

Head 132 — GOVERNMENT SECRETARIAT: CULTURE, SPORTS AND TOURISM BUREAU

Controlling officer: the Permanent Secretary for Culture, Sports and Tourism will account for expenditure under this Head.

Estimate 2026–27 **\$5,611.4m**

Establishment ceiling 2026–27 (notional annual mid-point salary value) representing an estimated 378 non-directorate posts as at 31 March 2026 reducing by 88 posts to 290 posts as at 31 March 2027 **\$242.9m**

In addition, there will be an estimated 23 directorate posts as at 31 March 2026 reducing by three posts to 20 posts as at 31 March 2027.

Commitment balance **\$8,733.5m**

Controlling Officer's Report

Programmes

Programme (1) Director of Bureau's Office	This programme contributes to Policy Area 27: Intra-Governmental Services (Secretary for Culture, Sports and Tourism).
Programme (2) Creative Industries Programme (3) Sports and Recreation Programme (4) Culture Programme (5) Subvention: Hong Kong Academy for Performing Arts, Hong Kong Arts Development Council and Major Performing Arts Groups	These programmes contribute to Policy Area 18: Recreation, Culture, Amenities and Entertainment Licensing (Secretary for Culture, Sports and Tourism).
Programme (6) Travel and Tourism Programme (7) Subvention: Hong Kong Tourism Board	These programmes contribute to Policy Area 5: Travel and Tourism (Secretary for Culture, Sports and Tourism).

Detail

Programme (1): Director of Bureau's Office

	2024–25 (Actual)	2025–26 (Original)	2025–26 (Revised)	2026–27 (Estimate)
Financial provision (\$m)	21.4	20.3	20.3 (—)	20.1 (–1.0%)
				(or –1.0% on 2025–26 Original)

Aim

- 2 The aim is to ensure the smooth operation of the Office of the Secretary for Culture, Sports and Tourism.

Brief Description

3 The Office of the Secretary for Culture, Sports and Tourism is responsible for providing support to the Secretary for Culture, Sports and Tourism in undertaking political work. This includes the support provided by the Under Secretary and the Political Assistant. The Office is also responsible for providing administrative support to the Secretary for Culture, Sports and Tourism in carrying out her duties. The work includes the planning, co-ordination and implementation of all arrangements for the Secretary's public, media and community functions.

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Programme (2): Creative Industries

	2024–25 (Actual)	2025–26 (Original)	2025–26 (Revised)	2026–27 (Estimate)
Financial provision (\$m)	962.6	1,215.0	906.1 (–25.4%)	1,127.2 (+24.4%)
				(or –7.2% on 2025–26 Original)

Aim

4 The aims are to, through the Cultural and Creative Industries Development Agency (CCIDA), promote the development of creative industries and enhance Hong Kong’s position as a creative capital.

Brief Description

5 The Bureau’s main responsibilities under this programme are to:

- promote the development of arts, culture and creative sectors as industries under the industry-oriented principle;
- administer the CreateSmart Initiative (CSI) to provide funding support to projects that are conducive to the development of seven non-film creative industries pursuant to four strategic directions, namely, nurturing talent and facilitating start-ups; exploring markets; promoting cross-sectoral and multidisciplinary collaboration; and fostering a creative atmosphere in the community;
- administer various schemes under the Film Development Fund (FDF) to support the further development of the film sector;
- work closely with the Hong Kong Design Centre (HKDC) to promote the development of design and related culture and creative industries in Hong Kong through flagship projects, talent nurturing programmes and assist small and medium-sized enterprises in the design industry to enhance services in product and brand design; and oversee HKDC’s operation of “DX design hub” in Sham Shui Po;
- work closely with the Hong Kong Trade Development Council to promote the development of Hong Kong’s cultural and creative industries through flagship projects and its well-established trading platforms;
- foster and support the organisation of Hong Kong Fashion Fest as an annual signature event in order to develop Hong Kong into a fashion design hub in Asia; and
- liaise closely and collaborating with Chinese Mainland and overseas cities; organise/sponsor activities in those cities to showcase the work of Hong Kong’s creative industries; and make use of opportunities pursuant to the development of the Guangdong-Hong Kong-Macao Greater Bay Area (GBA) and the Belt and Road Initiative, thereby opening up new markets for Hong Kong.

6 The key performance measures are:

Targets

	Target	2024 (Actual)	2025 (Actual)	2026 (Plan)
issuing discharge permits for the use of special effects materials under the Entertainment Special Effects Ordinance (Cap. 560) (ESEO) simple cases, intermediate cases and complicated cases within three, five and 13 working days respectively (%).....	100	100	100	100
issuing conveyance permits under the ESEO within one working day (%) ...	100	100	100	100
issuing replies to enquiries relating to locations for film shooting within four working days (%).....	100	100	100	100

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Indicators

	2024 (Actual)	2025 (Actual)	2026 (Estimate)
CSI			
applications received.....	117	156	145
applications approved	74	70	74
applications rejected.....	11	6	9
FDF			
film production projects			
applications received.....	34	28	22
applications approved	12	5@	11@
applications rejected.....	28	26	23
other film-related projects			
applications received.....	46	30	30
applications approved	57	23^	29
applications rejected.....	1	1	1

@ The lower number of applications approved in 2025 was mainly due to completion of the Film Production Financing Scheme (Relaxation Plan) which was introduced during the COVID-19 pandemic. The number of applications approved in 2026 is expected to be higher than that in 2025 as more applications are expected to be approved under the Film Production Financing Scheme 2.0 and Film Production Grant Scheme for Promoting Chinese Culture in 2026.

^ The lower number of applications approved in 2025 was due to the fact that most of the applications under the Content Development Scheme for Streaming Platforms were approved in 2024.

Matters Requiring Special Attention in 2026–27

7 During 2026–27, the Bureau will, through CCIDA:

- implement initiatives and take forward policies for proactively promoting the development of arts, culture and creative sectors as industries under the industry-oriented principle;
- incubate more cultural and creative projects with potential for industrialisation through CSI and strengthen cross-sectoral and multidisciplinary collaboration and leverage market resources, facilitating the industries to explore business opportunities;
- support Hong Kong’s film development under FDF, including financing productions, promoting Hong Kong films and promoting business matching in Chinese Mainland and overseas markets;
- facilitate more registration of local and non-local cultural and creative products on the Asia IP Exchange Portal to foster cross-sectoral exchange, collaboration and business matching, and promote transactions and transformation of cultural IP; and
- support Hong Kong design industries to proactively perform a platform role and become a key node in the design industry chains in Chinese Mainland and overseas cities.

Programme (3): Sports and Recreation

	2024–25 (Actual)	2025–26 (Original)	2025–26 (Revised)	2026–27 (Estimate)
Financial provision (\$m)	700.5	1,480.8	817.3 (–44.8%)	1,057.3 (+29.4%)
				(or –28.6% on 2025–26 Original)

Aim

8 The aims are to support and promote the further development of sports in Hong Kong, and to plan and co-ordinate the provision of sports and recreation facilities.

Brief Description

9 The Bureau’s main responsibilities under this programme are to:

- formulate policies and strategies for the further development of sports;
- encourage co-operation among stakeholders in the community to foster a strong sporting culture;

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- support and facilitate the implementation of initiatives which help make Hong Kong a centre for major international sports events;
- promote exchanges with sports administrations in Chinese Mainland and overseas;
- oversee the administration and investment strategy of the Elite Athletes Development Fund with a view to supporting the development of Hong Kong's top athletes, having regard to the advice of the Sports Commission;
- administer the Main Fund of the Sir David Trench Fund for Recreation; and
- administer the sports portion of the Arts and Sport Development Fund (ASDF).

10 The key performance measures in respect of the Hong Kong Sports Institute (HKSI) are:

Targets

	Target	2024 (Actual)	2025 (Actual)	2026 (Plan)
athletes on the elite training programme§....	1 100	1 234	1 374Ψ	1 378
no. of full-time athletes§	600	688	783Ψ	772
overseas training and competitions organised§.....	900	1 109	1 112	1 045
no. of sports science sessions provided to athletes§	17 500	16 911	18 162	18 200

§ The target numbers of “athletes on the elite training programme”, “no. of full-time athletes”, “overseas training and competitions organised” and “no. of sports science sessions provided to athletes” are revised from 800 to 1 100, 330 to 600, 650 to 900 and 13 700 to 17 500 respectively for 2026 onwards given the consistent growth in both the number of athletes training at HKSI and scale of HKSI's services.

Ψ The higher number of athletes on the elite training programme in 2025 was mainly due to the increase in the number of athletes taking up full-time training at HKSI.

Indicators

	2024 (Actual)	2025 (Actual)	2026 (Estimate)
coach education and accreditation programmes organised.....	25	9λ	2λ
participants in coach education and accreditation programmes	2 177	1 487λ	82λ
liaison meetings with sports counterparts	317	295	305
athletes participating in major championships and games.....	1 114	1 690@	1 300@
vocational training programmes organised for athletes	35	38	38
athletes participating in vocational training programmes	465	475	470
sports science and sports medicine seminars organised.....	98	108^	118^
no. of sports medicine servicing sessions provided to athletes.....	75 930	62 722μ	60 600
income generated from donations and sponsorship (\$m)	43.9	36.0ω	54.0ω
income generated from community engagement programmes (\$m)	6.7	5.5η	5.5

λ Coach development programmes will be transferred from HKSI to the Sports Federation & Olympic Committee of Hong Kong, China in 2026. Fewer coach education and accreditation programmes were organised in 2025 during the transitional period, hence resulting in the decrease in participants in 2025. The numbers of coach education and accreditation programmes to be organised by HKSI as well as related participants will continue to decrease as HKSI phases out this area of responsibilities.

@ The higher number of athletes participating in major championships and games in 2025 was due to more athletes being qualified for major games held in 2025, including the third Asian Youth Games and the 15th National Games. The number is expected to drop in 2026 with fewer major games to be held during the year.

^ The higher number of sports science and sports medicine seminars organised in 2025 was due to the rescheduling of some seminars from 2024 to 2025 to accommodate the preparation for the 2024 Paris Olympic Games (OG) and Paris Paralympic Games (PG). The number of sports science and sports medicine seminars organised is expected to increase in 2026 due to the growing demand which corresponds to the increased number of athletes at HKSI.

μ Starting from 2025, HKSI has changed the counting basis of sports medicine servicing sessions from using the number of scientific/medical tests to using the number of nutrition and biochemistry consultation sessions. As multiple scientific/medical tests can be performed in each consultation session, the number of sports medicine servicing sessions in 2025 dropped after the change in counting basis was implemented.

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- ω The lower level of income generated from donations and sponsorship in 2025 was due to fewer major multi-sports games held in the year. The level of income generated from donations and sponsorship in 2026 is expected to increase in view of the 20th Asian Games to be held in Aichi-Nagoya in the year.
- η The decrease in income generated from community engagement programmes in 2025 was due to fewer training partners utilising HKSI's facilities after the 2024 Paris OG and Paris PG.

11 Other performance measures in respect of sports and recreation promotion are:

Indicators

	2024 (Actual)	2025 (Actual)	2026 (Estimate)
Sir David Trench Fund for Recreation			
applications processed Δ			
non-capital works.....	325	362	362
capital works.....	25	25	25
grants approved Δ			
non-capital works.....	226	247	247
capital works.....	5	7	7
ASDF (Sports Portion)			
grants awarded Δ	226	225	240
Outward Bound Hong Kong			
less privileged or disabled persons and young people			
at risk assisted to take courses Δ	802	711	700
training programme days Δ	3 520	2 996	3 020

Δ The types and number of applications processed, estimated grants approved, actual grants awarded, beneficiaries and training programme days vary from year to year as such applications are demand-driven.

Matters Requiring Special Attention in 2026–27

12 During 2026–27, the Bureau will:

- provide comprehensive support to Hong Kong athletes for their preparation for and participation in major international multi-sports events;
- work closely with the operator and relevant bureaux/departments to ensure the smooth operation of the Kai Tak Sports Park to provide world-class sporting venues and public sports and recreation facilities;
- implement the Major Sports Events Matching Grant Scheme under the enhanced “M” Mark system with a view to encouraging more sponsorship from the business sector to support the hosting of more new and high level sports events, thereby enhancing public interest in sports and promoting Hong Kong as a centre for major international sports events;
- explore ways to further promote sports development in Hong Kong through enhanced professionalism in the sports sector and development of sports as an industry;
- offer more professional training and internship opportunities to sports coaches to enhance their professional standards and quality of training for athletes;
- monitor the delivery of sports and recreational facilities by the Leisure and Cultural Services Department (LCSD);
- take forward initiatives for enhancing the governance of “national sports associations”;
- expand the Retired Athletes Transformation Programme to assist more retired athletes in pursuing new career;
- support team sports under the Development Programme for Team Sports;
- implement measures to enhance support to athletes with disabilities and to promote sports participation by people with disabilities;
- implement the pilot programme on career and education for athletes with disabilities to equip them with the knowledge and skill necessary for post-retirement development;
- strengthen the promotion of urban sports to encourage participation of more young people in sports and to identify and nurture junior athletes with potential; and
- implement the Sports Science and Research Funding Scheme to strengthen the support to athletes in the areas of sports science and sports medicine, thereby enhancing their competitiveness at major sports events.

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Programme (4): Culture

	2024–25 (Actual)	2025–26 (Original)	2025–26 (Revised)	2026–27 (Estimate)
Financial provision (\$m)	403.9	453.0	418.5 (–7.6%)	424.4 (+1.4%)
				(or –6.3% on 2025–26 Original)

Aim

13 The aims are to promote and develop the arts and culture and consolidate our positioning as the East-meets-West centre for international cultural exchange.

Brief Description

14 The Bureau's main responsibilities under this programme are to:

- formulate policies and measures on the arts and culture, as well as the preservation of intangible cultural heritage (ICH);
- oversee the delivery of arts and culture policies and measures by LCSD, the Hong Kong Academy for Performing Arts (HKAPA) and the Hong Kong Arts Development Council (HKADC), and government sponsored programmes of other arts-related organisations;
- administer the recurrent subventions to HKAPA, HKADC and the major performing arts groups (MPAGs);
- provide secretariat and administrative support to the Culture Commission, the Advisory Committee on Arts Development, the Cantonese Opera Advisory Committee, the Cantonese Opera Development Fund Advisory Committee, the Mega Arts and Cultural Events Committee, the ASDF (Arts Portion) and the Lord Wilson Heritage Trust;
- formulate measures to enhance cultural co-operation, including entering into agreements and Memoranda of Understanding on Cultural Co-operation with other places, and organise events to promote cultural exchanges; and
- handle the interface and governance matters relating to the implementation of the West Kowloon Cultural District project and co-ordinate with the relevant bureaux/departments to monitor and facilitate the implementation of the project by the West Kowloon Cultural District Authority (WKCDA).

15 The key performance measures are:

Indicators

	2024 (Actual)	2025 (Actual)	2026 (Estimate)
Cantonese Opera Development Fund (CODF) grants awarded [□]	51	39 [^]	40 [^]
Hong Kong Jockey Club Music and Dance Fund scholarships awarded ^Δ	9	—	—
Lord Wilson Heritage Trust grants awarded [□]	12	9	9
ASDF (Arts Portion) grants awarded [□]	37	38	38

□ The numbers of applications for grants/scholarships received varies from year to year and the award of grants/scholarships are merit-based. This will affect the number of grants/scholarships awarded each year.

[^] The lower number of Cantonese opera-related projects supported by CODF in 2025 was due to the change in funding direction in the year. The number in 2026 is expected to be similar to that in 2025.

^Δ Indicator was removed for 2025 onwards.

Matters Requiring Special Attention in 2026–27

16 During 2026–27, the Bureau will:

- enhance the software in the arts and culture through arts programme development, audience building, arts education and manpower training, and nurture a culture of donation and sponsorship in the arts community with an enhanced matching grants scheme;

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- deepen cultural co-operation and exchanges with Chinese Mainland and other places, as well as promoting in such places local arts groups and artists in there;
- provide support for projects relating to the promotion and preservation of Cantonese opera;
- promote local arts development and safeguard ICH preservation and transmission;
- provide steer on the enhancement of public museum and library services;
- work closely with WKCDA to monitor and facilitate the implementation of the relaxed Enhanced Financial Arrangement with a view to supporting its sustainable operation, and the delivery of arts and cultural facilities and offerings;
- take forward the measures set out in the Blueprint for Arts and Culture and Creative Industries Development and enhance the ecosystem for the industries;
- support the work of the Mega Arts and Cultural Events Committee to attract mega arts and cultural events to be held in Hong Kong;
- support representative and large-scale local signature performing arts productions through the Signature Performing Arts Programme Scheme;
- develop Hong Kong into a premium arts trading hub, and engage the industry to carry out studies on arts trading to explore policy measures applicable to Hong Kong; and
- monitor the delivery of arts and cultural facilities and offerings by LCSD.

Programme (5): Subvention: Hong Kong Academy for Performing Arts, Hong Kong Arts Development Council and Major Performing Arts Groups

	2024–25 (Actual)	2025–26 (Original)	2025–26 (Revised)	2026–27 (Estimate)
Financial provision (\$m)				
Hong Kong Academy for Performing Arts	443.7	430.9	430.9 (—)	427.7 (–0.7%) (or –0.7% on 2025–26 Original)
Hong Kong Arts Development Council	200.4	203.0	186.3 (–8.2%)	188.2 (+1.0%) (or –7.3% on 2025–26 Original)
Major Performing Arts Groups	395.7	387.6	387.6 (—)	379.6 (–2.1%) (or –2.1% on 2025–26 Original)
Total	1,039.8	1,021.5	1,004.8 (–1.6%)	995.5 (–0.9%) (or –2.5% on 2025–26 Original)

Hong Kong Academy for Performing Arts

Aim

17 The aim is to enable HKAPA to develop and promote professional artistic quality through educating students for career as professionals in various performing arts and related disciplines under the Hong Kong Academy for Performing Arts Ordinance (Cap. 1135).

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Brief Description

18 The objectives of HKAPA are to foster and provide for training, education and research in the performing arts, and related technical arts. Six different disciplines, namely, Dance, Drama, Music, Theatre and Entertainment Arts, Film and Television, and Chinese Opera are taught. The core of HKAPA's teaching programmes is its full-time undergraduate degrees and post-secondary courses. HKAPA also runs self-financed postgraduate programmes.

19 The key performance measures in respect of HKAPA are:

Indicators

	<i>Academic Year</i>		
	2024/25 (Actual)	2025/26 (Revised Estimate)	2026/27 (Estimate)
full-time equivalent students ^ω	1 016	1 091	1 141
unit cost per full-time equivalent student (\$)	384,184	350,956 [@]	329,058 [@]
graduates	259	239 ^α	273 ^α

^ω The ratio of part-time students to full-time students is based on the duration of individual part-time programmes and the number of teaching hours involved.

[@] The unit cost per full-time equivalent student is calculated by dividing the government recurrent subvention by the number of full-time equivalent students of all subvented programmes. The estimated decreases in unit cost per full-time equivalent student in 2025/26 and 2026/27 academic years are mainly due to the estimated increase in student enrolment.

^α The estimated decrease in the number of graduates in 2025/26 academic year is mainly due to the decrease in student admission for Bachelor degrees in 2022/23 academic year. The estimated increase in the number of graduates in 2026/27 academic year is mainly due to the increase in student admission for Bachelor degrees in 2023/24 academic year and for two-year professional diploma courses in 2025/26 academic year.

Matters Requiring Special Attention in 2026–27

20 During 2026–27, HKAPA will strengthen its role in the long-term nurturing of arts and culture talents for Hong Kong and GBA as well as to plan for the development of another campus in the Northern Metropolis.

Hong Kong Arts Development Council

Aim

21 The aim is to enable HKADC to promote and develop the arts and culture in Hong Kong under the Hong Kong Arts Development Council Ordinance (Cap. 472).

Brief Description

22 HKADC is an independent statutory body established in 1995. Its mission is to plan, promote and support the development of the arts in Hong Kong, including arts administration, arts criticism, arts education, Chinese opera, dance, drama, film arts, literary arts, music and visual arts, with a view to improving the quality of life and artistic creativity of the whole community.

23 The key performance measures in respect of HKADC are:

Targets

	Target	2024–25 (Actual)	2025–26 (Revised Estimate)	2026–27 (Plan)
no. of artists and arts groups receiving grants				
no. of artists	116	241	241	241
no. of arts groups	130	139	139	139

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Indicators

	2024–25 (Actual)	2025–26 (Revised Estimate)	2026–27 (Estimate)
project/emerging artist development grant ^φ			
applications processed.....	1 231	1 584	1 207
success rate in application (%).....	36.6	30.2	28.1
total amount of grants (\$).....	56,895,630	67,708,100 ^Δ	61,743,200
average grant amount per grantee (\$).....	126,435	141,649 ^Δ	182,133
no. of participating arts practitioners.....	7 375	8 120	5 890
audience outreached.....	642 485	719 700	612 500
year grant/literary arts platform schemes [#]			
arts organisations receiving year grant/grant under literary arts platform schemes.....	56	52	52
total amount of grants (\$).....	54,462,000	45,935,000 ^μ	49,183,900
average grant amount per grantee (\$).....	972,536	883,365 ^μ	945,844
no. of participating arts practitioners.....	1 697	1 530	1 530
audience outreached.....	186 661 ^ψ	293 600	293 600
partnership projects ^Ω			
no. of partnership projects.....	1	1	1
total amount of grants (\$).....	7,100,000 ^ε	182,000 ^ε	7,300,000 ^ε
average grant amount per grantee (\$).....	7,100,000 ^ε	182,000 ^ε	7,300,000 ^ε
no. of participating arts practitioners ^λ	27	16	20
audience outreached ^λ	452 400	59 600	450 000
proactive projects ^Ω			
no. of proactive projects.....	19	21	16
no. of participating arts practitioners ^λ	2 541 [§]	1 470	2 720 [§]
audience outreached ^λ	4 660 562	4 492 200	1 897 900 ^ρ

- ^φ Revised description of the previous indicator “project/emerging artist grant” for 2026–27 onwards. The number of applications received varies from year to year and the award of grants is merit-based. The variation in the number and quality of applications will affect the success rate, the amount of grants awarded, the number of participating arts practitioners and the audience outreached in each year.
- ^Δ The estimated increases in total amount of grants and average grant amount per grantee are due to the re-allocation of resources from the year grant to the project grant.
- [#] The number of applications received varies from year to year and the award of grants is merit-based. The variation in the number and quality of applications will affect the success rate, the amount of grants awarded, the number of participating arts practitioners and the audience outreached in each year.
- ^μ The estimated decreases in total amount of grants and average grant amount per grantee are due to the re-allocation of resources from the year grant to the project grant.
- ^ψ The lower number of audience outreached was due to the integration of Literary Arts Platform Scheme into the year grant in 2025–26 and the scheme only ran for three months in 2024–25.
- ^Ω Partnership projects are those organised in collaboration with government departments/organisations. Proactive projects are those initiated and organised by HKADC.
- ^ε The increases in the total amount of grants and the average grant amount per grantee in 2024–25 and the estimated increases in 2026–27 were/are due to the higher expenses for participating in the 60th and 61st Venice Biennale (Visual Arts) in 2024 and 2026 respectively when compared to the 19th Venice Biennale (Architecture) in 2025.
- ^λ As the nature of partnership projects/proactive projects implemented by HKADC varies from year to year, the number of participating arts practitioners and audience outreached in individual year will be different.
- [§] The higher actual/estimated number of participating arts practitioners was/is due to the Hong Kong Performing Arts Expo that took/will take place in October 2024 and 2026 respectively.
- ^ρ The lower estimated number of audience outreached is due to the completion of Literary Arts Publication in Media Project in 2026 and that the Hong Kong Arts Development Awards will be held biennially starting from 2025–26.

Matters Requiring Special Attention in 2026–27

24 During 2026–27, HKADC will:

- take a proactive approach in bringing the arts closer to the community and nurture small and medium-sized arts groups to ensure a healthy and sustainable development of arts groups in the local arts scene;
- operate various grant schemes; enhance public awareness and understanding of the arts and culture; explore alternative non-government funding and venue support for the arts; and build a closer partnership with the arts and cultural sector, and the community;

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- run arts space at different premises by renting them to eligible artists and arts groups at below market rent; and
- work closely with the Bureau to organise the second edition of Hong Kong Performing Arts Expo in 2026.

Major Performing Arts Groups

Aim

25 The aims are to provide quality performing arts programmes for the community and enhance the development of performing arts, through the provision of regular funding support to MPAGs, as part of the overall policy to promote and develop the arts and culture in Hong Kong.

Brief Description

26 The Bureau's main responsibility is to provide policy and funding support for MPAGs in consultation with the Advisory Committee on Arts Development.

27 The key performance measures in respect of MPAGs are:

Indicators

	2024–25 (Actual)	2025–26 (Revised Estimate)	2026–27 (Estimate)
major performing arts groups receiving subvention [^]	9	9	9
ticketed performances	520	478 ^β	471^β
arts education and audience building activities.....	18 182	17 122 ^β	17 592^β
audience outreached ^α	642 438	562 876 ^β	609 718^β

[^] These are Chung Ying Theatre Company (HK) Limited, City Contemporary Dance Company Limited, Hong Kong Ballet Limited, Hong Kong Chinese Orchestra Limited, Hong Kong Dance Company Limited, Hong Kong Philharmonic Society Limited, Hong Kong Repertory Theatre Limited, Hong Kong Sinfonietta Limited and Zuni Icosahedron.

^β The estimated change in numbers of ticketed performances, arts education and audience building activities as well as audience outreached is due to adjustments on the programme planning and development strategies.

^α Including audience of paid-admission performances, school/community events, workshops, classes, and talks but excluding those of exhibitions, publications, accompaniment to other performing groups and outdoor gala events organised by the Government.

Matters Requiring Special Attention in 2026–27

28 During 2026–27, the Bureau will provide funding support for MPAGs.

Programme (6): Travel and Tourism

	2024–25 (Actual)	2025–26 (Original)	2025–26 (Revised)	2026–27 (Estimate)
Financial provision (\$m)	926.5	675.4	599.7 (–11.2%)	325.8 (–45.7%)
				(or –51.8% on 2025–26 Original)

Aim

29 The aim is to maintain Hong Kong's position as a key tourist destination in Asia.

Brief Description

30 The Bureau's main responsibilities under this programme are to:

- formulate Government's tourism development policies, provide a focal point for liaison with the tourism industry, and enhance co-ordination with relevant government bureaux/departments, agencies and the tourism industry, with a view to establishing and promoting Hong Kong as Asia's premier international city and a world-class destination for leisure and business visitors;
- pursue the Culture and Tourism Development Plan for GBA (the CTD Plan) promulgated by the Ministry of Culture and Tourism; and
- implement the Development Blueprint for Hong Kong's Tourism Industry 2.0 (Blueprint 2.0).

Matters Requiring Special Attention in 2026–27

31 During 2026–27, the Bureau will:

- oversee the implementation progress of the initiatives and measures under the Blueprint 2.0 with relevant stakeholders and government bureaux/departments;
- strengthen liaison with relevant Chinese Mainland authorities to implement the CTD Plan, and other tourism-related measures including those under the Mainland and Hong Kong Closer Economic Partnership Arrangement;
- work with the Tourism Strategy Committee to tap their strategic advice and foster collaboration among different stakeholders with the objectives of enhancing the speed and quality of the development of Hong Kong's tourism industry and fostering synergy between the tourism and related sectors;
- provide secretariat support to the Working Group on Developing Tourist Hotspots under the leadership of the Deputy Chief Secretary for Administration to strengthen cross departmental co-ordination and leverage community efforts with a view to identifying and developing tourist hotspots of high popularity and with strong appeal in various districts;
- provide support to the inter-departmental working group on festival arrangements;
- develop and promote various thematic tourism products in Hong Kong, including island tourism, horse-racing tourism, panda tourism, and industrial tourism, with the Hong Kong Tourism Board (HKTB), relevant government bureaux/departments, the tourism sector and other relevant stakeholders;
- enhance the appeal of art, culture, heritage, ecology, gastronomy, creative industries, sports and mega events in tourism promotion in Hong Kong;
- co-ordinate with relevant government departments and the tourism sector to facilitate the smooth operation of Hong Kong Wetland Park, Peak Tramways, Ngong Ping 360, and upgrade of the Hong Kong Wetland Park's facilities;
- work with Ocean Park Corporation to take forward its development strategy, support its operation and facilitate its implementation of conservation and education initiatives, including the promotion of the six giant pandas in the Park;
- work through the joint venture company to facilitate Hong Kong Disneyland Resort's operation and development;
- support HKTB in taking forward initiatives for enhancement of promotion and marketing work in different source markets, including new markets in the Middle East and the Association of Southeast Asian Nations (ASEAN);
- work with HKTB and co-ordinate with government bureaux/departments as well as relevant entities to attract and facilitate the staging of signature tourism events in Hong Kong with significant tourism appeal and tourism promotion effect, and monitor HKTB's implementation of the pilot scheme on supporting tourism events showcasing Hong Kong's local characteristics;
- work with HKTB to secure the staging of Meetings, Incentive Travels, Conventions and Exhibitions (MICE) events of different scales and natures in Hong Kong;
- work with HKTB, stakeholders of the cruise industry and operators of the two cruise terminals to further enhance the development of cruise tourism, including implementing the Action Plan on Development of Cruise Tourism under Blueprint 2.0;
- conduct a tender exercise for the operator of the Kai Tak Cruise Terminal;
- co-ordinate the efforts of various government bureaux/departments to formulate and implement smart tourism-related measures;
- oversee the implementation of the Travel Industry Ordinance (Cap. 634) (TIO), including monitoring the operation of the Travel Industry Authority (TIA) and supporting the operation of the Appeal Panel established under TIO;
- oversee the implementation of the training subsidy scheme for practitioners of the travel industry by TIA to improve their professional standards and service quality; and
- support the Travel Industry Council of Hong Kong in taking forward initiatives to enhance the competitiveness and service quality of the travel trade.

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Programme (7): Subvention: Hong Kong Tourism Board

	2024–25 (Actual)	2025–26 (Original)	2025–26 (Revised)	2026–27 (Estimate)
Financial provision (\$m)	1,526.9	1,234.9	1,234.9 (—)	1,661.1 (+34.5%)
				(or +34.5% on 2025–26 Original)

Aim

32 The aims are to promote inbound tourism and maximise the socio-economic contribution that tourism makes to Hong Kong.

Brief Description

33 HKTB is a statutory body subvented by the Government. The objectives of HKTB are to:

- endeavour to increase the contribution of tourism to Hong Kong;
- promote Hong Kong globally as a leading international city in Asia and a world-class tourist destination;
- promote improvement of facilities for visitors;
- support the Government in promoting to the community the importance of tourism;
- support, as appropriate, the activities of persons and organisations providing services for visitors to Hong Kong; and
- make recommendations to and advise the Government on measures which may further any of the foregoing objectives.

34 Funds deployed by HKTB in promotional activities aim at growing high value visitors to Hong Kong and maximising their spending.

35 The key performance measures in respect of HKTB are:

Indicators

	2024 (Actual)	2025 (Revised Estimate)	2026 (Estimate)
visitor arrivals (million)	44.5	49.9	53.8
increase on previous year (%) ^Ψ	+31	+12	+8
tourism expenditure associated with inbound tourism (\$ billion) [¶]	195.0	217.4	238.1
change over the previous year (%) ^Ψ	+9.6	+11.5	+9.5
per capita expenditure of overnight visitor (\$) ^Ω	5,490	5,503	5,530
change over the previous year (%) ^Ψ	-20.9	+0.2	+0.5
length of stay of overnight visitors (nights) ^β	3.2	3.1	3.1
satisfaction of overnight visitors (score out of 10) [^]	8.8	8.9	8.9

^Ψ The percentage change is based on the comparison of absolute figures before rounding up.

[¶] This includes receipts of Hong Kong-based carriers for the cross-boundary transportation of non-resident visitors as estimated by the Census and Statistics Department. According to the Census and Statistics Department, the actual figure for 2024 is \$44 billion, and the projection figures for 2025 and 2026 are \$55 billion and \$60 billion respectively.

^Ω The figure is based on HKTB's Departing Visitor Survey (DVS). Spending by servicemen, aircrew members and transit/transfer passengers is excluded.

^β Length of stay of overnight visitors is derived based on the visitor entry/exit statistics provided by the Immigration Department.

[^] Satisfaction score is based on HKTB's DVS. It is represented by a ten-point scale, in which "ten" (the highest score) is "very satisfied" and "one" (the lowest score) is "very dissatisfied".

Matters Requiring Special Attention in 2026–27

36 During 2026–27, HKTb will:

- implement and support the initiatives under the Blueprint 2.0 with relevant stakeholders;
- drive and sustain tourism growth by:
 - launching a new advertising campaign that elevates Hong Kong’s global positioning of Asia’s World City and targets to be rolled out globally in 2026;
 - boosting communication of Hong Kong’s visibility and positivity in source markets to create urge for visitation to Hong Kong by:
 - partnering with global media channels to broadcast shows and programmes featuring Hong Kong to generate positive stories;
 - inviting media from source markets to visit Hong Kong and spread positive word-of-mouth with their first-hand experience;
 - developing immersive videos and content in diverse formats and capitalising on digital and social media channels to expand their reach; and
 - organising business sessions through HKTb’s platform to connect the Hong Kong trade with Chinese Mainland and overseas partners;
 - launching impactful global promotions to drive visitor arrivals and spending by:
 - broadening partnerships with tourism and related sectors in creating new tourism products and providing promotional offers to maximise the impact and effectiveness of marketing campaigns;
 - rolling out market-specific promotions to attract visitors to Hong Kong; and
 - arranging familiarisation trips for key opinion leaders, influencers, media and trade partners to provide them with first-hand experiences;
 - diversifying market investment with a focus on high-valued, overnight arrivals growth by strategically allocating resources among the various markets:
 - sustaining the key source markets including Chinese Mainland and other short- and long-haul markets with targeted marketing and product offers;
 - providing additional resources to accelerate growth from the Middle East, ASEAN, and other potential markets in Asia and the European Union;
 - securing and supporting the staging of MICE events of different scales and natures in Hong Kong to enhance Hong Kong’s position as a premier destination for MICE in the region; and
 - growing new consumer segments including high net-worth visitors, Muslim segment and exploring new tourism segments under different themes;
- curate events and happenings by:
 - enhancing HKTb-staged mega events and extending their duration where applicable;
 - organising new tourism events and celebratory activities to tie in with different festival themes such as Mid-Autumn Festival and Halloween to open fresh promotional windows;
 - launching a brand new show with the theme of light festivals in phases to enrich visitor experiences during various festive periods;
 - leveraging major third-party events to showcase Hong Kong’s diverse appeal and reinforce its position as the Events Capital of Asia;
 - stepping up promotion of island, green, outdoor, art and design experiences, supporting the promotions of “+ tourism” in areas such as culture, sports, ecology, mega events; and promoting Hong Kong’s culinary appeal through gastronomic events, as well as horse-racing tourism and panda tourism;
 - heightening promotion of “Neighbourhood” programme by revitalising existing neighbourhoods and rolling out new ones in phases; and
 - launching new “Themed City Guide”, following the introduction of Taste HK Gourmet Guide in January 2026;
- leverage Hong Kong’s position as an international tourism hub by:
 - developing and promoting further the GBA tourism brand, showcasing Hong Kong as an international tourism hub and a core demonstration zone for multi-destination tourism, by:
 - facilitating GBA-themed mega events and highlighting Hong Kong’s leading role in hosting international events;

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- establishing and promoting GBA as a brand destination in overseas markets, and highlighting Hong Kong as the region's hub for both business and leisure;
- partnering with GBA travel trade to develop and market multi-destination tourism products;
- strengthening co-operation with the culture and tourism authorities in GBA cities through joint overseas promotions and trade show participation; and
- establishing Hong Kong as the GBA's international MICE hub;
- accelerating smart tourism development and enhancing visitors' digital experience by:
 - employing modern technologies to upgrade Live Travel Map and develop Smart Itinerary Planner; and
 - partnering with third parties and integrating datasets to enrich content quality;
- promote cruise tourism development and reinforce Hong Kong's position as a leading cruise hub in the region by generating consumer demand in source markets, developing cruise products, enhancing Hong Kong's position in the international and regional cruise industry, supporting cruise lines in future deployment, and launching promotions and forging partnerships in the region; and
- support the travel and related trades by:
 - encouraging the travel trade to develop new tour products and intensifying consumer and trade promotions, particularly in new source markets and segments;
 - revising trade support programmes to enhance the effectiveness of funding schemes;
 - participating in worldwide trade shows and organising travel missions and familiarisation visits for the travel trade; and
 - promoting Quality Tourism Service to raise trade awareness and uphold service quality.

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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) Director of Bureau’s Office	21.4	20.3	20.3	20.1
(2) Creative Industries	962.6	1,215.0	906.1	1,127.2
(3) Sports and Recreation	700.5	1,480.8	817.3	1,057.3
(4) Culture.....	403.9	453.0	418.5	424.4
(5) Subvention: Hong Kong Academy for Performing Arts, Hong Kong Arts Development Council and Major Performing Arts Groups.....	1,039.8	1,021.5	1,004.8	995.5
(6) Travel and Tourism.....	926.5	675.4	599.7	325.8
(7) Subvention: Hong Kong Tourism Board.....	1,526.9	1,234.9	1,234.9	1,661.1
	5,581.6	6,100.9	5,001.6 (–18.0%)	5,611.4 (+12.2%)
				(or –8.0% on 2025–26 Original)

Analysis of Financial and Staffing Provision

Programme (1)

Provision for 2026–27 is \$0.2 million (1.0%) lower than the revised estimate for 2025–26. This is mainly due to the decreased provision for operating expenses.

Programme (2)

Provision for 2026–27 is \$221.1 million (24.4%) higher than the revised estimate for 2025–26. This is mainly due to the increased cash flow requirements for FDF and CSI and the increased provision for operating expenses. There will be a net decrease of one post in 2026–27.

Programme (3)

Provision for 2026–27 is \$240.0 million (29.4%) higher than the revised estimate for 2025–26. This is mainly due to the cash flow requirements for injection into the ASDF (Sports Portion) in 2026–27, partly offset by the decreased provisions for operating expenses with completion of the 15th National Games, the 12th National Games for Persons with Disabilities and the ninth National Special Olympic Games. There will be a net decrease of 88 posts in 2026–27.

Programme (4)

Provision for 2026–27 is \$5.9 million (1.4%) higher than the revised estimate for 2025–26. This is mainly due to the increased provision for operating expenses. There will be a net decrease of two posts in 2026–27.

Programme (5)

Provision for 2026–27 is \$9.3 million (0.9%) lower than the revised estimate for 2025–26. This is mainly due to the decreased provisions to HKAPA and MPAGs.

Programme (6)

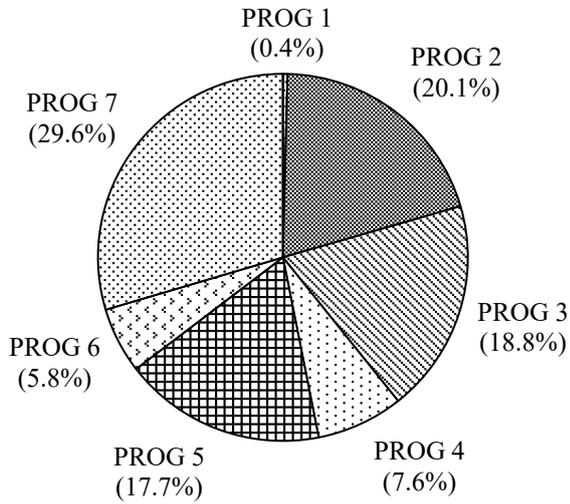
Provision for 2026–27 is \$273.9 million (45.7%) lower than the revised estimate for 2025–26. This is mainly due to the lapse of provision for some time-limited tourism initiatives, partly offset by the increased cash flow requirement for Upgrading of Facilities of the Hong Kong Wetland Park.

Programme (7)

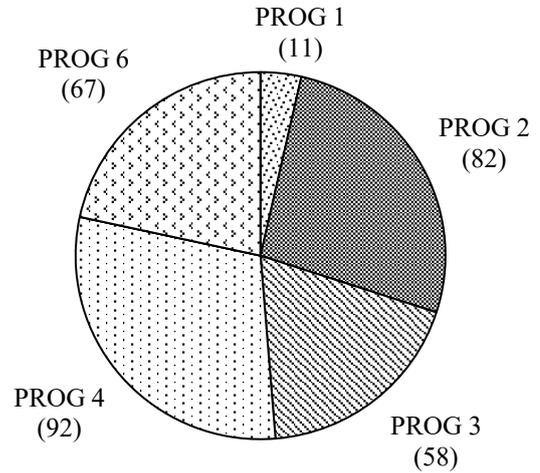
Provision for 2026–27 is \$426.2 million (34.5%) higher than the revised estimate for 2025–26. This is mainly due to additional provision for tourism initiatives.

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Allocation of provision to programmes (2026-27)

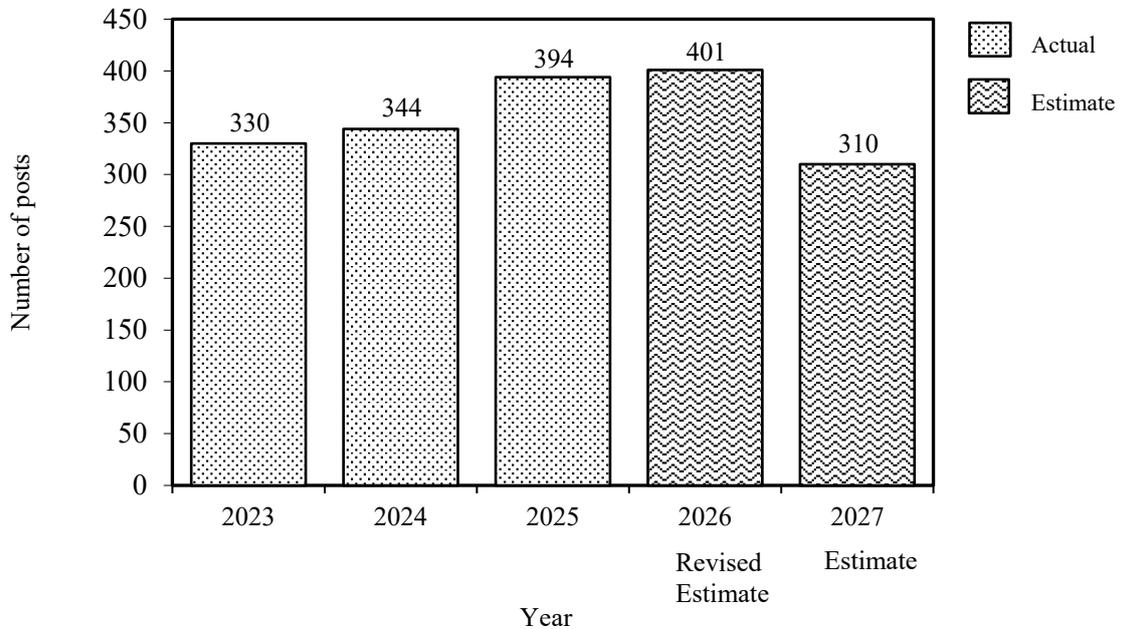


Staff by programme (as at 31 March 2027)



(No government staff under PROG 5 & 7)

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	4,360,965	4,561,950	3,919,741	3,615,309
	Total, Recurrent.....	4,360,965	4,561,950	3,919,741	3,615,309
Non-Recurrent					
700	General non-recurrent	1,167,177	1,490,975	1,025,567	1,942,373
	Total, Non-Recurrent.....	1,167,177	1,490,975	1,025,567	1,942,373
	Total, Operating Account	5,528,142	6,052,925	4,945,308	5,557,682
Capital Account					
Plant, Equipment and Works					
661	Minor plant, vehicles and equipment (block vote).....	—	—	8,300	1,560
	Total, Plant, Equipment and Works.....	—	—	8,300	1,560
Subventions					
942	Hong Kong Academy for Performing Arts.....	4,209	3,510	3,510	8,921
973	Hong Kong Academy for Performing Arts (block vote).....	49,276	44,473	44,473	43,252
	Total, Subventions	53,485	47,983	47,983	52,173
	Total, Capital Account.....	53,485	47,983	56,283	53,733
	Total Expenditure	5,581,627	6,100,908	5,001,591	5,611,415

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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 Culture, Sports and Tourism Bureau is \$5,611,415,000. This represents an increase of \$609,824,000 over the revised estimate for 2025–26 and \$29,788,000 over the actual expenditure in 2024–25.

Operating Account

Recurrent

2 Provision of \$3,615,309,000 under *Subhead 000 Operational expenses* is for the salaries, allowances and other operating expenses of the Culture, Sports and Tourism Bureau.

3 The establishment as at 31 March 2026 will be 401 posts. It is expected that there will be a net decrease of 91 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 \$242,873,000.

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.....	339,956	361,609	360,069	281,143
- Allowances.....	13,835	16,927	12,530	11,114
- Job-related allowances	3	8	15	15
Personnel Related Expenses				
- Mandatory Provident Fund contribution.....	647	655	720	454
- Civil Service Provident Fund contribution.....	28,212	35,715	32,282	29,573
Departmental Expenses				
- General departmental expenses	1,306,882	1,775,077	1,149,448	516,261
Other Charges				
- Programmes to support student athletes, retired athletes, district football development and disability sports	41,310	54,815	49,765	54,122
- Cultural Exchange.....	67,560	69,000	69,000	68,500
Subventions				
- Creative arts centre in Shek Kip Mei.....	12,980	13,680	13,680	13,680
- Hong Kong Tourism Board	1,526,895	1,234,937	1,234,937	1,661,079
- Hong Kong Academy for Performing Arts	390,331	382,893	382,893	375,455
- Outward Bound Trust of Hong Kong	2,170	2,126	2,126	2,082
- Hong Kong Arts Development Council....	179,339	175,771	173,539	172,203
- Sports Federation & Olympic Committee of Hong Kong, China Ω.....	33,811	30,127	30,127	28,443
- Major Performing Arts Groups.....	395,650	387,658	387,658	379,665
- China Hong Kong Paralympic Committee	10,494	10,282	10,282	11,070
- Anti-Doping Organization of Hong Kong, China.....	10,890	10,670	10,670	10,450
	4,360,965	4,561,950	3,919,741	3,615,309

Ω Including provision to the Management Company of Olympic House Limited.

Capital Account

Plant, Equipment and Works

5 Provision of \$1,560,000 under *Subhead 661 Minor plant, vehicles and equipment (block vote)* represents a decrease of \$6,740,000 (81.2%) against the revised estimate for 2025–26. This is mainly due to the decreased cash flow requirements for replacement of minor plant and equipment in the Kai Tak Cruise Terminal.

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Subventions

6 Provision of \$43,252,000 under *Subhead 973 Hong Kong Academy for Performing Arts (block vote)* is for equipment and minor modification/renovation works each costing above \$200,000 but not exceeding \$10 million.

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Commitments

Sub-head (Code)	Item (Code)	Ambit	Approved commitment \$'000	Accumulated expenditure to 31.3.2025 \$'000	Revised estimated expenditure for 2025–26 \$'000	Balance \$'000
<i>Operating Account</i>						
700		<i>General non-recurrent</i>				
	480	Film Development Fund.....	2,964,000	1,038,550	145,000	1,780,450
	801	Upgrading of Facilities of the Hong Kong Wetland Park.....	142,342	57,263	15,167	69,912
	806	Dedicated 100% Loan Guarantee Scheme for Travel Sector - Licensed Travel Agents.....	2,000,000	18,877	1,060	1,980,063
	807	Dedicated 100% Loan Guarantee Scheme for Travel Sector - Local Tour Bus Operators/ Registered Owners.....	300,000	5,443	—	294,557
	812	Major Sports Events Matching Grant Scheme.....	500,000	335,545	114,416	50,039
	813	District Sports Programmes Funding Scheme.....	100,000	24,557	13,570	61,873
	815	Injection into the Arts and Sport Development Fund (Sports Portion) ^α	1,200,000 ^α	—	—	1,200,000
	828	Arts Technology Funding Pilot Scheme.....	30,000	15,651	12,280	2,069
	829	Hong Kong Performing Arts Expo.....	82,000	36,000	12,748	33,252
	866	CreateSmart Initiative	6,400,000	3,134,977	561,092	2,703,931
	895	Art Development Matching Grants Scheme.....	1,700,000	1,007,236	150,234	542,530
			<u>15,418,342</u>	<u>5,674,099</u>	<u>1,025,567</u>	<u>8,718,676</u>
<i>Capital Account</i>						
942		<i>Hong Kong Academy for Performing Arts</i>				
	814	Replacement of the Stage Lighting System of the Lyric Theatre	22,588	4,209	3,510	14,869
			<u>22,588</u>	<u>4,209</u>	<u>3,510</u>	<u>14,869</u>
	Total		<u>15,440,930</u>	<u>5,678,308</u>	<u>1,029,077</u>	<u>8,733,545</u>

^α This is a new item, funding for which is sought in the context of the Appropriation Bill 2026.