

Head 91 — LANDS DEPARTMENT

Controlling officer: the Director of Lands will account for expenditure under this Head.

Estimate 2026–27	\$3,280.9m
Establishment ceiling 2026–27 (notional annual mid-point salary value) representing an estimated 4 488 non-directorate posts as at 31 March 2026 reducing by 139 posts to 4 349 posts as at 31 March 2027	\$2,455.7m
In addition, there will be an estimated 47 directorate posts as at 31 March 2026 and 31 March 2027.	
Commitment balance	\$7.6m

Controlling Officer's Report

Programmes

Programme (1) Land Administration
Programme (2) Survey and Mapping
Programme (3) Legal Advice

These programmes contribute to Policy Area 21: Land and Waterborne Transport (Secretary for Transport and Logistics), Policy Area 22: Buildings, Lands, Planning, Heritage Conservation, Greening and Landscape (Secretary for Development) and Policy Area 31: Housing (Secretary for Housing).

Detail

Programme (1): Land Administration

	2024–25 (Actual)	2025–26 (Original)	2025–26 (Revised)	2026–27 (Estimate)
Financial provision (\$m)	2,458.1	2,399.8	2,397.5 (–0.1%)	2,365.8 (–1.3%)
				(or –1.4% on 2025–26 Original)

Aim

2 The aim is to administer land in Hong Kong by allocating and disposing of land for various uses to meet the needs of Hong Kong; acquiring private land and clearing land required for the implementation of public works and other projects; administering government leases and other land instruments including their renewal, extension and modification; controlling unleased and unallocated government land against illegal occupation and unauthorised structures; managing and maintaining certain land and property under the purview of the Department including man-made slopes and vacant government sites.

Brief Description

3 The Department is responsible for the allocation and disposal of government land for different uses by way of various land instruments. It acquires private land and clears land required for the implementation of public works projects or other approved schemes. It is also responsible for administering government leases and other land instruments to ensure compliance and facilitate development; controlling government land and taking control measures against illegal occupation and unauthorised structures; managing and maintaining certain land, buildings or units in buildings under the purview of the Department including man-made slopes and vacant government sites.

4 On 28 February 2025, the Government announced the 2025–26 Land Sale List comprising eight residential sites. During the 2025–26 financial year, the Government invited tenders for five residential sites. As of mid-February 2026, all five residential sites were sold. Besides, one site for electric vehicle charging station use was sold by tender. Two sites for electric vehicle charging station use, one site for high-tier data centre and one pilot area of large-scale land disposal in Hung Shui Kiu/Ha Tsuen New Development Area (NDA) were put up for tender in the financial year, and the tender exercises were ongoing as of mid-February 2026. In 2025, the Department completed 67 lease modification and ten land exchange applications. Other land disposals and allocations such as those by private treaty, short-term tenancy and government land allocation proceeded in accordance with the established practice.

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5 In 2025, the Department helped resume 129 hectares and clear 280 hectares of land required for public works projects. The Department also helped resume 1 845 property interests for urban renewal projects. The land leases of a total of 38 lots were extended, comprising 28 lots extended under the Extension of Government Leases Ordinance (Cap. 648) (EGLO) and ten lots extended through contractual means. The Department took land control actions leading to clearance of 11 185 sites involving unlawful occupation of government land, handled 1 728 cases involving breaches of lease conditions, and took actions against 229 unauthorised squatter structures in breach of the squatter control policy.

6 The key performance measures in respect of land administration are:

Targets

	Target	2024 (Actual)	2025 (Actual)	2026 (Plan)
<i>Lease modifications/land exchanges (other than small house cases)</i>				
issuance of letter of reply to application within three weeks (%).....	100	100	100	100
issuance of letter of offer of provisional basic terms (without premium)/rejection/indicating in-principle agreement within 22 weeks from receipt of application (%).....	100	100	100	100
issuance of legal document for execution within 12 weeks from receipt of a binding acceptance of the final basic terms and premium offer (%).....	100	100	100	100
<i>Land acquisition</i>				
offer of compensation based on ex-gratia rates made within four weeks from the date of gazette notice of resumption of agricultural land in the New Territories (N.T.) (%).....	100	100	100	100
cheques for compensation made available for collection within four weeks from receipt of acceptance by the Department proof of legal title (for agricultural land cases in N.T.) (%).....	100	100	100	100
offer of compensation or invitation to claims made within three weeks from land reversion (%).....	100	100	100	100
<i>Rural villages</i>				
small houses (cases processed).....	2 300	2 440	2 429	2 300

Indicators

	2024 (Actual)	2025 (Actual)	2026 (Estimate)
<i>Land disposal</i>			
land disposed (ha).....	10.83	167.17	—Δ
<i>Land Sale List[^]</i>			
land sold (auction and tender) (ha) [^]	0.81	2.51	—Δ
no. of sites [^]	2	4	—Δ
total flat no. ^Ω	864	2 411	—Δ
total gross floor area (m ²) ^Ω	42 810	121 869	—Δ
<i>non-Land Sale List^φ</i>			
land sold (auction and tender) (ha) ^φ	0.15	4.50	—Δ
no. of sites ^φ	2	2	—Δ
total flat no. ^Ω	0	0	—Δ
total gross floor area (m ²) ^Ω	75	227 861	—Δ
<i>private treaty grants</i>			
land granted (ha).....	9.17	159.50	—Ψ
no. of sites.....	10	11	—Ψ
total flat no. ^Ω	11 562	4 276	—Ψ
total gross floor area (m ²) ^υ	606 966	2 398 691	—Ψ

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	2024 (Actual)	2025 (Actual)	2026 (Estimate)
lease modifications, land exchanges and lot extensions			
land area (ha).....	0.70	0.66	—Ψ
no. of cases.....	72	77	—Ψ
total flat no.Ω.....	6 477	8 815	—Ψ
total gross floor area (m ²)υ.....	591 651	467 533	—Ψ
lease extensions			
no. of casesΘ.....	10	38	37
<i>Temporary use of government land</i>			
temporary allocations issued to government departments#			
no. of cases.....	569	653	621
land area (ha).....	293.54	311.59	266.22
short-term tenancies issued to non-government entities			
short-term tenancies let by tender			
no. of cases.....	31κ	27κ	60
land area (ha).....	17.84κ	23.30κ	10.00
short-term tenancies let by direct grant			
no. of cases.....	132	123	125
land area (ha).....	34.86	63.99	20.00
<i>Permanent use of government land</i>			
permanent allocations issued to government departments#			
no. of cases.....	31	19	27
land area (ha).....	39.24	75.48	41.01
<i>Land acquisition</i>			
Public Works Programme projects (ha)			
land resumed (ha).....	314ω	129	180
land cleared (ha)α.....	122.80	279.64¶	620.00¶
railway development projects (ha)			
land resumed (ha).....	0.0	34.6Φ	0.0
land cleared (ha)α.....	4.06	10.32	76.38Φ
urban renewal projects (no. of property interests).....	0μ	1 845	466
Rural Planning and Improvement Strategy/Village Improvement (ha).....	0	0	0
total acquisition/clearance costs (\$m)			
land compensation costs (payable to legal owners) (\$m).....	9,364.8	17,937.2ω	16,760.0ω
land clearance costs (payable to eligible occupiers) (\$m)¶.....	263.1	605.8¶	3,180.0¶
structures cleared in development projects.....	2 134	8 209¶	24 370¶
<i>Land enforcement</i>			
government sites cleared from unlawful occupation.....	11 554	11 185	11 060
surveyed structures inspected.....	197 457	186 561	185 260
rebuilding of temporary domestic structures approved.....	0	0	0
unauthorised squatter structures on government land			
demolished or vacatedλ.....	277	229	210
structures cleared in emergency clearances or on grounds of slope safety.....	2	0	7
lease enforcement action taken (cases).....	1 770	1 728	1 700
<i>Land/property management and maintenance</i>			
vacant sites managed			
sites available for short-term community, institutional or non-profit making uses◇			
no. of sites.....	464	465	460
land area (ha).....	53.3	47.6	48.0
other vacant sites under temporary management by the Lands Department, including works sites returned after completion of public works projects as well as sites earmarked for development to be implemented in the short term and sites being processed for short-term uses, etc.			
no. of sites.....	471	494	490
land area (ha).....	142.54	143.67	145.00
properties/units managed§.....	115	115	115
repair orders for government properties issued.....	110	110	110

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	2024 (Actual)	2025 (Actual)	2026 (Estimate)
government properties disposed§.....	5	5	14
vegetation maintenance cases handled.....	23 350	22 400	22 400
maintenance of man-made slopes on unleased and unallocated government land			
man-made slopes to be inspected.....	12 000	12 040	12 000
man-made slopes to be maintained or improved	7 200	7 208	7 200
<i>Rural villages</i>			
rebuilding of village houses (cases processed)	647	699	600
applications from indigenous villagers for rent concession processed (no. of lots/tenements)	605	476	400

- Δ Not possible to estimate because sale of government land is subject to market response.
- Λ Revised description of the previous indicator “Land Sale Programme” for 2025 onwards. The Land Sale Programme/Land Sale List is annually announced by the Secretary for Development. The 2025–26 Land Sale List was announced on 28 February 2025. The figures presented here are based on calendar year. The figures in respect of the 2025–26 financial year are set out in paragraph 4 above.
- Ω The flat number and gross floor area are based on the relevant information available on the date of tender invitation/execution of land document.
- φ Revised description of the previous indicator “non-Land Sale Programme” for 2025 onwards. Other than sites in the 2024–25 Land Sale Programme (including the subsequent addition of two residential sites to the Programme) and the 2025–26 Land Sale List. The figures presented here are based on calendar year. The figures in respect of the 2025–26 financial year are set out in paragraph 4 above.
- Ψ Not possible to estimate as the transactions are subject to applicants’ acceptance of the proposed terms which is influenced by market conditions.
- υ The gross floor area is based on the relevant information available on the date of execution of land document. For private treaty grants, lease modifications, land exchanges and lot extensions for public utility purposes, such as electricity sub-stations, the development of which follows a set of drawings, their gross floor area have not been taken into account if gross floor area is not specified under lease.
- ⊕ The number of lease extension cases includes leases extended under EGLO and those extended through contractual means for 2025 onwards.
- # Permanent and temporary land allocations are granted to government departments upon application to support their operation. The number of cases completed and land area granted each year varies according to individual department’s demand and operational needs.
- ⊠ The number of cases and land area of short-term tenancies let by tender are affected by the review on the timetable for resuming re-tendering of short-term tenancies for business and community uses, which has been suspended since 1 October 2019.
- ω The area of land resumed and land compensation costs are based on the implementation schedule of relevant public works projects. The larger area of land resumed in 2024 was mainly attributable to the implementation of a number of large-scale projects, particularly those in the Northern Metropolis including the remaining phase development of Kwu Tung North/Fanling North NDA and the second phase development of Hung Shui Kiu/Ha Tsuen NDA. The majority of land resumptions in 2024 took place in the second half of the year. The relevant land compensation costs were/will be disbursed in 2025 and 2026.
- α Land cleared includes resumed land and government land.
- ¶ The actual/estimated increases in the area of land and number of structures cleared/to be cleared in 2025 and 2026 as compared with 2024 were/are mainly attributable to a number of large-scale projects in the Northern Metropolis requiring handover of sites for commencement of works in 2025 and 2026. The land clearance costs are incurred as and when the eligible occupiers depart or sign an undertaking for departure. The costs of providing rehousing to eligible domestic occupiers in lieu of the relevant ex-gratia allowance are excluded.
- Φ The higher numbers of land resumed in 2025 and land estimated to be cleared in 2026 for railway development projects are mainly attributable to the implementation of the Northern Link Main Line.
- μ No property interest for urban renewal projects was resumed in 2024 due to the deferment of the implementation plan of a project.
- λ Revised description of the previous indicator “unauthorised squatter structures on government land demolished” for 2025 onwards to enhance clarity.
- ◇ Most of these vacant sites are not suitable for development due to their small size, lack of vehicular access, being covered with dense vegetation or other site constraints. These sites are uploaded onto GeoInfo Map and open for application for short-term community, institutional or non-profit making uses to optimise the utilisation of land resources as far as possible.
- § The properties/units managed include properties and lots with leases already expired, surrendered or vested in The Financial Secretary Incorporated, excluding bona vacantia properties. For government properties disposed, they are bona vacantia properties that are vacant, free from encumbrances and considered suitable for sale.

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Matters Requiring Special Attention in 2026–27

- 7 During 2026–27, the Department will:
- continue to implement the standard rates arrangements for charging land premiums for various types of developments, covering redevelopment of old industrial buildings and land exchange in NDAs, and land exchange/lease modification for agricultural land in N.T. outside NDAs under the pilot scheme;
 - continue to facilitate land sales, railway property development projects and urban renewal projects by the Urban Renewal Authority (URA);
 - implement a pilot scheme on “Pay for What You Build” for lease modifications/land exchanges for non-residential use developments and the arrangement for longer-term tenancies for suitable non-residential land;
 - continue to work on resumption and clearance of land for committed public projects and undertake preparatory work on resumption and clearance of land required for planned new projects;
 - continue to undertake land administration work and handle compensation claims in respect of railway development projects and urban renewal projects by URA;
 - provide support to implement the innovative measures to enhance market incentives for urban redevelopment;
 - continue to facilitate and expedite land supply for housing and other developments through streamlining processes and expediting procedures for land disposal and lease modifications/land exchanges;
 - continue to implement the measures under the revitalisation scheme for industrial buildings and administer the arrangement for charging land premiums at standard rates on lease modifications to facilitate the redevelopment of industrial buildings;
 - continue to carry out land enforcement work, including enforcement against unlawful occupation of government land, unauthorised structures on private agricultural land and other lease breaches; and
 - continue to handle the extension of government leases in accordance with the statutory mechanism under EGLO.

Programme (2): Survey and Mapping

	2024–25 (Actual)	2025–26 (Original)	2025–26 (Revised)	2026–27 (Estimate)
Financial provision (\$m)	910.3	853.0	851.0 (–0.2%)	814.3 (–4.3%)
				(or –4.5% on 2025–26 Original)

Aim

8 The aim is to provide up-to-date, reliable and accessible geospatial information and facilitate the wider use of such information; formulate and implement surveys, mapping and geospatial data policies, standards, regulations and specifications; provide professional advice on matters relating to survey and mapping, positioning infrastructure, geospatial technologies and Geographic Information System deployment; create and maintain territory-wide digital geospatial databases and data sharing services including but not limited to a data bank of high quality geospatial and cadastral data, the Common Spatial Data Infrastructure (CSDI) portals, the three-dimensional (3D) digital map, the Government Building Information Modelling (BIM) Data Repository (GBDR), the 3D digital underground utilities database, and various web map services and mobile apps; carry out geodetic, mapping and land boundary surveys; provide cartographic and reprographic services; and administer the Land Survey Ordinance (Cap. 473) (LSO) to cope with land and building developments in Hong Kong.

Brief Description

9 The Survey and Mapping Office (SMO), being the survey, mapping and geospatial data agency of the Government, provides and maintains geospatial information of Hong Kong in both digital and printed formats for various purposes for use by different sectors and the general public. In March 2025, SMO accomplished the development of the first set of full-fledged 3D digital map and has been maintaining it thereafter. SMO is operating the existing Land Information System (LIS) for maintaining up-to-date digital maps and databases with land information and geospatial data, and developing a new LIS for replacement of the existing system. SMO is also maintaining a repository for aerial imagery data and products. SMO provides technical support to the development and implementation of CSDI and a 3D digital underground utilities database, as well as the enhancement of GBDR for lands and works applications. SMO is responsible for the establishment and maintenance of the territory-wide geodetic network and the satellite positioning reference station network system which form the essential components of the positioning infrastructure for Hong Kong. SMO is enhancing this positioning infrastructure to support a wider range of applications which require precise positioning.

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10 SMO provides free and readily accessible maps and integrated geospatial information to the public through the Internet and mobile apps. It also provides photogrammetric and aerial survey services for mapping and other specific purposes for use by both the public and private sectors. The general public can make use of open spatial data for commercial and non-commercial uses. In addition, SMO provides survey and mapping and other related services in support of the land administration functions of the Lands Administration Office and various public functions and services of other government departments.

11 SMO administers LSO which governs the registration and discipline of Authorized Land Surveyors and controls the standards of land boundary surveys. It is also responsible for street naming under the Public Health and Municipal Services Ordinance (Cap. 132).

12 The key performance measures in respect of survey and mapping are as follows:

Targets

	Target	2024 (Actual)	2025 (Actual)	2026 (Plan)
setting out land boundaries within 12 weeks from receipt of request (%).....	100	98	99	100
updating large-scale plans within 12 weeks on completion of major infrastructural projects (%).....	100	100	100	100
availability of real-time satellite positioning correction data services (%)	99	100	100	99

Indicators

	2024 (Actual)	2025 (Actual)	2026 (Estimate)
<i>Geodetic survey</i>			
precise horizontal and vertical control points fixed	747	769	760
survey monuments and marks built and maintained	4 728	4 972	4 900
<i>Positioning infrastructure</i>			
satellite positioning reference stations maintained	16	16	16
no. of positioning devices released and maintained.....	416	416	416
<i>Topographical survey and map production</i>			
continuous revision, area surveyed and inspected (ha).....	50 858	46 330	45 000
maps and charts produced	6 880	6 767	6 480
reprographic services provided (no. of copies).....	257 169	235 783	225 000
<i>Land boundary survey</i>			
lots defined or set out	1 766	1 589	1 600
land boundary plans prepared	25 092	24 257	22 900
<i>Aerial survey</i>			
photographs taken for measurement and record	28 226	21 992	20 000
area of photogrammetric survey conducted (ha).....	36 727	31 844	31 000
<i>LSO administration</i>			
no. of lot sub-division plans examined	616	587	650
<i>Web map services</i>			
no. of datasets posted on GeoInfo Map website	432	468	500
no. of usage sessions of GeoInfo Map website	4 224 007	4 824 303	4 950 000
no. of accumulated downloads of MyMapHK mobile map appβ	712 961	786 861	847 000
no. of usage sessions of MyMapHK mobile map app	2 441 824	2 646 620	2 640 000
no. of downloads of open digital map products on HK Map Service 2.0	615 043	968 060	940 000
<i>3D digital map</i>			
no. of photorealistic 3D models (buildings or structures) created and maintained	212 434	240 533	241 400

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	2024 (Actual)	2025 (Actual)	2026 (Estimate)
<i>Open spatial data</i>			
no. of requests for Application Programming Interfaces (billion).....	7.3	8.4	8.2
<i>GBDR</i>			
no. of BIM models maintained.....	153	168	172
β Revised description of the previous indicator “no. of accumulated downloads of MyMapHK mobile app” for 2025 onwards. The number of accumulated downloads is counted from the launch of the MyMapHK mobile map app in July 2014.			

Matters Requiring Special Attention in 2026–27

13 During 2026–27, the Department will continue to:

- assist the relevant bureaux in the formulation and implementation of geospatial data policy and standards to support the CSDI initiative, which forms a key component of the digital infrastructure facilitating smart city development;
- maintain and update the territory-wide 3D digital map, enhance the operations of GBDR for public infrastructure developments as well as explore the harmonisation of BIM data standards and the exchange of BIM/3D digital map data;
- enhance the CSDI portal to support the sharing and innovative use of geospatial data and related applications;
- provide the Web-Map Application Programming Interfaces to the community for supporting the Government’s open data sharing initiative;
- enhance the GeoInfo Map service for enabling the public to access geospatial information more efficiently through the Internet;
- replace and enhance LIS as well as enrich its database to facilitate land administration and support smart city development;
- provide land boundary advisory services to relevant bureaux and departments; and
- assist the Development Bureau (DEVB) to progressively enhance the 3D digital underground utilities database.

Programme (3): Legal Advice

	2024–25 (Actual)	2025–26 (Original)	2025–26 (Revised)	2026–27 (Estimate)
Financial provision (\$m)	99.2	101.6	100.2 (–1.4%)	100.8 (+0.6%)
				(or –0.8% on 2025–26 Original)

Aim

14 The aim is to facilitate government land transactions by providing legal advice and conveyancing services to the bureaux and departments concerned, and to give consent to sales of units in uncompleted developments under the Lands Department Consent Scheme.

Brief Description

15 The Legal Advisory and Conveyancing Office (LACO) provides professional legal services within the Department in relation to Programme (1) for the issue, renewal and variation of government leases as well as the drafting and execution of land documents including conditions of sale, grant and exchange. In compulsory acquisition cases, LACO is responsible for approving the legal title of the former owners and preparing the compensation documents before compensation is released. LACO is also responsible for checking the legal title of the former owners and preparing the surrender documents before their land is surrendered to the Government in exchange for a new grant of land for development. It also provides conveyancing services to The Financial Secretary Incorporated, The Secretary for Home and Youth Affairs Incorporated as well as other bureaux and departments in their property transactions.

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16 Under the Lands Department Consent Scheme, LACO processes applications for consent to sell units in uncompleted developments prior to compliance with the lease conditions. The Scheme aims to ensure that developments have reached a specified stage and that developers have the financial ability to complete the developments so as to protect the interests of purchasers. When required under the leases for commercial and residential developments, Deeds of Mutual Covenant (DMCs) setting out the respective rights and obligations of all the owners of the developments need to be approved by LACO before consent is issued or sales of the units can commence.

17 The key performance measures in respect of legal advice are:

Targets

	Target	2024 (Actual)	2025 (Actual)	2026 (Plan)
<i>Consents</i>				
Sale and Purchase Agreements—approved within 13 weeks (excluding time for approval of DMC) (%)	100	100	100	100
DMCs—approved within 13 weeks (%).....	100	100	100	100

Indicators

	2024 (Actual)	2025 (Actual)	2026 (Estimate)
<i>Consents</i>			
Sale and Purchase Agreements approved			
—non-residential developments	1	1	2
—residential developments.....	26	23	24
sale of uncompleted residential units (no. of flats)	11 834	10 845	11 300
DMCs approved			
—non-residential developments	3	19	16
—residential developments.....	32	28	30

Matters Requiring Special Attention in 2026–27

18 During 2026–27, the Department will:

- provide inputs to DEVB for the proposed legislation to expedite the development in the Northern Metropolis including the measures to expedite payment of compensation in land resumption cases;
- continue to explore ways to further streamline the existing procedures in relation to the Lands Department Consent Scheme and Programme (1); and
- continue to process applications for consent to sell units in uncompleted developments and approve DMCs in a timely manner.

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ANALYSIS OF FINANCIAL PROVISION

Programme	2024–25 (Actual) (\$m)	2025–26 (Original) (\$m)	2025–26 (Revised) (\$m)	2026–27 (Estimate) (\$m)
(1) Land Administration.....	2,458.1	2,399.8	2,397.5	2,365.8
(2) Survey and Mapping.....	910.3	853.0	851.0	814.3
(3) Legal Advice.....	99.2	101.6	100.2	100.8
	3,467.6	3,354.4	3,348.7 (-0.2%)	3,280.9 (-2.0%)
				(or -2.2% on 2025–26 Original)

Analysis of Financial and Staffing Provision

Programme (1)

Provision for 2026–27 is \$31.7 million (1.3%) lower than the revised estimate for 2025–26. This is mainly due to the decreased provisions for contract maintenance and other operating expenses. There will be a net decrease of 102 posts in 2026–27.

Programme (2)

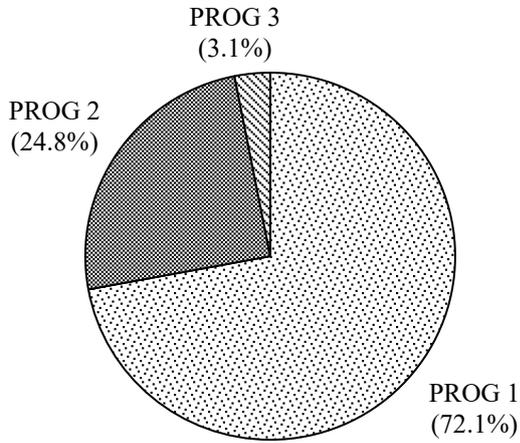
Provision for 2026–27 is \$36.7 million (4.3%) lower than the revised estimate for 2025–26. This is mainly due to the decreased cash flow requirement for the development of 3D digital map as the majority of the project milestones were completed in 2025–26, the decreased cash flow requirement for procurement/replacement of plant and equipment and the decreased provision for operating expenses. There will be a net decrease of 39 posts in 2026–27.

Programme (3)

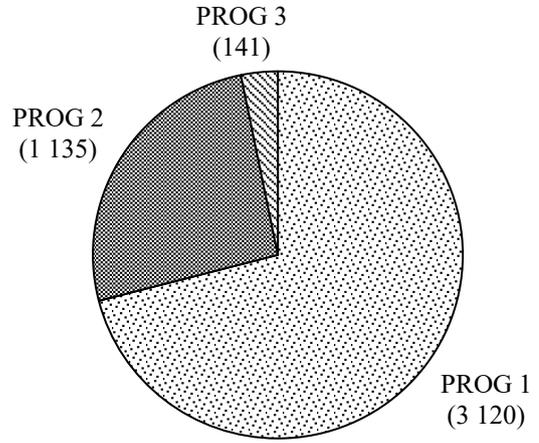
Provision for 2026–27 is \$0.6 million (0.6%) higher than the revised estimate for 2025–26. This is mainly due to the increased provision for a net increase of two posts in 2026–27.

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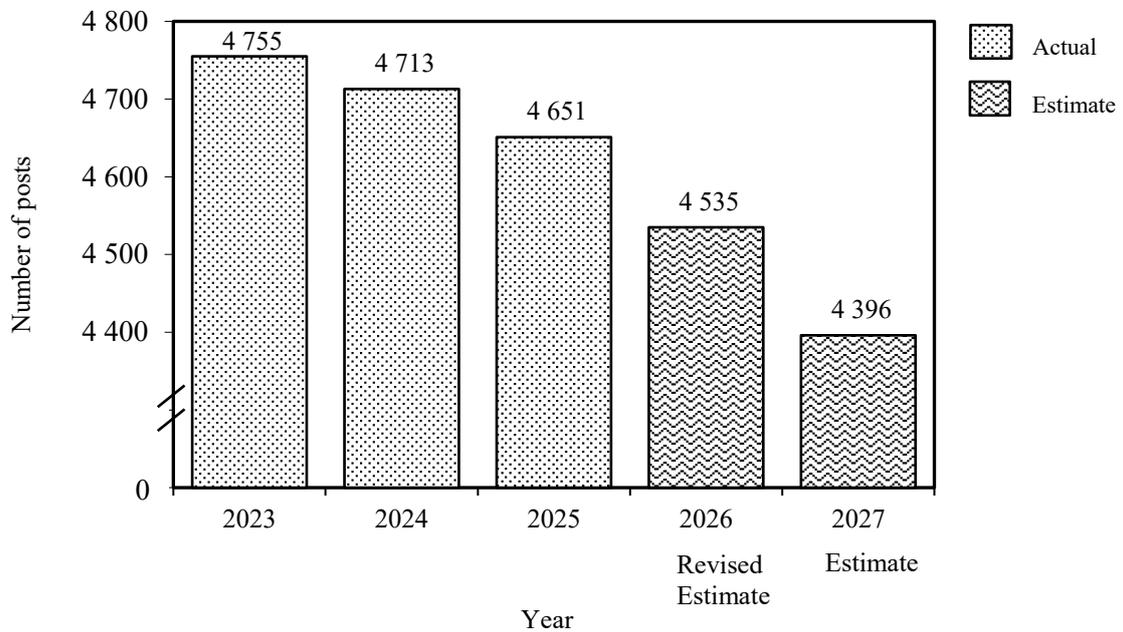
*Allocation of provision
to programmes
(2026-27)*



*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	\$'000
Operating Account					
Recurrent					
000	Operational expenses	3,379,710	3,321,111	3,315,394	3,263,429
003	Recoverable salaries and allowances (General)..... 38,896				
	<i>Deduct</i> reimbursements <i>Cr. 38,896</i>	—	—	—	—
221	Clearance of government land - ex-gratia allowances	14,440	3,090	3,090	3,100
	Total, Recurrent.....	<u>3,394,150</u>	<u>3,324,201</u>	<u>3,318,484</u>	<u>3,266,529</u>
Non-Recurrent					
700	General non-recurrent	69,534	17,009	17,009	7,566
	Total, Non-Recurrent.....	<u>69,534</u>	<u>17,009</u>	<u>17,009</u>	<u>7,566</u>
	Total, Operating Account	<u>3,463,684</u>	<u>3,341,210</u>	<u>3,335,493</u>	<u>3,274,095</u>
Capital Account					
Plant, Equipment and Works					
661	Minor plant, vehicles and equipment (block vote).....	3,869	13,230	13,230	6,773
	Total, Plant, Equipment and Works.....	<u>3,869</u>	<u>13,230</u>	<u>13,230</u>	<u>6,773</u>
	Total, Capital Account.....	<u>3,869</u>	<u>13,230</u>	<u>13,230</u>	<u>6,773</u>
	Total Expenditure	<u><u>3,467,553</u></u>	<u><u>3,354,440</u></u>	<u><u>3,348,723</u></u>	<u><u>3,280,868</u></u>

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Details of Expenditure by Subhead

The estimate of the amount required in 2026–27 for the salaries and expenses of the Lands Department is \$3,280,868,000. This represents a decrease of \$67,855,000 against the revised estimate for 2025–26 and \$186,685,000 against the actual expenditure in 2024–25.

Operating Account

Recurrent

2 Provision of \$3,263,429,000 under *Subhead 000 Operational expenses* is for the salaries, allowances and other operating expenses of the Lands Department.

3 The establishment as at 31 March 2026 will be 4 535 posts. It is expected that there will be a net decrease of 139 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 \$2,455,668,000.

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	2,479,740	2,469,111	2,478,744	2,483,664
- Allowances	46,958	48,913	43,508	43,585
- Job-related allowances.....	2,703	2,873	3,285	3,151
Personnel Related Expenses				
- Mandatory Provident Fund contribution	6,358	6,978	5,042	3,674
- Civil Service Provident Fund contribution	222,131	247,312	244,514	274,974
Departmental Expenses				
- Hire of services and professional fees	101,167	98,998	87,990	88,706
- Contract maintenance	247,228	224,810	253,185	232,109
- General departmental expenses	273,425	222,101	199,111	133,551
Other Charges				
- Financial Secretary Incorporated - suspense account adjustment.....	—	15	15	15
	3,379,710	3,321,111	3,315,394	3,263,429

5 Gross provision of \$38,896,000 under *Subhead 003 Recoverable salaries and allowances (General)* includes salaries and allowances for the urban renewal team which processes land resumption to make land available for urban renewal projects. The cost will be fully recovered from the Urban Renewal Authority.

6 Provision of \$3,100,000 under *Subhead 221 Clearance of government land - ex-gratia allowances* is for allowances payable to persons cleared from government land other than clearances required for public works projects.

Capital Account

Plant, Equipment and Works

7 Provision of \$6,773,000 under *Subhead 661 Minor plant, vehicles and equipment (block vote)* represents a decrease of \$6,457,000 (48.8%) against the revised estimate for 2025–26. This is mainly due to the decreased requirement for procurement/replacement of plant and equipment.

Head 91 — LANDS DEPARTMENT

Commitments

Sub- head (Code)	Item (Code)	Ambit	Approved commitment	Accumulated expenditure to 31.3.2025	Revised estimated expenditure for 2025–26	Balance
			<u> </u> \$'000	<u> </u> \$'000	<u> </u> \$'000	<u> </u> \$'000
<i>Operating Account</i>						
700		<i>General non-recurrent</i>				
	801	Development of three-dimensional digital map	150,000	125,425	17,009	7,566
		Total	<u>150,000</u>	<u>125,425</u>	<u>17,009</u>	<u>7,566</u>