protective Clothing	16,000	20,000	21,000	23,000	
2. Purchase street litter bins	50,000	50,000	55,000	60,000	
3. Materials	40,000	45,000	49,500	55,000	
4. Printing Environmental IEC materials for communities	20,000	20,000	22,000	25,000	
5. Engagement of Service providers	550,000	570,000	627,000	690,000	
6. Environmental Audits	10,000	10,000	11,000	13,000	
7. Collection of Scrap Materials and Towing	5,000	5,000	5,000	5,000	
8. Fuel Expenses	70,000	75,000	82,500	90,000	
9. Vehicle Expenses	50,000	50,000	55,000	60,000	
10. Maintenance and upgrading of Carwash Sites	30,000	30,000	33,000	36,000	
11. Purchase no dumping and no litter signs	15,000	15,000	15,000	15,000	
12. Calibration of equipment	10,000	10,000	11,000	12,000	
14. Supply of water to the composting site at the landfill	10,000	10,000	11,000	12,000	
15. Office equipment	30,000	30,000	33,000	36,000	
16. Inspection Kits	33,000	33,000	36,300	40,000	
17. Composting Office maintenance	30,000	30,000	33,000	40,000	

PENDITURE BREAKDOWN FOR THE 2027/2028FY

	2026/2027 FY	2027/2028 FY	2028/2029 FY	2029/2030 FY	Page
Sub-total	**969,000**	**1,003,000**	**1,100,300**	**1,212,000**	
375 - MARKETS					
Programmes					
1. Flea Markets	30,000	30,000	33,000	35,000	DPE 44
2. Management & Maintenance of Markets	100,000	100,000	110,000	230,000	DPE 44
Sub-total	**130,000**	**130,000**	**143,000**	**265,000**	
Operational Support					DPE 45
1. Utility bills	125,000	125,000	137,500	145,000	
2. Materials	30,000	30,000	33,000	35,000	
3. Outsourced services	550,000	550,000	605,000	610,000	
Sub-total	**705,000**	**705,000**	**775,500**	**790,000**	
SANITATION					
380 - WASTE COLLECTION					
Programmes					
1.Waste collection and transportation	20,000	20,000	22,000	25,000	DPE 47
2.Managament of Waste Collection Services	3,792,000	3,910,000	4,301,000	4,520,000	DPE 48
Sub-total	**3,812,000**	**3,930,000**	**4,323,000**	**4,545,000**	
Operational Support:					DPE 49
1. Protective Clothing	50,000	60,000	66,000	70,000	
2. Overtime	180,000	250,000	275,000	330,000	
3. Materials	30,000	50,000	55,000	55,000	
4. Fuel expenses	1,150,000	1,380,000	1,518,000	1,600,000	
5. Vehicle expenses	1,000,000	1,100,000	1,210,000	1,500,000	
6. Maintenance of skip sites and Equipment	100,000	100,000	110,000	110,000	
7. Hydraulic Lifting/ Compaction Service	25,000	25,000	27,500	30,000	
8. Dissermination of Information	20,000	20,000	22,000	23,000	
Sub-total	**2,555,000**	**2,985,000**	**3,283,500**	**3,718,000**	
385 – PUBLIC CONVENIENCES					
Programmes					
1. Maintenance of Public Conveniences	310,000	360,000	378,000	640,000	DPE 51
Sub-total	**310,000**	**360,000**	**378,000**	**640,000**	
Operational support					DPE 51
1. Water bills	435,000	435,000	480,000	504,000	
2. Electricity	75,000	75,000	83,000	87,000	
3. Outsourced services	480,000	500,000	550,000	580,000	
4. Depreciation	0	0	0	0	
Sub-total	**990,000**	**1,010,000**	**1,113,000**	**1,171,000**	
390 – WASTE WATER REMOVAL					
Operational Support:					DPE 53
1. Overtime	20,000	20,000	22,000	23,000	
2. Protective Clothing	15,000	15,000	16,500	18,000	
3. Materials	10,000	10,000	11,000	12,000	
4. Sewage dumping costs	5,000	5,000	5,500	6,000	
5. Fuel expenses	100,000	100,000	110,000	115,000	
6. Vehicle expenses	50,000	70,000	77,000	80,000	

EXPENDITURE BREAKDOWN FOR THE 2027/2028FY

	2026/2027 FY	2027/2028 FY	2028/2029 FY	2029/2030 FY	Page
Sub-total	**200,000**	**220,000**	**242,000**	**254,000**	
395 – SOLID WASTE TREATMENT & DISPOSAL					
Programmes					
1. Contract Management - Landfill	3,920,000	4,050,000	4,455,000	4,680,000	DPE 55
2. Hazardous waste management	100,000	100,000	110,000	120,000	DPE 55
3. Health Care Risk Waste Treatment and Disposal	0	0	0	180,000	
Sub-total	**4,020,000**	**4,150,000**	**4,565,000**	**4,980,000**	
Operational support:					DPE 56
1. Protective clothing	5,000	5,000	5,500	6,000	
2. Materials	5,000	5,000	5,500	6,000	
3. Fuel cost of HRW Facility	150,000	90,000	99,000	105,000	
5. Equipment calibration and Maintenance of the facility	80,000	140,000	154,000	160,000	
6. Maintenance of fire break buffer at the landfill	50,000	50,000	55,000	60,000	
Sub-total	**290,000**	**290,000**	**319,000**	**337,000**	
TOTAL	**14,516,000**	**15,318,000**	**16,957,300**	**18,652,000**	
PERSONNEL EMOLUMENTS					
1. Administration	4,000,000	4,086,000	4,000,000	4,000,000	DPE 8
2. Planning & Community development	1,900,000	1,918,000	1,900,000	1,900,000	DPE 8
3. Environmental Management Services	4,962,000	5,022,000	4,962,000	4,962,000	DPE 8
Sub-total	**10,862,000**	**11,026,000**	**10,862,000**	**10,862,000**	
Departmental Total	**29,179,000**	**28,801,000**	**31,799,200**	**33,665,500**	
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 16
1. Printing and Stationery	50,000	50,000	100,000	100,000	
2. Office Equipment	42,000	42,000	34,000	34,000	
3. Advertising	80,000	80,000	70,000	70,000	
4. Computer consumables	50,000	50,000	11,000	11,000	
5. Meetings expenses	20,000	20,000	40,000	40,000	
6. Office furniture	35,000	35,000	35,000	35,000	
7. Fuel Expenses	45,000	45,000	20,000	20,000	
8. Vehicle Expenses	35,000	35,000	21,000	21,000	
9. Protective clothing	11,000	11,000	11,000	11,000	
10. Electricity	6,200,000	6,200,000	6,200,000	6,200,000	
11. Water bills	152,000	152,000	240,000	240,000	
12. Depreciation	0	0	60,000	60,000	
13. CIC Levy	200,000	200,000	80,000	80,000	
Sub-total	**6,920,000**	**6,920,000**	**6,922,000**	**6,922,000**	
Administration total	**7,118,000**	**7,118,000**	**7,256,000**	**7,256,000**	
b) Road Works Section					
i) Section Administration					
Operational support					TSD 19
1. Protective clothing	25,000	25,000	20,000	20,000	
2. Materials	21,000	21,000	20,000	20,000	
3. Fuel expenses	1,764,000	2,300,000	800,000	800,000	

EXPENDITURE BREAKDOWN FOR THE 2027/2028FY

	2026/2027 FY	2027/2028 FY	2028/2029 FY	2029/2030 FY	Page
4. Vehicle expenses	1,650,000	1,350,000	800,000	800,000	
Sub-total	**3,460,000**	**3,696,000**	**1,640,000**	**1,640,000**	
ii) Street Improvement	**3,850,000**	**3,850,000**	**2,802,000**	**2,802,000**	TSD 20
Operational support					TSD 24
1. Protective clothing	37,000	37,000	37,000	37,000	
2. Office Equipment	40,000	40,000	30,000	30,000	
3. Overtime	100,000	100,000	40,000	40,000	
4. Hire of plant/equipment	250,000	250,000	312,000	312,000	
5. Dozer Transportation	20,000	20,000	19,000	19,000	
6. Risk management and Temporal signage	27,000	27,000	27,000	27,000	
Sub-total	**474,000**	**474,000**	**465,000**	**465,000**	
iii) Street Maintenance	**8,460,000**	**8,460,000**	**13,760,000**	**13,760,000**	TSD 25
Road Works Section Total	**16,244,000**	**16,480,000**	**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	100,000	150,000	150,000	
Sub-total	**260,000**	**240,000**	**242,000**	**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 35
iv) Electrical Maintenance	**1,406,000**	**1,406,000**	**4,016,000**	**4,016,000**	TSD 38
Operational Support					TSD 42
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	
Sub-total	**71,000**	**71,000**	**71,000**	**71,000**	
Property Section Total	**5,057,000**	**5,037,000**	**7,549,000**	**7,549,000**	
d) Fleet Management Services					
i) Section Administration					
Operational Support					TSD 51
1. Protective clothing	5,000	5,000	5,000	5,000	
2. Fleet Management	10,000	50,000	10,000	10,000	
3. Materials	1,000	1,000	1,000	1,000	
4. Car Hire Services	30,000	50,000	15,000	15,000	
5. Maintenance of Vehicle Monitoring System	950,000	950,000	960,000	960,000	
Sub-total	996,000	1,056,000	991,000	991,000	
Total Fleet Management Services Section	**996,000**	**1,056,000**	**991,000**	**991,000**	
Public Transport Management Section					

EXPENDITURE BREAKDOWN FOR THE 2027/2028FY

	2026/2027 FY	2027/2028 FY	2028/2029 FY	2029/2030 FY	Page
e) Section administration					
i) Implementation of Public Transport Strategy	**667,000**	**701,000**	**1,130,000**	**1,130,000**	TSD 56
Operational Support					TSD 60
1. Protective Clothing	5,000	20,000	5,000	5,000	
2. Materials	5,000	10,000	5,000	5,000	
Sub-total	**10,000**	**30,000**	**10,000**	**10,000**	
Total	**677,000**	**731,000**	**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**	
415 - Parks Grounds					
Programmes					
1. Climate change mitigation and adaptation	1,260,000	1,260,000	760,000	760,000	TSD 64
2. Development of public open spaces to recreational facilities	800,000	180,000	800,000	800,000	TSD 66
3. Biodiversity conservation	160,000	140,000	135,000	135,000	TSD 67
4. Monumental Feature Maintenance	50,000	70,000	25,000	25,000	TSD 68
5. Management and maintenance of designated Parks	3,540,000	3,685,000	2,500,000	2,500,000	TSD 70
6. Establishment and Management of gardens and flowers	1,050,000	1,150,000	450,000	450,000	TSD 71
Sub total	**6,860,000**	**6,485,000**	**4,670,000**	**4,670,000**	
410 - Cemeteries					
Programmes					
1. Management & Maintenance of Cemeteries	1,110,000	1,350,000	850,000	850,000	TSD 74
2. Cemetery information management	0	0	0	0	
Sub total	**1,110,000**	**1,350,000**	**850,000**	**850,000**	
405 - Sports and Recreation					
Programmes					
1. Recreational and sports events management	397,000	490,000	200,000	200,000	TSD 77
2. Establishment and upgrading of Recreational and Parks	557,000	670,000	950,000	950,000	TSD 79
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	**954,000**	**1,160,000**	**1,150,000**	**1,150,000**	
Operational support					TSD 80
1. Protective clothing	25,000	25,000	17,000	17,000	
2. Materials	100,000	110,000	78,000	78,000	
3. Overtime	30,000	50,000	66,000	66,000	
4. Utility bills	250,000	250,000	180,000	180,000	
5. Depreciation	0	0	30,000	30,000	
6. Parks Equipment	50,000	0	45,000	45,000	
7. Fuel	35,000	35,000	21,000	21,000	
8. Advertisement of recreational facilities and events	40,000	40,000	40,000	40,000	
9. Printing and stationary	15,000	15,000	15,000	15,000	
10. Short-term Engagement		50,000	50,000	50,000	
11. Office Furniture		25,000		35,000	
Sub total	**545,000**	**600,000**	**542,000**	**577,000**	
TOTAL	**9,469,000**	**9,595,000**	**7,212,000**	**7,247,000**	

EXPENDITURE BREAKDOWN FOR THE 2027/2028FY

	2026/2027 FY	2027/2028 FY	2028/2029 FY	2029/2030 FY	Page
Personnel Emoluments					TSD 3
1. Administration	7,146,000	7,665,000	8,048,250	8,450,663	
2. Road Works	2,664,000	2,745,000	2,882,250	3,026,363	
3. Property Maintenance	2,075,000	2,139,000	2,245,950	2,358,248	
4. Fleet Management Services	509,000	522,000	548,100	575,505	
5. Public Transport	0	0	0	0	
6. Parks and Recreation	1,230,000	1,267,000	1,330,350	1,396,868	
Sub-total	**13,624,000**	**14,338,000**	**15,054,900**	**15,807,645**	
DEPARTMENTAL TOTAL	**53,185,000**	**54,355,000**	**57,869,900**	**58,657,645**	
GRAND TOTAL	**183,042,000**	**191,457,000**	**90,424,100**	**93,083,145**	

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. The 2023/2024 – 2027/2028 National Development Plan and United Nation's Sustainable Development Goals (SDGs) will also provide critical guidance.

Strategic Management

Building on the framework that was established through the signing of the MoU with Tinkhundla, 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 receive services to the optimum level possible. This will be achieved through the coordination and implementation of meaningful and sustainable programmes and projects between Council and Tinkhundla.

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.

Implementation of **the Smart City Framework** will be accelerated through delivering on new initiatives designed to deliver quick wins and demonstrate visible impact and gains. Inroads will be made to smart city investments driven by the private sector.

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.

Customer Experience

Council will be enhancing and consolidating its service offering to its customers. This is 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 indicators such as waiting and turnaround times for service as well as response times for complaints.

Local Economic Development (LED)

Local Economic Development is aimed at advancing sustainable economic growth, investment attraction, enterprise development, tourism promotion, skills development, and job creation within Mbabane. The allocation will support the implementation of the Economic Development Strategy initiatives which include business retention and expansion programmes, SMME support initiatives, stakeholder partnerships, capital mobilisation, project implementation, and workforce development interventions to create an enabling environment for economic prosperity, improved competitiveness, and enhanced livelihoods for residents and businesses in Mbabane.

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 begin physical implementation in the coming financial year.

Internal Audit

Internal Audit will provide independent assurance to Management and the Council on whether governance, risk management, and control processes are adequate and operating effectively. Planned assurance work includes risk-based audits of key operational and financial areas, compliance reviews against applicable legislation, policies, and procedures, and follow-up reviews to confirm that agreed audit recommendations have been implemented. The Section will also offer advisory services at Management requests. These include guidance on the design of new systems and controls, input on process improvements, and support in strengthening risk and fraud awareness across departments. Internal Audit's work is driven by the Council's risk register. A three-year rolling audit plan ensures that all critical risk areas are reviewed over the planning cycle, with the 2027/28 annual operating plan setting out the priorities for the year, to be adjusted where emerging risks demand it. Progress and results

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 revitalized partnerships with the two cities in Taiwan 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) 2026/2027FY	Budget (E) 2027/2028FY	% Increase	% Budget Proportion 2027/2028FY
1. Programmes	3,341,000	3,756,000	12	25
2. Operational Support	790,000	800,000	1	5
3. Personnel Emoluments	9,707,000	10,520,000	8	70
Total	**13,838,000**	**15,076,000**	**9**	**100**

Budget Summary by Sections

Section	Budget (E) 2026/2027FY	Budget (E) 2027/2028FY	% Increase
1. Strategic Management	520,000	380,000	-23
2. Customer Experience	395,000	230,000	-6
3. Marketing & Advertising	0	120,000	
4. Local Economic Development	760,000	1,020,000	34
5. Internal Audit	0	0	0
6. Public Information	1,666,000	2,006,000	-1
Total	**3,341,000**	**3,756,000**	**16**

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

Programme	Budget (E) 2026/2027FY	Budget (E) 2027/2028FY
Strategic Management & Coordination		
1. Promotion of Good Governance	100,000	100,000
2. Maintenance of a Responsive Organisational Structure	0	0
3. IDP Review	90,000	0
4. AOP Preparation Coordination	180,000	200,000
5. Monitoring & Evaluation	0	0

6. Disaster Risk Reduction	50,000	50,000
7. Data Laboratory	0	0
8. Smart City Framework Implementation	100,000	50,000
Sub-Total	**520,000**	**400,000**
Customer Experience		
9. Customer Journey Management	150,000	100,000
10. Customer Multi-channel Access (call center, self-service)	150,000	100,000
11. Feedback & Voice of Customer	0	30,000
12. Review & Enhancement of Service Charter	0	0
13. Marketing & Advertising	95,000	120,000
Sub-Total	**300,000**	**350,000**
Local Economic Development		
14. Ease of Doing Business	50,000	80,000
15. Review of EDS	200,000	50,000
16. Investment Promotion	0	20,000
17. SMME development and entrepreneurship	130,000	150,000
18. Business Development and Support	60,000	100,000
19. Access to Human Capital	110,000	130,000
20. Access to Markets and Finance	100,000	420,000
21. Tourism Promotion	50,000	50,000
22. Public Private Partnerships (PPPs)	60,000	20,000
Sub-Total	**760,000**	**1,020,000**
Internal Auditing		
23. Risk-Based Assurance & Advisory	0	0
25. Internal Audit Scheduling	0	0
26. Proactive Risk Mitigation & Awareness	0	0
Sub-Total	**0**	**0**
Public Information		

27.	Stakeholders Engagement	175,000	175,000
28.	Publications and dissemination	545,000	545,000
29.	Media Relations	290,000	200,000
30.	Corporate Branding and Events Management	130,000	310,000
31.	Customer Care	150,000	0
32.	International Cooperation	208,000	608,000
33.	Cultural Activities	168,000	168,000
Sub-Total		**1,666,000**	**2,006,000**
Total		**3,341,000**	**3,756,000**

Operational Support

Items		**Budget (E) 2026/2027FY**	**Budget (E) 2027/2028FY**
1.	Printing and Stationery	80,000	80,000
2.	Office Furniture	100,000	80,000
3.	Protective Clothing (Corporate wear)	15,000	15,000
4.	Hospitality	150,000	140,000
5.	National Events Support	20,000	80,000
6.	Subscription to local authority bodies	100,000	100,000
7.	Customised Council Gifts	120,000	100,000
8.	Advertising	200,000	200,000
9.	Materials	5,000	5,000
10.	Depreciation	0	0
Total		**790,000**	**800,000**

Personnel Emoluments	Budget (E) 2026/2027FY	Budget (E) 2027/2028FY	% Increase
1. Personnel Emoluments	9,707,000	10,520,000	8
Total	**9,707,000**	**10,520,000**	

Notes:

1. *The increase in personnel is due to the full implementation of the Customer Experience office.*

Mayor's Operational Support

Resources		Budget (E) 2026/2027FY	Budget (E) 2027/2028FY
1.	Hospitality	120,000	150,000
2.	Councillor's Allowances & Medical Aid	1,300,000	1,535,000
3.	Travelling & Subsistence Allowances	1,200,000	1,500,000
4.	Leadership/Capacity/Team Building	150,000	200,000
Total		**2,770,000**	**3,385,000**

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 and medical aid provision.*
3. *The increase is to accommodate Councillors' travel needs, including local travel claim on Council business (E200,000).*

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) 2027/2028FY**
1. Promotion of Good Governance	100,000	100,000
2. Maintenance of a Responsive Organisational Structure	0	0
3. IDP Review	0	0
4. AOP Preparation Coordination	160,000	200,000
5. Monitoring & Evaluation	0	0
6. Coordination of the Urban Development Programme	0	0
7. Disaster Management	50,000	30,000
8. Management of City Data	0	0
9. Smart City Framework Implementation	100,000	50,000
Sub-Total	**510,000**	**380,000**

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	01/04/2027	31/03/2028	0
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	01/04/2027	31/03/2028	100,000
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	01/04/2027	31/03/2028	0
2. Strategic organizational Monitoring	Half yearly EXCO meetings	01/04/2027	31/03/2028	0
Total				**0**

1.3 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)
1. Preparation of the Annual Operating Plan	AOP approved by Council	01/08/2027	30/09/2028	200,000
Total				**200,000**

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	01/04/2027	31/03/2028	0
2. Monitoring Progress and production of reports	Quarterly Progress Reports	01/04/2027	31/03/2028	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	01/04/2027	31/03/2028	0

2. AOP Quarterly Progress Reporting	Quarterly Reports	01/04/2027	31/03/2028	0
3. CIP Quarterly Progress Reporting	Quarterly Reports	01/04/2027	31/03/2028	0
4. Quarterly high-level informal settlements upgrading Reports	Quarterly Reports	01/04/2027	31/03/2028	0
5. Ministerial Quarterly Reports	Quarterly Reports	01/04/2027	31/03/2028	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. Disaster Risk surveillance & Monitoring	Quarterly Reports	01/04/2027	31/03/2028	30,000
2. Maintaining best practice linkages on disaster risk reduction.	Quarterly engagements with NDMA, Regional bodies	01/04/2027	31/03/2028	0
TOTAL				**30,000**

1.7 Data Laboratory

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. Data Collection, collation and maintenance of Council operational & External Macro data	Quarterly Reports	01/04/2027	31/03/2028	0
2. Support customer, spatial and performance analytics	Quarterly Reports	01/04/2027	31/03/2028	0
3. Consolidation & sharing of data through Open Data Platform	Annual Published Data	01/04/2027	31/03/2028	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. Introduction of new small smart city initiatives to enhance service delivery and customer experience.	Specific projects	01/04/2027	31/03/2028	50,000
2. Monitoring Smart City operations across the organisation.	Monthly meetings and reports	01/04/2027	31/03/2028	0
Total				**50,000**

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) 2026/2027FY	Budget (E) 2027/2028FY
1. Customer Journey Management	150,000	100,000
2. Customer Multi-channel Access (call center, self-service)	150,000	100,000
3. Feedback & Voice of Customer	0	30,000
4. Review & Enhancement of Service Charter	0	0
Sub-Total	**395,000**	**230,000**

2.1 Customer Journey Management

Objective

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

Activities	Indicator	Start Date	End Date (Estimate)	Budget (E)
1. Monitor stakeholder interaction from initial inquiry to service completion.	Report	01/04/2027	31/03/2028	50,000
2. Monitor and identify inefficiencies, delays, bottlenecks, or confusing processes that reduce satisfaction or increase complaints.	Report	01/04/2027	31/03/2028	50,000

Total				**100,000**

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. Management of channels	Report	01/04/2027	31/03/2028	100,000
Total				**100,000**

2.3 Feedback & Voice of Customer

Objective

To systematically capture, analyse, 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	01/04/2027	31/03/2028	30,000
Total				**30,000**

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. Update Service Standards	Quarterly Reports	01/04/2027	31/03/2028	0
2. Enhance Clarity & Accessibility	Citizen-friendly service standards	01/04/2027	31/03/2028	0
3. Align with Best Practices	Quarterly Reports	01/04/2027	31/03/2028	0
TOTAL				**0**

3.0 Marketing & Advertisement

Objective

To promote Council brand and services, through strategic communication, design, and digital tools. Council will engage customers by combining creativity with data-driven insights.

Activities	Indicator	Start Date	End Date (Estimate)	Budget (E)
1. Managing content creation and engagement across all social networks.		01/04/2027	31/03/2028	120,000
Total				**120,000**

4.0 Local Economic Development

Objective

To promote inclusive, sustainable, and resilient local economic growth by attracting investment, supporting enterprise development, creating employment opportunities, enhancing strategic infrastructure, and fostering partnerships that improve livelihoods and strengthen the municipality's competitiveness in alignment with the Council's IDP priorities.

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

Programme	Budget (E) 2026/2027FY	Budget (E) 2027/2028FY
1. Ease of Doing Business	50,000	80,000
2. EDS Review	200,000	50,000
3. Investment promotion	0	20,000
4. SMME Development and Entrepreneurship	130,000	150,000
5. Business Development & Support	60,000	100,000
6. Access to Human Capital	110,000	130,000
7. Access to Markets and Finance	100,000	420,000
8. Tourism Promotion	50,000	50,000
9. Public Private Partnership	60,000	20,000
Total	**760,000**	**1,020,000**

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:

4.1 Ease of doing business in Mbabane

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. Policy Briefs Prepare policy briefs on LED initiatives for council, management, and stakeholders.	- one policy brief for Council management and stakeholders to promote LED initiatives.	01/04/2027	31/03/2028	30,000
2. Outsourced Programmes Monitor the outsourced MCM programme (e.g., youth set-asides, supplier development programmes)	- one programme for youth empowerment	01/04/2027	31/03/2028	50,000
Total				**80,000**

4.2 Economic Development Strategy

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. Conduct Stakeholder engagements on the EDS	- stakeholder engagements	01/04/2027	31/03/2028	50,000
Total				**50,000**

Notes: budget is for the roll out of the Economic Development Strategy

4.3. 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 Outreach Programmes Identify and package investment projects in priority sectors for dissemination. (e.g., manufacturing, ICT, logistics, tourism).	- Mbabane Investment profile.	01/04/2027	31/03/2028	20,000
Total				**20,000**

4.4 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. Entrepreneurship Training Design and implement programmes to support the growth and sustainability of Small, Medium, and Micro Enterprises (SMMEs) and foster entrepreneurship. (financial literacy, digital skills, compliance, market readiness).	One trained target group Minimum of 10 entrepreneurs trained annually; post-training impact assessment reports. annually.	01/04/2027	30/10/2028	50,000
2. Business Incubation & Mentorship with ENACTUS Establish/partner with incubation hubs to provide office space, business advisory, and mentorship.	At least 20 incubated SMMEs annually with structured mentorship programmes.	01/09/2027	31/03/2028	100,000
Total				**150,000**

Notes: Additional budget to cater for the incubation programme for MSMEs which include rentals from SEDCO

4.5 Business 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. Conduct Business Master Class (strategic stakeholders) Stakeholder engagements for Mbabane businesses through business forums.	Two business Forums undertaken in the city.	31/08/2026	31/09/2027	100,000
Total				**100,000**

4.6 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. Facilitate an Academic Forum in Mbabane Hold academic discussion forums (Schools and Tertiary Institutions)	one forum for Mbabane Schools and Tertiary).	01/04/2027	31/03/2028	50,000
2. Support hosting of the 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.	31/08/2027	31/08/2028	30,000
3. Vocational Skills Development for Employability Facilitate targeted training, apprenticeships, and mentorship initiatives in partnership with Technical Vocational Education and Training colleges, universities, and industry bodies.	At least 20 participants trained annually with measurable employability outcomes	01/04/2026	31/03/2027	50,000
Total				**130,000**

4.7 Access to 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. Host Events Support hosting of Major events in Mbabane through partnerships for entertainment/ recreation of Mbabane citizens and support of local businesses.	Mbabane Day Consumer Fair	01/06/2027	31/12/2028	320,000
2. Conduct Night Markets Coordinate hosting of night markets in Mbabane	Quarterly night markets	01/04/2027	31/03/2028	100,000
Total				**420,000**

Notes; i) additional fees on events are to cater for; events manager, VIP tent, refreshments (vi pen support staff), screen. ii) night markets to be conducted quarterly to cater for stage and artists on the nights.

4.8 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	- At least 1 new tourism product in the first year,	01/04/2027	31/03/2028	0

Develop and package unique local offerings such as cultural tours, eco-tourism trails, community homestays, and annual events.	with expansion thereafter.			
2. Host a Mbabane Tourism Indaba	- One Indaba	01/04/2027	31/03/2028	50,000
Total				**50,000**

4.9 Public Private Projects (PPP)

Objective:

To deliver on pipeline PPPs and attracting new projects to diversify Council's income, thus reducing over-reliance on rates in the long term.

Tasks	Indicator	Start Date	End Date (Estimate)	Budget (E)
1. Monitor and facilitate project follow ups for new major projects.	- Progress reports	01/04/2027	31/03/2028	20,000
2. Engage clients with projects planned for implementation	-	01/04/2027	31/03/2028	0
Total				**20,000**

5.0 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) 2026/2027	Budget (E) 2027/2028
1. Risk-Based Assurance & Advisory	0	0
2. Internal Audit Scheduling	0	0
3. Proactive Risk Mitigation & Awareness	0	0
Sub-Total	**0**	**0**

The Internal Audit function is in-house and is funded from the Municipality's operational budget.

5.1 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.	01/04/2027	31/03/2028	0
2. Follow up on external audit reports to ensure raised findings are rectified timely.	Outstanding findings reported monthly.	01/04/2027	31/03/2028	0

Activities	Indicator (Metrics)	Start Date	End Date (Estimate)	Budget (E)
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.	01/04/2027	31/03/2028	0
4. Develop a fraud risk framework for the municipality to improve fraud risk management.	Table with EXCO and Finance Committee in the 2nd quarter.	01/07/2027	31/08/2028	0
5. Continuous auditing of high value and repetitive transactions using data analytics.	Conduct quarterly and issue reports	01/04/2027	31/03/2028	0
Total				**0**

5.2 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.	01/04/2027	31/05/2027	0
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.	01/04/2027	31/05/2027	0

Activities	Indicator (Metrics)	Start Date	End Date (Estimate)	Budget (E)
3. Ensure there are adequate systems of control in place to safeguard the council's assets.	Ad hoc audit of Council assets.	01/11/2027	30/11/202	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.	01/02/2028	28/02/2028	0
Total				**0**

5.3 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.	01/04/2027	31/03/2028	0
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.	01/04/2027	31/03/2028	0

Activities	Indicator (Metrics)	Start Date	End Date (Estimate)	Budget (E)
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.	01/04/2027	31/03/2028	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.	01/04/2027	31/03/2028	0
5. Participate in all tender opening activities of Council.	Compile reports by exception to the DSO quarterly.	01/04/2027	31/03/2028	0
Total				**0**

6.0 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) 2027/2028
Public Information		
1. Stakeholders Engagement	246,000	175,000
2. Publications and dissemination	567,000	545,000
3. Media Relations	580,000	200,000
4. Corporate Branding and Events Management	71,000	310,000
5. Customer Experience	80,000	0
6. International Cooperation	415,000	608,000
7. Promotion of Cultural Activities	160,000	168,000
Sub-Total	**2,119,000**	**2,006,000**

6.1 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. Coordinate stakeholders' fora with Council to deliberate on issues that uniquely affect them. - Media engagement (quarterly) - Ratepayers Association (bi-annual) - Youth engagement (through LED initiatives, Social Services and Community Services programs)	Two meetings held quarterly.	01/04/2027	30/03/2028	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.	01/04/2027	30/03/2028	25,000
3. Annual Meeting venue hire	Submission of Annual Meeting agenda, attendance list and minutes.	01/04/2027	30/03/2028	50,000
4.0 Public Notices and Adverts *(takes into account increase in advertising rates)*		01/04/2027	30/03/2028	100,000
TOTAL				**175,000**

6.2 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.	01/04/2027	30/03/2028	210,000
2. Production of Council information brochures, pamphlets and fliers of IDP, Budget and others.	Submission of brochure produced quarterly.	01/04/2027	30/03/2028	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.	01/04/2027	30/03/2028	315,000
4. Publication of Council meetings and budget notices		01/04/2027	30/03/2028	0
5.0 Management of Website	Submit monthly report on updates	01/04/2027	30/03/2028	0
TOTAL				**545,000**

6.3 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.	01/04/2027	30/03/2028	0
2. Media breakfast meetings x 2 (Targeted groups e.g. Business/ Editors & one-on-one) and at least 2 x Editors	Submit report about convened meetings.*	01/04/2027	30/03/2028	20,000
3. Press statements (reactive)	Compile reports of issued press statements.	01/04/2027	30/03/2028	60,000
4. Media reports monitoring, evaluation and reporting	Submit monthly reports.	01/04/2027	30/03/2028	0

5. Promotional news articles	Compile monthly report of published articles.	01/04/2027	30/03/2028	120,000
6. Radio programme at Eswatini Broadcasting and Information Services.	Compile and submit progress reports.	01/04/2027	30/03/2028	0
TOTAL				**200,000**

6.4 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.	01/04/2027	30/03/2028	50,000
2. Mayor's Golf Tournament (funded by sponsorships)	Report of the tournament.	01/04/2027	30/03/2028	260,000
TOTAL				**310,000**

6.5 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. Receiving complaints, action reports from departments and providing timely feedback to complainants	Report on complaints and actions taken.	01/04/2027	30/03/2028	0
Total				**0**

6.6 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 – Kaohsiung sister city relationship.

Activities	Indicator	Start Date	End Date (Estimate)	Budget (E)
1. Implementing inbound exchange programmes (from	Submit report after	01/04/2027	30/03/2028	70,000

Fort Worth) - (increase in venue hire, catering & tourist site costs)	inbound delegation			
2. Participation in ILA by Mbabane students.	Submit ILA report	01/04/2027	30/03/2028	400,000
3. Regional Sister City Relationships	Table report before Council	01/04/2027	30/03/2028	70,000
4. Mbabane – Taiwan sister city relationships.	Submit delegation report	01/04/2027	30/03/2028	68,000
5. Implementation of technical exchanges with sister cities.				0
Sub Total				**608,000**

6.7 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.	01/04/2027	30/03/2028	84,000
2. Participation in national cultural events and competitions.	Number of events	01/04/2027	30/03/2028	84,000

	participated in.			
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 technology, human capital management, quality assurance and risk management as well as innovation and digital transformation.

Overview

The department will provide comprehensive corporate services support to the Council, covering legal services, records management, law enforcement and security, human capital management, quality and risk management, information technology, innovation, and digital transformation. These services will be delivered in alignment with the department's strategic objectives, the Integrated Development Plan (IDP), the Smart City Framework, and the Sustainable Development Goals (SDGs), while promoting recognised best practices across all areas of operation. The department will further strengthen good governance by embedding effective risk management practices into the Council's operations, thereby enhancing accountability, operational efficiency, and institutional resilience.

The **Secretariat** will ensure the timely preparation and circulation of Management and Council agendas, effective records management and archiving, accurate Council records, proper binding, and timely submission of minutes to the Ministry, in compliance with the **Urban Government Act** and quality management requirements. Corporate governance will remain a priority, alongside legal support to departments to manage litigation, minimize risks, and strengthen compliance through timely interventions and capacity building.

The **Law Enforcement Section** will implement the Crime Prevention Strategy with the objective of reducing crime and enhancing public safety across the city. Key interventions will include assessing the legal and institutional requirements for establishing a Municipal Police Service through benchmarking with relevant institutions and municipalities, strengthening compliance with municipal laws, and enhancing collaboration with existing law enforcement agencies. The Section will further strengthen partnerships with the business community and other stakeholders to support Community Policing and Neighbourhood Watch initiatives. The use and expansion of CCTV surveillance will also be prioritised in strategic locations across the Council facilities to deter criminal activity, enhance real-time monitoring, support incident detection, and strengthen evidence-based responses to crime and public safety incidents.

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.

Through the **Information Technology** function, the department will establish, maintain, and continuously enhance a secure, reliable, resilient, and innovative ICT environment that supports the Council's strategic objectives and service delivery requirements. The section will leverage technology to improve operational efficiency, strengthen cybersecurity, streamline business processes, support the modernisation and improvement of public transport and promote data-driven decision-making. Strategic investment will be directed towards modern ICT infrastructure, systems, connectivity, and emerging technologies that support the digital transformation of Mbabane into a Smart City. This will include ensuring adequate and reliable CCTV coverage across strategic areas of the city, supported by appropriate connectivity, monitoring, data storage, maintenance, and system integration to enhance surveillance capabilities and contribute to crime prevention and public safety initiatives. Furthermore, a new ICT Strategy will be developed to align technology initiatives and investments with the Council's evolving business and service delivery priorities. The strategy will provide a framework for advancing digital transformation, innovation, productivity, customer experience, information security, and sustainable growth, while ensuring that ICT remains a key enabler of efficient and responsive municipal services.

The **Innovation & Digital Transformation (IDT)** Section will continue to play a strategic role in advancing the City of Mbabane's modernization agenda through the enhancement of service delivery, citizen engagement, operational efficiency, and digital transformation. Aligned with the Integrated Development Plan (IDP), the section will drive inclusive urban development, data-driven decision-making, and sustainable growth by leveraging technology as a key enabler of municipal excellence. The section will also introduce and expand digital platforms that will improve accessibility, convenience, and transparency in municipal services. These initiatives will include enhanced online self-service channels, digital customer engagement platforms, workflow automation solutions, mobile service offerings, and smart city technologies that will transform the way citizens interact with the municipality. Through these interventions, the Innovation & Digital Transformation Section will continue to position the City of Mbabane as a digitally enabled, innovative, and customer-focused municipality, ensuring that technology contributes meaningfully to the City's long-term social, economic, and developmental objectives.

As part of the strategic initiative to Manage Enterprise Risks, the **Quality Assurance and Risk Management** Section will implement and maintain a Business Continuity Management System (BCMS) to strengthen preparedness, response, and recovery capabilities in the event of disruptions to critical municipal services. Furthermore, the section will oversee the successful transition of the Council's Quality Management System (QMS) from ISO 9001:2015 to ISO 9001:2026, ensuring continued compliance with international best practices and the promotion of continual improvement across all municipal processes. Priority will also be given to facilitation of the adoption and integration of additional Council Management Systems aligned with relevant ISO and SANS standards. In addition, the Council's Occupational Health and Safety Programme

will be continuously monitored and aligned with the requirements of ISO 45001 and will be fully implemented and monitored to foster a safe, healthy, and compliant working environment.

Budget Summary

	Budget (E) 2026/2027	Budget (E) 2027/2028	% Increase/ (decrease)	% Proportion of total cost
1. Programmes	9,563,000	10,245,000	7.1	30.4
2. Operational Support	11,579,000	11,868,000	2.5	35.2
3. Personnel Emoluments	11,572,000	11,604,000	0.3	34.4
TOTAL	**32,714,000**	**33,717,000**	**3.1**	**100**

Departmental Summary

Section	Programs	Operational support	Personnel emoluments	TOTAL Section
1. Secretariat	785,000	466,000	3,890,000	5,141,000
2. Law Enforcement	4,288,000	106,000	1,005,000	5,399,000
3. Human Resources	3,009,000	4,269,000	2,601,000	9,879,000
4. Information Technology	1,313,000	6,586,000	1,803,000	9,702,000
5. Digital Innovation and Transformation	350,000	40,000	704,000	1,094,000
6. Quality Assurance and Risk Management	500,000	401,000	1,601,000	2,502,000
Total	**10,245,000**	**11,868,000**	**11,604,000**	**33,717,000**

The Department will implement the following programmes in the year:

Programme	Budget (E) 2026/2027	Budget (E) 2027/2028
Secretariat		
1. Secretariat Services	15,000	15,000
2. Clerical Services	45,000	47,000

Programme	Budget (E) 2026/2027	Budget (E) 2027/2028
3. Documents and Records Management	15,000	23,000
4. Legal Services	400,000	700,000
Sub-total	**475,000**	**785,000**
Law Enforcement		
5. Security	4,000,000	4,230,000
6. Stakeholder Engagement	14,000	15,000
7. Security Contract Management	3,000	3,000
8. Implementation of Crime Prevention Strategy	75,000	40,000
Sub-total	**4,092,000**	**4,288,000**
Human Resources		
9. Training and Development	830,000	830,000
10. Human Resources Administration	255,000	275,000
11. Performance Management System	500,000	100,000
12. Human Capital Intervention Programme	80,000	80,000
13. Employee Social Activities	175,000	181,000
14. Provision of Cleaning Services	1,100,000	1,133,000
15. Job Evaluation & Regrading	10,000	10,000
16. Salary Review	0	200,000
17. Change Management	100,000	200,000
TOTAL	**3,050,000**	**3,009,000**
Information Technology		
18. Systems Development & Support	290,000	390,000
19. ICT Infrastructure Development	550,000	567,000
20. Network Support Services	195,000	201,000
21. IT Governance & Risk Management	0	0
22. Information Security	150,000	155,000
Sub-total	**1,185,000**	**1,313,000**
Digital Innovation and Transformation		
23. Innovation	50,000	70,000
24. Digital Transformation	240,000	280,000
Sub-total	**290,000**	**350,000**
Quality Assurance and Risk Management		

Programme	Budget (E) 2026/2027	Budget (E) 2027/2028
25. Risk Management	150,000	150,000
26. Quality Management	100,000	100,000
27. Occupational Health & Safety	221,000	250,000
Sub-total	**471,000**	**500,000**
TOTAL	**9,563,000**	**11,095,000**

Notes:

Programme:	***Explanatory Note***
3	*Increase due high demand for documents digitisation.*
4	*Increase due to high anticipated legal litigations.*
5	*Statutory Increase.*
8	*Decrease due to removal of benchmarking exercise.*
10	*Increase due to increased female corporate wear.*
11	*Decrease due to envisaged cost for completion of the program.*
16	*New Programme – Salary Review. The exercise was last done in 2017.*
17	*Increase costs due to introduction of Change Management Masterclass.*
18	*Increase due to support of innovation solutions.*
23	*Heighten demand for Innovation.*
24	Introduction of Business Process Optimization interventions.
27	Appointment and training of SHE representatives and First aiders.

Operational Support

Resources	Description	Budget (E) 2026/2027	Budget (E) 2027/2028
1. Postage	Purchase of stamps & DHL Services	50,000	50,000
2. Printing & Stationery	Stationery for office use, minutes and agendas	35,000	36,000
3. Subscriptions	Law reports and legal journals	14,000	14,000
4. Fuel Expenses	For 1 x kombi and 1x Mayor's car, 1 x Sedan, 1 x Fortuner -	84,000	100,000
5. Vehicle Expenses	To cater for 4 motor vehicle maintenance costs.	47,000	40,000
6. Uniform	Corporate wear for 2 Messengers	17,000	0
7. Advertising and announcements	Advertising for bye laws.	10,000	10,000
8. Maintenance of Council Chambers	General maintenance of fittings and fixtures of the Council chambers	3,000	3,000
9. Overtime	Drivers/Messengers (to cater for weekend and holiday events or activities, late deliveries, ferrying of visitors etc.)	50,000	100,000
10. Office furniture	Purchase of new Meeting Room conference furniture	100,000	0
11. Materials	Purchase of soaps for washing vehicles	1,000	1,000
12. Maintenance of Furniture and fittings	Repair of chairs and fittings.	3,000	3,000
13. Document Processing	Photocopying and scanning	42,000	42,000
14. Protective Clothing	For the three officers (2x messengers and 1 x Registry)	4,000	0
15. Leasing of New Photocopier	Payment of monthly rental fees	67,000	67,000
Sub-total		**527,000**	**466,000**

16. Printing & Stationery	Printing papers and other stationery for the office use	1,000	1,000
17. Furniture and Fittings	Window blinds for Security Office	10,000	0
18. Gun license and Bullets.	Purchase of bullets for the short barrel 2.2 rifle and the long barrel rifle and license fees.	3,000	6,000
19. Neighbourhood Watch Scheme (NWS) and Community Police support	To cater for NWS and Community Police (security equipment and signage)	17,000	29,000
20. Animal Welfare	To cater for Animal health care, e.g. veterinary costs and feed while awaiting transportation.	0	0
21. Surveillance cameras	CCTV cameras. To Cater for additional cameras at Council facilities (Depot and Parks).	50,000	70,000
Sub-total		**81,000**	**106,000**
22. Travelling and Subsistence	Workshops, Conferences, Seminars, Training, Official visits and Exchange Programmes	1,700,000	2,000,000
23. Retirement token	To cater for tokens for four (4) retiring employees	10,000	48,000
24. Printing and Stationery	Stationery for office use	25,000	27,000
25. Advertisement	Filling of vacancies	60,000	60,000
26. Professional Membership subscriptions	Includes membership and journal subscriptions	90,000	90,000
27. F.S.E. Membership	Payment of Subscriptions	126,000	130,000
28. HR Professional Services	Chairing of disciplinary hearings, etc.	30,000	60,000
29. Recruitment Costs	Consultancy fees for filling of vacant positions.	100,000	200,000
30. Office Equipment	Equipment	1,000	1,000

31. Kitchen Equipment	Replacement of kettles, extension cords, microwaves, crockery, cutlery etc.	12,000	13,000
32. Accommodation / Venues for meetings and training purposes	Venues organized for meetings and training particularly in-house training and seminars	25,000	20,000
33. Performance Awards	Implement awards for Council employees with satisfactory performance.	1,800,000	1,800,000
34. Furniture & Fittings	Blinds for HRM's office	0	20,000
35. Depreciation	Assets	0	0
Sub-total		**3,979,000**	**4,469,000**
36. Systems Maintenance	Software Licenses (Munsoft, Peopleware, Accsys, GIS, CASCADE. Microsoft 365, ChatGPT, Acrobat Adobe, Power-BI, Contact Centre Software, Customer Relationship Management, Veeam Backup, WhatsApp Business etc.)	3,921,000	4,099,000
37. General Computer Maintenance	Maintenance of ICT equipment	62,000	64,000
38. Internet Subscriptions	Subscription payments to Service Providers EPTC, STARLINK, Real Image)	550,000	400,000
39. Computer Stationery & consumables	For printer toners, cartridges	34,000	20,000
40. Tele-communications Charges	Call charges for whole organisation.	1,250,000	1,290,000
41. Telephone System Maintenance	PBX maintenance fees	0	0
42. Telephone Equipment	Purchase of handsets & headsets	29,000	29,000
43. Access Control	Maintenance of Access Control System	16,000	20,000
44. Fixed Telecom charges	USSD Service, Fixed telephone and Bulk SMS	620,000	620,000

45. Office Furniture	ITM lockable cabinets.	25,000	0
46. Office Equipment	Extension cords, lightning protectors etc.	9,000	9,000
47. Printing & Stationery	Printing paper	0	0
48. Data Centre equipment Maintenance	Maintenance of UPS & air-conditioner equipment	30,000	31,000
49. Protective Clothing	Purchasing of protective clothing for IT specialist	0	4,000
50. Depreciation		0	0
Sub-total		**6,546,000**	**6,586,000**
51. Innovation online Solutions & support	Payments to developers for systems support.	40,000	40,000
52. Protective Clothing	Purchasing of protective clothing.	4,000	0
53. Digital Platforms Benchmarking	Physical visit to local organizations.	0	0
54. Office Furniture	Chair & Desk for DITO, small lockable cupboard	25,000	0
55. Office Equipment	Extension cords, Fan, & Heater for DITO's office	8,000	0
56. Depreciation		0	0
Sub-total		**77,000**	**40,000**
		44,000	

Resources	**Objective**	**Budget (E) 2026/2027**	**Budget (E) 2027/2028**
57. 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	100,000

58. 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
59. Fire Control System	Maintenance fire hydrants at the Head Office, Main Depot and the landfill.	0	18,000
60. First Aid Kit	Replenishment of First Aid equipment and accessories.	16,000	15,000
61. Medical Examinations & IOD	Paying for treatment for IODs, baseline occupational health assessments and occupational health referrals.	110,000	130,000
62. Pest Control Programme	Provide pest control programme to Council facilities.	10,000	18,000
63. Safety Signs	Procurement and Installation of Safety and Health signage.	16,000	4,000
64. Protective Clothing	Purchasing of protective clothing for OHSO and QARM	8,000	2,000
65. Consumables	To cater for the maintenance and replacement of the sanitizer dispensers	20,000	10,000
66. Quarterly Safety and Health Inspections	To cater for Quarterly Safety Inspections in loco by the Safety and Health Committee.	9,000	14,000
67. Safety, Health and Environment (SHE) Management	Maintenance of Soil Hospital	20,000	20,000
68. Depreciation	Assets	0	0
Sub-total		**369,000**	**401,000**
TOTAL		**11,579,000**	**12,143,000**

Notes

5&6	*Increase in line with actual costs incurred for the previous FY and purchase of 2 vehicles.*
7	*Uniform provided in the previous FY.*
10	*Increase in line with actual costs incurred for the previous FY*
11	*Purchase of furniture for new meeting room done in the previous FY.*
15	*PPE provided in the previous FY.*
19	*Window blinds purchased in the previous FY.*
25	*Increase in line with actual costs incurred for the previous FY.*
26	*Cater for token for four (4) retiring officers.*
31	*Increase in line with actual costs incurred for the previous FY.*
37	*Purchase of blinds for HRM office.*
39	*Increase based on contact centre software, Customer relationship Management licenses.*
41	*Decrease due to the removal of MTN Direct Internet Access (DIA).*
48	*No procurement of office furniture.*
52	*Purchase of protective clothing for IT Specialist.*
55	*Protective clothing purchased once in two (2) years.*
57	*Purchase of office furniture done in the previous FY.*
58	*Purchase of office equipment done in the previous FY.*
60	*Replacement of worn-out fire equipment.*
61	*Installation of fire hydrants project completed.*
62	*Maintenance of fire hydrants.*
64	*Increase demand of medical services.*
65	*Increase due to Pest control equipment for Depot.*
66	*Decrease due to less demand for safety signs.*
67	*Part purchase of protective clothing done in the previous FY.*
68	*Decrease due to less demand for consumables.*
69	*Increase in inspections in loco by the safety and health committee.*

Personnel Emolument

Personnel	Budget (E) 2026/2027	Budget (E) 2027/2028
1. Secretariat	3,780,000	3,890,000
2. Law Enforcement	977,000	1,005,000
3. Human Resources	2,527,000	2,601,000
4. Information Technology	2,048,000	1,803,000
5. Digital Innovation and Transformation	685,000	704,000
6. Quality Assurance and Risk Management	1,555,000	1,601,000
TOTAL	**11,572,000**	**11,604,000**

Notes:

4 *Reduction due to the recruitment of new ITM and IT Specialist whose salaries are capped at the entry point.*

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) 2026/2027	Budget (E) 2027/2028
1. Secretariat Services	15,000	15,000
2. Clerical Services	45,000	47,000
3. Documents and Records Management	15,000	23,000
4. Legal Services	400,000	700,000
Total	**475,000**	**785,000**

Notes:

Programme:	*Explanatory Note*
3	*Increase due high demand for documents digitisation.*
4	*Increase due to high anticipated legal litigations.*

Operational Support

Resources	Description	Budget (E) 2026/2027	Budget (E) 2027/2028
Secretariat			
1. Postage	Purchase of stamps & DHL Services	50,000	50,000
2. Office Equipment	Aircon for SM's office.	0	0
3. Printing & Stationery	Stationery for office use, minutes and agendas	35,000	36,000
4. Subscriptions	Law reports and legal journals	14,000	14,000
5. Fuel Expenses	For 1 x kombi and 1x Mayor's car, 1 x Sedan, 1 x Fortuner	84,000	100,000
6. Vehicle Expenses	To cater for 4 motor vehicle maintenance costs.	47,000	40,000
7. Uniform	Corporate wear for 2 Messengers	17,000	0
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.)	50,000	100,000
11. Office furniture	Purchase of new Meeting Room conference furniture	100,000	0
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)	4,000	0
16. Leasing of New Photocopier	Payment of monthly rental fees	67,000	67,000
17. Depreciation	Assets	0	0
Sub-total		**527,000**	**466,000**

Notes

5&6	*Increase in line with actual costs incurred for the previous FY and purchase of 2 vehicles.*
7	*Uniform provided in the previous FY.*
10	*Increase in line with actual costs incurred for the previous FY*
11	*Purchase of furniture for new meeting room done in the previous FY.*
15	*PPE provided in the previous FY.*

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 Councillors, 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 Council and Executive Minutes	Agenda and Minutes prepared	01/04/2027	31/03/2028	5,000
2. Circulate signed minutes to Ministry (MHUD) and other stakeholders in line with **SDG 16** and legislation requirement.	Minutes sent to stakeholders.	01/04/2027	31/03/2028	0
3. Digitizing of Council minutes and agendas.	Digital agendas and minutes available.	01/04/2027	31/03/2028	10,000
4. Provide messenger / driver services as required.	Services provided as requested.	01/04/2027	31/03/2028	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	01/04/2027	31/03/2028	0
2. Manage affairs of the Mayoral Office	- Quarterly report of office maintenance - Regulated use of regalia – checklist	01/04/2027	31/03/2028	0
3. Consultancy	Budget preparation support and CEO's appraisal	01/09/2027	30/11/2027	47,000
TOTAL				**47,000**

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.	01/05/2027	30/06/2027	23,000
2. Monitor Mail Tracking process	Quarterly Mail tracking reports available	01/04/2027	31/03/2028	0
3. Investigate the possibility of the implementation of an EDRMS	Investigation Report	01/04/2027	31/03/2028	0
TOTAL				**23,000**

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	01/04/2027	31/03/2028	700,000
2. To provide external support to departments	Legal instruments	01/04/2027	31/03/2028	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	01/04/2027	31/03/2028	0
4. Capacitation of contract managers on SLA management	Trainings records	01/07/2027	30/09/2027	0
TOTAL				**700,000**

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) 2026/2027	Budget (E) 2027/2028
1. Security	4,000,000	4,230,000
2. Stakeholder Engagement	14,000	15,000
3. Security Contract Management	3,000	3,000
4. Implementation of Crime Prevention Strategy	75,000	40,000
TOTAL	**4,092,000**	**4,288,000**

Notes:

Programme:	*Explanatory Notes*
1	*Statutory Increase*
4	*Decrease due to removal of benchmarking exercise.*

Operational Support

Resources	Description	Budget (E) 2026/2027	Budget (E) 2027/2028
Law Enforcement			
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	10,000	0
3. Gun license and Bullets.	Purchase of bullets for the short barrel 2.2 rifle and the long barrel rifle and license fees.	3,000	6,000
4. Neighbourhood Watch Scheme and Community Police support	To cater for NWS and Community Police (security equipment and signage)	17,000	29,000
5. Animal Welfare	To cater for Animal health care, e.g. veterinary costs and feed while awaiting transportation.	0	0
6. Surveillance cameras	CCTV cameras. To Cater for additional cameras at Council facilities (Depot and Parks).	50,000	70,000
7. Depreciation	Assets	0	0
Sub-total		**81,000**	**106,000**

Notes

2	*Window blinds purchased in the previous FY.*

Income

Activities	Start Date	End Date	Budget (E)
1. Penalties for rounding-up cattle	01/04/2027	31/03/2028	2,000
2. Violating Parking regulations	01/04/2027	31/03/2028	1,000
3. Miscellaneous admissions of guilt fines	01/04/2027	31/03/2028	3,000
TOTAL			**6,000**

Programmes:

2.1 Security

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 and Law Enforcement	Service Level Agreement Compliance Report monthly	01/04/2027	31/03/2028	4,230,000
2. Analyse quarterly & annual City Crime statistics.	Quarterly & Annual Crime Statistics Analysis available	01/04/2027	31/03/2028	0
TOTAL				**4,230,000**

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.	01/05/2027	31/03/2028	15,000
TOTAL				**15,000**

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	01/04/2027	31/03/2028	0
2. Conduct monitoring and evaluation of performance against set performance standards.	Monthly and Quarterly performance reports	01/04/2027	31/03/2028	0
3. Conduct an Annual Performance Appraisals in line with the Service Level Agreement.	Completed and signed Performance Appraisal Compact and submitted to DCS.	01/08/2027	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. Engage on a fact-finding mission on the establishment of municipal police.	Report.	01/04/2027	31/03/2028	25,000
2. Coordinate training of Community Police & neighbourhood teams (five candidates per ward).	Attendance registers available.	01/04/2027	31/03/2028	15,000
3. Coordinate the Establishment of at least two neighbourhoods.	Attendance registers and minutes	01/04/2027	31/03/2028	0
TOTAL				**40,000**

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) 2026/2027	Budget (E) 2027/2028
1. Training and Development	830,000	830,000
2. Human Resources Administration	255,000	275,000
3. Performance Management System	500,000	100,000
4. Human Capital Intervention Programme	80,000	80,000
5. Employee Social Activities	175,000	181,000
6. Provision of Cleaning Services	1,100,000	1,133,000
7. Job Evaluation & Regrading	10,000	10,000
8. Salary Review	0	200,000
9. Change Management	100,000	200,000
TOTAL	**3,050,000**	**3,009,000**

Notes:

Programme:	***Explanatory Note***
2	*Increase due to increased female corporate wear.*
3	*Decrease due to envisaged cost for completion of the program.*
8	*New Programme – Salary Review. Exercise was last done in 2017.*
9	*Increase costs due to introduction of Change Management Masterclass.*

Operational Support

Resources	Description	Budget (E) 2026/2027	Budget (E) 2027/2028
Human Resources			
1. Travelling and Subsistence	Workshops, Conferences, Seminars, Training, Official visits and Exchange Programmes	1,700,000	1,800,000
2. Retirement token	To cater for tokens for four (4) retiring employees	10,000	48,000
3. Printing and Stationery	Stationery for office use	25,000	27,000
4. Advertisement	Filling of vacancies	60,000	60,000

5. Professional Membership subscriptions	Includes membership and journal subscriptions	90,000	90,000
6. F.S.E. Membership	Payment of Subscriptions	126,000	130,000
7. HR Professional Services	Chairing of disciplinary hearings, etc.	30,000	60,000
8. Recruitment Costs	Consultancy fees for filling of vacant positions.	100,000	200,000
9. Office Equipment	Equipment	1,000	1,000
10. Kitchen Equipment	Replacement of kettles, extension cords, microwaves, crockery, cutlery etc.	12,000	13,000
11. Accommodation / Venues for meetings and training purposes	Venues organized for meetings and training particularly in-house training and seminars	25,000	20,000
12. Performance Awards	Implement awards for Council employees with satisfactory performance.	1,800,000	1,800,000
13. Furniture & Fittings	Blinds for HRM's office	0	20,000
Sub-total		**3,979,000**	**4,269,000**

Notes

1	*Increase in line with actual costs incurred for the previous FY.*
2	*Cater for token for four (4) retiring officers.*
7	*Increase in line with actual costs incurred for the previous FY.*
13	*Purchase of blinds for HRM office.*

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	01/04/2027	31/03/2028	230,000
2. Reimburse staff for self-development programmes (Study loans)	Reimbursement quarterly reports	01/04/2027	31/03/2028	200,000
3. SMDP training for HODs and senior managers.	Certificates of competence	01/04/2027	31/03/2028	200,000
4. Senior Managers development (Project management / MDP)	Certificates of competence	01/04/2027	31/03/2028	200,000
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. Update HR Database.	Live competency matrix	01/04/2027	31/03/2028	0

Activities	Indicator (Metrics)	Start Date	End Date (Estimate)	Budget (E)
2. Pension Fund Administration.	Quarterly reports of pension fund administration	01/04/2027	31/03/2028	0
3. Coordinate the filling of vacancies.	Vacancies filled within 3 months	01/04/2027	31/03/2028	0
4. Leave Management	Monthly Leave analysis report	01/04/2027	31/03/2028	0
5. Conduct HR satisfaction survey, Council Values survey and one provided by the CEO	Survey outcome reports	01/04/2027	31/03/2028	0
6. Corporate Wear	Purchase corporate wear for female employees	01/04/2027	31/03/2028	270,000
Industrial Relations				
7. Convene at least two consultative meetings with the Employees Representatives on issues of mutual interest.	Agenda and minutes of biannual meetings	01/04/2027	31/03/2028	0
8. Conduct cost of living negotiations	Collective agreement	01/04/2027	31/07/2027	5,000
TOTAL				**275,000**

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	01/04/2027	30/09/2027	0

Activities	Indicator (Metrics)	Start Date	End Date (Estimate)	Budget (E)
2. Review of Performance Management System (PMS)	New PMS Framework/Procedure	01/04/2027	30/09/2027	100,000
TOTAL				**100,000**

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	01/12/2027	31/12/2027	80,000
2. Coordinate the pre-psychosocial support to employees affected by stress	Pre-psychosocial support to employees	01/04/2027	31/03/2028	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	01/11/2027	31/12/2027	181,000
TOTAL				**181,000**

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	01/04/2027	31/03/2028	850,000
2. Provide sanitizers (hand towels, driers, she-bin etc.)	Availability of sanitizers as required	01/04/2027	31/03/2028	100,000
3. Provide catering services	Service provided with manageable complaints	01/04/2027	31/03/2028	123,000
4. Replenish refreshments (hot and cold beverages and biscuits/muffins)	Availability of refreshments	01/04/2027	31/03/2028	60,000
5. Manage Contract	Monthly meetings held Checklist developed	01/04/2027	31/03/2028	0
TOTAL				**1,133,000**

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	01/04/2027	31/03/2028	10,000
TOTAL				**10,000**

3.9 Salary Review

Objective:
To conduct a fair, competitive, and sustainable salary review process that ensures employee remuneration remains aligned with market trends, organizational performance, internal equity, and the organization's talent retention objectives. The last Salary review was done in 2017.

Activities	Indicator (Metrics)	Start Date	End Date (Estimate)	Budget (E)
Salary review and implementation.	Approved salary review implemented	01/04/2027	31/03/2028	200,000
Total				**200,000**

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	01/04/2027	31/03/2028	200,000
Total				**200,000**

4.0 Information Technology

Objective:
To develop and maintain a secure, reliable, and innovative ICT environment that enhances operational efficiency, supports digital transformation, improves service delivery, and enables informed decision-making in alignment with the IDP, ICT Strategy, Smart City Framework, Operational Risk Register, and SDGs.

Activities earmarked for this year will include the following:

Programme

Programme	Budget (E) 2026/2027	Budget (E) 2027/2028
1. Systems Development & Support	290,000	390,000
2. ICT Infrastructure Development	550,000	567,000
3. Network Support Services	195,000	201,000
4. IT Governance & Risk Management	0	0
5. Information Security	150,000	155,000
TOTAL	**1,185,000**	**1,563,000**

Notes:

Programme:	***Explanatory Note***
1	*Increase due to support of innovation solutions.*

Operational Support

Resources	Description	Budget (E) 2026/2027	Budget (E) 2027/2028
Information Technology			
1. Systems Maintenance	Software Licenses (Munsoft, Peopleware, Accsys, CASCADE. Microsoft 365, ChatGPT, Acrobat Adobe, Power-BI, Microsoft Projects, Contact Centre Software, Customer Relationship Management, Google Maps,	3,921,000	4,099,000

	Veeam backup etc.)		
2. General Computer Maintenance	Maintenance of ICT equipment	62,000	64,000
3. Internet Subscriptions	Subscription payments to Service Providers (EPTC, STARLINK, Real Image)	550,000	400,000
4. Computer Stationery & consumables	For printer toners, cartridges	34,000	20,000
5. Tele-communications Charges	Call charges for whole organisation, includes general communications.	1,250,000	1,290,000
6. Telephone System Maintenance	PBX maintenance fees	0	0
7. Telephone Equipment	Purchase of handsets & headsets	29,000	29,000
8. Access Control	Maintenance of Access Control System	16,000	20,000
9. Fixed Telecom charges	USSD Service, Cloud PBX subscription, Bulk SMS	620,000	620,000
10. Office Furniture	ITM lockable cabinets.	25,000	0
11. Office Equipment	Extension cords, lightning protectors etc.	9,000	9,000
12. Printing & Stationery	Printing paper	0	0
13. Data Centre equipment Maintenance	Maintenance of UPS & air-conditioner equipment	30,000	31,000
14. Protective Clothing	Purchasing of protective clothing for IT specialist	0	4,000
15. Depreciation		0	0
Sub-total		**6,546,000**	**6,586,000**

Notes

1	*Increase due to Contact Centre Management, Customer Relationship Management, Veeam Backup and WhatsApp Business.*
3	*Decrease due to the removal of MTN Direct Internet Access (DIA).*
10	*No procurement of office furniture.*
14	*Purchase of protective clothing for IT Specialist.*

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	01/04/2027	31/03/2028	0
2. External Systems Support	Reports showing that services have been delivered as per specification / TOR	01/04/2027	31/03/2028	211,000
3. Technical Support	Technical Reports available. Graduate In Training (2)	01/04/2027	31/03/2028	91,000
4. Preventive Maintenance	Technical reports on Preventive Maintenance available	01/04/2027	31/03/2028	88,000
Total				**390,000**

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	01/05/2027	31/12/2027	1,000,000*
2. Procure software	Software procured	01/05/2027	31/12/2027	464,000
3. Procure Network Equipment	Network equipment procured	01/05/2027	31/12/2027	103,000
TOTAL				**567,000**

** Hardware (Smart City Integrated CCTV and Traffic Control – Intelligent Transportation Systems (ITS)) 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.	01/04/2027	31/03/2028	201,000
2. Facilitate migration to 5G network	5G network available	01/04/2027	31/03/2028	0
3. Conduct Annual Appraisal for IT Service Providers	Annual appraisal report available	01/09/2027	30/09/2027	0
TOTAL				**201,000**

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%	01/04/2027	31/03/2028	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	01/04/2027	31/03/2028	0
2. Monitor security threats advent from new normal work arrangements.	Quarterly Security Threats Reports	01/04/2027	31/03/2028	0
3. Conduct information security awareness workshops.	At least 2 sessions conducted	01/04/2027	31/03/2028	0
4. Implement and manage security scans, security awareness and human risk management program.	Reports available	01/04/2027	31/03/2028	155,000

TOTAL	**155,000**

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) 2026/2027	Budget (E) 2027/2028
1. Innovation	50,000	70,000
2. Digital Transformation	240,000	280,000
Sub-total	**290,000**	**350,000**

1 *Heighten demand for Innovation.*

2 Introduction of Business Process Optimization interventions.

Operational Support:

Digital Innovation and Transformation			
1. Innovation online Solutions & support	Payments to developers for systems support.	40,000	40,000
2. Protective Clothing	Purchasing of protective clothing.	4,000	0
3. Digital Platforms Benchmarking	Physical visit to local organizations.	0	0
4. Office Furniture	Chair & Desk for DITO, small lockable cupboard	25,000	0
5. Office Equipment	Extension cords, Fan, &	8,000	0

	Heater for DITO's office		
Sub-total		**77,000**	**40,000**

Notes

2	*Protective clothing purchased once in two (2) years.*
4	*Purchase of office furniture done in the previous FY.*
5	*Purchase of office equipment done in the previous FY.*

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	01/04/2027	31/03/2028	70,000
TOTAL				**70,000**

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-	Identified e-	01/04/2027	31/03/2028	120,000

Activities	Indicator (Metrics)	Start date	End date	Budget (E)
governance initiatives	governance initiatives implemented			
2. Integrate Artificial Intelligence into business processes	Two or more AI-driven processes introduced	01/04/2027	31/03/2028	20,000
3. Business Process Optimization	Business processes for efficiencies like MS Teams	01/04/2027	31/03/2028	70,000
TOTAL				**210,000**

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) 2027/2028
1. Deploy Paperless workflow & PDF e-signatures	At least 3 critical workflows digitized with e-sign	01/04/2027	31/03/2028	23,000
2. Launch citizen e-service support / self-service portals	2 self-service portals operational (Planning permit platform, etc.)	01/04/2027	31/03/2028	47,000
3. Implement SharePoint for collaboration & document management	Platforms live and adopted by at least 5 departments	01/04/2027	31/12/2027	0

4. Conduct digital literacy workshops	6 workshops conducted, minimum 35 participants trained	01/04/2027	31/03/2028	10,000
5. Periodic departmental engagements with innovation champions	Quarterly engagements with departments to gather innovation needs and feedback	01/04/2027	31/03/2028	0
TOTAL				**70,000**

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) 2026/2027	Budget (E) 2027/2028
1. Risk Management	150,000	150,000
2. Quality Management	100,000	100,000
3. Occupational Health & Safety	221,000	250,000
Sub-total	**471,000**	**500,000**

Notes:

Programme:	*Explanatory Note*
3	Appointment and training of SHE representatives and First aiders.

Operational Support

Quality Assurance and Risk Management			
Resources	**Objective**	**Budget (E) 2026/2027**	**Budget (E) 2027/2028**
1. 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	100,000

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	Maintenance fire hydrants at the Head Office, Main Depot and the landfill.	0	18,000
4. First Aid Kit	Replenishment of First Aid equipment and accessories.	16,000	15,000
5. Medical Examinations & IOD	Paying for treatment for IODs, baseline occupational health assessments and occupational health referrals.	110,000	130,000
6. Pest Control Programme	Provide pest control programme to Council facilities.	10,000	18,000
7. Safety Signs	Procurement and Installation of Safety and Health signage.	16,000	4,000
8. Protective Clothing	Purchasing of protective clothing for OHSO and QARM	8,000	2,000
9. Consumables	To cater for the maintenance and replacement of the sanitizer dispensers	20,000	10,000
10. Quarterly Safety and Health Inspections	To cater for Quarterly Safety Inspections in loco by the Safety and Health Committee.	9,000	14,000
11. Safety, Health and Environment (SHE) Management	Maintenance of Soil Hospital	20,000	20,000
12. Depreciation	Assets	0	0
Sub-total		**369,000**	**401,000**

Notes

1 *Replacement of worn-out fire equipment.*

2	*Installation of fire hydrants project completed.*
3	*Maintenance of fire hydrants.*
5	*Increase demand of medical services.*
6	*Increase due to Pest control equipment for Depot.*
7	*Decrease due to less demand for safety signs.*
8	*Part purchase of protective clothing done in the previous FY.*
9	*Decrease due to less demand for consumables.*
10	*Increase in inspections in loco by the safety and health committee.*

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) 2027/2028
1. Risk Management Policy development and/or review **(Strategic Objective5, Activity 3 & 4)**	Policies, procedures and training report.	01/06/2027	31/03/2028	100,000
2. Coordinate Council Risk Committee Biannually Meetings and Compile Minutes of meetings. **(Strategic Objective 5)**	Risk Committee Meeting Schedule & Minutes	01/06/2027	31/03/2028	0
3. Update Comprehensive Risk Register Quarterly.	Comprehensive risks register in place.	01/06/2027	31/03/2028	0
4. Risk Committee & Champions orientation on understanding and	Training Report	01/04/2027	31/03/2028	50,000

Activities	Indicator (Metrics)	Start Date	End Date	Budget (E) 2027/2028
contemporary practice **(Strategic Objective 5, Activity 7)**				
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) 2027/2028
1. Organize and coordinate ISO 9001:2015 1st Surveillance Audit.	ISO 9001:2015 Surveillance Audit Report	01/04/2027	31/03/2028	50,000
2. Coordinate Management Reviews Meetings biannually.	Biannual Management Review Meetings held	01/06/2027	28/02/2028	50,000
3. Conduct Internal Audits for processes.	Internal Audit Schedule & Reports	01/05/2027	31/03/2028	0
4. Conduct Quality Management Systems analysis (NCRs, customer complaints, compliments, suggestions).	QARM Analysis Monthly & Quarterly Reports	01/05/2027	31/03/2028	0
5. Coordinate the development and review of procedures and coding of documents for departments.	Reviewed Procedures and documents	01/05/2027	31/03/2028	0

Activities	Indicator (Metrics)	Start Date	End Date (Estimate)	Budget (E) 2027/2028
6. Assist departments in the development of Management Systems	Developed Management Systems	01/05/2027	31/03/2028	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 Reports	01/05/2027	31/03/2028	0
8. Review and align service charters **(Strategic Objective 1, Activity 1)**	Revised & Translated/ New Service Charters	01/05/2027	31/03/2028	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) 2027/2028
Occupational Safety				
1. Compile and report monthly Health and Safety Statistics	Monthly Report	01/04/2027	31/03/2028	0
2. Follow-up and investigate all reported occupational health and safety related incidents.	Investigation reports & corrective actions	01/04/2027	31/03/2028	0

Activities	Indicator (Metrics)	Start Date	End Date (Estimate)	Budget (E) 2027/2028
3. Coordinate Quarterly Safety & Heath Committee Meetings	Attendance Register and minutes of meetings	01/06/2027	31/03/2028	0
4. Conduct Safety and Health Inspections for selected long-term Service Providers	Safety and Health Inspections Reports	01/06/2027	31/03/2028	0
5. Conduct Annual Emergency Evacuation Drills for the Head Office and the Main Depot	Annual Evacuation Drills Reports.	01/10/2027	31/03/2028	0
6. Implement an Occupational Health and Safety Management System Based on ISO 45001	OHSMS Documentation	01/04/2027	31/03/2028	50,000
7. Training of First Aiders, Fire Marshalls, Safety Rep.	Training Records	01/04/2027	31/03/2028	100,000
Occupational Health				
8. Coordinate the refilling of Sanitiser dispensers	Refilled sanitizer dispensers	01/04/2027	31/03/2028	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	01/06/2027	31/03/2028	0
10. Coordinate Occupational Medical Surveillance and Exit Occupational Medical Assessments for employees	Occupational Medical Reports	01/07/2027	31/03/2028	100,000
TOTAL				**250,000**

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.

Departmental Overview

The Finance Department's 2027/2028 budget prioritises a stronger revenue base, improved cash collection and accountable use of municipal resources. Through its Revenue Collection, Expenditure Management and Procurement sections, the Department will implement 12 programmes with a combined allocation of E4,941,000. These programmes support the financial capacity required to sustain municipal services and advance the Municipal Council of Mbabane's Integrated Development Plan for 2024–2029.

Operational support for the department is budgeted for at E 29,382,000 and mainly seek to fund depreciation costs for the entire organisation, provision for bad and doubtful debts, insurance cover for all the municipal assets, payment of lease charges as well as interest on loans and the payment of commission for the collection of arrear rates.

The budget gives particular emphasis to the General Valuation Roll, arrear rates recovery and customer participation in municipal revenue services. These interventions are supported by external funding mobilisation, independent financial assurance and procurement capacity. Their value will be assessed through collections, reliable financial information and delivery results, alongside expenditure against budget.

Alignment with the IDP Financial Viability Strategy Objective

Section 4.2 of the IDP calls for adequate and predictable revenue, sufficient liquidity, affordable services, expenditure discipline and responsible financial management. The proposed programmes translate this direction into departmental activities for 2027/2028: service charges and funding mobilization support diversification under FV1; valuation, incentives and debt recovery support rates collection under FV2; digital customer onboarding supports FV3; procurement planning and training support FV4; and improved property and customer records contribute to the revenue base under FV5. Financial reporting and monitoring provide the information needed for sustainability measures under FV6.

Revenue Collection

The Revenue Collection section will implement eight programmes totalling E4,095,000. Its focus is to improve the completeness and fairness of the rating base, convert billed revenue into cash and develop additional income sources. Customer information, engagement and convenient access to payment services will support these objectives.

General Valuation Roll — This is the largest allocation which will support the implementation of the newly developed Town Planning Scheme. Implementation should cover the agreed valuation scope, property verification, quality assurance and the applicable review and objection processes. Coordination with relevant municipal departments and sections will be essential to align the valuation records with billing data. The immediate benefit is a credible and equitable rating base; any additional revenue must be estimated separately using the effective roll, approved rates and realistic collection assumptions.

Arrear Rates Recovery Program — The section will pursue outstanding rates through the appointed legal collection agents, verified debtor records, targeted follow-up, payment arrangements and appropriate enforcement under approved procedures. The funds will mainly cover commission for the four law firms which are collecting arrear rates for Council. Recovery activity will be prioritised by collectability, debt age and value, with customer care and applicable relief arrangements recognised. Performance will be measured by cash recovered and net recovery after collection costs.

Rates Incentives and Promotions — This programme will encourage timely payment and voluntary compliance. Promotions will be undertaken and will operate within approved terms and be evaluated against early payment, current rates collection and programme cost, with any revenue concessions separately identified in the budget assumptions. The main target will be to have incentive promotions throughout the year and also broaden the categories of those who will be rewarded for having paid their rates.

Finance Digital Platforms Marketing and Customer Onboarding — The programme will help customers register for and use available digital finance services, including electronic account information and payment channels. It supports the IDP's automation objective through adoption and customer assistance. Platform development or integration will only be assumed where separately scoped and funded. Intentional programs ill be undertaken to market and socialise all the digital platforms that would have been initiated by the Council more especially when it comes to rates payment and revenue collection.

KYC and Data Collection Program — Verification of customer identities, ownership details and contact information will improve bill delivery, account matching and debt follow-up. Data quality checks and controlled updates to municipal records should make the information usable across revenue activities.

Service Charges Mobilisation — The section will work with service departments to identify billable services, verify customer records and strengthen collection of approved charges. This supports revenue diversification and cost recovery, with forecasts grounded in service volumes, approved tariffs and expected receipts.

Grants Green and Global Institutional Funding Mobilisation —The funds will look at procuring an external resource on the issues of grant mobilisation and institutional funding solicitation. The programme will support funding prospect identification, engagement with potential funders and preparation of suitable proposals with project-

owning departments. Funding secured, conditions attached and municipal co-funding requirements should be tracked separately from applications submitted. Unconfirmed awards will not support firm spending commitments.

Stakeholder Engagement Program — Engagement with ratepayers and other stakeholders will explain revenue obligations, gather feedback and resolve barriers to compliance. The programme will connect municipal payments with service delivery and support informed participation in budget priorities.

Expenditure Management

The Expenditure Management section will implement two programmes totalling E759,000. These allocations support financial accountability and responsible asset stewardship, alongside the section's continuing role in budget control, cash flow planning, payment administration and financial reporting.

Audit of Annual Financial Statements of Council — The allocation provides for independent audit of Council's annual financial statements. The section will coordinate audit readiness through reconciled accounts, supporting schedules and timely responses to audit queries, and track corrective actions arising from findings. This strengthens the reliability of financial information used for oversight and future budgeting; it does not predetermine the audit opinion.

Disposal of Scrapped Assets and Used Materials — This programme will support an orderly disposal process for identified items, with appropriate authorisation, transparent procedures and updates to asset records. Expenditure Management will retain programme accountability, supported by Procurement where required. The E8,000 is the programme allocation; disposal receipts should be estimated and accounted for separately and should not be treated as recurring income.

Procurement

The Procurement section will implement two programmes totalling E87,000. Its role is to translate approved budgets into timely, competitive and properly controlled purchasing, supporting the IDP's supply chain management objective and value for money across departmental programmes.

Annual Sources of Supply — The programme will support planning and administration of annual supply arrangements. Consolidated requirements, clear specifications and procurement scheduling should improve purchasing efficiency and reduce avoidable delays. Commitments must remain within the relevant approved budgets and cash flow plans.

Management of Procurement Processes — The allocation will strengthen the capabilities of staff and relevant procurement participants in specifications, evaluation, documentation, ethical conduct and contract management. Training priorities should address identified weaknesses, and results should be assessed through improved procurement quality and fewer process failures.

Budget implementation and performance oversight

Each section have translated its allocation into a costed work plan with accountable officers, procurement lead times, quarterly milestones and cash requirements. Programme costs include the full cost of agreed deliverables within each ceiling. The General Valuation programme, which accounts for approximately half of the listed

budget, requires early preparation and close milestone control. Shared communication and data activities should be coordinated before commitments are made.

Monthly reporting will compare actual expenditure, commitments and forecast completion costs with budget, alongside outputs and revenue outcomes. Core measures will include current rates collection, arrears recovered, active digital customers, verified records, service charge receipts, confirmed funding, audit actions and procurement delivery. Liquidity and the IDP's operating surplus, net financial liabilities and asset sustainability measures should inform management decisions. Annual targets will be confirmed against current baselines and reconciled with the relevant IDP measures before implementation.

A mid-year review should assess affordability, delivery progress and corrective action. Reallocations will follow the applicable approval process, while recurring services should be supported by realistically collectible recurring revenue. This approach links programme expenditure to improved financial viability and the Municipality's ability to fund reliable services.

Budget Summary

Description	Budget (E) 2026/2027	Budget (E) 2027/2028	% Increase / (decrease)	% Proportion of total cost
1. Programs	3,305,000	4,941,000	50	11
2. Operational support	27,141,000	29,382,000	8	67
3. Personnel Emoluments	9,167,000	9,446,000	3	22
Total	**39,613,000**	**43,769,000**	**10**	**100**

Budget Summary by Sections

Section	Programs	Operational Support	Personnel Emoluments	TOTAL Section
	(E)	(E)	(E)	
1. Administration	100,000	0	2,303,000	2,403,000
2. Expenditure Section	759,000	29,322,000	2,374,000	32,456,000
3. Revenue Section	3,995,000	50,000	3,350,000	7,395,000
4. Procurement Section	87,000	10,000	1,418,000	1,515,000
Total	**4,891,000**	**29,382,000**	**9,446,000**	**43,769,000**

The following programs will be implemented by the department in the 2027/2028 financial year:

Department of Finance	Budget (E) 2026/2027	Budget (E) 2027/2028
Programs:		
1. Grants, Green & Global Institutional Funding Mobilisation	0	100,000
2. Audit of Annual Financial statements of Council	729,000	751,000
3. Disposal of Scrapped Assets & Used Materials	8,000	8,000
4. Rates Incentives and Promotions	304,000	250,000
5. Supplementary Valuation	601,000	0
6. General Valuation Roll	0	2,000,000
7. Arrear Rates Recovery Program	1,500,000	1,550,000
8. Service Charges Mobilisation	52,000	50,000
9. Stakeholder Engagement Program	42,000	45,000
10. Finance Digital Platforms Marketing & Customer Onboarding	0	50,000
11. Management of Procurement	43,000	60,000
12. Administration of Annual Sources	26,000	27,000

13. KYC/ Data Collection Program		50,000
Sub-total	**3,305,000**	**4,941,000**

Notes on Programs

1. **Grant, Green & Global Institutional Funding Mobilisation**- The mobilisation of these grants and global funding require a specialised skill to be able to draft effective project concepts and grant papers that would be acceptable to international donors and funders. This skill will therefore be sourced externally to ensure Council is able to tap to these resources.

2. **Audit of Annual Statements** – The statutory audit of Council statement has costed Council E715,000 and an escalation of 5% has been effected on the previous amount in anticipation of time spent by Auditors during the exercise.

3. **Disposal of Scraped Assets and Used Material-** The funds will cover costs of conducting the annual public auction of obsolete Council items. This will include the advertising of the auction and the marking of these items.

4. **Rates Incentives and Promotional items** – Council will procure first quarter early payment incentives for 50 potential winners and new categories will be introduced in the financial year including most improved property as well as incentives for commercial properties. Promotional items for the international trade fair will be procured as well. There will also be other promotions for the festive seasons as well as the last quarter of the financial year.

5. **General Valuation Roll** – The current roll was developed in 2022 at a cost of E3.5 Million. Considering the time value of money and general escalation of costs in the past 5 years, the cost of developing a new roll is projected at E4,500,000 and will be treated as a multi-year project thus E2,000,000 will be spent in FY2027/28.

6. **Arrear Rates Recovery Program** – A total of E30 million has been handed over to law collecting agents. Projecting 50% of these to be collected in the financial year at a commission rate of 10% will result in an expenditure over E1.55 million.

7. **Finance Digital Platforms Marketing & Customer Onboarding-** Council is in a drive of introducing a number of rates payment and self-service platforms which will require a lot of marketing for the ratepayer to adopt and have confidence in utilising these platforms. This will include social media drives, print media, radio adverts and pamphlets development and distribution.

8. **Service Charges Mobilisation** – It is anticipated that the New Service Charges By-laws would have been approved by Parliament in 2027. The Cost of E50,000 has been put aside for the socialisation of the new service charges especially to stakeholders that are likely to have resistance to implementation of those charges.

9. **Stakeholder Engagement Program** – There will be an intentional drive to engage in monthly stakeholder engagement drives where the pay your rates "gospel" will be disseminated to all wards. A gazabo and promotional items and resources to fund these monthly drives will be procured.

13. **KYC/ Data Collection Program** – the budget will cover costs of collecting ratepayers information and updating database of customers. This will include USSD platform usage, print media notices and sms links to solicit the information.

14. **Procurement Capacitation Program** – Four (4) senior, middle managers as well as tender board procurement capacitation session will be undertaken during the financial year. The costs will cover venue, refreshments and external speaker's fees.

15. **Annual Sources of Supplies** – Adverts will have to be run in the print media as well as with the ESPPRA where each tender lot is charged at E3,000.

PROGRAMS

Personnel Emoluments	Budget (E) 2026/2027	Budget (E) 2027/2028
1. Personnel emoluments	8,834,000	9,345,375
Sub-total	**8,834,000**	**9,345,375**
Operational Support:	**2026/2027 (E)**	**2027/2028 (E)**
1. Printing and stationery	143,000	147,000
2. Computer Consumables	63,000	63,000
3. Protective Clothing	10,000	10,000
4. Materials	8,000	8,000
5. Advertising and Rates Assessment	420,000	420,000
6. Depreciation Expense	16,675,000	17,000,000
7. Provision for Doubtful Debts	2,000,000	3,000,000
8. Insurance	3,200,000	3,300,000
9. Bank Charges	1,000,000	1,030,000
10. Interest on Overdraft	160,000	160,000
11. Contract Security (for cash in transit)	42,000	50,000
12. Search Fees & Registration Report	24,000	50,000
13. Fuel Expenses	12,000	12,000
14. Vehicle Expenses	12,000	20,000
15. Rental of Equipment	60,000	60,000
16. Lease charges	2,000,000	2,000,000
17. Interest on CIP Financing	1,300,000	1,850,000
18. Office Furniture & Equipment	12,000	112,000
19. ESPPRA	0	90,000
Sub-total	**27,141,000**	**29,382,000**
Total	**35,975,000**	**38,467,000**

Notes on Major Budget Movements

OPERATIONAL SUPPORT

7. **Provision for Doubtful Debts** – The previous year's provision amounted to E5.9 million. With the anticipated increase in rates of 3% coupled with the

execution of the newly proposed strategies of collection, an increase in the provision is not anticipated.

12. **Search Fees & Registration Report** – The Deeds Registry office has begun to issue the annual Deeds Registers which Council pays for.

17. **Interest on CIP Financing** – The budget has increased by 42% due to the acquisition of the ENPF loan and the additional plant and equipment that Council has procured which will result in the increase of the interest charges on the capital leases.

18. **Office Furniture & Equipment** – In order to optimise the space within the Finance Rates Hall following the movement of the Procurement Section to the Hall, a change of the staff sitting arrangement needs to be considered hence the Department wants to procure cluster desks and dispose the current furniture which utilises more office space.

19. **ESPPRA Workload Capacity Assessment** – The WCA which was not done by ESPPRA the previous financial year is scheduled to take place in 2027 per statutory requirements.

REVENUE

Item	Description	Budget (E) 2026/2027	Budget (E) 2027/2028
Rates – Private	Rates on Private Properties	90,719,000	93,600,000
Rates – Government	Rates on Government Properties	69,948,000	71,600,000
Rates – Special Consent Residences	Rates on Residential Properties	900,000	927,000
Rates – Leased Private Residences	Rates on Residential Properties	2,749,000	2,815,000
Rates – Open Space	Rates on Open Space	22,000	23,000
Interest on Rates	Interest on Rates Overdue Account	2,060,000	2,500,000
Penalties on rates	Penalties for late payment	1,854,000	2,200,000
Sub-total		**168,252,000**	**173,665,000**

Government Subvention & Grants

Item	Description	Budget (E) 2026/2027	Budget (E) 2027/2028
General Subvention		0	0
Sub-total		**0**	**0**

Finance Sundries

Item	Description	Budget (E) 2026/2027)	Budget (E) 2027/2028
Interest on deposits	Interest on Investments	3,900,000	4,680,000
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	1,746,000
Insurance claims	Recoveries from insurance	160,000	160,000
Swazi Plaza Properties	Rental from sales house building	600,000	600,000
Sub-total		**5,843,000**	**8,289,000**

Refuse collection fees

Private properties	Refuse collection fees	3,000,000	3,200,000
Government properties	Refuse collection fees	1,000,000	1,000,000
Sub-total		**3,800,000**	**4,200,000**

User Fees

User Fees		5,177,000	5,320,000
Sub-total		**5,177,000**	**5,320,000**
Total Revenue		**183,196,000**	**190,464,000**

Notes on Major Budget Movements

*** A 3% 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.

1.1 Grants Green and Global Institutional Funding Mobilisation

Objective
Develop credible, eligible funding proposals for prioritised municipal projects and transfer proposal preparation skills to staff.

Activities	Indicator	Start	End	Budget (E)
1. Prioritise projects and procure specialist support ○ who will Prepare concept notes, Map funders and eligibility requirements ○ and develop full applications and project budgets	○ Approved project shortlist, terms of reference and deliverable based contract ○ Three concept notes accepted by project owners ○ submission ready applications	01 Apr 27	30 Apr 27	100,000
2. Complete due diligence and support submissions	Evidence packs, safeguards screening and authorised submissions	01 Jul 27	31 Jul 27	
Total				**100,000**

2.0 EXPENDITURE 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
Complete the independent audit of the year ended 31 March 2027 and submit the adopted statements to stakeholders

Activities	Indicator	Start	End	Budget (E)
3. Close ledgers and prepare draft statements	Signed trial balance, reconciliations and draft AFS ready	01 Apr 27	30 Apr 27	0
4. Confirm auditor engagement and audit readiness	Approved engagement, scope, fee ceiling and evidence request list	01 Apr 27	30 Apr 27	0
5. External audit fieldwork and agreed interim fee	Evidence requests cleared; fieldwork completion accepted; interim fee provision	01May 27	31May 27	450,600
6. Complete audit and settle final fee	Signed audit opinion and management letter received; final fee provision	01 Jun 27	30 Jun 27	300,400
5.Present statements for Council adoption & submission to MOHUD	Finance Committee recommendation and Council resolution filed	01 Jul 27	31 Jul 27	0
Total				**751,000**

2.2 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	01/04/2027	31/03/2028	0
2. Submit Variance Analysis comments -from all departments to Finance Committee	Variance Analysis comments submitted to Finance Committee	01/04/2027	31/03/2028	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	01/06/2027	31/03/2028	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	01/09/2027	31/12/2027	0

Total				**0**

2.3 Cash flow management

Objective:

To forecast and monitor cash generation and utilization activities and to provide information that will enable management to 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	01/04/2027	31/03/ 2028	0
2. Produce appropriate financial ratios	Appropriate financial ratios produced	01/04/2027	31/03/ 2028	0
Total				**0**

2.4 Disposal of Scrap Assets & Used Materials

Objective
Dispose of authorised redundant items transparently and reconcile proceeds, custody and accounting records.

Activities	Indicator	Start	End	Budget (E)
1. Verify assets and prepare condition assessments	Tagged inventory, ownership checks and disposal recommendations	01 Apr 27	30 Jun 27	0
2. Approve disposal route and reserve values	Authorised disposal list, method and valuation basis recorded	01 Jul 27	31 Aug 27	0

3. Publish disposal notice	Advertising package within E5,000; notice retained	01 Sep 27	30 Sep 27	5,000
4. Conduct approved disposal process	Logistics within E3,000; bids or auction records and sale schedule and marking of lots.	01 Oct 27	31 Oct 27	3,000
5. Receive proceeds and release items	100% of sale proceeds cleared before release; collection receipts	01 Oct 27	30 Nov 27	0
6. Update asset records and report disposal	Asset register and ledger reconciled; gain or loss and proceeds reported	01 Dec 27	31 Dec 27	0
Total				**8,000**

2.5 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 in February of 2027 in preparation for the setting of new premiums of 2027/2028*	Meeting to review insurance policies	01 Apr 27	30 Jun 27	3,300,000
Total				**3,300,000**

**Budgeted for under operational costs*

3. 0 REVENUE 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.

3.1 Rates Payment Promotion and Incentives Programme

Objective

Encourage early payment through transparent incentives and measure the associated collection results.

Activities	Indicator	Start	End	Budget (E)
1. Approve competition rules and procurement brief	Eligibility, prize values, independent draw controls and campaign baseline approved	01 Apr 27	15 Apr 27	0
2. Run first quarter early settlement incentives	Up to 70 prizes at average E3,000; verified eligibility and signed prize register	16 Apr 27	30 Jun 27	150,000
3. Provide trade fair promotional materials	Materials capped at E40,000; enquiries and payment referrals recorded	01 Jul 27	30 Sep 27	40,000
4. Run festive season promotion	One campaign capped at E30,000; prizes and associated receipts reconciled	01 Oct 27	31 Dec 27	30,000
5. Run final quarter settlement promotion	One campaign capped at E30,000; verified recipients and campaign report	01 Jan 28	15 Mar 28	30,000
6. Evaluate incentive effectiveness	Four quarterly reports on cost, participating accounts and collections	01 Apr 27	31 Mar 28	0
Total				**250,000**

3.2 General Valuation Roll

Objective:
Produce a complete, quality checked general valuation roll and prepare it for lawful implementation

Activities	Indicator	Start	End	Budget (E)
1. Approve scope and procure an eligible valuer	Procurement process, Resolution, property baseline, tender evaluation and signed contract; internal staff delivery	01 Oct 27	Dec 27	50,000
2. Complete inception report and reconcile property data	Accepted inception report, valuation method and reconciled parcel register	01 Jan 28	31 Jan 27	400,000
3. Inspect properties and collect valuation evidence	100% of agreed property universe covered; inaccessible cases documented	01 Feb 27	31 Mar 27	1,550,000
4. Produce and quality check draft roll	Draft roll reconciled to parcel register; material errors corrected	FY28/29	FY28/29	0
5. Publish notices and administer inspection and objections	Notices and service records retained; objection register complete	FY28/29	FY28/29	0
6. Support Valuation Court hearings and incorporate lawful decisions	Objections processed through competent structures; decisions recorded	FY28/29	FY28/29	0
7. Deliver certified roll and test billing import and make final payment	Certified deliverables and reconciliation accepted before final payment	FY28/29	FY28/29	0
Total FY2027/28				**2,000,000**

3.3 Advertising

Objective:

To ensure that rates bill 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 (Advertising)	Rates notices published by 01/04/2027	01/04/2027	01/04/2027	411,0000
2. Print and mail rates bills	Rates bills mailed to property owners by 30/04/2027	01/04/2027	30/04/2027	9,000
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	01/06/2027	31/12/2027	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	01/06/2027	31/12/2027	0
Total				**420,000**

**Budgeted under operational support*

3.4 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 31/03/2028 of the debtors' balance allocated on 01/04/2027	90% of arrear rates balances collected by 31/03/2028	01/04/2027	31/03/2028	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	01/04/2027	31/03/2028	0
Total				**0**

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

Objective

Recover arrears through verified accounts, payment arrangements and properly controlled legal collection.

Activities	Indicator	Start	End	Budget (E)
1. Legal Provision invoking, validate arrears and agree agent controls	Certified Statements, Advertising Reconciled handover register, valid mandates and fee terms approved	01 Apr 27	30 Apr 27	0

2. Fund verified collection commission Q1	Planning recovery E2m; pay only on cleared, attributable receipts	01 Apr 27	30 Jun 27	200,000
3. Fund verified collection commission Q2	Certified statements preparation, Planning recovery E4m; monthly receipt and commission reconciliation	01 Jul 27	30 Sep 27	400,000
4. Fund verified collection commission Q3	Planning recovery E4.5m; unresolved cases reviewed with agents	01 Oct 27	31 Dec 27	450,000
5. Fund verified collection commission Q4	Planning recovery E4.5m; annual recovery target E15m	01 Jan 28	31 Mar 28	450,000
6. Provide approved tracing and case disbursements	Rating Act invoking, evidence and legal authorisation for each disbursement	01 May 27	31 Mar 28	50,000
7. Monitor arrangements and report recoveries	Monthly agent scorecards and four quarterly EXCO reports	01 Apr 27	31 Mar 28	0
Total				**1,550,000**

3.6 Finance Digital Platforms Marketing and Customer Onboarding

Programme ceiling E50,000

Delivery lead: Revenue Manager with ICT and Communications

Objective
Increase successful use of available payment and self-service platforms through assisted onboarding and targeted communication.

Activities	Indicator	Start	End	Budget (E)
1. Deliver social and digital campaigns	Three campaign waves at E30,000; channel conversion tracked	01 Jul 27	31 Mar 28	30,000
2. Place radio and print demonstrations	media packages at E10,000 each; placements evidenced	01 Jul 27	31 Mar 28	10,000

3. Run assisted onboarding clinics	Employ ad hoc personnel and interns for onboarding clinics in wards, malls and door to door campaigns	01 Jul 27	31 Mar 28	10,000
Total				**50,000**

3.7 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. Prepare tariff explanations and guidance	Approved plain language tariff guide and frequently asked questions	01 Jul 27	31 Jul 27	10,000
2. Hold targeted stakeholder sessions	Four sessions at E7,500 for affected user groups; issues register maintained	01 Aug 27	31 Oct 27	30,000
3. Publish service charge information	Publication and distribution E10,000	01 Nov 27	30 Nov 27	10,000
4. 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 Dec 27	31 Dec 27	
Total				**50 ,000**

3.8 Stakeholder Engagement

Objective

Deliver structured revenue collection and rates education across all wards and track issues through to resolution.

Activities	Indicator	Start	End	Budget (E)
1. Approve ward calendar and engagement messages	12 ward visits scheduled, one per month; baseline issues logged	01 Apr 27	30 Apr 27	0
2. Procure reusable outreach equipment	Gazebo and reusable equipment accepted, recorded and assigned	01 Apr 27	31 May 27	0
3. Produce rates education materials	One controlled print and translation package; distribution register	01 Apr 27	30 Jun 27	45,000
4. Deliver monthly ward outreach	12 visits at E10,000; attendance, questions and referrals recorded	01 Apr 27	31 Mar 28	0
5. Follow up ward concerns	All issues assigned within five working days; monthly progress updates	01 Apr 27	31 Mar 28	0
6. Report engagement outcomes	Four quarterly reports covering ward reach and resolved issues	01 Apr 27	31 Mar 28	0
Total				**45,000**

3.9 KYC and Data Collection Program

Objective

Improve the completeness and reliability of customer contact and property account information

Activities	Indicator	Start	End	Budget (E)
1. Establish data baseline and validation rules	Mandatory fields, access rights and duplicate rules approved	01 Apr 27	30 Apr 27	0
2. Configure information collection channels	Tested USSD or equivalent capture service accepted within scope	01 May 27	30 Jun 27	40,000
3. Send controlled SMS update invitations to collect personal information/data	One batches at E10,000; delivery and valid response rates tracked	01 Jul 27	31 Mar 28	10,000

4. Publish data update your info notices	Two notice packages at E15,000; clear official response channels	01 May 27	31 Jul 27	0
5. Run assisted data collection and validation	Eight drives at E10,000; supporting evidence checked before updates	01 Jul 27	29 Feb 28	0
6. Perform data quality checks and reconcile updates	Three checks at E10,000; target 90% completeness on active accounts	01 Sep 27	31 Mar 28	0
Total				**50,000**

4.0 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.

4.1 Management of Procurement

Objective
Improve procurement planning, evaluation and contract management competence among managers and Tender Board members.

Activities	Indicator	Start	End	Budget (E)
1. Assess learning needs and appoint facilitator	Training plan, participant list and facilitator scope approved	01 Apr 27	31 May 27	0
2. Coordinate training for the Tender Board and facilitate their attendance of exchange programmes with other Public Procurement Entities.	One session; attendance and practical specification exercise completed	01 Jun 27	30 Jun 27	15,000

3. Session on TOR development, evaluation of Tenders and conflicts of interest	One session; scored evaluation exercise and declarations completed	01 Sep 27	30 Sep 27	15,000
4. Session on contract and supplier performance	One session; participants complete a contract monitoring tool	01 Dec 27	31 Dec 27	15,000
5. Session 4 on Procurement compliance and procurement records	One session; sample procurement file reviewed against checklist	01 Feb 28	29 Feb 28	15,000
			Total	**60,000**

4.2 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	01/06/2025	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	01/06/2025	31/03/2027	0
Total				**0**

3.3 Annual Sources of Supply

Objective

Publish the annual sources of supply requirements and maintain a transparent, current supplier information base.

Activities	Indicator	Start	End	Budget (E)

1. Consolidate departmental demand	Approved requirement schedule and publication plan	01 Apr 27	30 Apr 27	0
2. Prepare notices and verify publication charges	Approved notices; number of lots and current tariffs confirmed	01 May 27	15 May 27	0
3. Publish on regulator channel	Planning allowance for six lots at E3,000; publication evidence retained	16 May 27	31 May 27	18,000
4. Publish complementary press notice	One press package within E9,000; proof of publication filed	16 May 27	31 May 27	9,000
5. Validate and capture supplier information	All complete submissions assessed and register updated	01 Jun 27	30 Jun 27	0
Total				**27,000**

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 2027/2028 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 its **Clinical Services** unit, the Department will ensure that residents have equitable access to comprehensive, affordable, and high-quality primary healthcare that enables longer, healthier, and more productive lives. The programme will contribute to the advancement of Universal Health Coverage by strengthening service delivery systems, improving access to essential health services, and enhancing continuity of care, particularly for vulnerable and underserved populations. It will promote integrated, people-centred healthcare through effective coordination among service providers, reducing fragmentation and improving health outcomes. In addition, the programme will address the social determinants of health through targeted community outreach, health promotion initiatives, and strategic partnerships, while strengthening governance, accountability, and leadership across the continuum of care. All interventions will be aligned with Sustainable Development Goal 3 and the objectives of the MCM Integrated Development Plan (IDP) 2024-2029.

As part of the Municipality's commitment to improving the quality of life of Mbabane residents, the **Food Safety** Section will safeguard public health through the implementation of a modern, risk-based food control system that prioritises prevention, compliance, and continuous improvement. The Section will undertake intelligence-led inspections and surveillance activities, promote best practices in food hygiene and safety, and apply a balanced approach of education, capacity-building, and enforcement to strengthen compliance with applicable legislation and standards. By focusing resources on high-risk food safety hazards and reinforcing accountability throughout the food supply chain, the Section will reduce the incidence of foodborne diseases, protect consumers, and enhance public confidence in the city's food environment.

The **Laboratory Services** Section will serve as a critical pillar of the Municipality's public health system by generating accurate, timely, and scientifically sound evidence on the quality and safety of food, potable water, wastewater, and environmental hygiene conditions within the city. Through systematic sampling, testing, monitoring, and surveillance activities, the laboratory will support early detection of public health

risks, guide rapid corrective interventions, and verify compliance with national and international standards. The evidence produced will inform policy development, regulatory decision-making, resource allocation, and risk mitigation strategies, thereby contributing to a safer, healthier, and more resilient urban environment.

The **Social Services** Section will promote social justice, inclusion, and community resilience through programmes that protect vulnerable populations, strengthen family and community support systems, and advance the rights and well-being of children, persons with disabilities, older persons, and other marginalised groups. The Section will address poverty, inequality, and social exclusion through targeted social protection interventions, livelihood empowerment initiatives, and integrated support services. Guided by a rights-based and safeguarding-centred approach, it will foster collaboration across government, civil society, and community stakeholders to improve access to essential services and create safer, more inclusive communities. Through evidence-based planning, monitoring, and continuous service improvement, the Section will contribute to the achievement of the MCM IDP 2024-2029, the National Development Strategy, and the Sustainable Development Goals.

Budget Summary

	Budget (E) 2026/2027	Budget (E) 2027/2028	% Increase/ (decrease)	% Proportion of total cost
1. Programmes	**2,716,000**	**3,068,000**	13.5	25
2. Operational Support	**1,731,000**	**1,709,000**	-1.3	14
3. Personnel Emoluments	**7,334,400**	**7,578,000**	3.3	61
TOTAL	**11,781,400**	**12,355,000**	**5**	**100**

Departmental Summary

Section	Programmes	Operational support	TOTAL Section
1. Clinical	**1,294,000**	**421,000**	**1,715,000**
2. Food Safety	**210,000**	**278,000**	**488,000**
3. Laboratory	**279,000**	**636,000**	**915,000**
4. Social Services	**1,285,000**	**374,000**	**1,659,000**
Total	**3,068,000**	**1,709,000**	**4,777,000**

The Department will implement the following programmes in the year:

Programmes	Budget (E) 2026/2027	Budget (E) 2027/2028
Clinical		
1. Health Promotion and Disease Prevention	120,000	123,000
2. Care, Treatment and Support	120,000	87,000
3. Employee Wellness Programme (EWP)	785,000	1,000,000
4. Response Management and Coordination	80,000	84,000
Sub-total	**1,105,000**	**1,294,000**
Food Safety		
5. Food Inspection Services (FIS) & Grading	3,000	18,000
6. Health Education and Public Awareness	60,000	122,000
7. Meat Inspection Services (MIS)	0	0
8. Modernizing and Harmonizing Food Safety Inspection Systems	70,000	70,000
Sub-total	**133,000**	**210,000**
Laboratory		
9. Maintenance of Quality Management System	160,000	185,000
10. Quality Assurance laboratory Management System	78,000	94,000
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	**238,000**	**279,000**
Social Services		
16. Gender and Discrimination	200,000	190,000
17. Child Protection and Youth	200,000	210,000
18. Disability	70,000	80,000
19. Poverty Reduction	655,000	660,000
20. Promotion of Volunteerism	115,000	145,000
Sub-total	**1,240,000**	**1,285,000**
TOTAL	**2,716,000**	**3,068,000**

Notes on Major Budget Movements by Programme number:

2. The E33,000 decrease is due to the fact that CHCVs training has been completed

3. The E215,000 increase in budget is due to the fact that Eswatini will not be hosting the SAIMSA games so there will be need for transport and accommodation.

5. The increase of E15,000 is due to the need to intensify inspections.

6. The increase is due to more effort to capacitate food establishments on good hygiene practices and self-monitoring.

9. The E25,000 increase is primarily attributable to the strengthening and modernization of laboratory quality-management operations

10. The E16,000 increase is due to anticipated increases in quality assurance costs

20. The E30,000 increase is due to additional activities to strengthen child protection and as well as support for engaging a GIT

Operational Support

Resources	Budget (E) 2026/2027	Budget (E) 2027/2028
Clinical		
1. Fuel expenses	55,000	60,000
2. Vehicle expenses	15,000	16,000
3. Procurement of medication	92,000	95,000
4. Clinical kits	17,000	17,000
5. Procurement of home-based care supplies	77,000	80,000
6. Subscription to SAIMSA	11,000	11,000
7. Subscription to ESIGA	33,000	33,000
8. Stationery	5,000	7,000
9. Office Furniture	50,000	50,000
10. Short term engagement	50,000	52,000
Sub Total	**405,000**	**421,000**
Food Safety		
11. Protective Clothing	15,000	20,000
12. Graduate in Training	50,000	50,000

Resources	Budget (E) 2026/2027	Budget (E) 2027/2028
13. Maintenance of Abattoir (premises)	20,000	2,000
14. Maintenance of refrigerators	30,000	0
15. Materials	10,000	10,000
16. Fuel expenses	40,000	40,000
17. Vehicle expenses	31,000	31,000
18. Fuel for Incinerator	30,000	5,000
19. Inspection equipment	60,000	60,000
20. Calibration of Equipment	10,000	10,000
21. Utilities	50,000	50,000
Sub Total	**346,000**	**278,000**
Laboratory		
22. Laboratory Chemicals	330,000	330,000
23. Materials and samples	20,000	20,000
24. Laboratory Equipment	45,000	45,000
25. Protective Clothing	7,000	8,000
26. Validation and Calibration of Lab Equipment	155,000	160,000
27. Ground Water and Leachate Analysis	18,000	18,000
28. Maintenance of Equipment	35,000	35,000
29. Vehicle Expenses	10,000	10,000
30. Fuel Expenses	10,000	10,000
Sub Total	**630,000**	**636,000**
Social Services		
31. Subscription to AMICAALL NCO	79,000	79,000
32. Maintenance of Social Centres	80,000	85,000
33. Grass Cutting (Social Centres)	30,000	35,000
34. Vehicle expenses	15,000	15,000
35. Cooking gas	21,000	30,000
36. Cleaning material	30,000	30,000

Resources	Budget (E) 2026/2027	Budget (E) 2027/2028
37. Protective clothing	40,000	40,000
38. Fuel	55,000	60,000
Sub Total	**350,000**	**374,000**
Total	**1,731,000**	**1,709,000**

Notes on Major Budget Movements by Programme number:

13. The 18,000 decrease is due to the anticipated PPP for the abattoir. The remaining E2,000 will be for grass cutting and external maintenance.
14. The E30,000 decrease is due to the fact that the abattoir fridge will not be utilized as the abattoir may not be operating.
18. The E25,000 decrease is due to the fact that the abattoir incinerator will not be utilized as the abattoir may not be operating.

Personnel Emoluments	Budget (E) 2026/2027FY	Budget (E) 2027/2028FY	% Increase
1. Personnel Emoluments			
Total	**7,334,400**	**7,578,000**	**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 behaviours. 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 programme 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/community outreach per year • Twelve information desks per year • Two men's dialogues per year • Two women's dialogues per year • Two digital health promotion initiatives per year (Radio	01/04/2027	31/03/2028	30,000

	broadcast/ social-media campaign) • Number of health talks provided at MCM clinic			
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. • Number of condoms distributed (quarterly/annual) • Number Linkages made per quarter • Quarterly report on HIV positivity rate and distribution in urban area • Quarterly report on viral hepatitis and STIs	01/04/2027	31/03/2028	0
3. Provision of primary prevention through vaccination	• Quarterly reports on immunization: children under 5s, HPV vaccine, pregnant and lactating women • Two supplementary immunization activities per year (African Vaccination Week (AVW), vaccination campaign)	01/04/2027	31/03/2028	10,000

	• Report of staff who received Hepatitis B vaccine/ any other vaccine.			
4. Commemorate special health days (Mbabane Health Fair, World AIDS Day)	• Commemoration reports	01/06/2027	31/12/2027	83,000
Total				**123,000**

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 programme • Number of homebased care visits per quarter	01/04/2027	31/03/2028	0
2. Profiling of Community Health Care volunteers.	• Collaborative profile report with CBHP. • Number of existing Health care volunteers	01/04/2027	31/03/2027	20,000 0

Activity	Indicator/Metrics	Start Date	End Date (Estimate)	Budget (E)
	• Refresher training			30,000
3. Provision of primary health care services to drop-in clients and in communities during outreach.	• Monthly reports on clinical services • One community outreach per month.	01/04/2027	31/03/2028	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 • Number of support groups meeting per quarter	01/04/2027	31/03/2028	0
5. Provision of psychosocial support for CHCVs	• Two Debriefing sessions per year	01/06/2027	20/02/2028	21,000
6. Installation, Calibration/maintaining of equipment	• Report on maintained equipment	01/04/2027	31/03/2028	16,000
Total				**87,000**

1.3 Employee Wellness Programme (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 programme to address all the wellness domains, and re-shuffling of wellness peer educators.	• Quarterly reports on implemented wellness domains: a. (Sibebe or biggest braai) b. Marathons participation • Monthly peer educators' meetings, health education calendar, monthly wellness talks and report • Training/ refresher of new/existing Peer educators.	01/04/2027	31/03/2028	211,000
2. Facilitate participation in ESIGA games	• ESIGA games participation and report.	01/04/2027	31/03/2028	74,000
3. Facilitate SAIMSA games	• SAIMSA games participation and report.	01/04/2027	30/09/2027	675,000
4. Procurement of kits and equipment	• All equipment needed in place.	01/04/2027	30/09/2027	40,000
Total				**1,000,000**

** The increase in the Employees Wellness budget is because of SAIMSA games. In the previous year Eswatini was hosting and there were no costs associated with transport and accommodation.*

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	• Bi-annual MHST meeting • Quarterly meetings with targeted implementing partners. • Monthly CHCV leaders' meetings • Quarterly RHMT/PHEMC meetings • Support TWG meetings	01/04/2027	31/03/2028	74,000
2. Implement a Mbabane specific data collection and management on HIV/AIDS, in collaboration with NERCHA and HMIS	• Availability of Data	01/04/2027	31/03/2028	0
3. Monitor adherence to Ministry of Health standards by private health	• Number of supportive supervision activities made	01/04/2027	31/03/2028	

practitioners and pharmacies	to facilities and pharmacies			10,000
Total				**84,000**

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 – Restaurants – Bakeries – Butcheries – Institutional Kitchens – Supermarkets – Convenience Store – Food Carts – Groceries	• Updated inventory of premises • Completed Inspection forms • Notices served • Monthly reports	01/04/2027	31/03/2028	0
2. Conduct health clearance inspections in food premises.	• Health Clearance Certificates or reports issued • Monthly reports	01/04/2027	31/03/2028	0
3. Conduct random inspections of food delivery vehicles	• Completed Inspection forms • Monthly reports	01/04/2027	31/03/2028	0

4. Bi-annual grading of food premises in collaboration with external inspection bodies. – Restaurants – Bakeries – Butcheries – Institutional Kitchens – Supermarkets – Convenience Store	• Food premises grading forms • Two grading reports • Monthly reports	01/07/2027	31/03/2028	15,000
5. Review Classification of premises according to assigned risks	• Availability of Revised Risk Categorization	01/04/2027	31/03/2028	0
6. Seize, Condemn and dispose unsound food items.	• Amount of unsound food disposed.	01/04/2027	31/03/2028	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	01/04/2027	31/03/2028	3,000
Total				**18,000**

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 • Disseminate promotional items	01/06/2027	31/03/2028	15,000
2. Educate consumers on	• One workshop for	01/06/2027	31/03/2028	30,000

food safety and hygiene	community stakeholders (e.g. LCC, schools, etc.)			
3. Capacitate food establishments on good hygiene practices	• One workshop on self-monitoring programmes (60 premises) • One workshop for poorly performing food premises • Attendance registers	01/06/2027	31/03/2028	70,000
4. Capacitate informal food vendors on food safety and hygiene practices.	• Attendance registers • Monthly reports	01/07/2027	31/03/2028	7, 000
5. Promulgation of the reviewed Sanitation in Food Premises Bylaws, 2026	• Workshops held	01/06/2027	31/03/2028	0
Total				**122,000**

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 /butcheries	• Antemortem records on monthly basis • No. of animals inspected on monthly basis	01/04/2027	31/03/2028	0

	• Condemnation reports • Incineration records			
2. Monitor abattoir/butcheries hygiene	• Report on Six swabs sampled on quarterly basis	01/04/2027	31/03/2028	0
3. Sampling of Water at the abattoir	• Reports on water quality on quarterly basis	01/04/2027	31/03/2028	0
4. Sampling of meat for quality control in butcheries and abattoir	• Reports on meat quality on quarterly basis	01/04/2027	31/03/2028	0
5. Conduct quarterly health talks for butchery operators and abattoir staff	• Attendance register. • Training material	01/04/2027	31/03/2028	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. Implement, monitor and evaluate the use of the software for digitizing inspections.	• Software implemented and operational.	01/04/2027	31/03/2028	10,000
2. Procure and pilot a real time system for reporting food safety threats and complaints	• A system in place	01/04/2027	31/03/2028	30,000

3. Host one exhibition to commemorate the World Food Safety Day 2027.	• Event held • Attendance registers	01/04/2027	30/06/2027	20,000
4. Participate in food safety forums, leveraging insights on innovative and advanced sanitation practices (farm to table, HACCP systems, Food Fraud etc).	• Number of forums attended	01/04/2027	30/03/2028	10,000
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	01/04/2027	31/03/2028	20,000
2. Hold bi-annual management review meetings	• Bi-annual Management Review minutes	01/04/2027	31/03/2028	0
3. Revision of ISO17025: 2017 laboratory documentation.	• Two Revised procedures. • Revised Quality Manual	01/04/2027	31/03/2028	0

4. Maintain ISO17025: 2017 accreditation	• Valid Accreditation Certificate • Annual proof of payment to SADCAS for affiliation	01/04/2027	31/03/2028	90,000
5. Technical support for the maintenance of ISO17025	• Final Presentation • Report	01/04/2027	31/03/2028	75,000
6. Participation in one Laboratory technology expo and exhibition	• Report	01/04/2027	31/03/2028	0
7. Risk Management	• Risk Register	01/04/2027	31/03/2028	0
TOTAL				**185,000**

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.	• Water Microbiology PT Reports on yearly basis • Two Microbiology Swabs PT Reports on yearly basis • One Microbiology	01/04/2027	31/03/2028	80,000

	Food PT Report on yearly basis • Four reports water Chemistry on yearly basis			
2. Verification of reference materials.	• Four sets of reports from Lancet laboratories on yearly basis	01/04/2027	31/03/2028	14,000
TOTAL				**94,000**

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	01/04/2027	31/03/2028	0
2. River water monitoring in Pholinjane, Mbabane River, river by Checkers and Car wash sites	• Quarterly test Reports • Incoming sample register	01/04/2027	31/03/2028	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	01/04/2027	31/03/2028	0
2. Calibration of equipment	• Valid Calibration Certificates • Calibration schedule	01/04/2027	31/03/2028	0
3. Implement equipment replacement	• New equipment • Updated equipment register	01/04/2027	31/03/2028	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	• Quarterly test Report • Incoming sample register	01/04/2027	31/03/2028	0

supplies water to the city.				
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	01/04/2027	31/03/2028	0
3. Sample and analyse water from school borehole	• Quarterly test Report	01/04/2027	31/03/2028	0
4. Sampling and analyses of bottled water on monthly basis	• Monthly test Report • Incoming sample register	01/04/2027	31/03/2028	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	01/04/2027	31/03/2028	0

	• Incoming sample register			
2. Residual Checking (antibiotics), water testing and Slaughter Hygiene in Carcass at the abattoir.	• Quarterly test reports for received samples • Incoming sample register	01/04/2027	31/03/2028	0
3. Sample and analyse food and milk analysis for pathogenic microorganisms.	• Monthly test report • Incoming sample register	01/04/2027	31/03/2028	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	01/04/2027	31/03/2028	0
2. Advocacy for laboratory services	• Advertising MCM laboratory services. One article/social media post issued per year	01/04/2027	31/03/2028	0

	(through IPRO Office)			
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 programmes will be implemented during the financial year (2027/28):

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 programmes, partnerships, and accountable governance.

Activities	Indicator/Metrics	Start Date	End Date (Estimate)	Budget (E)
1. Mainstream gender in all Council policies and programmes to achieve gender equality programming	• Gender sensitive policies in place • Number of employees trained on gender sensitive policies	01/04/2027	31/03/2028	10,000
2. Facilitate a supportive environment for gender parity in politics decision making in both public and private sector	• Quarterly forums with relevant stakeholders discussing gender issues	01/04/2027	31/03/2028	10,000

3. Cascade MCM gender policies into service providers' service level agreements.	• Youth and marginalized policy approved and in use	01/04/2027	31/03/2028	50,000
4. Develop and implement programmes that will prevent all forms of violence against women and children	• GBV programmes running throughout the year reaching affected women, children, and men.	01/04/2027	31/03/2028	60,000
5. Commemoration of important social days (Women's Day, Social Inclusion Day)	• A Women's Day and Social Inclusion Day Conducted	01/04/2027	31/03/2028	60,000
TOTAL				**190,000**

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 Programmes, enhances Social Programmes, 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 the Annual Mbabane Youth Masterclass	• A Youth Masterclass	01/01/2028	31/03/2028	60,000
2. Conduct the Annual Public Speaking/Debate for high schools and Spelling Bee for Primary Schools on topical issues.	• One debate for high schools • One Spelling Bee for primary schools	01/04/2027	31/03/2028	80,000
3. Establish after-school clubs focused on various interests such as debate, photography, creative	• Number of Youth clubs established	01/04/2027	01/03/2028	10,000

writing, or outdoor adventures				
4. Conduct regular outreach by Social Services Officers and youth workers to identify children and youth spending time in the CBD and Establish basic profiles to understand their age, school status, family circumstances, and support needs.	• List of identified children	01/04/2027	01/03/2028	30,000
5. Implement a comprehensive Early Childhood Care Development (ECCD) Programme	• Number of OVCs enrolled for the ECCD Programme (Graduation, Educational trip, Stationery) • One (1) inspection by the Ministry of Education • One inspection by the Environmental Health	01/04/2027	31/03/2028	30,000
TOTAL				**210,000**

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. Advocate for installation and maintenance of disability-friendly infrastructure, including ramps, tactile/yellow guiding blocks, accessible toilets, disability parking and audible traffic signals	• Number of accessibility improvements implemented. • Two strategic forums	01/04/2027	31/03/2028	10,000
2. Promote economic empowerment and livelihood opportunities for people with disabilities through skills development and IGPs.	• Number of people with disabilities trained/linked to livelihood opportunities	01/04/2027	31/03/2028	40,000

3. Purchase and Mobilization of assistive devices.	• Number of assistive devices	01/04/2027	31/03/2028	15,000
4. Conduct disability awareness and sensitization campaigns within communities, schools and Council structures	• Number of disability awareness sessions conducted and participants reached	01/04/2027	31/03/2028	15,000
TOTAL				**80,000**

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. Start income generating project (IGP) for Social Centre Volunteers	• Number of projects started	01/04/2027	31/03/2028	30,000
2. Facilitate the establishment of a central kitchen for indigents and the orphaned and vulnerable children (OVC)	• Land for central kitchen identified	01/04/2027	31/03/2028	0
3. Provision of two (2) Meals for OVCs and indigents daily.	• Number of Indigents and OVCs getting two meals per day	01/04/2027	31/03/2028	500,000
4. Establishment of vegetable gardens in Social Centres and Backyard gardens for identified indigents and OVCs	• Vegetable gardens in social centres • Backyard gardens for identified indigents and OVCs	01/04/2027	31/03/2028	15,000
5. Empower indigents with different livelihoods skills (Income generating projects like saving schemes)	• Indigents families with income generating projects	01/04/2027	31/03/2028	100,000

6. Capacitate Social Centre Volunteers on hygiene, Child Protection, etc.	• All social volunteers trained in hygiene, child protection and other standards	01/04/2027	31/03/2028	15,000
7. Facilitate identification of land for the construction of a Social Centre at Corporation	• Land identified	01/04/2027	31/03/2028	0
TOTAL				**660,000**

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 of event	01/04/2027	31/03/2028	100,000
2. Engaging Global Leaders in Action beneficiaries to volunteer during Council activities	• Number of GLAs Engaged	01/04/2027	31/03/2028	0
3. Engaging Tertiary Students and Unemployed Youth in Volunteerism for Elderly Care and Social Centre Support	• Number of tertiary students and unemployed youth Engaged	01/04/2027	31/03/2028	0
4. Engaging GIT		01/04/2027	31/03/2028	45,000
TOTAL				**145,000**

PLANNING AND ENVIRONMENT 2027/2028 FY

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:

The programmes of the Planning and Environment Department for the 2027/2028 Financial Year are anchored in the Council's Integrated Development Plan (IDP) 2024-2029 and aligned with the Sustainable Development Goals (SDGs). As the IDP reaches its mid-term implementation phase, the Department will shift from planning and initiation towards accelerating delivery, strengthening implementation and creating lasting value for the City of Mbabane. The focus will be on building a well-planned, resilient, environmentally sustainable and efficiently managed city that responds to the changing needs of its residents.

The Planning Section will prioritise the completion of the review of the Town Planning Scheme, supported by meaningful stakeholder engagement to ensure that the new planning framework provides a sound basis for orderly, inclusive and sustainable urban development. The Department will also advance Urban Upgrading Programme 2, including the finalisation of township establishment processes, creating the foundation for improved land allocation once the Land Allocation Policy is concluded.

The Department will also accelerate the transition towards smarter and more sustainable waste management. This will include piloting sensor-enabled waste bins and deploying solar-powered tricycles and quad bikes to improve collection in areas with difficult access. Waste minimisation will remain central through source segregation, food-waste management, school Eco-Clubs and recycling initiatives. Street cleaning and litter control will continue to support a clean, safe and attractive urban environment.

Climate resilience and sustainability will remain cross-cutting priorities. Council will strengthen monitoring of refuse collection services, optimise landfill capacity and pursue the development of a Material Recovery Facility (MRF) to increase waste diversion, reduce pressure on landfill airspace and advance the City towards a circular economy, subject to available resources.

The Department will further promote environmental awareness, sustainability and community participation through environmental campaigns, international environmental commemorations and initiatives that support SDG 13 and SDG 15. Flea markets will also contribute to local economic participation and livelihood opportunities.

Overall, the 2027/2028 budget represents a delivery-focused investment in the future of Mbabane. The Department will direct available resources towards interventions that

strengthen urban planning, land governance, environmental protection, climate resilience, smart waste management and municipal service delivery. Through these priorities, Council seeks to advance a cleaner, smarter, more resilient and sustainably planned Mbabane, while laying a stronger foundation for the City's long-term development beyond the current IDP cycle.

BUDGET SUMMARY

Resources	Budget 2026/2027	Budget 2027/2028
1. Programs	12,252,000	11,106,000
2. Operational support	6,115,000	6,669,000
3. Personnel	10,862,000	11,026,000
Total	**29,229,000**	**28,801,000**

Section	Programs	Operational support	Personnel emoluments
1. Administration	0	366,000	4,086,000
2. Planning and Development Control	2,001,000	90,000	1,918,000
3. Environment Services	9,105,000	6,443,000	5,022,000
Total	**11,106,000**	**6,899,000**	**11,026,000**

I. SUMMARY OF PROGRAMMES

1. PLANNING:

Planning	2026/2027 FY	2027/2028 FY
1. Coordination and Supervision	0	0
Development Control		
1. Management of Geographic Information Systems	200,000	200,000
2. Implementation of the Town Planning Scheme	1,350,000	0
3. Street Naming & House Numbering	700,000	700,000
4. Urban Boundary Management	10,000	10,000
5. Management of Outdoor advertising in the city	20,000	20,000
Subtotal	**2,280,000**	**1,130,000**
Community Development		
1. Urban Development Project Phase 1 (Plot Sales)	113,800*	113,800*

2. Urban Development Project Phase 2	220,000*	870,000*
3. Urban Development Project Phase 3	700,000*	700,000*
4. Building Control in Upgrading areas	880,000	924,000
5. Stakeholder Engagement	200,000	100,000
6. Management of Crown Land Disposal	15,000	25,000
7. Land Leasing Management	20,000	22,000
8. Management of Land Subdivisions and Human Settlement Authority Applications	0	0
Subtotal	**1,115,000**	**1,191,000**
Total	**4,560,000**	**2,321,000**

** to be financed under UDP 1 plot sales*

2. ENVIRONMENTAL MANAGEMENT SERVICES

Programs	**2026/2027 FY**	**2027/2028 FY**
ADMINISTRATION		
1. Coordination and Supervision of Section	0	0
2. Environmental Health Inspectorate services	200,000	200,000
3. Policies, Strategies & Guidelines	0	0
Subtotal	**200,000**	**200,000**
ENVIRONMENTAL MANAGEMENT AND POLLUTION CONTROL		
1. Street Cleaning & Litter Control	40,000	40,000
2. Urban Climate Resilience and Sustainability	135,000	135,000
3. Environmental Sanitation & Occupational Health and Safety	50,000	50,000
4. Public Health Nuisance Control	80,000	80,000
5. Waste Minimization Initiatives	30,000	30,000
6. Urban Environmental Governance and Compliance	0	0
Subtotal	**335,000**	**335,000**
MARKETS		
1. Flea Markets	30,000	30,000
2. Maintenance of Markets	100,000	100,000
Sub total	**130,000**	**130,000**
WASTE COLLECTION		
1. Waste collection and transportation	20,000	20,000
2. Management of Waste Collection Services	3,792,000	3,910,000
Sub-total	**3,812,000**	**3,930,000**
PUBLIC CONVENIENCES		

1. Maintenance of Public Conveniences	310,000	310,000
2. Install utility saving technology– water	50,000	50,000
Sub-total	**360,000**	**360,000**
SOLID WASTE TREATMENT & DISPOSAL		
1. Contract Management - Landfill	3,920,000	4,050,000
2. Hazardous waste management	100,000	100,000
3. Health Care, Risk Waste Treatment and Disposal	0	0
Sub total	**4,020,000**	**4,150,000**
GRAND TOTAL	**8,857,000**	**9,205,000**

BUDGET NOTES ON PROGRAMMES:

PLANNING AND COMMUNITY DEVELOPMENT

Development Control

Community Development

4. *The increase of 5% under Building Control in Upgrading Areas is due to the anticipated cost of engaging a new service provider to provide Ranger Services for development control and monitoring within the upgrading areas.*

5. *The decrease under Stakeholder Engagement is due to limited stakeholder engagement.*

ENVIRONMENTAL MANAGEMENT SERVICES

Sanitation

Waste Collection and Transportation

1. The increase of 3% in the budget for management of waste collection services is due to annual adjustments of rates for providing refuse collection services to Council.

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	2026/2027 FY	2027/2028 FY
1. Stationery and printing	100,000	90,000
2. Mileage claim	1,000	1,000
3. Meeting venues	24,000	25,000
4. Advertising and notices	50,000	50,000
5. Engagement of Graduate Trainee	88,000	100,000
6. Office equipment	30,000	30,000
7. Office Furniture	65,000	70,000
Total	**358,000**	**366,000**
PLANNING		
1. Fuel expenses	30,000	40,000
2. Vehicle Expenses	20,000	20,000
3. Protective Clothing	20,000	20,000
4. Materials	10,000	10,000
Total	**80,000**	**90,000**

ENVIRONMENTAL MANAGEMENT AND POLLUTION CONTROL	2026/2027 FY	2027/2028 FY
1. Protective Clothing	16,000	20,000
2. Purchase street litter bins	50,000	50,000
3. Materials	40,000	45,000
4. Printing Environmental IEC materials for communities	20,000	20,000
5. Engagement of Service providers	550,000	570,000
6. Environmental Audits	10,000	10,000
7. Collection of Scrap Materials and Towing	5,000	5,000
8. Fuel Expenses	70,000	75,000
9. Vehicle Expenses	50,000	50,000
10. Maintenance and upgrading of Carwash Sites	30,000	30,000
11. Purchase no dumping and no litter signs	15,000	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. Office equipment	30,000	30,000
15. Inspection Kits	33,000	33,000
16. Composting Office maintenance	30,000	30,000
17. Depreciation	0	0
Subtotal	**969,000**	**1,003,000**
MARKETS		

1. Utility bills	125,000	125,000
2. Materials	30,000	30,000
3. Outsourced services	550,000	550,000
Subtotal	**705,000**	**705,000**
WASTE COLLECTION		
1. Protective Clothing	50,000	60,000
2. Overtime	180,000	250,000
3. Materials	30,000	50,000
4. Fuel expenses	1,150,000	1,380,000
5. Vehicle expenses	1,000,000	1,100,000
6. Maintenance of skip sites and Equipment	100,000	100,000
7. Hydraulic Lifting/ Compaction Service	25,000	25,000
8. Dissemination of Information	20,000	20,000
Sub-total	**2,555,000**	**2,985,000**
PUBLIC CONVENIENCES		
1. Water bills	435,000	435,000
2. Electricity	75,000	75,000
3. Outsourced services	480,000	500,000
Sub-total	**990,000**	**1,010,000**
WASTEWATER REMOVAL		
1. Overtime	20,000	20,000
2. Protective Clothing	15,000	15,000
3. Materials	10,000	10,000
4. Sewage dumping costs	5,000	5,000
5. Fuel expenses	100,000	100,000
6. Vehicle expenses	50,000	70,000
Sub total	**200,000**	**220,000**
SOLID WASTE TREATMENT & DISPOSAL		
1. Protective clothing	5,000	5,000
2. Materials	5,000	5,000
3. Maintenance cost of the facility	150,000	90,000
4. Fuel Expenses	80,000	140,000
5. Maintenance of fire break at the landfill	50,000	50,000
Sub-total	**290,000**	**290,000**
GRAND TOTAL		

NOTES ON OPERATIONAL SUPPORT:

ADMINISTRATION

5. The increase of approximately 14% is to support the continuation of Council's Graduate Trainee Programme, aimed at promoting job creation and providing graduates with practical workplace experience and experiential training.

PLANNING

1. The increase of 33.3% is due to the anticipated increased fuel prices.

ENVIRONMENTAL SERVICES

Environmental Management and Pollution Control

3. The increase of 13% in the budget for Materials is due to the increase in community-driven clean-up campaigns.

6. The increase of 25% in the budget for Environmental Audits is due to the increase in the number of audits to be held.

7. The increase of 4% in the budget for engagement of service providers is due to annual adjustments in the rates for street cleaning services.

8. The increase of 7% in the budget for Fuel Expenses is due to increased operational requirements associated with environmental inspections, monitoring, and clean-up activities.

Waste Collection

2. Overtime has increased by 38.9% due to actual expenditure adjustment and annual inflation adjustments.

3. The increase of 66.7% is due to increase in the cost of materials.

Public Conveniences

4. There is an increase of 3% due to annual adjustment of tariffs for providing the service.

Wastewater

1. The increase of 40% under fuel expenses is due to the increase in fuel tariffs and the increased clientele.

Solid Waste Treatment and Disposal

3. There is a 40% decrease due to completion of the construction of the incinerator housing unit

PERSONNEL EMOLUMENTS:

Budget Item	2026/2027	2027/2028

	FY	FY
1. Administration	4,000,000	4,086,000
2. Planning and Community Development Section	1,900,000	1,918,000
3. Environmental Management Services	4,962,000	5,022,000
Total	**10,862,000**	**11,026,000**

1. ADMINISTRATION

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

OPERATIONAL SUPPORT:

ADMINISTRATION	2027/2028 FY
1. Stationery and printing	90,000
2. Mileage claim	1,000
3. Meeting venues	25,000
4. Advertising and notices	50,000
5. Engagement of Graduate Trainee	100,000
6. Office equipment	30,000
7. Office Furniture	70,000
Total	**366,000**

1.2 Personnel Emoluments

Resources	Objective	Budget (E)
Personnel emoluments	Salaries, pension, medical aid, Housing allowance, car allowance, ENPF	4,086,000

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 2027/2028 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.

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 Procurement Plans for the Section	Annual Procurement plans by 31/03/2027	01/01/2027	31/03/2027	0
2. Coordinating Section Programmes	Monthly Minutes Monthly Reports	01/04/2027	31/03/2028	0

3. Preparation of Annual Reports	Annual Reports	01/04/2027	31/08/2027	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 spatial data on the GIS server and to ensure GIS is used optimally to support decision-making through the preparation maps/plans and analysis of spatial data.

Activities	Indicator	Start Date	End Date	Budget (E)
1. Provision of GIS services	Internal Monthly reports on GIS Services rendered	01/04/2027	31/03/2028	0
2. Monitoring and evaluation of service provider	Monthly meetings and appraisals outcome minutes Annual appraisals outcome letter/reports Preparation of Physical Addresses	01/04/2027	31/03/2028	200,000
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. Stakeholder engagement/ Capacity building on the New Town Planning Scheme	Public education and awareness materials developed and disseminated. Number of newspaper articles, public notices and social media awareness posts published. Newspaper Articles Public Notices /Social Media Post	01/04/2027	31/03/2028	0
2. Processing of Planning Applications; Rezoning, Special Consent application, variance applications, home office applications	Database Register of Number of applications processed per month Monthly and Quarterly reports	01/04/2027	31/03/2028	0
3. Land use compliance monitoring within the Municipality	Register of notices issued and referred for law enforcement Monthly reports	01/04/2027	31/03/2028	0

4. Processing processions and gatherings applications on Public Streets	Number of applications processed monthly	01/04/2027	31/03/2028	0
5. Processing of special events applications; school presentations on Town Planning, revivals, and concerts on public spaces	Number of applications processed monthly Attendance registers	01/04/2027	31/03/2028	0
Total				**0**

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. Implement Street & House Addressing	Engage Service Provider Report/Database of Addresses	01/04/2027	31/03/2028	700,000
2. Preparation of the Street Naming/ Place Naming By-Law	Draft by-law Minutes of Approval by EXCO and Ordinary Council Meeting Resolution	01/04/2027	31/03/2028	0

3. Streets Names & Renamed Installed on Ground / Installation of Street Names as approved	Reports/Purchase Order Number of street names changed GIS updated layer by end of fourth quarter	01/04/2027	31/03/2028	0
TOTAL				**700,000**

2.2.4 Urban Boundary Management

Objective:

To have stakeholder engagement sessions with the adjacent chiefdom on the gazetted urban boundaries.

To extend and/or alter the current urban boundaries, to address rapid unsustainable urbanization taking place at peri- urban areas that is dependent on municipal bulk infrastructure.

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. Facilitate for the Stakeholder & Public Participation Engagement	Minutes of Meetings Quarterly engagement of traditional authorities and other key stakeholders in urban boundary matters.	01/04/2027	31/03/2028	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	Quarterly meetings' minutes Annual Appraisal Quarterly progress report	01/04/2027	31/03/2028	0
2. Preparation & Approval of by Outdoor Advertising By-Law	By-Law approved by Council Stakeholder Engagement – meetings & notices	01/04/2027	31/03/2028	0
3. Processing of Outdoor advertising applications: 4. Billboards 5. Banners	Number of applications processes in monthly and quarterly reports	01/04/2027	31/03/2028	0
6. 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	Publishing of public notice bi-annually Quarterly Checklist of Inspections Quarterly Report with evidence Illegal structures uprooted by the end of the 4th quarter	01/04/2027	31/03/2028	20,000

illegal structures				
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 Project Phase 1 (Plot Sales)

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 all upgraded townships .

Activities	Indicator	Start Date	End Date	Budget (E)
1. Publication of four (4) public notices for encouraging people to settle plot price and register plots.	Public notice published for Notice Boards quarterly	01/04/2027	31/03/2028	0
2. Reminder notification of all residents who have not completed paying their plot prices that an annual 2% interest continues to	One (1) Radio Advert Reminder SMSes sent once per year	01/04/2027	31/03/2028	15,000*

accumulate on the remaining balance (advertisements i.e. radio, newspaper, posters)				
3. Facilitate registration of 99 Year-Lease documents for fully paid plots with the Deeds Registry Office	Registered 99-year leases with Deeds Office	01/04/2027	31/03/2028	0
4. Process requests for transfer of plots and facilitate registration	Database of transferred properties	01/04/2027	31/03/2028	0
5. Compile and update database of fully paid plots but not yet registered	Updated database of fully paid plots	01/04/2027	31/03/2028	0
6. Encourage plot beneficiaries who have paid their plots in full to transfer and register their properties	SMSes sent biannually	01/04/2027	31/03/2028	4,000*
TOTAL				**19,000***

** To be financed through UDP plot sales*

2.3.2 Urban Development Project 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:

- Surveying and pegging of the remaining townships is completed

- Reviewed Plot Allocations Policy have been approved by the Ministry
- The registration of the remaining townships with the Deeds Registry office will be completed by the Ministry
- Allocation of plots at Malagwane, Mvakwelitje, Mahwalala Zone 6C and Fonteyn townships is completed
- Allocattees will receive letters of offer

Activities	Indicator	Start date	End date	Budget
1. Facilitate completion of gazetting and registration (Township Register Opening) of: -Sidvwashini (Makholokholo) -Nkwalini Zone 3 - Manzana	Request for registration of township Request for gazetting submitted to MHUD Request for Gazetting of township register	01/04/2027	31/03/2028	20,000*
2. Conduct Environmental Assessment/Audit for Nkwalini Zone 3	Procurement/ Appointment of consultant Approval from EEA.	01/04/2027	31/03/2028	250,000*
3. Facilitation of Plot Allocations for Malagwane, Mvakwelitje, Fonteyn and Mahwalala Zone 6C Townships	Distribution & Receiving of Plot Allocation Forms, Minutes of meetings with MHUD, Community on Plot Allocations Sitting of Allocation Communities &	01/04/2027	31/03/2028	250,000*

	Minutes of Allocation Communities Minutes of community education meetings Allocation Letters Public Notices			
4. Engagement of Land Officer 2	Letter of Engagement	01/04/2027	31/03/2028	350,000*
Total				**870,000***

** to be financed under UDP plot sales*

2.3.3 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 the Outsourcing of Land Surveying Mncitsini, PTS, Mdzangwini	HSA approval for Mncitsini, Mdzangwini, Gobholo and PTS Minutes	01/04/2027	31/03/2028	0*

and Gobholo Townships	Attendance registers Appointment of Land Surveyor to Facilitate plot pegging. applications			
Total				**0***

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

2.3.4 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.	Weekly Patrol schedules of Ranger services Pictorial evidence and reports of illegal structures being constructed. Demolishing notices served Evidence of Demolished structures	01/04/2027	31/03/2028	924,000*
2. Monitor compliance with Service Level Agreement	Spot-checks with Checklists	01/04/2027	31/03/2028	0

	Meetings and attendance registers Monthly Performance appraisals reports			
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	Monthly reports of permits served Pictorial evidence of existing structures being re-constructed	01/04/2027	31/03/2028	0
TOTAL				**924,000**

2.3.5 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	Pictorial evidence Minutes Attendance register	01/04/2027	31/03/2028	100,000
2. Community engagement	Pictorial evidence Minutes Attendance register	01/04/2027	31/03/2028	0
3. Installation of Notice Boards	Installed Notice Boards in two (2) townships	01/04/2027	31/03/2028	0
Total				**100,000**

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	Two CLDC meetings per year Two technical meetings per year	01/04/2027	31/03/2028	20,000

	Attendance register Minutes			
2. Plot beacon/peg identification for final grants	Attendance register	01/04/2027	31/03/2028	5,000
3. Facilitate the registration of Crown Grants for all fully paid plots	Crown grants issued	01/04/2027	31/03/2028	0
4. Prepare an Inventory of allocated unregistered plots	Inventory and status report of unregistered plots for one township	01/04/2027	31/03/2028	0
5. Facilitate crown land transfers and land exchanges from Government	Updated Database of land for transfer Updated database of land exchanges	01/04/2027	31/03/2028	0
1. 6. Facilitate identification of land for development of Public Facilities in upgrading areas	Inventory of land allocated for public facilities in upgrading areas	01/04/2027	31/03/2028	0
TOTAL				**25,000**

2.3.8 Management 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)

Assumptions:

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

Activities	Indicator	Start Date	End Date	Budget (E)
1. Convene Trading committee meetings	Four (4) meetings per year. Minutes Register	01/04/2027	31/03/2028	7,000
2. Management of all Land leased by Council	Up to date Land lease database of all land leases	01/04/2027	31/03/2028	0
3. Liaising with non-complying lease holders to clear and vacate the sites as per the conditions of the leases they were granted	Notices served Correspondence on enforcement	01/04/2027	31/03/2028	0
4. Land Leasing stakeholder education	Two stakeholders induction workshops conducted bi-annually Procurement of IEC material	01/04/2027	31/03/2028	15,000
TOTAL				**22,000**

2.3.9 Management of Subdivisions 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	Number of applications submitted to Council on monthly basis Application assessment reports Availability of sub-division certificates	01/04/2027	31/03/2028	0
TOTAL				0

2.5 Operational Support:

PLANNING	Description	2027/2028
1. Fuel expenses	For 2 vehicles in the section	40,000
2. Vehicle Expenses	For 2 vehicles in the section	20,000
3. Protective Clothing	For 5 officers in the section	20,000
4. Materials	Tablet for Site Inspections with GIS applications for the Section	10,000
Total		**90,000**

2.6 Personnel emoluments

Resources	Objective	Budget (E)
Personnel emoluments	Salaries, pension, medical aid, Housing allowance, car allowance	2,873,000

2.7 Income

Activities	Start date	End dates	Budget (E)
1. Subdivision fees	01/04/2027	31/03/2028	30,000
2. Outdoor advertising on public land	01/04/2027	31/03/2028	600,000
3. Rezoning, consent use and miscellaneous applications	01/04/2027	31/03/2028	50,000
4. Home office applications	01/04/2027	31/03/2028	5,500
5. Temporary building permits	01/04/2027	31/03/2028	5,000
6. Land Leasing Fees	01/04/2027	31/03/2028	850,000
7. UDP Transfer Administration Fees	01/04/2027	31/03/2028	150,000
TOTAL	01/04/2027	31/03/2028	**1,690,500**

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 2027/2028 Financial Year, Environmental Services will advance smart waste management through sensor-enabled bins and solar-powered tricycles and quad bikes to collect waste and recyclables from inaccessible areas. In parallel, the section will implement waste-minimisation initiatives to reduce the city's carbon footprint, including source segregation, food-waste management in food establishments, and school-based recycling campaigns 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. Hold Monthly meetings	- Minutes - Registers	01/04/2027	31/03/2028	
2. Preparation of Annual Procurement Plans for the Section	- Annual Procurement plans by 31/03/2027	01/01/2027	31/04/2027	0
3. Preparation of Annual Work Plans for the Section	- Annual Work Plans by 31/03/2027	01/02/2027	31/04/2027	0
4. Progress Review meetings with Section Managers	- Minutes	01/04/2027	31/03/2028	0
5. Preparation of Reports	- Annual Reports - Monthly report - Quarterly Reports	01/03/2027	31/03/2028	0
6. Review of Strategies, Procedures and Policies	- Reviewed Strategies, Procedures and Policies by end of the 4th quarter	01/01/2028	31/03/2028	0
Total				**0**

3.1.2 Environmental Management 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	01/04/2027	31/03/2028	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	5 reviewed procedures.	01/04/2027	31/03/2028	0
2. Stakeholder Engagement .	- 5 engagements with stakeholders - Attendance register	01/04/2027	31/03/2028	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 the city through service provider	- Weekly Cleaning schedules - Weekly monitoring reports - Monthly report covering 44 street	01/04/2027	31/03/2028	0
2. Conduct bi-annual Council clean-up campaigns	- Two cleanup campaigns held by Council or in collaboration with other organizations	01/08/2027	30/11/2027	20,000
3. Enforcement of litter control legislations through joint operations in collaboration with the Eswatini Environment Authority (EEA), Royal Eswatini Police Service (REPS), and City Litter Wardens to promote a cleaner and more compliant urban environment.	- One joint operation with EEA, REPS, Litter Wardens annually - Number of apprehended offenders	01/06/2027	30/11/2027	20,000
3. Refresher training for MCM Security Services on the Litter Regulations, 2011 and other to discussed duties of	– Number of Security personnel trained – Monthly reports on number of	01/05/2027	31/07/2027	0

litter wardens. delegated functions (WMS)	apprehended offenders.			
4. Implement a pilot illegal dumping surveillance programme through the installation of cameras at selected dumping hotspots.	Pilot illegal dumping surveillance system implemented at one identified hotspot.	01/06/2027	31/12/2027	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	Three community dialogues conducted in Malagwane, Sidwashini, and Msunduza, with training registers submitted.	01/06/2027	31/12/2027	0

adaptation strategies.				
2. Conduct one advocacy and awareness session for Mbabane corporates on environmental sustainability best practices focusing on clean energy adoption, resource efficiency, waste management, and environmental compliance. – In collaboration with Meteorological Department	One advocacy and awareness session conducted, reaching at least 10 corporates. PowerPoint presentations Meeting attendance register	01/06/2027	30/11/2027	10,000
3. Develop and distribute IEC materials on sustainable lifestyles, climate resilience, water conservation, and sanitation to targeted formal communities (Lomkiri Township, Waterford Park, Eveni, Dalriach East, Riverview, Mountain Drive).	Four IEC materials developed and distributed to communities.	01/06/2027	31/12/2027	0
4. Organize awareness	One council-led event held annually; at least	01/06/2027	31/03/2028	45,000

campaigns during major global environmental events (World Environment Day, Ozone Day, Earth Hour, World Water Day, Zero Emission Day).	five awareness posters shared on social media platforms.			
5. Conduct a community workshop on water conservation, sanitation, and hygiene, including activities for Global Handwashing Day 2027/2028.	One workshop conducted in Mahwalala Zone 5, Zone 6 One Global Handwashing Day event and publication delivered.	01/06/2027	31/12/2027	20,000
6. Install water harvesting technology in one council property	One installed water harvesting model at Mahwalala Zone 5 Social Centre	01/06/2027	31/12/2027	30,000
7. 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.	01/06/2027	31/03/2028	0
8. Facilitate council participation in national environmental awards (e.g., Temvelo Awards).	Council participation in at least one national environmental award event documented. Annual subscription to IWMSA	01/06/2027	31/12/2027	45,000

9. Facilitate Disaster management activities (awareness, preparedness response, assessment, drills, early warning)	Number of stakeholder awareness session Number of drills Number of posters developed Number of preparedness activities.	01/04/2027	31/03/2028	0
			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	01/04/2027	31/03/2028	0

	- 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 - 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 school competition with academic institutions on the MCM EHSSS 6 thematic areas - 37 schools (primaries &	- one school competition for the 44 academic institutions - Attendance registers - Certificates, trophies. - Four clean-up campaigns with four schools (one per quarter).	01/06/2027	28/02/2028	50,000

high schools) - 7 universities / colleges	- One piece of IEC material shared on schools WhatsApp group on any green initiative per quarter.			
3. Promote and monitor Green innovative programmes for management of different waste types in: - Car Wash - Garage/ workshops - 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 - Refresher training of 10 pre-schools for the pilot project.	01/04/2027	31/12/2027	0
4. Scrutinize building plans and conduct inspections for completed buildings	- 100% of submitted building plans scrutinized - 100% inspection of submitted completed building applications - Availability of occupation certificates and waste disposal certificates	01/04/2027	31/03/2028	0
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	01/04/2027	31/03/2028	20,000
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 - Non-compliant plots cleared by council following court judgements	01/04/2027	31/03/2028	60,000
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 eleven communities: (Hlanganani, Woodlands 1,2, Riverview, Eveni, Dalriach, Mbangweni and Mountain Drive, Malagwane, Highlands View, Westridge Park, Waterford Park, Lomkiri Township	01/04/2027	31/03/2028	0
2. Continue with the benchmarking of best practices of waste minimization initiatives with local and external experts/ organizations e.g., sister cities and other strategic partners.	- Two sites visited to benchmark advanced waste management initiatives - Benchmarking reports	01/04/2027	31/03/2028	30,000

3. Educate on waste segregation activities in the city. - LCCs from Malagwane, Sidwashini & Msunduza	- One awareness workshop in three communities - One awareness raising content distributed in three communities.	01/04/2027	31/03/2028	0
4. Link the Communities to major AWC to conduct Waste Collection of both wet and dry waste.	- Number of linkages made.	01/04/2027	31/03/2028	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	01/04/2027	31/03/2028	0
6. Continue to register new Authorized Waste Collectors (AWC) operating in Mbabane.	- Updated inventory of AWCs - Published list of AWCs and communities linked.	01/04/2027	31/03/2028	0
7. Compile waste data streams for waste recycled,	- Waste tonnage recycled in BBC	01/04/2027	31/03/2028	0

reused and composted.	- Waste tonnage of recycled food waste - Waste tonnage from school drop off points - 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	- Data streams Submitted bi-annually	01/06/2027	31/12/2027	0

renewals – Waste Regulations, 2000				
2. Conduct Environmental Social Screenings, Monitoring and Audits for all major development projects.	-Environmental Assessments -Two internal audits landfill -One annual external landfill audit -One internal cemetery audit -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.	01/04/2027	31/03/2028	0
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	4. Number of meetings/workshops/seminars attended.	01/04/2027	31/03/2028	0

Services, ESERA.				
Total				**0**

INCOME

Description	**Start Date**	**End Date**	**Budget (E)**
1. Renewal of car wash permits	01/04/2027	31/03/2028	10,000
2. Inspection for health clearance	01/04/2027	31/03/2028	10,000
TOTAL			**20,000**

OPERATIONAL SUPPORT

Resources	**Description**	**Budget (E)**
1. Protective clothing	Protective clothing for five officers	20,000
2. Inspection kits	Procurement of inspection kits for three inspectors, illegal dumping surveillance cameras	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	45,000
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.	570,000

	Coordinate operations of the established waste drop off point at Hlanganani	
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	75,000
10. Vehicle repairs	Vehicle belonging to the unit	50,000
11. Maintenance of car wash sites	Upgrade of car wash bay platform and drainage, sitting area.	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
TOTAL		**1,003,000**

Resources	Objective	Budget (E)
Personnel emoluments	Salaries, pension, medical aid, Housing allowance, car allowance	2,216,000

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	01/04/2027	31/03/2028	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	01/04/2027	31/03/2028	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		30, 000
3. Outsourced services	Workforce	550,000
Total		**705,000**

3.4.4 INCOME:

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

3.8 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.

3.8.1 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	1 Published reviewed collection schedule by end of first quarter	01/04/2027	31/06/2027	0
2. Collect general waste in all scheduled areas including waste segregated from source	- Daily Monitoring and. - Filled checklists	01/04/2027	31/03/2028	0
3. Compile and analyze waste data collected	- Monthly general waste data streams - Quantities of waste segregated from source - Monthly records of collected data	01/04/2027	31/03/2028	0
4. Monitor the waste collection services provided internally- skip and kerbside	- Dailly checks and checklist for waste collection areas - Register of meetings	01/04/2027	31/03/2028	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	01/04/2027	31/03/2028	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 - Licensed waste collection vehicles	01/04/2027 20/06/2027	31/03/2028 31/06/2027	0
7. Stakeholder Engagement	- IEC material on waste collection services and schedule - Posts on social media on waste collection	01/04/2027	31/03/2028	20,000
8. Occupational Health and Safety Management	- Employee PPE purchase and issuing records - Minutes and register of safety talks - Incident/ accident investigations completed.	01/04/2027	31/03/2028	0
9. Construction of waste skip bays	- 2 waste skip bays constructed.	01/04/2027	31/03/2028	0
Total				**20,000**

3.6.2 Management of Waste Collection Services

Objective

To manage the refuse collection services, 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 - Monthly performance appraisals undertaken - Properly invoiced services - Service provider appropriately paid on monthly basis - Annual Performance Appraisals conducted	01/04/2027	31/03/2028	3,910,000
Total				**3,910 ,000**

Operational Support

Resources	Description	Budget (E)
1. Protective clothing	Refuse collection crew (14)	60,000
2. Overtime	Public Holidays, weekends and extra hours	250,000
3. Materials	Soap, brooms, disinfectants, spades and shovels, waste skip nets etc.	50,000
4. Fuel expenses	For trucks and vehicle belonging to this section	1,380,000

5. Vehicle repairs	For trucks and vehicle belonging to this section	1,100,000
6. Maintenance of waste collection instruments, tools, equipment.	Repair/construct skip bays, modify/ repair waste skips, nets, tools and equipment.	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	Information, Educational & Communication (IEC) material Waste collection updates - bulk data and SMS, HAZMART refresher training, waste handling, safety training, stakeholder consultation	20,000
Subtotal		**2,985,000**

INCOME

Description	Start Date	End date	Budget (E)
Waste Collection Charges	01/04/2027	31/03/2028	2,710,000
Special waste collection	01/04/2027	31/03/2028	0
Total			**2,710,000**

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)	2,290,000

3.7 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 facilities will remain low
- Resources to operate public conveniences are available

Activities	Indicator	Start Date	End date	Budget (E)
1. 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	01/04/2027	31/03/2028	0
2. Maintenance of public conveniences	- Maintenances of public conveniences	01/04/2027	31/03/2028	310,000
3. Install utility saving technology	- Install solar generation power	01/04/2027	31/03/2028	50,000

	for toilets (bus rank toilet) - License and registration (ERA)			
Total				**360,000**

Operational Support

Resources	Description	Budget (E)
1. Outsourced services		500,000
2. Utility bills- water	Toilets at Bus rank, Main market & Freedom Square	435,000
3. Utility bills- Electricity	Toilets at Bus rank, Main market & Freedom Square	75,000
TOTAL		**1,010,000**

Income

Activities	Start date	End date	Budget (E)
Toilet Fees	01/04/2027	31/03/2028	720,000
Total			**720,000**

3.8.3 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	01/04/2027	31/03/2028	0
2. Process and attend Wastewater Service Applications	- Number of applications for service inspected and attended to monthly - Signed Wastewater Service Register	01/04/2027	31/03/2028	0
3. Update wastewater user data base	- Updated inventory of serviceable wastewater areas	01/04/2027	31/03/2028	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	01/04/2027	31/03/2028	0
5. Occupational Health and Safety Management	- Employee PPE purchase and issuing records - Safety talks - Monthly Minutes and register - Incident/accident investigations completed	01/04/2027	31/03/2028	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.	5,000
5. Fuel expenses	Vacuum tanker and donkey engine	100,000
6. Vehicle Expenses	Vacuum tanker and donkey engine	70,000
TOTAL		**220,000**

INCOME:

Activities	Start date	End date	Budget (E)
Wastewater removal services	01/04/2027	31/03/2028	90,000
Total			

Personnel Emoluments

Resources	Description	Budget (E)
1. Personnel emoluments	Salaries, wages, pension, housing allowance, medical and SNPF.	**230,000**

3.9 Solid Waste Treatment and Disposal

3.9.1 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	01/04/2027	31/03/2028	0
2. Payment of service provider	– Monthly purchase orders raised and issued – Payment records – Monthly invoices/ variant reports on payments	01/04/2027	31/03/2028	4,050,000

3. Audit landfill operations	– Availability of compliance licences/ certificates – Two Quarterly Internal Audit Reports – Corrective action on audit finding/s	01/04/2027	31/03/2028	0
Total				**4,050,000**

3.9.2 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 service providers 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	01/04/2027	31/05/2028	100,000
Total				**100,000**

3.9.3 Health Care Risk Waste (HCRW) 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	- weekly operations of sanitary facility at the HCRW Facility	01/04/2027	31/03/2028	0
2. Occupational health and safety management	- Employee PPE and equipment purchased - Serviced and calibrated firefighting equipment including fire hydrant - Incident/ accident investigations completed and closed.	01/04/2027	31/03/2028	0
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.	140,000
4. Maintenance	Grass cutting, bush clearing, office maintenance works and fire break buffer.	50,000
5. Fuel Expenses	HCRW facility	90,000
Total		**290,000**

Income

Description	Start Date	End Date	Budget (E)
Landfill user fees	01/04/2027	31/03/2028	0
HCRW (Biowaste) Management fees	01/04/2027	31/03/2028	60,000
TOTAL			**60,000**

Departmental Objective:

To plan, deliver and manage climate-resilient infrastructure, municipal facilities, public transportation and urban mobility, parks, recreational spaces and capital projects through sustainable engineering, smart technologies, data-driven decisions and efficient resource use, ensuring safe, accessible, inclusive and reliable services that enhance economic opportunities and quality of life in Mbabane.

Overview

During the financial year 2027/2028, 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 on **Public Transport Management**, the Council aims to improve road safety, accessibility and urban mobility by promoting public transport use over private vehicles, thereby reducing traffic volumes and related risks. The Council will target a 5% reduction in road accidents through identifying accident hotspots and accident patterns. These will be used to identify priority interventions and support implementation of the City's road-safety initiatives. The Council will further strengthen public transport management through the efficient collection of bus rank levies and the establishment of public transport holding areas and alternative bus ranks to improve operations and reduce congestion within the CBD. A cost-benefit analysis will also be undertaken to assess the financial, economic, social and operational feasibility of establishing a truck stop and parking facility outside the CBD. To promote universal accessibility, the Council will increase designated parking bays for persons with disabilities at public facilities.

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 2022 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:** Lukhosi Street(350m), Mkhaya Street(380m), Mkhiwa Street (250m)
- **Repair of failed sections, re-sealing, and crack sealing;** Ngonini Street (600m)
- **Grav-sealing;** Emajika Street
- **Concrete surfaces and drainage;** Emajika Street (Checkers)
- **Construction, Rehabilitation and Maintenance of Footbridges;** Mbabane theatre club footbridge, Manzana, Sidvwashini (SOS)

Council 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 Council 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 2027/2028 budget has slightly increased by 2% when compared to the 2026/2027 financial year budget.

Budget Summary

Resources	2026/2027	2027/2028	% Increase	% Proportion of total cost
Programs	26,825,000	26,930,000	0	50
Operational Support	12,736,000	13,087,000	3	24
Personnel	13,624,000	14,338,000	5	26
Total	**53,185,000**	**54,355,000**	2	

Departmental Summary of Sections

Section	Programs(E)	Operational support (E)	Personnel emoluments (E)	Total (E)
1. Administration and Building Control Section	198,000	6,920,000	7,665,000	14,783,000
2. Road works Section	12,310,000	4,170,000	2,745,000	19,225,000
3. Property Section	4,726,000	311,000	2,139,000	7,176,000
4. Fleet Management Services	-	1,056,000	522,000	1,578,000
5. Public Transport Section	701,000	30,000	-	731,000
6. Parks and Recreation	8,995,000	600,000	1,267,000	10,862,000
TOTAL	**26,930,000**	**13,087,000**	**14,338,000**	**54,355,000**

Programmes Summary

Programme	Budget (E) 2026/2027	Budget (E) 2027/2028
1.0 Department Administration and Building Control		
1.1 Professional input	198,000	198,000

Programme	Budget (E) 2026/2027	Budget (E) 2027/2028
Subtotal 1	**198,000**	**198,000**
2.0 Road works		
2.1 Street Improvement	3,850,000	3,850,000
2.2 Street Maintenance	8,460,000	8,460,000
Subtotal 2	**12,310,000**	**12,310,000**
3.0 Property Maintenance		
3.1 Buildings maintenance	1,167,000.00	1,167,000
3.2 Road signs and Markings maintenance	2,153,000.00	2,153,000
3.3 Electrical Maintenance	1,406,000.00	1,406,000
Subtotal 3	**4,726,000**	**4,726,000**
4.0 Fleet Management Services	**996,000**	**1,056,000.00**
5.0 Public Transport Management		
5.1 Implementation of the public transport strategy	667,000	701,000
Subtotal 5	**667,000**	**701,000**
6. Parks & Recreation		
6.1 Parks Ground	6,860,000	6,485,000
6.2 Cemeteries	1,110,000	1,350,000
6.3 Sports and Recreation	954,000	1,160,000
Subtotal 6	**8,924,000**	**8,995,000**
TOTAL	**27,821,000**	**27,986,000**

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	2026/2027	2027/2028
Department Administration Section		
1. Operational Support		
1.1. Printing and Stationery	50,000	50,000
1.2. Office Equipment	42,000	42,000
1.3. Advertising	80,000	80,000
1.4. Computer consumables	50,000	50,000

SECTION	2026/2027	2027/2028
1.5. Tender evaluation expenses	20,000	20,000
1.6. Office furniture	35,000	35,000
1.7. Fuel Expenses	45,000	45,000
1.8. Vehicle Expenses	35,000	35,000
1.9. Protective clothing	11,000	11,000
1.10. Electricity Bills	6,200,000	6,200,000
1.11. Water Bills	152,000	152,000
1.12. Depreciation	0	0
1.13 CIC Levy	200,000	200,000
Sub-total	**6,920,000**	**6,920,000**
Road Works Section		
Street Improvements		
Section Administration		
2. Operational support		
2.1. Protective clothing	37,000	37,000
2.2. Office Equipment	40,000	40,000
2.3. Overtime	100,000	100,000
2.4. Hire of plant/ equipment	250,000	250,000
2.5. Dozer transportation	20000	20,000
2.6. Risk management and temporal Signage	27,000	27,000
Sub-total	**474,000**	**474,000**
Street Maintenance		
Section Administration		
3. Operational support		
3.1. Protective clothing	25,000	25,000
3.2. Materials	21,000	21,000
3.3. Fuel expenses	1,764,000	2,300,000
3.4. Vehicle expenses	1,650,000	1,350,000
3.5. Depreciation	0	0

SECTION	2026/2027	2027/2028
Sub-total	**3,460,000**	**3,696,000**
Total Roadworks Section	**3,934,000**	**4,170,000**
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	100,000
4.5. Depreciation	0	0
Sub-total	**260,000**	**240,000**
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	0	0
Sub-total	**71,000**	**71,000**
Total Property Maintenance Section	**331,000**	**331,000**
Fleet management Services Section		
Section Administration		

SECTION	2026/2027	2027/2028
6. Operational Support		
6.1. Protective clothing	5,000	5,000
6.2. Vehicle Inspection Maintenance	10,000	50,000
6.3. Materials	1,000	1,000
6.4. Car hire services	30,000	50,000
6.5. Vehicle monitoring system	950,000	
6.6. Depreciation	0	0
Sub-Total	**996,000**	**1,056,000**
Public Transport Management Section		
Section Administration		
7. Operational Support		
7.1. Protective Clothing	5,000	20,000
7.2. Materials	5,000	10,000
Sub-Total	**10,000**	**30,000**
Parks and Recreation		
Section Administration		
1. Protective clothing	25,000	25,000
2. Materials	100,000	110,000
3. Overtime	30,000	50,000
4. Utility bills	250,000	250,000
5. Depreciation	0	0
6. Parks equipment's & tools	50,000	0
7. Fuel	35,000	35,000
8. Advertisement of recreational facilities and events	40,000	40,000
Printing and stationary	15,000	15,000

SECTION	2026/2027	2027/2028
Sub-Total	**545,000**	**525,000**
TOTAL	**12,736,000**	**13,012,000**
PERSONNEL EMOLUMENTS		
Section	**2026/2027**	**2027/2028**
1. Administration and Building Control Section	7,146,000	7,665,000
2. Roadworks Section	2,664,000	2,745,000
3. Property Maintenance Section	2,075,000	2,139,000
4. Fleet Management Services	509,000	522,000
5. Public Transport Section	0	0
6. Parks and Recreation	1,230,000	1,267,000
TOTAL	**13,624,000**	**14,338,000**

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	01/04/2027	31/03/2028	34,000
2. Development of the public transport bylaw	Public transport bylaw	01/04/2027	31/03/2028	0
3. Building Control	Building permits, building inspection reports, building statistics, file movement register	01/04/2027	31/03/2028	0

ACTIVITIES	Indicator (Metrics)	Start Date	End Date	Budget (E)
4. Stakeholder engagement	Attend all community meetings	01/04/2027	31/03/2028	9,000
	Meetings with those affected by projects	01/04/2027	31/03/2028	
	Minutes of meetings	01/04/2027	31/03/2028	
5. Engagement of local communities in support of LED initiatives	Report on number of all people engaged for maintenance operations from communities	01/04/2027	31/03/2028	0
6. Park and Pay Management	Service provider in place Monthly report Performance review report	01/04/2027	31/03/2028	0
7. Conduction of Traffic counts	At least 4 CBD intersections traffic count reports Signed MOU with at least one educational institution	01/04/2027	31/03/2028	25,000
8. Support of Ease of Doing Business	Uploaded on Council website: Updated procedure for	01/04/2027	31/03/2028	0

ACTIVITIES	Indicator (Metrics)	Start Date	End Date	Budget (E)
By making available building forms on website	building application, building act, user fees.	01/04/2027	31/03/2028	
9. Investigation of energy saving technologies	Report on alternative methods of saving energy	01/04/2027	31/03/2028	130,000
10. Development and maintenance of government properties	Inventory of government properties serviced	01/04/2027	31/03/2028	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	01/04/2027	31/03/2028	0
12. Review of parking bylaw.	reviewed by-laws	01/04/2027	31/03/2028	0
13. Road maintenance plan	Road maintenance plan	01/04/2027	31/03/2028	0
14. Public Transport Association Bylaw	Draft bylaw	01/04/2027	31/03/2028	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

Resources	Description	Budget (E)
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
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

Resources	Description	Budget (E)
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	7,665,000

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

Service	Description	Budget (E)
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 minor road rehabilitation and recurrent maintenance programs such as overlaying, repairing failed sections, upgrading roads from gravel to tar/concrete, pothole patching, repairing edge breaks and sidewalks, drainage repair, footbridge repair, grading, and re-graveling.

During the 2026/2027 financial year, the following roads covering about received maintenance and improvement works: Mdlebe Road (450 m), Isomi Road (250 m), Jubela Road (333 m), Bishop Watts Crescent (478 m), Prof. G. Guma Road (324 m), Lituba Road (297 m), a section of Ngonini Road (804 m), and Libandla Road (150 m).

For the 2027/2028 financial year, the council will prioritise the following streets for improvements through overlaying or minor rehabilitation.

- **Overlay of Roads:** Lukhosi Street (350), Mkhaya Street (380), Mkhiwa Street (250)

- **Repair of failed sections, re-sealing, and crack sealing;** Ngonini Street (600)
- **Grav-sealing;** Emajika Street
- **Concrete surfaces and drainage;** Emajika Street

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
2. Materials and utensils	Detergents, mops, brooms, toilet, tissues etc.	21,000
3. Fuel expenses	For all fuel expenses of the Road works section	2,300,000
4. Vehicle expenses	For maintenance of all vehicles of the Road works section	1,350,000
5. Roads Depreciation	Depreciation of all the roads, office furniture and vehicles for the section	0
Total		**3,696,000**

Personnel Emoluments (administration)

Resources	Description	Budget (E)
1. Personnel Emoluments	Salaries, Pension, Housing Allowance, and Medical Aid	1,350,000

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-gravelled 21km in the city graded 9km in the UDP areas graded	01/05/2027	31/03/2027	1,000
2. Grav-seal Surfacing & Drainage.	Complete all streets as per AOP	01/06/2027	31/03/2028	997,000
3. Concrete Surfacing & Drainage.	Complete all streets as per AOP	01/06/2027	31/03/2028	1,100,000
4. Improvements to Street Intersections.	Complete 1 intersection	01/11/2027	31/03/2028	1,000
5. Construction and Maintenance of Footbridges	2 no off-completed footbridges	01/04/2027	31/03/2028	150,000

Activities	Indicator (Metrics)	Start Date	End Date (Estimate)	Budget (E)
6. Traffic Calming & Control	Construct/ Rehabilitate 2-speed humps	01/04/2027	31/03/2028	100,000
7. Repair of failed sections, re-sealing, and crack sealing	Completed roads as per AOP	01/04/2027	31/03/2028	1,400,000
8. Chemical stabilization of gravel roads using fly ash and other stabilization	1km of gravel roads stabilized	01/04/2027	31/03/2028	1,000
9. Construction of footpaths	100 meters of footpaths completed	01/04/2027	31/03/2028	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 9000m³ 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 2027/2028 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 3000m³ 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 2027/2028 financial year.

Township	***Ward***	***Street name***	***Financial year***
Mbabane Township	*5*	*Emajika Street (50m)*	*2027/2028*

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 (350m)	2027/2028

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. Construction, Rehabilitation and Maintenance of Footbridges

The budget under this programme is for the construction and 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. A new foot bridge will be constructed to connect Theatre club and Prince and Wales. The implementation of the report recommendations will be phased to accommodate the available budget.

Township	Ward	Financial year
All wards	All wards	2027/2028

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 2027/28, the budget will be used for the rehabilitation of streets as shown in the table below

Township	*Ward*	*Street Name*	*Financial year*
Eveni	*6*	*Ngonini*	*2027/2028*

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

Resources	Description	Budget (E)
Total		**474,000**

Personnel Emolument (Street Improvement)

Resources	Description	Budget (E)
1. Personnel Emoluments	Salaries, Pension, Housing Allowance, and Medical Aid	1,395,000

2.3 Street Maintenance

During the financial year 2027/2028, 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	01/04/2027	31/03/2028	3,863,000
2. Drain cleaning	Complete 0.6km coverage	01/05/2027	31/03/2028	1,029,000
3. Repair of sidewalks and edge breaks	All reported damaged sidewalks repaired	01/07/2027	31/03/2028	155,000
4. Vegetation control	Complete 100km on	01/04/2027	31/03/2028	2,100,000

Activities	Indicator (Metrics)	Start Date	End Date (Estimate)	Budget (E)
	vegetation coverage			
5. Street Sweeping & litter picking	All streets within CBD are free of litter	01/04/2027	31/03/2028	1,313,000
6. Overlaying of failed section roads	Completed roads as per AOP	01/05/2027	31/09/2028	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 to overlay with 30mm asphalt to improve the pavement's functional capacity. 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 2027/2028.

Street name	Ward	Financial year
Lukhosi (350),	6	2027/2028
Mkhiwa (250),	5	2027/2028
Mkhaya (380)	5	2027/2028

3.0 PROPERTY MAINTENANCE SECTION

Property Maintenance Budget 2027/2028

The Property Maintenance Budget for 2027/2028 supports the **Municipal Council of Mbabane's strategic objective of providing safe, functional, accessible, and well-maintained public infrastructure.** The budget focuses on maintaining Council facilities, improving road safety infrastructure, upgrading electrical systems, and ensuring reliable municipal service delivery.

Priority areas include the maintenance of Council offices and staff houses, rehabilitation of depot facilities, road signs and markings, streetlight infrastructure, traffic signal systems, and accessibility improvements for persons with disabilities.

The 2027/2028 programme emphasizes preventative maintenance, asset preservation, improved safety, and enhanced service delivery throughout the City of Mbabane.

3.1 PROPERTY MAINTENANCE

Objective

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

Overview

The Property Maintenance Section contributes to achieving the Municipal Council of Mbabane's strategic objectives by maintaining Council facilities, improving accessibility, and enhancing public safety.

Budget resources will support the maintenance and upgrading of Council buildings, municipal markets, community facilities, public toilets, cemetery infrastructure, recreational facilities, and staff residences. Improvements will also promote accessibility for persons with disabilities.

Funding has been allocated for road signs, road markings, traffic management infrastructure, street lighting, traffic signal systems, and other electrical installations to improve safety and navigation throughout the city.

The department will continue supporting recreational facilities, ensuring that public amenities remain functional, accessible, and attractive.

Operational Support

Resources	Description	Budget (E)
1. Protective clothing and uniforms	Overalls, hand gloves, 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	100,000
6. Depreciation property unit assets	Depreciation of office equipment, furniture, vehicles, land, and Council buildings	0
Total		**240,000**

Personnel Emoluments

Resources	Description	Budget (E)
Personnel Emoluments	Salaries, pension, housing allowance and medical aid	841,000

3.2 BUILDING MAINTENANCE

Objective

Ensure Council facilities remain safe, functional, attractive and accessible.

Planned Activities for 2027/2028

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 2027/2028 financial year	1/4/2027	3/31/2028	500,000
2. Maintenance of Staff Houses	-all maintenance work on plumbing, lights, power sockets, roof walls done by the end of the 2027/2028 financial year	1/4/2027	3/31/2028	482,000
3. Rehabilitation of depot offices and facilities	-one additional aggregate bay constructed by the end of the 2027/2028 financial year	1/6/2027	3/31/2028	154,000
4. Provision and maintenance of car shelters	No unmaintained carport	4/1/2027	3/31/2028	31,000
5. Maintenance of Markets	-all maintenance work on plumbing, lights, power	1/4/2027	3/31/2028	0*

ACTIVITIES	Indicator (Metrics)	Start Date	End Date (Estimated)	Budget (E)
	sockets, roof walls done by the end of the 2027/2028 financial year			
6. Maintenance of public toilets	-all maintenance work on plumbing, lights, power sockets, roof walls done by the end of the 2027/2028 financial year	1/4/2027	3/31/2028	0*
7. Maintenance of buy-back centres	No dilapidating buy-back structure	4/1/2027	3/31/2028	0*
8. Maintenance of abattoir	Maintained by tenant	4/1/2027	3/31/2028	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 2027/2028 financial year	1/4/2027	3/31/2028	0*
10. Maintenance of Community Social Centres.	-all maintenance work on plumbing, lights, power sockets, roof	1/4/2027	3/31/2028	0**

ACTIVITIES	Indicator (Metrics)	Start Date	End Date (Estimated)	Budget (E)
	walls done by the end of the 2027/2028 financial year			
11. Rehabilitation of public toilets to accommodate people with disability	Number of toilets rehabilitated	4/1/2027	3/31/2028	0*
Total				**1,167,000**

Notes

- Markets are funded under Planning and Environment Services.
- Community Social Centres are funded under Health and Social Services.
- Head Office Car Shelter upgrades are funded under CIP.

Summary Notes on Activities (2027/2028)

1. Office Maintenance

This programme covers the maintenance of the Head Office, Council offices, depots, and other Council buildings. Works include plumbing, painting, masonry, carpentry, roofing, and general building repairs. During 2027/2028, funds will also be used to rehabilitate the deteriorated concrete gutter at the Head Office.

2. Staff Housing Maintenance

The programme focuses on maintaining and upgrading the Council's 14 staff houses to ensure they remain safe and habitable.

Planned Works for 2027/2028

- *Replace vinyl flooring with ceramic tiles in Houses 4 and 6.*

- *Rehabilitate the roof of the servant's quarters at House 14 in Msunduza.*
- *Carry out roof rehabilitation and painting at Houses 12 and 13 in Sidvwashini South.*
- *Undertake plumbing and tiling works at House 6 before painting.*
- *Rehabilitate the roof and ceilings of House 1, followed by painting.*

Completed Housing Maintenance Works (2019–2027)

House	Location	Work Summary	Status/Year
1	Mbabane Township (Coronation Park)	Plumbing, tile replacement, roof sealing, garage door rehabilitation	Completed (2025)
2	Checkers	Plumbing and tile replacement	Completed (2025)
3	Checkers	Plumbing, tile replacement and kitchen unit replacement	Completed (2023)
4	Checkers	Plumbing, tile replacement, painting, kitchen unit replacement and garage door replacement	Completed (2025)
5	Featherstone	Kitchen units, wardrobe installation, plumbing and tile replacement	Completed (2023)
6	Featherstone	Plumbing, roof leak repairs and tile replacement	Completed (2027)
7	Checkers	Plumbing, roof leak repairs and painting	Completed (2025)
8	Checkers	Plumbing, roof leak repairs and painting	Completed (2025)
9	Checkers	Plumbing, roof leak repairs and painting	Completed (2025)
10	Checkers	Plumbing, roof leak repairs and painting	Completed (2025)

House	Location	Work Summary	Status/Year
11	Checkers	Plumbing and roof leak repairs	Completed (2025)
12	Sidvwashini	Plumbing, roof repairs and painting	Completed (2025)
13	Sidvwashini	Plumbing, roof repairs, tile and kitchen unit replacement	Completed (2023)
14	Msunduza	Plumbing, roof repairs, tile and kitchen unit replacement	Completed (2023)

3. Depot Office Rehabilitation

Rehabilitation works will continue during 2027/2028 in line with recommendations from the Ministries of Labour and Natural Resources. The programme focuses on improving storage facilities, workplace cleanliness, and operational efficiency. A fuel and oil sump station will be provided under the Finance Department budget.

4. Car Shelter Maintenance

The programme provides for routine maintenance and repairs of existing car shelters damaged by weather, accidents, or normal wear and tear.

5. Market Maintenance

Routine maintenance will ensure that municipal markets and vending facilities remain safe, clean, and operational. Works include plumbing, electrical repairs, painting, and minor building repairs. Funding is provided through the Planning and Environment Services Department.

6. Public Toilet Maintenance

The programme covers routine servicing and major repairs of public toilet facilities through appointed contractors. Funding is provided by the Planning and Environment Department.

7. Buy-Back Centre Maintenance

This programme provides for the maintenance of leased buy-back centres, including structural repairs and routine upkeep undertaken in response to service requests from the Planning and Environment Department.

8. Abattoir Maintenance

Maintenance includes painting, electrical repairs, fixture replacements, and general building upkeep. Movable assets remain the responsibility of the tenant. Funding is provided through the Planning and Environment Department.

9. Recreational Facility Maintenance

This programme covers routine maintenance and periodic upgrading of sports and recreational facilities. Works are managed by Technical Services and funded through the Parks Section.

10. Community Social Centre Maintenance

Routine and major maintenance will be carried out at community centres located in Nkwalini Zone 4, Mahwalala, Mangwaneni, Fonteyn, Makholokholo, Sidvwashini, and Msunduza. The programme is funded through the CEO's Office and implemented by Technical Services.

11. Public Toilet Rehabilitation

The programme provides for major upgrades and accessibility improvements to public toilet facilities. Projects are implemented by Technical Services and funded through the Sanitation Section of the Planning and Environment Department.

2.2 ROAD SIGNS AND MARKINGS

Objective

Improve road safety and navigation throughout the City of Mbabane.

Planned Activities for 2027/2028

ACTIVITIES	Indicator (Metrics)	Start date	End date	Budget (E)
1. Road Signs	- all damaged or worn-out signs replace by the end of the 2022/2023 financial year	01/04/2027	31/03/2028	473,000

ACTIVITIES	Indicator (Metrics)	Start date	End date	Budget (E)
2. Guard rails	all damaged guard rails replaced by the end of the 2026/2027 financial year	01/04/2027	31/03/2028	104,000
3. Road Markings	Always keep regulatory surface markings visible and clear	4/1/2027	31/03/2028	1,576,000
4. Street name Plates and Numbering	Install street names to newly developed township within the financial year 2027/2028	01/07/2027	31/03/2028	0*
Total				**2,153,000**

Road Signs and Markings Activity Notes (2027/2028)

1. Road Signs

The programme ensures that road signs remain visible, functional, and compliant with safety standards. Funding will be used to replace damaged signs and install new directional and regulatory signs, especially near schools, hospitals, clinics, churches, hotels, and police stations.

2. Guard Rails

The programme provides for the replacement of damaged guard rails and installation of additional barriers where required to improve road safety and reduce accident severity.

3. Road Markings

Road markings will be repainted and maintained to ensure visibility and safe traffic movement. Works include the repainting of lane markings, pedestrian crossings, regulatory markings, and decorative kerbstone painting at major city entrances.

4. Street Name Plates and Numbering

Street name plates and property numbering will be installed in areas where signage is absent or inadequate. The programme is funded through the Planning Section of the Planning and Environment Department and includes:

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

3.3 ELECTRICAL MAINTENANCE

Objectives

1. Maintain safe and reliable traffic and street lighting systems.
2. Improve energy efficiency and public safety.

Planned Activities for 2027/2028

ACTIVITIES	Indicator (Metrics)	Start Date	End date	Budget (E)
1. Traffic lights maintenance.	- all traffic lights fully functional throughout the financial year 2022/2023	01/04/2027	3/31/2027	227,000
2. Streetlights maintenance	- all streetlights fully functional throughout the financial year 2022/2023	01/04/2027	3/31/2027	288,000
3. Installation of traffic controller and accessories for the visually impaired	- complete installation on Dr. Sishayi Road (Super Spar junction) by the end of the	01/04/2027	3/31/2027	210,000

ACTIVITIES	Indicator (Metrics)	Start Date	End date	Budget (E)
	2022/2023financial year			
4. High mast lights maintenance	- all high mast lights fully functional throughout the financial year	01/04/2027	3/31/2027	153,000
5. Installation of Energy Saving technologies, PPP repayment budget.	- payment of instalments to service provider	01/04/2027	3/31/2027	0
6. Transportation and disposal of electrical hazardous material	- no hazardous electrical items on Council premises by end of the financial year 2027/2028	01/04/2027	3/31/2027	55,000
7. Buildings Electrical Maintenance	-all light fittings, power socket outlets and appliances functional	01/04/2027	3/31/2027	65,000
8. Installation of Surge Protection devices to streetlights	- fully functional streetlight switches.	01/04/2027	3/31/2027	104,000
9. Rehabilitation of worn-out streetlights cables and poles	-rehabilitated cables and poles by the end of the 2027/2028 financial year.	01/04/2027	3/31/2027	104,000
10. Streetlight Extensions	- extended streetlights at Highlands View by the end of the	01/04/2027	3/31/2027	200,000

ACTIVITIES	Indicator (Metrics)	Start Date	End date	Budget (E)
	2027/2028 financial year			
Total				**1,406,000**

PROJECT STATUS UPDATE

Accessibility Traffic Signals

Intersection	Status
Mdada/Gwamile (Building Society)	Completed
Mahlokohla/Zwide (City Council/Central Bank)	Completed
Gwamile/Msakato (EBIS)	Completed
Dr. Sishayi (Super Spar)	Completed
Dr. Sishayi (Swazi Plaza/Mall)	Completed
Dr. Sishayi (New Mall/Bus Rank)	Completed
Betfusile/Mdzimba Avenue	Completed
Dr. Sishayi/Mhlambanyatsi (Total Station)	Completed

Streetlight Extension Projects

Area	Status
Mbangweni Township	Completed
Extension 26 (Riverview)	Completed
Sandla Township	Completed
Checkers Township	Completed

Electrical Maintenance Activity Notes (2027/2028)

The following programmes support the IDP objective of reducing the risk of loss of life and property through reliable electrical infrastructure.

1. Traffic Lights Maintenance

Traffic signal systems will be inspected and maintained throughout the year. Funding covers replacement components damaged by power surges, vandalism, accidents, and normal wear.

2. Streetlights Maintenance

Routine inspections and repairs will ensure that all streetlights remain operational. Funds will be used to replace damaged LED drivers, control gear, cables, and other electrical components.

3. Installation and Maintenance of Traffic Lights and Accessibility Devices

The programme supports inclusive mobility through the installation and maintenance of traffic signals equipped with accessibility features for visually impaired pedestrians in partnership with FODSWA.

Accessibility Traffic Signal Installations

Intersection	*Year*	*Status*
Mdada/Gwamile (Building Society)	*2014/2015*	*Completed*
Mahlokohla/Zwide (City Council/Central Bank)	*2016/2017*	*Completed*
Gwamile/Msakato (EBIS)	*2017/2018*	*Completed*
Dr. Sishayi (Super Spar)	*2022/2023*	*Completed*
Dr. Sishayi (Swazi Plaza/Mall)	*2026/2027*	*Completed*
Dr. Sishayi/Mhlambanyatsi (Total Station)	*2027/2028*	*Completed*
Dr. Sishayi/New Mall (Bus Rank)	*2026/2027*	*Completed*
Betfusile/Mdzimba Avenue	*2024/2025*	*Completed*

4. High Mast Lights Maintenance

High mast lighting systems in Msunduza, Maqobolwane, Nkwalini Zones 2, 4 and 6, Sidvwashini, Fonteyn, Manzana, and the Landfill will be maintained to improve safety and security.

5. Disposal of Hazardous Electrical Materials

The programme ensures compliance with environmental legislation through the safe collection, storage, and disposal of hazardous electrical materials by approved contractors.

6. Electrical Maintenance of Council Buildings

Funding is provided for routine and major maintenance of electrical installations within Council facilities, including switchgear, appliances, fittings, and associated infrastructure.

7. Surge Protection for Streetlight Switch Gear

Surge protection devices will be installed and maintained to reduce damage caused by lightning strikes, power interruptions, and voltage fluctuations.

8. Rehabilitation of Streetlight Cables and Poles

The programme provides for the replacement of damaged cables and poles to improve reliability and reduce electrical faults.

9. Streetlight Extensions and Improvements

Streetlight infrastructure will be expanded and upgraded in poorly lit areas. The programme also includes the replacement of stolen underground cables in key residential areas.

CIP Coverage Areas

Completed Projects

Area	*Year*	*Status*
Sidvwashini South (Mabhodleleni & Mncozi)	*2022/2023*	*Completed*
Checkers (Msinsi Road to Government Houses)	*2022/2023*	*Completed*
Highlands View (Umsebe Crescent)	*2022/2023*	*Completed*
Kentrock (Luju, Lucetu Lane, Mgamba, Mdada Street)	*2023/2024*	*Completed*

Area	Year	Status
Thembelihle (Mntulwa, Luhlongwa, Nkomazi)	2023/2024	Completed
Mountain View (Lusekwane Street)	2023/2024	Completed
Eveni (Elusentseni Street)	2023/2024	Completed
Sidvwashini Industrial (Mshini Street)	2023/2024	Completed
Mbabane (Lalufadlana, Mdada Street)	2023/2024	Completed
Mbabane Industrial (Siguca Crescent)	2023/2024	Completed
Sidvwashini North (Dark City)	2023/2024	Completed
Thembelihle (Lukhaba Street)	2024/2025	Completed
Msunduza (Old Gobholo/Mgababa)	2024/2025	Completed
Mbabane (Golf Course/Prince of Wales)	2024/2025	Completed
Woodlands 1	2024/2025	Completed
Corporation Township	2024/2025	Completed
Mzala Road Turn-off Somhlolo Avenue	2025/2026	Completed
Sidvwashini South (Mabhodleleni Avenue Turn-off)	2025/2026	Completed
Thembelihle (Woodland Complex to Mabhala Road, Mhlala Street)	2025/2026	Completed
Sandla (Timbali Street and Mfula Street)	2025/2026	Completed
Echibini Street	2025/2026	Completed
Dalriach West (Nhlalakahle Street)	2025/2026	Completed
Eveni Street	2025/2026	Completed
Somhlolo Road and Mbhilibhi Street	2025/2026	Completed

Projects Completed During 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

Resources	Description	Budget (E)
1. Small Equipment and tools	Safety and support belts, Insulation tapes, shovels, picks, hand tools, etc.	18,000
2. Overtime	For emergency and night work	16,000
3. Protective Clothing	Overalls, safety shoes, hand gloves, etc.	22,000
4. Materials	Insulation Tapes, Shovels, picks, hand tools, etc.	15,000
5. Depreciation for Electrical unit	Depreciation of office equipment, Furniture, and vehicles	0
Total		**71,000**

Personnel Emoluments

Resources	Description	Budget (E)
1.Personnel Emoluments	Salaries, Pension, Housing Allowance, and Medical Aid	1,298,000

4.0 Fleet Management Services Section

Objectives:

- To maintain fleet availability above 90% through effective preventive maintenance and timely repairs.
- To improve fuel efficiency and control fleet operating costs through systematic monitoring of fuel consumption, mileage and vehicle performance.
- To ensure 100% compliance of Council vehicles with insurance, licensing, roadworthiness and other statutory requirements.
- To improve fleet utilization, allocation and accountability through vehicle tracking, performance monitoring and regular utilization reviews.
- To strengthen fleet asset management through accurate fleet records, effective maintenance contracts and planned vehicle replacement.

Overview

The Council has a total fleet of 47 vehicles, including plant and equipment. Currently, 43% of heavy-duty vehicles and 56% of light-duty vehicles have exceeded their prescribed replacement periods in accordance with the Council Fleet Management Policy. The Section is responsible for the management, maintenance and monitoring of the Council fleet, including the administration of the vehicle monitoring system. Fleet replacement is guided by the Fleet Management Policy.

In the 2027/28 financial year Council had scheduled to procure the following vehicles:

Light duty

- LDV – Replacing NISSAN NP300 – PSD 477 BH
- Minibus – Replacing Quantum - BSD 916 BH
- LDV - Replacing NISSAN NP300 - RSD573BM
- LDV - Replacing Ford Ranger - ASD 651 CH

Heavy duty

- 10-ton Compactor Truck - Replacing ISUZU Compactor – USD 046 AH

4.1 Programmes

Objective

To maintain the Council fleet and keep availability above 90%.

In the financial year 2027/28 the Fleet Management section will implement the following programs:

ACTIVITIES	INDICATOR	Start Date	End date	Budget (E)
1. Fleet availability and preventive maintenance management	Fleet availability rate, scheduled service compliance and vehicle downtime	01/04/2027	31/03/2028	0
2. Fuel management and consumption control	Fuel consumption reports; km/litre; fuel cost per vehicle; abnormal consumption investigations	01/04/2027	31/03/2028	0
3. Vehicle insurance, licensing and roadworthiness management	Valid insurance, licence and roadworthiness records	01/04/2027	31/03/2028	0
4. Fleet utilization, allocation and vehicle tracking management	Vehicle utilization, mileage, idle time, speeding, unauthorized use and allocation review	01/04/2027	31/03/2028	0
5. Fleet asset, maintenance contract and replacement management	Updated fleet register, maintenance SLAs, replacement plan and contractor	01/04/2027	31/03/2028	0

ACTIVITIES	INDICATOR	Start Date	End date	Budget (E)
	performance reports			
Total				**0**

Notes on activities:

1. Fleet availability and preventive maintenance management

The program shall ensure that Council vehicles and equipment remain operational through scheduled servicing, timely repairs and regular monitoring of vehicle condition and downtime. The 2027/28 availability threshold shall be 90% for light-duty vehicles and 85% for heavy-duty vehicles in all departments.

2. Fuel management and consumption control

This program shall monitor fuel usage, mileage and fuel efficiency to control operating costs, identify abnormal consumption and reduce misuse or wastage. Where abnormal fuel consumption is identified, the cause will be investigated and corrective action taken, including vehicle maintenance, driver engagement, route or allocation review, and strengthened fuel-control measures.

3. Vehicle insurance, licensing and roadworthiness management

The section shall ensure all Council vehicles have valid insurance, licences and roadworthiness certificates and comply with statutory and safety requirements. The Section will maintain and regularly update compliance records, monitor expiry dates, arrange renewals and roadworthiness inspections before due dates, and follow up on any defects or non-compliance identified. Vehicles that do not meet the required standards will be withdrawn from service until the necessary repairs or corrective actions have been completed.

4. Fleet utilization, allocation and vehicle tracking management

The program is going to monitor how Council vehicles are allocated and used to improve utilization, reduce unauthorized use and strengthen accountability through vehicle tracking information. The Section will review mileage, trip patterns, idle time, speeding, after-hours movement and overall vehicle usage to identify underutilized or misused vehicles. Where inefficiencies are identified, vehicles may be reallocated, usage restrictions strengthened, drivers or departments engaged, and corrective action taken to improve fleet productivity and reduce unnecessary operating costs.

5. Fleet asset, maintenance contract and replacement management

The program for maintaining accurate and up-to-date fleet records, manages maintenance contracts and service providers and plans for the replacement of vehicles and equipment based on age, condition, mileage, maintenance cost and operational requirements. The Section will regularly review repair history, downtime, maintenance expenditure and overall vehicle performance to identify units that are becoming uneconomical to operate. Service providers will be monitored against agreed service standards, turnaround times and quality requirements. Replacement recommendations will be prioritized through an annual fleet replacement plan to ensure that ageing, unreliable and costly vehicles are replaced in a planned and financially sustainable manner.

4.2 Fleet replacement (Catered for under Bank Credit Facility)

Objectives:

To strengthen and improve service delivery in line with the 2024–2029 Integrated Development Plan (IDP) through the phased replacement of Council vehicles, plant and equipment that have exceeded their useful economic lives, become unreliable, or are no longer economical to maintain.

The replacement program will prioritize assets based on age, mechanical condition, maintenance history, downtime, operational requirements and the cost of continued repairs.

For the 2027/2028 financial year, the following vehicles, plant and equipment are proposed for procurement under the CIP.

Proposed Vehicle Procurement	Vehicle being replaced	Department	Estimate (E)
LDV	2016 NISSAN NP300 – PSD 477 BH	FINANCE	600,000
13 Seater Minibus	2011 Toyota Quantum – BSD 916 BH	Public Health Services	900,000

Proposed Vehicle Procurement	Vehicle being replaced	Department	Estimate (E)
LDV	2014 NISSAN NP300 – RSD 573 BM	Planning & Environment Services	600,000
Mini Lorry	New Vehicle for grass cutting	Technical Services	1,000,000
LDV with refuse bin lifter	2018 FORD Ranger – ASD 651 CH	Planning & Environment Services	750,000
10-ton Compactor Truck	2009 ISUZU Compactor Truck – USD 046 AH	Planning & Environmental Services	2,200,000
Premium commuter motorbike	New Purchase	Corporate Services	200,000
Acquisition of tricycles for waste collection	New purchase	Planning & Environment Services	1,000,000
TOTAL			**7,250,000**

The following heavy-duty vehicles and plant have exceeded 8 years

Reg. No	Year of Purchase	Description	Department	Purchase Estimate (E)
		Bomag Compactor	*Planning and Environment Services*	
LSD379AH	1995	Water Tanker Truck	Technical Services	3,000,000
LSD365AH	1994	Caterpillar Dozer	Technical Services	4,000,000
USD046AH	2009	Compactor truck	Planning and Environmental Services	2,000,000
SSD928AH	2011	Skip Loader	Planning and Environmental	2,000,000
QSD 630 BH	2016	MAN Tipper	Technical Services	2,000,000
VSD523BH	2017	Nissan	Planning & Environment Services	2,000,000
USD726CM	2017	Nissan	Planning & Environment Services	2,000,000
USD635CM	2017	Nissan	Planning & Environment Services	2,000,000
Total				**19,000,000**

The following light-duty vehicles have exceeded 5 years

Vehicle	Year of Purchase	Description	Department /Section	Purchase Estimate
PSD477BH	2016	NP300 LDV	Planning & Environmental Services	600,000

Vehicle	Year of Purchase	Description	Department /Section	Purchase Estimate
BSD427CM	2014	NP200 LDV	Corporate Services	500,000
BSD916BH	2011	MINIBUS	Planning & Environmental Services	700,000
RSD573BM	2012	NP300 LDV	Planning & Environmental Services	600,000
ASD 651 CH	2018	FORD RANGER	Planning & Environmental Services	700,000
YSD 977 BH	2018	TOYOTA FORTUNER	Corporate Services	1,200,000
RSD 363 CH	2020	LDV	Planning & Environmental Services	700,000
RSD 364 CH	2020	LDV	Technical Services	700,000
OSD 013 DM	2019	LDV	Technical Services	700,000

The following light duty vehicles have not exceeded 5 years

Vehicle	Year of Purchase	Description	Department /Section
XSD 519 CH	2021	LDV	Planning & Environment Services
XSD 445 CH	2021	MINIBUS	Corporate Services
XSD 592 CH	2021	LDV	Public Health Services
YSD513DM	2021	LDV	Public Health Services
YSD 483 AS	2022	LDV	Technical Services
YSD 485 AS	2022	LDV	Planning & Environment Services
KSD 902 DH	2023	LDV	Planning & Environment Services

The following heavy-duty vehicles and plant have not exceeded 8 years

Vehicle	Year of Purchase	Description	Department/ Section
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	Planning & Environment Services
DSD 683 DH	2022	Hino Tipper Truck	Technical Services
YSD 508 AS	2022	Hino Wastewater Truck	Planning & Environment 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
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.	50,000
3. Vehicle maintenance	This will be used for purchasing air compressor, tyre gauge, tread depth gauge and the fleet inspection tool kit.	50,000
4. Protective Clothing	Protective clothing for the Transport Manager	5,000
5. Materials	General materials, hand cleaner, toilet paper etc.	1,000

Resources	Description	Budget (E)
6. Depreciation transport section	Depreciation for office equipment and furniture	0
Total		**1,056,000**

Personnel Emoluments

Resources	Description	Budget (E)
1.Personnel Emoluments	Salaries, Pension, Housing Allowance, and Medical Aid	522,000

5.0 Public Transport Management

Objectives:

1. To provide an efficient, accessible, safe, reliable and sustainable public transport system in Mbabane.
2. To improve and modernize public transport operations to make public transport a more attractive alternative to private car use for travelling to, from and within the city.
3. To reduce traffic congestion, road safety risks and transport-related environmental impacts by increasing the use of public transport.

Overview

The programs in this section promote IDP **strategic objective 5, Public Transport Management.**

During the 2026/2027 financial year, the Council has continued implementing the Mbabane Public Transport Strategy, with emphasis on improving the efficiency, safety, accessibility and sustainability of public transport services. Key activities include the management of public transport operations at public transport facilities, monitoring of vehicle and passenger movements, engagement with public transport operators, administration of public transport permit recommendations, and collaboration with

relevant Government agencies and law-enforcement authorities on compliance and road safety.

The Council is also progressing initiatives aimed at reducing congestion and improving public transport infrastructure. The Sidwashini Satellite Bus Rank continues to support passenger and vehicle movements outside the Main Bus Rank, while plans for additional holding areas and other public transport facilities are being advanced. Smart City infrastructure, including traffic counters and surveillance cameras, is increasingly being used to support monitoring, operational decision-making and transport planning.

During the year, the Council has also continued engagements with public transport associations on regulatory and operational matters, including the proposed Public Transport By-law and bus rank levy. Public transport research has been undertaken to provide evidence for future service improvements and investment decisions. These interventions are intended to make public transport a more attractive alternative to private car use while contributing to reduced congestion, improved road safety and lower transport-related environmental impacts.

The Financial Year 2027/2028 Budget for the Implementation of the Public Transport Strategy

The Public Transport Management budget for the 2027/2028 financial year will support the implementation of programmes contained in the Integrated Development Plan (IDP) 2024–2029 and the Mbabane Public Transport Strategy. The planned interventions are intended to improve the efficiency, accessibility, safety and sustainability of the city's public transport system and make public transport a more attractive alternative to private car use. They will also contribute towards reducing traffic congestion, improving road safety, lowering transport-related carbon emissions and increasing public transport ridership. This financial year, the Council plans to implement the following:

I. Bus Rank Operations and Public Transport Permit Administration.

II. Establishment of Public Transport Holding Areas and Alternative Bus Ranks.

III. Public Transport Stakeholder Engagement and Inter-Agency Coordination.

IV. Collection of the Bus Rank Levy.

V. Engage a Service Provider to Manage Designated Public Transport Facilities.

VI. Review and Update the Mbabane Public Transport Strategy.

VII. Conduct a Feasibility and Cost-Benefit Analysis for a Truck Stop and Parking Facility Outside the CBD.

VIII. Develop and Integrate a Public Transport Module into the Mbabane App.

IX. Conduct Public Transport Road Safety and Hotspot Assessments.

X. Improve Safe Walking Access to Public Transport Facilities and Stops.

XI. Improve Accessibility of Public Transport Facilities for Persons Living with Disabilities.

XII. Cleaning of Public Transport Facilities.

XIII. Undertake Strategic Public Transport Studies and Benchmark Public Transport Operations.

XIV. Procure and Install a Public Transport Operations Monitoring Screen at the Depot.

XV. Undertake Preparatory Work for the Introduction of Municipal Traffic Officers.

XVI. Review and Develop the Public Transport Operations and Road Safety By-laws.

Activities	Indicator	Start date	End date	Budget Amount (E)
1. Bus Rank Operations and Permit Administration	• Number of public transport permit applications assessed • Number of scheduled bus rank operational and compliance inspections conducted	01/04/2027	31/03/2028	250,000
2. Establishment of Public Transport Holding Areas and Alternative Bus Ranks	Number of functional public transport holding areas and alternative bus ranks established.	01/04/2027	31/03/2028	0*
3. Public Transport Stakeholder Engagement and	Number of stakeholder and inter-agency coordination engagements conducted, with	01/04/2027	31/03/2028	20,000

Activities	Indicator	Start date	End date	Budget Amount (E)
Inter-Agency Coordination	agreed actions documented and followed up.			
4. Collection of Bus Rank Levy	Amount of bus rank levy revenue collected per annum	01/04/2027	31/03/2028	100,000
5. Engage a Service Provider to Manage Public Transport Facilities	Service provider appointed and operational for the management of designated public transport facilities	01/04/2027	31/03/2028	0
6. Review and Update the Mbabane Public Transport Strategy	Revised Mbabane Public Transport Strategy completed and submitted for approval.	01/04/2027	31/03/2028	150,000
7. Conduct a Feasibility and Cost-Benefit Analysis for a Truck Stop and Parking Facility Outside the CBD	Feasibility and cost-benefit study completed and recommendations submitted to Council.	01/04/2027	31/03/2028	50,000
8. Develop and Integrate a Public Transport Module into the Mbabane App	Public Transport module developed, integrated, tested and operational within the Mbabane App	01/04/2027	31/03/2028	0**
9. Conduct Public Transport Road Safety and Hotspot Assessments	Number of public transport road safety and hotspot assessments conducted.	01/04/2027	31/03/2028	50,000

Activities	Indicator	Start date	End date	Budget Amount (E)
10. Improve Safe Walking Access to Public Transport Facilities and Drop-offs	Number of pedestrian access routes to public transport facilities improved.	01/04/2027	31/03/2028	0*
11. Improve Accessibility of Public Transport Facilities for Persons Living with Disabilities	Number of public transport facilities improved to accommodate persons living with disabilities.	01/04/2027	31/03/2028	0*
12. Public Transport Facilities Cleaning	Clean bus rank and holding areas.	01/04/2027	31/03/2028	1,000
13. Undertake Strategic Public Transport Studies and Benchmark Public Transport Operations	Number of strategic public transport studies and benchmarking exercises completed, with recommendations documented for implementation.	01/04/2027	31/03/2028	50,000
14. Procure and install a Public Transport Operations Monitoring Screen at the Depot	Public Transport Operations Monitoring Screen procured, installed and connected to the Smart City camera system.	01/04/2027	31/03/2028	30,000
15. Undertake Preparatory Work for the Introduction of	Preparatory framework and implementation plan for the introduction of Municipal Traffic Officers developed and submitted for approval.	01/04/2027	31/03/2028	0

Activities	Indicator	Start date	End date	Budget Amount (E)
Municipal Traffic Officers				
16. Develop the Public Transport Operations and Road Safety By-Laws	Public Transport Operations and Road Safety drafted and submitted for approval.	01/04/2027	31/03/2028	0
Total				**701,000**

** - Budgeted in the CIP*

***- Budgeted by other departments*

1. Bus Rank Operations and Public Transport Permit Administration

The Council is responsible for the management of public transport operations at the Main Bus Rank and other designated public transport facilities within the city. The programme will focus on monitoring vehicle movements, ranking activities, congestion, compliance with operational requirements and the general use of public transport facilities. The Council will also continue assessing public transport permit applications and making recommendations in accordance with applicable legislation and Council requirements. Regular operational and compliance inspections will be undertaken to improve order, safety and efficiency within public transport facilities.

2. Establishment of Public Transport Holding Areas and Alternative Bus Ranks

The Main Bus Rank continues to experience congestion and has limited capacity to accommodate additional public transport vehicles. The Council will therefore continue developing public transport holding areas and alternative bus ranks to improve the distribution and management of public transport vehicles within the city. These facilities are expected to reduce pressure on the Main Bus Rank, improve traffic circulation and provide more organized ranking arrangements during the bus rank rehabilitations.

3. Public Transport Stakeholder Engagement and Inter-Agency Coordination

Effective public transport management requires continuous collaboration between the Council, operators, Government agencies and law-enforcement institutions. During the financial year, the Council will strengthen engagement with public transport associations, the Road Transportation Board, the Road Transportation Department, the Royal Eswatini Police Service, relevant Government ministries, organizations representing persons living with disabilities and other stakeholders. The engagements will focus on public transport operations, permits, compliance, road safety, infrastructure development and implementation of planned interventions. Agreed actions will be documented and followed up to strengthen accountability and coordination.

4. Collection of Bus Rank Levy

The Council is preparing to collect bus rank. It will contribute towards the costs associated with the operation and maintenance of public transport facilities, including cleaning, security, lighting, markings and other operational requirements. The levy will also assist in reducing the extent to which these costs are funded entirely by Council resources.

5. Engage a Service Provider to Manage Designated Public Transport Facilities

The Council plans to engage a service provider to support the management and operation of designated public transport facilities, including the Main Bus Rank and satellite bus ranks. The service provider will assist with the orderly movement and ranking of vehicles, management of loading areas, operational monitoring and other facility-management functions determined by the Council. The arrangement is intended to improve the quality and consistency of services provided to passengers and public transport operators while strengthening accountability for day-to-day facility management.

6. Review and Update the Mbabane Public Transport Strategy

The existing Public Transport Strategy requires review to ensure that it remains responsive to current and emerging transport challenges in Mbabane. The review will consider changes in passenger demand, congestion, public transport infrastructure, road safety, technology, accessibility, environmental sustainability and the changing needs of operators and commuters. The updated strategy will provide clear priorities and interventions for improving public transport over the remaining IDP period and beyond. The Council will use both internal and external resources to review and update the strategy.

7. Conduct a Feasibility and Cost-Benefit Analysis for a Truck Stop and Parking Facility Outside the CBD

The Council will undertake a feasibility and cost-benefit analysis to determine the viability of establishing a truck stop and parking facility outside the CBD. The study will assess potential sites, anticipated demand, land and infrastructure requirements, development and operating costs, possible revenue streams and the expected impact on traffic congestion and road safety. It will also examine how the proposed facility could accommodate trucks waiting to access the city for deliveries and other vehicles requiring longer-term parking. The study will provide Council with evidence to determine whether and how the proposed facility should be developed.

8. Develop and Integrate a Public Transport Module into the Mbabane App

Rather than developing a separate application, the Council will develop and integrate a Public Transport Module into the existing Mbabane App. The module will provide commuters with convenient access to public transport information and services through a platform that is already available to residents. Information may include public transport routes, facilities, passenger information, service notices and other relevant transport information. It will also provide a foundation for the gradual digitization of passenger communication and public transport service management.

9. Conduct Public Transport Road Safety and Hotspot Assessments

The Council will conduct public transport road safety and hotspot assessments to identify locations where public transport operations, pedestrian movements and traffic conditions create increased safety risks. The assessments will consider accident patterns, unsafe loading and off-loading practices, pedestrian-vehicle conflicts, congestion points and other operational risks. The findings will be used to identify priority interventions and support implementation of the City's road-safety initiatives.

10. Improve Safe Walking Access to Public Transport Facilities and Stops

Walking forms an important part of most public transport journeys, particularly between transport facilities and nearby workplaces, schools, shops and other destinations. The Council will therefore identify pedestrian routes that provide access to public transport facilities and stops and assess them for safety and accessibility problems. Interventions may include pedestrian walkways, crossings, signage, lighting and other measures required to improve safe movement to and from public transport. The program will support better integration between non-motorized transport and public transport while reducing pedestrian exposure to traffic risks.

11. Improve Accessibility of Public Transport Facilities for Persons Living with Disabilities

The Council will continue improving accessibility of public transport facilities for persons living with disabilities. The program will identify physical and operational barriers that make it difficult for persons with disabilities to use public transport facilities safely and independently. Required interventions may include accessible pathways, ramps, designated parking and loading areas, signage and other appropriate facility improvements. The Council will also continue engaging relevant stakeholders to ensure that public transport services respond to the needs of persons living with disabilities.

12. Cleaning of Public Transport Facilities

The program will ensure that public transport facilities under the responsibility of the Council are maintained in a clean and acceptable condition. Cleaning will cover the Main Bus Rank, holding areas, satellite ranks and other designated facilities as they become operational.

13. Undertake Strategic Public Transport Studies and Benchmark Public Transport Operations

The Council will undertake strategic studies to generate evidence required for public transport planning and decision-making. Studies may examine passenger demand, public transport vehicle supply, ridership, routes, service quality, congestion, operational efficiency and other emerging transport issues. The Council will also benchmark Mbabane's public transport operations against selected cities and municipalities to identify practices that can be adapted to local conditions. The findings will inform future policy, infrastructure investment and operational improvements.

14. Procure and Install a Public Transport Operations Monitoring Screen at the Depot

The Council plans to procure and install a dedicated Public Transport Operations Monitoring Screen at the depot for use by the Public Transport Manager. Subject to technical compatibility with the Council's Smart City infrastructure, the screen will display relevant surveillance-camera feeds from the Main Bus Rank and other public transport locations. This will allow remote monitoring of congestion, vehicle movements, passenger activity, safety concerns, operational incidents and general conditions at the bus rank. The intervention builds on the surveillance and security-

camera infrastructure already introduced for monitoring public transport operations.

15. Undertake Preparatory Work for the Introduction of Municipal Traffic Officers

During the 2027/2028 financial year, the Council will undertake preparatory work for the proposed introduction of Municipal Traffic Officers. The program will focus on determining the legal, institutional, staffing, training, equipment and financial requirements necessary to establish the function. Engagements will be undertaken with the Ministry of Public Works and Transport, REPS and other relevant stakeholders to clarify responsibilities and implementation requirements. The preparatory work will culminate in an implementation framework for consideration and approval by Council before officers are appointed and deployed.

16. Develop the Public Transport Operations and Road Safety By-laws

The Council will review the existing regulatory framework governing public transport operations and develop an updated Public Transport Operations and Facilities By-law where necessary. The by-law will provide clear rules for the use and management of the Main Bus Rank, satellite ranks, holding areas, loading and off-loading areas and other designated public transport facilities. It will also address matters such as operator conduct, use of ranking space, facility charges, accessibility, cleanliness, compliance and enforcement. The objective is to ensure that Council has an appropriate regulatory framework to support the changing public transport operating environment and the new facilities being introduced in the city.

Operational Support

Resources	Description	Budget (E)
1. Protective Clothing	For protective clothing of the public transport manager and bus rank management team.	20,000
2. Materials and utensils	General materials, hand cleaners, hand sanitisers, toilet paper etc.	10,000
Total		**30,000**

Income

Service	Description	Budget (E)
1. Bus rank levy	Income collected from public transport operators for the use of the bus rank	200,000
1. Park and Pay revenue	Revenue paid by the park and pay service provider to Council.	600,000
Total		**800,000**

7.0 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.

7.1.1 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	01/04/2027	31/03/2028	0
2. Preparation of Annual Work Plans for the Section	– Annual Workplans by 31/05/2027	01/04/2027	31/05/2027	0
3. Progress Review meetings with Section Managers	– Minutes	01/04/2027	31/03/2028	0
4. Preparation of Annual Reports	– Annual Reports	01/04/2027	31/05/2027	0
5. Review of Procedures and Policies	– Reviewed Procedures and Policies by end of the 4th quarter	01/06/2027	31/12/2028	0
Develop and review strategies and policies and Bylaw for the section	– Developed By-Law, strategies and policies.	01/04/2027	31/03/2028	0
Total				**0**

7.1.2 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	• Felling of reported dangerous trees	01/04/2027	31/03/2028	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.	01/06/2027	31/03/2028	530,000
3. Raising awareness on Climate Change Adaptation and Mitigation strategies	• Hosted tree planting week.	01/09/2027	31/10/2028	20,000
4. City greening initiatives	• Tree planting	01/08/2027	31/03/2028	300,000
Total				**1,260,000**

7.1.3 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	01/06/2027	31/03/2028	0
2. Establishment of gravel-based sport ground and Improvement of existing	2.1 Rehabilitated Eveni sport ground phase 2 2.2 Fencing of Eveni Sport phase 2 2.3 Fonteyn Sport ground	01/06/2027	31/03/2028	700,000*
3. Development of Mbangweni Ecopark	3.1 Established outdoor gym facility, furniture and	01/06/2027	31/03/2028	150,000

Activities	Indicator (Metrics)	Start date	End date	Budget (E)
	braai facility at GLA Park phase 2 3.2 Est EcoPark 3.3 Established braai facilities			
4. Promote new sport and recreation activities	4.1 Identify and develop land for sporting code. 4.2 sports field Established for cricket and rugby s	01/06/2027	31/03/2028	0
5. Feasibility assessment for development of a sports emporium	5.1 Benchmarking report 5.2 Stakeholder engagement report 5.3 Feasibility report	01/06/2027	31/03/2028	30,000
Total				**180,000**

**Budgeted for under CIP*

7.1.4 Biodiversity Conservation

Objective:

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)
- Develop Wetland Bylaw	- Wetland Bylaw developed - Stakeholders engaged. - One wetland rehabilitated	01/06/2027	31/03/2028	40,000
2. Mobilize communities, corporate and schools for the eradication of IAPs.	- Two communities and schools mobilized by 31st March 2028. - Mobilized Corporate on IAPs.	01/06/2027	31/03/2028	30,000
3. Management of IAPs in areas of high biodiversity and Public Open Spaces	3.0 Two hundred and sixty (260) hectares managed to control IAPs	01/06/2027	31/03/2028	60,000
4. Research for sustainable commercialization of IAPs enterprise based on IAPs	3.1 Feasibility report 3.2 Commercializati on bench marking tours	01/06/2027	31/03/2028	10,000
5. Resource mobilization for the establishment of a botanical garden - Partnership engagement	1.1 Feasibility study approved 1.2 Approved EIA 1.3 Bankable funding proposal	01/06/2027	31/03/2028	0
Total				**140,000**

7.1.5 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 2027 1.2 Maintenance of Waterloo 1.3 Maintained city monuments 1.4 Monument establishment supported	01/06/2027	31/03/2028	70,000
TOTAL				**70,000**

7.1.6 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: - brush cutting and bush clearing; - Planting and replacement of flowers and indigenous trees - Trimming of trees and hedge - Litter picking	- All parks maintained appropriately without litter and overgrown vegetation - Annual performance appraisals conducted 2.1 Development and updating of inventories.	01/04/2027	31/03/2028	3,500,000
2. Establishment and Rehabilitation of Children's playground - Fully rehabilitated children's sports ground in all parks with	2.1 Fully rehabilitated children's play facilities in parks.	01/05/2027	31/03/2028	150,000
3. Upgrading of Coronation Park o Rehabilitation of hard court	- Rehabilitation of court surface at Coronation Park	01/05/2027	31/03/2028	320,000

Activities	Indicators	Start Date	End Date	Budget (E)
	- Installation of artificial turf and semi wall			
4. Provide illumination and fencing in parks	- Improved lighting in two parks Checkers and Ext 3 park	01/05/2027	31/03/2028	0
5. Provide drinking fountains in parks	3.1 Three (3) drinking fountains established at Sidwashini, checkers, GLA	01/06/2027	31/03/2028	150,000
6. Maintenance of Maze play	3.2 Maintenance of hedge	01/04/2027	31/03/2028	35,000
Total				**3,685,000**

7.1.7 Establishment and Management of Gardens and Flowers

Objective:

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**

Assumption:

- Approval to explore external markets

Activities	Indicator (Metrics)	Start Date	End Date	Budget (E)
1. Engagement and monitoring of service	1.1 Maintained parks and	01/04/2027	31/03/2028	900,000

Activities	Indicator (Metrics)	Start Date	End Date	Budget (E)
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 topsoil - Conduct periodic performance appraisals - Development and updating of inventories	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			
2. Installation of city decoration/ Art	2.1 Procurement of additional city decorations	01/06/2027	31/03/2028	250,000
Total				**1,150,000**

7.2 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	01/04/2027	31/03/2028	1,200,000

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	01/06/2027	31/03/2028	0
3 Develop and update cemetery register Mangwaneni cemetery.	3.1 Topographical survey maps and GIS points on existing graves at Mangwaneni cemetery prepared phase	01/06/2027	31/03/2028	0
4 Conduct internal audits for Mahwalala cemetery	4.1 Conduct yearly audits	01/06/2027	31/03/2028	0
5 Maintenance of cemeteries - Provision of Illumination	5.1 Retaining wall at Mangwaneni cemetery	01/06/2027	31/03/2028	150,000

Activities	Indicators	Start Date	Finish Date	Budget (E)
- Provision of warning and information signage - Access road maintenance - Drainage maintenance - Screening of cemeteries	5.2 Access road and drainage maintained			
6 Construction of Phase 2 Mahwalala cemetery	6.1 Prepared tender documents 6.2 Approved Enviro Assessments. 6.3 Approved construction designs.	01/06/2027	31/03/2028	500,000*
TOTAL				**1,350,000**

7.3 Sports and Recreation

Objective
To provide safe recreational facilities, promote participation in physical activities and manage the development of recreational facilities.

7.3.1 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 June 2027 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 used to market the marathon	01/05/2027	31/07/2027	45,000
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.	01/06/2027	31/03/2028	200,000
3. Age in Motion league	3.1 Three (3) decentralized units for activity 3.2 Register of participating communities 3.3 Compiled fixtures	01/06/2027	31/03/2028	45,000

TASKS	Indicator	Start Date	End date	Budget (E)
	3.4 Prize presentation 3.5 Meeting with partners and sponsors.			
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	01/06/2027	31/03/2028	30,000
5. Boot Camp	5.1 One community-based boot camp hosted. 5.2 One sponsor identified and engaged. 5.3 Report on stakeholder engaged 5.4 Report on event.	01/06/2027	31/03/2028	30,000
6. Development of junior athletics programme for Mbabane	1.4 Registered athletes 1.5 Records of meetings with potential	01/06/2027	31/03/2028	20,000

TASKS	Indicator	Start Date	End date	Budget (E)
	partners and stakeholders 1.6 Approval of program from Athletic Association 1.7 Compiled fixtures 1.8 Prize presentation			
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	01/06/2027	31/03/2028	20,000
8. Mbabane Marathon Launch	1.5 Hosting of the launch	01/06/2027	31/03/2028	50,000
9. Mbabane sport and recreation events support	1.6 Hosted sports & recreational events (Bikers rally, cycling). 1.7 Event accessories acquired.	01/05/2027	31/03/2028	50,000
TOTAL				**490,000**

7.3.2 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	01/06/2027	31/03/2028	180,000
2. Maintenance of gravel-based sport grounds.	2.1 Maintained gravel sport grounds at Sidwashini, Msunduza & Makholokholo	01/06/2027	31/03/2028	150,000
3. Maintenance of Squash Court	3.1 Maintained squash court	01/06/2027	31/03/2028	10,000
4. Maintenance of swimming pool	4.1 Serviced pumps 4.2 Re-painted fence 4.3 Painted basin	01/06/2027	31/03/2028	280,000
5. Rehabilitation of Prince of Wales sport ground	5.1 Rehabilitation of Prince of Wales 5.2 Improved guard house and ablution facilities	01/06/2027	31/03/2028	990,000*

Activities	Indicator	Start Date	End Date	Budget (E)
	5.3 Pitch levelled. 5.4 Drainage system installed			
6. Maintenance of outdoor gym facilities	6.1 Fully maintained outdoor gyms at Selection & Coronation Parks	01/06/2027	31/03/2028	50,000
7. Maintenance of Braai facilities	7.1 Rehabilitated braai facilities at Selection Park, Extension 3 Park and Swimming pool.	01/06/2027	31/03/2028	0
8. Formalise the establishment of bootcamp track challenge route at Coronation Park	1.1 Established bootcamp track challenge route at Coronation Park (Phase 2)	01/06/2027	31/03/2028	0
Total				**670,000**

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	110,000

Resources	Description	Budget (E)
3. Overtime	Inspection of games and transport of elderly on weekends	50,000
4. Utility bills	Electricity and water bills in recreational facilities	250,000
5. Depreciation	Children play equipment, outdoor gym etc.	0
6. Park equipment	Handheld GPS, Mower	0
7. Fuel	Fuels for pumps and vehicle, Oil and lubricants	35,000
8. Advertisement of Parks and recreation events and facilities	Gateway Billboard adverts production during Marathon, production of screen adverts,	40,000
9. Office Furniture	For the purchase of office furniture for the Parks section staff.	25,000
10. Short-term Engagement	For the engagement of temporal employees.	50,000
11. Printing & Stationery	Stationery and printing	15,000
TOTAL		**600,000**

Personnel Emoluments:

Resources	Description	Budget (E)
Personnel emoluments	Wages, Housing allowance (DRE), Pension (DRE), Medical Aid (DRE), SNPF (DRE)	142,000

Resources	Description	Budget (E)
1.Personnel Emoluments	Salaries, Pension, Housing Allowance, and Medical Aid	1,125,000

Income:

Description	Start Date	End Date (Estimate)	2027/2028
1. Swimming Pool	01/04/2027	31/03/2028	13,000
2. Tennis Courts	01/04/2027	31/03/2028	13,000
3. Prince of Wales	01/04/2027	31/03/2028	66,000
4. Cemetery fees	01/04/2027	31/03/2028	121,000
5. Parks fees	01/04/2027	31/03/2028	12,000
6. Sale of trees	01/04/2027	31/03/2028	10,000
Total			**235,000**

Introduction

In the 2027/2028 financial year, Council will derive 92% 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 (E4,200,000)

The fee represents an amount to cover the cost of the Council collecting refuse from Government and private properties.

User Fees (E5,320,000)

User fees are not a fixed source of income. They are meant to ensure equity and fairness where an exclusive user or recipient 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 they reflect 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 (E6,543,000)

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 (E173,665,000)

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 (E2,500,000)

Outstanding rates are only charged interest after three months from the date on which the rates fall due.

Penalties on Rates (E2,200,000)

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 2027/2028 financial year is estimated to be **E191,474,000**, the distribution of which is better shown in the table below:

Source of Funds	2026/2027FY Amount (E)	2027/2028FY Amount (E)	2027/2028FY % Proportion	% Increase
1. Government (subvention)	0	0	0	
2. Refuse Removal	4,000,000	4,200,000	2	5
3. Property Tax Income	168,252,000	173,665,000	91	3
4. Finance Sundries	5,843,000	6,543,000	3	12
5. User fees	5,101,000	5,320,000	3	4
6. Other Operating Income	0	1,746,000	1	4
Total	**183,196,000**	**191,474,000**		**5**

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 fifth 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 2027/2028 financial year, capping the General Rate at 0.42%, resulting in a slight 3% rate increase.

RATES INCREASE SCENARIOS

Council desires to raise a total of E191 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.

Scenario1: 2% Tariff Increase

CATEGORY	Rates Base	% Rate Applied	Income Derived (E)
1. Developed Private Residential			
a. Land	1 782 324 026	1.18	21 088 458
b. Improvements	4 791 213 015	0.26	12 217 593
2.Developed Private Commercial			
a. Land	480 582 000	1.42	6 813 692
b. Improvements	3 738 992 000	0.51	19 068 859
3. Vacant Private Land			

a. Residential	1 036 509 000	1.72	17 867 342
b. Commercial	152 136 000	3.17	4 826 058
4. Developed Residential Govt			
a. Developed Land	760 790 000	2.56	19 477 746
b. Improvements	1 067 561 100	0.74	7 949 060
5. Public Open Spaces	21 187 000	0.10	21 611
6. Special Consent-Residential			
Land	15 142 000	2.62	396 932
Buildings	55 567 000	0.94	521 441
7. General Industrial			
Land	196 157 000	2.34	4 581 835
Buildings	660 692 000	0.66	4 380 388
8. Offices and Buildings-Government			
Land	151 349 000	1.73	2 624 392
Buildings	805 849 000	0.65	5 260 582
9. Vacant Land-Government			
Offices	34 755 000	6.99	2 428 332
Residential	960 938 000	3.26	31 365 016
10. Government-Industrial			
Land	53 772 000	2.74	1 475 396
Buildings	30 425 000	1.44	437 572
11. Leased Private Residential			
Land	72 604 000	1.52	1 103 436
Buildings	376 879 000	0.45	1 691 433
12. General Rate			
Land	235 446 000	0.42	984 635
Building	248 725 000	0.42	1 0401 68

TOTAL	**17 729 594 141**		**167 621 977**

Scenario2: 3% Tariff Increase

CATEGORY	Rates Base	% Rate Applied	Income Derived (E)
1. Developed Private Residential			
a. Land	1 782 324 026	1.19	21 295 207
b. Improvements	4 791 213 015	0.26	12 337 374
2.Developed Private Commercial			
a. Land	480 582 000	1.43	6 880 492
b. Improvements	3 738 992 000	0.52	19 255 809
3. Vacant Private Land			
a. Residential	1 036 509 000	1.74	18 042 512
b. Commercial	152 136 000	3.20	4 873 372
4. Developed Residential Govt			
a. Developed Land	760 790 000	2.59	19 668 704
b. Improvements	1 067 561 100	0.75	8 026 992
5. Public Open Spaces	21 187 000	0.10	21 823
6. Special Consent-Residential			
Land	15 142 000	2.65	400 824
Buildings	55 567 000	0.95	526 553
7. General Industrial			
Land	196 157 000	2.36	4 626 755
Buildings	660 692 000	0.67	4 423 333
8. Offices and Buildings-Government			
Land	151 349 000	1.75	2 650 121
Buildings	805 849 000	0.66	5 312 157
9. Vacant Land-Government			

Offices	34 755 000	7.06	2 452 139
Residential	960 938 000	3.30	31 672 516
10. Government-Industrial			
Land	53 772 000	2.77	1 489 861
Buildings	30 425 000	1.45	441 862
11. Leased Private Residential			
Land	72 604 000	1.53	1 114 254
Buildings	376 879 000	0.45	1 708 016
12. General Rate			
Land	235 446 000	0.42	984 635
Building	248 725 000	0.42	1 040 168
			0
TOTAL	**17 729 594 141**		**169 245 479**

Scenario3: 4% Tariff Increase

CATEGORY	Rates Base	% Rate Applied	Income Derived (E)
1. Developed Private Residential			
a. Land	1 782 324 026	1.21	21 501 957
b. Improvements	4 791 213 015	0.26	12 457 154
2.Developed Private Commercial			
a. Land	480 582 000	1.45	6 947 293
b. Improvements	3 738 992 000	0.52	19 442 758
3. Vacant Private Land			
a. Residential	1 036 509 000	1.76	18 217 682
b. Commercial	152 136 000	3.23	4 920 687
4. Developed Residential Govt			
a. Developed Land	760 790 000	2.61	19 859 662
b. Improvements	1 067 561 100	0.76	8 104 924

5. Public Open Spaces	21 187 000	0.10	22 034
6. Special Consent-Residential			
Land	15 142 000	2.67	404 715
Buildings	55 567 000	0.96	531 665
7. General Industrial			
Land	196 157 000	2.38	4 671 675
Buildings	660 692 000	0.68	4 466 278
8. Offices and Buildings-Government			
Land	151 349 000	1.77	2 675 850
Buildings	805 849 000	0.67	5 363 731
9. Vacant Land-Government			
Offices	34 755 000	7.12	2 475 946
Residential	960 938 000	3.33	31 980 017
10. Government-Industrial			
Land	53 772 000	2.80	1 504 325
Buildings	30 425 000	1.47	446 152
11. Leased Private Residential			
Land	72 604 000	1.55	1 125 072
Buildings	376 879 000	0.46	1 724 598
12. General Rate			
Land	235 446 000	0.42	994 288
Building	248 725 000	0.42	1 050 366
			0
TOTAL	**17 959 908 000**		**170 888 831**

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 E167.6 million and this combined with other income of E22.3 million amounts to E189.9 million. Against budgeted costs of E191.4 million the result is a deficit of E1.5 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 E169.2 million and this when added together with the E22.3 million for other revenues, gives E191,5 million resulting in a budget surplus of E0.01 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 E170.9 million and adding additional revenue of E22.3 million equals E193.2 will result to a budgeting surplus E1.8 million. Though the resultant surplus is enough to provide funding for IDP programs, it is however likely to cause discontent to the ratepayers as a 4% increase will be viewed as excessive and above inflation.

It is recommended therefore that the rates tariffs of the 2027/2028 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 E169.2 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 0.42% 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 tariffs adjustments for the 2027/2028 financial year.

2. The projected total rates revenue of E173.7 million for the 2027/2028 financial year is adopted which will be inclusive of rates assessment of E169 million and Interest & Penalties of E4.7million.

3. Council approves a general rate of 0.42%

CATEGORY	Current Rate 2026-2027FY %	Proposed Rate 2027-2028FY %
1. Developed Private Residential		
a. Land	1.16	1.19
b. Improvements	0.25	0.26
2. Developed Private Commercial		
a. Land	1.39	1.43
b. Improvements	0.50	0.52
3. Vacant Private Land		
a. Residential	1.69	1.74
b. Commercial	3.11	3.20
4. Developed Residential Govt		
a. Developed Land	2.51	2.59
b. Improvements	0.73	0.75
5. Public Open Spaces	0.10	0.10
6. Special Consent-Residential		
Land	2.57	2.65
Buildings	0.92	0.95
7. General Industrial		
Land	2.29	2.36
Buildings	0.65	0.67
8. Offices and Buildings-Government		
Land	1.70	1.75
Buildings	0.64	0.66
9. Vacant Land-Government		
Offices	6.85	7.06
Residential	3.20	3.30
10. Government-Industrial		
Land	2.69	2.77
Buildings	1.41	1.45

11. Leased Private Residential		
Land	1.49	1.53
Buildings	0.44	0.45
12. Exempt Properties		
Land	0.00	0.00
Buildings	0,00	0,00
13. General Rate	0.41	0.42