MUNICIPALITIES MEETING CRITERIA FOR DETERMINING SERIOUS FINANCIAL PROBLEMS IN TERMS OF SECTION 138 & 140 OF THE MFMA - Q3 2019/20

LEGEND
- No Triggers
- 1 Trigger
- 2 Triggers
- 3 & 4 Triggers

Cat Code	Code	Name	Total Number of Municipality with one or more Trigger Based on Adopted Budget	CAP	CAT	MFMA s138 Triggers 0%				s138 Trigger index (1 or more Criteria)	MFMA s140 Triggers based on Pro-Rata Adjusted Budget Q3 2019/20 0%			s140 Trigger index (1 or more Criteria)	MFMA s140 Triggers Based on Full Year Adjusted Budget 2019/20 0%			s140 Trigger index (1 or more Criteria)	MFMA s140 Triggers (SEVERE) based on Pro-Rata Adjusted Budget Q3 2019/20 0%			Severe s140 Trigger index (1 or more Criteria)	MFMA s140 Triggers (SEVERE) Based on Full Year Adjusted Budget 2019/20 0%			Severe s140 Trigger index (1 or more Criteria)	State of Local Government Finance & Fin Management Report	
						Failure to make payments as & when due (s138(a)) (90 days > R1m) March 2020	Operating Deficit > 5% of total direct revenue (s138(d)) March 2020	Negative / Outstanding Audit (s138(e) & (f)) FY 2018/19	Any other material reason that makes it likely not to be able to meet obligations for financial reason (s138(h)) 2018/19 Actual 2019/20 Actual as at March 2020		Failure to make any other payment > 2% of operating expenditure (s140(2)(c)) March 2020				Failure to make any other payment > 2% of operating expenditure (s140(2)(c)) March 2020				Failure to make any other payment > 40% of operating expenditure (s140(2)(c)) March 2020				Failure to make any other payment > 40% of operating expenditure (s140(2)(c)) March 2020				Financial Distress 2018	Financial Distress 2018 Trigger index
			81.7%				Q3 Revenue & Deficit based on YTD Billing & Expenditure		Negative Cash Position - Two consecutive years (Cash/ & equivalents at year end)	78.6%	ESKOM > 2% Opex	Water Boards > 2% Opex	Total creditors > 2% Opex		ESKOM > 2% Opex	Water Boards > 2% Opex	Total creditors > 2% Opex	45.9%	ESKOM > 40% Opex	Water Boards > 40% Opex	Total creditors > 40% Opex		ESKOM > 40% Opex	Water Boards > 40% Opex	Total creditors > 40% opex	16.3%		48.6%
			210			166	28	146	36	202	71	63	95	125	69	56	90	118	34	14	32	51	24	11	28	42	125	125
	EASTERN CAPE																											
A	BUF	Buffalo City	1	H	A	TRUE	TRUE	TRUE	-	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-
A	NMA	Nelson Mandela Bay	2	H	A	TRUE	-	TRUE	-	1	-	-	TRUE	1	-	-	TRUE	1	-	-	-	-	-	-	-	-		-
B	EC101	Dr Beyers Naude	3	L	B2	TRUE	-	TRUE	-	1	TRUE	-	TRUE	1	TRUE	-	TRUE	1	-	-	-	-	-	-	-	-	TRUE	1
B	EC102	Blue Crane Route	3	L	B3	TRUE	-	-	-	1	-	-	TRUE	1	-	-	TRUE	1	-	-	-	-	-	-	-	-	TRUE	1
B	EC104	Makana	2	M	B3	TRUE	-	TRUE	-	1	TRUE	TRUE	TRUE	1	TRUE	TRUE	TRUE	1	-	-	-	-	-	-	-	-		-
B	EC105	Ndlambe	1	L	B3	-	-	TRUE	-	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-
B	EC106	Sundays River Valley	3	M	B3	TRUE	-	TRUE	TRUE	1	-	TRUE	TRUE	1	-	-	TRUE	1	-	-	-	-	-	-	-	-	TRUE	1
B	EC108	Kouga	2	M	B3	TRUE	-	-	-	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	TRUE	1
B	EC109	Kou-Kamma	3	M	B3	TRUE	-	-	-	1	-	-	TRUE	1	-	-	TRUE	1	-	-	-	-	-	-	-	-	TRUE	1
C	DC10	Sarah Baartman	-	M	C1	-	-	-	-	-	O ELECT FUNCTIO	-	-	-	O ELECT FUNCTIO	-	-	-	ELECT FUNCTION	-	-	-	O ELECT FUNCTIO	-	-	-		-
B	EC121	Mbhashe	2	L	B3	NO REPORTING	TRUE	-	-	1	-	-	NO REPORTING	-	-	-	NO REPORTING	-	-	-	NO REPORTING	-	-	-	NO REPORTING	-	TRUE	1
B	EC122	Mnquma	2	M	B3	TRUE	-	TRUE	TRUE	1	-	-	NO REPORTING	-	-	-	NO REPORTING	-	-	-	NO REPORTING	-	-	-	NO REPORTING	-	TRUE	1
B	EC123	Great Kei	3	L	B3	TRUE	-	TRUE	TRUE	1	TRUE	-	TRUE	1	TRUE	-	TRUE	1	-	-	-	-	-	-	-	-	TRUE	1
B	EC124	Amahlathi	3	L	B4	TRUE	-	TRUE	TRUE	1	TRUE	-	TRUE	1	TRUE	-	TRUE	1	-	-	-	-	-	-	-	-	TRUE	1
B	EC126	Ngqushwa	1	M	B4	-	-	TRUE	-	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-
B	EC129	Raymond Mhlaba	3	L	B4	TRUE	-	TRUE	-	1	TRUE	-	-	1	TRUE	-	-	1	TRUE	-	-	1	-	-	-	-	TRUE	1
C	DC12	Amathole	2	H	C2	TRUE	-	TRUE	-	1	-	TRUE	-	1	-	TRUE	-	1	-	-	-	-	-	-	-	-		-
B	EC131	Inxuba Yethemba	2	L		TRUE	-	-	-	1	TRUE	-	TRUE	1	TRUE	-	TRUE	1	TRUE	-	TRUE	1	-	-	-	-		-
B	EC135	Intsika Yethu	1	L	B3	TRUE	-	TRUE	-	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-
B	EC136	Emalahleni (EC)	2	L	B3	TRUE	-	-	-	1	-	-	NO REPORTING	-	-	-	NO REPORTING	-	-	-	NO REPORTING	-	-	-	NO REPORTING	-	TRUE	1
B	EC137	Engcobo	-	M	B4	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-
B	EC138	Sakhisizwe	1	L	B4	NO DATA STRING	-	TRUE	-	1	-	-	NO DATA STRING	-	-	-	NO DATA STRING	-	-	-	O DATA STRING	-	-	-	NO DATA STRING	-		-
B	EC139	Enoch Mgijima	2	M	B4	TRUE	-	TRUE	-	1	TRUE	-	TRUE	1	TRUE	-	TRUE	1	TRUE	-	-	1	-	-	-	-		-
C	DC13	Chris Hani	2	M	C2	TRUE	-	TRUE	-	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	TRUE	1
B	EC141	Elundini	2	L		TRUE	-	-	-	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	TRUE	1
B	EC142	Senqu	1	M	B4	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	TRUE	1
B	EC145	Walter Sisulu	4	L	B4	TRUE	-	TRUE	-	1	TRUE	-	TRUE	1	TRUE	-	TRUE	1	TRUE	-	TRUE	1	TRUE	-	TRUE	1	TRUE	1
C	DC14	Joe Gqabi	3	H	C2	TRUE	-	-	TRUE	1	-	TRUE	-	1	-	TRUE	-	1	-	-	-	-	-	-	-	-	TRUE	1
B	EC153	Ngquza Hills	1	L	B2	-	-	TRUE	-	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-
B	EC154	Port St Johns	2	M	B4	TRUE	-	TRUE	-	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	TRUE	1
B	EC155	Nyandeni	-	L	B4	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-
B	EC156	Mhlontlo	1	L	B4	-	-	TRUE	-	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-
B	EC157	King Sabata Dalindyebo	3	H	B4	TRUE	-	TRUE	-	1	TRUE	TRUE	TRUE	1	TRUE	TRUE	TRUE	1	-	-	-	-	-	-	-	-	TRUE	1
C	DC15	O R Tambo	2	H	C2	TRUE	-	TRUE	-	1	-	TRUE	NO REPORTING	1	-	-	NO REPORTING	-	-	-	NO REPORTING	-	-	-	NO REPORTING	-	TRUE	1
B	EC441	Matatiele	1	M	B3	NO REPORTING	-	-	-	-	-	-	NO REPORTING	-	-	-	NO REPORTING	-	-	-	NO REPORTING	-	-	-	NO REPORTING	-	TRUE	1
B	EC442	Umzimvubu	1	M	B4	-	-	TRUE	-	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-
B	EC443	Mbizana	-	M	B4	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-
B	EC444	Ntabankulu	2	L	B4	-	-	-	TRUE	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	TRUE	1
C	DC44	Alfred Nzo	1	M	C2	TRUE	-	-	-	1	#REF!	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-
	FREE STATE																											
A	MAN	Mangaung	3	H	A	TRUE	-	TRUE	-	1	TRUE	TRUE	TRUE	1	-	TRUE	TRUE	1	-	-	-	-	-	-	-	-	TRUE	1
B	FS161	Letsemeng	3	M	B3	TRUE	-	TRUE	-	1	TRUE	-	TRUE	1	TRUE	-	TRUE	1	-	-	-	-	-	-	-	-	TRUE	1
B	FS162	Kopanong	4	M	B3	TRUE	-	TRUE	TRUE	1	-	TRUE	TRUE	1	-	TRUE	TRUE	1	-	TRUE	TRUE	1	-	TRUE	TRUE	1	TRUE	1
B	FS163	Mohokare	1	L	B3	NO REPORTING	-	TRUE	-	1	-	-	NO REPORTING	-	-	-	NO REPORTING	-	-	-	NO REPORTING	-	-	-	NO REPORTING	-		-
C	DC16	Xhariep	2	L	C1	TRUE	-	-	-	1	O ELECT FUNCTIO	-	TRUE	1	O ELECT FUNCTIO	-	TRUE	1	ELECT FUNCTION	-	-	-	O ELECT FUNCTIO	-	-	-		-
B	FS181	Masilonyana	3	L	B1	TRUE	-	TRUE	-	1	TRUE	-	TRUE	1	TRUE	-	TRUE	1	-	-	-	-	-	-	-	-	TRUE	1
B	FS182	Tokologo	2	L	B3	TRUE	-	TRUE	TRUE	1	TRUE	TRUE	TRUE	1	TRUE	TRUE	TRUE	1	-	-	TRUE	1	-	-	-	-		-
B	FS183	Tswelopele	3	M	B3	TRUE	-	TRUE	-	1	TRUE	-	TRUE	1	TRUE	-	TRUE	1	-	-	-	-	-	-	-	-	TRUE	1
B	FS184	Matjhabeng	3	H	B3	TRUE	-	TRUE	TRUE	1	TRUE	TRUE	TRUE	1	TRUE	TRUE	TRUE	1	TRUE	TRUE	TRUE	1	TRUE	TRUE	TRUE	1		-
B	FS185	Nala	4	M	B3	TRUE	TRUE	TRUE	-	1	TRUE	TRUE	TRUE	1	TRUE	TRUE	TRUE	1	TRUE	TRUE	TRUE	1	TRUE	-	TRUE	1	TRUE	1
C	DC18	Lejweleputswa	2	L	C1	-	TRUE	-	-	1	O ELECT FUNCTIO	-	-	-	O ELECT FUNCTIO	-	-	-	ELECT FUNCTION	-	-	-	O ELECT FUNCTIO	-	-	-	TRUE	1
B	FS191	Setsoto	2	M	B2	TRUE	-	TRUE	-	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	TRUE	1
B	FS192	Dihlabeng	3	M	B3	TRUE	-	TRUE	-	1	TRUE	TRUE	TRUE	1	TRUE	-	TRUE	1	TRUE	-	TRUE	1	-	-	TRUE	1		-
B	FS193	Nketoana	4	M	B3	TRUE	TRUE	TRUE	TRUE	1	TRUE	TRUE	TRUE	1	TRUE	-	TRUE	1	TRUE	-	-	1	TRUE	-	-	1	TRUE	1
B	FS194	Maluti-a-Phofung	4	H	B3	TRUE	TRUE	TRUE	-	1	TRUE	TRUE	-	1	TRUE	TRUE	-	1	TRUE	-	-	1	TRUE	-	-	1	TRUE	1
B	FS195	Phumelela	4	L	B3	TRUE	-	TRUE	TRUE	1	TRUE	TRUE	TRUE	1	TRUE	TRUE	TRUE	1	TRUE	TRUE	TRUE	1	TRUE	TRUE	TRUE	1	TRUE	1
B	FS196	Mantsopa	4	M	B3	TRUE	-	TRUE	TRUE	1	TRUE	-	NO REPORTING	1	TRUE	-	NO REPORTING	1	TRUE	-	NO REPORTING	1	TRUE	-	NO REPORTING	1	TRUE	1
C	DC19	Thabo Mofutsanyana	2	L	C1	TRUE	-	-	-	1	O ELECT FUNCTIO	-	-	-	O ELECT FUNCTIO	-	-	-	ELECT FUNCTION	-	-	-	O ELECT FUNCTIO	-	-	-	TRUE	1
B	FS201	Moqhaka	3	H	B2	TRUE	-	TRUE	-	1	TRUE	-	TRUE	1	TRUE	-	TRUE	1	TRUE	-	TRUE	1	-	-	-	-	TRUE	1

MUNICIPALITIES MEETING CRITERIA FOR DETERMINING SERIOUS FINANCIAL PROBLEMS IN TERMS OF SECTION 138 & 140 OF THE MFMA - Q3 2019/20

LEGEND
- No Triggers
- 1 Trigger
- 2 Triggers
- 3 & 4 Triggers

					MFMA s138 Triggers				0%	MFMA s140 Triggers based on Pro-Rata Adjusted Budget Q3 2019/20			0%	MFMA s140 Triggers Based on Full Year Adjusted Budget 2019/20			0%	MFMA s140 Triggers (SEVERE) based on Pro-Rata Adjusted Budget Q3 2019/20			0%	MFMA s140 Triggers (SEVERE) Based on Full Year Adjusted Budget 2019/20			0%	State of Local Government Finance & Fin Management Report	
			Total Number of Municipality with one or more Trigger Based on Adopted Budget		Failure to make payments as & when due (s138(a)) (90 days > R1m) March 2020	Operating Deficit > 5% of total direct revenue (s138(d)) March 2020	Negative / Outstanding Audit (s138(e) & (f)) FY 2018/19	Any other material reason that makes it likely not to be able to meet obligations for financial reason (s138(h)) 2018/19 Actual 2019/20 Actual as at March 2020	s138 Trigger index (1 or more Criteria)	Failure to make any other payment > 2% of operating expenditure (s140(2)(c)) March 2020			s140 Trigger index (1 or more Criteria)	Failure to make any other payment > 2% of operating expenditure (s140(2)(c)) March 2020			s140 Trigger index (1 or more Criteria)	Failure to make any other payment > 40% of operating expenditure (s140(2)(c)) March 2020			Severe s140 Trigger index (1 or more Criteria)	Failure to make any other payment > 40% of operating expenditure (s140(2)(c)) March 2020			Severe s140 Trigger index (1 or more Criteria)	Financial Distress 2018	Financial Distress 2018 Trigger Index
			81.7%			Q3 Revenue & Deficit based on YTD Billing & Expenditure		Negative Cash Position - Two consecutive years (Cash/ & equivalents at year end)	78.6%	ESKOM > 2% Opex	Water Boards > 2% Opex	Total creditors > 2% Opex		ESKOM > 2% Opex	Water Boards > 2% Opex	Total creditors > 2% Opex	45.9%	ESKOM > 40% Opex	Water Boards > 40% Opex	Total creditors > 40% Opex		ESKOM > 40% Opex	Water Boards > 40% Opex	Total creditors > 40% opex	16.3%		48.6%
Cat Code	Code	Name	210	CAP	CAT	166	28	146	36	202	71	63	95	125	69	56	90	118	34	14	32	51	24	11	28	42	125	125
B	FS203	Ngwathe	3	M	B2	TRUE	-	TRUE	-	1	TRUE	TRUE	TRUE	1	TRUE	TRUE	TRUE	1	TRUE	-	TRUE	1	TRUE	-	TRUE	1		-
B	FS204	Metsimaholo	3	H	B3	TRUE	-	TRUE	TRUE	1	-	TRUE	TRUE	1	-	TRUE	TRUE	1	-	-	-	-	-	-	-	-	TRUE	1
B	FS205	Mafube	4	M	B3	TRUE	-	TRUE	-	1	TRUE	TRUE	TRUE	1	TRUE	TRUE	TRUE	1	TRUE	TRUE	TRUE	1	-	TRUE	TRUE	1	TRUE	1
C	DC20	Fezile Dabi	1	L	C1	-	-	TRUE	-	1	O ELECT FUNCTIO	-	-	-	O ELECT FUNCTIO	-	-	-	ELECT FUNCTION	-	-	-	O ELECT FUNCTIO	-	-	-		-
	GAUTENG																											
A	EKU	City of Ekurhuleni	-	H	A	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-
A	JHB	City Of Johannesburg	2	H	A	TRUE	-	-	-	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	TRUE	1
A	TSH	City Of Tshwane	2	H	A	-	-	TRUE	-	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	TRUE	1
B	GT421	Emfuleni	4	H	B1	TRUE	-	TRUE	-	1	TRUE	TRUE	TRUE	1	TRUE	TRUE	TRUE	1	-	-	TRUE	1	-	-	TRUE	1	TRUE	1
B	GT422	Midvaal	-	M	B2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-
B	GT423	Lesedi	1	M	B3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	TRUE	1
C	DC42	Sedibeng	4	M	C1	TRUE	-	-	-	1	-	-	TRUE	1	0.0%	-	TRUE	1	-	-	TRUE	1	0	-	TRUE	1	TRUE	1
B	GT481	Mogale City	2	H		TRUE	-	-	-	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	TRUE	1
B	GT484	Merafong City	3	H	B1	TRUE	-	-	-	1	TRUE	-	TRUE	1	TRUE	-	TRUE	1	-	-	-	-	-	-	-	-	TRUE	1
B	GT485	Rand West City	3	H	B2	TRUE	-	-	-	1	TRUE	-	TRUE	1	TRUE	-	TRUE	1	-	-	-	-	-	-	-	-	TRUE	1
C	DC48	West Rand	3	M	C1	TRUE	-	-	-	1	O ELECT FUNCTIO	-	TRUE	1	O ELECT FUNCTIO	-	TRUE	1	ELECT FUNCTION	-	-	-	O ELECT FUNCTIO	-	-	-	TRUE	1
	KWA-ZULU NATAL					0																						
A	ETH	eThekwini	2	H	A	TRUE	-	-	-	1	-	-	TRUE	1	-	-	-	-	-	-	-	-	-	-	-	-	TRUE	1
B	KZN212	Umdoni	-	M	B2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-
B	KZN213	Umzumbe	1	L	B2	-	TRUE	-	-	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-
B	KZN214	uMuziwabantu	1	L	B3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	TRUE	1
B	KZN216	Ray Nkonyeni	-	H	B4	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-
C	DC21	Ugu	3	H	C2	TRUE	-	TRUE	-	1	-	TRUE	TRUE	1	-	TRUE	TRUE	1	-	-	-	-	-	-	-	-	TRUE	1
B	KZN221	uMshwathi	2	L	B1	-	-	TRUE	-	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	TRUE	1
B	KZN222	uMngeni	1	M	B2	TRUE	-	TRUE	-	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-
B	KZN223	Mpofana	3	L	B3	TRUE	TRUE	TRUE	TRUE	1	TRUE	-	TRUE	1	TRUE	-	TRUE	1	TRUE	-	TRUE	1	TRUE	-	TRUE	1		-
B	KZN224	Impendle	1	L	B3	NO REPORTING	-	TRUE	-	1	-	-	NO REPORTING	-	-	-	NO REPORTING	-	-	-	NO REPORTING	-	-	-	NO REPORTING	-		-
B	KZN225	Msunduzi	2	H	B4	TRUE	TRUE	TRUE	-	1	-	-	NO REPORTING	-	-	-	NO REPORTING	-	-	-	NO REPORTING	-	-	-	NO REPORTING	-	TRUE	1
B	KZN226	Mkhambathini	-	M	B4	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-
B	KZN227	Richmond	2	L	B4	TRUE	-	TRUE	-	1	-	-	TRUE	1	-	-	TRUE	1	-	-	-	-	-	-	-	-		-
C	DC22	uMgungundlovu	1	M	C2	TRUE	-	TRUE	TRUE	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-
B	KZN235	Okhahlamba	-	L		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-
B	KZN237	Inkosi Langalibalele	3	M		TRUE	-	TRUE	-	1	TRUE	TRUE	TRUE	1	TRUE	TRUE	TRUE	1	-	-	-	-	-	-	-	-	TRUE	1
B	KZN238	Alfred Duma	-	H	B4	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-
C	DC23	Uthukela	3	M	C2	TRUE	-	TRUE	-	1	-	TRUE	-	1	-	TRUE	-	1	-	-	-	-	-	-	-	-	TRUE	1
B	KZN241	Endumeni	-	M	B3	NO REPORTING	-	-	-	-	-	-	NO REPORTING	-	-	-	NO REPORTING	-	-	-	NO REPORTING	-	-	-	NO REPORTING	-		-
B	KZN242	Nquthu	-	L	B3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-
B	KZN244	Msinga	-	L	B4	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-
B	KZN245	Umvoti	3	M	B4	TRUE	-	-	TRUE	1	-	-	TRUE	1	-	-	TRUE	1	-	-	-	-	-	-	-	-	TRUE	1
C	DC24	Umzinyathi	3	L	C2	TRUE	-	TRUE	-	1	-	TRUE	TRUE	1	-	TRUE	TRUE	1	-	-	-	-	-	-	-	-	TRUE	1
B	KZN252	Newcastle	2	H	B1	TRUE	-	-	-	1	TRUE	-	TRUE	1	TRUE	-	TRUE	1	-	-	-	-	-	-	-	-		-
B	KZN253	Emadlangeni	-	L	B3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-
B	KZN254	Dannhauser	1	L	B4	-	-	TRUE	-	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-
C	DC25	Amajuba	3	L	C2	TRUE	-	TRUE	-	1	-	-	TRUE	1	-	-	TRUE	1	-	-	-	-	-	-	-	-	TRUE	1
B	KZN261	eDumbe	2	L	B3	TRUE	-	TRUE	-	1	-	-	TRUE	1	-	-	-	-	-	-	-	-	-	-	-	-	TRUE	1
B	KZN262	uPhongolo	2	L	B3	TRUE	-	-	-	1	-	-	NO DATA STRING	-	-	-	NO DATA STRING	-	-	-	O DATA STRING	-	-	-	NO DATA STRING	-	TRUE	1
B	KZN263	Abaqulusi	3	L	B4	TRUE	-	-	-	1	TRUE	TRUE	TRUE	1	TRUE	TRUE	TRUE	1	-	-	-	-	-	-	-	-	TRUE	1
B	KZN265	Nongoma	2	L	B4	TRUE	-	-	-	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	TRUE	1
B	KZN266	Ulundi	3	L	B4	TRUE	-	-	TRUE	1	TRUE	-	TRUE	1	TRUE	-	TRUE	1	-	-	-	-	-	-	-	-	TRUE	1
C	DC26	Zululand	3	M	C2	TRUE	-	TRUE	TRUE	1	-	TRUE	-	1	-	TRUE	-	1	-	-	-	-	-	-	-	-	TRUE	1
B	KZN271	Umhlabuyalingana	-	M		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-
B	KZN272	Jozini	2	L	B3	-	-	TRUE	-	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	TRUE	1
B	KZN275	Mtubatuba	2	L	B4	TRUE	-	TRUE	-	1	-	-	TRUE	1	-	-	-	-	-	-	-	-	-	-	-	-	TRUE	1
B	KZN276	Hlabisa Big Five	2	L	B4	TRUE	-	TRUE	-	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	TRUE	1
C	DC27	Umkhanyakude	3	M	C2	TRUE	-	TRUE	-	1	-	TRUE	TRUE	1	-	TRUE	TRUE	1	-	-	-	-	-	-	-	-	TRUE	1
B	KZN281	Mfolozi	3	M	B1	TRUE	-	-	-	1	-	-	TRUE	1	-	-	TRUE	1	-	-	-	-	-	-	-	-	TRUE	1
B	KZN282	uMhlathuze	1	H	B3	TRUE	-	-	-	1	-	TRUE	-	1	-	-	-	-	-	-	-	-	-	-	-	-		-
B	KZN284	uMlalazi	-	L	B4	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-
B	KZN285	Mthonjaneni	2	L	B4	TRUE	-	-	TRUE	1	-	-	TRUE	1	-	-	-	-	-	-	-	-	-	-	-	-	TRUE	1
B	KZN286	Nkandla	1	M	B4	-	-	-	TRUE	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-
C	DC28	King Cetshwayo	2	H	C2	TRUE	-	-	-	1	-	TRUE	TRUE	1	-	TRUE	TRUE	1	-	-	-	-	-	-	-	-		-

MUNICIPALITIES MEETING CRITERIA FOR DETERMINING SERIOUS FINANCIAL PROBLEMS IN TERMS OF SECTION 138 & 140 OF THE MFMA - Q3 2019/20

LEGEND
- No Triggers
- 1 Trigger
- 2 Triggers
- 3 & 4 Triggers

Cat Code	Code	Name	Total Number of Municipality with one or more Trigger Based on Adopted Budget	CAP	CAT	MFMA s138 Triggers 0%				s138 Trigger index (1 or more Criteria)	MFMA s140 Triggers based on Pro-Rata Adjusted Budget Q3 2019/20 0%			s140 Trigger index (1 or more Criteria)	MFMA s140 Triggers Based on Full Year Adjusted Budget 2019/20 0%			s140 Trigger index (1 or more Criteria)	MFMA s140 Triggers (SEVERE) based on Pro-Rata Adjusted Budget Q3 2019/20 0%			Severe s140 Trigger index (1 or more Criteria)	MFMA s140 Triggers (SEVERE) Based on Full Year Adjusted Budget 2019/20 0%			Severe s140 Trigger index (1 or more Criteria)	State of Local Government Finance & Fin Management Report	
						Failure to make payments as & when due (s138(a)) (90 days > R1m) March 2020	Operating Deficit > 5% of total direct revenue (s138(d)) March 2020	Negative / Outstanding Audit (s138(e) & (f)) FY 2018/19	Any other material reason that makes it likely not to be able to meet obligations for financial reason (s138(h)) 2018/19 Actual 2019/20 Actual as at March 2020		Failure to make any other payment > 2% of operating expenditure (s140(2)(c)) March 2020				Failure to make any other payment > 2% of operating expenditure (s140(2)(c)) March 2020				Failure to make any other payment > 40% of operating expenditure (s140(2)(c)) March 2020				Failure to make any other payment > 40% of operating expenditure (s140(2)(c)) March 2020				Financial Distress 2018	Financial Distress 2018 Trigger Index
			81.7%				Q3 Revenue & Deficit based on YTD Billing & Expenditure		Negative Cash Position - Two consecutive years (Cash/ & equivalents at year end)	78.6%	ESKOM > 2% Opex	Water Boards > 2% Opex	Total creditors > 2% Opex		ESKOM > 2% Opex	Water Boards > 2% Opex	Total creditors > 2% Opex	45.9%	ESKOM > 40% Opex	Water Boards > 40% Opex	Total creditors > 40% Opex		ESKOM > 40% Opex	Water Boards > 40% Opex	Total creditors > 40% opex	16.3%		48.6%
			210	CAP	CAT	166	28	146	36	202	71	63	95	125	69	56	90	118	34	14	32	51	24	11	28	42	125	125
B	KZN291	Mandeni	-	L	B2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-
B	KZN292	KwaDukuza	-	H	B4	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-
B	KZN293	Ndwedwe	-	L	B4	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-
B	KZN294	Maphumulo	-	M	B4	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-
C	DC29	iLembe	3	L	C2	TRUE	-	-	-	1	-	TRUE	-	1	-	TRUE	-	1	-	-	-	-	-	-	-	-	TRUE	1
B	KZN433	Greater Kokstad	-	L		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-
B	KZN434	Ubuhlebezwe	2	L	B2	TRUE	-	TRUE	-	1	-	-	TRUE	1	-	-	TRUE	1	-	-	-	-	-	-	-	-		-
B	KZN435	Umzimkhulu	1	M	B4	NO REPORTING	-	TRUE	-	1	-	-	NO REPORTING	-	-	-	NO REPORTING	-	-	-	NO REPORTING	-	-	-	NO REPORTING	-		-
B	KZN436	Dr Nkosazana Dlamini Zuma	1	M	B4	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	TRUE	1
C	DC43	Harry Gwala	1	L	C2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	TRUE	1
	LIMPOPO																											
B	LIM331	Greater Giyani	2	L	B3	TRUE	-	TRUE	-	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	TRUE	1
B	LIM332	Greater Letaba	1	L	B4	NO REPORTING	-	-	TRUE	1	-	-	NO REPORTING	-	-	-	NO REPORTING	-	-	-	NO REPORTING	-	-	-	NO REPORTING	-		-
B	LIM333	Greater Tzaneen	2	H	B4	-	-	TRUE	-	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	TRUE	1
B	LIM334	Ba-Phalaborwa	2	M	B4	TRUE	-	TRUE	-	1	-	TRUE	TRUE	1	-	TRUE	TRUE	1	-	-	-	-	-	-	-	-		-
B	LIM335	Maruleng	-	L	B4	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-
C	DC33	Mopani	3	L	C2	TRUE	TRUE	TRUE	-	1	-	TRUE	NO REPORTING	1	-	TRUE	NO REPORTING	1	-	TRUE	NO REPORTING	1	-	-	NO REPORTING	-	TRUE	1
B	LIM341	Musina	3	L		TRUE	-	TRUE	-	1	TRUE	-	-	1	TRUE	-	-	1	-	-	-	-	-	-	-	-	TRUE	1
B	LIM343	Thulamela	1	M	B3	TRUE	-	-	-	1	-	-	NO REPORTING	-	-	-	NO REPORTING	-	-	-	NO REPORTING	-	-	-	NO REPORTING	-		-
B	LIM344	Makhado	3	M	B4	TRUE	-	TRUE	-	1	-	TRUE	NO REPORTING	1	-	TRUE	NO REPORTING	1	-	-	NO REPORTING	-	-	-	NO REPORTING	-	TRUE	1
B	LIM345	Collins Chabane	1	M	B4	TRUE	-	TRUE	-	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-
C	DC34	Vhembe	3	L	C2	TRUE	-	TRUE	-	1	-	TRUE	NO REPORTING	1	-	TRUE	NO REPORTING	1	-	TRUE	NO REPORTING	1	-	TRUE	NO REPORTING	1		-
B	LIM351	Blouberg	1	L	B1	NO REPORTING	-	TRUE	-	1	-	-	NO REPORTING	-	-	-	NO REPORTING	-	-	-	NO REPORTING	-	-	-	NO REPORTING	-		-
B	LIM353	Molemole	-	L	B4	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-
B	LIM354	Polokwane	2	H	B4	TRUE	-	TRUE	-	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	TRUE	1
B	LIM355	Lepelle-Nkumpi	2	L	B4	-	-	TRUE	-	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	TRUE	1
C	DC35	Capricorn	-	M	C2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-
B	LIM361	Thabazimbi	4	L		TRUE	TRUE	TRUE	-	1	TRUE	TRUE	NO REPORTING	1	TRUE	TRUE	NO REPORTING	1	TRUE	-	NO REPORTING	1	TRUE	-	NO REPORTING	1	TRUE	1
B	LIM362	Lephalale	3	M	B2	TRUE	-	TRUE	-	1	-	TRUE	-	1	-	TRUE	-	1	-	-	-	-	-	-	-	-	TRUE	1
B	LIM366	Bela Bela	2	M	B3	TRUE	-	TRUE	-	1	TRUE	-	TRUE	1	TRUE	-	TRUE	1	-	-	-	-	-	-	-	-		-
B	LIM367	Mogalakwena	1	L	B3	-	-	TRUE	-	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-
B	LIM368	Modimolle-Mookgopong	4	M	B3	TRUE	-	TRUE	-	1	TRUE	TRUE	TRUE	1	TRUE	TRUE	TRUE	1	TRUE	-	TRUE	1	TRUE	-	TRUE	1	TRUE	1
C	DC36	Waterberg	-	L	C1	-	-	-	-	-	O ELECT FUNCTIO	-	-	-	O ELECT FUNCTIO	-	-	-	ELECT FUNCTION	-	-	-	O ELECT FUNCTIO	-	-	-		-
B	LIM471	Ephraim Mogale	1	L		TRUE	-	TRUE	-	1	-	-	NO REPORTING	-	-	-	NO REPORTING	-	-	-	NO REPORTING	-	-	-	NO REPORTING	-		-
B	LIM472	Elias Motsoaledi	2	M	B4	TRUE	-	TRUE	-	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	TRUE	1
B	LIM473	Makhuduthamaga	2	L	B4	TRUE	-	-	-	1	-	TRUE	NO REPORTING	1	-	-	NO REPORTING	-	-	-	NO REPORTING	-	-	-	NO REPORTING	-	TRUE	1
B	LIM476	Tubatse Fetakgomo	1	L	B4	TRUE	-	TRUE	-	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-
C	DC47	Sekhukhune	1	H	C2	TRUE	-	TRUE	TRUE	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-
	MPUMALANGA																											
B	MP301	Albert Luthuli	3	M	B1	TRUE	-	-	-	1	-	-	TRUE	1	-	-	TRUE	1	-	-	-	-	-	-	-	-	TRUE	1
B	MP302	Msukaligwa	4	L	B2	TRUE	-	TRUE	-	1	TRUE	TRUE	TRUE	1	TRUE	TRUE	TRUE	1	-	TRUE	TRUE	1	-	TRUE	TRUE	1	TRUE	1
B	MP303	Mkhondo	2	L	B3	TRUE	-	TRUE	-	1	TRUE	TRUE	TRUE	1	TRUE	TRUE	TRUE	1	-	-	-	-	-	-	-	-		-
B	MP304	Pixley Ka Seme (MP)	2	M	B3	TRUE	-	TRUE	-	1	-	TRUE	-	1	-	TRUE	-	1	-	-	-	-	-	-	-	-		-
B	MP305	Lekwa	4	L	B3	TRUE	TRUE	TRUE	-	1	TRUE	TRUE	NO REPORTING	1	TRUE	TRUE	NO REPORTING	1	TRUE	TRUE	NO REPORTING	1	TRUE	TRUE	NO REPORTING	1	TRUE	1
B	MP306	Dipaleseng	3	L	B3	TRUE	-	TRUE	-	1	TRUE	TRUE	TRUE	1	TRUE	TRUE	TRUE	1	-	-	-	-	-	-	-	-	TRUE	1
B	MP307	Govan Mbeki	4	H	B4	TRUE	-	TRUE	-	1	TRUE	TRUE	NO REPORTING	1	TRUE	TRUE	NO REPORTING	1	TRUE	-	NO REPORTING	1	TRUE	-	NO REPORTING	1	TRUE	1
C	DC30	Gert Sibande	-	M	C1	NO REPORTING	-	-	-	-	O ELECT FUNCTIO	-	NO REPORTING	-	O ELECT FUNCTIO	-	NO REPORTING	-	ELECT FUNCTION	-	NO REPORTING	-	O ELECT FUNCTIO	-	NO REPORTING	-		-
B	MP311	Victor Khanye	4	M	B1	TRUE	TRUE	TRUE	-	1	TRUE	TRUE	TRUE	1	TRUE	TRUE	TRUE	1	TRUE	-	TRUE	1	-	-	TRUE	1	TRUE	1
B	MP312	Emalahleni (MP)	3	H	B1	TRUE	-	TRUE	-	1	TRUE	TRUE	TRUE	1	TRUE	TRUE	TRUE	1	TRUE	-	TRUE	1	TRUE	-	TRUE	1		-
B	MP313	Steve Tshwete	1	H	B2	TRUE	-	-	-	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-
B	MP314	Emakhazeni	3	L	B3	TRUE	TRUE	TRUE	-	1	TRUE	-	NO REPORTING	1	TRUE	-	NO REPORTING	1	-	-	NO REPORTING	-	-	-	NO REPORTING	-	TRUE	1
B	MP315	Thembisile Hani	1	L	B4	-	-	TRUE	-	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-
B	MP316	Dr J.S. Moroka	2	L	B4	-	-	TRUE	-	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	TRUE	1
C	DC31	Nkangala	-	H	C1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-
B	MP321	Thaba Chweu	4	L		TRUE	TRUE	TRUE	-	1	TRUE	-	TRUE	1	TRUE	-	-	1	TRUE	-	-	1	TRUE	-	-	1	TRUE	1
B	MP324	Nkomazi	1	M	B3	TRUE	-	-	-	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-
B	MP325	Bushbuckridge	2	L	B4	TRUE	-	-	-	1	-	TRUE	TRUE	1	-	TRUE	TRUE	1	-	-	-	-	-	-	-	-		-
B	MP326	City of Mbombela	2	H	B4	TRUE	-	TRUE	-	1	-	TRUE	TRUE	1	-	TRUE	TRUE	1	-	-	-	-	-	-	-	-		-
C	DC32	Ehlanzeni	1	H	C1	TRUE	-	-	-	1	O ELECT FUNCTIO	-	-	-	O ELECT FUNCTIO	-	-	-	ELECT FUNCTION	-	-	-	O ELECT FUNCTIO	-	-	-		-
	NORTHERN CAPE																											
B	NC451	Joe Morolong	2	L	B1	NO DATA STRING	-	TRUE	-	1	-	-	NO DATA STRING	-	-	-	NO DATA STRING	-	-	-	O DATA STRING	-	-	-	NO DATA STRING	-	TRUE	1

MUNICIPALITIES MEETING CRITERIA FOR DETERMINING SERIOUS FINANCIAL PROBLEMS IN TERMS OF SECTION 138 & 140 OF THE MFMA - Q3 2019/20

LEGEND
- No Triggers
- 1 Trigger
- 2 Triggers
- 3 & 4 Triggers

Cat Code	Code	Name	Total Number of Municipality with one or more Trigger Based on Adopted Budget	CAP	CAT	MFMA s138 Triggers 0%					MFMA s140 Triggers based on Pro-Rata Adjusted Budget Q3 2019/20 0%				MFMA s140 Triggers Based on Full Year Adjusted Budget 2019/20 0%				MFMA s140 Triggers (SEVERE) based on Pro-Rata Adjusted Budget Q3 2019/20 0%				MFMA s140 Triggers (SEVERE) Based on Full Year Adjusted Budget 2019/20 0%				State of Local Government Finance & Fin Management Report	
						Failure to make payments as & when due (s138(a)) (90 days > R1m) March 2020	Operating Deficit > 5% of total direct revenue (s138(d)) March 2020	Negative / Outstanding Audit (s138(e) & (f)) FY 2018/19	Any other material reason that makes it likely not to be able to meet obligations for financial reason (s138(h)) 2018/19 Actual 2019/20 Actual as at March 2020	s138 Trigger index (1 or more Criteria)	Failure to make any other payment > 2% of operating expenditure (s140(2)(c)) March 2020			s140 Trigger index (1 or more Criteria)	Failure to make any other payment > 2% of operating expenditure (s140(2)(c)) March 2020			s140 Trigger index (1 or more Criteria)	Failure to make any other payment > 40% of operating expenditure (s140(2)(c)) March 2020			Severe s140 Trigger index (1 or more Criteria)	Failure to make any other payment > 40% of operating expenditure (s140(2)(c)) March 2020			Severe s140 Trigger index (1 or more Criteria)	Financial Distress 2018	Financial Distress 2018 Trigger Index
			81.7%				Q3 Revenue & Deficit based on YTD Billing & Expenditure		Negative Cash Position - Two consecutive years (Cash/ & equivalents at year end)	78.6%	ESKOM > 2% Opex	Water Boards > 2% Opex	Total creditors > 2% Opex		ESKOM > 2% Opex	Water Boards > 2% Opex	Total creditors > 2% Opex	45.9%	ESKOM > 40% Opex	Water Boards > 40% Opex	Total creditors > 40% Opex		ESKOM > 40% Opex	Water Boards > 40% Opex	Total creditors > 40% opex	16.3%		48.6%
			210			166	28	146	36	202	71	63	95	125	69	56	90	118	34	14	32	51	24	11	28	42	125	125
B	NC452	Ga-Segonyana	1	M	B1	TRUE	-	TRUE	-	1	-	-	NO REPORTING	-	-	-	NO REPORTING	-	-	-	NO REPORTING	-	-	-	NO REPORTING	-		-
B	NC453	Gamagara	2	M	B3	TRUE	-	TRUE	-	1	TRUE	TRUE	TRUE	1	TRUE	-	TRUE	1	TRUE	-	-	1	-	-	-	-		-
C	DC45	John Taolo Gaetsewe	1	M	B4	-	-	-	TRUE	1	O ELECT FUNCTIO	-	-	-	O ELECT FUNCTIO	-	-	-	ELECT FUNCTION	-	-	-	O ELECT FUNCTIO	-	-	-		-
B	NC061	Richtersveld	3	M	B4	TRUE	-	TRUE	-	1	TRUE	-	NO REPORTING	1	TRUE	-	NO REPORTING	1	-	-	NO REPORTING	-	-	-	NO REPORTING	-	TRUE	1
B	NC062	Nama Khoi	4	M	C1	TRUE	-	TRUE	-	1	TRUE	TRUE	TRUE	1	TRUE	TRUE	TRUE	1	-	TRUE	TRUE	1	-	TRUE	TRUE	1	TRUE	1
B	NC064	Kamiesberg	3	L	B2	TRUE	-	TRUE	-	1	TRUE	-	TRUE	1	TRUE	-	TRUE	1	-	-	TRUE	1	-	-	-	-	TRUE	1
B	NC065	Hantam	3	L	B3	TRUE	-	-	TRUE	1	-	-	TRUE	1	-	-	TRUE	1	-	-	-	-	-	-	-	-	TRUE	1
B	NC066	Karoo Hoogland	3	M	B3	TRUE	TRUE	TRUE	-	1	-	-	TRUE	1	-	-	TRUE	1	-	-	-	-	-	-	-	-	TRUE	1
B	NC067	Khai-Ma	4	L	B3	TRUE	-	TRUE	TRUE	1	TRUE	TRUE	TRUE	1	TRUE	TRUE	TRUE	1	-	-	TRUE	1	-	-	TRUE	1	TRUE	1
C	DC6	Namakwa	1	M	B4	NO REPORTING	-	-	-	-	O ELECT FUNCTIO	-	NO REPORTING	-	O ELECT FUNCTIO	-	NO REPORTING	-	ELECT FUNCTION	-	NO REPORTING	-	O ELECT FUNCTIO	-	NO REPORTING	-	TRUE	1
B	NC071	Ubuntu	4	M	C2	TRUE	-	TRUE	-	1	TRUE	-	TRUE	1	TRUE	-	TRUE	1	TRUE	-	TRUE	1	-	-	TRUE	1	TRUE	1
B	NC072	Umsobomvu	2	L	B3	TRUE	-	TRUE	-	1	-	-	NO REPORTING	-	-	-	NO REPORTING	-	-	-	NO REPORTING	-	-	-	NO REPORTING	-	TRUE	1
B	NC073	Emthanjeni	2	M	B3	TRUE	-	TRUE	-	1	TRUE	-	TRUE	1	TRUE	-	TRUE	1	-	-	-	-	-	-	-	-		-
B	NC074	Kareeberg	1	M	B3	TRUE	-	-	-	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-
B	NC075	Renosterberg	3	M	B4	TRUE	TRUE	TRUE	TRUE	1	TRUE	TRUE	TRUE	1	TRUE	TRUE	TRUE	1	TRUE	-	TRUE	1	TRUE	-	TRUE	1		-
B	NC076	Thembelihle	4	L	B4	TRUE	TRUE	TRUE	TRUE	1	TRUE	-	TRUE	1	TRUE	-	TRUE	1	TRUE	-	TRUE	1	TRUE	-	TRUE	1	TRUE	1
B	NC077	Siyathemba	3	M	C2	TRUE	TRUE	TRUE	-	1	TRUE	TRUE	NO REPORTING	1	TRUE	TRUE	NO REPORTING	1	TRUE	-	NO REPORTING	1	TRUE	-	NO REPORTING	1		-
B	NC078	Siyancuma	4	M		TRUE	-	-	-	1	TRUE	-	NO REPORTING	1	TRUE	-	NO REPORTING	1	TRUE	-	NO REPORTING	1	TRUE	-	NO REPORTING	1	TRUE	1
C	DC7	Pixley Ka Seme (NC)	-	M	B1	-	-	-	-	-	O ELECT FUNCTIO	-	-	-	O ELECT FUNCTIO	-	-	-	ELECT FUNCTION	-	-	-	O ELECT FUNCTIO	-	-	-		-
B	NC082	!Kai! Garib	4	L	B3	TRUE	TRUE	TRUE	TRUE	1	TRUE	TRUE	TRUE	1	TRUE	TRUE	TRUE	1	TRUE	-	TRUE	1	TRUE	-	TRUE	1	TRUE	1
B	NC084	!Kheis	4	L	C1	TRUE	-	TRUE	TRUE	1	-	-	TRUE	1	-	-	TRUE	1	-	-	TRUE	1	-	-	TRUE	1	TRUE	1
B	NC085	Tsantsabane	3	L	B3	TRUE	-	TRUE	TRUE	1	-	TRUE	TRUE	1	-	TRUE	TRUE	1	-	-	TRUE	1	-	-	TRUE	1		-
B	NC086	Kgatelopele	2	L	B3	TRUE	-	TRUE	-	1	-	-	TRUE	1	-	-	TRUE	1	-	-	-	-	-	-	-	-		-
B	NC087	Dawid Kruiper	1	M	B4	TRUE	-	-	-	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-
C	DC8	Z F Mgcawu	2	M	C1	TRUE	-	-	-	1	O ELECT FUNCTIO	-	TRUE	1	O ELECT FUNCTIO	-	TRUE	1	ELECT FUNCTION	-	-	-	O ELECT FUNCTIO	-	-	-		-
B	NC091	Sol Plaatje	3	H	B3	TRUE	-	TRUE	TRUE	1	TRUE	-	TRUE	1	-	-	TRUE	1	-	-	-	-	-	-	-	-	TRUE	1
B	NC092	Dikgatlong	4	L	B3	TRUE	-	TRUE	-	1	TRUE	TRUE	NO REPORTING	1	TRUE	TRUE	NO REPORTING	1	TRUE	TRUE	NO REPORTING	1	TRUE	TRUE	NO REPORTING	1	TRUE	1
B	NC093	Magareng	4	L	B3	TRUE	TRUE	TRUE	TRUE	1	TRUE	TRUE	TRUE	1	TRUE	TRUE	TRUE	1	TRUE	-	TRUE	1	-	-	TRUE	1	TRUE	1
B	NC094	Phokwane	2	M	B3	TRUE	TRUE	TRUE	-	1	TRUE	-	TRUE	1	TRUE	-	TRUE	1	-	-	-	-	-	-	-	-		-
C	DC9	Frances Baard	-	M	B3	-	-	-	-	-	O ELECT FUNCTIO	-	-	-	O ELECT FUNCTIO	-	-	-	ELECT FUNCTION	-	-	-	O ELECT FUNCTIO	-	-	-		-
	NORTH WEST																											
B	NW371	Moretele	2	L	B3	NO REPORTING	-	TRUE	TRUE	1	-	-	NO REPORTING	-	-	-	NO REPORTING	-	-	-	NO REPORTING	-	-	-	NO REPORTING	-	TRUE	1
B	NW372	Madibeng	3	H	C1	TRUE	-	TRUE	-	1	TRUE	TRUE	TRUE	1	TRUE	TRUE	TRUE	1	-	-	-	-	-	-	-	-	TRUE	1
B	NW373	Rustenburg	2	H	B3	TRUE	-	TRUE	-	1	-	-	TRUE	1	-	-	TRUE	1	-	-	-	-	-	-	-	-		-
B	NW374	Kgetlengrivier	3	L	B3	TRUE	-	TRUE	-	1	TRUE	-	TRUE	1	TRUE	-	TRUE	1	-	-	-	-	-	-	-	-	TRUE	1
B	NW375	Moses Kotane	2	M	B3	-	-	TRUE	-	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	TRUE	1
C	DC37	Bojanala Platinum	1	H	B3	NO REPORTING	-	TRUE	TRUE	1	O ELECT FUNCTIO	-	NO REPORTING	-	O ELECT FUNCTIO	-	NO REPORTING	-	ELECT FUNCTION	-	NO REPORTING	-	O ELECT FUNCTIO	-	NO REPORTING	-		-
B	NW381	Ratlou	1	L	B3	NO DATA STRING	-	TRUE	-	1	-	-	NO DATA STRING	-	-	-	NO DATA STRING	-	-	-	O DATA STRING	-	-	-	NO DATA STRING	-		-
B	NW382	Tswaing	4	L	B3	TRUE	-	TRUE	-	1	TRUE	-	TRUE	1	TRUE	-	TRUE	1	-	-	TRUE	1	-	-	TRUE	1	TRUE	1
B	NW383	Mafikeng	3	L	B3	TRUE	-	TRUE	-	1	-	TRUE	TRUE	1	-	TRUE	TRUE	1	-	TRUE	-	1	-	-	-	-	TRUE	1
B	NW384	Ditsobotla	3	L	B3	TRUE	-	TRUE	-	1	TRUE	TRUE	NO REPORTING	1	TRUE	TRUE	NO REPORTING	1	TRUE	-	NO REPORTING	1	TRUE	-	NO REPORTING	1		-
B	NW385	Ramotshere Moiloa	3	L	C1	TRUE	TRUE	TRUE	-	1	TRUE	-	NO REPORTING	1	TRUE	-	NO REPORTING	1	-	-	NO REPORTING	-	-	-	NO REPORTING	-	TRUE	1
C	DC38	Ngaka Modiri Molema	2	L		TRUE	-	TRUE	-	1	-	TRUE	NO DATA STRING	1	-	TRUE	NO DATA STRING	1	-	-	O DATA STRING	-	-	-	NO DATA STRING	-		-
B	NW392	Naledi (NW)	4	L	B3	TRUE	-	TRUE	-	1	TRUE	-	TRUE	1	TRUE	-	TRUE	1	TRUE	-	-	1	TRUE	-	-	1	TRUE	1
B	NW393	Mamusa	4	M	B3	TRUE	TRUE	TRUE	TRUE	1	TRUE	-	NO DATA STRING	1	TRUE	-	NO DATA STRING	1	TRUE	-	O DATA STRING	1	TRUE	-	NO DATA STRING	1	TRUE	1
B	NW394	Greater Taung	1	M	B3	NO REPORTING	-	TRUE	-	1	-	-	NO REPORTING	-	-	-	NO REPORTING	-	-	-	NO REPORTING	-	-	-	NO REPORTING	-		-
B	NW396	Lekwa-Teemane	4	L	B3	TRUE	-	TRUE	-	1	TRUE	TRUE	TRUE	1	TRUE	TRUE	TRUE	1	-	TRUE	TRUE	1	-	TRUE	TRUE	1	TRUE	1
B	NW397	Kagisano-Molopo	2	L	C1	TRUE	-	TRUE	-	1	-	-	TRUE	1	-	-	TRUE	1	-	-	-	-	-	-	-	-		-
C	DC39	Dr Ruth Segomotsi Mompati	3	M	B1	TRUE	-	TRUE	-	1	-	-	TRUE	1	-	-	TRUE	1	-	-	TRUE	1	-	-	TRUE	1		-
B	NW403	City Of Matlosana	3	H	B3	TRUE	-	TRUE	-	1	TRUE	-	TRUE	1	TRUE	-	TRUE	1	-	-	-	-	-	-	-	-	TRUE	1
B	NW404	Maquassi Hills	3	M	B3	TRUE	-	TRUE	-	1	TRUE	TRUE	TRUE	1	TRUE	TRUE	TRUE	1	-	TRUE	TRUE	1	-	TRUE	TRUE	1		-
B	NW405	J B Marks	2	H	B3	TRUE	-	TRUE	-	1	-	TRUE	-	1	-	TRUE	-	1	-	-	-	-	-	-	-	-		-
C	DC40	Dr Kenneth Kaunda	2	M	C1	-	-	TRUE	-	1	O ELECT FUNCTIO	-	-	-	O ELECT FUNCTIO	-	-	-	ELECT FUNCTION	-	-	-	O ELECT FUNCTIO	-	-	-	TRUE	1
	WESTERN CAPE																											
A	CPT	Cape Town	1	H	A	TRUE	-	-	-	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-
B	WC011	Matzikama	1	M	B2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	TRUE	1
B	WC012	Cederberg	2	L	B3	TRUE	-	-	TRUE	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	TRUE	1
B	WC013	Bergrivier	-	M	B3	NO REPORTING	-	-	-	-	-	-	NO REPORTING	-	-	-	NO REPORTING	-	-	-	NO REPORTING	-	-	-	NO REPORTING	-		-
B	WC014	Saldanha Bay	-	H	B3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-
B	WC015	Swartland	-	M	B3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-
C	DC1	West Coast	1	M	C1	TRUE	-	-	-	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-

MUNICIPALITIES MEETING CRITERIA FOR DETERMINING SERIOUS FINANCIAL PROBLEMS IN TERMS OF SECTION 138 & 140 OF THE MFMA - Q3 2019/20

LEGEND
- No Triggers
- 1 Trigger
- 2 Triggers
- 3 & 4 Triggers

					MFMA s138 Triggers 0%					MFMA s140 Triggers based on Pro-Rata Adjusted Budget Q3 2019/20 0%				MFMA s140 Triggers Based on Full Year Adjusted Budget 2019/20 0%				MFMA s140 Triggers (SEVERE) based on Pro-Rata Adjusted Budget Q3 2019/20 0%				MFMA s140 Triggers (SEVERE) Based on Full Year Adjusted Budget 2019/20 0%				State of Local Government Finance & Fin Management Report	
			Total Number of Municipality with one or more Trigger Based on Adopted Budget		Failure to make payments as & when due (s138(a)) (90 days > R1m) March 2020	Operating Deficit > 5% of total direct revenue (s138(d)) March 2020	Negative / Outstanding Audit (s138(e) & (f)) FY 2018/19	Any other material reason that makes it likely not to be able to meet obligations for financial reason (s138(h)) 2018/19 Actual 2019/20 Actual as at March 2020	s138 Trigger index (1 or more Criteria)	Failure to make any other payment > 2% of operating expenditure (s140(2)(c)) March 2020			s140 Trigger index (1 or more Criteria)	Failure to make any other payment > 2% of operating expenditure (s140(2)(c)) March 2020			s140 Trigger index (1 or more Criteria)	Failure to make any other payment > 40% of operating expenditure (s140(2)(c)) March 2020			Severe s140 Trigger index (1 or more Criteria)	Failure to make any other payment > 40% of operating expenditure (s140(2)(c)) March 2020			Severe s140 Trigger index (1 or more Criteria)	Financial Distress 2018	Financial Distress 2018 Trigger Index
			81.7%			Q3 Revenue & Deficit based on YTD Billing & Expenditure		Negative Cash Position - Two consecutive years (Cash/ & equivalents at year end)	78.6%	ESKOM > 2% Opex	Water Boards > 2% Opex	Total creditors > 2% Opex		ESKOM > 2% Opex	Water Boards > 2% Opex	Total creditors > 2% Opex	45.9%	ESKOM > 40% Opex	Water Boards > 40% Opex	Total creditors > 40% Opex		ESKOM > 40% Opex	Water Boards > 40% Opex	Total creditors > 40% opex	16.3%		48.6%
Cat Code	Code	Name	210	CAP	CAT 166	28	146	36	202	71	63	95	125	69	56	90	118	34	14	32	51	24	11	28	42	125	125
B	WC022	Witzenberg	-	L	B1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-
B	WC023	Drakenstein	-	H	B1	NO REPORTING	-	-	-	-	-	NO REPORTING	-	-	-	NO REPORTING	-	-	-	NO REPORTING	-	-	-	NO REPORTING	-		-
B	WC024	Stellenbosch	-	H	B2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-
B	WC025	Breede Valley	2	H	B3	TRUE	-	-	1	-	-	TRUE	1	-	-	TRUE	1	-	-	-	-	-	-	-	-		-
B	WC026	Langeberg	-	M	B3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-
C	DC2	Cape Winelands DM	-	M	C1	NO REPORTING	-	-	-	O ELECT FUNCTIO	-	NO REPORTING	-	O ELECT FUNCTIO	-	NO REPORTING	-	ELECT FUNCTION	-	NO REPORTING	-	O ELECT FUNCTIO	-	NO REPORTING	-		-
B	WC031	Theewaterskloof	2	M	B2	-	TRUE	-	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	TRUE	1
B	WC032	Overstrand	-	H	B3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-
B	WC033	Cape Agulhas	-	L	B3	NO REPORTING	-	-	-	-	-	NO REPORTING	-	-	-	NO REPORTING	-	-	-	NO REPORTING	-	-	-	NO REPORTING	-		-
B	WC034	Swellendam	-	L	B3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-
C	DC3	Overberg	1	M	C1	TRUE	-	-	1	O ELECT FUNCTIO	-	-	-	O ELECT FUNCTIO	-	-	-	ELECT FUNCTION	-	-	-	O ELECT FUNCTIO	-	-	-		-
B	WC041	Kannaland	2	M	B1	TRUE	-	TRUE	1	-	-	TRUE	1	-	-	TRUE	1	-	-	-	-	-	-	-	-		-
B	WC042	Hessequa	1	M	B2	TRUE	-	-	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-
B	WC043	Mossel Bay	-	H	B2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-
B	WC044	George	-	H	B2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-
B	WC045	Oudtshoorn	1	M	B3	TRUE	-	-	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-
B	WC047	Bitou	-	M	B3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-
B	WC048	Knysna	-	M	B3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-
C	DC4	Garden Route	-	M	C1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-
B	WC051	Laingsburg	3	M	B3	TRUE	TRUE	TRUE	1	-	-	TRUE	1	-	-	TRUE	1	-	-	-	-	-	-	-	-	TRUE	1
B	WC052	Prince Albert	-	M	B3	NO REPORTING	-	-	-	-	-	NO REPORTING	-	-	-	NO REPORTING	-	-	-	NO REPORTING	-	-	-	NO REPORTING	-		-
B	WC053	Beaufort West	1	M	B3	TRUE	TRUE	TRUE	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-
C	DC5	Central Karoo	1	M	C1	NO REPORTING	TRUE	-	-	1	O ELECT FUNCTIO	-	NO REPORTING	-	O ELECT FUNCTIO	-	NO REPORTING	-	ELECT FUNCTION	-	NO REPORTING	-	O ELECT FUNCTIO	-	NO REPORTING	-		-

Source

NT LG Database

Sect 41 Reports received from Eskom, Water Boards & DWS (only 7 of the 9 Water Boards submitted reports

Qualification

Municipalities experience problems with accurate reporting on cash and cash equivalents