

Head 91 — LANDS DEPARTMENT

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

Estimate 2024–25 **\$3,397.4m**

Establishment ceiling 2024–25 (notional annual mid-point salary value) representing an estimated 4 706 non-directorate posts as at 31 March 2024 reducing by 61 posts to 4 645 posts as at 31 March 2025 **\$2,520.0m**

In addition, there will be an estimated 48 directorate posts as at 31 March 2024 and as at 31 March 2025.

Commitment balance..... **\$94.3m**

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

	2022–23 (Actual)	2023–24 (Original)	2023–24 (Revised)	2024–25 (Estimate)
Financial provision (\$m)	2,340.5	2,325.3	2,411.2 (+3.7%)	2,413.2 (+0.1%)

(or +3.8% on
2023–24 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 23 February 2023, the Government announced the 2023–24 Land Sale Programme comprising 12 residential sites, three commercial / hotel sites and three industrial sites. During the year, three industrial sites were combined into one site for tender in early 2024. In 2023, a total of five sites under the Land Sale Programme were sold, including four residential sites and one commercial site. Besides, one site for external telecommunications station use was sold by tender. The Department completed 80 lease modification, 14 land exchange and four lot extension 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.

5 In 2023, the Department helped resume three hectares and clear 282 hectares of land required for public works projects. The Department resumed 736 property interests for urban renewal projects. The Department took land control actions leading to clearance of 13 078 sites involving unlawful occupation of government land, handled 1 783 cases involving breaches of lease conditions, and took actions against 280 unauthorised squatter structures in breach of the squatter control policy.

Head 91 — LANDS DEPARTMENT

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

Targets

	Target	2022 (Actual)	2023 (Actual)	2024 (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	2 706	2 376	2 300

Indicators

	2022 (Actual)	2023 (Actual)	2024 (Estimate)
<i>Land disposal</i>			
land disposed (ha).....	71.28	23.93	—Δ
<i>Land Sale Programme[^]</i>			
land sold (auction and tender) (ha) [^]	8.83	5.47	—Δ
no. of sites.....	12	5	—Δ
total flat no.Ω.....	4 709	2 371	—Δ
total gross floor area (m ²)Ω.....	454 052	293 185	—Δ
<i>non-Land Sale Programme^φ</i>			
land sold (auction and tender) (ha) ^φ	5.93	0.16	—Δ
no. of sites.....	3	1	—Δ
total flat no.Ω.....	0	0	—Δ
total gross floor area (m ²)Ω.....	138 000	0	—Δ
<i>private treaty grants</i>			
land granted (ha).....	19.24	12.73	—Ψ
no. of sites.....	19	14	—Ψ
total flat no.Ω.....	14 819	11 756	—Ψ
total gross floor area (m ²)υ.....	876 389	693 896	—Ψ
<i>lease modifications, land exchanges and lot extensions</i>			
land area (ha).....	37.28	5.57	—Ψ
no. of cases.....	109	98	—Ψ
total flat no.Ω.....	16 887	10 166	—Ψ
total gross floor area (m ²)υ.....	1 525 165	684 868	—Ψ
<i>lease extensions</i>			
no. of cases.....	5	8	5

Head 91 — LANDS DEPARTMENT

	2022 (Actual)	2023 (Actual)	2024 (Estimate)
<i>Temporary use of government land</i>			
temporary allocations issued to government departments#			
no. of cases.....	266	639	330
land area (ha).....	240.20	193.53	163.00
short-term tenancies issued to non-government entities			
short-term tenancies let by tender			
no. of cases.....	24□	27□	60
land area (ha).....	8.59□	9.97□	20.00
short-term tenancies let by direct grant			
no. of cases.....	127	130	130
land area (ha).....	20.07	49.75	20.00
<i>Permanent use of government land</i>			
permanent allocations issued to government departments#			
no. of cases.....	56	29	45
land area (ha).....	89.59	8.32	41.00
<i>Land acquisition</i>			
Public Works Programme projects (ha)			
land resumed (ha).....	22	3@	330@
land cleared (ha)θ.....	94.13	282.26¶	530.00¶
railway development projects (ha)			
land resumed (ha).....	0	0.8	0
land cleared (ha)θ.....	0	49.62	5.00
urban renewal projects (no. of property interests)	614	736	77
Rural Planning and Improvement Strategy/Village Improvement (ha)	0	0	0
total acquisition/clearance costs (\$m)			
land compensation costs (payable to legal owners) (\$m).....	4,734.7	5,293.6@	21,900.0@
land clearance costs (payable to eligible occupiers) (\$m).....	236.4	143.9¶	3,000.0¶
structures cleared in development projects	2 349	3 526¶	20 000¶
<i>Land enforcement</i>			
government sites cleared from unlawful occupation	9 199	13 078	12 000
surveyed structures inspected.....	204 711	204 858	198 830
rebuilding of temporary domestic structures approved.....	1	0	0
unauthorised squatter structures on government land demolishedλ.....	290	280	270
structures cleared in emergency clearances or on grounds of slope safety	10	51	10
lease enforcement action taken (cases)	1 699	1 783	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	654	478	480
land area (ha).....	77.1	53.1	51.0
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	400	505	520
land area (ha).....	144.76	157.47	160.00
properties/units managed§	152	115	115
repair orders for government properties issued.....	110	110	110
government properties disposed§.....	2	5	21
vegetation maintenance cases handled.....	22 512	23 342	23 350
maintenance of man-made slopes on unleased and unallocated government land			
man-made slopes to be inspected.....	12 030	12 007	12 000
man-made slopes to be maintained or improved	7 210	7 230	7 200

Head 91 — LANDS DEPARTMENT

	2022 (Actual)	2023 (Actual)	2024 (Estimate)
<i>Rural villages</i>			
rebuilding of village houses (cases processed)	434	624	470
applications from indigenous villagers for rent concession processed (no. of lots/tenements)	694	656	650

- Δ Not possible to estimate because sale of government land is subject to market response.
- Λ The Land Sale Programme is annually announced by the Secretary for Development. The 2023–24 Land Sale Programme was announced on 23 February 2023.
- 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 Other than sites in the 2022–23 Land Sale Programme (including the addition of one residential site) and the 2023–24 Land Sale Programme.
- 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.
- # 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 general suspension of the re-tendering of short-term tenancies for business and community uses between 1 October 2019 and 31 December 2023 as part of the Government’s helping measures for the businesses.
- @ The estimated significant increase of land compensation in 2024 over 2023 is mainly attributable to expenditure to be incurred for payment of compensation for land resumed/to be resumed in 2023 and 2024 for a number of large-scale projects. The land so resumed will be cleared having regard to the implementation schedule of the relevant development projects.
- θ Land cleared includes resumed land and government land.
- ¶ The higher numbers of land cleared and structures cleared in 2023 and estimated in 2024 are mainly attributable to a number of large-scale projects requiring handover of sites for commencement of works in 2023 and 2024. 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.
- λ Revised description of the previous indicator “unauthorised structures demolished” as from 2024 to enhance clarity.
- ◇ Most of these vacant sites are not suitable for development due to their small size, lack of vehicular access, 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. For government properties disposed, they are bona vacantia properties that are vacant, free from encumbrances and considered suitable for sale.

Matters Requiring Special Attention in 2024–25

- 7 During 2024–25, the Department will:
- continue to implement the approach of charging premiums at standard rates for land exchange applications in New Development Areas (NDAs) under the “Enhanced Conventional New Town Approach” and to implement a new pilot scheme for extending this approach in phases to agricultural land outside NDAs in the N.T.;
 - continue land sales under the Land Sale Programme and facilitate railway property development projects by the railway corporation and urban renewal projects by the Urban Renewal Authority (URA);
 - 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 by the railway corporation and urban renewal projects by the URA;
 - 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 regularise the arrangement for charging premiums at standard rates on lease modifications to facilitate the redevelopment of industrial buildings;

Head 91 — LANDS DEPARTMENT

- continue land enforcement work, including enforcement against unlawful occupation of government land, unauthorised structures on private agricultural land and other lease breaches; and
- implement the new statutory mechanism for extension of land leases subject to the passage of the Extension of Government Leases Bill introduced into the Legislative Council on 13 December 2023.

Programme (2): Survey and Mapping

	2022–23 (Actual)	2023–24 (Original)	2023–24 (Revised)	2024–25 (Estimate)
Financial provision (\$m)	853.3	880.6	845.3 (–4.0%)	881.4 (+4.3%)
				(or +0.1% on 2023–24 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 Geographical Information System (GIS) deployment; create a data bank of high quality geospatial and land cadastral data; support the implementation of the Common Spatial Data Infrastructure (CSDI); develop three-dimensional (3D) digital map; enhance the GIS-based Government Building Information Modelling (BIM) Data Repository; 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. SMO is developing a full-fledged 3D digital map and operates a Land Information System for maintaining up-to-date digital maps and databases with land information and geospatial data. SMO also provides technical support to the development of CSDI and a 3D digital underground utilities database, as well as the enhancement of the Government BIM Data Repository (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 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.

10 SMO provides web map services to the public through the Internet and mobile apps including free and accessible maps with integrated information on government facilities and public services. 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 land administration functions of the Lands Administration Office and various public functions and services of other government departments.

11 SMO administers the 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	2022 (Actual)	2023 (Actual)	2024 (Plan)
setting out land boundaries within 12 weeks from receipt of request (%).....	100	99	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

Head 91 — LANDS DEPARTMENT

Indicators

	2022 (Actual)	2023 (Actual)	2024 (Estimate)
<i>Geodetic survey</i>			
precise horizontal and vertical control points fixed	784	1 012	760
survey monuments and marks built and maintained	4 643	4 500	4 500
<i>Positioning infrastructure</i>			
satellite positioning reference stations maintained	16	16	16
no. of positioning devices released and maintained	277	397	400
<i>Topographical survey and map production</i>			
continuous revision, area surveyed and inspected (ha)	46 307	50 941	45 000
maps and charts produced	7 617	7 431	7 180
reprographic services provided (no. of copies)	342 367	198 556	225 000
<i>Land boundary survey</i>			
lots defined or set out	1 164	1 369	1 400
land boundary plans prepared	33 345	31 716	36 000
<i>Aerial survey</i>			
photographs taken for measurement and record	32 000	31 000	20 000
area of photogrammetric survey conducted (ha)	30 869	42 552	31 000
<i>LSO administration</i>			
no. of lot sub-division plans examined	748	779	910
<i>Web map services</i>			
no. of datasets posted on GeoInfo Map website	387	402	418
no. of usage sessions of GeoInfo Map website ‡	—	4 272 825	4 466 000
no. of accumulated downloads of MyMapHK mobile app ‡	—	645 109	699 000
no. of usage sessions of MyMapHK mobile map app	2 417 862	2 399 842	2 486 000
no. of downloads of open digital map products on HK Map Service 2.0	405 683	499 084	450 000
<i>3D digital map</i>			
no. of photorealistic 3D models (buildings or structures) created and maintained	25 201	34 795	241 000
<i>Open spatial data</i>			
no. of open spatial datasets released and maintained on HK GeoData Store β	403	—	—
no. of requests for Application Programming Interfaces (billion)	12.0	7.8	7.8

‡ New indicator as from 2023.

β Up to 31 July 2023, 403 open spatial datasets were released and maintained on HK GeoData Store. Upon the launch of CSDI Portal, HK GeoData Store ceased operation on 1 August 2023. The indicator is removed from 2023 onwards.

Matters Requiring Special Attention in 2024–25

13 During 2024–25, 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;
- develop the territory-wide 3D digital map, enhance the operations of the 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 in 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;
- enrich the database and enhance the functions of the Land Information System to facilitate land administration;

Head 91 — LANDS DEPARTMENT

- provide land boundary advisory services to the relevant bureaux and departments; and
- assist the Development Bureau to progressively develop a 3D digital underground utilities database.

Programme (3): Legal Advice

	2022–23 (Actual)	2023–24 (Original)	2023–24 (Revised)	2024–25 (Estimate)
Financial provision (\$m)	92.3	100.4	101.3 (+0.9%)	102.8 (+1.5%)
				(or +2.4% on 2023–24 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.

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, the LACO is responsible for approving the legal title of the former owners and preparing the compensation documents before compensation is released. The 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.

16 Under the Lands Department Consent Scheme, the 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 the 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	2022 (Actual)	2023 (Actual)	2024 (Plan)
<i>Consents</i>				
Sale and Purchase Agreements—approved within 13 weeks (excluding time for approval of DMC) (%)	100	88	89	90
DMCs—approved within 13 weeks (%)	100	84	94	90

Indicators

	2022 (Actual)	2023 (Actual)	2024 (Estimate)
<i>Consents</i>			
Sale and Purchase Agreements approved			
—non-residential developments	4	5	4
—residential developments	38	39	30
sale of uncompleted residential units (no. of flats)	21 078	21 258	15 000
DMCs approved			
—non-residential developments	6	4	4
—residential developments	43	43	42

Head 91 — LANDS DEPARTMENT

Matters Requiring Special Attention in 2024–25

18 During 2024–25, the Department will continue to:

- explore ways to further streamline the existing procedures in relation to the Lands Department Consent Scheme and Programme (1); and
- process applications for consent to sell units in uncompleted developments and approve DMCs in a timely manner.

Head 91 — LANDS DEPARTMENT

ANALYSIS OF FINANCIAL PROVISION

	2022–23 (Actual) (\$m)	2023–24 (Original) (\$m)	2023–24 (Revised) (\$m)	2024–25 (Estimate) (\$m)
Programme				
(1) Land Administration.....	2,340.5	2,325.3	2,411.2	2,413.2
(2) Survey and Mapping.....	853.3	880.6	845.3	881.4
(3) Legal Advice.....	92.3	100.4	101.3	102.8
	3,286.1	3,306.3	3,357.8 (+1.6%)	3,397.4 (+1.2%)
				(or +2.8% on 2023–24 Original)

Analysis of Financial and Staffing Provision

Programme (1)

Provision for 2024–25 is \$2.0 million (0.1%) higher than the revised estimate for 2023–24. This is mainly due to the increased provision for operating expenses, partly offset by a net decrease of 55 posts.

Programme (2)

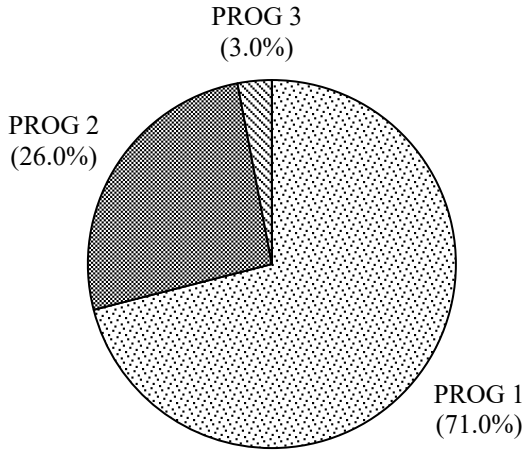
Provision for 2024–25 is \$36.1 million (4.3%) higher than the revised estimate for 2023–24. This is mainly due to the increased provision for filling of vacancies and increased cash flow requirement for the non-recurrent item on the development of 3D digital map, partly offset by the decreased provision for operating expenses, the decreased cash flow requirement for procurement and replacement of equipment and a net decrease of three posts.

Programme (3)

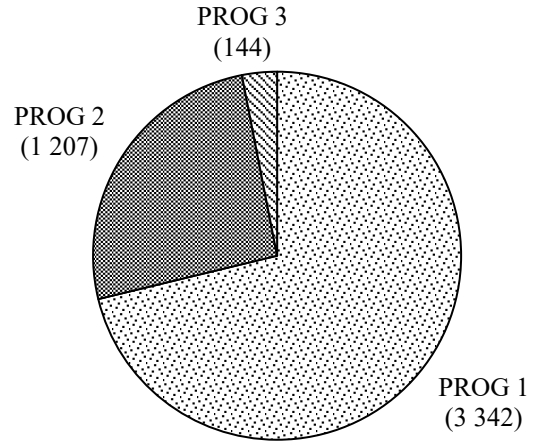
Provision for 2024–25 is \$1.5 million (1.5%) higher than the revised estimate for 2023–24. This is mainly due to the increased provisions for filling of vacancies and operating expenses, partly offset by a net decrease of three posts.

Head 91 — LANDS DEPARTMENT

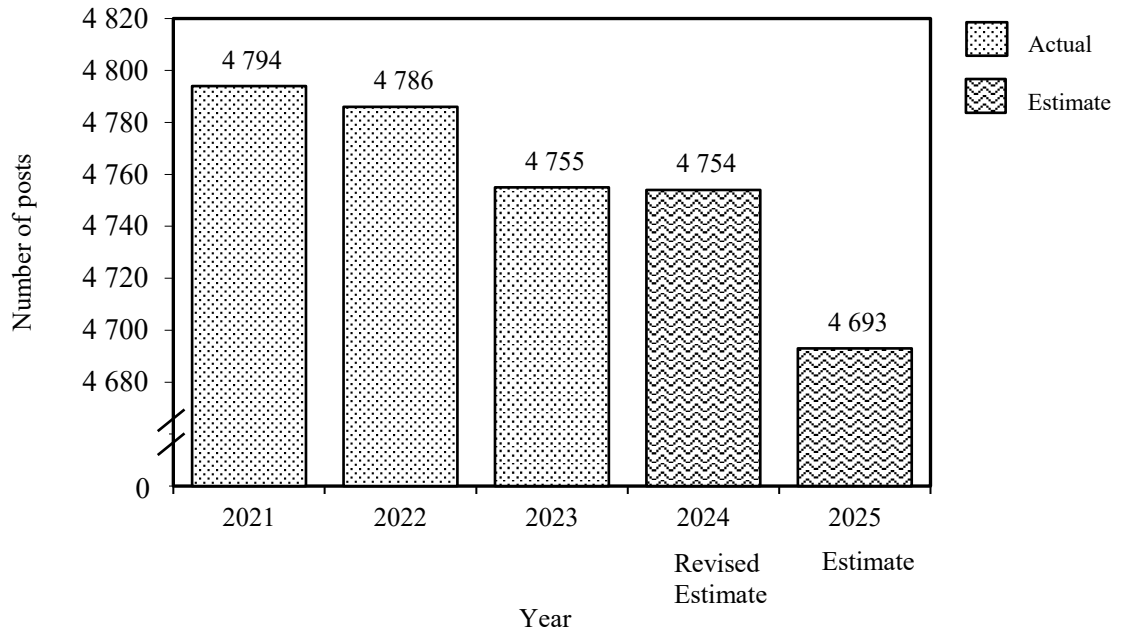
*Allocation of provision
to programmes
(2024-25)*



*Staff by programme
(as at 31 March 2025)*



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



Head 91 — LANDS DEPARTMENT

Sub-head (Code)		Actual expenditure 2022-23	Approved estimate 2023-24	Revised estimate 2023-24	Estimate 2024-25
	\$'000	\$'000	\$'000	\$'000	\$'000
Operating Account					
Recurrent					
000	Operational expenses	3,253,570	3,222,212	3,323,117	3,301,128
003	Recoverable salaries and allowances (General)..... 37,090				
	<i>Deduct</i> reimbursements <i>Cr. 37,090</i>	—	—	—	—
221	Clearance of government land - ex-gratia allowances	3,501	12,403	15,149	15,327
	Total, Recurrent.....	<u>3,257,071</u>	<u>3,234,615</u>	<u>3,338,266</u>	<u>3,316,455</u>
Non-Recurrent					
700	General non-recurrent	18,718	63,000	10,900	77,100
	Total, Non-Recurrent.....	<u>18,718</u>	<u>63,000</u>	<u>10,900</u>	<u>77,100</u>
	Total, Operating Account	<u>3,275,789</u>	<u>3,297,615</u>	<u>3,349,166</u>	<u>3,393,555</u>
Capital Account					
Plant, Equipment and Works					
661	Minor plant, vehicles and equipment (block vote).....	10,290	8,667	8,667	3,870
	Total, Plant, Equipment and Works.....	<u>10,290</u>	<u>8,667</u>	<u>8,667</u>	<u>3,870</u>
	Total, Capital Account.....	<u>10,290</u>	<u>8,667</u>	<u>8,667</u>	<u>3,870</u>
	Total Expenditure	<u><u>3,286,079</u></u>	<u><u>3,306,282</u></u>	<u><u>3,357,833</u></u>	<u><u>3,397,425</u></u>

Head 91 — LANDS DEPARTMENT

Details of Expenditure by Subhead

The estimate of the amount required in 2024–25 for the salaries and expenses of the Lands Department is \$3,397,425,000. This represents an increase of \$39,592,000 over the revised estimate for 2023–24 and \$111,346,000 over the actual expenditure in 2022–23.

Operating Account

Recurrent

2 Provision of \$3,301,128,000 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 2024 will be 4 754 posts including two supernumerary posts. It is expected that there will be a net decrease of 61 posts in 2024–25. Subject to certain conditions, the controlling officer may under delegated power create or delete non-directorate posts during 2024–25, but the notional annual mid-point salary value of all such posts must not exceed \$2,519,993,000.

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

	2022–23 (Actual) (\$'000)	2023–24 (Original) (\$'000)	2023–24 (Revised) (\$'000)	2024–25 (Estimate) (\$'000)
Personal Emoluments				
- Salaries	2,330,285	2,311,431	2,426,205	2,420,889
- Allowances	46,056	50,879	50,950	50,834
- Job-related allowances.....	3,498	3,893	3,971	4,105
Personnel Related Expenses				
- Mandatory Provident Fund contribution	8,953	10,179	8,275	7,938
- Civil Service Provident Fund contribution	166,324	193,822	194,728	222,534
Departmental Expenses				
- Hire of services and professional fees	149,514	137,052	133,282	106,331
- Contract maintenance	246,880	212,456	216,441	204,891
- General departmental expenses	302,060	302,485	289,250	283,591
Other Charges				
- Financial Secretary Incorporated - suspense account adjustment.....	—	15	15	15
	3,253,570	3,222,212	3,323,117	3,301,128

5 Gross provision of \$37,090,000 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 \$15,327,000 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 \$3,870,000 under *Subhead 661 Minor plant, vehicles and equipment (block vote)* represents a decrease of \$4,797,000 (55.3%) against the revised estimate for 2023–24. This is mainly due to the decreased requirement for procurement and replacement of minor plant and equipment.

Head 91 — LANDS DEPARTMENT

Commitments

Sub- head (Code)	Item (Code)	Ambit	Approved commitment	Accumulated expenditure to 31.3.2023	Revised estimated expenditure for 2023–24	Balance
			\$'000	\$'000	\$'000	\$'000
<i>Operating Account</i>						
700		<i>General non-recurrent</i>				
	801	Development of three-dimensional digital map	150,000	44,758	10,900	94,342
		Total	150,000	44,758	10,900	94,342