

**2025 ESTIMATES OF PROVINCIAL REVENUE  
AND EXPENDITURE (EPRE)  
ERRATA**



provincial treasury  
**MPUMALANGA PROVINCE**  
REPUBLIC OF SOUTH AFRICA

## ERRATA

Please note the following errata in the printed version of the **2025 Estimates of Provincial Revenue and Expenditure**. The corrected version is available on the Mpumalanga Treasury website, <https://treasury.mpg.gov.za/>

### PAGES 71 & 83:

#### Overall position

Tables 1.7 and A.1 are amended between casino and horseracing taxes medium-term estimates in both the Overview of Provincial Revenue and Expenditure (OPRE) and the EPRE (i.e. Page 4 in this document) sections as indicated in the updated tables below.

R thousand	Outcome			Main appropriation	Adjusted appropriation 2024/25	Revised estimate	Medium-term estimates		
	2021/22	2022/23	2023/24				2025/26	2026/27	2027/28
<b>Transfer receipts from National</b>									
Equitable share	44 138 945	45 830 683	47 659 343	49 112 798	49 112 798	49 112 798	52 456 362	54 964 737	57 297 898
Conditional grants	9 024 785	9 039 550	9 330 656	10 099 086	10 215 340	10 215 340	10 479 345	9 780 391	10 223 952
<b>Total transfer receipts from National</b>	<b>53 163 730</b>	<b>54 870 233</b>	<b>56 989 999</b>	<b>59 211 884</b>	<b>59 328 138</b>	<b>59 328 138</b>	<b>62 935 707</b>	<b>64 745 128</b>	<b>67 521 850</b>
<b>Provincial own receipts</b>									
Tax receipts	1 529 432	1 832 424	2 143 009	2 409 186	2 409 186	2 709 427	3 033 946	3 159 946	3 121 326
Casino taxes	70 836	83 137	79 904	90 674	90 674	79 884	75 000	77 500	71 579
Horse racing taxes	252 876	483 839	759 631	909 334	909 334	1 173 585	1 425 000	1 472 500	1 360 000
Liquor licences	8 954	10 907	10 885	12 678	12 678	11 276	13 946	13 946	13 947
Motor vehicle licences	1 196 766	1 254 541	1 292 589	1 396 500	1 396 500	1 444 682	1 520 000	1 596 000	1 675 800
Sales of goods and services other than capital assets	142 945	167 858	194 304	159 892	159 892	199 857	180 406	183 745	196 081
Transfers received	19	87	-	-	-	-	-	-	-
Fines, penalties and forfeits	160 903	159 541	183 539	81 670	81 670	117 502	172 900	181 737	191 676
Interest, dividends and rent on land	172 731	246 544	583 888	200 202	200 202	398 292	216 030	227 131	237 326
Sales of capital assets	15 380	11 502	5 803	8 367	8 367	9 920	9 297	9 751	10 081
Financial transactions in assets and liabilities	40 595	19 719	15 751	9 618	9 618	43 186	9 072	9 473	9 890
<b>Total provincial own receipts</b>	<b>2 062 005</b>	<b>2 437 675</b>	<b>3 126 294</b>	<b>2 868 935</b>	<b>2 868 935</b>	<b>3 478 184</b>	<b>3 621 651</b>	<b>3 771 783</b>	<b>3 766 380</b>
<b>Other funding</b>	<b>759 727</b>	<b>646 263</b>	<b>1 191 041</b>	<b>333 629</b>	<b>1 563 280</b>	<b>1 563 280</b>	<b>786 317</b>	<b>-</b>	<b>-</b>
<b>Total provincial receipts</b>	<b>55 985 462</b>	<b>57 954 171</b>	<b>61 307 334</b>	<b>62 414 448</b>	<b>63 760 353</b>	<b>64 369 602</b>	<b>67 343 675</b>	<b>68 516 911</b>	<b>71 288 230</b>

Table A.1: Details of total provincial own receipts

R thousand	Outcome			Main appropriation	Adjusted appropriation 2024/25	Revised estimate	Medium-term estimates		
	2021/22	2022/23	2023/24				2025/26	2026/27	2027/28
<b>Tax receipts</b>	<b>1 529 432</b>	<b>1 832 424</b>	<b>2 143 009</b>	<b>2 409 186</b>	<b>2 409 186</b>	<b>2 709 427</b>	<b>3 033 946</b>	<b>3 159 946</b>	<b>3 121 326</b>
Casino taxes	70 836	83 137	79 904	90 674	90 674	79 884	75 000	77 500	71 579
Horse racing taxes	252 876	483 839	759 631	909 334	909 334	1 173 585	1 425 000	1 472 500	1 360 000
Liquor licences	8 954	10 907	10 885	12 678	12 678	11 276	13 946	13 946	13 947
Motor vehicle licences	1 196 766	1 254 541	1 292 589	1 396 500	1 396 500	1 444 682	1 520 000	1 596 000	1 675 800
<b>Sales of goods and services other than capital assets</b>	<b>142 945</b>	<b>167 858</b>	<b>194 304</b>	<b>159 892</b>	<b>159 892</b>	<b>199 857</b>	<b>180 406</b>	<b>183 745</b>	<b>196 081</b>
Sales of goods and services produced by department (excl. cap)	142 945	167 858	194 304	159 892	159 892	199 857	180 406	183 745	196 081
Sales by market establishments	86 140	105 304	127 264	94 134	94 134	126 631	110 375	113 958	123 156
Administrative fees	20 425	19 906	22 093	20 408	20 408	20 775	20 451	20 497	21 419
Other sales	36 380	42 648	44 947	45 350	45 350	52 451	49 580	49 290	51 506
<i>Of which</i>									
Health patient fees	33 585	38 837	72 582	72 582	72 582	72 582	75 834	79 322	82 891
0	-	-	-	-	-	-	-	-	-
0	-	-	-	-	-	-	-	-	-
0	-	-	-	-	-	-	-	-	-
Sales of scrap, waste, arms and other used current goods (excl)	-	-	-	-	-	-	-	-	-
<b>Transfers received from:</b>	<b>19</b>	<b>87</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Other governmental units (Excl. Equitable share and conditiona	19	87	-	-	-	-	-	-	-
Higher education institutions	-	-	-	-	-	-	-	-	-
Foreign governments	-	-	-	-	-	-	-	-	-
International organisations	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises	-	-	-	-	-	-	-	-	-
Households and non-profit institutions	-	-	-	-	-	-	-	-	-
<b>Fines, penalties and forfeits</b>	<b>160 903</b>	<b>159 541</b>	<b>183 539</b>	<b>81 670</b>	<b>81 670</b>	<b>117 502</b>	<b>172 900</b>	<b>181 737</b>	<b>191 676</b>
<b>Interest, dividends and rent on land</b>	<b>172 731</b>	<b>246 544</b>	<b>583 888</b>	<b>200 202</b>	<b>200 202</b>	<b>398 292</b>	<b>216 030</b>	<b>227 131</b>	<b>237 326</b>
Interest	172 731	246 544	583 888	200 202	200 202	398 292	216 030	227 131	237 326
Dividends	-	-	-	-	-	-	-	-	-
Rent on land	-	-	-	-	-	-	-	-	-
<b>Sales of capital assets</b>	<b>15 380</b>	<b>11 502</b>	<b>5 803</b>	<b>8 367</b>	<b>8 367</b>	<b>9 920</b>	<b>9 297</b>	<b>9 751</b>	<b>10 081</b>
Land and sub-soil assets	-	-	-	-	-	-	-	-	-
Other capital assets	15 380	11 502	5 803	8 367	8 367	9 920	9 297	9 751	10 081
<b>Financial transactions in assets and liabilities</b>	<b>40 595</b>	<b>19 719</b>	<b>15 751</b>	<b>9 618</b>	<b>9 618</b>	<b>43 186</b>	<b>9 072</b>	<b>9 473</b>	<b>9 890</b>
<b>Total departmental receipts</b>	<b>2 062 005</b>	<b>2 437 675</b>	<b>3 126 294</b>	<b>2 868 935</b>	<b>2 868 935</b>	<b>3 478 184</b>	<b>3 621 651</b>	<b>3 771 783</b>	<b>3 766 380</b>

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**Departmental receipts collection**

Table 6.2. is amended between casino and horseracing taxes medium-term estimates as indicated in the updated table below.

**Table 6.2: Departmental receipts: Economic Development and Tourism**

R thousand	Outcome			Main appropriation	Adjusted appropriation 2024/25	Revised estimate	Medium-term estimates		
	2021/22	2022/23	2023/24				2025/26	2026/27	2027/28
Tax receipts	332 666	577 883	850 420	1 012 686	1 012 686	1 264 745	1 513 946	1 563 946	1 445 526
Casino taxes	70 836	83 137	79 904	90 674	90 674	79 884	75 000	77 500	71 579
Horse racing taxes	252 876	483 839	759 631	909 334	909 334	1 173 585	1 425 000	1 472 500	1 360 000
Liquor licences	8 954	10 907	10 885	12 678	12 678	11 276	13 946	13 946	13 947
Motor vehicle licences	-	-	-	-	-	-	-	-	-
Sales of goods and services other than capital assets	105	87	105	215	215	134	225	235	246
Transfers received from:	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	272	-	-	-	-	-	-
Interest, dividends and rent on land	1 659	4 399	7 985	1 440	1 440	8 098	1 505	1 574	1 645
Sales of capital assets	746	36	164	256	256	123	267	279	292
Financial transactions in assets and liabilities	11	3 825	374	703	703	14 705	734	768	803
<b>Total</b>	<b>335 187</b>	<b>586 230</b>	<b>859 320</b>	<b>1 015 300</b>	<b>1 015 300</b>	<b>1 287 805</b>	<b>1 516 677</b>	<b>1 566 802</b>	<b>1 448 512</b>

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**Table B.1: Specifications of receipts**

Table B.1. is inserted before table B3(i) as indicated in the table below.

**Table B.1: Specification of receipts: Economic Development and Tourism**

R thousand	Outcome			Main appropriation	Adjusted appropriation 2024/25	Revised estimate	Medium-term estimates		
	2021/22	2022/23	2023/24				2025/26	2026/27	2027/28
<b>Tax receipts</b>	<b>332 666</b>	<b>577 883</b>	<b>850 420</b>	<b>1 012 686</b>	<b>1 012 686</b>	<b>1 264 745</b>	<b>1 513 946</b>	<b>1 563 946</b>	<b>1 445 526</b>
Casino taxes	70 836	83 137	79 904	90 674	90 674	79 884	75 000	77 500	71 579
Horse racing taxes	252 876	483 839	759 631	909 334	909 334	1 173 585	1 425 000	1 472 500	1 360 000
Liquor licences	8 954	10 907	10 885	12 678	12 678	11 276	13 946	13 946	13 947
Motor vehicle licences	-	-	-	-	-	-	-	-	-
<b>Sales of goods and services other than capital assets</b>	<b>105</b>	<b>87</b>	<b>105</b>	<b>215</b>	<b>215</b>	<b>134</b>	<b>225</b>	<b>235</b>	<b>246</b>
Sales of goods and services produced by department (excl. capital assets)	105	87	105	215	215	134	225	235	246
Sales by market establishments	-	-	-	-	-	-	-	-	-
Administrative fees	-	-	-	-	-	-	-	-	-
Other sales	105	87	105	215	215	134	225	235	246
Of which									
0	-	-	-	-	-	-	-	-	-
0	-	-	-	-	-	-	-	-	-
0	-	-	-	-	-	-	-	-	-
0	-	-	-	-	-	-	-	-	-
Sales of scrap, waste, arms and other used current goods (excl. capital assets)	-	-	-	-	-	-	-	-	-
<b>Transfers received from:</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Other governmental units (Excl. Equitable share and conditional grants)	-	-	-	-	-	-	-	-	-
Higher education institutions	-	-	-	-	-	-	-	-	-
Foreign governments	-	-	-	-	-	-	-	-	-
International organisations	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises	-	-	-	-	-	-	-	-	-
Households and non-profit institutions	-	-	-	-	-	-	-	-	-
<b>Fines, penalties and forfeits</b>	<b>-</b>	<b>-</b>	<b>272</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Interest, dividends and rent on land</b>	<b>1 659</b>	<b>4 399</b>	<b>7 985</b>	<b>1 440</b>	<b>1 440</b>	<b>8 098</b>	<b>1 505</b>	<b>1 574</b>	<b>1 645</b>
Interest	1 659	4 399	7 985	1 440	1 440	8 098	1 505	1 574	1 645
Dividends	-	-	-	-	-	-	-	-	-
Rent on land	-	-	-	-	-	-	-	-	-
<b>Sales of capital assets</b>	<b>746</b>	<b>36</b>	<b>164</b>	<b>256</b>	<b>256</b>	<b>123</b>	<b>267</b>	<b>279</b>	<b>292</b>
Land and sub-soil assets	-	-	-	-	-	-	-	-	-
Other capital assets	746	36	164	256	256	123	267	279	292
<b>Financial transactions in assets and liabilities</b>	<b>11</b>	<b>3 825</b>	<b>374</b>	<b>703</b>	<b>703</b>	<b>14 705</b>	<b>734</b>	<b>768</b>	<b>803</b>
<b>Total</b>	<b>335 187</b>	<b>586 230</b>	<b>859 320</b>	<b>1 015 300</b>	<b>1 015 300</b>	<b>1 287 805</b>	<b>1 516 677</b>	<b>1 566 802</b>	<b>1 448 512</b>

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**Table B.3: Payments and estimates by economic classification**

Table B.3. is inserted before table B3(i) as indicated in the updated table below.

**Table B.3: Payments and estimates by economic classification: Economic Development and Tourism**

R thousand	Outcome			Main appropriation	Adjusted appropriation 2024/25	Revised estimate	Medium-term estimates		
	2021/22	2022/23	2023/24				2025/26	2026/27	2027/28
<b>Current payments</b>	<b>199 802</b>	<b>223 680</b>	<b>236 082</b>	<b>262 717</b>	<b>258 017</b>	<b>258 017</b>	<b>299 041</b>	<b>311 037</b>	<b>318 250</b>
Compensation of employees	144 468	148 434	156 766	184 722	170 772	170 772	195 060	207 069	216 457
Salaries and wages	124 239	127 264	133 958	153 236	142 096	145 830	162 092	166 511	174 075
Social contributions	20 229	21 170	22 808	31 486	28 676	24 942	32 968	40 558	42 382
Goods and services	55 334	75 246	79 316	77 995	87 245	87 245	103 981	103 968	101 793
Administrative fees	241	545	599	998	1 041	1 041	1 212	1 434	1 496
Advertising	3 166	2 267	3 038	1 958	4 928	4 928	2 314	3 132	3 400
Minor assets	12	158	18	229	229	229	266	515	538
Audit costs: External	5 211	5 603	7 373	6 953	7 953	7 953	7 314	8 000	5 921
Catering: Departmental activities	170	1 123	761	502	629	629	604	292	305
Communication (G&S)	3 061	4 359	4 256	3 093	4 596	4 596	3 284	4 834	4 411
Computer services	344	1 650	802	1 090	991	991	1 118	1 995	2 085
Consultants: Business and advisory services	457	322	911	1 210	1 178	1 178	1 426	2 091	2 186
Legal services (G&S)	457	86	2 950	1 500	1 500	1 500	1 731	1 372	1 434
Contractors	4	14	-	339	364	364	442	462	483
Agency and support/outsourced services	1 616	8 444	5 693	8 336	9 587	8 208	28 779	23 802	24 448
Fleet services (incl. government motor transport)	586	1 143	1 036	1 367	1 367	1 367	1 260	1 527	1 596
Inventory: Food and food supplies	-	-	-	-	-	-	-	221	231
Consumable supplies	2 068	1 965	2 016	2 552	2 431	2 431	2 311	2 914	2 921
Consumables: Stationery, printing and office supplies	833	1 456	481	2 000	2 300	1 431	1 847	3 511	3 669
Operating leases	21 236	21 619	23 267	21 963	21 963	21 963	23 692	21 712	22 320
Property payments	4 131	4 251	3 644	4 323	4 353	4 353	4 439	4 530	4 734
Travel and subsistence	9 067	17 273	19 144	15 328	17 144	19 392	17 310	15 972	15 970
Training and development	1 367	1 613	2 001	2 089	2 089	2 089	2 299	2 405	2 350
Operating payments	148	362	152	313	376	376	414	1 237	1 377
Venues and facilities	1 159	993	1 174	1 852	2 226	2 226	1 919	2 010	2 918
Interest and rent on land	-	-	-	-	-	-	-	-	-
<b>Transfers and subsidies</b>	<b>743 739</b>	<b>816 876</b>	<b>904 130</b>	<b>979 534</b>	<b>945 834</b>	<b>945 834</b>	<b>982 385</b>	<b>996 546</b>	<b>1 052 309</b>
Provinces and municipalities	17	8	10	30	30	30	31	32	33
Provinces	17	8	10	30	30	30	31	32	33
Provincial Revenue Funds	17	8	10	30	30	30	31	32	33
Departmental agencies and accounts	511 470	577 881	642 807	636 725	656 860	656 860	638 765	657 999	698 529
Departmental agencies (non-business entities)	511 470	577 881	642 807	636 725	656 860	656 860	638 765	657 999	698 529
Public corporations and private enterprises	230 303	237 843	260 604	342 200	286 365	283 365	342 984	337 882	353 086
Public corporations	219 134	234 789	257 884	290 508	280 508	280 508	281 087	281 255	293 926
Other transfers to public corporations	219 134	234 789	257 884	290 508	280 508	280 508	281 087	281 255	293 926
Private enterprises	11 169	3 054	2 720	51 692	5 857	2 857	61 897	56 627	59 160
Other transfers to private enterprises	11 169	3 054	2 720	51 692	5 857	2 857	61 897	56 627	59 160
Non-profit institutions	-	-	-	-	2 000	5 000	-	-	-
Households	1 949	1 144	709	579	579	579	605	633	661
Social benefits	1 949	1 144	709	579	579	579	605	633	661
<b>Payments for capital assets</b>	<b>540 371</b>	<b>531 185</b>	<b>425 895</b>	<b>171 277</b>	<b>263 667</b>	<b>263 667</b>	<b>42 835</b>	<b>5 420</b>	<b>1 528</b>
Buildings and other fixed structures	537 668	528 736	420 055	167 700	259 890	259 890	38 053	-	-
Buildings	537 668	528 736	420 055	167 700	259 890	259 890	38 053	-	-
Machinery and equipment	2 703	2 449	5 840	3 577	3 777	3 777	4 782	5 420	1 528
Transport equipment	746	-	-	1 681	-	800	1 765	3 310	1 528
Other machinery and equipment	1 957	2 449	5 840	1 896	3 777	2 977	3 017	2 110	-
<b>Payments for financial assets</b>	<b>-</b>	<b>-</b>	<b>2</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total economic classification</b>	<b>1 483 912</b>	<b>1 571 741</b>	<b>1 566 109</b>	<b>1 413 528</b>	<b>1 467 518</b>	<b>1 467 518</b>	<b>1 324 261</b>	<b>1 313 003</b>	<b>1 372 087</b>