

MUNICIPALITIES MEETING CRITERIA FOR DETERMINING SERIOUS FINANCIAL PROBLEMS IN TERMS OF SECTION 138 & 140 OF THE MFMA											Q1	2025/26	SEPT-25								
MFMA s138 Triggers Q1 2025/26											0%	MFMA S140 Triggers based on Pro-Rata Adjusted Budget Q1 2025/26				0%	MFMA s140 Triggers Based on Full Year Adjusted Budget Q1 2025/26			0%	SoLGF 2022/23
LEGEND		Number of Municipalities Meeting One or More Triggers Based on Adopted Budget	CAP	CAT	Failure to make payments as & when due (s138(a)) (90 days >	Operating Deficit > 5% of total direct revenue (s138(d))	Negative / Outstanding Audit (s138(e) & (f))	Negative Cash Position - Two consecutive years (s138(h))	s138 Trigger index (Meeting 1 or more Criteria)	Failure to make any other payment > 2% of operating expenditure (s140(2)(c)) Sept-25			s140 Trigger index (Meeting 1 or more Criteria)	Failure to make any other payment > 2% of operating expenditure (s140(2)(c)) Sept-25			s140 Trigger index (Meeting 1 or more Criteria)	Financial Distress Trigger Index			
No Triggers																					
1 Trigger																					
2 Triggers																					
3 & 4 Triggers		215	83.7%						74.3%	ESKOM > 2% Opex	Water Boards > 2% Opex	Total creditors > 2% Opex	63.4%	ESKOM > 2% Opex	Water Boards > 2% Opex	Total creditors > 2% Opex	57.2%	65.4%			
Cat	Code	Name	No of Triggers	CAP	CAT	173	22	117	20	191	95	82	137	163	92	70	121	147	168		
EASTERN CAPE																					
A	BUF	Buffalo City	1	H	A	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	B3	TRUE	-	-	-	1	TRUE	-	TRUE	1	TRUE	-	TRUE	1	1		
B	EC102	Blue Crane Route	3	L	B3	TRUE	-	TRUE	-	1	TRUE	TRUE	TRUE	1	TRUE	-	-	1	1		
B	EC104	Makana	3	M	B2	TRUE	-	TRUE	-	1	TRUE	-	TRUE	1	TRUE	-	TRUE	1	1		
B	EC105	Ndlambe	-	L	B3	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
B	EC106	Sundays River Valley	3	M	B3	TRUE	-	TRUE	-	1	TRUE	-	TRUE	1	TRUE	-	TRUE	1	1		
B	EC108	Kouga	3	M	B3	TRUE	-	-	-	1	-	TRUE	-	1	-	TRUE	-	1	1		
B	EC109	Kou-Kamma	3	M	B3	TRUE	-	TRUE	-	1	-	-	TRUE	1	-	-	TRUE	1	1		
C	DC10	Sarah Baartman	-	M	C1	-	-	-	-	-	NO ELECT FUNCTION!		-	NO ELECT FUNCTION!		-	-	-	-		
B	EC121	Mbhashe	-	L	B4	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
B	EC122	Mnquma	1	M	B4	TRUE	-	-	-	1	-	-	-	-	-	-	-	-	-		
B	EC123	Great Kei	2	L	B3	TRUE	-	-	-	1	-	-	TRUE	1	-	-	TRUE	1	-		
B	EC124	Amahlathi	3	L	B3	TRUE	-	-	-	1	TRUE	-	TRUE	1	TRUE	-	TRUE	1	1		
B	EC126	Ngqushwa	1	M	B4	-	-	-	TRUE	1	-	-	-	-	-	-	-	-	-		
B	EC129	Raymond Mhlaba	3	L	B3	TRUE	-	TRUE	-	1	TRUE	-	TRUE	1	TRUE	-	TRUE	1	1		
C	DC12	Amathole	3	H	C2	TRUE	-	TRUE	-	1	-	TRUE	TRUE	1	-	TRUE	TRUE	1	1		
B	EC131	Inxuba Yethemba	3	L	B3	TRUE	-	-	-	1	TRUE	-	TRUE	1	TRUE	-	TRUE	1	1		
B	EC135	Intsika Yethu	1	L	B4	-	-	TRUE	-	1	-	-	-	-	-	-	-	-	-		
B	EC136	Emalahleni (EC)	1	L	B4	-	-	TRUE	-	1	-	-	-	-	-	-	-	-	-		
B	EC137	Dr. A.B. Xuma	1	M	B4	-	-	-	-	-	-	-	-	-	-	-	-	-	1		
B	EC138	Sakhisizwe	2	L	B3	-	-	TRUE	-	1	-	-	-	-	-	-	-	-	1		
B	EC139	Enoch Mgijima	3	M	B2	TRUE	-	TRUE	-	1	TRUE	-	TRUE	1	TRUE	-	TRUE	1	1		
C	DC13	Chris Hani	3	M	C2	TRUE	-	TRUE	-	1	-	TRUE	-	1	-	TRUE	-	1	1		
B	EC141	Elundini	1	L	B4	TRUE	-	-	-	1	-	-	-	-	-	-	-	-	-		
B	EC142	Senqu	2	M	B4	TRUE	-	-	-	1	-	TRUE	TRUE	1	-	TRUE	TRUE	1	-		
B	EC145	Walter Sisulu	3	L	B3	TRUE	TRUE	TRUE	-	1	TRUE	-	TRUE	1	TRUE	-	TRUE	1	1		
C	DC14	Joe Gqabi	3	H	C2	TRUE	-	-	TRUE	1	-	TRUE	-	1	-	TRUE	-	1	1		
B	EC153	Ngquza Hills	1	L	B4	-	-	TRUE	-	1	-	-	-	-	-	-	-	-	-		
B	EC154	Port St Johns	2	M	B4	TRUE	-	TRUE	-	1	-	-	TRUE	1	-	-	TRUE	1	-		
B	EC155	Nyandeni	1	L	B4	-	-	TRUE	-	1	-	-	-	-	-	-	-	-	-		
B	EC156	Mhlontlo	1	L	B4	TRUE	-	TRUE	-	1	-	-	-	-	-	-	-	-	-		
B	EC157	King Sabata Dalindyebo	3	H	B2	TRUE	-	-	-	1	TRUE	-	TRUE	1	TRUE	-	-	1	1		
C	DC15	O R Tambo	3	H	C2	TRUE	-	-	-	1	-	-	TRUE	1	-	-	TRUE	1	1		
B	EC441	Matatiele	3	M	B3	TRUE	-	TRUE	-	1	-	TRUE	NO REPORTING	1	TRUE	TRUE	NO REPORTING	1	1		
B	EC442	Umtzimvubu	-	M	B4	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
B	EC443	Winnie Madikizela-Mandela	-	M	B4	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
B	EC444	Ntabankulu	-	L	B4	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
C	DC44	Alfred Nzo	1	M	C2	TRUE	-	-	-	1	-	TRUE	-	1	-	-	-	-	-		

MUNICIPALITIES MEETING CRITERIA FOR DETERMINING SERIOUS FINANCIAL PROBLEMS IN TERMS OF SECTION 138 & 140 OF THE MFMA											Q1	2025/26	SEPT-25																				
MFMA s138 Triggers Q1 2025/26											0%	MFMA S140 Triggers based on Pro-Rata Adjusted Budget Q1 2025/26			0%	MFMA s140 Triggers Based on Full Year Adjusted Budget Q1 2025/26			0%	SoLGF 2022/23													
LEGEND		Number of Municipalities Meeting One or More Triggers Based on Adopted Budget	215	83.7%		Failure to make payments as & when due (s138(a)) (90 days >	Operating Deficit > 5% of total direct revenue (s138(d))	Negative / Outstanding Audit (s138(e) & (f))	Negative Cash Position - Two consecutive years (s138(h))	s138 Trigger index (Meeting 1 or more Criteria)	74.3%	Failure to make any other payment > 2% of operating expenditure (s140(2)(c)) Sept-25			s140 Trigger index (Meeting 1 or more Criteria)	Failure to make any other payment > 2% of operating expenditure (s140(2)(c)) Sept-25			s140 Trigger index (Meeting 1 or more Criteria)	57.2%	Financial Distress Trigger Index	65.4%											
No Triggers																																	
1 Trigger																																	
2 Triggers																																	
3 & 4 Triggers														ESKOM > 2% Opex	Water Boards > 2% Opex	Total creditors > 2% Opex	63.4%	ESKOM > 2% Opex	Water Boards > 2% Opex	Total creditors > 2% Opex													
Cat	Code	Name	No of Triggers	CAP	CAT	173	22	117	20	191		95	82	137	163	92	70	121	147		168												
FREE STATE																																	
A	MAN	Mangaung	3	H	A	TRUE	TRUE	TRUE	-	1		TRUE	TRUE	-	1	TRUE	TRUE	-	1		1												
B	FS161	Letsemeng	2	M	B3	TRUE	-	TRUE	-	1		TRUE	-	TRUE	1	TRUE	-	TRUE	1		-												
B	FS162	Kopanong	3	M	B3	TRUE	TRUE	TRUE	-	1		TRUE	TRUE	TRUE	1	TRUE	TRUE	TRUE	1		1												
B	FS163	Mohokare	3	L	B3	TRUE	TRUE	TRUE	-	1		TRUE	-	TRUE	1	TRUE	-	TRUE	1		1												
C	DC16	Xhariep	3	L	C1	TRUE	-	-	-	1		NO ELECT FUNCTION!	-	TRUE	1	NO ELECT FUNCTION!	-	TRUE	1		1												
B	FS181	Masilanyana	3	L	B3	TRUE	-	TRUE	-	1		TRUE	TRUE	TRUE	1	TRUE	TRUE	TRUE	1		1												
B	FS182	Tokologo	3	L	B3	TRUE	TRUE	TRUE	TRUE	1		TRUE	TRUE	TRUE	1	TRUE	TRUE	TRUE	1		1												
B	FS183	Tswelopele	3	M	B3	TRUE	-	-	-	1		TRUE	TRUE	TRUE	1	TRUE	TRUE	TRUE	1		1												
B	FS184	Matjhabeng	3	H	B1	TRUE	-	TRUE	TRUE	1		TRUE	TRUE	TRUE	1	TRUE	TRUE	TRUE	1		1												
B	FS185	Nala	3	M	B3	TRUE	-	TRUE	-	1		TRUE	TRUE	TRUE	1	TRUE	TRUE	TRUE	1		1												
C	DC18	Lejweleputswa	1	L	C1	TRUE	-	-	-	1		NO ELECT FUNCTION!	-	TRUE	1	NO ELECT FUNCTION!	-	-	-	-	-												
B	FS191	Setsoto	1	M	B3	TRUE	-	-	-	1		-	TRUE	-	1	-	-	-	-	-	-												
B	FS192	Dihlabeng	3	M	B2	TRUE	TRUE	TRUE	-	1		TRUE	-	TRUE	1	TRUE	-	TRUE	1		1												
B	FS193	Nketoana	3	M	B3	TRUE	-	TRUE	-	1		TRUE	TRUE	TRUE	1	TRUE	TRUE	TRUE	1		1												
B	FS194	Maluti-a-Phofung	3	H	B3	TRUE	TRUE	TRUE	-	1		TRUE	-	TRUE	1	TRUE	-	TRUE	1		1												
B	FS195	Phumelela	3	L	B3	TRUE	TRUE	-	-	1		TRUE	TRUE	TRUE	1	TRUE	-	TRUE	1		1												
B	FS196	Mantsopa	3	M	B3	TRUE	-	TRUE	-	1		TRUE	-	TRUE	1	TRUE	-	TRUE	1		1												
C	DC19	Thabo Mofutsanyana	3	L	C1	TRUE	-	-	TRUE	1		NO ELECT FUNCTION!	-	TRUE	1	NO ELECT FUNCTION!	-	TRUE	1		1												
B	FS201	Moghaka	3	H	B2	TRUE	-	TRUE	TRUE	1		TRUE	TRUE	TRUE	1	TRUE	-	TRUE	1		1												
B	FS203	Ngwathe	3	M	B3	TRUE	TRUE	TRUE	TRUE	1		TRUE	TRUE	TRUE	1	TRUE	TRUE	TRUE	1		1												
B	FS204	Metsimaholo	3	H	B2	TRUE	-	TRUE	-	1		-	TRUE	TRUE	1	-	TRUE	TRUE	1		1												
B	FS205	Mafube	3	M	B3	TRUE	-	TRUE	TRUE	1		TRUE	TRUE	TRUE	1	TRUE	TRUE	TRUE	1		1												
C	DC20	Fezile Dabi	1	L	C1	-	-	TRUE	-	1		NO ELECT FUNCTION!	-	-	-	NO ELECT FUNCTION!	-	-	-	-	-												
GAUTENG																																	
A	EKU	City of Ekurhuleni	2	H	A	-	-	-	TRUE	1		-	-	-	-	-	-	-	-	-	1												
A	JHB	City of Johannesburg	3	H	A	TRUE	TRUE	-	-	1		TRUE	-	TRUE	1	TRUE	-	TRUE	1		1												
A	TSH	City of Tshwane	3	H	A	TRUE	-	TRUE	-	1		TRUE	-	TRUE	1	TRUE	-	TRUE	1		1												
B	GT421	Emfuleni	3	H	B1	TRUE	-	TRUE	-	1		TRUE	TRUE	TRUE	1	TRUE	TRUE	TRUE	1		1												
B	GT422	Midvaal	2	M	B2	TRUE	-	-	-	1		-	TRUE	-	1	-	TRUE	-	1		-												
B	GT423	Lesedi	3	M	B3	TRUE	-	-	-	1		TRUE	TRUE	TRUE	1	TRUE	TRUE	TRUE	1		1												
C	DC42	Sedibeng	3	M	C1	TRUE	-	-	-	1		-	-	TRUE	1	0.0%	-	TRUE	1		1												
B	GT481	Mogale City	3	H	B1	TRUE	-	-	-	1		TRUE	-	-	1	TRUE	-	-	1		1												
B	GT484	Merafong City	3	H	B2	TRUE	TRUE	TRUE	-	1		TRUE	TRUE	TRUE	1	TRUE	TRUE	TRUE	1		1												
B	GT485	Rand West City	3	H	B2	TRUE	-	-	-	1		TRUE	TRUE	TRUE	1	TRUE	TRUE	TRUE	1		1												
C	DC48	West Rand	3	M	C1	TRUE	-	-	-	1		NO ELECT FUNCTION!	-	TRUE	1	NO ELECT FUNCTION!	-	TRUE	1		1												

MUNICIPALITIES MEETING CRITERIA FOR DETERMINING SERIOUS FINANCIAL PROBLEMS IN TERMS OF SECTION 138 & 140 OF THE MFMA											Q1	2025/26	SEPT-25							
MFMA s138 Triggers Q1 2025/26											0%	MFMA S140 Triggers based on Pro-Rata Adjusted Budget Q1 2025/26			0%	MFMA s140 Triggers Based on Full Year Adjusted Budget Q1 2025/26			0%	SoLGF 2022/23
LEGEND		Number of Municipalities Meeting One or More Triggers Based on Adopted Budget		Failure to make payments as & when due (s138(a)) (90 days >	Operating Deficit > 5% of total direct revenue (s138(d))	Negative / Outstanding Audit (s138(e) & (f))	Negative Cash Position - Two consecutive years (s138(h))	s138 Trigger Index (Meeting 1 or more Criteria)	Failure to make any other payment > 2% of operating expenditure (s140(2)(c)) Sept-25			s140 Trigger Index (Meeting 1 or more Criteria)	Failure to make any other payment > 2% of operating expenditure (s140(2)(c)) Sept-25			s140 Trigger Index (Meeting 1 or more Criteria)	Financial Distress Trigger Index			
No Triggers																				
1 Trigger																				
2 Triggers																				
3 & 4 Triggers		215	83.7%			2023/24	2024/25 Actual 2025/26 YTD	74.3%	ESKOM > 2% Opex	Water Boards > 2% Opex	Total creditors > 2% Opex	63.4%	ESKOM > 2% Opex	Water Boards > 2% Opex	Total creditors > 2% Opex	57.2%	65.4%			
Cat	Code	Name	No of Triggers	CAP	CAT	173	22	117	20	191	95	82	137	163	92	70	121	147	168	
	KWA-ZULU NATAL					-		0												
A	ETH	eThekweni	1	H	A	TRUE	-	-	-	1	-	-	-	-	-	-	-	-	-	
B	KZN212	Umdoni	1	M	B2	NO REPORTING	-	TRUE	-	1	-	-	NO REPORTING	-	-	NO REPORTING	-	-		
B	KZN213	Umzumbe	2	L	B4	TRUE	-	TRUE	-	1	TRUE	-	TRUE	1	-	TRUE	1	-		
B	KZN214	uMuziwabantu	-	L	B3	-	-	-	-	-	-	-	-	-	-	-	-	-		
B	KZN216	Ray Nkonyeni	-	H	B2	-	-	-	-	-	-	-	-	-	-	-	-	-		
C	DC21	Ugu	3	H	C2	TRUE	-	-	-	1	-	TRUE	TRUE	1	-	TRUE	TRUE	1	1	
B	KZN221	uMshwathi	-	L	B4	-	-	-	-	-	-	-	-	-	-	-	-	-		
B	KZN222	uMngeni	1	M	B2	-	-	-	-	-	-	-	-	-	-	-	-	1		
B	KZN223	Mpofana	3	L	B3	TRUE	TRUE	-	-	1	TRUE	-	TRUE	1	TRUE	-	TRUE	1	1	
B	KZN224	Impendle	1	L	B4	-	-	-	-	-	-	-	-	-	-	-	-	1		
B	KZN225	Msunduzi	3	H	B1	TRUE	-	TRUE	-	1	TRUE	TRUE	TRUE	1	TRUE	TRUE	TRUE	1	1	
B	KZN226	Mkhambathini	1	M	B3	TRUE	-	-	-	1	-	-	TRUE	1	-	-	-	-		
B	KZN227	Richmond	1	L	B4	-	-	-	-	-	-	-	-	-	-	-	-	1		
C	DC22	uMgungundlovu	1	M	C2	-	-	-	-	-	-	-	-	-	-	-	-	1		
B	KZN235	Okhahlamba	1	L	B4	-	-	-	-	-	-	-	-	-	-	-	-	1		
B	KZN237	Inkosi Langalibalele	1	M	B3	TRUE	-	TRUE	-	1	-	TRUE	-	1	-	-	-	-		
B	KZN238	Alfred Duma	1	H	B2	TRUE	-	-	-	1	-	-	-	-	-	-	-	-		
C	DC23	Uthukela	3	M	C2	TRUE	-	TRUE	-	1	-	TRUE	TRUE	1	-	TRUE	TRUE	1	1	
B	KZN241	Endumeni	3	M	B3	TRUE	TRUE	TRUE	-	1	TRUE	-	TRUE	1	TRUE	-	TRUE	1	1	
B	KZN242	Nquthu	2	L	B4	TRUE	-	-	-	1	-	-	TRUE	1	TRUE	-	-	1		
B	KZN244	Msinga	1	L	B4	NO REPORTING	-	-	-	-	-	-	NO REPORTING	-	-	NO REPORTING	-	1		
B	KZN245	Umvoti	1	M	B3	-	-	-	-	-	-	-	-	-	-	-	-	1		
C	DC24	Umzinyathi	3	L	C2	TRUE	-	TRUE	-	1	-	TRUE	TRUE	1	-	TRUE	TRUE	1	1	
B	KZN252	Newcastle	3	H	B1	TRUE	-	-	-	1	TRUE	-	TRUE	1	TRUE	-	TRUE	1	1	
B	KZN253	Emadlangeni	3	L	B3	TRUE	-	-	-	1	TRUE	-	TRUE	1	TRUE	-	TRUE	1	1	
B	KZN254	Dannhauser	3	L	B4	TRUE	-	-	-	1	-	-	TRUE	1	-	-	TRUE	1	1	
C	DC25	Amajuba	3	L	C2	TRUE	-	TRUE	-	1	-	-	TRUE	1	-	-	TRUE	1	1	
B	KZN261	eDumbe	2	L	B3	TRUE	-	-	TRUE	1	-	-	TRUE	1	-	-	-	1		
B	KZN262	uPhongolo	2	L	B4	TRUE	-	-	TRUE	1	-	-	TRUE	1	-	-	-	1		
B	KZN263	Abaqulusi	3	L	B3	TRUE	-	-	-	1	TRUE	TRUE	TRUE	1	TRUE	TRUE	TRUE	1	1	
B	KZN265	Nongoma	3	L	B4	TRUE	-	TRUE	-	1	-	-	TRUE	1	-	-	TRUE	1	1	
B	KZN266	Ulundi	3	L	B4	TRUE	-	-	-	1	TRUE	-	TRUE	1	TRUE	-	TRUE	1	1	
C	DC26	Zululand	3	M	C2	TRUE	-	-	-	1	-	TRUE	TRUE	1	-	TRUE	TRUE	1	1	

[illegible]

MUNICIPALITIES MEETING CRITERIA FOR DETERMINING SERIOUS FINANCIAL PROBLEMS IN TERMS OF SECTION 138 & 140 OF THE MFMA										Q1	2025/26	SEPT-25							
MFMA s138 Triggers Q1 2025/26										0%	MFMA S140 Triggers based on Pro-Rata Adjusted Budget Q1 2025/26			0%	MFMA s140 Triggers Based on Full Year Adjusted Budget Q1 2025/26			0%	SoLGF 2022/23
LEGEND		Number of Municipalities Meeting One or More Triggers Based on Adopted Budget	215	83.7%		Failure to make payments as & when due (s138(a)) (90 days >	Operating Deficit > 5% of total direct revenue (s138(d))	Negative / Outstanding Audit (s138(e) & (f))	Negative Cash Position - Two consecutive years (s138(h))	s138 Trigger Index (Meeting 1 or more Criteria)	Failure to make any other payment > 2% of operating expenditure (s140(2)(c)) Sept-25			s140 Trigger Index (Meeting 1 or more Criteria)	Failure to make any other payment > 2% of operating expenditure (s140(2)(c)) Sept-25			s140 Trigger Index (Meeting 1 or more Criteria)	Financial Distress Trigger Index
No Triggers																			
1 Trigger																			
2 Triggers																			
3 & 4 Triggers																			

MUNICIPALITIES MEETING CRITERIA FOR DETERMINING SERIOUS FINANCIAL PROBLEMS IN TERMS OF SECTION 138 & 140 OF THE MFMA											Q1	2025/26	SEPT-25							
MFMA s138 Triggers Q1 2025/26											0%	MFMA S140 Triggers based on Pro-Rata Adjusted Budget Q1 2025/26			0%	MFMA s140 Triggers Based on Full Year Adjusted Budget Q1 2025/26			0%	SoLGF 2022/23
LEGEND		Number of Municipalities Meeting One or More Triggers Based on Adopted Budget	CAP	CAT	Failure to make payments as & when due (s138(a)) (90 days >	Operating Deficit > 5% of total direct revenue (s138(d))	Negative / Outstanding Audit (s138(e) & (f))	Negative Cash Position - Two consecutive years (s138(h))	s138 Trigger index (Meeting 1 or more Criteria)	Failure to make any other payment > 2% of operating expenditure (s140(2)(c)) Sept-25			s140 Trigger index (Meeting 1 or more Criteria)	Failure to make any other payment > 2% of operating expenditure (s140(2)(c)) Sept-25			s140 Trigger index (Meeting 1 or more Criteria)	Financial Distress Trigger Index		
No Triggers																				
1 Trigger																				
2 Triggers																				
3 & 4 Triggers		215	83.7%			2023/24	2024/25 Actual 2025/26 YTD	74.3%	ESKOM > 2% Opex	Water Boards > 2% Opex	Total creditors > 2% Opex	63.4%	ESKOM > 2% Opex	Water Boards > 2% Opex	Total creditors > 2% Opex	57.2%	65.4%			
Cat	Code	Name	No of Triggers	CAP	CAT	173	22	117	20	191	95	82	137	163	92	70	121	147	168	
	MPUMALANGA			0																
B	MP301	Albert Luthuli	2	M	B4	TRUE	-	TRUE	-	1	-	-	TRUE	1	-	-	-	-	1	
B	MP302	Msukaligwa	3	L	B2	TRUE	-	TRUE	-	1	TRUE	TRUE	TRUE	1	TRUE	TRUE	TRUE	1	1	
B	MP303	Mkhondo	3	L	B3	TRUE	-	-	-	1	TRUE	-	TRUE	1	TRUE	-	TRUE	1	1	
B	MP304	Pixley Ka Seme (MP)	3	M	B3	TRUE	-	-	-	1	-	TRUE	-	1	-	TRUE	-	1	1	
B	MP305	Lekwa	3	L	B3	TRUE	-	TRUE	-	1	TRUE	TRUE	TRUE	1	TRUE	TRUE	TRUE	1	1	
B	MP306	Dipaleseng	3	L	B3	TRUE	-	TRUE	-	1	TRUE	TRUE	TRUE	1	TRUE	TRUE	TRUE	1	1	
B	MP307	Govan Mbeki	3	H	B1	TRUE	-	TRUE	-	1	TRUE	TRUE	TRUE	1	TRUE	TRUE	TRUE	1	1	
C	DC30	Gert Sibande	-	M	C1	-	-	-	-	-	NO ELECT FUNCTION!			-	NO ELECT FUNCTION!			-	-	
B	MP311	Victor Khanye	3	M	B3	TRUE	-	TRUE	-	1	TRUE	TRUE	TRUE	1	TRUE	TRUE	TRUE	1	1	
B	MP312	Emalahleni (MP)	3	H	B1	TRUE	-	-	-	1	TRUE	TRUE	TRUE	1	TRUE	TRUE	TRUE	1	1	
B	MP313	Steve Tshwete	2	H	B1	TRUE	-	TRUE	-	1	-	-	TRUE	1	-	-	-	-	1	
B	MP314	Emakhazeni	3	L	B2	TRUE	TRUE	TRUE	-	1	TRUE	-	TRUE	1	TRUE	-	TRUE	1	1	
B	MP315	Thembisile Hani	1	L	B4	-	-	-	-	-	-	-	-	-	-	-	-	-	1	
B	MP316	Dr J.S. Moroka	2	L	B4	NO REPORTING		TRUE	-	1	-	NO REPORTING		-	-	-	NO REPORTING	-	1	
C	DC31	Nkangala	-	H	C1	NO REPORTING		-	-	-	-	NO REPORTING		-	-	-	NO REPORTING	-	-	
B	MP321	Thaba Chweu	3	L	B3	TRUE	TRUE	TRUE	-	1	TRUE	-	TRUE	1	TRUE	-	TRUE	1	1	
B	MP324	Nkomazi	2	M	B4	TRUE	-	-	-	1	TRUE	TRUE	TRUE	1	TRUE	-	TRUE	1	-	
B	MP325	Bushbuckridge	2	L	B4	TRUE	-	-	-	1	-	TRUE	TRUE	1	-	TRUE	TRUE	1	-	
B	MP326	City of Mbombela	3	H	B1	TRUE	-	-	-	1	TRUE	TRUE	TRUE	1	TRUE	TRUE	TRUE	1	1	
C	DC32	Ehlanzeni	1	H	C1	-	-	-	-	-	NO ELECT FUNCTION!			-	NO ELECT FUNCTION!			-	1	

MUNICIPALITIES MEETING CRITERIA FOR DETERMINING SERIOUS FINANCIAL PROBLEMS IN TERMS OF SECTION 138 & 140 OF THE MFMA											Q1	2025/26	SEPT-25							
MFMA s138 Triggers Q1 2025/26											0%	MFMA S140 Triggers based on Pro-Rata Adjusted Budget Q1 2025/26			0%	MFMA s140 Triggers Based on Full Year Adjusted Budget Q1 2025/26			0%	SoLGF 2022/23
LEGEND		Number of Municipalities Meeting One or More Triggers Based on Adopted Budget		Failure to make payments as & when due (s138(a)) (90 days >	Operating Deficit > 5% of total direct revenue (s138(d))	Negative / Outstanding Audit (s138(e) & (f))	Negative Cash Position - Two consecutive years (s138(h))	s138 Trigger Index (Meeting 1 or more Criteria)	Failure to make any other payment > 2% of operating expenditure (s140(2)(c)) Sept-25			s140 Trigger Index (Meeting 1 or more Criteria)	Failure to make any other payment > 2% of operating expenditure (s140(2)(c)) Sept-25			s140 Trigger Index (Meeting 1 or more Criteria)	Financial Distress Trigger Index			
No Triggers																				
1 Trigger																				
2 Triggers																				
3 & 4 Triggers		215	83.7%		2023/24		2024/25 Actual 2025/26 YTD	74.3%	ESKOM > 2% Opex	Water Boards > 2% Opex	Total creditors > 2% Opex	63.4%	ESKOM > 2% Opex	Water Boards > 2% Opex	Total creditors > 2% Opex	57.2%	65.4%			
Cat	Code	Name	No of Triggers	CAP	CAT	173	22	117	20	191	95	82	137	163	92	70	121	147	168	
NORTHERN CAPE																				
	NC451	Joe Morolong	2	L	B4	TRUE	-	TRUE	TRUE	1	-	-	TRUE	1	-	-	-	-	1	
B	NC452	Ga-Segonyana	1	M	B3	-	-	-	-	-	-	-	-	-	-	-	-	-	1	
B	NC453	Gamagara	3	M	B3	TRUE	-	-	-	1	TRUE	-	TRUE	1	TRUE	-	TRUE	1	1	
C	DC45	John Taolo Gaetsewe	1	M	C1	-	-	-	-	-	NO ELECT FUNCTION!	-	-	-	NO ELECT FUNCTION!	-	-	-	1	
B	NC061	Richtersveld	3	M	B3	TRUE	-	TRUE	-	1	TRUE	-	TRUE	1	TRUE	-	TRUE	1	1	
B	NC062	Nama Khoi	3	M	B3	TRUE	TRUE	-	-	1	TRUE	TRUE	TRUE	1	TRUE	TRUE	TRUE	1	1	
B	NC064	Kamiesberg	3	L	B3	TRUE	-	TRUE	TRUE	1	TRUE	-	-	1	TRUE	-	-	1	1	
B	NC065	Hantam	3	L	B3	TRUE	-	TRUE	-	1	-	-	TRUE	1	-	-	TRUE	1	1	
B	NC066	Karoo Hoogland	3	M	B3	TRUE	-	TRUE	-	1	-	-	TRUE	1	-	-	TRUE	1	1	
B	NC067	Khai-Ma	3	L	B3	TRUE	-	TRUE	-	1	-	-	TRUE	1	-	-	TRUE	1	1	
C	DC6	Namakwa	1	M	C1	-	-	-	-	-	NO ELECT FUNCTION!	-	-	-	NO ELECT FUNCTION!	-	-	-	1	
B	NC071	Ubuntu	3	M	B3	TRUE	TRUE	TRUE	-	1	TRUE	-	TRUE	1	TRUE	-	TRUE	1	1	
B	NC072	Umsobomvu	3	L	B3	TRUE	-	TRUE	-	1	TRUE	TRUE	NO REPORTING	1	-	TRUE	NO REPORTING	1	1	
B	NC073	Emthanjeni	3	M	B3	TRUE	-	TRUE	-	1	TRUE	-	TRUE	1	TRUE	-	TRUE	1	1	
B	NC074	Kareeberg	2	M	B3	-	-	TRUE	-	1	-	-	-	-	-	-	-	-	1	
B	NC075	Renosterberg	3	M	B3	TRUE	-	TRUE	-	1	TRUE	TRUE	TRUE	1	TRUE	TRUE	TRUE	1	1	
B	NC076	Thembelihle	3	L	B3	TRUE	-	TRUE	-	1	TRUE	TRUE	TRUE	1	TRUE	TRUE	TRUE	1	1	
B	NC077	Siyathemba	3	M	B3	TRUE	-	TRUE	-	1	TRUE	TRUE	TRUE	1	TRUE	TRUE	TRUE	1	1	
B	NC078	Siyancuma	3	M	B3	TRUE	-	TRUE	-	1	TRUE	TRUE	TRUE	1	TRUE	-	TRUE	1	1	
C	DC7	Pixley Ka Seme (NC)	3	M	C1	TRUE	-	-	-	1	NO ELECT FUNCTION!	-	TRUE	1	NO ELECT FUNCTION!	-	TRUE	1	1	
B	NC082	IKa!l Garib	3	L	B3	TRUE	-	TRUE	-	1	TRUE	TRUE	TRUE	1	TRUE	TRUE	TRUE	1	1	
B	NC084	IKheis	3	L	B3	TRUE	-	TRUE	-	1	TRUE	-	TRUE	1	-	-	TRUE	1	1	
B	NC085	Tsantsabane	3	L	B3	TRUE	TRUE	TRUE	-	1	TRUE	TRUE	TRUE	1	TRUE	TRUE	TRUE	1	1	
B	NC086	Kgatelopele	3	L	B3	TRUE	-	TRUE	-	1	TRUE	-	TRUE	1	TRUE	-	TRUE	1	1	
B	NC087	Dawid Kruiper	3	M	B2	TRUE	-	TRUE	-	1	TRUE	TRUE	TRUE	1	TRUE	-	-	1	1	
C	DC8	Z F Mgcawu	3	M	C1	TRUE	-	-	-	1	NO ELECT FUNCTION!	-	TRUE	1	NO ELECT FUNCTION!	-	TRUE	1	1	
B	NC091	Sol Plaatje	2	H	B1	TRUE	-	TRUE	-	1	TRUE	TRUE	TRUE	1	TRUE	TRUE	TRUE	1	-	
B	NC092	Dikgatlong	3	L	B3	TRUE	-	TRUE	-	1	TRUE	TRUE	TRUE	1	TRUE	TRUE	TRUE	1	1	
B	NC093	Magareng	3	L	B3	TRUE	-	TRUE	-	1	TRUE	-	TRUE	1	TRUE	-	TRUE	1	1	
B	NC094	Phokwane	3	M	B3	TRUE	-	TRUE	-	1	TRUE	-	TRUE	1	TRUE	-	TRUE	1	1	
C	DC9	Frances Baard	-	M	C1	-	-	-	-	-	NO ELECT FUNCTION!	-	-	-	NO ELECT FUNCTION!	-	-	-	1	

Municipalities Meeting Criteria for Determining Serious Financial Problems in Terms of Section 138 & 140 of the MFMA										Q1	2025/26	SEPT-25							
MFMA s138 Triggers Q1 2025/26							0%	MFMA s140 Triggers based on Pro-Rata Adjusted Budget Q1 2025/26			0%	MFMA s140 Triggers Based on Full Year Adjusted Budget Q1 2025/26			0%	SoLGF 2022/23			
LEGEND		Number of Municipalities Meeting One or More Triggers Based on Adopted Budget		Failure to make payments as & when due (s138(a)) (90 days >	Operating Deficit > 5% of total direct revenue (s138(d))	Negative / Outstanding Audit (s138(e) & (f))	Negative Cash Position - Two consecutive years (s138(h))	s138 Trigger Index (Meeting 1 or more Criteria)	Failure to make any other payment > 2% of operating expenditure (s140(2)(c)) Sept-25			s140 Trigger Index (Meeting 1 or more Criteria)	Failure to make any other payment > 2% of operating expenditure (s140(2)(c)) Sept-25			s140 Trigger index (Meeting 1 or more Criteria)	Financial Distress Trigger Index		
No Triggers																			
1 Trigger																			
2 Triggers																			
3 & 4 Triggers		215	83.7%			2023/24	2024/25 Actual 2025/26 YTD	74.3%	ESKOM > 2% Opex	Water Boards > 2% Opex	Total creditors > 2% Opex	63.4%	ESKOM > 2% Opex	Water Boards > 2% Opex	Total creditors > 2% Opex	57.2%	65.4%		
Cat	Code	Name	No of Triggers	CAP	CAT	173	22	117	20	191	95	82	137	163	92	70	121	147	168
NORTH WEST																			
B	NW371	Moretele	1	L	B4	TRUE	-	-	-	1	-	-	-	-	-	-	-	-	-
B	NW372	Madibeng	2	H	B1	TRUE	-	TRUE	-	1	TRUE	TRUE	TRUE	1	TRUE	TRUE	TRUE	1	-
B	NW373	Rustenburg	3	H	B1	TRUE	-	TRUE	-	1	-	-	TRUE	1	-	-	TRUE	1	1
B	NW374	Kgetlengrivier	3	L	B3	TRUE	TRUE	TRUE	-	1	TRUE	TRUE	TRUE	1	TRUE	TRUE	TRUE	1	1
B	NW375	Moses Kotane	2	M	B4	-	-	TRUE	-	1	-	-	-	-	-	-	-	-	-
C	DC37	Bojanala Platinum	2	H	C1	TRUE	-	-	-	1	NO ELECT FUNCTION!	-	TRUE	1	NO ELECT FUNCTION!	-	-	-	1
B	NW381	Ratlou	2	L	B4	NO REPORTING	-	TRUE	-	1	-	-	NO REPORTING	-	-	-	NO REPORTING	-	1
B	NW382	Tswaing	3	L	B3	TRUE	-	TRUE	TRUE	1	TRUE	-	TRUE	1	TRUE	-	TRUE	1	-
B	NW383	Mafikeng	3	L	B2	TRUE	-	TRUE	-	1	-	-	TRUE	1	-	-	TRUE	1	1
B	NW384	Ditsobotla	3	L	B3	TRUE	-	TRUE	-	1	TRUE	-	TRUE	1	TRUE	-	TRUE	1	1
B	NW385	Ramotshere Molloa	2	L	B3	TRUE	-	TRUE	-	1	TRUE	-	TRUE	1	TRUE	-	TRUE	1	-
C	DC38	Ngaka Modiri Molema	2	L	C2	TRUE	-	TRUE	-	1	-	TRUE	TRUE	1	-	TRUE	TRUE	1	-
B	NW392	Naledi (NW)	3	L	B3	TRUE	TRUE	TRUE	TRUE	1	TRUE	-	NO REPORTING	1	TRUE	-	NO REPORTING	1	1
B	NW393	Mamusa	3	M	B3	TRUE	-	TRUE	-	1	TRUE	-	TRUE	1	TRUE	-	TRUE	1	1
B	NW394	Greater Taung	2	M	B4	-	-	TRUE	-	1	-	-	-	-	-	TRUE	-	1	-
B	NW396	Lekwa-Teemane	3	L	B3	TRUE	-	TRUE	-	1	TRUE	TRUE	TRUE	1	TRUE	TRUE	TRUE	1	1
B	NW397	Kagisano-Molopo	3	L	B4	TRUE	-	TRUE	-	1	-	-	TRUE	1	-	-	TRUE	1	1
C	DC39	Dr Ruth Segomotsi Mompati	3	M	C2	TRUE	-	TRUE	-	1	-	-	TRUE	1	-	-	TRUE	1	1
B	NW403	City of Matlosana	3	H	B1	TRUE	-	TRUE	-	1	TRUE	TRUE	TRUE	1	TRUE	TRUE	TRUE	1	1
B	NW404	Maquassi Hills	3	M	B3	TRUE	-	TRUE	-	1	TRUE	TRUE	TRUE	1	TRUE	TRUE	TRUE	1	1
B	NW405	J B Marks	3	H	B1	TRUE	-	TRUE	-	1	TRUE	-	TRUE	1	TRUE	-	TRUE	1	1
C	DC40	Dr Kenneth Kaunda	-	M	C1	-	-	-	-	-	NO ELECT FUNCTION!	-	-	-	NO ELECT FUNCTION!	-	-	-	-

MUNICIPALITIES MEETING CRITERIA FOR DETERMINING SERIOUS FINANCIAL PROBLEMS IN TERMS OF SECTION 138 & 140 OF THE MFMA										Q1	2025/26	SEPT-25							
MFMA s138 Triggers Q1 2025/26										0%	MFMA S140 Triggers based on Pro-Rata Adjusted Budget Q1 2025/26			0%	MFMA s140 Triggers Based on Full Year Adjusted Budget Q1 2025/26			0%	SoLGF 2022/23
LEGEND		Number of Municipalities Meeting One or More Triggers Based on Adopted Budget		Failure to make payments as & when due (s138(a)) (90 days >	Operating Deficit > 5% of total direct revenue (s138(d))	Negative / Outstanding Audit (s138(e) & (f))	Negative Cash Position - Two consecutive years (s138(h))	s138 Trigger index (Meeting 1 or more Criteria)	Failure to make any other payment > 2% of operating expenditure (s140(2)(c)) Sept-25			s140 Trigger index (Meeting 1 or more Criteria)	Failure to make any other payment > 2% of operating expenditure (s140(2)(c)) Sept-25			s140 Trigger index (Meeting 1 or more Criteria)	Financial Distress Trigger Index		
No Triggers																			
1 Trigger																			
2 Triggers																			
3 & 4 Triggers		215	83.7%																
					2023/24	2024/25 Actual 2025/26 YTD													
Cat	Code	Name	No of Triggers	CAP	CAT	173	22	117	20	191	95	82	137	163	92	70	121	147	168
WESTERN CAPE																			
A	CPT	Cape Town	1	H	A	TRUE	-	-	-	1	-	-	-	-	-	-	-	-	-
B	WC011	Matzikama	3	M	B3	TRUE	-	-	TRUE	1	TRUE	-	TRUE	1	TRUE	-	TRUE	1	1
B	WC012	Cederberg	3	L	B3	TRUE	-	-	-	1	TRUE	-	TRUE	1	TRUE	-	-	1	1
B	WC013	Bergrivier	-	M	B3	-	-	-	-	-	-	-	-	-	-	-	-	-	-
B	WC014	Saldanha Bay	-	H	B2	-	-	-	-	-	-	-	-	-	-	-	-	-	-
B	WC015	Swartland	-	M	B3	-	-	-	-	-	-	-	-	-	-	-	-	-	-
C	DC1	West Coast	2	M	C1	TRUE	-	-	-	1	-	TRUE	-	1	-	TRUE	-	1	-
B	WC022	Witzenberg	-	L	B3	-	-	-	-	-	-	-	-	-	-	-	-	-	-
B	WC023	Drakenstein	1	H	B1	-	-	-	-	-	-	-	-	-	-	-	-	-	1
B	WC024	Stellenbosch	-	H	B1	-	-	-	-	-	-	-	-	-	-	-	-	-	-
B	WC025	Breede Valley	-	H	B2	-	-	-	-	-	-	-	-	-	-	-	-	-	-
B	WC026	Langeberg	-	M	B3	-	-	-	-	-	-	-	-	-	-	-	-	-	-
C	DC2	Cape Winelands DM	-	M	C1	-	-	-	-	-	NO ELECT FUNCTION!	-	-	-	NO ELECT FUNCTION!	-	-	-	-
B	WC031	Theewaterskloof	3	M	B3	TRUE	-	TRUE	-	1	TRUE	-	TRUE	1	TRUE	-	-	1	1
B	WC032	Overstrand	1	H	B2	-	-	-	-	-	-	-	-	-	-	-	-	-	1
B	WC033	Cape Agulhas	-	L	B3	-	-	-	-	-	-	-	-	-	-	-	-	-	-
B	WC034	Swellendam	-	L	B3	-	-	-	-	-	-	-	-	-	-	-	-	-	-
C	DC3	Overberg	1	M	C1	-	-	-	-	-	NO ELECT FUNCTION!	-	-	-	NO ELECT FUNCTION!	-	-	-	1
B	WC041	Kannaland	3	M	B3	TRUE	-	TRUE	-	1	TRUE	-	TRUE	1	TRUE	-	TRUE	1	1
B	WC042	Hessequa	1	M	B3	TRUE	-	-	-	1	-	TRUE	-	1	-	-	-	-	-
B	WC043	Mossel Bay	-	H	B2	-	-	-	-	-	-	-	-	-	-	-	-	-	-
B	WC044	George	1	H	B1	-	-	-	-	-	-	-	-	-	-	-	-	-	1
B	WC045	Oudtshoorn	1	M	B2	-	-	-	-	-	-	-	-	-	-	-	-	-	1
B	WC047	Bitou	2	M	B3	-	-	-	TRUE	1	-	-	-	-	-	-	-	-	1
B	WC048	Knysna	1	M	B2	-	-	-	-	-	-	-	-	-	-	-	-	-	1
C	DC4	Garden Route	-	M	C1	-	-	-	-	-	-	-	-	-	-	-	-	-	-
B	WC051	Laingsburg	2	M	B3	TRUE	-	TRUE	-	1	-	-	TRUE	1	-	-	-	-	1
B	WC052	Prince Albert	-	M	B3	-	-	-	-	-	-	-	-	-	-	-	-	-	-
B	WC053	Beaufort West	3	M	B3	TRUE	-	TRUE	-	1	TRUE	TRUE	TRUE	1	TRUE	TRUE	TRUE	1	1
C	DC5	Central Karoo	-	M	C1	-	-	-	-	-	NO ELECT FUNCTION!	-	-	-	NO ELECT FUNCTION!	-	-	-	-

Source

NT LG Database

Sect 41 Reports received from Eskom, Water Boards & DWS