JANUARY 2026 - 2025/26 OPERATING ADJUSTMENT BUDGET		
	Revenue	**Expenditure**
Opening Balance	**-87 186 955 873.60**	**87 186 955 873.60**
Revenue Estimates - Downward Adjustment		
Finance - Internal Interest Charges Reduction	157 641 259.62	
Finance & Urban Mobility - Adjustment on Capital Grants & Donations	4 389 427.00	
Finance - Adjustment in Collection Charges recovered based on current trends	11 636 879.72	
Economic Growth - Revenue Adjustment based on actual trends	6 492 020.21	
Safety & Security - Revenue Adjustment after Operational Review	290 658.81	
Spatial Planning & Environment - Special Ratings Areas & Building Levies/Scrutiny Fees	9 812 325.27	
Urban Mobility - Revenue Adjustment after Operational Review	2 300 000.00	
Urban Mobility - Funding switch on interest on grants	17 656 943.39	
Corporate Services - Shifting of funds from Operating grants and donations to capital projects	1 000 000.00	
Future Planning & Resilience - Operating Grants and Donations adjustment &reprioritisation of savings	2 703 851.67	
Human Settlements - Operating Grants and Donations adjustment & reprioritisation of projects	121 015 848.53	
Safety & Security- Inter-directorate transfer for implementation of operational grant project within Urban Mobility	6 093 000.00	
Safety & Security - Shifting of funds from Operating grants & donations to capital projects	3 745 249.46	
Spatial Planning & Environment -adjustment on Capital Grants & Donations	220 000.00	
Water & Sanitation - Operating Grants & Donations adjustment & rephased to future years	50 769 440.00	
Community Services - Revenue Adjustment based on current trends	529 201.00	
Corporate Services - Revenue Adjustment based on current trends	785 260.66	
Future Planning & Resilience - Revenue Adjustment based on current trends	795 134.51	
Human Settlements - Revenue Adjustment based on current trends	5 001 161.00	
Office of the City Manager - Revenue Adjustment based on current trends	358 289.75	
Urban Waste Management - Increase in Indigent Relief: Refuse and Indigent Relief Area cleaning	99 247 564.00	
Urban Waste Management - adjustment in Refuse charges, Area Cleaning Charges & Electricity Sales - Green Electricity	179 420 239.46	
Urban Waste Management - Revenue Adjustment after Operational Review	2 925 537.71	
Water & Sanitation- Revenue Adjustment after Operational Review	44 974 240.28	
	729 803 532.05	
Revenue Estimates - Upward Adjustment		
Community Services - Operating Grants & Donations increase	-1 074 195.14	
Community Services - Revenue Adjustment after Internal Insurance Pay-outs & adjustments based on current trends	-2 908 882.00	
Corporate Services - Operating Grants & Donations increase, new allocation & roll over approval	-536 282.17	
Corporate Services - Revenue Adjustment based on current trends	-1 024 727.65	
Economic Growth - Revenue Adjustment based on actual trends	-7 915 244.16	
Economic Growth - Increase in profit on sale of assets	-7 400 000.00	
Energy - Grant funding increase & reprioritisation & funding shift from capital projects	-402 946.45	
Energy - Revenue Adjustment based on current trends	-7 200 000.00	
Finance - Increase in Interest earned from Current & Non Current investments	-568 985 863.01	
Finance - Increase in Property Rates	-150 000 000.00	
Finance - Operating Grants & Donations increase	-3 374 235.85	
Finance - VAT Clawback adjustment	-13 161 634.32	
Finance - Fair Value adjustment	-80 000 000.00	
Future Planning & Resilience - Operating Grants & Donations increase	-11 000 000.00	
Future Planning & Resilience - Revenue Adjustment based on current trends	-1 463 152.68	
Human Settlements - Operating Grants & Donations increase & roll over approvals	-46 680 863.79	
Human Settlements - Revenue Adjustment based on current trends	-7 350 613.00	
Office of the City Manager - Revenue Adjustment based on current trends	-3 768 675.21	
Safety & Security - Fines, penalties & forfeits increase based on current trends	-23 988 273.00	
Safety & Security - Revenue Adjustment after Operational Review	-5 681 754.79	
Spatial Planning & Environment - Building Fines & Rezoning fees	-2 396 576.97	
Spatial Planning & Environment - Revenue Adjustment after Operational Review	-190 800.00	
Urban Mobility - Operating Grants & Donations increase, roll over approvals, inter-directorate transfer, reprioritisation of grant projects & funding switch on interest on grants	-18 535 208.45	
Urban Mobility - Revenue Adjustment after Operational Review	-3 000 000.00	
Urban Waste Management - Operating Grants & Donations increase, roll over approvals	-4 127 754.71	
Urban Waste Management - Realignment of Contributions from trading	-96 664 197.25	
Urban Waste Management - Revenue Adjustment after Operational Review	-5 671 239.20	
Various directorates - Increase on Capital Grants & Donations	-484 958 650.00	
Various directorates - Increase on Internal Utilities Charges	-146 970 893.04	
Water & Sanitation - Operating Grants & Donations increase & roll over approvals	-13 487 821.82	
Water & Sanitation- Revenue Adjustment after Operational Review	-92 424 561.97	
Urban Waste Management - Bulk Charges Revenue	-76 890 397.44	
Energy- Realignment of Contributions to Rates	-9 812 133.33	
Water & Sanitation - Other Gains (water inventory)	-61 964 248.03	
	-1 961 011 825.43	

JANUARY 2026 - 2025/26 OPERATING ADJUSTMENT BUDGET	Revenue	Expenditure
Expenditure Estimates - Downward Adjustment		
Various Directorates - Decrease on Internal Interest Charges		- 157 641 259.62
Various Directorates - Depreciation offsets & other adjustments		- 2 617 505.49
Various Directorates - Group Life insurance premiums		- 4 196 585.72
Various Directorates - Salary related savings		- 150 610 531.32
Urban Waste Management - Adjustment Development contribution CRR		- 1 027 368.39
Urban Waste Management - Adjustment Contribution to CRR		- 130 000 000.00
Community Services & Health - Budget for facilities transferred to Spatial Planning & Resilience		- 4 551 033.00
Community Services & Health - Realignments on Various Expenditure Provisions		- 24 962 055.41
Community Services & Health - Transfer to CRR: Waiver of ECD development charges		- 5 000 000.00
Corporate Services - Mayoral Rapid Response Programme SC6 transferred to Urban Mobility, Urban Waste & Community Services & Health		- 3 099 100.00
Corporate Services - Operating Grants & Donations Decrease		- 463 718.00
Corporate Services - Realignments on Various Expenditure Provisions		- 7 902 958.02
Corporate Services - Reduction in CAR		- 45 318 574.00
Economic Growth - Realignments on Various Expenditure Provisions		- 57 100 260.74
Energy - Salary saving to fund PRMA		- 40 773 655.12
Energy - Funding adjustment of the decommissioning of Athlone Power Station & Loadshedding Mitigation		- 276 200 850.00
Finance - Decentralisation of motor claims		- 35 000 000.00
Finance - Realignments on Various Expenditure Provisions		- 452 204.00
Finance - Reduction on collection costs offset by reduction in revenue		- 11 636 879.72
Finance & Urban Mobility - Revised Capital Grants & Donations Provisions		- 4 389 427.00
Future Planning & Resilience - Realignments on Various Expenditure Provisions		4 787 185.49
Human Settlements - Operating Grants & Donations Decrease		- 74 334 984.74
Human Settlements - Realignments on Various Expenditure Provisions		- 77 134 348.88
Office of the City Manager - Realignments on Various Expenditure Provisions		- 485 698.22
Safety & Security - Operating Grants & Donations Decrease		- 9 838 249.46
Safety & Security - Realignments on Various Expenditure Provisions		- 8 185 756.28
Spatial Planning & Environment - Removal of Tamboerskloof CID		- 7 008 200.00
Urban Mobility - Realignments on Various Expenditure Provisions		- 23 318 049.01
Urban Waste Management - Realignments on Various Expenditure Provisions		- 81 432 889.75
Water & Sanitation - Operating Grants & Donations Decrease		- 37 281 618.00
Water & Sanitation - Realignments on Various Expenditure Provisions		- 411 811 742.41
		- 1 688 988 316.81
Expenditure Estimates - Upward Adjustment		
Various Directorates - Internal Utilities Charges Increase		146 970 893.04
Various Directorates - Adjustment PRMA provision		200 000 000.00
Various Directorates - IPM increments & once-off payments		132 221 350.00
Various Directorates - Revised Capital Grants & Donations Provisions		484 958 650.00
Community Services & Health - Corporate Services transfer for the Mayoral Rapid Response Programme		1 693 100.00
Community Services & Health - Increase on CRR: Waiver of ECD development charges		5 000 000.00
Community Services & Health - Insurance re-imbursement		2 379 681.36
Community Services & Health - Mayoral Rapid Response Programme SC6 transferred from Corporate Services		1 693 100.00
Community Services & Health - Operating Grants & Donations Increase		1 074 197.00
Community Services & Health - Realignments on Various Expenditure Provisions		24 962 055.41
Community Services & Health - Funding related to the Grants & sponsorships for Big 5 Arts & Culture beneficiaries		965 000.00
Community Services & Health - Funding for facilities maintenance & management		30 000 000.00
Corporate Services - Decentralisation of Motor Claims		20 000 000.00
Corporate Services - Realignments on Various Expenditure Provisions		7 902 958.02
Corporate Services - Funding for the installation of Calcium Silicate Fire-Rated Cladding for Electrical Rooms, Repairs & maintenance for Municipal Courts & podium roof, Scoping & concept design for additional seating to Council Chamber & UPS maintenance.		11 999 087.91
Economic Growth - Incentives for improved revenue collections & performance		1 900 000.00
Economic Growth - Realignments on Various Expenditure Provisions		57 100 260.74
Economic Growth - Funding for the "This is Cape Town Campaign", Secuirty costs, demolition costs & safety related funding for the Athlone Stadium		21 113 800.00
Economic Growth - Additional funding for Three Anchor Bay		700 000.00
Energy - Decentralisation of Motor Claims		4 000 000.00
Energy - Operating Grants & Donations Increase		402 946.45
Finance - Funding for the lease agreement: CT Stadium & GV 2025 implementation		11 000 000.00
Finance - Operating Grants & Donations Increase		3 374 235.85
Finance - Realignments on Various Expenditure Provisions		452 204.00
Finance & Urban Waste Management - Increase in Contribution to Bad debts		36 427 486.00
Future Planning & Resilience - Operating Grants & Donations Increase		8 296 148.33
Future Planning & Resilience - Realignments on Various Expenditure Provisions		4 787 185.49
Future Planning & Resilience - Funding for the capacity to implement NT refrom process		7 000 000.00

JANUARY 2026 - 2025/26 OPERATING ADJUSTMENT BUDGET		
	Revenue	**Expenditure**
Human Settlements - Impairment on asset		12 300 000.00
Human Settlements - Incentives for improved revenue collections & performance		1 600 000.00
Human Settlements - Realignments on Various Expenditure Provisions & insurance provision increase		79 785 120.82
Human Settlements - Development & pilot for a disposal model (multi-storey blocks)		10 000 000.00
Office of the City Manager - Realignments on Various Expenditure Provisions		485 698.22
Office of the City Manager - Service enhancement funding		11 250 000.00
Office of the City Manager - Training required for the implementation of a new electronic working paper solution		283 000.00
Safety & Security - Incentives for improved revenue collections & performance		10 900 000.00
Safety & Security - Realignments on Various Expenditure Provisions		8 185 756.28
Safety & Security - Funding for the budget shortfall for events, traffic study in Green Point & Bishop Lavis Project- security		33 152 292.00
Safety & Security - R&M related to the service animal facilities & the Initiation of a m&ated comprehensive city-wide disaster risk assessment		2 400 000.00
Spatial Planning & Environment - Scaling up of project preparations & implementation of quality public spaces & project preparation studies & programme benefit management- Bellville		15 000 000.00
Spatial Planning & Resilience - Budget for facilities transferred from Community Services & Health		4 551 033.00
Urban Mobility - Mayoral Rapid Response Programme SC6 transferred from Corporate Services		706 800.00
Urban Mobility - Operating Grants & Donations Increase		18 535 208.45
Urban Mobility - Realignments on Various Expenditure Provisions		23 318 049.01
Urban Mobility - Funding for the Small Scale Rental Units		11 500 000.00
Urban Mobility - Funding for the cleaning of stormwater systems		39 000 000.00
Urban Mobility - VAT Clawback funded MiCity Vehicle Operator Costs		57 350 000.00
Urban Waste Management - Decentralisation of Motor Claims		5 000 000.00
Urban Waste Management - Mayoral Rapid Response Programme SC6 transferred from Corporate Services		700 000.00
Urban Waste Management - Operating Grants & Donations Increase		4 127 754.71
Urban Waste Management - Realignments on Various Expenditure Provisions		81 432 889.75
Urban Waste Management - Increase in Bulk Refuse		76 890 397.44
Energy - Adjustment to Contributions to CRR		8 145 533.09
Urban Waste Management - Adjustment proceed on sale of asets		2 667 129.00
Water & Sanitaiton - Funding for the preparation of the master planning & hydrolic modeling		7 000 000.00
Water & Sanitation - Adjustment on CRR provisions		376 437 452.26
Water & Sanitation - Decentralisation of Motor Claims		6 000 000.00
Water & Sanitation - Realignments on Various Expenditure Provisions		294 698 120.34
Various Directorates - Appropriations (Contributions to CRR, Interest review & Housing Fund adjustments)		76 997 476.10
Urban Waste Management - Adjustment PRMA provision		26 912 341.00
Energy - Adjustment PRMA provision		40 773 655.12
Water & Sanitation - Adjustment PRMA provision		44 885 714.00
		2 621 345 760.19
Other Adjustments		
Fair Value Adjustments - Non Exchange transactions	80 000 000.00	
VAT Clawback Funding VOC)	-57 350 000.00	
Acc Surplus Energy (Athlone- Decommission) (80020070)	242 200 000.00	
Acc Surplus Energy (Loadshedding) (80020033)	34 000 850.00	
2025/2026 Total Budget Including Adjustments	**-88 119 313 316.98**	**88 119 313 316.98**