



MUNICIPALITIES MEETING CRITERIA FOR DETERMINING SERIOUS FINANCIAL PROBLEMS IN TERMS OF SECTION 138 & 140 OF THE MFMA - Q3 2018/19																											
		MFMA s138 Triggers					0%	MFMA s140 Triggers based on Pro-Rata Budget Q3 2018/19			MFMA s140 Triggers Based on Full Year Adjusted Budget 2018/19				MFMA s140 Triggers (SEVERE) based on Pro-Rata Budget Q3 2018/19			MFMA s140 Triggers (SEVERE) Based on Full Year Adjusted Budget 2018/19			State of Local Government Finance & Fin Management Report						
LEGEND		Total Number of Triggers per Municipality Based on Full Year Adj Budget	Failure to make payments as & when due (s138(a) (90 days > R1m)	Operating Deficit > 5% of total direct revenue (s138(d))	Negative / Outstanding Audit (s138(e) & (f))	Any other material reason that makes it likely not to be able to meet obligations for financial reason (s138(i))	s138 Trigger index (1 or more Criteria)	Failure to make any other payment > 2% of operating expenditure (s140(2)(c)) March 2019	Water Boards > 2% Opex	Total creditors > 2% Opex	s140 Trigger index (1 or more Criteria)	Failure to make any other payment > 2% of operating expenditure (s140(2)(c)) March 2019	Water Boards > 2% Opex	Total creditors > 2% Opex	s140 Trigger index (1 or more Criteria)	Failure to make any other payment > 40% of operating expenditure (s140(2)(c)) March 2019	Severe s140 Trigger index (1 or more Criteria)	Failure to make any other payment > 40% of operating expenditure (s140(2)(c)) March 2019	Water Boards > 40% Opex	Total creditors > 40% Opex	Severe s140 Trigger index (1 or more Criteria)	Financial Distress 2018	Financial Distress 2018 Trigger index				
No Triggers		1 Trigger	2 Triggers	3 & 4 Triggers																							
		80.5%	Q3 Revenue & Deficit based on YTD Billing & Expenditure	Negative Cash Position - Two consecutive years (Cash & equivalents at year end)	76.3%	ESKOM > 2% Opex	Water Boards > 2% Opex	Total creditors > 2% Opex	47.1%	ESKOM > 2% Opex	Water Boards > 2% Opex	Total creditors > 2% Opex	44.4%	ESKOM > 40% Opex	Water Boards > 40% Opex	Total creditors > 40% Opex	19.1%	ESKOM > 40% Opex	Water Boards > 40% Opex	Total creditors > 40% Opex	15.6%	48.6%					
Code	Name	207	160	29	138	7	196	79	59	87	121	78	56	82	114	32	15	38	49	25	9	34	40	125	125		
GT422	Midvaal	M B2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
GT423	Lesedi	M B3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
DC42	Sedibang	M C1	TRUE	-	-	-	1	NO FUNCTION	-	TRUE	1	NO FUNCTION	-	TRUE	1	NO FUNCTION	-	TRUE	1	NO FUNCTION	-	-	-	-	-		
GT441	Mogale City	H B1	TRUE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
GT484	Merapong City	H B1	TRUE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
GT485	Rand West City	H B2	TRUE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
DC48	West Rand	M C1	TRUE	-	-	-	1	NO FUNCTION	-	TRUE	1	NO FUNCTION	-	TRUE	1	NO FUNCTION	-	TRUE	1	NO FUNCTION	-	-	-	-	-		
KWA-ZULU NATAL																											
A	uMhlabini	H A	TRUE	-	-	-	1	-	-	TRUE	1	-	-	TRUE	1	-	-	-	-	-	-	-	-	-	-	-	
B	KZN212 Umhloni	M B2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
B	KZN213 Umzumbi	L B2	-	-	-	-	-	-	-	NO REPORTING	-	-	-	NO REPORTING	-	-	-	O REPORTING	-	-	-	-	-	-	-	-	
B	KZN214 uMuziwabantu	L B3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
B	KZN216 Ray Nkonyeni	H B4	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
C	DC21 Udu	H C2	TRUE	-	TRUE	-	1	-	TRUE	-	1	-	TRUE	-	1	-	-	-	-	-	-	-	-	-	-		
B	KZN221 uMkhawethi	L B1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
B	KZN222 uMgeni	M B2	-	-	-	-	-	-	-	NO REPORTING	-	-	-	NO REPORTING	-	-	-	O REPORTING	-	-	-	-	-	-	-	-	
B	KZN223 Mofana	L B3	TRUE	TRUE	TRUE	TRUE	1	TRUE	-	TRUE	1	TRUE	-	TRUE	1	TRUE	-	TRUE	1	TRUE	1	TRUE	1	TRUE	1		
B	KZN224 Impendle	L B3	-	-	TRUE	-	1	-	-	NO REPORTING	-	-	-	NO REPORTING	-	-	-	O REPORTING	-	-	-	-	-	-	-		
B	KZN225 Msongoti	H B4	TRUE	-	TRUE	-	1	-	-	NO REPORTING	-	-	-	NO REPORTING	-	-	-	O REPORTING	-	-	-	-	-	-	-		
B	KZN226 Mhambathini	M B4	-	-	-	-	-	-	-	NO REPORTING	-	-	-	NO REPORTING	-	-	-	O REPORTING	-	-	-	-	-	-	-		
B	KZN227 Richmond	L B4	-	TRUE	TRUE	TRUE	1	-	-	NO REPORTING	-	-	-	NO REPORTING	-	-	-	O REPORTING	-	-	-	-	-	-	-		
C	DC22 uMgunundlovu	L C2	TRUE	-	TRUE	-	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
B	KZN235 Okhahlamba	L	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
B	KZN237 Inkosi Langalibalele	M	TRUE	-	TRUE	-	1	TRUE	TRUE	TRUE	1	TRUE	TRUE	TRUE	1	TRUE	TRUE	TRUE	1	TRUE	1	TRUE	1	TRUE	1		
B	KZN238 Alfred Duma	H B4	-	-	TRUE	-	1	-	-	TRUE	1	-	-	TRUE	1	-	-	-	-	-	-	-	-	-	-		
C	DC23 Uthukela	M C2	TRUE	-	TRUE	-	1	-	-	TRUE	1	-	-	TRUE	1	-	-	-	-	-	-	-	-	-	-		
B	KZN241 Endumeni	M B3	-	-	-	-	-	-	-	NO REPORTING	-	-	-	NO REPORTING	-	-	-	O REPORTING	-	-	-	-	-	-	-		
B	KZN242 Nquthu	L B3	-	-	-	-	-	-	-	NO REPORTING	-	-	-	NO REPORTING	-	-	-	O REPORTING	-	-	-	-	-	-	-		
B	KZN244 Msinga	L B4	-	-	-	-	-	-	-	NO REPORTING	-	-	-	NO REPORTING	-	-	-	O REPORTING	-	-	-	-	-	-	-		
B	KZN245 Umvoti	M B4	TRUE	-	-	-	1	-	-	TRUE	1	-	-	TRUE	1	-	-	-	-	-	-	-	-	-	-		
C	DC24 Umzinyathi	L C2	TRUE	-	TRUE	-	1	-	TRUE	TRUE	1	-	TRUE	TRUE	1	-	-	-	-	-	-	-	-	-	-		
B	KZN252 Newcastle	H B1	TRUE	-	-	-	1	TRUE	TRUE	TRUE	1	TRUE	TRUE	TRUE	1	-	-	-	-	-	-	-	-	-	-		
B	KZN253 Emadlangeni	L B3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
B	KZN254 Dannhauser	L B4	-	-	TRUE	-	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
C	DC25 Amajuba	L C2	TRUE	-	TRUE	-	1	-	TRUE	TRUE	1	-	TRUE	TRUE	1	-	-	-	-	-	-	-	-	-	-		
B	KZN261 eDumbe	L B3	TRUE	-	-	-	-	-	-	TRUE	1	-	-	TRUE	1	-	-	-	-	-	-	-	-	-	-		
B	KZN262 uPhongolo	L B3	TRUE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
B	KZN263 Abaqulali	L B4	TRUE	TRUE	TRUE	-	1	TRUE	TRUE	-	1	TRUE	TRUE	-	1	-	-	-	-	-	-	-	-	-	-		
B	KZN265 Nongoma	L B4	TRUE	-	TRUE	-	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
B	KZN266 Umtoti	L B4	TRUE	-	TRUE	-	1	TRUE	TRUE	TRUE	1	TRUE	TRUE	TRUE	1	-	-	-	-	-	-	-	-	-	-		
C	DC26 Zululand	M C2	TRUE	-	TRUE	-	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
B	KZN271 Umhlabuyalingana	M	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
B	KZN272 Jozini	L B3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
B	KZN275 Mubatuba	L B4	TRUE	-	-	-	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
B	KZN276 Hibisa Big Five	L B4	TRUE	-	TRUE	-	1	-	TRUE	TRUE	1	-	TRUE	TRUE	1	-	-	-	-	-	-	-	-	-	-		
C	DC27 Umhlabuyalokude	M C2	TRUE	-	TRUE	-	1	-	-	TRUE	1	-	-	TRUE	1	-	-	-	-	-	-	-	-	-	-		
B	KZN281 Molosi	M B1	TRUE	-	-	-	1	-	TRUE	TRUE	1	-	TRUE	TRUE	1	-	-	-	-	-	-	-	-	-	-		
B	KZN282 uMhlatuze	H B3	TRUE	-	-	-	1	-	TRUE	-	-	-	-	TRUE	-	-	-	-	-	-	-	-	-	-	-		
B	KZN284 uMalazi	L B4	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
B	KZN286 Mthonjaneni	L B4	TRUE	TRUE	-	-	1	TRUE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
B	KZN286 Nanda	M B4	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
C	DC28 King Cetshwayo	H C2	TRUE	-	TRUE	-	1	-	TRUE	TRUE	1	-	TRUE	TRUE	1	-	-	-	-	-	-	-	-	-	-		
B	KZN291 Mandeni	L B2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
B	KZN292 KwaDukuza	H B4	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
B	KZN293 Ndwedwe	L B4	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
B	KZN294 Mqhekezulu	M B4	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
C	DC29 iLembe	L C2	TRUE	-	-	-	1	-	TRUE	-	-	-	-	TRUE	-	-	-	-	-	-	-	-	-	-	-		
B	KZN433 Greater Kokstad	L	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
B	KZN434 Ubuhlebezwe	L B2	-	-	TRUE	-	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
B	KZN435 Umzimkhulu	M B4	-	-	-	-	-	-	-	NO REPORTING	-	-	-	NO REPORTING	-	-	-	O REPORTING	-	-	-	-	-	-	-		
B	KZN436 Zuma	M B4	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
C	DC43 Harry Gwala	L C2	TRUE	TRUE	TRUE	-	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
LIMPOPO																											
B	LIM331 Greater Giyani	L B3																									



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		MFMA s138 Triggers					0%	MFMA s140 Triggers based on Pro-Rata Budget Q3 2018/19			MFMA s140 Triggers Based on Full Year Adjusted Budget 2018/19				MFMA s140 Triggers (SEVERE) based on Pro-Rata Budget Q3 2018/19			MFMA s140 Triggers (SEVERE) Based on Full Year Adjusted Budget 2018/19			State of Local Government Finance & Fin Management Report							
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No Triggers																												
1 Trigger																												
2 Triggers																												
3 & 4 Triggers																												
		80.5%					76.3%				47.1%					44.4%					19.1%					15.6%		48.6%
Cat		Code	Name	207	160	29	138	7	196	79	59	87	121	78	56	82	114	32	15	38	49	25	9	34	40	125	125	
B	NC091	Sol Plaatje	2	H	B3	TRUE	TRUE	TRUE	1	1	TRUE	TRUE	NO REPORTING	1	TRUE	TRUE	NO REPORTING	1	TRUE	TRUE	O REPORTING	1	TRUE	TRUE	NO REPORTING	1	TRUE	1
B	NC092	Dikgatlong	4	L	B3	TRUE	TRUE	TRUE	1	1	TRUE	TRUE	NO REPORTING	1	TRUE	TRUE	NO REPORTING	1	TRUE	TRUE	O REPORTING	1	TRUE	TRUE	NO REPORTING	1	TRUE	1
B	NC093	Mogale City	4	L	B3	TRUE	TRUE	TRUE	1	1	TRUE	TRUE	NO REPORTING	1	TRUE	TRUE	NO REPORTING	1	TRUE	TRUE	O REPORTING	1	TRUE	TRUE	NO REPORTING	1	TRUE	1
B	NC094	Phokeng	2	M	B3	TRUE	TRUE	TRUE	1	1	TRUE	TRUE	NO REPORTING	1	TRUE	TRUE	NO REPORTING	1	TRUE	TRUE	O REPORTING	1	TRUE	TRUE	NO REPORTING	1	TRUE	1
C	DC9	Frances Baard	-	M	B3	TRUE	TRUE	TRUE	1	1	TRUE	TRUE	NO REPORTING	1	TRUE	TRUE	NO REPORTING	1	TRUE	TRUE	O REPORTING	1	TRUE	TRUE	NO REPORTING	1	TRUE	1
NORTH WEST																												
B	NW371	Moretele	2	L	B3	TRUE	TRUE	TRUE	1	1	TRUE	TRUE	NO REPORTING	1	TRUE	TRUE	NO REPORTING	1	TRUE	TRUE	O REPORTING	1	TRUE	TRUE	NO REPORTING	1	TRUE	1
B	NW372	Madibeng	3	H	C1	TRUE	TRUE	TRUE	1	1	TRUE	TRUE	NO REPORTING	1	TRUE	TRUE	NO REPORTING	1	TRUE	TRUE	O REPORTING	1	TRUE	TRUE	NO REPORTING	1	TRUE	1
B	NW373	Ruimsig	2	H	B3	TRUE	TRUE	TRUE	1	1	TRUE	TRUE	NO REPORTING	1	TRUE	TRUE	NO REPORTING	1	TRUE	TRUE	O REPORTING	1	TRUE	TRUE	NO REPORTING	1	TRUE	1
B	NW374	Kgetsvivier	3	L	B3	TRUE	TRUE	TRUE	1	1	TRUE	TRUE	NO REPORTING	1	TRUE	TRUE	NO REPORTING	1	TRUE	TRUE	O REPORTING	1	TRUE	TRUE	NO REPORTING	1	TRUE	1
B	NW375	Moses Kotane	2	M	B3	TRUE	TRUE	TRUE	1	1	TRUE	TRUE	NO REPORTING	1	TRUE	TRUE	NO REPORTING	1	TRUE	TRUE	O REPORTING	1	TRUE	TRUE	NO REPORTING	1	TRUE	1
C	DC37	Bojanala Platinum	1	H	B3	TRUE	TRUE	TRUE	1	1	TRUE	TRUE	NO REPORTING	1	TRUE	TRUE	NO REPORTING	1	TRUE	TRUE	O REPORTING	1	TRUE	TRUE	NO REPORTING	1	TRUE	1
B	NW381	Ratlou	1	L	B3	TRUE	TRUE	TRUE	1	1	TRUE	TRUE	NO REPORTING	1	TRUE	TRUE	NO REPORTING	1	TRUE	TRUE	O REPORTING	1	TRUE	TRUE	NO REPORTING	1	TRUE	1
B	NW382	Tswaing	4	L	B3	TRUE	TRUE	TRUE	1	1	TRUE	TRUE	NO REPORTING	1	TRUE	TRUE	NO REPORTING	1	TRUE	TRUE	O REPORTING	1	TRUE	TRUE	NO REPORTING	1	TRUE	1
B	NW383	Mankeng	4	L	B3	TRUE	TRUE	TRUE	1	1	TRUE	TRUE	NO REPORTING	1	TRUE	TRUE	NO REPORTING	1	TRUE	TRUE	O REPORTING	1	TRUE	TRUE	NO REPORTING	1	TRUE	1
B	NW384	Ditsobotla	3	L	B3	TRUE	TRUE	TRUE	1	1	TRUE	TRUE	NO REPORTING	1	TRUE	TRUE	NO REPORTING	1	TRUE	TRUE	O REPORTING	1	TRUE	TRUE	NO REPORTING	1	TRUE	1
B	NW385	Ramotshere Mooloa	3	L	C1	TRUE	TRUE	TRUE	1	1	TRUE	TRUE	NO REPORTING	1	TRUE	TRUE	NO REPORTING	1	TRUE	TRUE	O REPORTING	1	TRUE	TRUE	NO REPORTING	1	TRUE	1
C	DC38	Ngaka Modiri Molema	2	L	B3	TRUE	TRUE	TRUE	1	1	TRUE	TRUE	NO REPORTING	1	TRUE	TRUE	NO REPORTING	1	TRUE	TRUE	O REPORTING	1	TRUE	TRUE	NO REPORTING	1	TRUE	1
B	NW392	Naledi (NW)	4	L	B3	TRUE	TRUE	TRUE	1	1	TRUE	TRUE	NO REPORTING	1	TRUE	TRUE	NO REPORTING	1	TRUE	TRUE	O REPORTING	1	TRUE	TRUE	NO REPORTING	1	TRUE	1
B	NW393	Mamusa	4	M	B3	TRUE	TRUE	TRUE	1	1	TRUE	TRUE	NO REPORTING	1	TRUE	TRUE	NO REPORTING	1	TRUE	TRUE	O REPORTING	1	TRUE	TRUE	NO REPORTING	1	TRUE	1
B	NW394	Greater Taung	1	M	B3	TRUE	TRUE	TRUE	1	1	TRUE	TRUE	NO REPORTING	1	TRUE	TRUE	NO REPORTING	1	TRUE	TRUE	O REPORTING	1	TRUE	TRUE	NO REPORTING	1	TRUE	1
B	NW396	Lekwa-Teemane	4	L	B3	TRUE	TRUE	TRUE	1	1	TRUE	TRUE	NO REPORTING	1	TRUE	TRUE	NO REPORTING	1	TRUE	TRUE	O REPORTING	1	TRUE	TRUE	NO REPORTING	1	TRUE	1
B	NW397	Kagiso-Motop	1	L	C1	TRUE	TRUE	TRUE	1	1	TRUE	TRUE	NO REPORTING	1	TRUE	TRUE	NO REPORTING	1	TRUE	TRUE	O REPORTING	1	TRUE	TRUE	NO REPORTING	1	TRUE	1
C	DC39	Mompoti	1	M	B1	TRUE	TRUE	TRUE	1	1	TRUE	TRUE	NO REPORTING	1	TRUE	TRUE	NO REPORTING	1	TRUE	TRUE	O REPORTING	1	TRUE	TRUE	NO REPORTING	1	TRUE	1
B	NW403	City of Mmaseana	3	H	B3	TRUE	TRUE	TRUE	1	1	TRUE	TRUE	NO REPORTING	1	TRUE	TRUE	NO REPORTING	1	TRUE	TRUE	O REPORTING	1	TRUE	TRUE	NO REPORTING	1	TRUE	1
B	NW404	Mogale City	2	M	B3	TRUE	TRUE	TRUE	1	1	TRUE	TRUE	NO REPORTING	1	TRUE	TRUE	NO REPORTING	1	TRUE	TRUE	O REPORTING	1	TRUE	TRUE	NO REPORTING	1	TRUE	1
B	NW405	J B Marks	2	H	B3	TRUE	TRUE	TRUE	1	1	TRUE	TRUE	NO REPORTING	1	TRUE	TRUE	NO REPORTING	1	TRUE	TRUE	O REPORTING	1	TRUE	TRUE	NO REPORTING	1	TRUE	1
C	DC40	Dr Kenneth Kaunda	2	M	C1	TRUE	TRUE	TRUE	1	1	TRUE	TRUE	NO REPORTING	1	TRUE	TRUE	NO REPORTING	1	TRUE	TRUE	O REPORTING	1	TRUE	TRUE	NO REPORTING	1	TRUE	1
WESTERN CAPE																												
A	DP1	Cape Town	1	H	A	TRUE	TRUE	TRUE	1	1	TRUE	TRUE	NO REPORTING	1	TRUE	TRUE	NO REPORTING	1	TRUE	TRUE	O REPORTING	1	TRUE	TRUE	NO REPORTING	1	TRUE	1
B	WC011	Matzikama	1	M	B2	TRUE	TRUE	TRUE	1	1	TRUE	TRUE	NO REPORTING	1	TRUE	TRUE	NO REPORTING	1	TRUE	TRUE	O REPORTING	1	TRUE	TRUE	NO REPORTING	1	TRUE	1
B	WC012	Cederberg	2	L	B3	TRUE	TRUE	TRUE	1	1	TRUE	TRUE	NO REPORTING	1	TRUE	TRUE	NO REPORTING	1	TRUE	TRUE	O REPORTING	1	TRUE	TRUE	NO REPORTING	1	TRUE	1
B	WC013	Bergvliet	-	M	B3	TRUE	TRUE	TRUE	1	1	TRUE	TRUE	NO REPORTING	1	TRUE	TRUE	NO REPORTING	1	TRUE	TRUE	O REPORTING	1	TRUE	TRUE	NO REPORTING	1	TRUE	1
B	WC014	Saldanha Bay	-	H	B3	TRUE	TRUE	TRUE	1	1	TRUE	TRUE	NO REPORTING	1	TRUE	TRUE	NO REPORTING	1	TRUE	TRUE	O REPORTING	1	TRUE	TRUE	NO REPORTING	1	TRUE	1
B	WC015	Swartland	-	M	B3	TRUE	TRUE	TRUE	1	1	TRUE	TRUE	NO REPORTING	1	TRUE	TRUE	NO REPORTING	1	TRUE	TRUE	O REPORTING	1	TRUE	TRUE	NO REPORTING	1	TRUE	1
C	DC1	West Coast	1	M	C1	TRUE	TRUE	TRUE	1	1	TRUE	TRUE	NO REPORTING	1	TRUE	TRUE	NO REPORTING	1	TRUE	TRUE	O REPORTING	1	TRUE	TRUE	NO REPORTING	1	TRUE	1
B	WC022	Witzenberg	1	L	B1	TRUE	TRUE	TRUE	1	1	TRUE	TRUE	NO REPORTING	1	TRUE	TRUE	NO REPORTING	1	TRUE	TRUE	O REPORTING	1	TRUE	TRUE	NO REPORTING	1	TRUE	1
B	WC023	Drakenstein	-	H	B1	TRUE	TRUE	TRUE	1	1	TRUE	TRUE	NO REPORTING	1	TRUE	TRUE	NO REPORTING	1	TRUE	TRUE	O REPORTING	1	TRUE	TRUE	NO REPORTING	1	TRUE	1
B	WC024	Stellenbosch	-	H	B2	TRUE	TRUE	TRUE	1	1	TRUE	TRUE	NO REPORTING	1	TRUE	TRUE	NO REPORTING	1	TRUE	TRUE	O REPORTING	1	TRUE	TRUE	NO REPORTING	1	TRUE	1
B	WC025	Breda Valley	-	H	B3	TRUE	TRUE	TRUE	1	1	TRUE	TRUE	NO REPORTING	1	TRUE	TRUE	NO REPORTING	1	TRUE	TRUE	O REPORTING	1	TRUE	TRUE	NO REPORTING	1	TRUE	1
B	WC026	Langeberg	-	M	B3	TRUE	TRUE	TRUE	1	1	TRUE	TRUE	NO REPORTING	1	TRUE	TRUE	NO REPORTING	1	TRUE	TRUE	O REPORTING	1	TRUE	TRUE	NO REPORTING	1	TRUE	1
C	DC2	Cape Winelands DM	-	M	C1	TRUE	TRUE	TRUE	1	1	TRUE	TRUE	NO REPORTING	1	TRUE	TRUE	NO REPORTING	1	TRUE	TRUE	O REPORTING	1	TRUE	TRUE	NO REPORTING	1	TRUE	1
B	WC031	Theewaterskloof	2	M	B2	TRUE	TRUE	TRUE	1	1	TRUE	TRUE	NO REPORTING	1	TRUE	TRUE	NO REPORTING	1	TRUE	TRUE	O REPORTING	1	TRUE	TRUE	NO REPORTING	1	TRUE	1
B	WC032	Overstrand	-	H	B3	TRUE	TRUE	TRUE	1	1	TRUE	TRUE	NO REPORTING	1	TRUE	TRUE	NO REPORTING	1	TRUE	TRUE	O REPORTING	1	TRUE	TRUE	NO REPORTING	1	TRUE	1
B	WC033	Cape Agulhas	-	L	B3	TRUE	TRUE	TRUE	1	1	TRUE	TRUE	NO REPORTING	1	TRUE	TRUE	NO REPORTING	1	TRUE	TRUE	O REPORTING	1	TRUE	TRUE	NO REPORTING	1	TRUE	1
B	WC034	Swellendam	-	L	B3	TRUE	TRUE	TRUE	1	1	TRUE	TRUE	NO REPORTING	1	TRUE	TRUE	NO REPORTING	1	TRUE	TRUE	O REPORTING	1	TRUE	TRUE	NO REPORTING	1	TRUE	1
C	DC3	Overberg	-	M	C1	TRUE	TRUE	TRUE	1	1	TRUE	TRUE	NO REPORTING	1	TRUE	TRUE	NO REPORTING	1	TRUE	TRUE	O REPORTING	1	TRUE	TRUE	NO REPORTING	1	TRUE	1
B	WC041	Kannaland	2	M	B1	TRUE	TRUE	TRUE	1	1	TRUE	TRUE	NO REPORTING	1	TRUE	TRUE	NO REPORTING	1	TRUE	TRUE	O REPORTING	1	TRUE	TRUE	NO REPORTING	1	TRUE	1
B	WC042	Hessequa	1	M	B2	TRUE	TRUE	TRUE	1	1	TRUE	TRUE	NO REPORTING	1	TRUE	TRUE	NO REPORTING	1	TRUE	TRUE	O REPORTING	1	TRUE	TRUE	NO REPORTING	1	TRUE	1
B	WC043	Mossel Bay	-	H	B2	TRUE	TRUE	TRUE	1	1	TRUE	TRUE	NO REPORTING	1	TRUE													

**MUNICIPALITIES MEETING CRITERIA FOR DETERMINING SERIOUS FINANCIAL PROBLEMS IN TERMS OF SECTION 138 & 140 OF THE MFMA - Q3 2018/19**

		MFMA s138 Triggers					0%	MFMA s140 Triggers based on Pro-Rata Budget Q3 2018/19			s140 Trigger Index	MFMA s140 Triggers Based on Full Year Adjusted Budget 2018/19			s140 Trigger Index	MFMA s140 Triggers (SEVERE) based on Pro-Rata Budget Q3 2018/19			Severe s140 Trigger Index	MFMA s140 Triggers (SEVERE) Based on Full Year Adjusted Budget 2018/19			Severe s140 Trigger Index	State of Local Government Finance & Fin Management Report		
		Failure to make payments as & when due (s138(a)) (90 days > R1m)	Operating Deficit > 5% of total direct revenue (s138(d))	Negative / Outstanding Audit (s138(e) & (f))	Any other material reason that makes it likely not to be able to meet obligations for financial reason (s138(h))	2017/18 Actual 2018/19	s138 Trigger index (1 or more Criteria)	Failure to make any other payment > 2% of operating expenditure (s140(2)(c))	March 2019	s140 Trigger Index (1 or more Criteria)	Failure to make any other payment > 2% of operating expenditure (s140(2)(c))	March 2019	s140 Trigger Index (1 or more Criteria)	Failure to make any other payment > 40% of operating expenditure (s140(2)(c))	March 2019	Severe s140 Trigger Index (1 or more Criteria)	Failure to make any other payment > 40% of operating expenditure (s140(2)(c))	March 2019	Severe s140 Trigger Index (1 or more Criteria)	Financial Distress 2018	Financial Distress 2018 Trigger Index					
<b>LEGEND</b>																										
No Triggers																										
1 Trigger																										
2 Triggers																										
3 & 4 Triggers																										
Total Number of Triggers per Municipality Based on Full Year Adj Budget																										
80.5%																										
Q3 Revenue & Deficit based on YTD Billing & Expenditure																										
76.3%																										
Negative Cash Position - 1 two consecutive years (Cash/ & equivalents at year end)																										
76.3%																										
ESKOM > 2% Opex																										
47.1%																										
Water Boards > 2% Opex																										
44.4%																										
Total creditors > 2% Opex																										
19.1%																										
ESKOM > 40% Opex																										
15.6%																										
Water Boards > 40% Opex																										
48.6%																										
Total creditors > 40% opex																										
40																										
125																										
125																										
Cat	Code	Name	207	160	29	138	7	196	79	59	87	121	78	56	82	114	32	15	38	49	25	9	34	40	125	125