

Annual Report 2022/23



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His Royal Highness, Honorable Prince Simelane
Minister Of Housing And Urban Development

Councillors



Cllr. Absalom Ndlovu Interim Mayor



Cllr. Thembisile Dlamini-Ngcamphalala Interim Deputy Mayor



Cllr. Sibongile Magagula Ward 1 - Malandalahle



Cllr. Tsepiso Mthimkhulu Ward 2 - Mangwaneni



Cllr. Victor Rodrigues
Ward3 - Town Centre



Cllr. Sizwe Themba Ward 4 - Nazarene



Cllr. Victor Masango Ward 5 - Mhlatane, Macambeni



Cllr. Mndeni Simelane Ward 6 - Glen

Management



Mzwandile Ndzinisa Chief Executive Officer



Londiwe Simelane *Town Engineer*



Clement Dlamini
Town Treasurer



Bongekile Mabuza Human Resources Officer



Dumsile Gamedze-Mkhonta Social Services Manager



Bongekile Mkhontfo-Dlamini Environment & Public Health Officer



Simiso Dlamini Town Planning Officer



Thamie Dlamini Inspector Of Works



Phumaphi Msweli Public Relations Officer

Town Background

Pigg's Peak is a developing town, located in the north-west of eSwatini, approximately 70 kilometers north-east of the capital city of Mbabane. The town is also located 40km from Matsamo boarder (the gateway to Mpumalanga province in South Africa) with aerial extent of 856.6 hectares, 287 of which is afforested by Peak Timbers. The town has a population of about 5389 people, 2633 male and 2756 female (2017 Swaziland National Population Census) and it services approximately 10 000 people around month end. Pigg's Peak was declared a town on 5th March 1993 and it has grown over the years.

The town's economy is mainly supported by the forestry (timber) industry and testament to this, two timber companies namely; Peak Timbers and Swaziland Plantation have vast expanses of afforested land within and around Piggs Peak.

The construction of the Maguga Dam more than two decades ago also changed the face of Pigg's Peak in the sense that the housing sector was hugely improved through the establishment of the Glen Township. Both retail and timber account for 90% of the employment in Pigg's peak. Currently business activities in the town range from small to medium -scale retail outlets, such as supermarkets, furniture shops, clothing outlets etc. Pigg's Peak finds itself midway between various prominent tourism nodes/ attractions such as Hawane Resort, Malolotja Nature Reserve and Lodge, Maguga dam and Lodge, Matsamo cultural village, Pigg's Peak Hotel & Casino and Phophonyane Falls Lodge.

Pigg's Peak Town Council has always ensured that the needs and interests of the town's rate payers, residents and stakeholders are addressed as outlined in the Organization's integrated development plan (IDP) or five-year strategic plan. The town has managed to achieve a lot in terms of its development, ranging from infrastructure development and maintenance, waste management, improved urban living for citizens and their empowerment.

70km from Matsamo Boarder gate





The population of the town



Vision

To be a vibrant economic hub transforming the Northern Hhohho region into a preferred tourist destination.

Mission

To provide efficient and effective services, using public participation and tourism as engines for economic development of the town to the benefit of all stakeholders.

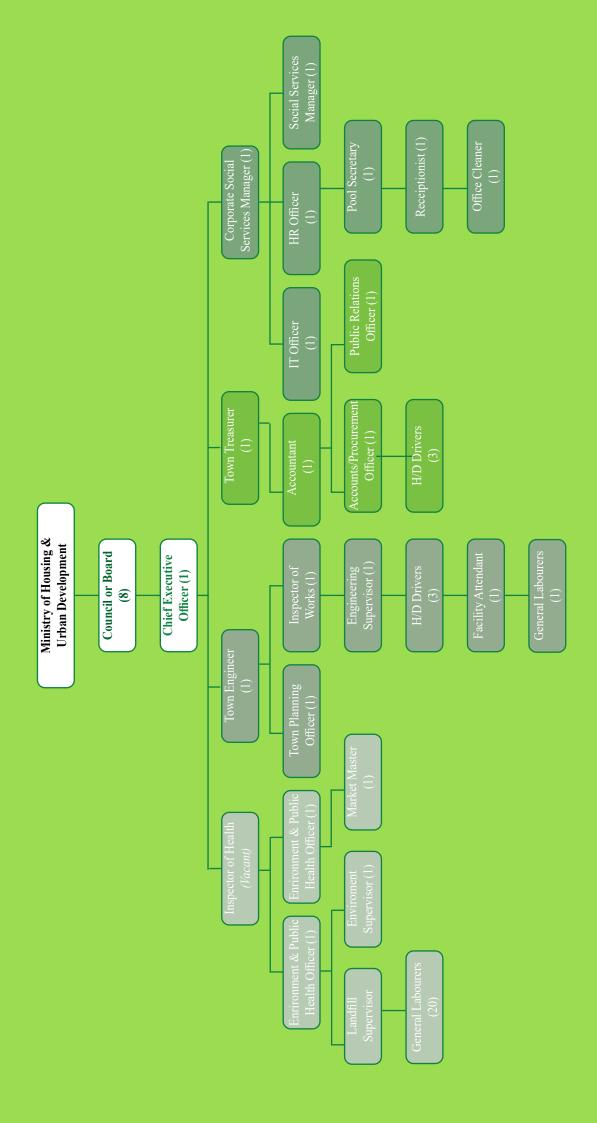
Values

As we carry out our mandate, we are guided by the following values;

- Accountability
- Transparency
- Integrity
- Quality Service Delivery
- Concern for People
- Zero Tolerance to Corruption

Table 1: IDP Strategic Objectives			
Strategic Priority	Strategic Objectives		
Land and infrastructure management	 To upgrade all three informal settlements within the urban area by 2024 To ensure speedy land allocation for residential, social and economic development; To enhance ease of movement and security in the town; To promote the development of vacant government and private land in Pigg's Peak (reduce number of undeveloped land); 		
Institutional capacity building & Stakeholder management	 To attract and retain the best talent for Pigg's PeakTown Council To create a result-oriented human capital; To maintain a vibrant and healthy human capital To improve stakeholder engagement, and understanding of Council operations 		
Financial stability	 To maximize rates collection to 80% by 2024 To augment the Municipality's revenue streams To ensure efficient and effective deployment of resources 		
Socio-Economic Development	 To promote tourism in Pigg's Peak by providing tourist attraction sites To properly regulate and develop the informal economy in a coordinated manner; Promoting poverty reduction, economic empowerment and sustainable community livelihoods To promote prevention of occurrence of non-communicable diseases; To promote and improve sexual reproductive health services To improve the coordination of all health, social services and social protection facilities in the town; To promote provision and accessibility of HIV/AIDS and TB Services 		
Environment, Health and Safety Management	 To reduce crime in the urban area, ensuring a habitable environment; To increase community resilience for rapid response to disaster emergencies To provide efficient sanitary collection and disposal management series for general, hazardous and solid waste; To promote public heath To prevent environmental degradation 		

GOVERNANCE STRUCTURE



Pigg's Peak Town Council operates through two governance structures, namely; the Council and Management. These are gazetted by the National Government and have their basis in the Urban Government Act of 1969.

Council or Board

As guided by the founding Act (Urban Government Act, 1969), residents of Pigg's Peak from all the 6 Wards elect representatives who serve as Councillors and form what becomes the Council/Board. The Minister in the Ministry of Housing and Urban Development (MHUD) appoints two Councillors after local government elections have been conducted in order to ensure that there is diversity in terms of skills and experience amongst the Board members as well as to enable them to be better placed to determine the strategic direction of the municipality. The office tenure of Council is five years.

Once in office Council members then elect from themselves a Mayor who is non-executive and serves in the office for a period of one year. The Town Mayor is the political head of Council.

Councillors serve as policy makers and represent the town's residents and stakeholders in the decision-making process, through voicing their concerns relating to services provided by the town. In order to executive these functions efficiently and effectively, the Board meets once a month to deliberate on issues brought to their attention by Management. Council appoints a Finance committee amongst its members to provide an oversight role when it comes to the allocation and use of Council's finances. The Finance committee meets once a month and tables its report to Council for deliberation.

Management

A level below Council, there is Management, headed by the CEO, who is responsible for implementing resolutions of the Board and ensuring that the strategic objectives of the organization are achieved. In order to achieve the abovementioned, the CEO works hand-in-hand with Management on a daily basis, when managing the operations of the organization.

Residents and stakeholder engagement

To ensure that there is participatory governance, Council convenes regular resident's and stakeholder's meetings. These include Budget feedback meetings, Annual General Meetings and Consultative budget meetings.



FOREWORD BY THE MAYOR



Cllr. Absalom Ndlovu Interim Mayour



It is both an honor and privilege for me to present to all our stakeholders, residents, business community and rate payers, the organization's annual performance report for the 2022/23 financial year.

This report has been prepared based on approved programs and projects, as stated in the organization's annual operating plan (A.O.P) for 2022/23 financial, supported by the following strategic priorities;

- Improved land and infrastructure management
- Enhanced Institutional capacity building & Stakeholder management
- Improve Financial stability
- Promote Socio-Economic Development
- Environment, Health and Safety Management

As a local authority we have continued to excel in service delivery and we can proudly report that we managed to achieve the following;

- Completion of financial year-end audit within schedule and obtaining an unqualified audit opinion
- Design and construction of three roads, with a total estimated cost of E18 977 987.21 - ongoing
- Purchase of waste skips valued at E606 170.40
- Quality Management System (QMS) ISO 9001 rollout - ongoing
- Creating an enabling environment for businesses to invest- Council facilitated the ongoing construction of shopping complex, divided into two phases next to the bus rank

Not withstanding the abovementioned achievements, the organization also suffered a major setback during the year under review, since heavy plant (machinery) and buildings valued at E3 141 040.00, consisting of two tractor loader-backhoes (TLB), one tractor as well as garages was burnt. As a result, this severely compromised the ability of Council to deliver services, since we had to rely on heavy plant that was hired and by extension, additional costs were incurred.

On behalf of the Councilors, may I commend the excellent work done by Management and entire staff during the year under review and look forward to yet another fruitful financial year.

I thank you







THE OFFICE OF THE CHIEF EXECUTIVE OFFICER



Mzwandile Ndzinisa Chief Exective Officer



This office is responsible for the overall administration of the organisation as well as implementation of Council's strategic objectives.

These strategic objectives include; Enhancing participatory governance, Revenue generation for sustainability, Organization development for efficient service delivery, Infrastructure development for investment promotion, Diversification of land use through effective planning, Promotion of public health and safety, Promotion of environment protection and conservation and HIV/AIDS management.

Performance Highlights

Risk Assessement - Conducting Periodic **Internal Audits**

In order to remain resilient in the fast-changing business environment, the organization conducts regular internal audits in order to identify potential risks, then mitigation plans are put in place, such as policies and procedures in order to address business risks. During this reporting period, SNG Grant Thornton (auditors) conducted the internal audit exercise, focusing on the following areas;

- Financial discipline
- Information system and technology processes

Based on the audit report, the systems put in place by Council are acceptable but some require strengthening, such as having a Council approved Information Technology policy

Board, Finance Committee And Management Meetings - Governance

The Board or Council exercises its oversight role by deliberating on monthly performance reports prepared by Management and by so doing, it ensures that projects and programmes are implemented in line with the approved annual operating plan (A.O.P). It must be noted that the responsibilities of the Board and Management are clearly defined in the Urban Government Act (1969), in order to ensure balance of power and avoid overlap. The Board, elects and delegates three members to form the Finance committee, responsible for managing the finances of the organization. Both the Board and Finance committee meet once a month to deliberate on issues brought to their attention by Management. Table 1.0 indicates the number of meetings held during the period under review.

Table 2: Meetings Held During 2022/23 Fy				
Council / Board	15 (11)			
Finance Committee	7 (10)			
Management	11 (11)			
Annual General Meeting	0 (0)			
Consultative Budget Meeting	1 (1)			
Total Number Of Meetings	33 (33)			

Based on the table above, it must be noted that the Board complied with the statutory requirement of not having too many meetings.

N.B

- The numbers in brackets represents meetings held during the same period last financial year.
- Less Finance committee meetings were held during the year under review, since the Minister dissolved Boards by end of second quarter of the year and Interim Board was put in place, meaning there was no Finance committee in place.

Stakeholder Engagement

One of the core values of the organization is accountability and transparency, therefore it is important for Council to understand and address legitimate or valid stakeholder concerns. In order to achieve this, the following practices are implemented;



Stakeholder Engagement Meeting

Table 3: Stakeholder Engagement					
Stakeholder description	Issue Raised	Our Response			
Ministry of Housing and Urban Development	Regulatory compliance, e.g., Urban Government Act (1969), Public Finance Management Act (2017), Public Procurement Act (2011), Rating Act (1995)	 Timely submission of Audited financial statements to the Ministry Timely submission of budget or financial estimates to the Ministry Accurate and proper billing and collection of rates Quarterly and annual reporting 			
Residents, business community, faith-based organizations, etc	 Provision of quality service Creation of job opportunities and poverty alleviation 	 Adoption of Quality Management System (ISO 9001) in order to be customer focused Regular engagement with stakeholder and providing feedback, through meetings, information dissemination through social media and mainstream media, such as newspapers, radio, etc. Implementation of local economic develop (LED) initiatives, such as training of small and medium enterprises on entrepreneurship 			
Service providers, such Eswatini Water Services Corporation, Eswatini Electricity Company, etc.	Collaboration	 Signing of memorandum of understanding (MoU) Holding regular meetings 			

Information Dissemination And Brand Promotion

In an effort to remain known and visible to our stakeholders and the residents of Pigg's Peak, the Town Council has consistently kept all lines of communication available for all the interested parties.

The production of 2021/22 Annual Performance Report was a success, wherein 70 copies were disseminated to stakeholders to update them about the organisation's performance in respect of the existing IDP.

Council figured out that sharing information with stakeholders about the operations of the organization through the already existing platforms such as the publication of twelve (12) municipal news articles which is done on monthly basis in the Times of Eswatini and Eswatini Observer, usage of the bulk SMS facility, digital media (Website, Facebook and Twitter), and the National Electronic Media was of paramount importance, however, that was insufficient.



Introduction of WhatsApp (+268 7836 3437)

The organization has introduced WhatsApp as another Social Media platform to conveniently and instantly engage with stakeholders. Through this platform, Council is able to interact with stakeholders at a personal level to understand their needs, expectations, complaints and contributions (feedback).

Stakeholder Complaints

Council acknowledges the different opinions held by the community of Pigg's Peak because that determines the areas of improvement she needs to focus on. Through the Stakeholder Complaints Portal, Council received constructive criticism from stakeholders which in turn helped the organization improve on service delivery.

Production of Temadolobha Educational Radio Programme

The Ministry of Housing and Urban Development in collaboration with all local municipalities and the National Housing Board understood that it was imperative to educate stakeholders about the operations of the entities to expand their cone of knowledge, to improve their satisfaction and loyalty in the brands. The entities, therefore, introduced and host the educational radio program "Temadolobha" every week, 8:30am on Eswatini Broadcasting and Information Services (EBIS 1) featuring content from all the municipalities.

Litigation

Rates or property tax continue to be the main source of revenue for the organization, as such Council strives to ensure that they are collected on time, in order to finance operations. Following the failure of some owners of immovable property to pay outstanding rates, despite numerous reminders sent to them, as last resort, Council instituted legal action against a couple of rates defaulters, in order to recover outstanding rates.

Development And Implementation Of A Quality Management System (QMS – ISO 9001)

Following the roll-out of this programme last financial year, we can report that we have managed to develop policies and procedures and quality policy statement, confirming that the organization is committed to being customer focused. That said, we will be conducting an internal QMS audit in preparation for ISO 9001 certification.

Benefits of having a Quality Management System in place;

- Ensures that public services are delivered in an efficient and effective manner and that public funds are used in the most effective way possible.
- Improves the quality-of-service delivery, thus increasing customer satisfaction and loyalty.
- Identifies and eliminates any inefficiencies in operations, thus increasing overall efficiency.
- Improves decision making process, by providing accurate and up-to date information and data.
- Identifies and eliminates any unnecessary costs, thus saving money and resources.
- Recognizes and rewards employees for their hard work and dedication, thus increasing their overall satisfaction.

QUALITY POLICY STATEMENT



Pigg's Peak Town Council is a local authority with a vision: to be a vibrant economic hub transforming the Northern Hhohho region into a preferred tourist destination. We are committed to the principles and practices of excellence, as a result we strive to conform to the requirements of the ISO 9001:2015 Quality Management System.

In pursuit of being a leader in the provision of local government services, our overall objective is to provide a basis for continuous improvement of the service offered to clients, putting in place processes to timely deliver these services through the quality management system. This provides a framework for measuring and improving our overall business performance, supporting our company strategy and business plan, and ensuring the fulfilment of our customers' requirements and other applicable requirements.

In doing so, the Board, Top management and staff commits to:

- Identify and communicate the statutory and regulatory requirements related to the organization's operations to ensure compliance.
- Make sure that the requirements of customers and interested parties are identified so that our products and services are professionally and timely delivered.
- Ensuring effective assessment, planning, documentation and implementation processes to meet the requirements of the management system.
- Actively training all employees in the involvement of continual improvement and their own tasks, responsibilities with respect to the management system.
- Detection, measurement, control and correction of any deviations from applicable quality, statutory, external and internal standards within required time scales followed by preventative and remedial actions where necessary.

- Communication and allowing free access to the policy to all employees in all levels of the organization, the applicable public and other relevant interested parties
- Set Quality Objectives and Targets, which will ensure the fulfilment of the Quality Management System.
- Ensure that through good planning and review that the best resources are made available for the provision of services to customers.
- The policy shall be reviewed annually during the Management Review Meeting with a view to always seeking continuous improvement.

Chief Executive Officer

20 March 2023 Dated

20 March 2023 Dated

THE **ENGINEERING** DEPARTMENT

Infrastructure development is one of the strategic objectives Pigg's Peak Town Council strives to achieve in order to improve land usage while improving quality service delivery as it is expected to provide safe, affordable, sustainable and accessible multi-modal transport services. This unit promotes integrated land use development and ensuring prime movements for the residents and users of the transport system within the urban area.





E499 807

THE ENGINEERING DEPARTMENT

The Engineering Department's key responsibility is to regulate infrastructure development and maintain the road infrastructure including the road reserves. The rolling out of the Capital Improvement Programme (CIP) is the vehicle for the department to realize service delivery in this regard.

Under this department, there are four (4) prominent units through which the department achieves its mandate, namely Development Control, Town Planning, Infrastructure Maintenance and Fleet Management sections.

Performance Highlights

Capital Improvement Projects The Construction Of Road Behind Government Hospital, Road 1 And Road 2

Road infrastructure is a paramount element in development since without proper roads, accessibility is compromised. It is against this background that Pigg's Peak Town Council prioritized the upgrade of road infrastructure in the town. The project for the construction of the aforementioned roads was awarded to Stefanutti Stocks Construction Eswatini (PTY) Ltd with Eswatini Consulting Engineers conducting construction supervision. The total length of the roads is 1 460m with road behind government hospital being 397m, Road 1 is 360m and Road 2 with 703m. Construction of these roads began in 16th May 2023 and will be constructed concurrently for a period of approximately five (5) months.



The project involves upgrading of approximately 1.5km of gravel road with surface and underground storm-water drainage and pedestrian walkways with a total estimated cost of E18 977 987.21. The roads

were then separated to four roads where Road 1 and road behind government hospital will be upgraded to bitumen surface, Road 2A (From Mortuary Road via Nurses home to Plot 563 parking) will have a concrete surface whilst Road 2B (EWSC to Plot 563 parking) will be re-graveled with a provision of underground storm water drainage. At this stage, we can safely say the contractor has finished the stabilisation of the roads, meaning crushed stones will be applied in preparation for road surfacing.

Paradise Concrete Road

In an effort to provide residents with a paved roadway as opposed to a slippery gravel that was costly to maintain over the years due to the slope of the road, Council has upgraded a 100m gravel road known as Paradise Road to concrete surfacing wide open side drainage at a total cost of E499 807.25. The project commenced in July 2022 and was completed in September 2022 wherein five plots with developments have benefitted from the project, which includes sixteen (16) residents residing within Paradise Flats as well as a local church.



Paved Driveway and Practical Site Hand-over

The Installation Of 2 - 30m Led High Mast Lights

In line with Councils strategic objective of enhancing ease of movement and security in town, Council executed the project of the installation of 2 - 30m high mast lights at Ward 2 and Ward 4. This project was implemented by PIC Engineering with a duration of twelve (12) weeks at an estimated contract price of E957 114.18. The project commenced on 10th October 2022 and completed on 16th December 2022.



High Mast Light installation

The project would be handed over to Council for maintenance after a retention period of 12 months. Council emphasizes on the vital need to ensure effective monitoring and maintenance of the high mast lights as they provide safety and security for residents in the different locations.

Informal Trade Shelters

In order to create an enabling environment for informal trade, Council embarked on a project aimed at building informal trade shelters to enhance local economic development in Pigg's Peak.

Mhlatane Market

Informal trade is one of the key components which contributes immensely in the development of the town, hence Council has made it a culture to prioritise needs related to it. This project commenced in May 2022 and was completed in August 2022 with a total cost of E77 000.00. The aim of this project was to enable informal traders at Ward five to sell their goods in a covered structure which would be conducive under any weather conditions unlike what they experienced in the past.



New Mhlatane Market shelter

Maize shelters

This is another project which Council committed herself to construct four (4) maize shelters after realizing the gap of the business in town as well as the needs of the target group. It commenced in May 2022 with the Mangwaneni shelter constructed first, and they were all completed in December 2022. The objective of the project was to promote local economic development (LED), through enabling vendors to roast maize in a covered shelter, since open burning is not permitted in the urban area.



Roofing of Maize Shelter

Development Control And Town Planning

Building Applications

A total of nineteen (19) building applications were processed by Council during the reporting financial year, with an estimated property value of E21 609 725.00 as illustrated on the table below. Building plan approval involves various statutory levels, as accordingly provided in the Building Act, 1968 and Town Planning Act, 1961. The department continues to strive to cooperate with developers to ensure compliance with provisions of the Building and Housing Act as well as Town Planning Scheme, whilst encouraging development of plots in the urban area.

THE ENGINEERING DEPARTMENT - continued

	he
2022/2023 Financial Year	

	Residential		Commercial		Industrial		Public Facility	
Period	Value	#	Value	#	Value	#	Value	#
April	2 712 510	1						
May								
June	320 000	1	1 113 105	2				
July	1 078 275	2						
August	1 655 920	2						
September	1 705 215	3						
October							82 230	1
November			265 250	1				
December								
January	325 000	1					1 296 750	1
February	1 373 350	2	9 373 000	1				
March	309 120	1						
TOTAL	9 479 390	13	10 751 355	4			1 378 980	2

Macambeni Township Upgrading Project

The department through the Ministry of Housing and Urban Development with assistance from the Ministry of Natural Resources concluded the evaluation of plots at Macambeni Township and Macambeni Extension Township. Council was furnished with the evaluation report depicting the land values of the plots ranging from E19 000 to E60 000.

The Macambeni Upgrading Project was formulated to address the needs of low-income Swati residents in the project area and thus only residents of the area who are citizens of Eswatini will be allocated plots using a criteria and procedure to be approved by the Ministry of Housing and Urban Development.

Registration Of Plots Developed With Council Structures

The department through the Ministry of Housing and Urban Development has been able to obtain a Certificate of Registered Title (CRT) for five properties with Council structures, such as Civic Centre, Material's yard and Mangwaneni Social Centre, which was then forwarded to the Deeds office for the registration of the properties. Deed of Donation Transfer no 248/2022 was issued in favor of Council and through the completion of this process, the organization would be able to use these properties for meaningful development in the future.



THE **ENVIRONMENT** AND PUBLIC HEALTH **DEPARTMENT**



Provision and facilitation of comprehensive, pro-active and needs-related services to ensure a safe, healthy and clean urban environment, with the aim of preventing and eliminating disease, is the main mandate of this department. This is achieved through Waste collection & disposal, attending to all public health issues, Bush clearing and grass cutting and Environmental management issues.

THE ENVIRONMENT AND PUBLIC HEALTH DEPARTMENT

Performance Highlights

Waste Management

The Department is responsible for the management of waste produced within the jurisdiction of the town and covers 100% service. Waste is collected from households (both formal and informal settlements), institutions, public spaces and businesses to keep the town clean and curb the spread of communicable diseases. During the financial year 2022/23, 13 0250 kg of waste was received into the landfill while 244 345 kg was collected as recyclables.

Waste For Livelihoods Workshop

Pigg's Peak Town Council in partnership with Eswatini Environment Authority and UNDP, hosted a training workshop for all local informal recyclers where they were capacitated on how best they could improve their lives through waste management. This initiative promotes a paradigm shift in the management of solid waste, rather than view waste as a problem and burden, attendees were motivated to see it as a valuable resource, one that could be managed to produce sustainable economic benefits. Amongst the presenters was an official from Cooperatives Department who presented valuable information on how to form a cooperative and the benefits thereof.



Cooperative Officer taking the participants through the cooperative formation process

3.3 Dustbin Furniture

To ensure proper, effective and efficient waste management, the department procured 10 street steel swivel bins and 7 skip bins at a cost of E52 350.30 and E 606 170.40 respectively, to replace worn out bins and strategically planted them in new areas. This was aimed at reducing the rate of littering and illegal dumping in town.



Waste Collection Skips

Environmental Awareness

Clean Up Campaign

Babhambabuli Social Team, a local social team that advocates for taking care of the less privileged through sports, partnered with the town for a walk/ clean-up campaign. The focus was on taking care of their environment as well as physical well-being. The walk started from His Majesty's Correctional Services down to Eswatini Plantations back to the starting point and was graced by the presence of the Honourable Minister of Agriculture, Jabulani Mabuza who also served as the constituent's member of parliament.

World Environment Day Commemoration

The year 2022 marked exactly 5 decades since the World Environment Day was first celebrated on the 5th of June 1972 in Stockholm, Sweden under the theme 'Only One Earth' by which the United Nations tried to remind each and every one about the need to live harmoniously and sustainably with the environment as it is one resource we can never replace. In celebration of the day Council partnered with the Ministry of Tourism and Environmental Affairs, Forestry department in planting indigenous trees in local schools, conducted environmental education and clean-up campaign.



Environmental health awareness at Rosenburg Primary school

Africa Green Expo-Harare

A representative from the town joined a delegation to attend the Africa Green Waste and Energy Expo & Summit hosted in Harare by the Zimbabwe Sunshine Group. The Summit was about best waste management practices and energy, the ultimate goal to achieve "Zero Waste to Landfills system for African communities".

Part of the Green Expo were Climate Action Awards which were spearheaded by the Zimbabwe Sunshine Group and Partners. Pigg's Peak Town Council was announced the Winner of the Climate Action Participation Award. We pride ourselves as a town that our efforts to combat Climate change are recognised outside the Eswatini Borders.



Occupational Health And Safety

To ensure minimum or no occupational injury or disease that employees are exposed to during their dayto-day operations, Council conducted a workshop for all employees where they were reminded of their individual duties in the fight against occupational injury or disease while making sure that Council's set goals were met. Refresher courses for SHE Committee, First Aiders and Fighter fighters were also conducted in the year under review.



Health and Safety training



THE HUMAN RESOURCES **DEPARTMENT**

The Human Resources Department is a support division to Pigg's Peak Town Council and is responsible for planning, organizing, coordinating, leading and controlling the local authority's human resources. The Council recognizes the integral nature of employees being one of the inputs to quality service delivery and thus performs all the human resources with a strategic mandate derived from the Council's Integrated Development Plan.

THE HUMAN RESOURCES DEPARTMENT



Performance Highlights

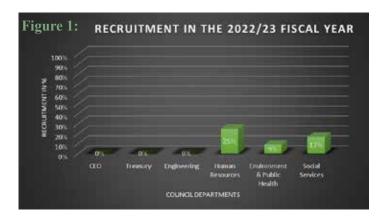
The functions of the department entail, recruitment and staffing, employee relations and industrial relations as well as adhering to the welfare of the Council's employees. The Council performs its human resource functions in line with the Urban Government Act of 1969, the Employment Act of 1980, the Industrial Relations Act of 2000, the Occupational Health and Safety Act of 2001, Council Staff Standing Orders (2017), policies and procedures as may be amended from time to time, to mention but a few.

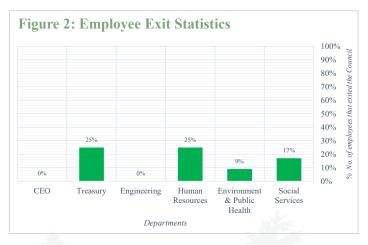
Attraction and Retention of Best Talent

Recruitment

As outlined in the integrated development plan (IDP) that Council strives to attract and retain the best talent, it is worth mentioning that during the year under review, the Council recruited two general labourers under the Environment and Public Health Department following the retirement of two (2) employees in the same position.

The Human Resources Officer position became vacant and was filled in the first quarter of the 2022/23 fiscal year. In total, four positions were filled in the current fiscal year.





Employee exits occurred in the various departments as indicated in figure 2, yielding a total of four (4) employees voluntarily leaving the local authority.

The Human Resources department ensured that Council staffing needs are effectively and efficiently met, through deploying both external and internal recruitment methods in sourcing talent.

Staff Retention

Council employees have a noticeably high incumbency, the graphs below, illustrate the turnover rate, being as low as 8% and high retention rate as shown in figure 3.

The Council has achieved this (staff attraction and retainment) goal through offering competitive remuneration packages as well as looking out for the employees' welfare.

Performance Management System (PMS) Development

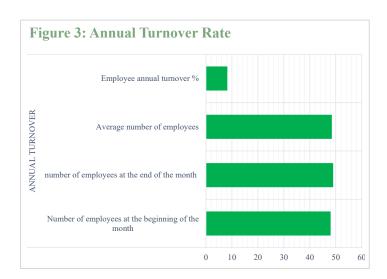
In the year under review, the Council engaged SNG Grant Thornton to conduct the PMS review and development process.

Performance Management System-Review

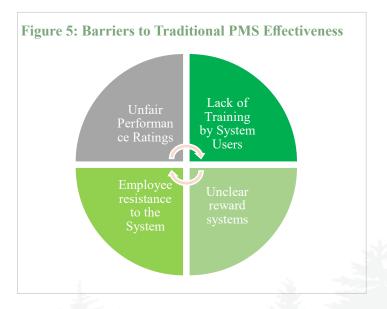
SNG Grant Thornton initiated the performance management system-review process by convening an inception meeting with the Executive Committee (EXCO). As part of main stakeholders, management and employees were engaged during the month of August to determine the shortcomings of the traditional performance management system.

Management had a buy-in to the policy and the union stakeholder stated that they will adopt the policy and further proposed that the newly developed system be implemented once the Quality Management System is complete. The involvement of both parties revealed that there was no PMS Policy and Manual to guide and regulate the former system resulting in numerous consequences as illustrated in Figure 5.

The draft PMS Policy and appraisal tool were developed, presented and adopted to both







THE HUMAN RESOURCES DEPARTMENT - continued

management and shop-stewards. The instrument developed is intended to be applied twice a year, that is beginning and at financial year end.

Maintaining a Healthy and Vibrant **Human Capital**

In order to adhere to the strategic objective of maintaining a healthy and vibrant human capital, Council has a wellness policy and annual program, addressing the various wellness aspects, including but not limited to, the physical, spiritual, emotional, social, psychological and financial.

Improving workplace wellness through sports

As part of wellness through sports, the Local Authority is a member of the Eswatini Intermunicipal Games Association (ESIGA) and during the year under review, the Council participated in the Shukuma Maspala and intermunicipal games, that were hosted by Siteki Town Council.

The intermunicipal games are conducted with an aim of addressing all the various wellness aspects through different games (sporting codes) including, table tennis, soccer, darts and volleyball. The pool and table tennis teams won in the second and third places respectively.

In the year under review, Pigg's Peak Town Council capacitated workers, through enabling them to attend various training sessions, listed below

Table 5: Workshops Attended by Council Employees in the 2022/23 Fiscal Year		
Target Group	Type Of Workshop	
Management	LAMAS Convention – Management Development Programme	
Management	Procurement-Standard Bidding Documents	
Shop steward and Management	Collective Bargaining and Negotiation skills workshop	
Social Partner and management	Job grading Workshop	
Social Partner, shop stewards and management	Training on Performance Management System	



Council Soccer Team

Improving Employee Wellness Through social activities

During the year under review, the Council attended and participated in the Sibebe Survivor Challenge, hosted by the Rotary Club. This was done to physically equip the employees as well foster social interaction and team-build.



Employees at Sibebe Survivor Challenge

Wellness presentation Sessions

Employee Wellness Day

During the last quarter of the reporting year, Council hosted an employee wellness event at Gobolondlo hall, focusing on the various wellness pillars entailing financial, health, socials, spiritual, mental and social dimensions. Employees participated in a dialogue pertaining Love and GBV and were observed to be responding positively to the awareness workshop that took place on the day.



Employees during the wellness session

Adherence to Cultural Activities

Pigg's Peak Town recognizes the cultural context in which she exists in and thus, fosters her employees to pride themselves in observing Eswatini Culture. In the year under review, Council female employees joined the Ministry of Housing and Urban Development Lutsango and participated in the Buganu Ceremony at Buhleni, presenting gifts to their Majesties.



Lutsango carrying tetfulo before leaving for Buganu ceremony

Employment Relations

Cost of living adjustment negotiations were conducted in the year under review, aimed at cushioning employees against rising cost of living and both parties (employer and worker's union / NAPSAWU) agreed of 4.2 % as cost-of-living adjustment (COLA).

SOCIAL SERVICES DEPARMENT

This department is responsible for building capacity of Pigg's Peak community to respond to HIV/AIDS and social problems, through focusing on; Management of HIV/AIDS response, Management of social problems, Mitigation, Care and Support.

THE SOCIAL SERVICES DEPARTMENT - continued

Perforance Highlights

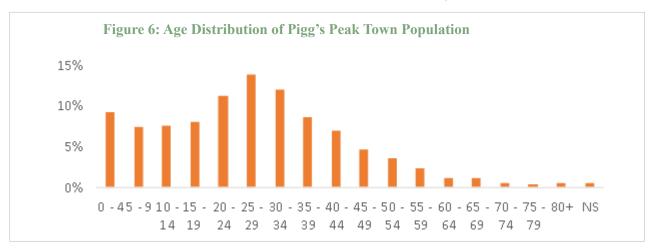
Preparation of Health and Social Profile of Pigg's Peak Town

The social profile of Pigg's Peak and purpose

The secondary data for the profile was obtained from the Central Statistics office, using datasheet from the Census survey report of 2017. The social profile was presented according to the age distribution of the population; level of education and employment status of people in the town. It be noted that this profile was prepared in order to generate data, that would direct Council in terms of interventions required or

where funds need to be directed, in order to address existing social problems.

As illustrated in the figure 6, the population of the town is dominated by the age groups 10 - 44. This reflected that Pigg's Peak Town has a youth full population and as such it was faced with the challenges of a youthful population, such as youth unemployment, high rate of HIV and AIDS. As a result, this profile demonstrated that Pigg's Peak Town Council needed to strengthen issues of educational sessions on sexual reproductive health and create an enabling environment for youth to start businesses.



Employment status of Pigg's Peak residents

The employment status of Pigg's Peak is generally low, with 61% of the residents suffering from high unemployment rate which promotes poverty and the spread of Communicable Disease and Non-Communicable Diseases in the town. Evidently so, 61% of the dwellers are not employed in this town and only a small fraction of the residents is employed. This means that there will be excessive poverty observed from the residents of Pigg's Peak as a majority of the residents are not employed and such hinders development.

Due to the high rate of unemployment in the town, Council partners with stakeholders to empower women and girls with make-up skills as illustrated.

Health determinants at Pigg's Peak Town

The data from the respondents and the service statistics from the facilities in the town presented six main determinants of health in Pigg's Peak town. These determinants included Governance and Policy, which spoke to the town's decision-making process on the allocation of different land uses and business opportunities; and the availability and enforcement of relevant policies that has implications on the health of



Youth Empowerment through Make Up Skills

the population. Another determinant was individual behavior, which highlighted issues of nutrition and alcohol consumption. The third determinant was the demographic characteristics of the town's population, which implored that the population of the town was dominated mainly by the middle-aged population and was among the towns of the country with the highest proportion of males with 48.9% of the town's population being male. Economic activities in the town were another determinant wherein it was discovered that the economy of the town was more favorable to the unskilled individuals due to limited

economic options afforded by the economy of the town to the population. Health care delivery system of the town; and the social environment were also amongst the determinants.

Gender links award to Pigg's Peak **Town Council**

As stipulated in the Integrated Development Plan (IDP), Pigg's Peak Town Council promotes socio-economic development under Gender mainstreaming. The town was awarded the first position for centre of excellence on gender equality amongst citizens. On another note, the town was awarded runner up in Drivers of change on issues of women empowerment in the local authority.

Preparation of Disaster Management Plan

One of the strategic objectives of the IDP is to increase community resilience for rapid response to disasters (natural and man-made), thus the local authority initiated the process of developing a Disaster Management Plan, jointly with stakeholders. The Council has mapped the stakeholders and created awareness on the Disaster Management Plan.

Fire campaign

The Pigg's Peak Disaster team conducted "NO Fire" campaign with transport operators in Pigg's Peak Bus-rank. The public has been warned not to start fires unnecessarily as it may result in loss of lives and property. They were also sensitised about the dangers of starting fires during the winter season which is dry and windy in preparation for the arrival of the spring season.

Commemorating 16 Days of Activism against Gender Based violence

Council has commemorated the 16 Days of Activism against Gender Based violence, under the theme: "Let us unite to end GBV against women and girls". Pigg's Peak town joined the world in celebrating women for their immense contribution towards the development of the town and to advocate for all women to be treated with respect and dignity. A total of 100 women attended the event with the following speakers: Deputy Mayor, SWAGAA, One Billion rising Director and Eswatini Royal Police Services.

Volunteer's Day

The Council commemorated the International Volunteers Day in December 2022 under the theme "solidarity through volunteering". During the commemoration of this day, volunteers (home based care, Lihlombe Lekukhalela, peer educators and social centres) were given shopping vouchers as tokens of appreciation by the Mayor, for their continued support.

Crime Prevention- Neighbourhood watch scheme

After multiple number of house-breaking in ward 6, Council, the community and Royal Eswatini Police Services partnered to fight crime in the ward. Council hosted a training on Crime prevention and 17 participants were reached. The following topics were covered: effecting community arrest, rights of a suspect, search and sizer, handling an exhibit.

Bus rank promotion

Council conducted bus a rank promotion with transport operators, aimed at educating public transport workers on HIV prevention, Non-Communicable Disease testing, gender-based violence and crime prevention. Partners that were part of this activity included Health Plus for Men, Crime prevention police office, Pubic Health Unit and AHF. We can safely conclude that this initiative was a success, since a total of 57 transport operators were reached and actively participated in the discussions.



Bus rank roadshow on various disease prevention

Commemoration of International Women's Day

During this reporting period, on March 8th, 2023, Council together with over 40 women from Pigg's Peak joined the World in celebrating International Women's Day under the theme, "#EmbraceEquity". Such a day was a crucial reminder for women to embrace their capabilities which are equally significant as those of men and also to celebrate women for their impeccable contribution towards the development of the town and the country at large. The event was graced by the presence of the Deputy Mayor.

THE **FINANCE DEPARTMENT**

The Finance Department is responsible for rates billing and collection of all Council's revenue, management of Council's budget and expenditure, safeguarding of Council's funds and management of Council's assets as well as management of accounting books for Council.

THE FINANCE DEPARTMENT

Performance Highlights

The Treasury department had planned a number of programs for the financial year 2022/23, all drawn from the Integrated Development Plan. The planned programs include Rates Billing and Collection, Budgeting, External and Internal audit facilitation and the procurement of goods and services in line with the Public Procurement act of 2011 and public procurement Regulation of 2020.

Budgeting

The department prepared a budget for the year 2022/23 in line with the Urban Government Act (1969) as well as the Public Finance Management Act (2017). The budget went through the Ministry of Urban and Housing Development, wherein it was scrutinized and approved. The Council had a budget of E21 667 768.3 for the year under review, financed mainly through government rates, private property rates, other income and government subvention.

Rates billing and collection

The department raised rates bills invoices amounting to E18 738 334.00 for the financial year 2022/23, at the beginning of April 2022. Government rates bill invoices amounted to E14 484 303.62 and E9 542 000.00 was collected being 66% of the bill invoices raised. Private rates billed invoices were E4 245 030.38 and E3 391 691.77 was collected by the department, being 79.99% of the rates billed, meeting the target collection of 80% for privates as per the IDP Plan 2019-24. The previous year's private rates collection for 2021/22 was at 77% and this shows an improvement of 3%. Overall, the department collected E4 509 666.99 on private rates with E1 117 974.92 collected from previous years' rates defaulters.

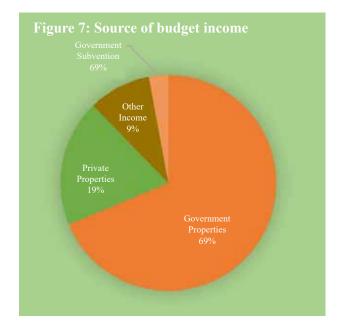
External Audit

The Council received an unqualified audit report (clean audit) for the financial year 2022/23, prepared by external auditors Kobla Quashie and Associates. The Financials Statements showed an increase of E8 256 917.00 in terms of Council's assets (fixed and currents assets) and an increment of profit for the year of E738 676.00 (see attached audited financial statement).

Challenges encountered during the vear under review

The main challenge faced by the department and the Council was that the entire budget income was funded through rates, which constitute 88% of the total budget with Government rates being 69% and private rates being 19%. The failure by government to pay rates on time impacted negatively on service delivery, since this forced Council to suspend or uphold other projects and services budgeted for in the year under review due to cash flow challenges.

In order to address this challenge, Council has engaged a consultant to develop a financial viability and sustainability strategy for the town, which is believed to assist with revenue diversification and cost containment, thus reducing the risk of depending on rates to fund Council's budget and operations.







ANNUAL FINANCIAL **STATEMENTS**

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Country of incorporation and domicile

Nature of business and principal activities Municipality

Interim Council - Appointed 31 October 2022 Cllr. Thembisile Ngcamphalala - Chairperson Cllr.

Eswatini

Absalom Ndlovu - Vice Chairperson

Cllr. Victor Rodriques Chairperson Councillors - Term ended 31 October 2022

Cllr. Sibongile Magagula - Vice Chairperson

Cllr. Mndeni Simelane Cllr. Wandile S. Themba Cllr. Victor Masango

Cllr. Thembisile Ngcamphalala

Cllr. Absalom Ndlovu Cllr. Tsepiso Mthimkhulu

Mzwandile Ndzinisa - Town Clerk/CEO Senior Management

> Mangaliso Sifundza - Town Treasurer - Resigned February 2023 Clement Dlamini - Town Treasurer - Appointed June 2023

Londiwe Simelane - Town Engineer

Business address Plot 1471 & 1473 Piggs Peak

Postal address P.O. Box 479

Piggs Peak

Bankers Standard Bank Eswatini Limited

Auditors Kobla Quashie and Associates

Chartered Accountants (Eswatini) Manzini

Legal Advisor Robinson Bretram

Councillors' Responsibilities and Approval

for the year ended 31 March 2023

The Councillors are required by Section 1 02(3) of the Ur.ban Government Act, 1969 and Section 93 of the Urban Government Financial Reporting Regulations of 1969, to maintain adequate accounting records and are responsible for the content and integrity of the annual financial statements and related financial information included in this report. It is their responsibility to ensure that the annual financial statements fairly present the state of affairs of the council as at the end of the financial year and the results of its operations and cash flows for the period then ended, in conformity with International Financial Reporting Standard for Small and Medium Entities (IFRS for SME's). The external auditors are engaged to express an independent opinion on the annual financial statements.

The annual financial statements are prepared in accordance with International Financial Reporting Standard for Small and Medium Entities (IFRS for SME's) and are based upon appropriate accounting policies consistently applied and supported by reasonable and prudent judgments and estimates.

The Councillors acknowledge that they are ultimately responsible for the system of internal financial control established by the council and place considerable importance on maintaining a strong control environment. To enable the Councillors to meet these responsibilities, the council sets standards for internal control aimed at reducing the risk of error or loss in a cost effective manner. The standards include the proper delegation of responsibilities within a clearly defined framework, effective accounting procedures and adequate segregation of duties to ensure an acceptable level of risk. These controls are monitored throughout the Council and all employees are required to maintain the highest ethical standards in ensuring the council's business is conducted in a manner that in all reasonable circumstances is above reproach. The focus of risk management in the council is on identifying, assessing, managing and monitoring all known forms of risk across the council. While operating risk cannot be fully eliminated, the council endeavours to minimise it by ensuring that appropriate infrastructure, controls, systems and ethical behaviour are applied and managed within predetermined procedures and constraints.

The Councilors are of the opinion, based on the information and explanations given by management that the system of internal control provides reasonable assurance that the financial records may be relied on for the preparation of the annual financial statements. However, any system of internal financial control can provide only reasonable, and not absolute, assurance against material misstatement or loss.

The Councillors have reviewed the council's cash flow forecast for the year to 31 March 2024 and, in the light of this review and the current financial position, they are satisfied that the council has or has access to adequate resources to continue in operational existence for the foreseeable future.

The external auditors are responsible for independently reviewing and reporting on the council's annual financial statements. The annual financial statements have been examined by the council's external auditors and their report is presented on pages 4 to 5.

The annual financial statements set out on pages 6 to 19 which have been prepared on the going concern basis, were approved by the Councillors on 05 September 2023 and were signed on its behalf by:

Chairperson

Town Treasurer

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To the members of Piggs Peak Town Council

Report on the Audit of the Annual Financial Statements **Opinion**

We have audited the annual financial statements of Piggs Peak Town Council, as set out on pages 6 to 19, which comprises the statement of financial position as at 31 March 2023, the statement of profit or loss and other comprehensive income, changes in equity and cash flows for the year then ended, and notes, comprising significant accounting policies and other explanatory information.

In our opinion, the accompanying annual financial statements present fairly, in all material respects, the financial position of the council as at 31 March 2023, and its financial performance and its cash flows for the year then ended in accordance with International Financial Reporting Standard for Small and Sized Medium Entities (IFR for SME's) and in a manner required by Section 102(3) of the Urban Government Act, 1969 and section 93 of the Urban Government Financial Reporting Regulations Act of 1969.

Basis of opinion

We conducted our audit in accordance with International Standards on Auditing (ISAs). Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Annual Financial Statements section of our report. We are independent of the council in accordance with International Federation of Accountants (IFAC) Code of Ethics for Professional Accountants together with the ethical requirements that are relevant to our audit of the annual financial statements in Eswatini and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Other Information

The Councillors are responsible for the other information. Other information comprises the Councillors' Responsibilities and Approval and the detailed Statement of Financial Performance and Statement of Direct Costs attached to the financial statements. The other information does not include the annual financial statements and our auditor's report thereon. Our opinion on the annual financial statements does not cover the other information and we do not express an audit opinion or any form of assurance conclusion thereon. In connection with our audit of the annual financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated.

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

Responsibilities of the Councillors and Those Charged with Governance for the Annual Financial Statements The councillors are responsible for the preparation and fair presentation of the annual financial statements in accordance with IFRS for SME's and in a manner required by Section 102(3) of the Urban Government Act, 1969 and section 93 of the of the Urban Government Financial Reporting Regulations Act of 1969, and for such internal control as the directors determine is necessary to enable the preparation of annual financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the annual financial statements, the councillors are responsible for assessing the councils ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Councillors either intends to liquidate the council or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the council's financial reporting process.

Auditors' Responsibilities for the Audit of the Annual Financial Statements

Our objectives are to obtain reasonable assurance about whether the annual financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Independent Auditors' Report

for the year ended 31 March 2023

As part of an audit in accordance with ISAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

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

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

Kobla Quashie and Associates Chartered Accountants (Eswatini)

Manzini

Per: Daniel Bedlako 05 September 2023

Statement of Financial Position for the year ended 31 March 2023

Figures in Lilangeni	Note(s)	2023	2022
Assets			
Non-Current Assets			
Property, plant and equipment	2	63 237 311	52 354 598
Assets under construction	3	487 312	3 230 190
		63 724 623	55 584 788
Current Assets			
Trade and other receivables	4	17 273 548	11 300 442
Cash and cash equivalents	5	8 375 551	14 231 574
		25 649 099	25 532 016
Total Assets		89 373 722	81 116 805
Reserves and Fund balances			
Equity			
Capital reserves	6	37 815 837	39 154 936
Revaluation Reserves	6 7	9 035 735	3 199 271
Retained earnings	7	40 416 741	35 324 772
		87 268 313	77 678 979
Liabilities			
Non-Current Liabilities			
Other liabilities	8	340 055	340 055
Current Liabilities			
Trade and other payables	9	588 454	1 718 763
Provisions	10	1 176 900	1 379 008
		1 765 354	3 097 771
Total Liabilities		2 105 409	3 437 826
Total Equity and Liabilities		89 373 722	81 116 805

Statement of Comprehensive Income for the year ended 31 March 2023

Figures in Lilangeni	Note(s)	2023	2022
Revenue		19 368 334	19 267 326
Cost of sales		(2 855 842)	(2 945 915)
Gross profit		16 512 492	16 321 411
Other income		3 870 563	3 235 512
Operating expenses		(15 580 599)	(15 454 233)
Operating profit		4 802 456	4 102 690
Investment revenue		289 513	250 603
Profit for the year		5 091 969	4 353 293
Other comprehensive income		-	-
Total comprehensive income		5 091 969	4 353 293
Total comprehensive income attributable to:			
Council		5 091 969	4 353 293

Statement of Changes in Equity for the year ended 31 March 2023

Figures in Lilangeni	Capital reserves	Revaluation reserve	Retained earn- ings	Total equity
Balance at 01 April 2021	32 806 398	3 199 271	30 971 479	66 977 148
Changes in equity			4 353 293	4 353 293
Surplus for the year				7 470 517
Additions	7 470 517			(1 121 979)
Amortisation	(1 121 979)			,
Total changes	6 348 538		4 353 293	10 701 831
Balance at 01 April 2022	39 154 936	3 199 271	35 324 772	77 678 979
Changes in equity				
Total comprehensive income for the year			5 091 969	5 091 969
Total changes in capital reserves for the year	(1 339 099)	5 836 464		4 497 365
Total changes	(1 339 099)	5 836 464	5 091 969	9 589 334
Balance at 31 March 2023	37 815 837	9 035 735	40 416 741	87 268 313
Notes	6	7		

Statement of Cash Flows for the year ended 31 March 2023

Figures in Lilangeni	Note(s)	2023	2022
Cash flows from operating activities			
Cash used in operations	11	(630 925)	(3 128 951)
Interest income		289 513	250 603
Net cash from operating activities		(341 412)	(2 878 348)
Cash flows from investing activities			
Purchase of property, plant and equipment	_	(8 295 206)	(2 114 103)
Sale of property, plant and equipment	2	1 376 818	· -
Movement in assets under construction	2	2 742 878	(3 230 190)
Net cash from investing activities		(4 175 510)	(5 344 293)
Cash flows from financing activities			
Movement in capital reserves	6	(1 339 099)	6 348 538
Total cash movement for the year		(5 856 021)	(1 874 103)
Cash at the beginning of the year		14 231 574	16 105 677
Total cash at end of the year	5	8 375 553	14 231 574

Statement of Changes in Equity

for the year ended 31 March 2023

1. Presentation of Annual Financial Statements

The annual financial statements have been prepared in accordance with International Financial Reporting Standard for Small and Medium Entities (SME's), the 102(3) of the Local Government Act, 1969 and Section 93 of the Urban Government Financial Reporting Regulations of 1969.

The annual financial statements have been prepared on the historical cost basis, and incorporate the principal accounting policies set out below. They are presented in Eswatini Emalangeni which is the Council's functional currency. All financial information has been rounded to the nearest one Lilangeni

1.1 Significant judgements and sources of estimation uncertainty

In preparing the annual financial statements, management is required to make estimates and assumptions that affect the amounts represented in the annual financial statements and related disclosures. Use of available information and the application of judgement is inherent in the formation of estimates. Actual results in the future could differ from these estimates which may be material to the annual financial statements. Significant judgements include:

Trade receivables, Held to maturity investments and Loans and receivables

The council assesses its trade receivables, held to maturity investments and loans and receivables for impairment at the end of each reporting period. In determining whether an impairment loss should be recorded in profit or loss, the council makes judgements as to whether there is observable data indicating a measurable decrease in the estimated future cash flows from a financial asset.

The impairment for trade receivables, held to maturity investments and loans and receivables is calculated on a portfolio basis, based on historical loss ratios, adjusted for national and industry-specific economic conditions and other indicators present at the reporting date that correlate with defaults on the portfolio. These annual loss ratios are applied to loan balances in the portfolio and scaled to the estimated loss emergence period.

Provisions

Provisions were raised and management determined an estimate based on the information available. Additional disclosure of these estimates of provisions are included in note 10 - Provisions.

1.2 Property, plant and equipment

The cost of an item of property, plant and equipment is recognised as an asset when:

- it is probable that future economic benefits associated with the item will flow to the council; and
- the cost of the item can be measured reliably.

Property, plant and equipment is initially measured at cost.

Costs include costs incurred initially to acquire or construct an item of property, plant and equipment and costs incurred subsequently to add to, replace part of, or service it. If a replacement cost is recognised in the carrying amount of an item of property, plant and equipment, the carrying amount of the replaced part is derecognised.

Property, plant and equipment is carried at cost less accumulated depreciation and any impairment losses.

Property, plant and equipment is carried at revalued amount, being the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

When an item of property, plant and equipment is revalued, any accumulated depreciation at the date of the revaluation is restated proportionately with the change in the gross carrying amount of the asset so that the carrying amount of the asset after revaluation equals its revalued amount.

The revaluation surplus in equity related to a specific item of property, plant and equipment is transferred directly to retained earnings when the asset is derecognised.

Property, plant and equipment are depreciated on the diminishing balance method over their expected useful lives to their estimated residual value.

Statement of Changes in Equity - continued

for the year ended 31 March 2023

1.2 Property, plant and equipment (continued)

Property, plant and equipment is carried at cost less accumulated depreciation and any impairment losses.

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

Item	Average useful life
Land, buildings and carports	0%
Road infrastructure	5%
Plant and machinery	10%
Streetlights	10%
Furniture and fittings	10%
Motor vehicles	25%
Office equipment	10%
Mangweni Donga	5%
Computer equipment	33%
Office, market and social centre improvements	10%, 5% & 5%
Pound	5%
Sports ground	0%
Landfill	0%

The residual value, useful life and depreciation method of each asset are reviewed at the end of each reporting period. If the expectations differ from previous estimates, the change is accounted for as a change in accounting estimate.

The depreciation charge for each period is recognised in profit or loss unless it is included in the carrying amount of another asset.

The gain or loss arising from the derecognition of an item of property, plant and equipment is included in profit or loss when the item is derecognised. The gain or loss arising from the derecognition of an item of property, plant and equipment is determined as the difference between the net disposal proceeds, if any, and the carrying amount of the item.

1.3 Financial instruments

Initial recognition

Financial assets and financial liabilities are recognised on the council's balance sheet when council becomes party to the contractual provisions of the instrument.

Subsequent measurement

Financial instruments at fair value through profit or loss are subsequently measured at fair value, with gains and losses arising from changes in fair value being included in profit or loss for the period.

Derecognition

Financial assets are derecognised when the rights to receive cash flows from the investments have expired or have been transferred and the council has transferred substantially all risks and rewards of ownership.

Impairment of financial assets

At each reporting date the council assesses all financial assets, other than those at fair value through profit or loss, to determine whether there is objective evidence that a financial asset or group of financial assets has been impaired.

For amounts due to the council, significant financial difficulties of the debtor, probability that the debtor will enter bankruptcy and default of payments are all considered indicators of impairment.

In the case of equity securities classified as available-for-sale, a significant or prolonged decline in the fair value of the security below its cost is considered an indicator of impairment. If any such evidence exists for available for-sale financial assets, the cumulative loss - measured as the difference between the acquisition cost and current fair value, less any impairment loss on that financial asset previously recognised in profit or loss - is removed from equity as a reclassification adjustment to other comprehensive income and recognised in profit or loss.

Impairment losses are recognised in profit or loss.

Statement of Changes in Equity - continued

for the year ended 31 March 2023

1.3 Financial instruments - continued

Impairment of financial assets - continued

Impairment losses are reversed when an increase in the financial asset's recoverable amount can be related objectively to an event occurring after the impairment was recognised, subject to the restriction that the carrying amount of the financial asset at the date that the impairment is reversed shall not exceed what the carrying amount would have been had the impairment not been recognised.

Reversals of impairment losses are recognised in profit or loss except for equity investments classified as available for-sale.

Impairment losses are also not subsequently reversed for available-for-sale equity investments which are held at cost because fair value was not determinable.

Where financial assets are impaired through use of an allowance account, the amount of the loss is recognised in profit or loss within operating expenses. When such assets are written off, the write off is made against the relevant allowance account. Subsequent recoveries of amounts previously written off are credited against operating expenses.

Loans to employees

These financial assets are classified as loans and receivables.

Trade and other receivables

Trade receivables are measured at initial recognition at fair value, and are subsequently measured at amortised cost using the effective interest rate method. Appropriate allowances for estimated irrecoverable amounts are recognised in profit or loss when there is objective evidence that the asset is impaired. Significant financial difficulties of the debtor, probability that the debtor will enter bankruptcy or financial reorganisation, and default or delinquency in payments (more than 30 days overdue) are considered indicators that the trade receivable is impaired. The allowance recognised is measured as the difference between the asset's carrying amount and the present value of estimated future cash flows discounted at the effective interest rate computed at initial recognition.

The carrying amount of the asset is reduced through the use of an allowance account, and the amount of the loss is recognised in profit or loss within operating expenses. When a trade receivable is uncollectable, it is written off against the allowance account for trade receivables. Subsequent recoveries of amounts previously written off are credited against operating expenses in profit or loss.

Trade and other receivables are classified as loans and receivables.

Trade and other pavables

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

Cash and cash equivalents

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

1.3 Financial instruments

Bank overdraft and borrowings

Bank overdrafts and borrowings are initially measured at fair value, and are subsequently measured at amortised cost, using the effective interest rate method. Any difference between the proceeds (net of transaction costs) and the settlement or redemption of borrowings is recognised over the term of the borrowings in accordance with the council's accounting policy for borrowing costs.

1.4 Employee benefits

Short-term employee benefits

The cost of all short-term employee benefits is recognised during the period in which the employee renders the related service. The provision for employee entitlement to salaries and annual leave represent the amount the council has a present obligation to pay, as a result of employees' services provided up to the balance sheet date, the provision has been calculated at undiscounted amount based on the current salary rates.

Statement of Changes in Equity - continued

for the year ended 31 March 2023

1.4 Employee benefits (continued)

Pension obligation

The Council currently operates a defined contribution plan. The Council pays contribution to a privately administered pension plan on a mandatory, contractual or voluntary basis. Once the contribution has been paid, the Council has no further payment obligation. The regular contributions constitute net periodic costs for the year in which they are due and as such are included in staff costs.

Terminal benefits

Termination benefits are repayable whenever an employees' employment is terminated before the normal retirement date or whenever an employee accepts voluntary redundancy in exchange for these benefits. The Council recognises termination benefits when it is demonstratably committed to either terminate the employment of current employees according to a detailed formal plan without possibility or withdrawal or to provide termination benefits as a result of offer made to encourage voluntary redudancy. Benefits falling due more than 12 months are discounted to present values.

Statutory benefits

The Council contributes to a statutory fund, Eswatini National Provident Fund (ENPF) in accordance with the Eswatini National Provident Fund Order of 1974.

1.5 Provisions and contingencies

Provisions are recognised when:

- the council has a present obligation as a result of a past event;
- it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation;
 and
- a reliable estimate can be made of the obligation.

The amount of a provision is the present value of the expenditure expected to be required to settle the obligation.

Provisions are not recognised for future operating losses.

If an entity has a contract that is onerous, the present obligation under the contract shall be recognised and measured as a provision.

Contingent assets and contingent liabilities are not recognised.

1.6 Government grants

Government grants are recognised when there is reasonable assurance that:

- the council will comply with the conditions attaching to them; and
- the grants will be received.

Grants related to income are presented as a credit in the income statement (separately).

1.7 Revenue

Revenue is recognised when all the following conditions have been satisfied:

- the amount of revenue can be measured reliably;
- it is probable that the economic benefits associated with the transaction will flow to the council.

Revenue is mainly derived from rates levied in terms of the Rating Act 1995 and service charges. Other income includes Government subvention, interest income, rental income and amortization of the Government capital grants.

Rates

All property and land registered under the Piggs Peak Town are required to pay rates annually in terms of the Rating Act, 1995 and these are recognised on an accrual basis. Rates levied are determined annually and published by the Council.

Services charges

These are other fees charged by the Council for services offered to rate payers. These include market and user fees. User fees are recognised on an accrual basis and market fees are recognised on a cash basis.

Interest income

Interest is recognised using the effective interest rate on an accrual basis unless collectability is in doubt.

Government capital

Amortization of capital reserves are charged at 3.42% into the income statement.

1.8 Related parties

The major related party to the council apart from its councillors is the Government of Eswatini which exercises a significant influence over its financial and operating decisions as it provides funding for its annual budget. The council received the following allocation for the year under review:

Government subvention 630 000 564 900

2. Property, plant and equipment

		2022			2022	
Figures in Lilangeni	Cost / Valuation	Accumulated depreciation	Carrying value	Cost / Valuation	Accumulated depreciation	Carrying value
Land, buildings and carports	23 074 036	-	23 074 036	17 237 572	-	17 237 572
Road infrastructure	35 656 334	(8 439 373)	27 216 961	30 589 848	(7 251 338)	23 38 510
Plant and machinery	5 699 735	(1 821 038)	3 878 697	4 829 304	(1 599 889)	3 229 415
Streetlights	4 268 019	(1 561 199)	2 706 820	3 441 932	(1 344 580)	2 097 352
Furniture and fittings	751 275	(354 085)	397 190	663 560	(312 461)	351 099
Motor vehicles	753 190	(652 618)	100 572	753 190	(619 093)	134 097
Office equipment	551 047	(289 315)	261 732	532 129	(260584)	271 545
Computer equipment	1 214 518	(1 002 893)	211 625	1 179 988	(906 387)	273 601
Office, market and social						
centre improvements	755 165	$(290\ 408)$	464 757	755 165	$(262\ 219)$	492 946
Pound	111 838	(44 563)	67 275	111 838	(41 023)	70 815
Sports ground	2 923 714	-	2 923 714	2 923 714	· -	2 923 714
Landfill	1 933 932	-	1 933 932	1 933 932	-	1 933 932
Total	77 692 803	(14 455 492)	63 237 311	64 952 172	(12 597 574)	52 354 598

Reconciliation of property, plant and equipment - 2023

Figures in Lilangeni	Opening balance	Additions	Transfers from WIP	Disposals	Deprecia- tion	Revaluation surplus	Total
Land, buildings and carports	17 237 572	_	_	-	-	5 836 464	23 074 036
Road infrastructure	23 338 510	1 836 296	3 230 190	-	(1 188 035)	-	27 216 961
Plant and machinery	3 229 415	2 261 470	-	(1 298 304)	(313 884)	-	3 878 697
Streetlights	2 097 352	826 087	-	_	(216 619)	_	2 706 820
Furniture and fittings	351 099	87 715	_	-	(41 624)	-	397 190
Motor vehicles	134 097	-	_	-	(33 525)	-	100 572
Office equipment	271 545	18 918	_	-	(28 731)	-	261 732
Computer equipment	273 601	34 530	_	-	(96 506)	-	211 625
Office, market and social cen-	492 946	-	_	-	(28 189)	-	464 757
tre improvement							
Pound	70 815	-	_	-	(3 540)	-	67 275
Sports ground	2 923 714	-	_	-	-	-	2 923 714
Landfill	1 933 932	-	-	-	-	-	1 933 932
Total	52 354 59	5 065 016	3 230 190	(1 298 304)	(1 950 653)	5 836 464	63 237 311

Reconciliation of property, plant and equipment - 2022

2. Property, plant and equipment (continued)

Figures in Lilengeni	Ononing			Additions through		
Figures in Lilangeni	Opening balance	Additions	Disposals	0	Depreciation	Total
Land, buildings and carports	9 582 925	184 130	-	7 470 517	-	17 237 572
Road infrastructure	24 566 853	_	-	-	(1 228 343)	23 338 510
Plant and machinery	1 834 736	1 603 937	-	-	(209 258)	3 229 415
Streetlights	2 245 536	84 076	-	-	(232 260)	2 097 352
Furniture and fittings	334 026	53 386	-	-	(36 313)	351 099
Motor vehicles	178 795	-	-	-	(44 698)	134 097
Office equipment	226 930	69 829	-	-	(25 214)	271 545
Mangweni Donga	801 579	-	(761 500)	-	$(40\ 079)$	-
Computer equipment	343 693	60 255	-	-	(130 347)	273 601
Office, market and social cen-						
tre improvements	523 032	-	-	-	$(30\ 086)$	492 946
Pound	74 543	-	-	-	(3 728)	70 815
Sports ground	2 923 714	-	-	-	· -	2 923 714
Landfill	1 875 442	58 490	-	-	-	1 933 932
	45 511 804	2 114 103	(761 500)	7 470 517	(1 980 326)	52 354 598

The Council land and building compromise of Lots 1471, 1473, 257, 1485, 1506, 933 and 1507. These are in Piggs Peak Township, Hhohho.

1. Lot 1471

It is located along RP Stephen Avenue near the MR1 road connecting Pigg's Peak and Hawane. The property has a market value of E775 000.

2. Lot 1473

It is located next to Peak Primary School and Pigg's Peak Magistrate Court, off RP Stevens Avenue. The property has a market value of E10 600 000.

3. Lot 257

It is located next to Pigg's Peak Club and Mhlatane High School near the MR1 road connecting Pigg's Peak and Hawane. The property has a market value of E1 400 000.

4. Lot 1485

It is located next to Pigg's Peak Magistrate Court, along RP Stevens Avenue. The property has a market value of E5 600 000.

5. Lot 1506

It is located next to Highlands Inn, along the MR1 road connecting Pigg's Peak and Hawane. The property has a market value of E1 150 000.

Notes to the Annual Financial Statements - continued for the year ended 31 March 2023

Figures in Lilangeni	Opening balance	Additions	Transfers to property, plant and equipment	Total
3. Assets under construction				
Road infrastructure	3 230 190	487 312	(3 230 190)	487 312
These represent road infrastructure which is still under construction.				
4. Trade and other receivables				
Trade receivables			17 191 693	11 091 946
Staff debtors			81 855	208 496
			17 273 548	11 300 442
5. Cash and cash equivalents Cash and cash equivalents consist of:				
Cash on hand			13 816	27 955
Bank balances			8 361 735	14 203 619
			8 375 551	14 231 574
Bank balances				
Standard Bank - Current account			352 734	1 128 257
Standard Bank - CIP current account			4 022 560	2 448 815
Standard Bank - OPS call current			3 119 814	4 802 632
Standard Bank - CIP call account			10 573	4 432
Standard Bank - Gratuity and ex-gratia call account			509 555	478 334
Standard Bank - Investment account			-	5 000 000
Standard Bank - Land sales account			346 499	341 150
			8 361 735	14 203 620

Detailed Statement of Financial Performance

Figures in Lilangeni	Page	2023	2022
Revenue			
Rates revenue	22	18 738 334	18 721 326
Government subvention		630 000	546 000
		19 368 334	19 267 326
Direct costs			
Transfer from direct cost statement		(2 855 842)	(2 945 915)
Gross profit		16 512 492	16 321 411
Other income			
Gains on disposal of assets		78 514	-
Interest received		289 513	250 603
Market fees and user charges		693 472	879 872
Rental and leases		1 319 168	1 233 661
Other income		440 310	-
Sundry income - Amortisation of capital reserves		1 339 099	1 121 979
		4 160 076	3 486 115
Operating expenses			
Advertising		310 516	289 134
AMICAALL expenses		380 928	341 143
Auditors remuneration		48 760	46 000
Bad debts		-	22 763
Bank charges		77 993	68 229
Cleaning		30 099	44,172
Computer expenses		167 221	174,366
Consulting fees		639 143	496,251
Councillors fees		467 174	640 286
Crime prevention and special programmes		8 760	32 900
Depreciation		1 950 656	1 980 326
Elections expenses		300 000	-
Electricity and Water		273 598	304 067
Employee costs		7 560 850	7 339 269
Hospitality		290 066	171 217
Insurance		160 374	136 016
Internal audit		74 583	225 239
Legal fees		55 745	39 583
Loss on disposal of assets		-	761 500
Motor vehicles expenses - insurance, fuel, repairs and maintenance		1 102 727 147	804 294
Printing and stationery		400	152 550
Protective clothing		186 664	141,738
Public health and environmental awareness		102 931	141 399
Rates incentives		37 856	36 511
SIGA Games		76 866	34 797
Social responsibility and public information		18 354	5 900
Staff welfare and uniform		67 171	145 462
Subscriptions		48 753	68 451
Telephone and fax		205 610	204 109

Detailed Statement of Financial Performance

Figures in Lilangeni	Page	2023	2022
Training of staff and councillors		133 021	134 431
Travelling and subsistence allowances		656 780	472 130
		15 580 599	15 454 233
Profit for the year		5 091 969	4 353 293

Statement of Direct Cost for the year ended 31 March 2023

Figures in Lilangeni	Note(s)	2023	2022
Electrical contractor		77 969	74 406
Floodlights and Streetlights electricity		731 718	634 682
Refuse management		10 000	-
Repairs and maintenance - council structures		60 138	139 184
Repairs and maintenance - public structures		476 119	409 467
Road and sidewalk maintenance		276 810	639 541
Security rangers		816 794	621 226
Streetlights maintenance		277 530	268 514
Weed control chemicals		128 764	158 895
		2 855 842	2 945 915
Direct costs for the year		2 855 842	2 945 915

Figures in Lilangeni	Budget	Actual	Variance
Income			
Rates revenue	19 005 941	18 738 334	267 607
Government subvention	630 000	630 000	-
2	19 635 941	19 368 334	267 607
Direct Cost			
Transfer from direct cost statement	(3 267 622)	(2 855 842)	(411 780)
Gross profit	16 368 319	16 512 492	(144 173)
Other Income			
Gains on disposal of assets	-	78 514	(78 514)
Interest received	60 000	289 512	(229 512)
Market fees and user charges	751 200	693 472	57 728
Rent and leases	1 220 655	1 319 168	(98 513)
Other income	-	440 310	(440 310)
	2 031 855	2 820 976	(789 121)
Advertising	488 745	310 516	178 229
AMICAALL expenses	495 530	380 928	114 602
Auditors remuneration	88 000	48 760	39 240
Bad debts	25 000	-	25 000
Bank charges	80 000	77 993	2 007
Cleaning	30 415	30 099	316
Computer expenses	156 025	167 221	(11 196)
Consulting fees	932 000	639 143	292 857
Councillors fees	511 685	467 174	44 511
Crime prevention and special programmes	21 100	8 760	12 340
Elections expenses	300 000	300 000	-
Electricity and water	324 906	273 598	51 308
Employee costs	7 705 342	7 560 850	144 492
Hospitality	316 094	290 066	26 028
Insurance	224 009	160 374	63 635
Internal audit	170 940	74 583	96 357
Legal fees	60 000	55 745	4 255
Motor vehicle expenses - insurance, fuel, repairs and maintenance	995 016	1 102 727	(107711)
Printing and stationery	155 846	147 400	8 446
Protective clothing	177 305	186 664	(9 359)
Public health and environmental awareness	222 500	102 931	119 569
Rates incentive	40 000	37 856	2 144
SIGA Games	76 866	76 866	-
Social responsibility and public information	20 000	18 354	1 646
Staff welfare and uniform	103 500	67 171	36 329
Subscriptions	70 958	48 753	22 205
Telephone and fax	168 200	205 610	(37 410)
Training of staff and councillors	146 828	133 021	13 807
Travelling and subsistence allowances	703 739	656 780	46 959
4	14 810 549	13 629 943	1 180 606
	3 589 625		

Detailed Statement of Direct Costs - Budget Vs Actual

Figures in Lilangeni	Budget	Actual	Variance
Income			
Electrical contractor	95 850	77 969	17 881
Floodlights and street light electricity	763 937	731 718	32 219
Refuse management	98 761	10 000	88 761
Repairs and maintenance - council structures	151 049	60 138	90 911
Repairs and maintenance - public structures	507 290	476 119	31 171
Road and sidewalk maintenance	479 666	276 810	202 856
Security rangers	681 794	816 794	(135 000)
Streetlight maintenance	303 635	277 530	26 105
Weed control chemicals	185 640	128 764	56 876
	3 267 622	2 855 842	411 780
Direct cost for the year	3 267 622	2 855 842	411 780

LIST OF ACRONYMS

AOP Annual Operating Plan

CEO Chief Executive Officer

CIP Capital Improvement Program

COLA Cost-of-Living-Adjustment

CRT Certificate of Registered Title

EBIS Eswatini Broadcasting and Information Services

ESIGA Eswatini Inter-municipality Games Association

EWSC Eswatini Water Services Corporation

EXCO Executive Committee

GBV Gender Based Violence

IDP Integrated Development Plan

LED Local Economic Development

MHUD Ministry of Housing and Urban Development

NAPSAWU National Public Services and Allied Workers Union

PMS Performance Measurement System

QMS Quality Management System

REPS Royal Eswatini Police Service

SWAGAA Swaziland Action Groug Against Abuse

TLB Tractor Loader-backhoes

UNDP United Nations Development Programme

P . O . Box 479 Piggs Peak Tel: 2437 1046 / 2437 3095 Fax: 2437 1720 Email: info@piggspeak.org.sz



+268 7836 3437



Piggs Peak Town Council



Piggs Peak Town



www.piggspeak.org.sz