Funding Grant and Expenditure Report for the 2024-25 School Year

Applied Learning (ApL) Program

Overview

This report details the funding grants received and expenditures incurred for the Applied Learning (ApL) Program during the 2024-25 school year at HKCCCU Logos Academy. It covers the ongoing implementation for Cohort 23-25 (second year of study) and the inaugural year for Cohort 24-26 (first year of study).

The ApL Program is funded through the Diversity Learning Grant (DLG) provided by the Education Bureau (EDB) of the Hong Kong Special Administrative Region Government. As per EDB guidelines (e.g., Circular Memorandum No. 23/2023), the DLG is disbursed directly to eligible schools to subsidize student participation in approved ApL courses offered by tertiary institutions. Schools act as intermediaries, paying course fees directly to the course providers (tertiary institutions). Importantly, schools are prohibited from charging students any fees and must maintain a dedicated ledger account for these funds. No school-owned resources or general operating funds are required for expenditure under normal circumstances; any potential deficits can be addressed via other grants (e.g., Capacity Enhancement Grant) or EDB support. In practice, this structure ensures zero net expenditure from the school's discretionary budget—the grants fully cover all costs.

All funds are cohort-specific and disbursed in equal instalments over the two-year program duration (or three for ApL Chinese courses, if applicable). Expenditures are strictly limited to course fee payments to tertiary providers.

Funding Allocations by School Year and Cohort

The table below lists government direct grants to the school for each relevant school year, broken down by cohort. Figures are based on actual disbursements for prior instalments and provisional projections for the current year (as of October 2025). Total cohort funding is split equally across instalments.

School Year	Cohort	Instalment	Government Direct Grant to School (HKD)	Notes
2023-24	23-25	First	214,845.00	Provisional amount notified August 2023; disbursed November 2023. Covers S4 commencement for Cohort 23-25.
2024-25	23-25	Second	214,845.00	Provisional amount notified August 2024; disbursed November 2024. Covers S5 continuation for Cohort 23-25.
2024-25	24-26	First	95,550.00	Provisional amount notified August 2024; disbursed November 2024. Covers S4 commencement for Cohort 24-26.
2025-26	24-26	Second	95,550.00 (projected)	Provisional amount to be notified August 2025; disbursed November 2025. Covers S5 continuation for Cohort 24-26.
Total for 2024-25 School Year	-	-	**310,395.00**	Sum of second instalment (23-25) + first instalment (24-26).

Total Cohort Funding:

- Cohort 23-25: HKD 429,690.00 (fully allocated over 2023-24 and 2024-25).

- Cohort 24-26: HKD 191,100.00 (projected over 2024-25 and 2025-26).

Expenditures for 2024-25 School Year

All grant funds received in 2024-25 (HKD 310,395.00) have been fully expended on tuition fee payments to tertiary institutions serving as ApL course providers. No funds were used for capital purchases, overheads, administrative costs, or any other purposes, in compliance with EDB requirements. The school incurred no additional expenditures from its own resources.

Expenditure Category	Amount (HKD)	Description	Recipient (Tertiary Institutions)
Course Fee Payments (Cohort 23-25, Second Instalment)	214,845.00	Payment for S5 ApL courses (e.g., Media, Western Cuisine, etc.) based on actual student enrollment (e.g., 50 students across departments).	Various providers (e.g., VTC, HKBU, PolyU affiliates; paid in two equal tranches aligned with grant receipt).
Course Fee Payments (Cohort 24-26, First Instalment)	95,550.00	Payment for S4 ApL courses based on initial enrollment (e.g., 25 students).	Various providers (e.g., HKDI, CUHK affiliates; paid upon student confirmation).
Total Expenditures	**310,395.00**	100% of grants utilized for student subsidies.	-

Ledger Account Status (as of 30 September 2025):

- Opening Balance: HKD 0.00 (funds received post-opening).

- Income (Grants Received): HKD 310,395.00.

- Expenditure: HKD 310,395.00.

- Closing Balance: HKD 0.00.

- Surplus/Deficit: HKD 0.00 (no carry-forward needed; full utilization).

Compliance and Key Observations

- No School Expenditure: As outlined, the DLG fully funds all ApL-related costs. The school serves solely as a conduit: government → school → tertiary institutions. This pass-through model ensures accessibility without financial burden on the school.

- Student Impact: Approximately 75 students benefited (50 from Cohort 23-25, 25 from Cohort 24-26), with zero out-of-pocket costs. Enrollment aligns with EDB-approved courses.

- Future Projections: For 2025-26, the second instalment for Cohort 24-26 (HKD 95,550.00) will be similarly disbursed and expended. Any adjustments (e.g., due to enrollment changes) will be reported in the next annual report.

- Audit and Reporting: This report complies with EDB requirements for separate ledger tracking. Full financial records are available for audit until 31 August 2026 (end of Cohort 24-26).

For inquiries, contact the School's ApL Coordinator Mr. Tim Wong at 92277395.

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