

Municipalities Meeting Criteria for Determining Serious Financial Problems in Terms of Section 138 & 140 of the MFMA										Q3	2025/26	MARCH-26						SoLGF 2023/24												
MFMA s138 Triggers Q3 2025/26										0%	MFMA S140 Triggers based on Pro-Rata Adjusted Budget Q3 2025/26			0%	MFMA s140 Triggers Based on Full Year Adjusted Budget Q3 2025/26			0%												
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	s138 Trigger Index (Meeting 1 or more Criteria)	Failure to make any other payment > 2% of operating expenditure (s140(2)(c)) March-26			s140 trigger index	s140 Trigger Index (Meeting 1 or more Criteria)	Failure to make any other payment > 2% of operating expenditure (s140(2)(c)) March-26			s140 trigger index	s140 Trigger Index (Meeting 1 or more Criteria)	Financial Distress	Financial Distress Trigger Index									
No Triggers																														
1 Trigger																														
2 Triggers																														
3 & 4 Triggers		213	62.9%						76.7%	ESKOM > 2% Opex	Water Boards > 2% Opex	Total creditors > 2% Opex	145	56.4%	ESKOM > 2% Opex	Water Boards > 2% Opex	Total creditors > 2% Opex	141	54.9%		63.0%									
Cat	Code	Name	No of Triggers	CAP	CAT	175	25	117	23	197	197	94	70	127	145	95	69	121	141	162	162									
EASTERN CAPE																														
A	BUF	Buffalo City	1	H	A	TRUE	-	TRUE	-	50%	1	-	-	-	0%	-	-	-	0%	-	-									
A	NMA	Nelson Mandela Bay	2	H	A	TRUE	-	TRUE	-	50%	1	-	-	TRUE	33%	-	-	TRUE	33%	1	-									
B	EC101	Dr Beyers Naude	3	L	B3	TRUE	-	-	-	25%	1	TRUE	-	TRUE	67%	1	TRUE	-	TRUE	67%	1									
B	EC102	Blue Crane Route	3	L	B3	TRUE	TRUE	-	-	75%	1	TRUE	-	TRUE	67%	1	TRUE	-	TRUE	67%	1									
B	EC104	Makana	3	M	B2	TRUE	-	TRUE	-	50%	1	TRUE	TRUE	TRUE	100%	1	TRUE	TRUE	100%	1	TRUE									
B	EC105	Ndlambe	2	L	B3	TRUE	-	-	-	25%	1	-	-	-	0%	-	-	-	0%	-	TRUE									
B	EC106	Sundays River Valley	3	M	B3	TRUE	-	TRUE	-	50%	1	TRUE	TRUE	TRUE	100%	1	TRUE	TRUE	100%	1	TRUE									
B	EC108	Kouga	2	M	B3	TRUE	-	-	-	25%	1	-	-	-	0%	-	-	-	0%	-	TRUE									
B	EC109	Kou-Kamma	2	M	B3	TRUE	-	TRUE	-	50%	1	-	-	TRUE	33%	1	-	TRUE	33%	1	-									
C	DC10	Sarah Baartman	-	M	C1	-	-	-	-	0%	-	NO ELECT FUNCTION			0%	-	NO ELECT FUNCTION			0%	-									
B	EC121	Mbashe	1	L	B4	TRUE	-	-	-	25%	1	-	-	-	0%	-	-	-	0%	-	-									
B	EC122	Mquma	-	M	B4	TRUE	-	-	-	0%	-	-	-	-	0%	-	-	-	0%	-	-									
B	EC123	Great Kai	2	L	B3	TRUE	-	-	-	25%	1	-	-	TRUE	33%	1	-	TRUE	33%	1	-									
B	EC124	Amahlathi	3	L	B3	TRUE	-	-	-	25%	1	TRUE	-	TRUE	67%	1	TRUE	-	TRUE	67%	1									
B	EC126	Ngqushwa	1	M	B4	-	-	-	TRUE	25%	1	-	-	-	0%	-	-	-	0%	-	-									
B	EC129	Raymond Mhlaba	3	L	B3	TRUE	-	TRUE	TRUE	75%	1	TRUE	-	TRUE	67%	1	TRUE	-	TRUE	67%	1									
C	DC12	Amathole	3	H	C2	TRUE	-	AMATHOLE	-	50%	1	-	TRUE	-	TRUE	67%	1	TRUE	-	TRUE	67%									
B	EC131	Inxuba Yethemba	3	L	B3	TRUE	TRUE	-	-	50%	1	TRUE	-	TRUE	67%	1	TRUE	-	TRUE	67%	1									
B	EC135	Intsikala Yethu	2	L	B4	-	-	TRUE	-	25%	1	-	-	-	0%	-	-	-	0%	-	TRUE									
B	EC136	Emalahleni (EC)	1	L	B4	-	-	TRUE	-	25%	1	-	-	-	0%	-	-	-	0%	-	-									
B	EC137	Dr. A.B. Xuma	1	M	B4	-	-	-	-	0%	-	-	-	-	0%	-	-	-	0%	-	TRUE									
B	EC138	Sakhisizwe	1	L	B3	-	-	TRUE	-	25%	1	-	-	-	0%	-	-	-	0%	-	-									
B	EC139	Enoch Mgijima	3	M	B2	TRUE	TRUE	-	-	75%	1	TRUE	-	TRUE	67%	1	TRUE	-	TRUE	67%	1									
C	DC13	Chris Hani	3	M	C2	TRUE	-	TRUE	-	50%	1	-	TRUE	TRUE	67%	1	TRUE	-	TRUE	67%	1									
B	EC141	Eiundini	2	L	B4	TRUE	-	-	-	25%	1	-	-	-	0%	-	-	-	0%	-	TRUE									
B	EC142	Sengu	2	M	B4	TRUE	-	-	-	25%	1	-	-	TRUE	33%	1	-	TRUE	33%	1	-									
B	EC145	Walter Sisulu	3	L	B3	TRUE	-	TRUE	-	50%	1	TRUE	-	TRUE	67%	1	TRUE	-	TRUE	67%	1									
C	DC14	Joe Gqabi	2	H	C2	TRUE	-	-	TRUE	50%	1	-	TRUE	-	33%	1	-	TRUE	-	1	-									
B	EC153	Ngquzu Hills	1	L	B4	-	-	TRUE	-	25%	1	-	-	-	0%	-	-	-	0%	-	-									
B	EC154	Port St Johns	1	M	B4	TRUE	-	TRUE	-	50%	1	-	-	-	0%	-	-	-	0%	-	-									
B	EC155	Nyandeni	1	L	B4	-	-	TRUE	-	25%	1	-	-	-	0%	-	-	-	0%	-	-									
B	EC156	Mhlontlo	1	L	B4	-	-	TRUE	-	25%	1	-	-	-	0%	-	-	-	0%	-	-									
B	EC157	King Sabata Dalindyebo	3	H	B2	TRUE	-	-	-	25%	1	TRUE	-	TRUE	67%	1	TRUE	-	TRUE	67%	1									
C	DC15	O R Tambo	2	H	C2	TRUE	-	-	-	25%	1	-	-	-	0%	-	-	-	0%	-	TRUE									
B	EC441	Matatiele	2	M	B3	-	-	TRUE	-	25%	1	-	-	-	0%	-	TRUE	-	33%	1	-									
B	EC442	Umtzimvubu	-	M	B4	-	-	-	-	0%	-	-	-	-	0%	-	-	-	0%	-	-									
B	EC443	Winnie Madikizela-Mandela	-	M	B4	-	-	-	-	0%	-	-	-	-	0%	-	-	-	0%	-	-									
B	EC444	Ntabankulu	1	L	B4	-	-	-	-	0%	-	-	-	-	0%	-	-	-	0%	-	TRUE									
C	DC44	Alfred Nzo	1	M	C2	TRUE	-	-	-	25%	1	-	-	-	0%	-	-	-	0%	-	-									
FREE STATE																														
A	MAN	Mangaung	3	H	A	TRUE	-	TRUE	-	50%	1	TRUE	TRUE	TRUE	100%	1	TRUE	TRUE	TRUE	100%	1									
B	FS161	Letsemeng	3	M	B3	TRUE	-	TRUE	-	50%	1	TRUE	-	TRUE	67%	1	TRUE	-	TRUE	67%	1									
B	FS162	Kopanong	3	M	B3	TRUE	TRUE	-	-	75%	1	TRUE	TRUE	TRUE	100%	1	TRUE	TRUE	TRUE	100%	1									
B	FS163	Mohokare	3	L	B3	TRUE	TRUE	TRUE	-	75%	1	TRUE	-	NO REPORTING	33%	1	TRUE	-	NO REPORTING	33%	1									
C	DC16	Xhariep	3	L	C1	TRUE	TRUE	-	-	50%	1	NO ELECT FUNCTION			33%	1	NO ELECT FUNCTION			33%	1									
B	FS181	Masilonyana	3	L	B3	TRUE	-	TRUE	-	50%	1	TRUE	TRUE	TRUE	100%	1	TRUE	TRUE	TRUE	100%	1									
B	FS182	Tokologo	3	L	B3	TRUE	TRUE	TRUE	TRUE	100%	1	TRUE	TRUE	TRUE	100%	1	TRUE	TRUE	TRUE	100%	1									
B	FS183	Tswelopele	3	M	B3	TRUE	-	-	-	25%	1	TRUE	TRUE	TRUE	100%	1	TRUE	TRUE	TRUE	100%	1									
B	FS184	Matjhabeng	3	H	B1	TRUE	-	TRUE	TRUE	75%	1	TRUE	TRUE	TRUE	100%	1	TRUE	TRUE	TRUE	100%	1									
B	FS185	Nala	3	M	B3	TRUE	-	TRUE	-	50%	1	TRUE	TRUE	TRUE	100%	1	TRUE	TRUE	TRUE	100%	1									
C	DC18	Lejweleputswa	-	L	C1	-	-	-	-	0%	-	NO ELECT FUNCTION			0%	-	NO ELECT FUNCTION			0%	-									
B	FS191	Setsotho	1	M	B3	TRUE	-	-	-	25%	1	-	-	-	0%	-	-	-	0%	-	-									
B	FS192	Ditlhabeng	3	M	B2	TRUE	TRUE	TRUE	-	75%	1	TRUE	TRUE	TRUE	100%	1	TRUE	TRUE	TRUE	100%	1									
B	FS193	Nketoana	3	M	B3	TRUE	TRUE	TRUE	-	75%	1	TRUE	-	TRUE	67%	1	TRUE	-	TRUE	67%	1									
B	FS194	Maluti-a-Phofung	3	H	B3	TRUE	TRUE	TRUE	-	75%	1	TRUE	TRUE	TRUE	100%	1	TRUE	TRUE	TRUE	100%	1									
B	FS195	Phumelela	3	L	B3	TRUE	-	-	-	25%	1	TRUE	TRUE	TRUE	100%	1	TRUE	TRUE	TRUE	100%	1									
B	FS196	Mantsope	3	M	B3	TRUE	-	TRUE	-	50%	1	TRUE	-	TRUE	67%	1	TRUE	-	TRUE	67%	1									
C	DC19	Thabo Mofutsanyana	3	L	C1	TRUE	-	-	TRUE	50%	1	NO ELECT FUNCTION			33%	1	NO ELECT FUNCTION			33%	1									

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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	s138 Trigger Index (Meeting 1 or more Criteria)	Failure to make any other payment > 2% of operating expenditure (s140(2)(c)) March-26		s140 trigger index	s140 Trigger Index (Meeting 1 or more Criteria)	Failure to make any other payment > 2% of operating expenditure (s140(2)(c)) March-26		s140 trigger index	s140 Trigger Index (Meeting 1 or more Criteria)	Financial Distress	Financial Distress Trigger Index								
No Triggers																															
1 Trigger																															
2 Triggers																															
3 & 4 Triggers		213 62.9%				2023/24		2024/25 Actual		2025/26 YTD			76.7%	> 2% Opex		Water Boards > 2% Opex		Total creditors > 2% Opex			56.4%	> 2% Opex		Water Boards > 2% Opex		Total creditors > 2% Opex			54.9%		63.0%
Cat	Code	Name	No of Triggers	CAP	CAT	175	25	117	23	197	197	94	70	127	145	145	95	69	121	141	141	162	162								
B	FS201	Moghaka	3	H	B2	TRUE	-	TRUE	TRUE	75%	1	TRUE	TRUE	TRUE	100%	1	TRUE	-	TRUE	67%	1	TRUE	1								
B	FS203	Ngwathe	3	M	B3	TRUE	TRUE	TRUE	TRUE	100%	1	TRUE	-	TRUE	67%	1	TRUE	-	TRUE	67%	1	TRUE	1								
B	FS204	Metsimaholo	3	H	B2	TRUE	-	TRUE	-	50%	1	-	TRUE	TRUE	67%	1	-	TRUE	TRUE	67%	1	TRUE	1								
B	FS205	Mafube	3	M	B3	TRUE	-	TRUE	TRUE	75%	1	TRUE	TRUE	TRUE	100%	1	TRUE	TRUE	TRUE	100%	1	TRUE	1								
C	DC20	Fozile Dabi	1	L	C1	-	-	TRUE	-	25%	1	NO ELECT FUNCTION	-	-	0%	-	NO ELECT FUNCTION	-	-	0%	-	-	-								
GAUTENG																															
A	EKU	City of Ekurhuleni	3	H	A	TRUE	-	-	TRUE	50%	1	TRUE	-	-	33%	1	TRUE	-	-	33%	1	TRUE	1								
A	JHB	City of Johannesburg	3	H	A	TRUE	-	-	-	25%	1	TRUE	-	TRUE	67%	1	TRUE	-	TRUE	67%	1	TRUE	1								
A	TSH	City of Tshwane	3	H	A	TRUE	-	TRUE	-	50%	1	TRUE	-	TRUE	67%	1	TRUE	-	TRUE	67%	1	TRUE	1								
B	GT421	Emfuleni	3	H	B1	TRUE	-	TRUE	-	50%	1	TRUE	TRUE	TRUE	100%	1	TRUE	TRUE	TRUE	100%	1	TRUE	1								
B	GT422	Midvaal	-	M	B2	-	-	-	-	0%	-	-	-	-	0%	-	-	-	-	0%	-	-	-								
B	GT423	Lesedi	3	M	B3	TRUE	-	-	-	25%	1	TRUE	TRUE	TRUE	100%	1	TRUE	TRUE	TRUE	100%	1	TRUE	1								
C	DC42	Sedibeng	3	M	C1	TRUE	-	-	-	25%	1	-	-	TRUE	33%	1	0.0%	-	TRUE	33%	1	TRUE	1								
B	GT481	Mogale City	3	H	B1	TRUE	-	-	-	25%	1	TRUE	-	-	33%	1	TRUE	-	-	33%	1	TRUE	1								
B	GT484	Merapong City	3	H	B2	TRUE	-	TRUE	-	50%	1	TRUE	TRUE	TRUE	100%	1	TRUE	TRUE	TRUE	100%	1	TRUE	1								
B	GT485	Rand West City	3	H	B2	TRUE	-	-	-	25%	1	TRUE	TRUE	TRUE	100%	1	TRUE	TRUE	TRUE	100%	1	TRUE	1								
C	DC48	West Rand	3	M	C1	TRUE	-	-	-	25%	1	NO ELECT FUNCTION	-	TRUE	33%	1	NO ELECT FUNCTION	-	TRUE	33%	1	TRUE	1								
KWA-ZULU NATAL																															
A	ETH	eThekweni	2	H	A	TRUE	-	-	-	25%	1	-	-	-	0%	-	-	-	-	0%	-	TRUE	1								
B	KZN212	Umdoni	1	M	B2	-	-	TRUE	-	25%	1	-	-	-	0%	-	-	-	-	0%	-	-	-								
B	KZN213	Umzumbe	1	L	B4	TRUE	-	TRUE	-	50%	1	-	-	-	0%	-	-	-	-	0%	-	-	-								
B	KZN214	uMuziwabantu	1	L	B3	-	TRUE	-	-	25%	1	-	-	-	0%	-	-	-	-	0%	-	-	-								
B	KZN216	Ray Nkonyeni	2	H	B2	TRUE	-	-	-	25%	1	-	-	-	0%	-	-	-	-	0%	-	TRUE	1								
C	DC21	Ugu	3	H	C2	TRUE	-	-	-	25%	1	-	TRUE	TRUE	67%	1	-	TRUE	TRUE	67%	1	TRUE	1								
B	KZN221	uMshwathi	-	L	B4	-	-	-	-	0%	-	-	TRUE	TRUE	67%	1	-	-	-	67%	1	TRUE	1								
B	KZN222	uMngeni	2	M	B2	TRUE	-	-	-	25%	1	-	-	-	0%	-	-	-	-	0%	-	-	-								
B	KZN223	Mpofana	3	L	B3	TRUE	TRUE	-	-	50%	1	TRUE	-	TRUE	67%	1	TRUE	-	TRUE	67%	1	TRUE	1								
B	KZN224	Impendle	1	L	B4	-	-	-	-	0%	-	-	-	-	0%	-	-	-	-	0%	-	TRUE	1								
B	KZN225	Msunduzi	3	H	B1	-	-	TRUE	-	50%	1	TRUE	TRUE	TRUE	100%	1	TRUE	TRUE	TRUE	100%	1	TRUE	1								
B	KZN226	Mkhambathini	2	M	B3	TRUE	-	-	-	25%	1	-	-	TRUE	33%	1	-	-	TRUE	33%	1	-	-								
B	KZN227	Richmond	-	L	B4	-	-	-	-	0%	-	-	-	-	0%	-	-	-	-	0%	-	-	-								
C	DC22	uMgungundlovu	-	M	C2	-	-	-	-	0%	-	-	-	-	0%	-	-	-	-	0%	-	-	-								
B	KZN235	Okhahlamba	1	L	B4	-	-	-	-	0%	-	-	-	-	0%	-	-	-	-	0%	-	TRUE	1								
B	KZN237	Inkosi Langalibalele	1	M	B3	TRUE	-	TRUE	-	50%	1	-	TRUE	-	33%	1	-	-	-	0%	-	-	-								
B	KZN238	Alfred Duma	1	H	B2	-	-	-	-	0%	-	-	-	-	0%	-	-	-	-	0%	-	TRUE	1								
C	DC23	Uthukela	3	M	C2	TRUE	-	TRUE	-	50%	1	-	TRUE	TRUE	67%	1	-	TRUE	TRUE	67%	1	TRUE	1								
B	KZN241	Endumeni	3	M	B3	TRUE	TRUE	TRUE	-	75%	1	TRUE	-	TRUE	67%	1	TRUE	-	TRUE	67%	1	TRUE	1								
B	KZN242	Nquthu	1	L	B4	-	-	-	-	0%	-	-	-	-	0%	-	-	-	-	0%	-	TRUE	1								
B	KZN244	Masinga	1	M	B3	NO REPORTING	-	-	-	0%	-	-	NO REPORTING	-	0%	-	-	-	NO REPORTING	0%	-	TRUE	1								
B	KZN245	Umvoti	1	L	B4	-	-	-	-	0%	-	-	-	-	0%	-	-	-	NO REPORTING	0%	-	TRUE	1								
C	DC24	Umkhanyathi	3	L	C2	TRUE	-	TRUE	-	50%	1	-	TRUE	TRUE	67%	1	-	TRUE	TRUE	67%	1	TRUE	1								
B	KZN252	Newcastle	3	H	B1	TRUE	-	-	-	25%	1	TRUE	-	TRUE	67%	1	TRUE	-	TRUE	67%	1	TRUE	1								
B	KZN253	Emadlangeni	3	L	B3	TRUE	-	-	-	25%	1	TRUE	-	TRUE	67%	1	TRUE	-	TRUE	67%	1	TRUE	1								
B	KZN254	Dannhauser	3	L	B4	TRUE	-	-	-	25%	1	-	-	TRUE	33%	1	-	-	TRUE	33%	1	TRUE	1								
C	DC25	Amajuba	3	L	C2	TRUE	-	TRUE	-	50%	1	-	-	TRUE	33%	1	-	-	TRUE	33%	1	TRUE	1								
B	KZN261	eDumbe	2	L	B3	TRUE	-	-	-	25%	1	-	-	TRUE	33%	1	-	-	-	0%	-	TRUE	1								
B	KZN262	uPhongolo	2	L	B4	TRUE	-	-	TRUE	50%	1	-	-	-	0%	-	-	-	-	0%	-	TRUE	1								
B	KZN263	Abaqulusi	3	L	B3	TRUE	-	-	-	25%	1	TRUE	TRUE	TRUE	100%	1	TRUE	TRUE	TRUE	100%	1	TRUE	1								
B	KZN265	Nongoma	3	L	B4	TRUE	-	TRUE	-	50%	1	-	-	TRUE	33%	1	-	-	TRUE	33%	1	TRUE	1								
B	KZN266	Ulundi	3	L	B4	TRUE	-	-	-	25%	1	TRUE	-	TRUE	67%	1	TRUE	-	TRUE	67%	1	TRUE	1								
C	DC26	Zululand	3	M	C2	TRUE	-	-	-	25%	1	-	TRUE	TRUE	67%	1	-	TRUE	TRUE	67%	1	TRUE	1								
B	KZN271	Umkhambayalingana	1	M	B4	TRUE	-	-	-	25%	1	-	-	-	0%	-	-	-	-	0%	-	-	-								
B	KZN272	Jozini	3	L	B4	TRUE	-	-	-	25%	1	-	-	TRUE	33%	1	-	-	-	33%	1	TRUE	1								
B	KZN276	Mtubatuba	3	L	B3	TRUE	-	TRUE	-	50%	1	-	-	TRUE	33%	1	-	-	TRUE	33%	1	TRUE	1								
B	KZN276	Hlabisa Big Five	-	L	B3	-	-	-	-	0%	-	-	-	-	0%	-	-	-	-	0%	-	-	-								
C	DC27	Umkhanyakude	2	M	C2	TRUE	-	TRUE	-	50%	1	-	TRUE	TRUE	67%	1	-	TRUE	TRUE	67%	1	-	-								
B	KZN281	Mfolozi	-	M	B4	-	-	-	-	0%	-	-	-	-	0%	-	-	-	-	0%	-	-	-								
B	KZN282	uMhlathuze	2	H	B1	TRUE	-	-	-	25%	1	-	TRUE	-	33%	1	-	TRUE	-	33%	1	-	-								
B	KZN284	uMlalazi	1	L	B4	-	-	-	-	0%	-	-	-	-	0%	-	-	-	-	0%	-	TRUE	-								

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2 Triggers																															
3 & 4 Triggers		213 82.9%						2023/24		2024/25 Actual 2025/26 YTD		76.7%		ESKOM > 2% Opex		Water Boards > 2% Opex		Total creditors > 2% Opex		56.4%		ESKOM > 2% Opex		Water Boards > 2% Opex		Total creditors > 2% Opex		54.9%		63.0%	
Cat	Code	Name	No of Triggers	CAP	CAT	175	25	117	23	197	197	94	70	127	145	145	95	69	121	141	141	162	162								
B	KZN285	Mthojanjeni	3	L	B3	TRUE	-	-	-	25%	1	TRUE	TRUE	TRUE	100%	1	TRUE	TRUE	TRUE	100%	1	TRUE	1								
B	KZN286	Nkandla	-	M	B4	-	-	-	-	0%	-	-	-	-	0%	-	-	-	-	0%	-	-	-								
C	DC28	King Cetshwayo	3	H	C2	TRUE	-	-	-	25%	1	-	TRUE	-	33%	1	-	TRUE	-	33%	1	TRUE	1								
B	KZN291	Mandeni	-	L	B4	NO REPORTING	-	-	-	0%	-	-	NO REPORTING	-	0%	-	-	NO REPORTING	-	0%	-	-	-								
B	KZN292	KwaDukuza	-	H	B2	-	-	-	-	0%	-	-	-	-	0%	-	-	-	-	0%	-	-	-								
B	KZN293	Ndwedwe	-	L	B4	-	-	-	-	0%	-	-	-	-	0%	-	-	-	-	0%	-	-	-								
B	KZN294	Maphumulo	-	M	B4	-	-	-	-	0%	-	-	-	-	0%	-	-	-	-	0%	-	-	-								
C	DC29	iLembe	1	L	C2	TRUE	-	-	-	25%	1	-	-	-	0%	-	-	-	-	0%	-	-	-								
B	KZN433	Greater Kokstad	1	L	B3	-	TRUE	-	-	25%	1	-	-	-	0%	-	-	-	-	0%	-	-	-								
B	KZN434	Ubuhlebezwe	-	L	B4	-	-	-	-	0%	-	-	-	-	0%	-	-	-	-	0%	-	-	-								
B	KZN435	Umkhulu	-	M	B4	NO REPORTING	-	-	-	0%	-	-	NO REPORTING	-	0%	-	-	NO REPORTING	-	0%	-	-	-								
B	KZN436	Dr Nkosazana Dlamini Zuma	-	M	B3	-	-	-	-	0%	-	-	-	-	0%	-	-	-	-	0%	-	-	-								
C	DC43	Harry Gwala	-	L	C2	-	-	-	-	0%	-	-	-	-	0%	-	-	-	-	0%	-	-	-								
LIMPOPO																															
B	LIM331	Greater Giyani	-	L	B4	-	-	-	-	0%	-	-	-	-	0%	-	-	-	-	0%	-	-	-								
B	LIM332	Greater Letaba	3	L	B4	TRUE	-	-	-	25%	1	-	TRUE	-	33%	1	-	TRUE	-	33%	1	TRUE	1								
B	LIM333	Greater Tzaneen	1	H	B4	TRUE	-	-	-	25%	1	-	-	-	0%	-	-	-	-	0%	-	-	-								
B	LIM334	Ba-Phalaborwa	2	M	B3	-	-	TRUE	-	25%	1	-	-	-	0%	-	-	-	-	0%	-	TRUE	1								
B	LIM335	Maruleng	1	L	B4	-	-	-	-	0%	-	-	-	-	0%	-	-	-	-	0%	-	TRUE	1								
C	DC33	Mopani	3	L	C2	TRUE	-	TRUE	-	50%	1	-	TRUE	TRUE	67%	1	-	TRUE	TRUE	67%	1	TRUE	1								
B	LIM341	Musina	3	L	B3	TRUE	-	-	-	25%	1	-	-	TRUE	33%	1	-	-	TRUE	33%	1	TRUE	1								
B	LIM343	Thulamela	1	M	B4	TRUE	-	TRUE	-	50%	1	-	-	-	0%	-	-	-	-	0%	-	-	-								
B	LIM344	Makhado	3	M	B4	TRUE	-	-	TRUE	50%	1	-	TRUE	-	33%	1	-	TRUE	-	33%	1	TRUE	1								
B	LIM345	Collins Chabane	2	M	B4	-	-	TRUE	-	25%	1	-	-	-	0%	-	-	-	-	0%	-	TRUE	1								
C	DC34	Vhembe	3	L	C2	TRUE	-	TRUE	-	50%	1	-	TRUE	TRUE	67%	1	-	TRUE	TRUE	67%	1	TRUE	1								
B	LIM351	Blouberg	1	L	B4	-	-	TRUE	TRUE	50%	1	-	-	-	0%	-	-	-	-	0%	-	-	-								
B	LIM353	Molemole	-	L	B4	-	-	-	-	0%	-	-	-	-	0%	-	-	-	-	0%	-	-	-								
B	LIM354	Polokwane	1	H	B1	TRUE	-	-	-	25%	1	-	-	-	0%	-	-	-	-	0%	-	-	-								
B	LIM355	Lepelle-Nkumpi	-	L	B4	-	-	-	-	0%	-	-	-	-	0%	-	-	-	-	0%	-	-	-								
C	DC35	Capricorn	-	M	C2	-	-	-	-	0%	-	-	-	-	0%	-	-	-	-	0%	-	-	-								
B	LIM361	Thabazimbi	3	L	B3	TRUE	-	TRUE	-	50%	1	TRUE	TRUE	TRUE	100%	1	TRUE	TRUE	TRUE	100%	1	TRUE	1								
B	LIM362	Lephalale	3	M	B3	TRUE	-	-	-	25%	1	-	TRUE	-	33%	1	-	TRUE	-	33%	1	TRUE	1								
B	LIM366	Bela Bela	2	M	B3	TRUE	-	TRUE	-	50%	1	TRUE	-	TRUE	67%	1	TRUE	-	-	33%	1	TRUE	1								
B	LIM367	Mogalakwena	3	L	B2	TRUE	-	-	-	25%	1	TRUE	-	TRUE	67%	1	TRUE	-	TRUE	67%	1	TRUE	1								
B	LIM368	Modimolle-Mookgopong	3	M	B3	TRUE	TRUE	TRUE	-	75%	1	TRUE	TRUE	TRUE	100%	1	TRUE	TRUE	TRUE	100%	1	TRUE	1								
C	DC36	Waterberg	1	L	C1	-	-	-	-	0%	-	NO ELECT FUNCTION	-	-	0%	-	NO ELECT FUNCTION	-	-	0%	-	TRUE	1								
B	LIM471	Ephraim Mogale	-	L	B4	NO REPORTING	-	-	-	0%	-	-	NO REPORTING	-	0%	-	-	NO REPORTING	-	0%	-	-	-								
B	LIM472	Elias Motoaledi	1	M	B4	TRUE	-	TRUE	-	50%	1	-	-	NO REPORTING	0%	-	-	NO REPORTING	-	0%	-	-	-								
B	LIM473	Makhuduthamaga	2	L	B4	-	-	-	TRUE	25%	1	-	-	-	0%	-	-	-	-	0%	-	TRUE	1								
B	LIM476	Tubatse Fetakgomo	2	L	B4	TRUE	-	-	-	25%	1	-	TRUE	-	33%	1	-	TRUE	-	33%	1	-	-								
C	DC47	Sekhukhune	3	H	C2	TRUE	-	TRUE	-	50%	1	-	TRUE	TRUE	67%	1	-	TRUE	TRUE	67%	1	TRUE	1								
MPUMALANGA																															
B	MP301	Albert Luthuli	2	M	B4	TRUE	-	TRUE	-	50%	1	-	-	TRUE	33%	1	-	-	-	0%	-	TRUE	1								
B	MP302	Msukaligwa	3	L	B2	TRUE	-	-	-	50%	1	TRUE	TRUE	TRUE	100%	1	TRUE	TRUE	TRUE	100%	1	TRUE	1								
B	MP303	Mkhondo	3	L	B3	TRUE	-	-	-	25%	1	TRUE	TRUE	TRUE	100%	1	TRUE	TRUE	TRUE	100%	1	TRUE	1								
B	MP304	Pixley Ka Seme (MP)	3	M	B3	TRUE	-	-	TRUE	50%	1	-	TRUE	-	33%	1	-	TRUE	-	33%	1	TRUE	1								
B	MP305	Lekwa	3	L	B3	TRUE	TRUE	TRUE	-	75%	1	TRUE	TRUE	TRUE	100%	1	TRUE	TRUE	TRUE	100%	1	TRUE	1								
B	MP306	Dipaleseng	3	L	B3	TRUE	-	TRUE	-	50%	1	TRUE	TRUE	TRUE	100%	1	TRUE	TRUE	TRUE	100%	1	TRUE	1								
B	MP307	Govan Mbeki	3	H	B1	TRUE	TRUE	TRUE	-	75%	1	TRUE	TRUE	TRUE	100%	1	TRUE	TRUE	TRUE	100%	1	TRUE	1								
C	DC39	Gert Sibande	-	M	C1	-	-	-	-	0%	-	NO ELECT FUNCTION	-	-	0%	-	NO ELECT FUNCTION	-	-	0%	-	-	-								
B	MP311	Victor Khanye	3	M	B3	TRUE	-	TRUE	-	50%	1	TRUE	TRUE	TRUE	100%	1	TRUE	TRUE	TRUE	100%	1	TRUE	1								
B	MP312	Emalahleni (MP)	3	H	B1	TRUE	-	-	-	25%	1	TRUE	TRUE	NO REPORTING	67%	1	TRUE	TRUE	NO REPORTING	67%	1	TRUE	1								
B	MP313	Steve Tshwete	2	H	B1	TRUE	-	TRUE	TRUE	75%	1	-	-	-	0%	-	-	-	-	0%	-	TRUE	1								
B	MP314	Emakhazeni	3	L	B2	TRUE	TRUE	TRUE	-	75%	1	TRUE	-	TRUE	67%	1	TRUE	-	TRUE	67%	1	TRUE	1								
B	MP315	Thembisile Hani	1	L	B4	-	-	-	-	0%	-	-	-	-	0%	-	-	-	-	0%	-	-	-								
B	MP316	Dr J.S. Moroka	1	L	B4	-	-	TRUE	-	25%	1	-	-	-	0%	-	-	-	-	0%	-	-	-								
C	DC31	Nkangala	-	H	C1	NO REPORTING	-	-	-	0%	-	-	NO REPORTING	-	0%	-	-	NO REPORTING	-	0%	-	-	-								
B	MP321	Thaba Chweu	3	L	B3	TRUE	TRUE	TRUE	-	75%	1	TRUE	-	TRUE	67%	1	TRUE	-	TRUE	67%	1	TRUE	1								
B	MP324	Nkomazi	3	M	B4	TRUE	-	-	-	25%	1	TRUE	-	TRUE	67%	1	TRUE	-	TRUE	67%	1	TRUE	1								

Municipalities Meeting Criteria for Determining Serious Financial Problems in Terms of Section 138 & 140 of the MFMA																			
MFMA s138 Triggers Q3 2025/26										Q3 2025/26					MARCH-26				
0%										MFMA s140 Triggers based on Pro-Rata Adjusted Budget Q3 2025/26					0%				
0%										MFMA s140 Triggers based on Full Year Adjusted Budget Q3 2025/26					0%				
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Municipalities Meeting Criteria for Determining Serious Financial Problems in Terms of Section 138 & 140 of the MFMA																			Q3			2025/26			MARCH-26					
MFMA s138 Triggers Q3 2025/26											0%			MFMA S140 Triggers based on Pro-Rata Adjusted Budget Q3 2025/26			0%			MFMA s140 Triggers Based on Full Year Adjusted Budget Q3 2025/26			0%			SoLGF 2023/24				
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	s138 Trigger Index (Meeting 1 or more Criteria)	Failure to make any other payment > 2% of operating expenditure (s140(2)(c)) March-26			s140 trigger index	s140 Trigger Index (Meeting 1 or more Criteria)	Failure to make any other payment > 2% of operating expenditure (s140(2)(c)) March-26			s140 trigger index	s140 Trigger Index (Meeting 1 or more Criteria)	Financial Distress	Financial Distress Trigger Index									
No Triggers																														
1 Trigger																														
2 Triggers																														
3 & 4 Triggers		213	82.9%			2023/24	2024/25 Actual		76.7%	ESKOM > 2% Opex	Water Boards > 2% Opex	Total creditors > 2% Opex		56.4%	ESKOM > 2% Opex	Water Boards > 2% Opex	Total creditors > 2% Opex		54.9%		63.6%									
Cat	Code	Name	No of Triggers	CAP	CAT	175	25	117	23	197	94	70	127	145	95	69	121	141	141	162	162									
A	CPT	Cape Town	1	H	A	TRUE	-	-	-	25%	1	-	-	0%	-	-	-	0%	-	-	-									
B	WC011	Matzikama	3	M	B3	TRUE	-	-	TRUE	50%	1	TRUE	-	67%	1	TRUE	-	TRUE	67%	1	TRUE									
B	WC012	Cederberg	2	L	B3	TRUE	-	-	-	25%	1	TRUE	-	33%	1	TRUE	-	-	33%	1	-									
B	WC013	Bergrivier	1	M	B3	TRUE	-	-	-	25%	1	-	-	0%	-	-	-	-	0%	-	-									
B	WC014	Saldanha Bay	-	H	B2	-	-	-	-	0%	-	-	-	0%	-	-	-	-	0%	-	-									
B	WC015	Swartland	-	M	B3	-	-	-	-	0%	-	-	-	0%	-	-	-	-	0%	-	-									
C	DC1	West Coast	2	M	C1	TRUE	-	-	-	26%	1	-	TRUE	33%	-	TRUE	-	-	33%	1	-									
B	WC022	Witzenberg	1	L	B3	TRUE	-	-	-	25%	1	-	TRUE	33%	1	-	-	-	0%	-	-									
B	WC023	Drakenstein	-	H	B1	-	-	-	-	0%	-	-	-	0%	-	-	-	-	0%	-	-									
B	WC024	Stellenbosch	-	H	B1	-	-	-	-	0%	-	-	-	0%	-	-	-	-	0%	-	-									
B	WC025	Breedee Valley	-	H	B2	-	-	-	-	0%	-	-	-	0%	-	-	-	-	0%	-	-									
B	WC026	Langeberg	-	M	B3	-	-	-	-	0%	-	-	-	0%	-	-	-	-	0%	-	-									
C	DC2	Cape Winelands DM	-	M	C1	-	-	-	-	0%	-	NO ELECT FUNCTION		0%	NO ELECT FUNCTION		-	-	0%	-	-									
B	WC031	Theewaterskloof	3	M	B3	TRUE	-	TRUE	-	50%	1	TRUE	-	33%	1	TRUE	-	-	33%	1	TRUE									
B	WC032	Overstrand	1	H	B2	-	-	-	TRUE	25%	1	-	-	0%	-	-	-	-	0%	-	-									
B	WC033	Cape Agulhas	-	L	B3	-	-	-	-	0%	-	-	-	0%	-	-	-	-	0%	-	-									
B	WC034	Swellendam	-	L	B3	-	-	-	-	0%	-	-	-	0%	-	-	-	-	0%	-	-									
C	DC3	Overberg	1	M	C1	-	-	-	-	0%	-	NO ELECT FUNCTION		0%	NO ELECT FUNCTION		-	-	0%	-	TRUE									
B	WC041	Kannaland	3	M	B3	TRUE	-	TRUE	-	50%	1	TRUE	TRUE	67%	1	TRUE	-	TRUE	67%	1	TRUE									
B	WC042	Hessequa	1	M	B3	TRUE	-	-	-	25%	1	-	-	0%	-	-	-	-	0%	-	-									
B	WC043	Mossel Bay	-	H	B2	-	-	-	-	0%	-	-	-	0%	-	-	-	-	0%	-	-									
B	WC044	George	1	H	B1	TRUE	-	-	-	25%	1	-	-	0%	-	-	-	-	0%	-	-									
B	WC045	Oudtshoorn	-	M	B2	-	-	-	-	0%	-	-	-	0%	-	-	-	-	0%	-	-									
B	WC047	Bitou	2	M	B3	-	-	-	TRUE	25%	1	-	-	0%	-	-	-	-	0%	-	TRUE									
B	WC048	Knysna	1	M	B2	-	-	-	-	0%	-	-	-	0%	-	-	-	-	0%	-	TRUE									
C	DC4	Garden Route	-	M	C1	-	-	-	-	0%	-	-	-	0%	-	-	-	-	0%	-	-									
B	WC051	Laingsburg	2	M	B3	TRUE	TRUE	TRUE	-	75%	1	-	TRUE	33%	1	-	-	-	0%	-	TRUE									
B	WC052	Prince Albert	-	M	B3	-	-	-	-	0%	-	-	-	0%	-	-	-	-	0%	-	-									
B	WC053	Beaufort West	3	M	B3	TRUE	-	TRUE	-	50%	1	TRUE	TRUE	100%	1	TRUE	TRUE	TRUE	100%	1	TRUE									
C	DC5	Central Karoo	-	M	C1	-	-	-	-	0%	-	NO ELECT FUNCTION		0%	NO ELECT FUNCTION		-	-	0%	-	-									