

Municipalities Meeting Criteria for Determining Serious Financial Problems in Terms of Section 138 & 140 of the MFMA																																																																																																																																																																																																																																																																																																																																																																																																																																																																																	
MFMA s138 Triggers Q4 2024/25										0%		MFMA s140 Triggers based on Pro-Rata Adjusted Budget Q4 2024/25										0%		MFMA s140 Triggers Based on Full Year Adjusted Budget Q4 2024/25										0%		MFMA s140 Triggers (SEVERE) based on Pro-Rata Adjusted Budget Q4 2024/25										0%		MFMA s140 Triggers (SEVERE) Based on Full Year Adjusted Budget Q4 2024/25										0%		SolGF 2022/23																																																																																																																																																																																																																																																																																																																																																																																																																					
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Municipalities Meeting Criteria for Determining Serious Financial Problems in Terms of Section 138 & 140 of the MFMA																						
MFMA s138 Triggers Q4 2024/25										Q4 2024/25 JUN-25												
MFMA s138 Triggers based on Pro-Rata Adjusted Budget Q4 2024/25										MFMA s140 Triggers based on Full Year Adjusted Budget Q4 2024/25												
MFMA s140 Triggers (SEVERE) based on Pro-Rata Adjusted Budget Q4 2024/25										MFMA s140 Triggers (SEVERE) Based on Full Year Adjusted Budget Q4 2024/25												
Sol.GF 2022/23										Sol.GF 2022/23												
LEGEND										LEGEND												
No Triggers										No Triggers												
1 Trigger										1 Trigger												
2 Triggers										2 Triggers												
3 & 4 Triggers										3 & 4 Triggers												
223 86.8%										223 86.8%												
Failure to make payments as & when due (s138(a)) (90 days >)										Failure to make any other payment > 2% of operating expenditure (s140(2)(c)) Jun-25												
Operating Deficit > 5% of total direct revenue (s138(d))										Failure to make any other payment > 40% of operating expenditure (s140(2)(c)) Jun-25												
Negative / Outstanding Audit (s138(e) & (f))										Severe s140 Trigger Index (Meeting 1 or more Criteria)												
Negative Cash Position - Two consecutive years (s138(h))										Failure to make any other payment > 40% of operating expenditure (s140(2)(c)) Jun-25												
s138 Trigger Index (Meeting 1 or more Criteria)										Severe s140 Trigger Index (Meeting 1 or more Criteria)												
2023/24										2023/24 Actual												
2024/25 YTD										2024/25 YTD												
80.5%										80.5%												
ESKOM > 2% Opex										ESKOM > 2% Opex												
Water Boards > 2% Opex										Water Boards > 2% Opex												
Total creditors > 2% Opex										Total creditors > 2% Opex												
s140 Trigger Index (Meeting 1 or more Criteria)										s140 Trigger Index (Meeting 1 or more Criteria)												
53.7%										53.7%												
ESKOM > 40% Opex										ESKOM > 40% Opex												
Water Boards > 40% Opex										Water Boards > 40% Opex												
Total creditors > 40% Opex										Total creditors > 40% Opex												
Severe s140 Trigger Index (Meeting 1 or more Criteria)										Severe s140 Trigger Index (Meeting 1 or more Criteria)												
26.8%										26.8%												
ESKOM > 40% Opex										ESKOM > 40% Opex												
Water Boards > 40% Opex										Water Boards > 40% Opex												
Total creditors > 40% Opex										Total creditors > 40% Opex												
Severe s140 Trigger Index (Meeting 1 or more Criteria)										Severe s140 Trigger Index (Meeting 1 or more Criteria)												
168										168												
Financial Distress										Financial Distress												
Financial Distress Trigger Index										Financial Distress Trigger Index												
65.4%										65.4%												
Code										Code												
Name										Name												
No of										No of												
CAP										CAP												
CAT										CAT												
166										166												
88										88												
117										117												
23										23												
207										207												
94										94												
71										71												
109										109												
136										136												
95										95												
72										72												
109										109												
138										138												
59										59												

Cat	Code	Name	No of	CAP	CAT	166	88	117	23	207	MFMA s138 Triggers based on Pro-Rata Adjusted Budget Q4 2024/25			s140 Trigger Index (Meeting 1 or more Criteria)	Q4 2024/25 JUN-25			s140 Trigger Index (Meeting 1 or more Criteria)	MFMA s140 Triggers (SEVERE) based on Pro-Rata Adjusted Budget Q4 2024/25			Severe s140 Trigger Index (Meeting 1 or more Criteria)	MFMA s140 Triggers (SEVERE) Based on Full Year Adjusted Budget Q4 2024/25			Severe s140 Trigger Index (Meeting 1 or more Criteria)	Financial Distress	Financial Distress Trigger Index
											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			
B	NW394	Greater Taung	3	M	B4	-	-	TRUE	-	TRUE	1	-	TRUE	TRUE	1	-	TRUE	TRUE	1	-	TRUE	TRUE	1	-	TRUE	TRUE	1	-
B	NW396	Lekwa-Teemane	4	L	B3	TRUE	-	TRUE	-	TRUE	1	TRUE	TRUE	TRUE	1	TRUE	TRUE	TRUE	1	TRUE	TRUE	TRUE	1	TRUE	TRUE	1	TRUE	1
B	NW397	Kagilano-Molopo	3	L	B4	TRUE	-	TRUE	-	TRUE	1	-	TRUE	TRUE	1	-	TRUE	TRUE	1	-	TRUE	TRUE	1	-	TRUE	TRUE	1	-
C	DC49	Dr Ruth Segomotsi Mompati	4	M	C2	TRUE	-	TRUE	-	TRUE	1	-	TRUE	TRUE	1	-	TRUE	TRUE	1	-	TRUE	TRUE	1	-	TRUE	TRUE	1	-
B	NW403	City of Mafikeng	4	M	B1	TRUE	-	TRUE	-	TRUE	1	TRUE	TRUE	TRUE	1	TRUE	TRUE	TRUE	1	TRUE	TRUE	TRUE	1	TRUE	TRUE	1	TRUE	1
B	NW404	Maquass Hills	4	M	B3	TRUE	TRUE	TRUE	-	TRUE	1	TRUE	TRUE	NO REPORTING	1	TRUE	TRUE	NO REPORTING	1	TRUE	TRUE	NO REPORTING	1	TRUE	TRUE	1	TRUE	1
B	NW405	J B Marks	3	H	B1	TRUE	-	TRUE	-	TRUE	1	TRUE	TRUE	TRUE	1	TRUE	TRUE	TRUE	1	-	TRUE	TRUE	1	-	TRUE	TRUE	1	-
C	DC48	Dr Kenneth Kaunda	1	M	C1	-	TRUE	-	-	NO ELECT FUNCTIO	1	-	NO ELECT FUNCTIO	-	-	-	ELECT FUNCTION	-	-	-	NO ELECT FUNCTIO	-	-	-	-	-	-	-
WESTERN CAPE																												
A	CPT	Cape Town	1	H	A	TRUE	-	-	-	TRUE	1	TRUE	-	TRUE	1	TRUE	TRUE	1	-	-	-	-	-	-	TRUE	-	1	-
B	WC011	Matzaris	3	M	B3	TRUE	-	TRUE	-	TRUE	1	TRUE	TRUE	TRUE	1	TRUE	TRUE	TRUE	1	-	-	-	-	-	TRUE	-	1	-
B	WC012	Sodaburg	1	L	B3	TRUE	-	TRUE	-	TRUE	1	-	TRUE	TRUE	1	-	TRUE	TRUE	1	-	-	-	-	-	TRUE	-	1	-
B	WC013	Bergvliet	1	M	B3	TRUE	-	TRUE	-	TRUE	1	-	TRUE	TRUE	1	-	TRUE	TRUE	1	-	-	-	-	-	TRUE	-	1	-
B	WC014	Saldaña Bay	1	H	B2	TRUE	-	TRUE	-	TRUE	1	-	TRUE	TRUE	1	-	TRUE	TRUE	1	-	-	-	-	-	TRUE	-	1	-
B	WC015	Swartland	-	M	B3	-	-	-	-	-	1	-	-	-	1	-	-	-	1	-	-	-	-	-	-	-	-	-
C	DC1	West Coast	2	M	C1	TRUE	-	-	-	TRUE	1	-	TRUE	TRUE	1	-	TRUE	TRUE	1	-	-	-	-	-	-	-	-	-
B	WC022	Witzenberg	-	L	B3	-	-	-	-	-	1	-	-	-	1	-	-	-	1	-	-	-	-	-	-	-	-	-
B	WC023	Drakenstein	1	H	B1	-	-	-	-	-	1	-	-	-	1	-	-	-	1	-	-	-	-	-	TRUE	-	1	-
B	WC024	Stellenbosch	-	H	B1	-	-	-	-	-	1	-	-	-	1	-	-	-	1	-	-	-	-	-	TRUE	-	1	-
B	WC025	Breda Valley	-	H	B2	-	-	-	-	-	1	-	-	-	1	-	-	-	1	-	-	-	-	-	TRUE	-	1	-
B	WC026	Langeberg	-	M	B3	NO REPORTING	-	-	-	NO REPORTING	1	-	NO REPORTING	NO REPORTING	1	-	NO REPORTING	NO REPORTING	1	-	NO REPORTING	NO REPORTING	1	-	TRUE	-	1	-
C	DC2	Cape Winelands DM	1	M	C1	TRUE	-	-	-	NO ELECT FUNCTIO	1	-	NO ELECT FUNCTIO	-	-	-	ELECT FUNCTION	-	-	-	NO ELECT FUNCTIO	-	-	-	-	-	-	-
B	WC031	Theewaterskloof	3	M	B3	TRUE	TRUE	TRUE	-	TRUE	1	TRUE	TRUE	TRUE	1	TRUE	TRUE	TRUE	1	-	-	-	-	-	TRUE	-	1	-
B	WC032	Overstrand	1	H	B2	-	-	-	-	-	1	-	-	-	1	-	-	-	1	-	-	-	-	-	TRUE	-	1	-
B	WC033	Cape Agulhas	-	L	B3	-	-	-	-	-	1	-	-	-	1	-	-	-	1	-	-	-	-	-	TRUE	-	1	-
B	WC034	Seelandsam	-	L	B3	NO REPORTING	-	-	-	NO REPORTING	1	-	NO REPORTING	NO REPORTING	1	-	NO REPORTING	NO REPORTING	1	-	NO REPORTING	NO REPORTING	1	-	TRUE	-	1	-
C	DC3	Overberg	2	M	C1	-	TRUE	-	-	NO ELECT FUNCTIO	1	-	NO ELECT FUNCTIO	-	-	-	ELECT FUNCTION	-	-	-	NO ELECT FUNCTIO	-	-	-	TRUE	-	1	-
B	WC041	Kannaland	3	M	B3	TRUE	-	TRUE	-	TRUE	1	TRUE	TRUE	TRUE	1	TRUE	TRUE	TRUE	1	-	-	-	-	TRUE	-	1	-	
B	WC042	Hessequa	1	M	B3	TRUE	-	TRUE	-	TRUE	1	-	TRUE	TRUE	1	-	TRUE	TRUE	1	-	-	-	-	TRUE	-	1	-	
B	WC043	Mossel Bay	-	H	B2	-	-	-	-	-	1	-	-	-	1	-	-	-	1	-	-	-	-	-	TRUE	-	1	-
B	WC044	George	1	H	B1	-	-	-	-	-	1	-	-	-	1	-	-	-	1	-	-	-	-	TRUE	-	1	-	
B	WC045	Oudshoorn	1	M	B2	NO REPORTING	-	-	-	NO REPORTING	1	-	NO REPORTING	NO REPORTING	1	-	NO REPORTING	NO REPORTING	1	-	NO REPORTING	NO REPORTING	1	-	TRUE	-	1	-
B	WC047	Bitou	2	M	B3	-	-	TRUE	-	TRUE	1	-	-	-	1	-	-	-	1	-	-	-	-	TRUE	-	1	-	
B	WC048	Krystna	1	M	B2	-	-	-	-	-	1	-	-	-	1	-	-	-	1	-	-	-	-	TRUE	-	1	-	
C	DC4	Garden Route	-	M	C1	-	-	-	-	-	1	-	-	-	1	-	-	-	1	-	-	-	-	-	TRUE	-	1	-
B	WC051	Lansburg	2	M	B3	-	-	TRUE	-	-	1	-	-	-	1	-	-	-	1	-	-	-	-	TRUE	-	1	-	
B	WC052	Prince Albert	-	M	B3	NO REPORTING	-	-	-	NO REPORTING	1	-	NO REPORTING	NO REPORTING	1	-	NO REPORTING	NO REPORTING	1	-	NO REPORTING	NO REPORTING	1	-	TRUE	-	1	-
B	WC053	Beaufort West	3	M	B3	TRUE	-	TRUE	-	TRUE	1	TRUE	TRUE	TRUE	1	TRUE	TRUE	TRUE	1	-	-	-	-	TRUE	-	1	-	
C	DC5	Central Karoo	-	M	C1	-	-	-	-	NO ELECT FUNCTIO	1	-	NO ELECT FUNCTIO	-	-	-	ELECT FUNCTION	-	-	-	NO ELECT FUNCTIO	-	-	-	-	-	-	-