

Head 121 — INDEPENDENT POLICE COMPLAINTS COUNCIL

Controlling officer: the Secretary-General, Independent Police Complaints Council will account for expenditure under this Head.

Estimate 2026–27 **\$91.6m**

Controlling Officer's Report

Programme

Police Complaints Administration

This programme contributes to Policy Area 9: Internal Security (Secretary for Security).

Detail

	2024–25 (Actual)	2025–26 (Original)	2025–26 (Revised)	2026–27 (Estimate)
Financial provision (\$m)	95.5	93.5	93.5 (—)	91.6 (–2.0%)
				(or –2.0% on 2025–26 Original)

Aim

2 The aim of the Independent Police Complaints Council (IPCC) is to ensure that investigations of reportable complaints by the Complaints Against Police Office (CAPO) of the Hong Kong Police Force are carried out in a thorough, impartial and efficient manner.

Brief Description

3 The main functions of the IPCC are:

- to observe, monitor and review the handling and investigation of reportable complaints by the Commissioner of Police (the Commissioner), and to make recommendations, where appropriate, to the Commissioner and/or the Chief Executive (CE) in respect of the handling and/or investigation of reportable complaints;
- to monitor actions taken or to be taken in respect of any member of the police force by the Commissioner in connection with reportable complaints, and to advise, where appropriate, the Commissioner and/or the CE of its opinion on such actions;
- to identify any faults or deficiencies in any practices or procedures adopted by the police force that have led to or might lead to reportable complaints, and to make recommendations, where appropriate, to the Commissioner and/or the CE in respect of such practices or procedures;
- to review submissions made by the Commissioner pursuant to the Independent Police Complaints Council Ordinance (Cap. 604); and
- to promote public awareness of the role of the IPCC.

4 The number and complexity of reportable complaints received and processed are the main indicators of IPCC's work. Performance is assessed having regard to the thoroughness with which investigation reports received from the Commissioner are examined and the quality of the comments given to the Commissioner on these reports.

5 The IPCC has broadly achieved its aim. Its overall performance, as reflected by the number and thoroughness of investigation reports reviewed and processed, has been maintained at a satisfactory level.

6 The key performance measures are:

Targets

	Target	2024–25 (Actual)	2025–26 (Revised Estimate)	2026–27 (Plan)
standard response time for enquiries				
by telephone or in person				
(immediate) (%)	100	100	100	100
in writing				
(within ten days) (%)	100	100	100	100

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	Target	2024–25 (Actual)	2025–26 (Revised Estimate)	2026–27 (Plan)
standard response time for monitoring of complaints				
within three months for normal cases (%).....	100	100	100	100
within six months for complicated cases (%).....	100	100	100	100
within six months for review cases (%).....	100	100	100	100

Indicators

	2024–25 (Actual)	2025–26 (Revised Estimate)	2026–27 (Estimate)
reportable complaints registered by the CAPO.....	2 036	2 000	2 000
reportable complaints received by the IPCC from the CAPO.....	1 783	2 000	2 000
reportable complaints endorsed by the IPCC and returned to the CAPO.....	1 790	2 000	2 000

Matters Requiring Special Attention in 2026–27

7 In 2026–27, IPCC will:

- adhere to its value of independence, impartiality and integrity in discharging its statutory functions;
- continue research of other complaints oversight experience and benchmarking to support formulation of IPCC’s views and effective fulfilment of statutory obligations;
- continue to strengthen its communications and engagement with stakeholders to facilitate their understanding on IPCC’s work; and
- uphold a fair and impartial two-tier police complaints system.

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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)
Police Complaints Administration	95.5	93.5	93.5 (—)	91.6 (–2.0%)
				(or –2.0% on 2025–26 Original)

Analysis of Financial and Staffing Provision

Provision for 2026–27 is \$1.9 million (2.0%) lower than the revised estimate for 2025–26. This is mainly due to decrease in provision for operating expenses.

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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	95,453	93,521	93,521	91,618
	Total, Recurrent.....	95,453	93,521	93,521	91,618
	Total, Operating Account	95,453	93,521	93,521	91,618
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	Total Expenditure	95,453	93,521	93,521	91,618
		<u>95,453</u>	<u>93,521</u>	<u>93,521</u>	<u>91,618</u>

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Details of Expenditure by Subhead

The estimate of the amount required in 2026–27 for the salaries, allowances and other operating expenses of the Independent Police Complaints Council (IPCC) is \$91,618,000. This represents a decrease of \$1,903,000 against the revised estimate for 2025–26 and \$3,835,000 against the actual expenditure in 2024–25.

Operating Account

Recurrent

2 Provision of \$91,618,000 under *Subhead 000 Operational expenses* is for the salaries, allowances and other operating expenses of the IPCC.