

Head 72 — INDEPENDENT COMMISSION AGAINST CORRUPTION

Controlling officer: the Commissioner, Independent Commission Against Corruption will account for expenditure under this Head.

Estimate 2026–27 **\$1,413.0m**

Establishment ceiling 2026–27 (notional annual mid-point salary value) representing an estimated 1 555 non-directorate posts as at 31 March 2026 reducing by 25 posts to 1 530 posts as at 31 March 2027..... **\$1,196.5m**

In addition, there will be an estimated 18 directorate posts as at 31 March 2026 rising by one post to 19 posts as at 31 March 2027.

Commitment balance **\$1.4m**

Controlling Officer’s Report

Programmes

Programme (1) Corruption Prevention
Programme (2) Operations
Programme (3) Preventive Education
Programme (4) Enlisting Support

These programmes contribute to Policy Area 13: Anti-corruption (Commissioner, Independent Commission Against Corruption).

Detail

Programme (1): Corruption Prevention

	2024–25 (Actual)	2025–26 (Original)	2025–26 (Revised)	2026–27 (Estimate)
Financial provision (\$m)	99.3	102.3	100.3 (–2.0%)	98.3 (–2.0%)
				(or –3.9% on 2025–26 Original)

Aim

2 The aim is to identify and eliminate loopholes for corruption in government bureaux/departments (B/Ds) and public bodies (PBs), and advise the private sector on corruption prevention.

Brief Description

3 The Corruption Prevention Department (CPD) of the Independent Commission Against Corruption (ICAC) examines public sector procedures through assignment studies, makes recommendations to reduce corruption risks and monitors their implementation. In addition, CPD gives timely advice through consultation, and proactively provides early input to Government’s new initiatives and projects to enhance their system integrity and robustness. In 2025, CPD completed 67 assignment reports, covering a wide range of functions of various B/Ds and PBs.

4 In addition, CPD provides free and tailor-made advisory services to the private sector proactively and on request, including practitioners in various industries and private organisations engaged or entrusted by the Government to deliver public services. In 2025, the Corruption Prevention Advisory Service (CPAS) handled 1 014 public enquiries through its hotline. CPD also made use of its CPAS web portal to disseminate corruption prevention tips, advice and various resources to the private sector. In 2025, there were over 431 900 visits to the web portal, including over 145 600 downloads (of corruption prevention publications) and views (of training videos and other corruption prevention resources).

5 In 2025, CPD accomplished the following major work:

- supported and assisted B/Ds, PBs and related organisations in enhancing governance capability and efficacy, which included developing the “Corruption Prevention Guide on Admission of Students for Tertiary Education Institutions (TEIs)” and “Corruption Prevention Guide on Funding Schemes on Innovation and Technology (I&T)”, and forming the “Sports Governance and Integrity Alliance” with relevant stakeholders to assist TEIs, grantors and grantees of the I&T sector, and National Sports Associations, respectively, to strengthen their integrity management system and corruption prevention safeguards; and devising the “Project Integrity Management Framework” to assist stakeholders in effectively managing integrity risks when implementing public works projects;

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- in collaboration with relevant stakeholders including the Digital Policy Office (DPO), assisted B/Ds and PBs in enhancing their corruption prevention capabilities through digitalisation of work processes, and made over 100 recommendations to B/Ds and PBs on the adoption of technology/digitalisation, such as advising works departments to use artificial intelligence (AI) in project management systems to process and analyse relevant project data, and utilise blockchain technology to ensure the accuracy and traceability of construction works or materials records to facilitate the detection and prevention of corruption and malpractices; as well as recommending tertiary education institutions to use information technology in admission procedures to detect false academic credential and prevent corruption;
- established and maintained partnerships with major stakeholders of respective industries to provide support and assistance to private companies to enhance their integrity management and corruption prevention capacity, which included promoting banks’ participation in the “Banking Industry Integrity Charter” through collaboration with the Hong Kong Monetary Authority and The Hong Kong Association of Banks; and devising the “Integrity Compliance Management System” which has been incorporated into the Corporate Governance Guide for Boards and Directors of the Hong Kong Exchanges and Clearing Limited for adoption by listed companies; and
- supported and assisted B/Ds, PBs and related organisations in enhancing integrity management in initiatives, projects and services financed by public money, in particular those related to people’s livelihood and are of public concern by providing advice to the Housing Bureau on the regulatory regime of Basic Housing Units; assisting the Buildings Department to strengthen its control regime of new building works, registered building professionals, registered contractors and technically competent persons; assisting the Fire Services Department to strengthen the safeguards in the Registered Fire Engineer Scheme; providing advice to the Urban Renewal Authority on a number of major building rehabilitation schemes; conducting seminars for registered building professionals to enhance their awareness and capabilities to prevent corruption in building renovation projects; and providing advice to the Home Affairs Department on administrative guidelines relating to building management and maintenance including the revised Code of Practice on Procurement of Supplies, Goods and Services.

6 The key performance measures are:

Targets

	Target	2024 (Actual)	2025 (Actual)	2026 (Plan)
assignment reports produced	at least 67	69	67	67
response to private sector requests for corruption prevention advice within two working days (%)	100	100	100	100

Indicators

	2024 (Actual)	2025 (Actual)	2026 (Estimate)
no. of occasions private sector entities given corruption prevention advice	1 230	1 004	N.A.§
no. of occasions public sector organisations advised through consultation	553	508	N.A.§

§ An estimate cannot be provided as it depends on the number of organisations requesting CPD’s services.

Matters Requiring Special Attention in 2026–27

7 During 2026–27, CPD will continue to:

- support and assist B/Ds, PBs and related organisations in enhancing their governance capability and efficacy by, among other things, providing input on integrity management and corruption prevention;
- in collaboration with relevant stakeholders including DPO, assist B/Ds and PBs to enhance their corruption prevention capabilities through digitalisation of work processes;
- establish/maintain partnerships with major stakeholders of respective industries to provide support and assistance to private companies to enhance their integrity management and corruption prevention capacity;
- support and assist B/Ds, PBs and related organisations in enhancing integrity management in initiatives, projects and services financed by public money, in particular those related to people’s livelihood or safety and are of public concern; and
- provide advice to relevant parties and stakeholders to reduce corruption risks and maintain integrity in the building management and maintenance sector, particularly in respect of large-scale building maintenance projects.

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Programme (2): Operations

	2024–25 (Actual)	2025–26 (Original)	2025–26 (Revised)	2026–27 (Estimate)
Financial provision (\$m)	1,084.8	1,099.7	1,100.7 (+0.1%)	1,108.7 (+0.7%)
				(or +0.8% on 2025–26 Original)

Aim

8 The aim is to enforce the law vigilantly and professionally in order to seek out and eradicate corruption wherever it exists.

Brief Description

9 The Operations Department (OPS) of the ICAC investigates every pursuable report of corruption. In view of the insidious nature of corruption, it implements an integrated investigative approach that combines effective law enforcement, timely intervention and proactive measures to identify potential corruption threats, frustrate corrupt activities and make corruption a high-risk crime. OPS strives to achieve a high degree of professionalism and operational effectiveness in order to foster public confidence in the ICAC and encourage the community to report corruption with a view to deterring the corrupt.

10 In 2025, a total of 1 449 pursuable corruption complaints (excluding election complaints) were received by the ICAC, representing a decrease of 11 per cent compared with 1 636 complaints received in 2024. Despite a drop in the number of complaints, the complexity and magnitude of many corruption cases still called for highly intensive investigative efforts. As at 31 December 2025, the investigation caseload of the ICAC stood at 1 105 cases (including 32 election cases).

11 In coping with the increasing complexity and sophistication of corruption investigations, OPS accomplished the following in 2025–26:

- strengthened enforcement actions against suspected corruption and prioritised investigative resources focusing particularly on sectors more vulnerable to corruption, including building management and maintenance, construction as well as finance and insurance;
- took swift and decisive enforcement actions against alleged corrupt and illegal conduct relating to the 2025 Legislative Council General Election (LCGE) to safeguard the integrity of the electoral process;
- developed analytical tools powered by advanced technologies (including AI) to bolster investigative capabilities;
- strengthened operational liaison and co-operation with other stakeholders locally and outside Hong Kong in order to fight corruption more effectively; and
- enhanced the professional competence of officers through specialised training programmes and workshops.

12 The key performance measures are:

Targets

	Target	2024 (Actual)	2025 (Actual)	2026 (Plan)
complainants making pursuable corruption complaints contacted for interview within 48 hours (%).....	100	100	100	100
complainants making non-corruption complaints contacted within two working days to obtain consent to refer their complaints to relevant authorities (%).....	100	100	100	100
pursuable corruption investigations completed within 12 months (%).....	90.0	89.1	87.9	90.0

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Indicators^Ψ

	2024 (Actual)	2025 (Actual)
pursuable corruption complaints	1 636	1 449
non-pursuable corruption complaints	422	331
investigations completed#	1 388	1 448
persons prosecuted#	207	175
persons convicted#	119	171
persons formally cautioned#	18	34
government officers recommended for disciplinary or administrative action.....	64	87

Ψ The indicators do not include election cases in order to provide a more accurate indication of general corruption trends.

The figures included cases that were carried forward from previous years and completed.

Matters Requiring Special Attention in 2026–27

13 During 2026–27, OPS will continue to:

- intensify enforcement efforts to combat corruption, especially in areas which are high-risk or otherwise of major public concern including building management and maintenance, construction, finance and insurance;
- leverage advanced technologies (including AI) to enhance the effectiveness and efficiency of the investigation process;
- deepen operational liaison and co-operation with other stakeholders locally and outside Hong Kong, including leveraging the platform of Global Anti-Corruption Law Enforcement Agencies Network (GlobE Network) under the United Nations Office on Drugs and Crime (UNODC), with a view to combating corruption more effectively; and
- strengthen manpower management with a view to developing a workforce that will continue to meet evolving challenges in the fight against corruption.

Programme (3): Preventive Education

	2024–25 (Actual)	2025–26 (Original)	2025–26 (Revised)	2026–27 (Estimate)
Financial provision (\$m)	104.4	97.7	98.2 (+0.5%)	98.0 (–0.2%)
				(or +0.3% on 2025–26 Original)

Aim

14 The aim is to promote better public understanding of corruption and encourage target groups to take positive action.

Brief Description

15 The Community Relations Department (CRD) of the ICAC adopts an “Ethics for All” strategy to tailor preventive education programmes for different target groups.

16 To actively expand the reach of anti-corruption education in all aspects, CRD accomplished the following major work in 2025:

- provided corruption prevention information concerning building management and maintenance to the general public via a dedicated enquiry hotline and website; conducted corruption prevention talks and seminars for property owners, owners’ corporations and property management practitioners; organised the first-ever territory-wide Building Management Summit in June in collaboration with relevant B/Ds, regulatory bodies, professional bodies and District Councils, gathering over 300 stakeholders for exchange of practical experiences; and produced a practical “Building Maintenance Guide” for the public to identify corruption risks and seek assistance through proper channels;
- continued to collaborate with the Civil Service Bureau to organise a thematic workshop on “Misconduct in Public Office and Enhancing Supervision with Digital Solutions” under the “Ethical Leadership Programme” for the senior management of B/Ds; and organised integrity training webinars for staff members of PBs in addition to traditional face-to-face talks;

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- continued to instil positive values in youth at different developmental stages by developing new moral education resources and activities including the “ICAC Kids Theatre”, “Little Coffee Beans Picture Books” and teaching resources for the “Primary Humanities Curriculum Guide”; recruiting student leaders to organise integrity promotion activities at schools; and organising the ICAC ELITE Youth Leadership Programme to cultivate young leaders with strong rule-of-law awareness and broader national and global perspectives;
- contributed to the promotion of meaningful youth engagement (MYE) in anti-corruption in the international arena by conducting the first-ever capacity building programme in Brunei and a regional programme in Thailand for anti-corruption agencies (ACAs) of seven member states of the Association of Southeast Asian Nations (ASEAN);
- upheld clean and fair public elections including the Election Committee Subsector By-elections and LCGE by arranging briefings on the Election (Corrupt and Illegal Conduct) Ordinance (Cap. 554) (ECICO) for stakeholders; producing and distributing information booklets and reminder leaflets to candidates and voters; maintaining thematic websites to provide up-to-date information; and operating a dedicated enquiry hotline to answer public enquiries;
- expanded the membership of ICAC’s Hong Kong Business Ethics Development Advisory Committee by incorporating new members from the International Business Committee; and increased the number and variety of webinars for employees at all levels across various sectors alongside the provision of customised face-to-face talks;
- continued to reach out to incoming talents and imported workers through multiple online and offline channels including seminars, visit programmes to the ICAC, publicity booths and social media to enhance their vigilance against corruption; and
- partnered with the Football Association of Hong Kong, China (HKFA) to disseminate integrity messages to footballers and different stakeholders through workshops and seminars and to convey probity messages to children and teenagers participating in HKFA’s Grassroots Football Programme.

17 The key performance measures are:

Targets

	Target ^Ω	2024 (Actual)	2025 (Actual)	2026 (Plan)
business organisations reached.....	at least 5 500	4 957	6 564	6 000
non-profit-making organisations reached...	at least 2 200	2 207	2 818	2 500
government departments/PBs reached.....	at least 120	143	140	130
schools reached.....	at least 800	934	862	800

^Ω Targets for business organisations reached, non-profit-making organisations reached and schools reached were uplifted in 2026 due to the extensive use of new integrity training format (e.g. webinar).

Indicators

	2024 (Actual)	2025 (Actual)	2026 (Estimate)
business organisations which have used ICAC’s corruption prevention servicet.....	610	—	—
employees in the business sector who have received training in corruption prevention and business ethics	119 044	147 768	140 000
employees and members of non-profit-making organisations who have received training in corruption prevention	15 101	15 633	15 000
civil servants/staff of PBs who have received training in corruption prevention.....	50 009	43 399	40 000
student participants of integrity and ethics promotion activities/programmes	281 655	235 281	220 000
election candidates/agents contacted.....	76	554	N.A.¶
candidates/agents who have attended the ECICO briefings...	8	185	N.A.¶

^τ Indicator removed as from 2025 as the indicator of “employees in the business sector who have received training in corruption prevention and business ethics” and the target of “business organisations reached” can more directly and effectively reflect CRD’s work for the business sector.

[¶] An estimate cannot be provided as it depends on the number of candidates standing for elections and by-elections, if any, held in the year.

Matters Requiring Special Attention in 2026–27

18 During 2026–27, CRD will:

- step up preventive education services for property owners, owners’ corporations, professionals specialising in building maintenance and renovation, tertiary students of the related disciplines and property management practitioners;
- further strengthen collaboration with relevant stakeholders at the district level including District Councilors to achieve greater synergy in raising public awareness of upholding integrity in building management and maintenance;
- further strengthen integrity education for young children by expanding the reach of the “ICAC Kids Theatre” from schools and students to parents and the community at large by conducting large-scale public shows, with a view to fostering a collaborative culture of ethical development from an early age;
- launch a guidebook to share ICAC’s model on youth integrity education with illustrative examples, ready-to-use templates and tools, and further extend the capacity building programme on MYE in anti-corruption work to other jurisdictions;
- continue to provide anti-corruption education for and promote integrity messages to imported workers and incoming talents under various schemes launched by the Government; and
- launch the “Support Clean Elections” Programme comprising a series of education and publicity activities to uphold integrity and fairness in the public elections in 2026 and early 2027.

Programme (4): Enlisting Support

	2024–25 (Actual)	2025–26 (Original)	2025–26 (Revised)	2026–27 (Estimate)
Financial provision (\$m)	104.4	97.7	98.2 (+0.5%)	108.0 (+10.0%)
				(or +10.5% on 2025–26 Original)

Aim

19 The aim is to promote public awareness of the evils of corruption, foster public confidence in and support for the work of the ICAC, encourage reporting of corruption, publicise to the international community Hong Kong’s effective anti-corruption regime as an important competitive advantage of Hong Kong, and consolidate the leading role of Hong Kong and the ICAC in the global fight against corruption.

Brief Description

20 The aim of the programme is achieved by:

- organising activities in the community to keep the public vigilant against corruption and abreast of the work of the ICAC;
- promoting initiatives of the ICAC innovatively through different channels to enhance public understanding of ICAC’s work, encourage people’s reporting of corruption and enlist their support;
- facilitating exchange and co-operation with Chinese Mainland and overseas counterparts, including those in Belt and Road (B&R) countries and international organisations, so as to promote to the international community the ICAC’s anti-corruption strategies and work as well as Hong Kong’s effective anti-corruption regime;
- organising professional anti-corruption training for graft-fighters worldwide and local public and private sectors through the Hong Kong International Academy Against Corruption (HKIAAC), as well as promoting the exchange of expertise and experiences among anti-corruption experts and scholars;
- leveraging the leading role in the International Association of Anti-Corruption Authorities (IAACA) to advance the effective implementation of the United Nations Convention against Corruption (UNCAC) through global and regional collaboration; and
- strengthening the strategic partnership with the UNODC to enhance international anti-corruption co-operation.

21 To create a unique and immersive anti-corruption education experience for the public, the ICAC established Café “1974” and revamped the ICAC Exhibition Hall in the ICAC Building. Café “1974” integrated education, publicity and the iconic concept of “ICAC coffee” to disseminate anti-corruption messages while the upgraded ICAC Exhibition Hall featured cutting-edge AI-powered installations and diverse exhibits showcasing Hong Kong’s anti-corruption history and the ICAC’s work strategies. The seamless integration of Café “1974” and the ICAC Exhibition Hall recorded over 210 000 visits in 2025. In July, the ICAC launched the “Operation 303” programme to further engage the public in an interesting and interactive manner by arranging participants to take part in a simulated corruption investigation and face the challenges in the process, thereby gaining insights into the professionalism and dedication of ICAC investigators.

22 The ICAC continued to garner public support and encourage the reporting of corruption through a variety of community engagement activities. Over 800 organisations jointly organised and provided support in ICAC’s publicity projects in 2025. Members of the ICAC Club continued to serve actively as volunteers in ICAC’s community education and publicity activities with aggregate service hours reaching over 80 600 since its inception in 1997.

23 The ICAC continued to adopt innovative communication approach and achieved audience growth across all of its social media platforms. New initiatives include live-streaming press briefings on major corruption cases and production of viral videos such as the first-ever AI-generated animation to encourage voting at 2025 LCGE. In particular, the short film “Coffee War” series featuring daily work of ICAC investigators achieved over 9.5 million cumulative views across multiple social media platforms in the year while three promotional videos produced in-house clinched 14 accolades at two international video competitions.

24 The latest ICAC Annual Survey revealed that members of the public continued to show zero tolerance to corruption. On a rating scale of 0 to 10, of which 0 represented total rejection and 10 represented total tolerance of corruption, the mean score for 2024 was 0.3. An overwhelming majority (97.4%) of respondents believed that integrity was important for Hong Kong’s development, indicating that the core value of integrity was deeply rooted in Hong Kong. Similar to the past ten years, 98.7% of respondents said they had not personally encountered corruption in the past year, reflecting that Hong Kong was a very clean society.

25 The ICAC, HKIAAC and IAACA continued to leverage their tripartite partnership, harnessing synergy to deepen collaboration with ACAs and international organisations worldwide, and to support the nation’s integrity-based B&R co-operation. In 2025, the Commissioner led delegations to visit countries (including those from B&R) in Africa, the Middle East and the ASEAN, as well as hosted high-level counterparts from Georgia, Hungary, Kenya, the Republic of Korea, Mali, Singapore, Sri Lanka, the United Arab Emirates (UAE) and Zambia to strengthen ties. The ICAC also signed memoranda of understanding (MoUs) with ACAs in Greece, Hungary and the UAE to bolster joint efforts against corruption.

26 Since its establishment in 2024, the HKIAAC has been delivering anti-corruption training programmes in response to growing international demand. A total of 20 international training programmes were held in 2025, including thematic trainings on cutting-edge and sought-after topics such as leveraging AI and technology in anti-corruption, financial investigation and asset recovery. The HKIAAC also reached out to nine countries to provide country-specific or regional-level training programmes. Some of these international courses were co-hosted with the UNODC and the IAACA. The HKIAAC also pioneered to partner with the Hong Kong Police Force and the Customs and Excise Department to provide anti-corruption training in other countries in order to tell the good stories of Hong Kong.

27 As President and Secretariat of the IAACA, the ICAC continued to promote international anti-corruption co-operation and expand Hong Kong’s pivotal role in 2025. The IAACA was invited for the first time to share its strategies and achievements at the G20 Anti-Corruption Working Group Meetings and Principals Meeting of the ASEAN Parties Against Corruption, reflecting its growing international recognition. To strengthen capacity building, the IAACA launched a thematic online seminar series on critical topics including AI in crime fighting, digital forensics, sports integrity and whistleblower protection, attracting about 2 500 participants. In December, the IAACA held its General Meeting and Annual Conference in Qatar, with support from the UNODC and Qatar’s Administrative Control and Transparency Authority, bringing together over 250 high-level representatives from about 70 jurisdictions worldwide and strengthening strategic ties in the Middle East. With ICAC’s vigorous efforts, IAACA membership increased from 122 when the Commissioner of the ICAC assumed the presidency in 2022 to over 190 by the end of 2025.

28 Since the signing of MoU in May 2024, the ICAC has deepened its strategic partnership with the UNODC. The two organisations collaborated across multiple fronts to advance the global anti-corruption cause. Joint initiatives included co-hosting training programmes to strengthen ACAs’ capabilities and co-organising the “Coding4Integrity Asia Youth Anti-Corruption Hackathon” in Hong Kong to engage young innovators in anti-corruption efforts. The two organisations are also jointly developing a guide on managing corruption risks in prison systems for global use.

29 The ICAC also maintained close exchanges and co-operation with ACAs in the Chinese Mainland and Macao to support the national anti-corruption policy and the Guangdong-Hong Kong-Macao Greater Bay Area (GBA) strategy. With support from the National Commission of Supervision, the ICAC is closely working with its counterparts in Guangdong and Macao to finalise a guide on doing business with integrity in the GBA, which will be a key corruption prevention resource for cross-boundary enterprises.

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30 The key performance measures are:

Targets

	Target	2024 (Actual)	2025 (Actual)	2026 (Plan)
response to requests for anti-corruption service/information within two working days (%).....	100	100	100	100
advertising campaign.....	1 in every 2 to 3 years	0	—	—
ICAC drama series.....	1 series in every 2 to 3 years	1	0	0

v Target removed as from 2025. The last advertising campaign was conducted in 2022. Upon review, the ICAC will reallocate resources to other initiatives that generate better publicity impact.

Indicators

Public support for the cause of the ICAC can also be reflected by the following:

	2024 (Actual)	2025 (Actual)	2026 (Estimate)
organisations which have jointly organised publicity projects with the ICAC or provided assistance in ICAC publicity projects.....	751	851	800

The ICAC has maintained a number of online platforms to promote anti-corruption and probity messages and has also actively engaged partners to promote probity messages through their online platforms. The number of visits is:

	2024 (Actual)	2025 (Actual)	2026 (Estimate)
no. of visits to ICAC's online platforms and no. of reach to online platforms of ICAC's partners.....	27 279 000	32 955 000	30 000 000

ICAC's performance in furtherance of international co-operation and exchange can be reflected by the following:

	2024 (Actual)	2025 (Actual)	2026 (Estimate)
professional anti-corruption training programmes for anti-corruption and related organisations worldwide organised by the HKIAAC.....	23	20	20
professional anti-corruption training programmes for local public and private sectors organised by the HKIAAC.....	11	11	10
participants benefitting from the training programmes organised by the HKIAAC.....	2 613	2 667	2 000
anti-corruption and related organisations reached.....	537	511	500
members of anti-corruption and related organisations worldwide reached@.....	5 469	6 390	6 000
international co-operation and exchange activities organised/participated^.....	271	260	250

@ Members of anti-corruption and related organisations worldwide reached by training programmes organised by the HKIAAC have been excluded.

^ Training programmes organised by the HKIAAC have been excluded.

Matters Requiring Special Attention in 2026–27

31 During 2026–27, the ICAC will:

- continue to develop Café “1974” and the ICAC Exhibition Hall into a distinctive anti-corruption educational base and organise thematic events to impress local, Chinese Mainland and overseas visitors with Hong Kong’s anti-corruption stories;
- make better use of “Operation 303” to engage more public participation and disseminate anti-corruption messages in an interesting way;
- continue to implement innovative publicity strategies with the use of new technologies such as AI to promote Hong Kong's anti-corruption efforts on all fronts;

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- further broaden the global outreach in social media platforms and international media to provide timely updates on Hong Kong's anti-corruption achievements to the international audience;
- continue to carry out the ICAC Annual Survey to assess the community's attitude towards corruption and align ICAC's education and publicity strategies to better meet public needs;
- continue to promote deeper global collaboration, particularly with B&R countries, by sharing Hong Kong's anti-corruption experience and signing MoUs;
- continue to provide specialised training through the HKIAAC, and where appropriate in collaboration with local law enforcement agencies, for overseas ACAs and related organisations (in particular those from B&R countries) to enhance their capabilities in combating and preventing corruption; offer tailor-made training for local professionals and senior executives in both public and private sectors to enhance their ability to identify and manage corruption risks in their organisations and sectors; and collaborate with international, Chinese Mainland and local experts and academics in conducting anti-corruption research and promoting exchange;
- continue to lead the IAACA to advance the effective implementation of the UNCAC by promoting professional experience sharing in collaboration with the HKIAAC and international/regional partners, and strengthening networks among graft-fighters worldwide;
- continue to strengthen the strategic partnership with the UNODC and, in particular, to support the development of the GlobE Network in enhancing co-operation and exchanges among ACAs; and
- continue to deepen co-operation with ACAs in the Chinese Mainland and Macao, including the launch of a guide on doing business with integrity in the GBA and providing corruption prevention training to enterprises in the GBA region accordingly.

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ANALYSIS OF FINANCIAL PROVISION

	2024–25 (Actual) (\$m)	2025–26 (Original) (\$m)	2025–26 (Revised) (\$m)	2026–27 (Estimate) (\$m)
Programme				
(1) Corruption Prevention.....	99.3	102.3	100.3	98.3
(2) Operations.....	1,084.8	1,099.7	1,100.7	1,108.7
(3) Preventive Education.....	104.4	97.7	98.2	98.0
(4) Enlisting Support.....	104.4	97.7	98.2	108.0
	1,392.9	1,397.4	1,397.4	1,413.0
			(—)	(+1.1%)
				(or +1.1% on 2025–26 Original)

Analysis of Financial and Staffing Provision

Programme (1)

Provision for 2026–27 is \$2.0 million (2.0%) lower than the revised estimate for 2025–26. This is mainly due to the decrease in provision for salaries.

Programme (2)

Provision for 2026–27 is \$8.0 million (0.7%) higher than the revised estimate for 2025–26. This is mainly due to the filling of vacancies and increase in cash flow requirement for capital account items, partly offset by the decrease in departmental expenses and lower cash flow requirement for non-recurrent item. There will be a net decrease of nine posts in 2026–27.

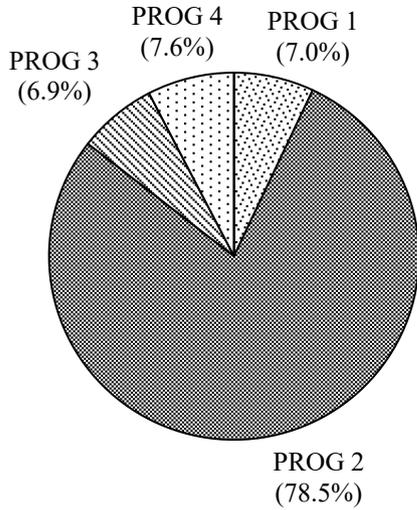
Programme (3)

Provision for 2026–27 is \$0.2 million (0.2%) lower than the revised estimate for 2025–26. This is mainly due to the decrease in departmental expenses. There will be a net decrease of ten posts in 2026–27.

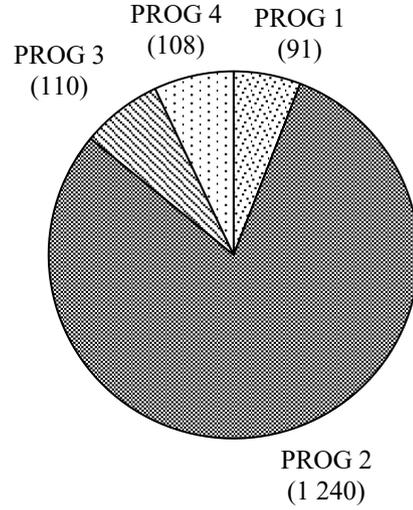
Programme (4)

Provision for 2026–27 is \$9.8 million (10.0%) higher than the revised estimate for 2025–26. This is mainly due to the increase in departmental expenses and cash flow requirement for capital account items for fostering international cooperation in the common fight against corruption. There will be a net decrease of five posts in 2026–27.

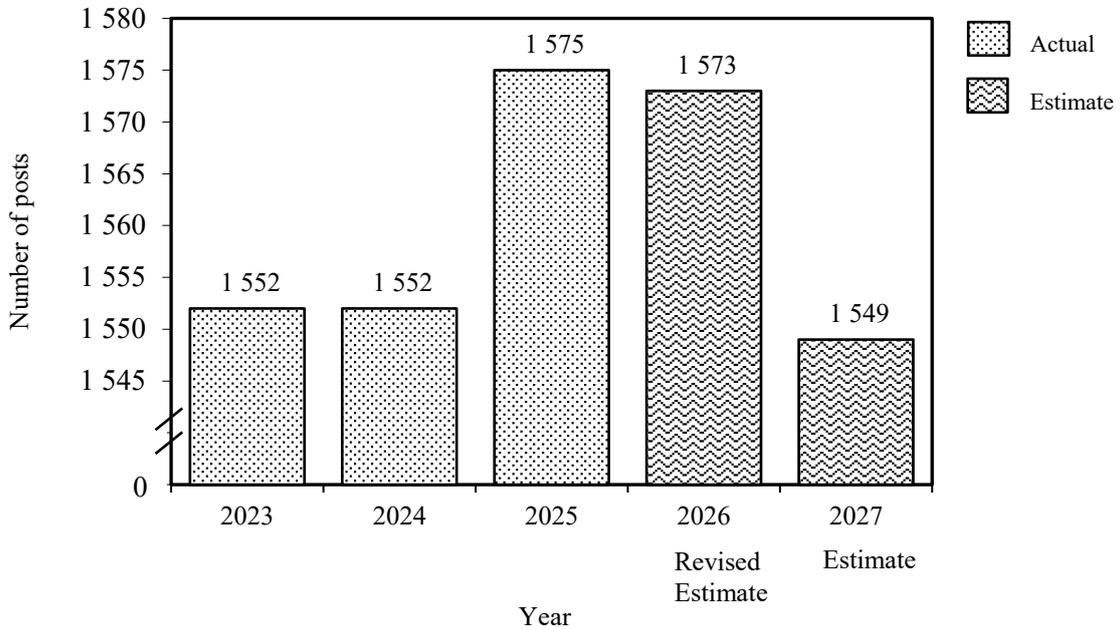
Allocation of provision to programmes (2026-27)



Staff by programme (as at 31 March 2027)



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



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Sub-head (Code)	Actual expenditure 2024–25	Approved estimate 2025–26	Revised estimate 2025–26	Estimate 2026–27	
	\$'000	\$'000	\$'000	\$'000	
Operating Account					
Recurrent					
000	Operational expenses	1,360,774	1,362,338	1,362,038	1,372,417
103	Rewards and special services.....	19,739	18,610	19,210	18,610
203	Expenses of witnesses, suspects and detainees...	336	650	350	630
	Total, Recurrent.....	<u>1,380,849</u>	<u>1,381,598</u>	<u>1,381,598</u>	<u>1,391,657</u>
Non-Recurrent					
700	General non-recurrent	65	3,500	3,500	1,435
	Total, Non-Recurrent.....	<u>65</u>	<u>3,500</u>	<u>3,500</u>	<u>1,435</u>
	Total, Operating Account	<u>1,380,914</u>	<u>1,385,098</u>	<u>1,385,098</u>	<u>1,393,092</u>
Capital Account					
Plant, Equipment and Works					
661	Minor plant, vehicles and equipment (block vote).....	11,994	12,266	12,266	19,860
	Total, Plant, Equipment and Works.....	<u>11,994</u>	<u>12,266</u>	<u>12,266</u>	<u>19,860</u>
	Total, Capital Account.....	<u>11,994</u>	<u>12,266</u>	<u>12,266</u>	<u>19,860</u>
	Total Expenditure	<u><u>1,392,908</u></u>	<u><u>1,397,364</u></u>	<u><u>1,397,364</u></u>	<u><u>1,412,952</u></u>

Head 72 — INDEPENDENT COMMISSION AGAINST CORRUPTION

Details of Expenditure by Subhead

The estimate of the amount required in 2026–27 for the salaries and expenses of the Independent Commission Against Corruption is \$1,412,952,000. This represents an increase of \$15,588,000 over the revised estimate for 2025–26 and \$20,044,000 over the actual expenditure in 2024–25.

Operating Account

Recurrent

2 Provision of \$1,372,417,000 under *Subhead 000 Operational expenses* is for the salaries, allowances and other operating expenses of the Independent Commission Against Corruption.

3 The establishment as at 31 March 2026 will be 1 573 posts. It is expected that there will be a net decrease of 24 posts in 2026–27. Subject to certain conditions, the controlling officer 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 \$1,196,534,000.

4 An analysis of the financial provision under *Subhead 000 Operational expenses* is as follows:

	2024–25 (Actual) (\$'000)	2025–26 (Original) (\$'000)	2025–26 (Revised) (\$'000)	2026–27 (Estimate) (\$'000)
Personal Emoluments				
- Salaries.....	1,119,301	1,144,774	1,129,136	1,135,260
- Allowances.....	27,788	30,550	27,830	27,110
- Job-related allowances.....	4,662	4,638	4,549	4,256
Personnel Related Expenses				
- Death, incapacity, injury payments and expenses.....	4,492	—	—	562
- Mandatory Provident Fund contribution.....	23,872	26,227	25,193	25,128
Departmental Expenses				
- Remuneration for special appointments	4,121	4,174	4,172	4,172
- General departmental expenses	148,871	129,319	149,400	155,273
Other Charges				
- Investigation expenses	8,915	10,500	10,500	10,500
- Publicity	18,690	12,086	11,192	10,086
- Grant to the ICAC Welfare Fund.....	62	70	66	70
	1,360,774	1,362,338	1,362,038	1,372,417

5 Provision of \$18,610,000 under *Subhead 103 Rewards and special services* is for expenditure on rewards and services of a confidential nature.

6 Provision of \$630,000 under *Subhead 203 Expenses of witnesses, suspects and detainees* is for meals and incidental expenses for persons assisting in investigations and for expenses of witnesses from abroad. The increase of \$280,000 (80%) over the revised estimate for 2025–26 is mainly due to the unexpected decrease in operational demand in 2025–26 and the increased provision to meet operational needs in 2026–27.

Head 72 — INDEPENDENT COMMISSION AGAINST CORRUPTION

Commitments

Sub-head (Code)	Item (Code)	Ambit	Approved commitment	Accumulated expenditure to 31.3.2025	Revised estimated expenditure for 2025–26	Balance
			\$'000	\$'000	\$'000	\$'000
<i>Operating Account</i>						
700		<i>General non-recurrent</i>				
	809	Revamping of outdoor challenge course in ICAC Training Camp	5,000	65	3,500	1,435
		Total	<u>5,000</u>	<u>65</u>	<u>3,500</u>	<u>1,435</u>