

Head 46 — GENERAL EXPENSES OF THE CIVIL SERVICE

Controlling officer: expenditure under this Head will be accounted for as follows:

Permanent Secretary for the Civil Service (Subheads 001, 010, 011, 023, 024, 025, 028, 037, 041 and 042)
 Registrar of Companies (Subhead 006)
 Land Registrar (Subhead 009)
 Director of Accounting Services (Subheads 013, 014, 020, 022, 032, 033, 038, 039 and 040)
 Director-General of Communications (Subhead 081)
 Postmaster General (Subhead 082)
 Director of Electrical and Mechanical Services (Subhead 083)
 Director of Administration (Subhead 084)

Estimate 2026–27 **\$5,951.1m**

Establishment ceiling for Subhead 001 in 2026–27 (notional annual mid-point salary value) representing an estimated 359 non-directorate posts in the operational reserves as at 31 March 2026 reducing by four posts to 355 posts as at 31 March 2027. **\$206.0m**

Controlling Officers' Report

Programme

General Expenses of the Civil Service

This programme contributes to Policy Area 26: Central Management of the Civil Service (Secretary for the Civil Service).

Detail

	2024–25 (Actual)	2025–26 (Original)	2025–26 (Revised)	2026–27 (Estimate)
Financial provision (\$m)	5,236.9	5,914.1	5,556.7 (–6.0%)	5,951.1 (+7.1%)
				(or +0.6% on 2025–26 Original)

Aim

2 The aim is to pay for expenditure on terms and conditions of service and other personnel related expenses.

Brief Description

3 The Secretary for the Civil Service is in charge of the central management of the civil service. The Permanent Secretary for the Civil Service and the Director of Accounting Services are responsible for overall resource control of the general expenses of the civil service. These expenses include:

- expenses for recruitment, civil service examinations and operational reserves posts;
- allowances under the Home Purchase, Home Financing, Private Tenancy Allowance, Accommodation Allowance, Rent Allowance and Non-accountable Cash Allowance Schemes including compassionate payment of the remaining entitlement of housing allowances of officers killed on duty to their dependent family members;
- passage expenses and personal allowances; and
- expenses relating to the relief and welfare of eligible officers and pensioners, and various awards and assistance to eligible officers.

4 Performance under this programme was generally maintained in 2025 as compared with 2024.

Head 46 — GENERAL EXPENSES OF THE CIVIL SERVICE

5 The key performance indicators in respect of general expenses of the civil service are:

Indicators

	2024 (Actual)	2025 (Actual)	2026 (Estimate)
candidates of common recruitment examinations and other examinations conducted by Civil Service Bureau	67 910	77 233	99 000 §
recipients of long and meritorious service travel award@.....	2 114	1 725	1 427
housing benefits			
recipients of home purchase allowance	6 325	5 549	5 200
recipients of private tenancy allowance	88	62	55
recipients of home financing allowance.....	1 946	1 909	1 900
recipients of accommodation allowance	14	12	11
recipients of rent allowance	1	1	1
recipients of non-accountable cash allowance	14 970	16 417	18 560
recipients of leave passage allowance.....	1 583	1 530	1 530
students receiving school passage allowance.....	1 309	944	870
students receiving mainland and local education allowance...	7 220	6 272	5 800
students receiving overseas education allowance	877	620	580

§ The increase in the number of candidates taking the examinations in 2026 is due to the launch of Digitalised Basic Law and National Security Law Test (BLNST) (Degree/Professional Grades) since May 2025 so that candidates can take the test throughout the year (around 32 000 candidates) plus an estimated around 8 000 teachers and/or teacher-to-be who may take Digitalised BLNST in 2026 as Education Bureau will no longer organise paper-based BLNST (Degree Level) starting from 2026.

@ This refers to the number of recipients beginning to incur expenditure in the calendar year with the awards granted.

Head 46 — GENERAL EXPENSES OF THE CIVIL SERVICE

ANALYSIS OF FINANCIAL PROVISION

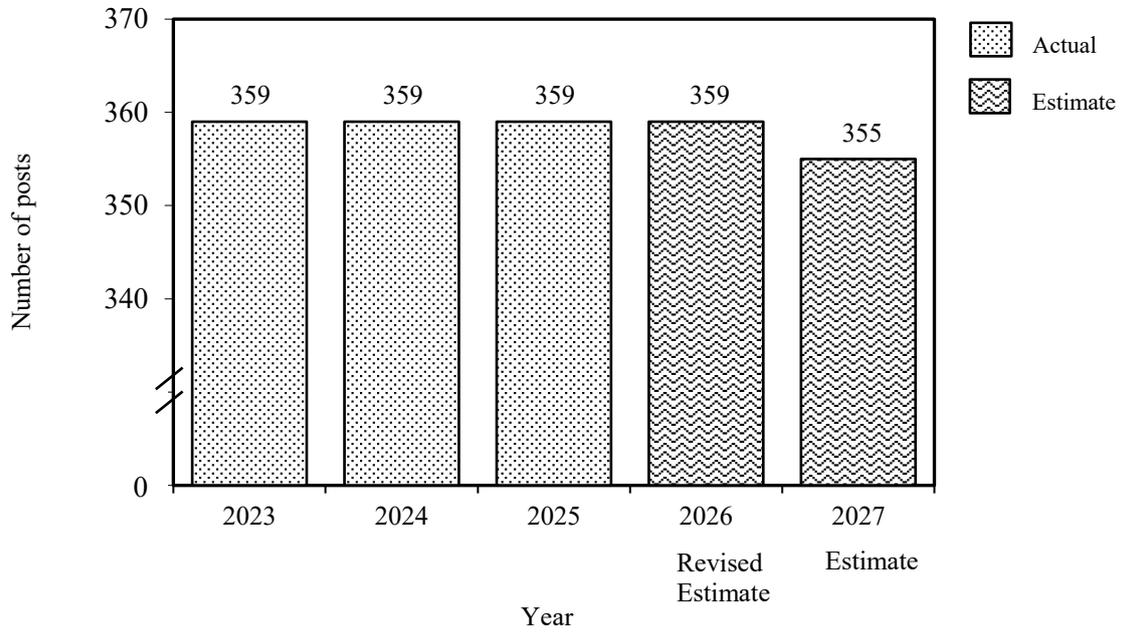
	2024–25 (Actual) (\$m)	2025–26 (Original) (\$m)	2025–26 (Revised) (\$m)	2026–27 (Estimate) (\$m)
Programme				
General Expenses of the Civil Service.....	5,236.9	5,914.1	5,556.7 (–6.0%)	5,951.1 (+7.1%)
				(or +0.6% on 2025–26 Original)

Analysis of Financial and Staffing Provision

Provision for 2026–27 is \$394.4 million (7.1%) higher than the revised estimate for 2025–26. This is mainly due to the projected increase in the expenditure on housing allowances, partly offset by the projected decrease in expenditure on personal allowances and Long and Meritorious Service Travel Award Scheme.

Head 46 — GENERAL EXPENSES OF THE CIVIL SERVICE

*Changes in the size of the establishment
(as at 31 March)*



Head 46 — GENERAL EXPENSES OF THE CIVIL SERVICE

Sub-head (Code)		Actual expenditure 2024–25	Approved estimate 2025–26	Revised estimate 2025–26	Estimate 2026–27
	\$'000	\$'000	\$'000	\$'000	\$'000
Operating Account					
Recurrent					
Personal Emoluments					
001	Salaries.....	112,709	118,012	108,314	115,467
006	Recoverable salaries and allowances (Companies Registry Trading Fund)..... 254,000				
	<i>Deduct</i> reimbursements <i>Cr. 254,000</i>	—	—	—	—
009	Recoverable salaries and allowances (Land Registry Trading Fund)..... 264,488				
	<i>Deduct</i> reimbursements <i>Cr. 264,488</i>	—	—	—	—
081	Recoverable salaries and allowances (Office of the Communications Authority Trading Fund)..... 287,307				
	<i>Deduct</i> reimbursements <i>Cr. 287,307</i>	—	—	—	—
082	Recoverable salaries and allowances (Post Office Trading Fund) 1,835,000				
	<i>Deduct</i> reimbursements <i>Cr. 1,835,000</i>	—	—	—	—
083	Recoverable salaries and allowances (Electrical and Mechanical Services Trading Fund)..... 2,715,486				
	<i>Deduct</i> reimbursements <i>Cr. 2,715,486</i>	—	—	—	—
084	Recoverable salaries and allowances (Legal Aid Services Council)..... 3,261				
	<i>Deduct</i> reimbursements <i>Cr. 3,261</i>	—	—	—	—
	Total, Personal Emoluments.....	<u>112,709</u>	<u>118,012</u>	<u>108,314</u>	<u>115,467</u>
Personnel Related Expenses					
010	Recruiting expenses	1,847	1,920	1,920	2,110
011	Civil service examinations	14,134	14,914	14,914	17,548
013	Personal allowances	279,134	284,300	248,500	237,500
014	Home purchase allowance	469,067	448,000	430,000	412,000
020	Payments to estates of deceased officers	13,191	18,000	18,000	18,000
022	Passages	125,434	129,000	99,000	98,000
023	Quartering	3,530	3,984	4,086	4,446
024	Staff relief and welfare.....	6,121	8,163	8,820	9,591
025	Long and Meritorious Service Travel Award Scheme	103,733	97,081	90,669	76,015
028	Legal assistance	3,297	3,000	7,500	5,000
032	Accommodation allowance.....	7,595	7,600	7,100	6,600
033	Home financing allowance	650,087	702,000	670,000	668,000
037	Pensioners' welfare fund.....	1,443	1,600	1,500	1,600
038	Private tenancy allowance.....	27,549	28,000	21,000	19,500
039	Rent allowance.....	216	400	400	400
040	Non-accountable cash allowance.....	3,409,363	4,035,000	3,813,000	4,245,000
041	Mandatory Provident Fund contribution	474	659	317	536

Head 46 — GENERAL EXPENSES OF THE CIVIL SERVICE

Sub-head (Code)	Actual expenditure 2024–25	Approved estimate 2025–26	Revised estimate 2025–26	Estimate 2026–27
	\$'000	\$'000	\$'000	\$'000
Operating Account—Cont'd.				
Personnel Related Expenses—Cont'd.				
042 Civil Service Provident Fund contribution	7,965	12,471	11,661	13,765
Total, Personnel Related Expenses.....	5,124,180	5,796,092	5,448,387	5,835,611
Total, Recurrent.....	5,236,889	5,914,104	5,556,701	5,951,078
Total, Operating Account	5,236,889	5,914,104	5,556,701	5,951,078
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Total Expenditure	5,236,889	5,914,104	5,556,701	5,951,078

Head 46 — GENERAL EXPENSES OF THE CIVIL SERVICE

Details of Expenditure by Subhead

The estimate of the amount required in 2026–27 for general expenses of the civil service, including the operational reserves and recurrent personnel related expenses, is \$5,951,078,000. This represents an increase of \$394,377,000 over the revised estimate for 2025–26 and \$714,189,000 over the actual expenditure in 2024–25.

Operating Account

Recurrent

Personal Emoluments

2 Provision of \$115,467,000 for personal emoluments represents an increase of \$7,153,000 over the revised estimate for 2025–26.

3 Provision under *Subhead 001* is for operational reserves, i.e. staff in the administrative, executive, secretarial and clerical grades who are required by departments to replace officers on leave or full-time training or for handover purposes and for staff required to undertake special and ad hoc projects.

4 Gross provision of \$254 million under *Subhead 006* is for staff working in the Companies Registry. Gross provision of \$264,488,000 under *Subhead 009* is for staff working in the Land Registry. Gross provision of \$287,307,000 under *Subhead 081* is for staff working wholly on trading fund activities in the Office of the Communications Authority. Gross provision of \$1,835 million under *Subhead 082* is for staff working in the Hongkong Post. Gross provision of \$2,715,486,000 under *Subhead 083* is for staff working wholly on trading fund activities in the Electrical and Mechanical Services Department. Gross provision of \$3,261,000 under *Subhead 084* is for staff seconded to the Legal Aid Services Council.

5 The establishment of the operational reserves will be 359 non-directorate posts as at 31 March 2026. It is expected that there will be a net decrease of four posts in 2026–27.

6 Subject to certain conditions, the controlling officer for *Subhead 001* may under delegated power create or delete non-directorate posts during 2026–27, but the notional annual mid-point salary value of all such posts must not exceed \$206,006,000.

7 The establishment of staff for which the salaries and allowances are recoverable under *Subheads 006, 009, 081, 082, 083 and 084* as at 31 March 2026 will be 10 479 posts. It is expected that there will be a net decrease of 224 posts in 2026–27.

8 Subject to certain conditions, the controlling officers for *Subheads 006, 009, 081, 082, 083 and 084* may under delegated power create or delete non-directorate posts during 2026–27, the cost of which is reimbursed by the Companies Registry Trading Fund (for *Subhead 006*), the Land Registry Trading Fund (for *Subhead 009*), the Office of the Communications Authority Trading Fund (for *Subhead 081*), the Post Office Trading Fund (for *Subhead 082*), the Electrical and Mechanical Services Trading Fund (for *Subhead 083*) and the Legal Aid Services Council (for *Subhead 084*). Before exercising his delegated power, the controlling officer is required to ensure that the gross estimate under each respective subhead must not be exceeded without the prior approval of the Secretary for Financial Services and the Treasury. The controlling officer for *Subhead 084* is required to obtain the endorsement of the Legal Aid Services Council for his proposal and the associated financial implications.

Personnel Related Expenses

9 Expenses on allowances under the following subheads include provisions for civil servants, judges and judicial officers and Independent Commission Against Corruption (ICAC) officers where applicable.

10 Provision of \$2,110,000 under *Subhead 010 Recruiting expenses* is for expenses in respect of recruitment for administrative and general grades, and for other miscellaneous recruiting expenses.

11 Provision of \$17,548,000 under *Subhead 011 Civil service examinations* is mainly for the payment of remuneration to examiners, moderators and invigilators and for other related expenses for examinations within, and for appointments to, the civil service. The increase of \$2,634,000 (17.7%) over the revised estimate for 2025–26 is mainly due to the projected increase in expenditure incurred for enhancement and maintenance for examination related information systems.

12 Provision of \$237,500,000 under *Subhead 013 Personal allowances* is for the payment of standard personal allowances to eligible officers. It comprises—

- \$228 million for the payment of education allowances to eligible officers. Only officers offered appointment before 1 August 1996 are eligible for overseas education allowance, and only officers offered appointment before 1 June 2000 are eligible for mainland and local education allowance;

Head 46 — GENERAL EXPENSES OF THE CIVIL SERVICE

- \$9,490,000 for the payment of allowance in lieu of the provision of furniture and domestic appliances (only eligible officers offered appointment before 1 May 1999 are eligible for furniture and domestic appliances allowances); and
- \$10,000 for the payment of air-conditioning allowance to eligible judges and judicial officers. Provision of air-conditioning allowance has ceased for civil servants and ICAC officers with effect from 1 October 2006.

13 Provision of \$412 million under *Subhead 014 Home purchase allowance* is for the payment of home purchase allowance to eligible officers offered appointment before 1 June 2000.

14 Provision of \$18 million under *Subhead 020 Payments to estates of deceased officers* is for the payment in respect of earned vacation leave to the estates of eligible officers who die in service.

15 Provision of \$98 million under *Subhead 022 Passages* is for the payment of leave passage allowance, passages and related expenditure, including baggage and travelling allowances, in respect of eligible officers and their dependants, and children of eligible officers being educated overseas. The provision comprises—

- \$85 million for the payment of leave passage allowance; and
- \$13 million for the payment of school passage.

Eligible officers offered appointment on or after 1 June 2000 are eligible for non-accountable leave passage allowance for themselves only and not their family members. Only dependants of officers offered appointment before 1 August 1996 are eligible for school passage.

16 Provision of \$4,446,000 under *Subhead 023 Quartering* is for expenses incidental to the provision of housing benefits to eligible officers, and also expenses incurred when temporary accommodation needs to be provided to eligible officers.

17 Provision of \$9,591,000 under *Subhead 024 Staff relief and welfare* is for the relief and welfare of eligible officers, including the purchase of retirement souvenirs and commemorative awards for the long and meritorious service.

18 Provision of \$76,015,000 under *Subhead 025 Long and Meritorious Service Travel Award Scheme (LMSTA)* is for the travel awards granted to the selected officers under the above scheme, in recognition of the long and meritorious service of the officers concerned. The decrease of \$14,654,000 (16.2%) against the revised estimate for 2025–26 is mainly due to the decrease in number of officers eligible for the LMSTA travel award in 2026–27 as compared to that in 2025–26 and the decrease of the rate of LMSTA in 2025 by \$380 per selected officer.

19 Provision of \$5 million under *Subhead 028 Legal assistance* is for legal assistance to officers involved or likely to be involved in court proceedings for criminal offences, civil actions, death inquests, etc. as a result of their official duties. The decrease of \$2,500,000 (33.3%) against the revised estimate for 2025–26 is mainly due to a projected decrease in expenditure following the completion of the ongoing legal proceedings of some approved cases.

20 Provision of \$6,600,000 under *Subhead 032 Accommodation allowance* is for the payment of accommodation allowance to eligible officers offered appointment between 1 October 1990 and 31 December 1998.

21 Provision of \$668 million under *Subhead 033 Home financing allowance* is for the payment of home financing allowance to eligible officers offered appointment before 1 June 2000.

22 Provision of \$1,600,000 under *Subhead 037 Pensioners' welfare fund* is for the payment of one-off grants to pensioners and dependants in financial hardship.

23 Provision of \$19,500,000 under *Subhead 038 Private tenancy allowance* is for the payment of private tenancy allowance to eligible officers offered appointment before 1 October 1990.

24 Provision of \$400,000 under *Subhead 039 Rent allowance* is for the payment of rent allowance to eligible officers offered appointment between 1 January 1999 and 31 May 2000.

25 Provision of \$4,245 million under *Subhead 040 Non-accountable cash allowance* is for the payment of non-accountable cash allowance to eligible officers who are offered appointment on or after 1 June 2000. The increase of \$432 million (11.3%) over the revised estimate for 2025–26 is mainly due to the expected increase in the average number of recipients in 2026–27 through salary point progression, promotion and new appointment.

26 Provision of \$536,000 under *Subhead 041 Mandatory Provident Fund contribution* is for the employer's contribution under Mandatory Provident Fund Scheme for staff put under operational reserves. The increase of \$219,000 (69.1%) over the revised estimate for 2025–26 is mainly due to the expected increase in requirement in 2026–27.

27 Provision of \$13,765,000 under *Subhead 042 Civil Service Provident Fund contribution* is for the Government's contribution under the Civil Service Provident Fund Scheme for staff put under operational reserves. The increase of \$2,104,000 (18.0%) over the revised estimate for 2025–26 is mainly due to the expected increase in requirement in 2026–27.