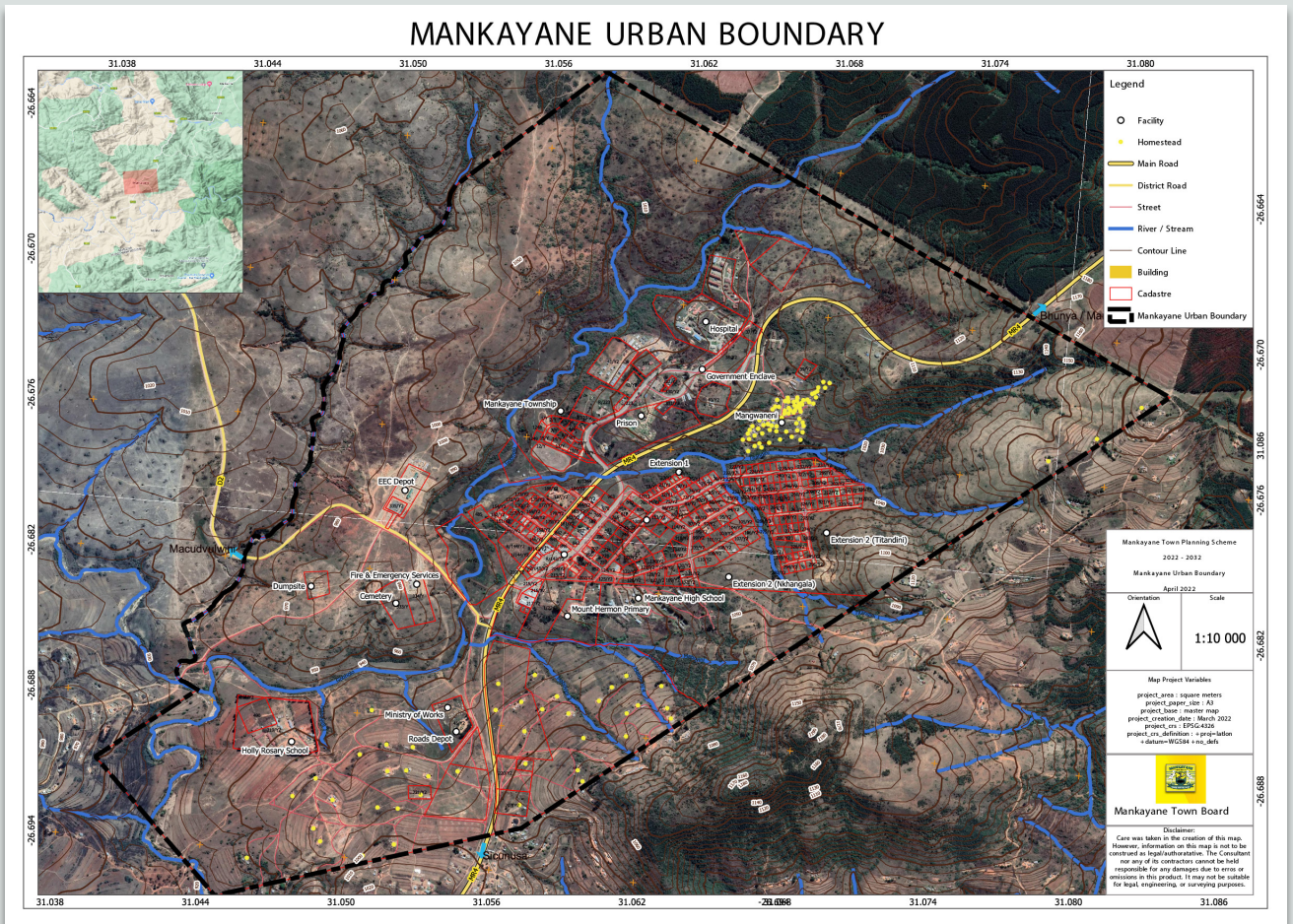




MANKAYANE TOWN BOARD ANNUAL REPORT 2024/2025

Mankayane Boundary Map



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List of Acronmmys

IDP	- Integrated Development Plan
CIP	- Capital Improvement Projects
CLLR	- Councillor
ESWALGA	- Eswatini Local Government Association
CIGFARO	- Chattered Institute of Government Finance Audit and Risk Officers
EITF	- Eswatini International Trade Fair
ELAMA	- Eswatini Local Authorities Managers Association
AMICAALL	- Alliance of Mayors Initiative for Community Action on AIDS at the Local Level
HR	- Human Resource
PHEO	- Public Health and Environment Officer
CHPSSC	- Community Health Projects and Social Services Coordinator
ESIGA	- Eswatini Inter-Municipal Games Association
SAIMSA	- Southern Africa Inter Municipal Sports Association
ICMA	- International City/County Management Association
BE	- Business Eswatini
LED	- Local Economic Development



Minister of Housing & Urban Development
Honourable Apollo Maphalala

Ministry Portfolio



**Principal Secretary,
Minister of Housing & Urban Development
Dr. Simon Zwane**

Mankayane Background Strategic Objectives and Themes

Mankayane Town Board is a local government establishment whose existence is informed by the Urban Government Act of 1969. The Municipality operates through a structural governance system.

Mankayane Town is one of the oldest colonial towns in the Kingdom of Eswatini and a sub-regional town under the Manzini Region. It's designation as a sub-regional town stems from its location which makes it ideal to service the western hinterlands of the Kingdom. Mankayane boasts of direct access to another sub-regional town for the Shiselweni Region, Nhlanguano.

The town is nestled at a valley between mountains which gives it beautiful landscape and a climate that favour the nearby forest plantations of Bhunya. It is surrounded by very active agricultural lands in the Kingdom in the likes of Ngwempisi, Magubheleni, Velezizweni and Bhunya forests. Mankayane provides an "escape" route to the neighbouring Republic of South Africa as through it one can access three border posts leading to RSA in Mahamba, Gege and Sicunusa.

Following the recent completion of Nhlanguano – Gege road, the town has experienced an increase in traffic, as the route through Mankayane is now most ideal for travelling from the South regions to Malkerns, Mbabane, Manzini and Matsapha. This shows great potential for the town's fast development, with proven interests from numerous investors bringing in proposals for developments.

Vision

A green town with economic opportunities and quality services for all.

Mission

Creating an enabling environment for development of sustainable communities through innovation and stakeholder engagement.

Strategic Pillars that guide the development of the IDP

- Inculcating the culture of participation and collaboration.
- Due consideration to stakeholder input for strategic priorities.
- Dealing with infrastructure backlog to allow socio-economic development to thrive.
- Using our local advantage to create a better future.
- Building and reliance on strategic linkages within the region to improve the social and economic landscape of the town.
- Meeting immediate needs without compromising key futuristic development priorities of the town.
- Alignment with national government policy and legal frameworks.

Mankayane's Development Objectives

A summary of Mankayane's development objectives is presented below:

- (a) Financial Viability and Management
- (b) Human Resource Strategy
- (c) Social Development
- (d) Local Economic Development
- (e) Environment and Waste Management
- (f) Infrastructure Development
- (g) Disaster Management
- (h) Governance and Public Participation
- (i) Spatial Development

The Board Chairperson's Executive Foreword




”

It is my honour to present the Mankayane Town Board Annual Report for the year under review - a period defined by meaningful progress, strengthened partnerships, and a renewed commitment to advancing people-centred development across our town

“

CLLR. Bongani Dlamini



I extend my sincere appreciation to the Board Councillors, management, staff, development partners, ratepayers, and the entire community for their unwavering support and contribution to the progress of our town. Together, we look forward to building on this momentum as we work towards a more prosperous, inclusive, and resilient Mankayane.

It is my honour to present the Mankayane Town Board Annual Report for the year under review - a period defined by meaningful progress, strengthened partnerships, and a renewed commitment to advancing people-centred development across our town. This report captures our collective efforts to enhance service delivery, uplift the quality of life for our residents, and position Mankayane as a growing and competitive economic hub.

During the year, the Board recorded notable achievements, particularly in the area of infrastructure development. A key milestone was the construction of the D2 Bridge crossing, which now provides a safer and more dependable connection to essential services, including the Eswatini Electricity Company and Fire Services. Beyond facilitating immediate access, this bridge will play a strategic role in supporting future growth, as it offers direct linkage to the proposed Industrial Area, ensuring seamless mobility for businesses, consumers, and other stakeholders.

Our commitment to improving the town's road network also remained a priority. The Board facilitated upgrades to the Titandini Road, located below the Highway Covenant Tabernacle, as part of our broader plan to modernise all roads within the central business district to asphalt standards and to progressively extend these enhancements to residential areas. These improvements are intended to strengthen connectivity, support commercial activity, and promote a safer and more efficient urban environment.

In keeping with our dedication to public health and human dignity - especially for residents in informal settlements - the Board successfully constructed and handed over flushable toilets to the Mangwaneni Informal Settlement. This initiative has significantly improved sanitation in the area and continues to bring lasting benefits to the community.

Safety and security remained central to our development agenda. In partnership with the

Royal Eswatini Police Service, The Board invested in the establishment of a local police post, bringing policing services closer to residents and businesses. This intervention has enhanced law enforcement visibility, strengthened community safety, and created a more secure environment for socio-economic activities.

To ensure inclusive development, the Board also prioritised youth engagement, recognising that young people are vital partners and future leaders of Mankayane. Through these platforms, we continue to foster meaningful participation, dialogue, empowerment, and community involvement among the youth.

We remain deeply honoured by His Majesty's decision to celebrate his 56th birthday in Mankayane. Although it may feel like some time has passed, this significant national event occurred within the reporting period and stands out as a defining moment for our town. Hosting such an esteemed celebration brought together citizens from across the Kingdom - and visitors from beyond our borders - while highlighting Mankayane's growing prominence.

Finally, we are pleased to present unqualified audited financial statements, as contained in this report. This achievement reflects the Board's commitment to prudent resource management and full accountability in all financial matters. We remain dedicated to maintaining this high standard as part of the fiduciary responsibilities entrusted to us by our residents, ratepayers, and stakeholders.

As we reflect on the year's achievements, we also acknowledge the financial challenges faced and the lessons learned. We remain steadfast in our commitment to transparency, responsible financial management, and responsive governance as we continue to serve the people of Mankayane with diligence and integrity.

I extend my sincere appreciation to the Board Councillors, management, staff, development partners, ratepayers, and the entire community for their unwavering support and contribution to the progress of our town.

Together, we look forward to building on this momentum as we work towards a more prosperous, inclusive, and resilient Mankayane.

Councilors



Board Chairperson
Cllr. Dlamini Bongani



Deputy Chairperson
Cllr. Dlamini Sizwe



Finance Committee Chairperson
Cllr. Tsela Mlungisi



Finance Committee Member
Cllr. Mabeleza Thembi



Board Member
Cllr. Ngwenya Majaha

Board Management



Madlopha David
Chief Executive Officer



Dlamini Mxolisi
Acting Town Treasurer



Shabangu Gugu
Corporate Service Officer



Magagula Muzi
Public Health & Environment
Officer



Mamba Khanyisile
Community Health
Projects & Social Services
Coordinator



Dlamini Phumlani
(Seconded)
Town Engineer



Ngwenya Sibusiso
Assistant Engineer



Ginindza Xolile
(Seconded)
Town Planner



1.

GOVERNANCE STRUCTURE

1.0 GOVERNANCE STRUCTURE

Ministry of Housing and Urban Development

As a Local Authority, Mankayane Town Board does not work in isolation since the overall existence of the local authority is solely for realization of the mandate of the Ministry of Housing and Urban Development. The ministry provides guidance which contributes immensely to the progress of the town.

The Councillors

The Councillors's primary role is to represent the Mankayane community flagging out all concerns and suggestions made by the people in the town. Councillors provide a bridge between the community and the council during council meetings. The prime goal for this representation is to promote the welfare and interests of the board as the town's overseer.

The Board meets once a month (last Wednesday) for a Statutory Board Meeting and occasionally a Special Meeting, which is held for urgent or critical matters that need to be possibly addressed before the next statutory meeting. Before the Board sits for the statutory meeting, the Finance Committee convenes a Finance Meeting to deliberate on council financial matters for projects and implementation.

The Board has a total of 5 Councillors, 4 of which were elected by the local community and 1 appointed at a ministerial level. The current Councillors assumed their role in 2023 are and currently as depicted below:

1. Councillor Bongani Dlamini
2. Councillor Sizwe Dlamini
3. Councillor Mlungisi Tsela
4. Councillor Thembi Mabeleza
5. Councillor Majaha Ngwenya

1.1 ADMINISTRATIVE GOVERNANCE

The Board has five (5) departments reporting to the Town Clerk. The roles and responsibilities of these departments are outlined below:

Finance Department

The Town Treasurer is the head of the Finance Department. This department focuses on management of funds within the council. The Treasurer's role is to ensure the sustainability of financial resources and proper prioritization of expenditures which are guided by the Integrated Development Plan. The Town treasurer also sits in the Finance Committee meetings.

Technical Services Department

This department is responsible for the development and implementation of processes, systems and strategies designed to procure and sustain infrastructural capacity required by the Municipality in its quest to provide quality services to the. This office is managed by the Assistant Engineer, with the Town Engineer and Town Planner both seconded from the Ministry of Housing & Urban Development.

Public Health & Environment Department

The principal purpose of the department is to ensure safety of all food offered and consumed within the urban area, safety of all trade practices, and environmental health and sustainability in all operations and development programs within the jurisdiction of the local authority. The Environmental Health Department is responsible for protecting and improving the health of the people of Mankayane and the quality of the environment. The department services comprise those aspects of human health, including quality of life, that are determined by physical, chemical, biological, social and psychosocial factors in the environment.

Community Health Projects & Social Services Department

AMICAALL – an acronym to the Alliance of Mayors Initiative for Community Action on AIDS at the Local Level advocates for multi-sectoral community involvement and action at local level and further promote social and behavioural change by informing and educating all key target groups through creative events and activities.

Corporate Services Department

The Corporate Services Department provides support, advice and assistance to internal departments in achieving their goals and objectives while ensuring compliance to organisational policies and procedures.

1.2 SUPPORT STRUCTURE & AFFILIATES

The Board maintains a functional and cooperative relationship with the Ngwempisi Inkhundla, under the constituency it operates, with the Manzini Regional Administration. These institutional linkages are instrumental in promoting coordination and ensuring the effective execution of the Board's mandate. Collectively, these and other affiliations outlined below contribute to the overall efficiency and success of the Board's operations and development initiatives.

- ESWALGA – Eswatini Local Government Association
- CIGFARO – Chartered Institute of Government Finance Audit and Risk Officers
- ELAMA – Eswatini Local Authorities Managers Association
- AMICAALL – Alliance of Mayors Initiative for Community Action on AIDS at the Local Level
- ESIGA – Eswatini Inter-Municipal Games Association
- SAIMSA – Southern Africa Inter Municipal Sports Association
- ICMA – International City/County Management Association
- BE – Business Eswatini

- MoH – Ministry of Health
- ASQ – American Society for Quality
- IWM – Institute of Waste Management

1.3 PERFORMANCE HIGHLIGHTS

The entire performance of the Board's operations is outlined in the Urban Government Act of 1969. Stipulated in the Act, the local authority is entrusted to carry out the following duties:

- Control, manage and administer the town.
- Maintain and cleanse all public streets and open spaces vested in the Board or committed to its management.
- Abate all public nuisances.
- Safeguard public health, and provide sanitary services for the removal and disposal of night soil, rubbish, carcasses of dead animals and all kinds of refuse.
- Establish or take over and maintain, subject to the extent of its resources, any public utility service which it is authorized or required to maintain under any law and which is required for the welfare, comfort or convenience of the public.
- Develop, control and manage any land vested in, owned or leased by the Board.
- Establish or take over and administer, subject to the extent of its resources, housing schemes for the inhabitants of the Board.
- Generally promote the public health, welfare and convenience, and the development, sanitation and amenities of the town.

The Board's performance have been outlined below for the financial year 2024 – 2025.



PUBLIC RELATIONS



2.

CORPORATE SERVICE

2.1 PUBLIC ACCOUNTABILITY & PARTICIPATION

The community of Mankayane remains an integral stakeholder in influencing the town's development trajectory and operational activities. The Board ensures that the community is regularly informed and updated on all developments through scheduled consultative meetings, which provide a platform for submissions during strategy formulation and review processes, including the Integrated Development Plan (IDP). Amongst these stakeholder engagement initiatives, the Board managed to hold both the community consultative meeting, where stakeholders shared their views and ideas towards the town's development, as well as the Annual General meeting which is a regulated meeting where stakeholders are presented the financials and performance report of the previous year.



A section of the audience during the AGM Meeting held in November 2024

2.2 COMMUNICATIONS & PUBLIC RELATIONS

Mankayane Town Board operates as a participatory government therefore, it is essential that the Board remains transparent through information sharing. This is to ensure that all stakeholders remain fully aware of the operations and have ideals to voice their views and inputs towards the development of the town. The sharing happens through different platforms, namely, stakeholder engagement forums, broadcasting media platforms, social media, website, WhatsApp and others. All these platforms are designed to reach diverse stakeholders regardless of their location.

2.2.1 Broadcasting Media - Temadolobha Radio Program

Through the weekly 30 minutes Temadolobha Radio Program aired every Wednesday on EBIS 1, the Board utilizes the platforms to engage with the wider populace, share current and upcoming projects, raise awareness on critical matters and generally keep stakeholders informed of all activities of the town. This platform has continuously benefitted the Board and stakeholders in terms of coverage, as through the live calls/engagements, we are able to receive informative and positive feedback from our listeners. In the reporting year, the office attended the program 7 times, where issues such as Pay your rates, King's Birthday celebrating as host town, key developments, public nuisance and property overgrown amongst other issues.



2.2.2 Broadcasting Media – Television

As means to ensure continued transparency in the overall operations and programs of the town. The Board has ensured visibility even through local broadcasting media (Television). Through this platforms (Power Hour), the Board through the CEO presented ongoing and upcoming projects including the Mangwaneni toilets development, CBD Police post development, the D2 bridge, the upcoming Mangwaneni informal settlement upgrade, updates on the Budget Consultation meeting and Annual General Meeting amongst other.

2.2.3 Eswatini International Trade Fair

In collaboration with the Ministry of Housing and Urban Development, the Board participated in the 2024 International Trade Fair Exhibition that was held in Mavuso Trade and Exhibition Centre, Manzini. This was the first time the Board participated in an International event of this calibre, where the Councillors, Management and staff had the opportunity to create mutual networks, engaged with stakeholders and international community and further shared/exchanged best practices for improvement. Through the shared stall with MHUD and other local authorities, the Board also had the chance to welcome His Majesty King Mswati III as he toured the EITF stalls.



Stakeholders being attended to by MTB officials during the EITF 2024

2.3 HUMAN RESOURCES & ORGANISATIONAL MANAGEMENT

The success and stability of an organization is dependent on human resource. Therefore, Mankayane Town Board is an organisation that strives to invest in human capital. A skilled and competent workforce that is appropriately equipped is able to maintain daily operations, which then results in effective service delivery for all departments. The carefully structured organisational structure ensures an interlinked working environment that achieves harmonious results like client satisfaction.

The human resource management incorporates organisational structure, staff turnover, wellness programmes, and capacity building programmes, fostering a productive and harmonious workplace.

2.4 ORGANISATIONAL STRUCTURE & STAFF TURNOVER

The municipality is headed by the Town Clerk, who oversees four (5) operational department heads, who report to him directly. The four departments include:

- Treasury Department (Finance)
- Environmental & Public Health Department
- Community Health Projects and Social Services
- Engineering and Town Planning Department
- Corporate Services Department

The diagram below outlines the structure of the entire organisation:



Each of the four (5) departments has a responsibility to deliver quality services to the community of Mankayane and the personnel of the Board. Enabling all the departments to drive organisational objectives is a 10 year work strategy, reviewed every five years, instituted by the Board and endorsed by the Ministry of Housing and Urban Development.

2.4.1 Staff Turnover

In the financial year of 2024/2025, the Board recruited 5 staff members. On record was 1 resignation received, and 2 contract expirations. The Board had a total of 40 staff turnover.

- Males - 27
- Females - 13

Year	Overall	Recruited	Resignation	Retirement	Contract expiration	Retrenchment	Deaths
2024-2025	40	5	1	0	2	0	0
2023-2024	34	2	1	0	0	0	0

2.5 STAFF WELLNESS & SPORTS

The office implemented a range of initiatives aimed at enhancing the overall wellness and well-being of all Board staff. These initiatives included mental health awareness trainings, the provision of free medical screening services, and

financial wellness programmes. Furthermore, the office facilitated staff participation in various sporting activities to promote physical fitness and healthy living. These activities included the ESIGA Games, SAIMSA, and local friendly tournaments.



Councillors and staff in a group photo during the 2024 SAIMSA games in Namibia

2.6 BOARD PARTNERSHIP IN EVENTS & SPORTS

2.6.1 MTN Khemani Road Classic

For more than a decade, the MTN Khemani Cycling event - sponsored by MTN Eswatini - has positioned Mankayane as a proud host of an international sporting fixture. The town

continues to welcome professional cyclists from countries such as Namibia, South Africa, Botswana, and others. This event significantly enhances the town's visibility within the international community, and the Board has

consistently played an integral role in supporting and ensuring its sustained success. In addition, the event remains inclusive of local residents

by offering free participation across all race categories, a measure that has resulted in a notable increase in local involvement each year.



Councillor T. Mabeleza, MTN CEO, Khemani Executives and Cyclists pose for a group photo during the MTN Khemani Road Classic 2024



R-L: Ngwempisi MP, Hon. Minister of Health and MHUD Principal Secretary watching the MTN Khemani Race



Manzini RA, with Mankayane SRO and Councillor T. Mabeleza during the Mankayane Activation hosted in town.

2.6.2 Manzini Regional Business Day

The Manzini Regional Administrator, Chief Gija, introduced the Manzini Regional Business Day as a strategic initiative to provide indigenous small businesses in the Manzini region with a platform to showcase their products and crafts to a broader audience. In the build-up to this event, a series of regional activations are conducted across the Manzini Region, including the

Mankayane Regional Activation, during which indigenous small businesses from Mankayane and its surrounding areas converge in the town centre to market and exhibit their products.

This initiative aligns with the Board’s commitment to promoting local economic development and supporting the growth and sustainability of small businesses.



3.

TECHNICAL SERVICE DEPARTMENT

3.0 TECHNICAL SERVICES DEPARTMENT

3.1 Road Maintenance

To enhance traffic flow and improve sight distance along both gravel and asphalt roads within the town, the Board successfully achieved the following milestones:

3.1.1 Clearing of Roadside Drainage Infrastructure

A total of 4.43 km of open-channel concrete drains and culverts were cleaned to improve water flow and prevent road damage.



Pre-Shaped Gravel Road

3.2 Building Maintenance

Building maintenance efforts have primarily focused on the Mangwaneni Social Centre, where water reconnection and the replacement of damaged corrugated roofing sheets have been successfully completed.

At the abattoir, we carried out repairs by replacing faulty locksets and broken window panes.

3.3 Street Lights/High Masts

To enhance security and ensure a safe environment in town, routine maintenance was carried out on all streetlights. This included the replacement of damaged lighting fixtures and the trimming of grass and trees around high-mast lights.

3.4 Public Infrastructure

Construction of Part of Titandini Road Phase II – Next to Highway Covenant Church and D2 Bridge:

3.1.2 Vegetation Control

Grass cutting was carried out along 4.43 km of road reserves, complemented by chemical spraying to manage vegetation growth on road pavements.

3.1.3 Road Marking Improvements

Key Road markings were completed, including stop signs, zebra crossings, speed humps, and the full marking of Titandini Phase II Road.



Road Marking

To enhance access and efficiency to properties and services within the urban area, the Board undertook the construction of a section of Titandini Road, located near Highway Covenant Church and the D2 Bridge. This project involved upgrading the existing gravel surface to asphalt, and included the installation of trapezoidal concrete side drains and a concrete walkway.

As a result, the town has experienced improved traffic flow, increased economic value of both the town and surrounded properties, and a more effective drainage system along the upgraded street.

The total cost for both projects is seven million eight hundred thousand Emalangenani (E7,800,000).



Titandini Road before Construction



Completed Titandini Road



Completed D2 Bridge



Completed D2 Bridge and Section of D2 Road

3.4.1 Road Signage Installation

To promote consistency on our roads, reduce the risk of accidents, enhance pedestrian safety, and support emergency response and public awareness, we undertook the replacement of damaged road signs along our asphalt routes. These road signs play a vital role in ensuring safety by clearly communicating traffic regulations, warning of potential hazards, and guiding drivers effectively.



STOP Sign

3.5 Construction of Satellite Police Station

To enhance safety and security within the Mankayane Town Central Business District, the Board initiated the construction of a satellite police station adjacent to the Mankayane Library during the 2024/2025 Financial Year.

This strategic development has led to noticeable improvements in public safety, increased investor confidence, and a rise in the economic value of both the town and its properties. A secure environment is essential for attracting investment, and this project has significantly contributed to creating such conditions.





MTB Official Police Post-Handover with Board Councillors, the Manzini RA and Deputy National Commissioner

3.6 Building Act Compliance

BUILDING APPLICATIONS APPROVED				
PROPERTY	BUILDING	VALUE	STRUCTURE	STATUS
Property A	Residential	E1 710 000.00	Proposed Residential Home	Approved
Property B	Residential	E540 000.00	Proposed Residential Flat	Approved
Property C	Residential	E1 073 700.00	Proposed Residential House	Approved
Property D	Residential	E797 500.00	Proposed Residential Flats	Approved
Property E	Public Facility	E175 000.00	Proposed Church	Approved
Property F	Public Facility	E2 663 100.00	Proposed Church	Approved
Property G	Public Facility	E961 528.50	Proposed Church	Approved
Property H	Commercial	E700 000.00	Renovations for Supermarket	Approved
Property I	Commercial	E856 000.00	Alterations	Approved
Property J	Commercial	E1 200 000.00	Alterations	Approved
TOTAL APPROVED APPLICATIONS				E10 676 828.50

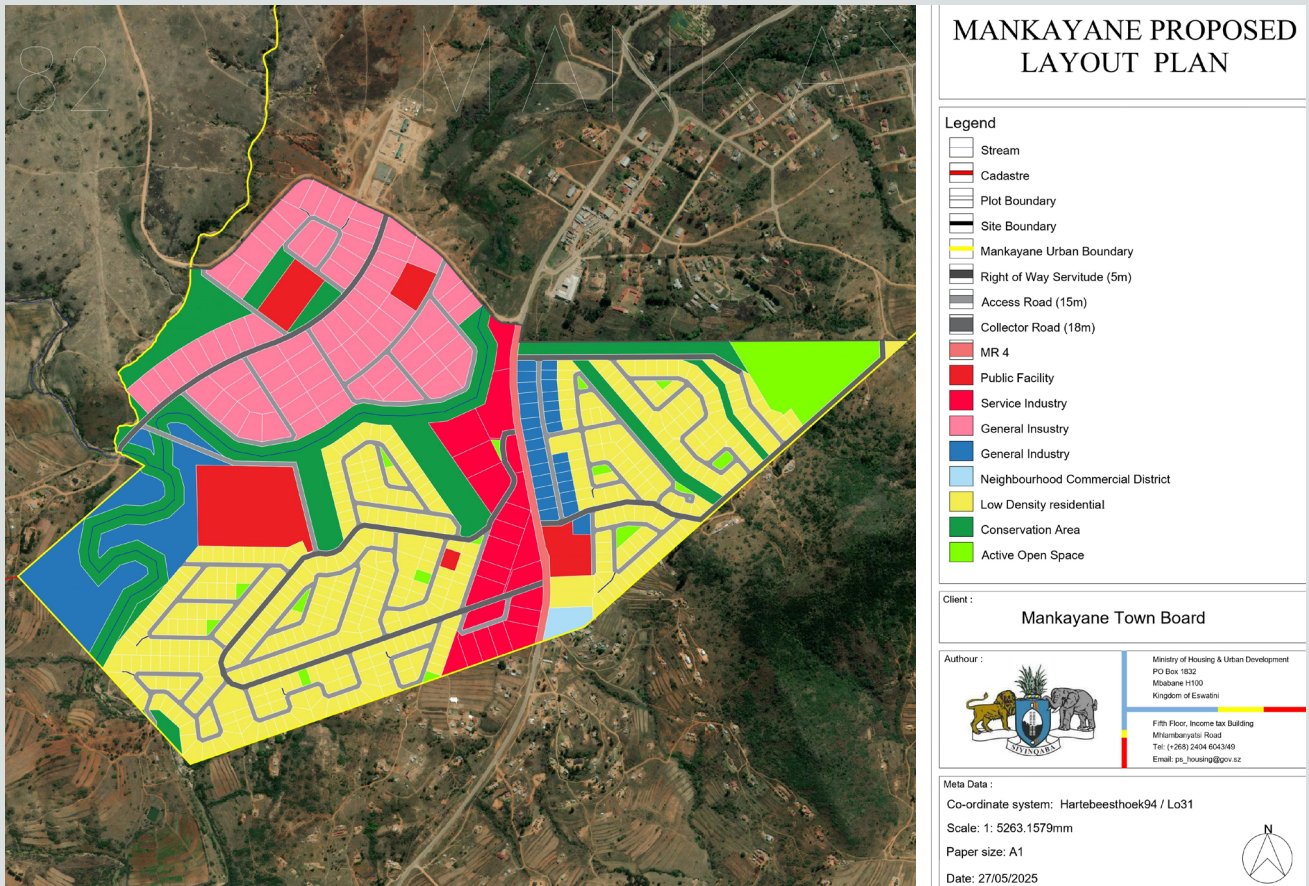
OCCUPANCY PERMITS ISSUED				
PROPERTY	BUILDING	VALUE	STRUCTURE	STATUS
Property A	Residential	E1 800 000.00	Residential Flats	Issued
Property B	Residential	E1 200 000.00	Residential Flats	Issued
Property C	Residential	E950 000.00	Residential Home	Issued
TOTAL OCCUPANCY CERTIFICATES ISSUED				E3 950 000.00

3.7 Town Planning

The Town Planning department is responsible for developing long-term plans for land use, managing development applications, and ensure new projects align with the local authority goals and regulations. Its functions include advising on zoning, reviewing development proposals, and coordinating with other departments to achieve sustainable growth that balances social, environmental, and economic needs. The below

programs/activities were completed in the reporting year:

- Designed and developed Industrial and Mabovini (commercial) layout plan.
- Subdivision of plots 129 & 110 extension 2
- Agreement of sale for plot 316
- Mangwaneni socio-economic survey and Report





4.

ENVIRONMENTAL & PUBLIC HEALTH

4.0 ENVIRONMENTAL & PUBLIC HEALTH

This annual report details the activities and achievements of the Public Health and Environment Department of the Mankayane Town Board for the fiscal year. Our department remains committed to fostering a healthy and sustainable environment for all residents of Mankayane. Through various initiatives and ongoing programs, we strive to enhance public well-being, promote environmental stewardship, and ensure compliance with relevant health and safety standards.

4.1 ENVIRONMENTAL MANAGEMENT

4.1.1 State of the Environment Report

The comprehensive State of the Environment Report for Mankayane was successfully completed during this reporting period. This report, a critical tool for environmental management, provides a detailed assessment of the current environmental conditions within the town. It covered various environmental parameters, including air quality, water quality of local rivers and boreholes, land use patterns, biodiversity, and waste generation trends. Data collection involved extensive field surveys, laboratory analyses, and the review of existing environmental records. The report identified key environmental challenges facing Mankayane, such as localized air pollution from vehicle emissions and informal waste burning, and highlighted areas requiring urgent intervention. It also provided recommendations for policy development and strategic interventions to mitigate environmental degradation and promote sustainable practices.

4.1.2 Waste Audit

A thorough Waste Audit was conducted and completed, providing invaluable insights into the composition and quantity of waste generated within Mankayane. This audit, a fundamental component of effective waste management, involved systematic sampling and analysis of waste streams from various sectors, including residential, commercial, and institutional sources. The methodology employed adhered to international standards for

waste characterization. The findings of the audit revealed the predominant waste types, with organic waste, plastics, and paper constituting the largest fractions. This data is crucial for informing future waste management strategies, including the development of targeted recycling programs, composting initiatives, and waste reduction campaigns. The audit also identified opportunities for waste minimization at the source.

4.2 SOLID WASTE MANAGEMENT

4.2.1 Waste Collection and Disposal

The Waste Collection service continued to operate efficiently, providing essential sanitation services to the residents and businesses of Mankayane. This fundamental municipal service is critical for public health and environmental protection. Regular collection schedules were maintained for both residential and commercial areas, ensuring timely removal of solid waste. The department utilized a tractor, which underwent routine maintenance to ensure operational reliability. Efforts were made to optimize collection routes to improve efficiency and reduce fuel consumption. Public awareness campaigns were periodically conducted to encourage proper waste containment and presentation for collection, thereby minimizing litter and pest attraction. The collected waste was transported to the dump site, with strict adherence to environmental regulations regarding disposal. The department also responded promptly to special requests for bulk waste collection, further enhancing the cleanliness of the town.

4.2.2 Street Litter Picking

The Street Litter Picking program remained an active and visible component of the department's efforts to maintain a clean and aesthetically pleasing urban environment. This initiative directly addresses the problem of urban litter, which has significant environmental and social impacts. Dedicated teams were deployed daily to systematically clean streets, public parks, and other open spaces, removing discarded waste and debris. The program focused on high-traffic areas, commercial zones, and areas

prone to litter accumulation. The importance of regular street cleaning is preventing blockages of drainage systems and reducing pest. The department also organized community clean-up drives, encouraging residents to participate in maintaining the cleanliness of their neighbourhoods, fostering a sense of shared responsibility for the urban environment. The effectiveness of the street litter picking program is evident in the noticeable reduction of visible litter throughout Mankayane.

4.2.3 Recycling Project at Business Centre

The Recycling Project at Business Centre continued its efforts to divert waste from Sanitary Dumpsite and promote resource recovery within Mankayane. The project focused on increasing business premises participation and expanding the range of recyclable materials collected. Key activities included the placement of additional recycling bins in strategic locations. Educational campaigns were conducted through meetings, emphasizing the importance of source separation and the benefits of recycling. Data collected from the project indicates a steady

increase in the volume of materials recycled, particularly plastics, paper, and glass.

4.2.4 Clean-up Campaign

The Environmental Health Department spearheaded a successful clean-up campaign, demonstrating its commitment to community engagement and environmental stewardship. One major clean-up campaign was organized and executed during the reporting period. This initiative saw active participation from various key stakeholders within the community. Participants included representatives from the local hospital, the Works Department, ENFRES (Eswatini National Fire, Rescue and Emergency Services), EWSC (Eswatini Water Services Corporation), REPS (Royal Eswatini Police Service), and HMCS (His Majesty's Correctional Services). The collaborative effort focused on removing litter, clearing debris, and improving the overall aesthetic and hygienic conditions of designated public areas within Mankayane. Such campaigns foster a sense of shared responsibility for environmental cleanliness and contribute significantly to public health and well-being.



2024 Cleanup Campaign with Mankayane Partners and Stakeholders

4.3 BIODIVERSITY CONSERVATION

4.3.1 Urban Greening Project

The Urban Greening Project has made significant strides in enhancing the aesthetic appeal and ecological health of Mankayane, a total of two hundred and fifty (250) plants were planted. This initiative focused on the strategic planting of indigenous trees and shrubs in public spaces, parks, and along major thoroughfares. The project aimed to improve air quality, reduce the urban heat island effect, and create more inviting recreational areas for the community. The selection of plant species was informed by their ecological benefits, drought resistance, and suitability for the local climate. Regular maintenance, including watering and pruning, was conducted to ensure the healthy growth of newly planted vegetation.

4.4 OCCUPATIONAL HEALTH AND SAFETY

4.4.1 Occupational Health and Safety

The department maintained a strong focus on Occupational Health and Safety (OHS) throughout the year, recognizing its paramount importance for employee well-being and productivity. Eight (8) toolbox talks were conducted across all departmental teams, covering a range of critical OHS topics. These informal, on-site discussions addressed specific workplace hazards, safe work procedures, proper use of personal protective equipment (PPE), and emergency response protocols. Topics included safe handling of waste materials, road safety for waste collection teams, chemical safety in laboratory settings, and ergonomic practices for office staff. The objective of these toolbox talks, was to foster a proactive safety culture, encourage open communication about hazards, and reinforce safe work practices among all employees. Incident reporting procedures were also reviewed and reinforced to ensure prompt identification and resolution of potential safety issues.

4.5 PUBLIC HEALTH

4.5.1 Abattoir

The Mankayane Town Board Abattoir maintained its commitment to providing safe and hygienic slaughtering services for the community.

The operations of the abattoir are governed by stringent public health regulations and food safety standards. Daily inspections were conducted by qualified meat inspectors to ensure that all animals presented for slaughter were healthy and free from disease. A total of eighty (80) animals were slaughtered at the abattoir. Post-mortem inspections were meticulously performed to identify any abnormalities or conditions that would render the meat unfit for human consumption. The abattoir adhered to strict sanitation protocols, including regular cleaning and disinfection of facilities and equipment, to prevent contamination and ensure the production of wholesome meat products. Waste management at the abattoir, including the disposal of offal and other by-products, was carried out in an environmentally responsible manner, in line with best. Staff received ongoing training in hygiene practices and animal welfare during slaughter.

4.5.2 Food Grading

The department actively pursued its mandate to ensure food safety within Mankayane town. A significant component of this effort involved the training and assessment of food handlers. Two (2) comprehensive training sessions were conducted for food handlers operating within the town. These sessions covered essential principles of food hygiene, safe food handling practices, cross-contamination prevention, and regulatory requirements, aiming to enhance the knowledge and skills of individuals responsible for preparing and serving food to the public. Following these training initiatives, a pre-grading assessment of food handlers was undertaken. This assessment served as a preliminary evaluation of their adherence to established food safety standards and practices, providing valuable insights into areas requiring further attention or improvement before formal grading processes. The objective of these activities is to elevate the overall standard of food establishments and minimize the risk of foodborne illnesses in Mankayane.

4.5.3 Inspections

A total of one hundred and twenty seven (127) inspections were conducted by the Public Health and Environment Department to ensure compliance with various public health and environmental regulations. These inspections

are a cornerstone of public health practice. Beyond food establishments, inspections covered residential properties for sanitation and pest control, commercial premises for waste management and hygiene, and industrial facilities for environmental compliance, including effluent discharge and air emissions. Building inspections focused on ensuring adequate ventilation, sanitation facilities, and structural safety. Enforcement actions, ranging from advisory notices to legal proceedings, were taken where non-compliance was identified, always with the aim of achieving voluntary compliance and protecting public health. The systematic approach to inspections is crucial for maintaining a healthy urban environment.

4.5.4 Pound Services

The Mankayane Town Board Pound continued its operations, playing a crucial role in animal welfare and public safety. Key functions included the impoundment of stray and wandering animals, particularly livestock, to prevent public nuisances, traffic hazards, and the spread of zoonotic diseases. Regular inspections of the pound facilities were conducted to ensure compliance with animal welfare standards, including adequate shelter, food, water, and sanitation. A total of one hundred and nine (109) animals were impounded during the year under review.

4.5.5 Vacuum Tanker Services

The department provided essential sanitation services through its vacuum tanker operations. A total of sixteen (16) loads of sewage were vacuumed from critical public facilities within the town. Specifically, these services were rendered at the bus rank toilets, the main market, and the abattoir. The regular emptying of septic tanks and sewage systems at these high-traffic locations is paramount for preventing overflows, mitigating public health risks associated with raw sewage exposure, and maintaining sanitary conditions in areas frequently used by the community. This proactive approach to sewage management is vital for disease prevention and environmental protection in Mankayane.

4.5.6 Market Services

The Environmental Health Department played a crucial role in the management and oversight of market operations within Mankayane. A primary responsibility involved the renewal of lease agreements for market vendors. This process ensured the formalization of vendor occupancy, adherence to market regulations, and the collection of necessary fees, contributing to the orderly functioning of the market. Concurrently, regular market hygiene inspections were conducted. These inspections focused on maintaining high standards of cleanliness, waste management, and sanitation within the market premises. Inspectors assessed various aspects, including the proper disposal of refuse, availability of clean water, condition of stalls, and overall hygiene practices of vendors, all with the aim of preventing the spread of diseases and ensuring a healthy trading environment for both vendors and consumers.

4.6 MANGWANENI COMMUNITY TOILETS PROJECT

A cornerstone of this project was the robust engagement with the Mangwaneni community from its inception. Prior to any construction, extensive consultations were held with community members to ensure their active participation and ownership of the project. This participatory approach is recognized as crucial for the long-term success and sustainability of public health interventions. The physical infrastructure for the Mangwaneni community toilets comprises two prefabricated units, specifically designated for male and female users, ensuring privacy and gender-appropriate facilities. Complementing these units, a robust septic tank system was constructed to manage wastewater effectively. A key aspect of the project's long-term viability is the financial model for water usage. It has been agreed that the community will be responsible for paying the water bill associated with the toilet facilities. This arrangement promotes a sense of ownership and encourages responsible water consumption, aligning with principles of sustainable resource management. To ensure the efficient and effective operation and maintenance of the toilets, a comprehensive plan has been developed.



Mangwaneni Mobile Toilets handover by Board Councillors to the Mangwaneni Leadership



5.

COMMUNITY HEALTH PROJECTS & SOCIAL SERVICES COORDINATOR

5.0 COMMUNITY HEALTH PROJECTS AND SOCIAL SERVICES COORDINATOR

5.1 Distribution of Prevention Commodities

87146 male condom pieces, only 299 female condom pieces, 213 HIV self-testing kits and 1012 lubricants were distributed, this reporting period. These commodities were received from the AIDS Healthcare Foundation (AHF), NERCHA Manzini region and the Eswatini Central Medical Stores (CMS). 89% of these commodities were distributed at 19 strategic distribution sites



Condom distribution to motorists coming in and out of Mankayane

around town and others were distributed during one-on-one sessions and through the Boards collaboration with Mankayane traffic Police during their road blocks, as means to engage with the public and road users on correct and consistent condom use. The female condom, continues to record a low uptake.



The condoms distributed

5.2 Health Sessions

5.2.1 In School Programs

A NO tobacco sensitization was conducted at both local High schools (Mankayane and Holy Rosary High Schools), with support from the Mankayane Hospital mental health unit. Reports from the schools administration, is that the students smoke in the school toilets and are selling cigarettes to each other within the school premises. 712 students were reached at these local schools, as response to their behaviour students feel everything makes us ill why single out tobacco use. Thus, the department shall continue facilitating NO tobacco use campaigns.

5.2.2 Grass Root Health Sessions and Tournament

The Board conducted a monthly educational talks with the local adolescents both boys and girls, which were motivated to form sports teams

(soccer and netball). During these monthly health sessions, issues of positive behaviour change were discussed to enhance responsibility to the local adolescents. In average 189 beneficiaries were reached and registered; each player being expected to at least attend 8 out of twelve sessions in order to qualify to play during the upcoming "sports for good" tournament. Areas of focus during the discussions being:

- Focusing on scoring goals, to be a winner in life.
- Early sexual debut and dealing with peer pressure.
- Consequences of substance use and gangsterism.
- Personal development/growth and hygiene.

Support to facilitate these sessions were sought from SWAGAA and the Mankayane Public Health Unit, most of these beneficiaries/participants being the Social Centre beneficiaries. All teams

received soccer balls for participating and certificates and medals were awarded to all

children who attended 8 Or more sessions out of 12 health and social adolescent talks.



Netball tournament as part of the grass roots health program

5.2.3 Young Mothers

The Board collaborated with Sivusative neNgcebo, an initiative focusing on empowering local young mothers. 350 local girls have registered and the project was launched in October 2024 at the Mankayane Free Evangelical Church Hall. Beneficiaries of this program attended a catering session facilitated

by Sivusative neNgcebo, as means to assist young mothers claim their lives and make a positive impact in their lives and those of their children, 22 of these young mothers were re enrolled to formal school, with fees being paid by the partners, the older beneficiaries have had the opportunity to participate in a detergent production session.



Sivusative neNgcebo meeting with local and surrounding area young mothers

5.2.4 Workplace Health and Social Sessions

The Board continues to facilitate workplace (local business areas) sessions on health and social related issues; this is in collaboration:

- Mankayane Public Health Unit (PHU) on mental Health and Non Communicable Diseases (NCDs)
- Mankayane Police on GBV, substance use and crime prevention
- SWAGAA on GBV and child protection
- Mankayane Hospital on ART adherence and correct and consistent condom use.
- Oral health facilitated by the Mankayane Hospital Dentist.

5 local businesses were reached (Shoprite, Buy Cash, True Pep, Mankayane Ministry of Works and Public Transport (MoWPT) employees and teachers), in total 317 people we reached.

5.3 Community Economic Empowerment

5.3.1 Mankayane Multipurpose Cooperative Society – Bokashi

15 Local women were trained on producing food waste organic manure and liquid fertiliser, this training was supported by UNDP and EEA, the women managed to register a cooperative in order to grow their project.

13 Local women (cooperative members) attended a business diversifying training facilitated by a

local businessman (Mr BE Dlamini). This is an effort to allow the Society members to engage in other businesses, besides the food waste fertiliser project, as well as considering to source funding from the Rural Development Fund (RDF). The members of the society were offered Personal Protective Equipment (PPE) by the Environmental Authority and UNDP. Their Bokashi fertilizer sales for this reporting quarter, stands E4,120.00, with E1,320 being expenses incurred. There was an increase on the sales, when compared with the previous reporting period. Food waste was collected from the local food outlets, minimising waste transported to the dumpsite and increasing its lifespan.

5.3.2 Artisan Skill Graduation

The Board in collaboration with UNDP and MITC facilitated the training and graduation of 90 local youth on artisan skills (Welding, upholstery, sewing, plumbing, building and electrical, the graduated youth were awarded start up packs on their different courses they attended. The office intends to engage National stakeholders to facilitate support in business growth (RDF, CIC, CODEC, SNYC) for these local youth, as means to create business and employment opportunities. The beneficiaries were also advised to register for grade testing, which may afford them better chances of employment and business opportunities.



Graduation of youth trained in Artisan Skills in collaboration with UNDP and MITC. A pose with the Board Chairperson Cllr. Bongani Dlamini

5.4 Social Centre

The board continues to invest in the running of social centres by purchasing Board purchased food amounting to one hundred and twenty six thousand (126,000szl) for two hundred and ten (210) beneficiaries. The Board provided capacity building for the social centre caregivers, this reporting period ten (10) were trained on food scale and consumption monitoring; this food stock monitoring training was an effort to ensure accountability and proper food handling at the social centres.

Local churches continue to support the centres, beneficiaries were pampered with toys, clothes and snacks by the God's City Kingdom Centre, a local church. The Highway Covenant Tabernacle, provides Christian related sessions to the beneficiaries on Saturdays.

The MTN Khemani cycling club showered our social centres with food items at the value of twenty-eight thousand and donated clothes and hygiene packs to the beneficiaries. The cyclists visited the centre and cooked lunch for the beneficiaries on the day.



MTN Khemani donation drive in collaboration with the Board



6.0 Financial Report

The Finance department prepared the FY2024 - 25 budget as guided by the Board's 10-year Integrated Development Plan and was rolled out in the financial year 2024-2025. This was in line with the Urban Government Act of 1969 and the Public Finance Management Act of 2017. Consultations were implemented with Mankayane stakeholders and an in depth assessment of the Board's capacity to implement planned programs. The budget was approved by the Ministry of Housing and Urban Development, and the overall total the budget for the year was E15,422,564.



Mankayane Town Board

Financial Statements for the year ended 31 March 2025

Councillors' Responsibilities and Approval

The councillors are required by the Companies Act, to maintain adequate accounting records and are responsible for the content and integrity of the financial statements and related financial information included in this report. It is their responsibility to ensure that the financial statements fairly present the state of affairs of the town board 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 the International Financial Reporting Standard for Small and Medium-sized Entities. The external auditor is engaged to express an independent opinion on the financial statements.

The financial statements are prepared in accordance with the International Financial Reporting Standard for Small and Medium-sized Entities and in the manner required by the Companies Act and are based upon appropriate accounting policies consistently applied and supported by reasonable and prudent judgements and estimates.

The councillors acknowledge that they are ultimately responsible for the system of internal financial control established by the town board and place considerable importance on maintaining a strong control environment. To enable the councillors to meet these responsibilities, the councillors 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 town board and all employees are required to maintain the highest ethical standards in ensuring the town board's business is conducted in a manner that in all reasonable circumstances is above reproach. The focus of risk management in the town board is on identifying, assessing, managing and monitoring all known forms of risk across the town board. While operating risk cannot be fully eliminated, the town board endeavours to minimise it by ensuring that appropriate infrastructure, controls, systems and ethical behaviour are applied and managed within predetermined procedures and constraints.

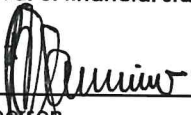
The councillors are of the opinion, based on the information and explanations given by management, that the system of internal control provides reasonable assurance that the financial records may be relied on for the preparation of the financial statements. However, any system of internal financial control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

The councillors have reviewed the town board's cash flow forecast for the year to 31 March 2026 and, in the light of this review and the current financial position, they are satisfied that the town board has or has access to adequate resources to continue in operational existence for the foreseeable future.

The external auditor is responsible for independently auditing and reporting on the town board's financial statements. The financial statements have been examined by the town board's external auditor and their report is presented on page 5 - 6.

The financial statements set out on pages 7 to 24, which have been prepared on the going concern basis, were approved by the on 19 September 2025 and were signed on its behalf by:

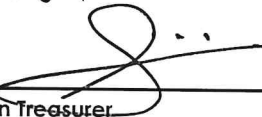
Approval of financial statements



Chairperson



Town Clerk



Town Treasurer



**KOBLA QUASHIE
AND ASSOCIATES**
CHARTERED ACCOUNTANTS (SD)



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Independent Auditors' Report

To the members of Mankayane Town Board

Opinion

We have audited the financial statements of Mankayane Town Board which comprise the statement of financial position as at 31 March 2025, the statements 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 financial statements present fairly, in all material respects, the financial position of the Town Board as at 31 March 2025, and its financial performance and its cash flows for the year then ended in accordance with International Financial Reporting Standards and in the manner required by Section 102(3) of the Urban Local Government Act, 1969 and Section 93 of the Urban Government Financial Reporting Regulations Act of 1969.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (ISAs). Our responsibilities under those standards are further described in the *Auditors' Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the Town Board 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 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.

Responsibilities of the Councillors and Those Charged with Governance for the Financial Statements

The Councillors are responsible for the preparation and fair presentation of the financial statements in accordance with IFRS, and for such internal control as the councillors determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

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

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an 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.

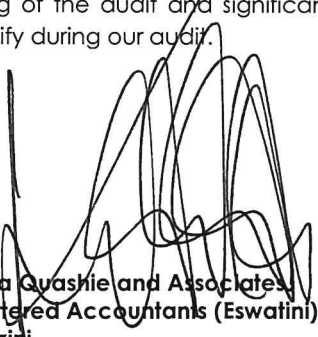
Partners: Kobla Quashie (Chairman), Daniel Bediako (Managing), Farai Machakata



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 Town Board'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 Town Board'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 Town Board 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.


Koba Quashie and Associates,
Chartered Accountants (Eswatini)
Manzini
Registered Auditor: Daniel Bediako

30 September 2025



Mankayane Town Board

Financial Statements for the year ended 31 March 2025

Statement of Financial Position as at 31 March 2025

Figures in Emalangeni	Note(s)	2025	2024
Assets			
Non-Current Assets			
Property, plant and equipment	2	23,806,286	24,732,780
Investments	3	2,055,000	5,468,988
Work in Progress	4	5,650,417	28,675
		31,511,703	30,230,443
Current Assets			
Trade and other receivables	5	26,795,400	24,865,112
Cash and cash equivalents	6	2,314,815	741,645
		29,110,215	25,606,757
Total Assets		60,621,918	55,837,200
Equity and Liabilities			
Equity			
Accumulated funds		16,758,762	12,116,804
Capital reserves	7	22,860,115	22,066,794
Revaluation Reserve	8	19,524,586	19,524,586
		59,143,463	53,708,184
Liabilities			
Current Liabilities			
Trade and other payables	9	1,478,455	2,129,016
Total Equity and Liabilities		60,621,918	55,837,200



Mankayane Town Board

Financial Statements for the year ended 31 March 2025

Statement of Comprehensive Income

Figures in Emalangen	Note(s)	2025	2024
Revenue	10	11,204,859	11,097,832
Other income		3,313,760	3,268,200
Operating expenses		(10,330,146)	(12,028,795)
Operating surplus		4,188,473	2,337,237
Investment revenue		455,632	754,067
Finance costs		(2,147)	(148,736)
Surplus for the year		4,641,958	2,942,568
Other comprehensive income		-	-
Total comprehensive income for the year		4,641,958	2,942,568

**Mankayane Town Board**

Financial Statements for the year ended 31 March 2025

Statement of Changes in Equity

Figures in Emalangeni	Capital reserves	Revaluation reserve	Accumulated funds	Total equity
Balance at 01 April 2023	18,355,323	19,426,461	9,174,236	46,956,020
Surplus for the year	-	-	2,942,568	2,942,568
Total comprehensive income for the year	-	-	2,942,568	2,942,568
Movement in capital reserves	6,202,856	-	-	6,202,856
Revaluation gain	-	98,125	-	98,125
Amortization of capital reserves	(2,491,385)	-	-	(2,491,385)
Total changes	3,711,471	98,125	-	3,809,596
Balance at 01 April 2024	22,066,794	19,524,586	12,116,804	53,708,184
Surplus for the year	-	-	4,641,958	4,641,958
Total comprehensive income for the year	-	-	4,641,958	4,641,958
Movement in capital reserves	3,333,334	-	-	3,333,334
Amortization of capital reserves	(2,540,013)	-	-	(2,540,013)
Total changes	793,321	-	-	793,321
Balance at 31 March 2025	22,860,115	19,524,586	16,758,762	59,143,463
Note(s)	7	8		



Mankayane Town Board

Financial Statements for the year ended 31 March 2025

Statement of Cash Flows

Figures in Emalangeni	Note(s)	2025	2024
Cash flows from operating activities			
Cash receipts from customers		10,047,918	10,368,279
Cash paid to suppliers and employees		(9,701,184)	(11,728,898)
Cash generated from (used in) operations	12	346,734	(1,360,619)
Finance income		455,632	754,067
Finance costs		(2,147)	-
Net cash from operating activities		800,219	(606,552)
Cash flows from investing activities			
Purchase of property, plant and equipment	2	(352,629)	(4,942,780)
Disposal of investments		3,413,988	3,127,280
Additions to Work in progress		(5,621,742)	-
Finance Income		-	45,232
Net cash from investing activities		(2,560,383)	(1,770,268)
Cash flows from financing activities			
Repayments of long-term loan		-	(747,037)
Grants received		3,333,334	3,333,333
Net cash from financing activities		3,333,334	2,586,296
Total cash movement for the year		1,573,170	209,476
Cash and cash equivalents at the beginning of the year		741,645	532,169
Total cash at end of the year	6	2,314,815	741,645



**Mankayane, Manzini
Kingdom of Eswatini**



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