

## SUMMARY OF EXPENDITURE ESTIMATES

HEAD OF EXPENDITURE	Actual expenditure 2024-25	Approved estimate 2025-26	Revised estimate 2025-26	Estimate 2026-27
	\$'000	\$'000	\$'000	\$'000
21 Chief Executive's Office.....	146,831	157,089	156,451	<b>155,430</b>
22 Agriculture, Fisheries and Conservation Department .....	2,082,884	2,279,724	2,210,369	<b>2,240,691</b>
25 Architectural Services Department .....	2,829,291	2,808,891	2,804,876	<b>2,811,636</b>
24 Audit Commission .....	203,085	213,549	213,143	<b>212,807</b>
23 Auxiliary Medical Service .....	113,219	120,291	114,768	<b>114,033</b>
82 Buildings Department .....	2,128,139	2,104,424	2,099,671	<b>2,091,095</b>
26 Census and Statistics Department .....	821,629	924,832	924,184	<b>959,965</b>
27 Civil Aid Service.....	153,841	154,921	147,862	<b>138,299</b>
28 Civil Aviation Department.....	1,425,939	1,475,764	1,455,000	<b>1,468,822</b>
33 Civil Engineering and Development Department .....	3,506,272	4,119,132	3,910,583	<b>4,190,129</b>
30 Correctional Services Department .....	5,403,828	5,488,495	5,407,297	<b>5,475,932</b>
31 Customs and Excise Department .....	5,892,697	6,117,332	5,855,363	<b>6,163,011</b>
37 Department of Health.....	13,668,123	15,700,879	14,560,307	<b>15,707,748</b>
92 Department of Justice.....	2,007,766	2,507,746	2,109,357	<b>2,539,090</b>
39 Drainage Services Department.....	3,662,307	3,991,604	3,940,587	<b>4,065,313</b>
42 Electrical and Mechanical Services Department .....	1,866,264	1,851,166	1,816,365	<b>1,419,964</b>
44 Environmental Protection Department.....	9,095,412	8,633,114	8,186,896	<b>8,675,025</b>
45 Fire Services Department.....	9,401,062	9,251,993	8,993,418	<b>9,382,525</b>
49 Food and Environmental Hygiene Department .....	11,121,517	11,226,394	10,989,155	<b>11,114,476</b>
46 General Expenses of the Civil Service.....	5,236,889	5,914,104	5,556,701	<b>5,951,078</b>
166 Government Flying Service .....	618,745	626,572	616,633	<b>619,060</b>
48 Government Laboratory .....	631,008	640,768	639,244	<b>658,042</b>
59 Government Logistics Department .....	678,375	744,863	751,463	<b>649,233</b>
51 Government Property Agency .....	2,633,106	2,900,778	2,712,868	<b>3,234,596</b>
143 Government Secretariat: Civil Service Bureau.....	833,991	987,857	891,181	<b>928,735</b>
152 Government Secretariat: Commerce and Economic Development Bureau.....	14,530,049	14,065,794	12,593,042	<b>13,543,536</b>
144 Government Secretariat: Constitutional and Mainland Affairs Bureau .....	837,134	882,137	867,490	<b>876,677</b>
132 Government Secretariat: Culture, Sports and Tourism Bureau .....	5,581,627	6,100,908	5,001,591	<b>5,611,415</b>
138 Government Secretariat: Development Bureau (Planning and Lands Branch)..	1,538,150	1,674,443	1,381,910	<b>1,504,918</b>
159 Government Secretariat: Development Bureau (Works Branch).....	1,189,271	1,449,775	1,335,668	<b>1,545,976</b>
47 Government Secretariat: Digital Policy Office.....	3,012,828	3,494,475	3,468,688	<b>4,139,256</b>
156 Government Secretariat: Education Bureau.....	79,162,642	75,834,241	75,746,577	<b>74,979,634</b>
137 Government Secretariat: Environment and Ecology Bureau (Environment Branch) .....	2,172,776	2,079,954	1,980,777	<b>629,957</b>

## SUMMARY OF EXPENDITURE ESTIMATES

HEAD OF EXPENDITURE	Actual expenditure 2024-25	Approved estimate 2025-26	Revised estimate 2025-26	Estimate 2026-27
	\$'000	\$'000	\$'000	\$'000
139 Government Secretariat: Environment and Ecology Bureau (Food Branch) ....	194,258	187,750	187,750	<b>185,958</b>
148 Government Secretariat: Financial Services and the Treasury Bureau (Financial Services Branch) .....	1,126,830	435,509	491,810	<b>582,322</b>
147 Government Secretariat: Financial Services and the Treasury Bureau (The Treasury Branch) .....	1,338,487	591,983	388,960	<b>424,538</b>
140 Government Secretariat: Health Bureau ..	101,060,529	104,812,359	104,569,690	<b>107,612,141</b>
53 Government Secretariat: Home and Youth Affairs Bureau .....	1,132,853	1,280,147	1,177,358	<b>1,310,819</b>
62 Government Secretariat: Housing Bureau.....	3,186,163	1,964,966	1,758,181	<b>5,344,712</b>
155 Government Secretariat: Innovation and Technology Commission.....	874,636	2,579,417	707,200	<b>2,515,906</b>
135 Government Secretariat: Innovation, Technology and Industry Bureau .....	314,608	269,731	250,028	<b>342,654</b>
141 Government Secretariat: Labour and Welfare Bureau.....	1,820,337	1,993,839	1,960,645	<b>1,679,042</b>
142 Government Secretariat: Offices of the Chief Secretary for Administration and the Financial Secretary .....	1,184,599	1,245,933	1,173,127	<b>1,281,761</b>
96 Government Secretariat: Overseas Economic and Trade Offices.....	452,455	600,150	471,443	<b>598,938</b>
151 Government Secretariat: Security Bureau.....	1,462,659	876,107	837,508	<b>893,619</b>
158 Government Secretariat: Transport and Logistics Bureau.....	451,013	468,430	411,590	<b>441,661</b>
60 Highways Department.....	4,364,087	4,613,785	4,422,817	<b>4,705,760</b>
63 Home Affairs Department.....	3,650,054	3,779,057	3,760,866	<b>3,957,860</b>
168 Hong Kong Observatory .....	462,084	470,422	470,422	<b>469,116</b>
122 Hong Kong Police Force.....	26,563,750	28,056,461	26,560,570	<b>26,952,693</b>
70 Immigration Department.....	7,374,651	7,302,580	7,237,672	<b>7,335,393</b>
72 Independent Commission Against Corruption.....	1,392,908	1,397,364	1,397,364	<b>1,412,952</b>
121 Independent Police Complaints Council..	95,453	93,521	93,521	<b>91,618</b>
74 Information Services Department .....	655,552	736,868	708,545	<b>651,127</b>
76 Inland Revenue Department.....	2,072,190	2,063,078	2,060,285	<b>2,050,749</b>
78 Intellectual Property Department .....	269,212	278,283	277,946	<b>309,817</b>
79 Invest Hong Kong .....	305,559	303,826	303,826	<b>361,350</b>
174 Joint Secretariat for the Advisory Bodies on Civil Service and Judicial Salaries and Conditions of Service .....	40,461	39,220	37,434	<b>38,619</b>
80 Judiciary .....	2,610,877	2,806,173	2,781,631	<b>2,906,276</b>
90 Labour Department .....	2,787,708	3,483,750	3,451,167	<b>4,629,901</b>
91 Lands Department.....	3,467,553	3,354,440	3,348,723	<b>3,280,868</b>
94 Legal Aid Department.....	1,439,122	1,637,999	1,436,213	<b>1,613,686</b>
112 Legislative Council Commission .....	1,133,498	1,228,653	1,246,437	<b>1,177,396</b>

## SUMMARY OF EXPENDITURE ESTIMATES

HEAD OF EXPENDITURE	Actual expenditure 2024-25	Approved estimate 2025-26	Revised estimate 2025-26	Estimate 2026-27
	\$'000	\$'000	\$'000	\$'000
95 Leisure and Cultural Services Department .....	11,919,807	12,303,961	12,083,043	<b>12,366,517</b>
100 Marine Department .....	1,895,884	1,912,726	1,898,781	<b>1,840,028</b>
106 Miscellaneous Services .....	71,104	1,678,437	78,810	<b>6,299,819</b>
180 Office for Film, Newspaper and Article Administration .....	58,719	61,493	60,953	<b>60,187</b>
114 Office of The Ombudsman .....	136,644	134,231	134,231	<b>131,724</b>
116 Official Receiver's Office .....	234,900	238,783	235,118	<b>234,855</b>
120 Pensions .....	49,962,028	51,999,380	51,977,250	<b>53,904,470</b>
118 Planning Department.....	899,782	903,798	900,995	<b>883,756</b>
136 Public Service Commission Secretariat ...	37,124	38,420	38,295	<b>42,037</b>
160 Radio Television Hong Kong .....	1,260,316	1,551,601	1,532,688	<b>1,123,859</b>
162 Rating and Valuation Department.....	735,351	756,419	754,434	<b>737,771</b>
163 Registration and Electoral Office.....	663,370	1,825,342	1,538,673	<b>1,175,272</b>
169 Secretariat, Commissioner on Interception of Communications and Surveillance .....	24,509	25,298	24,200	<b>27,912</b>
170 Social Welfare Department.....	112,680,271	125,168,576	119,238,063	<b>132,936,008</b>
181 Trade and Industry Department .....	2,937,927	2,318,381	2,028,481	<b>1,728,053</b>
186 Transport Department .....	12,110,232	13,264,426	11,358,599	<b>13,058,751</b>
188 Treasury .....	543,062	525,783	525,769	<b>491,559</b>
190 University Grants Committee .....	24,475,910	24,699,692	24,560,813	<b>24,446,603</b>
194 Water Supplies Department .....	10,145,897	10,357,754	10,265,013	<b>10,443,456</b>
173 Working Family and Student Financial Assistance Agency.....	6,570,623	7,403,154	6,678,907	<b>7,517,753</b>
Total Expenditure.....	<u>604,834,303</u>	<u>632,643,465</u>	<u>609,333,330</u>	<b><u>648,407,746</u></b>
184 Transfers to Funds.....	165,000	7,071,000	7,071,000	<b>4,063,000</b>
Total Appropriation .....	<u><u>604,999,303</u></u>	<u><u>639,714,465</u></u>	<u><u>616,404,330</u></u>	<b><u><u>652,470,746</u></u></b>