

MUNICIPALITIES MEETING CRITERIA FOR DETERMINING SERIOUS FINANCIAL PROBLEMS IN TERMS OF SECTION 138 & 140 OF THE MFMA - Q3 2020/21																																	
MFMA s138 Triggers											0%			MFMA s140 Triggers based on Pro-Rata Adjusted Budget Q3 2020/21			0%			MFMA s140 Triggers Based on Full Year Adjusted Budget Q3 2020/21			0%			MFMA s140 Triggers (SEVERE) based on Pro-Rata Adjusted Budget Q3 2020/21			0%			State of LG Finance & Fin Management Report	
LEGEND		Number of Municipalities Meeting One or More Triggers Based on Adopted Budget	Failure to make payments as & when due (s138(a) (90 days > R1m) March 2021	Operating Deficit > 5% of total direct revenue (s138(d)) March 2021	Negative / Outstanding Audit (s138(e) & (f)) FY 2018/19	Negative Cash Position - Two consecutive years (s138(h)) March 2021	s138 Trigger Index (Meeting 1 or more Criteria)	Failure to make any other payment > 2% of operating expenditure (s140(2)(c)) March 2021			s140 Trigger Index (Meeting 1 or more Criteria)	Failure to make any other payment > 2% of operating expenditure (s140(2)(c)) March 2021			s140 Trigger Index (Meeting 1 or more Criteria)	Failure to make any other payment > 40% of operating expenditure (s140(2)(c)) March 2021			Severe s140 Trigger Index (Meeting 1 or more Criteria)	Failure to make any other payment > 40% of operating expenditure (s140(2)(c)) March 2021			Severe s140 Trigger Index (Meeting 1 or more Criteria)	Financial Distress 2019									
No Triggers	1 Trigger							2 Triggers	3 & 4 Triggers	ESKOM >2% Opex		Water Boards >2% Opex	Total creditors >2% Opex	ESKOM >2% Opex		Water Boards >2% Opex	Total creditors >2% Opex	ESKOM >40% Opex		Water Boards >40% Opex	Total creditors >40% Opex	ESKOM >40% Opex		Water Boards >40% Opex	Total creditors >40% Opex	2019	2019						
		219	85.2%	2019/20 Actual 2020/21 YTD			80.2%	73	66	96	120	73	63	94	117	43	15	49	59	37	12	41	52	163	163								
B	NW605	J B Marks	3	H	B1	TRUE	-	TRUE	-	TRUE	-	1	-	TRUE	-	-	-	-	-	-	-	-	-	-	-	1							
C	DC40	Dr Kenneth Kaunda	1	M	C1	TRUE	-	TRUE	-	TRUE	-	NO ELECT FUNCTION	-	TRUE	-	NO ELECT FUNCTION	-	-	-	-	-	NO ELECT FUNCTION	-	-	-	TRUE							
WESTERN CAPE																																	
A	CPT	Cape Town	1	H	A	TRUE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-						
B	WC011	Matieland	3	M	B3	TRUE	-	-	-	-	-	TRUE	-	-	-	-	-	-	-	-	-	-	-	-	-	TRUE							
B	WC012	Cedersberg	3	L	B3	TRUE	-	-	-	-	-	TRUE	-	-	-	-	-	-	-	-	-	-	-	-	-	TRUE							
B	WC013	Bergervier	1	M	B3	TRUE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-							
B	WC014	Saldanha Bay	-	H	B2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-							
B	WC015	Swartland	-	M	B3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-							
C	DC1	West Coast	1	M	C1	TRUE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-							
B	WC022	Witzenberg	-	L	B3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-							
B	WC023	Drakenstein	1	H	B1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	TRUE							
B	WC024	Stellenbosch	-	H	B1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-							
B	WC025	Breedse Valley	1	H	B2	-	-	-	-	-	-	TRUE	-	-	-	-	-	-	-	-	-	-	-	-	-	-							
B	WC026	Langeberg	-	M	B3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-							
C	DC2	Cape Winelands DM	-	M	C1	NO REPORTING	-	-	-	-	-	NO ELECT FUNCTION	-	NO REPORTING	-	NO ELECT FUNCTION	-	NO REPORTING	-	NO ELECT FUNCTION	-	NO REPORTING	-	NO REPORTING	-	-	-						
B	WC031	Theresiastad	1	M	B3	NO REPORTING	-	TRUE	-	-	-	NO REPORTING	-	NO REPORTING	-	NO REPORTING	-	NO REPORTING	-	NO REPORTING	-	NO REPORTING	-	NO REPORTING	-	-							
B	WC032	Overstrand	-	H	B2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-							
B	WC033	Cape Agulhas	-	L	B3	NO REPORTING	-	-	-	-	-	NO REPORTING	-	NO REPORTING	-	NO REPORTING	-	NO REPORTING	-	NO REPORTING	-	NO REPORTING	-	NO REPORTING	-	-							
B	WC034	Swellendam	-	L	B3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-							
C	DC3	Overberg	1	M	C1	TRUE	-	-	-	-	-	NO ELECT FUNCTION	-	NO ELECT FUNCTION	-	NO ELECT FUNCTION	-	NO ELECT FUNCTION	-	NO ELECT FUNCTION	-	NO ELECT FUNCTION	-	NO ELECT FUNCTION	-	-							
B	WC035	Arbuthnot	3	M	B3	TRUE	-	-	TRUE	-	-	TRUE	-	-	-	-	-	-	-	-	-	-	-	-	-	TRUE							
B	WC042	Hessequia	1	M	B3	TRUE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-							
B	WC043	Mossel Bay	-	H	B2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-							
B	WC044	George	-	H	B1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-							
B	WC045	Oudshoorn	1	M	B2	TRUE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-							
B	WC047	Bitou	-	M	B3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-							
B	WC048	Krivieta	1	M	B2	-	-	-	-	-	-	TRUE	-	-	-	-	-	-	-	-	-	-	-	-	-	-							
C	DC4	Garden Route	-	M	C1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-							
B	WC051	Lalmsburg	2	M	B3	NO REPORTING	-	TRUE	-	-	-	NO REPORTING	-	NO REPORTING	-	NO REPORTING	-	NO REPORTING	-	NO REPORTING	-	NO REPORTING	-	NO REPORTING	-	TRUE							
B	WC052	Prince Albert	1	M	B3	-	-	-	-	-	-	TRUE	-	-	-	-	-	-	-	-	-	-	-	-	-	-							
B	WC053	Beaufort West	3	M	B3	TRUE	-	TRUE	-	-	-	TRUE	-	TRUE	-	TRUE	-	TRUE	-	TRUE	-	TRUE	-	TRUE	-	TRUE							
C	DC5	Central Karoo	1	M	C1	NO REPORTING	-	-	-	-	-	NO ELECT FUNCTION	-	NO REPORTING	-	NO ELECT FUNCTION	-	NO REPORTING	-	NO ELECT FUNCTION	-	NO REPORTING	-	NO REPORTING	-	TRUE							

Source

NTLG Database

Sect 41 Reports received from Eskom, Water Boards & DWS

Qualification

Municipalities experience problems with accurate reporting on cash and cash equivalents as at 30 June 2020