IT Innovation Lab in Schools

(IT Innovation Lab in Secondary Schools &

Knowing More About IT in Primary Schools)

Application Guidelines

The Office of the Government Chief Information Officer
The Government of the Hong Kong Special Administrative Region

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This guide sets out the details on how to apply for funding under the IT Innovation Lab in Schools programme. The programme comprises of IT Innovation Lab in Secondary Schools (IT-Lab) and the Knowing More About IT in Primary Schools (Know-IT) programmes. Apart from the information provided in this Application Guidelines, the Office of the Government Chief Information Officer (OGCIO) may issue supplementary information and guidelines from time to time. Please read **Annex 1**, and check our thematic portal (https://www.it-lab.gov.hk) for the latest updates before submission.

I. Introduction

2. The OGCIO implemented the IT-Lab programme in secondary schools under the existing "Enriched IT Programme in Secondary Schools" (EITP) in December 2020. The programme aims to cultivate the interest of secondary school students in IT, enhance their innovative thinking and foster an IT learning atmosphere to encourage them to choose technology-related tertiary education programmes and pursue an I&T career in the future.

3. The OGCIO extends the programme to all publicly-funded primary schools and implements the Know-IT programme in 2021/2022 school year. The programme aims to stimulate primary school students' interest in IT, strengthen their basic IT knowledge through extra-curricular activities (ECAs), thereby enhancing their interest to pursue the study of STEM subjects and preparing for integration into the digital society in the future.

II. Funding Scope

4. The IT-Lab programme provides funding support up to $1 million in the three school years for each publicly-funded secondary school to upgrade their IT equipment and facilities, and organise IT-related activities. The funding scope of the programme includes the following two aspects –

    (a) procuring and maintaining IT equipment and infrastructure (such as server-side and client-side hardware and software, network,

cloud services and storages)[1] that are necessary in organising the activities and acquiring relevant professional services (such as cloud services) that meet the needs of the school and its students; and

(b) organising IT-related activities. These activities can take different forms, including workshops, seminars, short courses, local visits, experience activities, as well as participation in local and non-local competitions and organising exhibitions to showcase students' innovation and achievements. The scope of such activities can also be wide-ranging, including for example learning to code, learning about new technologies such as virtual reality (VR) / augmented reality (AR), artificial intelligence (AI), drones, robotics, etc., the application of IT, digital transformation, visits to multi-national companies in Hong Kong and local start-ups as well as preparing for IT competitions, such as datathons, etc. The funding could also cover operational expenses of these activities (such as maintenance and professional services for learning support) and administrative cost.

[Note: *The funding under this programme can only be used to organise IT-related extra-curricular activities and procure IT equipment, infrastructure and related services which are necessary and directly related to the proposed IT-related activities. Generally speaking, the funding for the procurement of IT equipment, infrastructure and related services should not be more than $500,000 during the entire programme period. Schools should provide clear and concrete justifications on any expenditure in procuring IT equipment, infrastructure and related services, and explain why such expenditure is required for the proposed IT-related activities. Schools should also provide specific plans on how to fully utilise the IT equipment, infrastructure and related services (such as organising more IT-related activities) within the scope of the IT Innovation Lab programme.*]

5.   The Know-IT programme provides funding support up to $400,000

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[1] Whole-school network infrastructure upgrade or network infrastructure for e-learning is out of scope of the programme. Please refer to Annex 3 - Examples of Out-of-Scope Items of the Application Guidelines: e-learning equipment for assisting general teaching and learning purposes.

in the three school years for each publicly-funded primary school to upgrade their IT equipment and facilities, and organise IT-related activities.   The funding scope of the programme comprises the following two parts –

(a) one-off grant (max $200,000): for meeting upfront expenditure on hardware, software and equipment (such as cloud servers and storage services) which is required for organising IT-related ECAs; and

(b) operating grant: for meeting expenditure on professional services, operating services and technical support services etc. for IT-related ECAs.   It is used mainly for organising school-based ECAs, such as coding class, robotics and artificial intelligence workshops, participation in IT-related competitions and visits to IT companies etc. The funding could also cover operational expenses of these activities (such as maintenance and professional services for learning support) and administrative cost.

III.   Eligibility for Application

6.   For IT-Lab programme, applicant schools must be a publicly-funded secondary school, including government, aided, caput and Direct Subsidy Scheme (DSS) secondary schools.

7.   For Know-IT programme, applicant schools must be a publicly-funded primary school, including government, aided, Direct Subsidy Scheme (DSS) primary schools.

IV.   Submission of Applications

8.   All applications for funding of IT Innovation Lab in Schools programme are on a voluntary basis.

9.   Applicant schools may submit their applications throughout the year within the programme period through online submission (IT Innovation Lab in Secondary Schools: https://www.it-lab.gov.hk/en/application.php and Knowing More About IT in Primary Schools: https://www.it-lab.gov.hk/en/application_know-it.php) by an annual plan.   Applicant

schools should state clearly in the annual plan the proposed IT-related activities, hardware, software, infrastructure, cloud services as well as the operating expenses, administrative cost and estimated cashflow required. The details of how the procured IT equipment and professional services will be utilised to organise suitable IT-related activities should be included. Some examples of expenditure items such as IT equipment and professional services are listed in **Annex 2**.

10.   The teacher-in-charge has to print the hard copy with no modification and post the true copy to the following address within five working days following the date of e-submission with the signature of the school principal on behalf of the school authority and the school chop:

For Secondary Schools

IT Innovation Lab in Secondary Schools One-stop Support Centre
Office of the Government Chief Information Officer
6/F, North Point Government Offices, 333 Java Road, North Point, Hong Kong
[Application for the IT Innovation Lab in Secondary Schools]

For Primary Schools

Knowing More About IT in Primary Schools One-stop Support Centre
Office of the Government Chief Information Officer
19/F, Wu Chung House, 213 Queen's Road East, Wan Chai, Hong Kong
[Application for the Knowing More About IT in Primary Schools]

11.   Normally, the application is submitted through the annual plan. For enhancing the flexibility for schools to cater for new requirements before the next cycle of annual plan submission, the participating school may also submit change requests, including applications for additional funding for approved IT activities, throughout the year.

12.   The normal approval time is about one month or more upon receiving the application subject to the completeness of the application, volume of applications received at the same time and the meeting frequency of vetting committee.

13.   For applications or change requests which require funding to be processed before the close of financial year (i.e. 31 March), schools are

required to submit them on or before **1 February**.

V.   Responsibility of Participating Schools

14.   School should decide on its own whether to submit an application having regard to its respective circumstance.   Each school may take into account as to whether it would benefit from the funding or has the capacity to manage the funding and other related issues before submitting an application. School principal of the applicant school shall confirm the information provided in the completed annual plan and commit to undertake the full responsibilities as stipulated in the annual plan for the IT Innovation Lab in Schools programme.

15.   Schools participating in the IT Innovation Lab in Schools programme do not necessarily have physically existing laboratory.   It is also unnecessary to build or renovate a physical lab for participating in the programme.   According to the prevailing mechanism, if schools intend to change the use of their rooms, they are required to give prior notice to the Education Bureau (EDB).   If structural alteration and conversion are involved, the proposal is subject to the approval of the EDB.

16.   Applicant schools should state in their annual plans the IT-related activities to be organised and the IT equipment, infrastructure and professional services required to support the activities.   Proposals of solely buying hardware and software without elaboration on how they will be used in organising the activities may cause delay in funding approval as further clarifications will be required.

17.   IT Innovation Lab in Schools programme provides funding support in the three school years.   Participating schools should plan how to utilise the funding.   Any apparent programme-end spending rush or overweight at the programme beginning will be subject to strong justifications.

18.   Participating schools should bear the long-term recurrent cost or any other costs arising from the IT equipment, infrastructure and professional services to be procured after the programme ends.   Participating schools should maintain and update proper records regularly for asset management.

19.   Participating schools are welcome to use the IT Innovation Lab in

Schools funding to support students representing Hong Kong / their school to join non-local competitions and teachers for escorting students to non-local competitions. The teacher-student ratio for escorting students to join the competitions should be reasonable, preferably at least two escorts per trip with each escort taking care of not more than 10 students by making reference to the Guidelines on Study Tours Outside Hong Kong of the EDB. At the same time, the number of escort teachers funded by the programme to satisfy the teacher-student ratio should be **minimal** for value-for-money, subject to justification acceptable by the OGCIO if more escort teachers are considered necessary (for example, different subject teachers are necessary to be in charge of different parts of the competitions, etc.) All escort teachers should have experience in leading students to take part in competitions. IT Innovation Lab in Schools funding also covers the expenses incurred for registration, local transportation between the activity venues and the school, transportation outside Hong Kong (including air tickets from/to Hong Kong), travelling from/to transportation terminal (e.g. airport, rail terminal, etc.) in Hong Kong, accommodation and procuring materials for the competitions. However, meal and entertainment expenses are not within the scope of IT Innovation Lab in Schools funding. Schools should also select the most suitable and economical mode of transportation and accommodation according to the needs. For example, taking taxi on journey may be considered only if there is a genuine need. In the selection of accommodation, schools should take into consideration the following factors :

- Schools should consider the accessibility, safety, and other potential hazards, such as potential unrest, lax security, epidemic disease outbreaks, hygiene threats, etc. by making reference to the Guidelines on Study Tours Outside Hong Kong of the EDB;

- The number of nights of accommodation should be reasonable (i.e. from the night of arrival before the competition up to and including the night before departure). The funding does not cover any expenditure incurred due to arriving early or staying behind for any matters that are unrelated to the programme objective;

- Schools should follow the procurement procedures to acquire accommodation and ensure no cheaper accommodation alternative that satisfy the requirement is available; and

- It is preferable to arrange two students or more, to live in a room when allocating accommodation. This will facilitate provision of support to fellow members by making reference to the Guidelines on Study Tours Outside Hong Kong of the EDB.

20. Participating schools should play an active role in monitoring as well as be fully responsible and held accountable for the planning, administration and implementation of the proposed annual plans.

21. Participating schools are encouraged to participate in seminars, sharing sessions and other activities such as promotion and publicity activities to be organised or supported by the OGCIO.

VI. Monitoring Arrangement

22. Participating school should appoint a teacher-in-charge who is responsible for the planning, administration and implementation of the proposed annual plan. The OGCIO may contact the teacher-in-charge for monitoring purpose if necessary. The participating school should update the OGCIO immediately if there is change of the teacher-in-charge.

23. For effective monitoring of the implementation of the annual plan, the OGCIO may conduct school visits and / or review the deliverables of the proposed IT-related activities if necessary.

24. Participating schools are encouraged to upload the Annual Plans and Annual Reports (as illustrated in Section VII) of the IT Innovation Lab in Schools endorsed by their School Management Committees (SMCs) / Incorporated Management Committees (IMCs) onto the homepage of the schools for the sake of enhancing transparency and in accordance with the established practice.

VII. Annual Report

25. Participating school is required to submit an annual report on the details of the proposed IT activities conducted, and the expenditure and usage of the procured equipment and services together with the next year's annual

plan by August annually. The OGCIO will review the annual reports submitted by schools to ensure the proper use of the funding.

26.   Participating schools are required to provide the class levels and number of students participating in the activities, activity venues, etc. together with attendance lists for record, statistical and checking use.

27.   Assets register, bank statements and certified true copies of invoices for large expenses (i.e. For IT-Lab: $50,000 or above per purchase; for Know-IT: $20,000 or above per purchase) are required to be submitted with the annual report.

28.   The annual plan should provide the proposed IT-related activities to be organised, equipment and services to be acquired next year and the revised estimated cashflow required for future years.

VIII. Deliverables

29.   All Intellectual Property Rights (IPR) derived from the Deliverables developed by the participating school shall be vested in the participating school.   In case the participating school procures a contractor to create any of the Deliverables, the participating school should require the contractor to vest all IPR in such Deliverables in the participating school. Participating schools should ensure that the creation and use of the Deliverables will not infringe third party intellectual property rights. Participating schools also grant unconditionally the rights to the Government to use and share such Deliverables by any means or in any manner.

30.   Deliverables means all materials created by the participating schools in relation to the activities such as teaching materials, photos, videos, winners' lists, award results, attendance lists, questionnaires, custom programs and their source codes, etc.

31.   All Deliverables specified in the annual plans shall be shared with other schools via the IT Innovation Lab in Schools Portal or other means as required by the OGCIO.   Explanations should be given for the OGCIO's consideration if the Deliverables cannot be shared.

32.   Participating schools are encouraged to submit Deliverables,

especially photos, videos, winners' lists, award results, attendance lists, questionnaires, to the OGCIO upon completion of the activities. In any event, the participating schools shall promptly submit the Deliverables to the Government upon request. The Deliverables are useful to the OGCIO for analytical purpose and the OGCIO may promote the activities on the IT Innovation Lab in Schools Portal and social media, or share relevant materials in other appropriate repositories.

33. Participating schools should submit shareable source codes produced in the course of the activities to the source code repository (https://github.com/EITP/IT-Lab) for sharing with other schools.

34. For other information, participating schools can submit it by email to it-lab@ogcio.gov.hk (for secondary schools) or know-it@ogcio.gov.hk (for primary schools) and with shareable links if applicable.

35. In addition, participating schools should ask participating students to fill in the standard online questionnaire to provide feedback soon after the activities have been conducted. The standard online questionnaire can be generated via the link: https://www.it-lab.gov.hk/en/survey.php (for secondary schools) or https://www.it-lab.gov.hk/en/survey_know-it.php (for primary schools).

IX. Vetting Criteria

36. Upon receipt of an application, the OGCIO will conduct a screening to check its completeness and eligibility and whether the application complies with the funding scope of the programme. The OGCIO may seek supplementary information for clarification or provide suggestion and advice to the applicant school, if necessary. For application that belongs to a pre-approved activity type, the OGCIO will evaluate the application according to the vetting criteria specified in paragraph 38. For application that does not belong to a pre-approved activity type, the Vetting Committee will evaluate the application and make endorsement if applicable. Applications supported by the Vetting Committee / OGCIO will be submitted to the Government Chief Information Officer (GCIO) for funding approval. The OGCIO will consult the EDB for school administration matters, including structural alteration of rooms or EDB's guidelines on extra-curricular activities, etc. when necessary.

37.   The pre-approved activity types under the IT Innovation Lab in Schools Programme are the following activities with cost $100,000 or below :

- workshops, maker sessions, seminars, webinars, lessons, short courses, trainings, competitions (intra and inter-school, local), exhibition, expo, open day, visit to local IT organisations

Non pre-approved activity types are as follows :

- Non-local competitions
- Conference / Symposium
- Any activity with cost over $100,000
- Any equipment and operating expenses/administrative cost that are shareable with more than one activities with sum over $100,000

38.   The applications will be considered according to the following vetting criteria endorsed by the Vetting Committee :

- **Project Scope -** the proposed scope is primarily related to IT (including but not exhaustively Artificial Intelligence, Big Data, Blockchain, Cloud Computing, Coding / Algorithm / Computation Thinking, Cyber Security, 3D modeling, Digital Game Design and Development, Drone Coding, Internet of Things, Mobile App Development, Robotics Coding, Virtual Reality / Augmented Reality / Mixed Reality, Web Development) and in line with the policy objectives and funding scope of the programme;
- **Project Outcome -** the proposed activity can enhance students' computational thinking and digital skills in innovation and real-life problem solving outside regular classroom learning, and cultivate students' interest in IT and foster an IT learning atmosphere at school;
- **Design and Implementation -** the proposed activity is practical;
- **Financial Considerations -** the proposed budget is reasonable and effective.

39.   The application must meet the following :

(a)   The proposed details in the annual plan conform with the funding scope in support of the policy objectives of IT Innovation Lab in

Schools programme.   Some out-of-scope examples are given in **Annex 3** for reference;

(b) The total amount to be sought from the OGCIO:

    i.   For application of IT Innovation Lab in Secondary Schools, the total amount must be less than or equal to $1,000,000; and

    ii.   For application of Knowing More About IT in Primary Schools, the total amount must be less than or equal to $400,000.

(c) The procurement of IT equipment and services, and operating expenses must be directly related to the proposed IT-related activities; and

(d) The proposed annual plan is practical (such as complexity of technology and availability of technical solutions) and the proposed budget and duration are reasonable and effective.

X.   Result Notification

40.   Applicant schools will be informed of the result in writing.   Basic information of the approved applications will be posted at the thematic portal of the IT Innovation Lab in Schools for general information.

XI.   Change of Approved Annual Plan

41.   Any proposed changes of the approved annual plan must conform with the vetting criteria.

42.   Participating schools should submit a change request form (For IT-Lab: https://www.it-lab.gov.hk/en/crform.php; for Know-IT: https://www.it-lab.gov.hk/en/crform_know-it.php) for major changes to IT Innovation Lab in Schools One-stop Support Centre of the OGCIO through the IT Innovation Lab in Schools Portal.   Upon receiving the change requests from participating schools, the OGCIO will examine the details with schools. Schools should obtain approval from the OGCIO before implementation of the major changes to ensure proper use of funding.   Major changes include :

(a) Any additional funding support on top of the approved annual plans;

(b) Change of activities to be held (other than those mentioned in para. 43);

(c) Changes on expenditure items, e.g. hardware, software, infrastructure, cloud services and other services, etc. (other than those mentioned in para. 43);

(d) Budget change for the following expenditure category exceeding 30% of the original approved budget :

    i. IT Equipment, Infrastructure and Related Service Charges; and

    ii. Operating Expenses and Administrative Cost; and

(e) Budget change for an approved activity exceeding 50% of the original approved budget.

43. For any more favourable changes within the approved budget (e.g. substituting proposed equipment / services with a newer model / version, securing better prices by quotations, etc.) and minor changes (e.g. altering the activity dates within the programme period, increasing the number of participating students, etc.) of the approved activity, participating schools should reflect the changes in the annual / final report.

44. Participating schools should contact IT Innovation Lab in Schools One-stop Support Centre in case of doubt.

XII. Accounting Arrangement

(a) Before approval of funding

45. Schools are reminded not to procure any equipment or services for implementation of the programme prior to the GCIO's funding approval. Expenses arising from any procurement or activities conducted before the approval of the application granted will not be funded.   The OGCIO will not be responsible for any payment so made.

(b) Funding disbursement

46. The OGCIO will disburse the funding annually as per the cashflow specified in the annual plans to schools after its approval granted by the GCIO.   For change request throughout the year, additional funding will be disbursed as soon as possible after such request has been approved.

47.   For aided, DSS secondary / primary schools and caput secondary schools, the funding will be made by the Treasury direct to the school's designated bank account for this programme.

48.   For government schools, the funding will be allocated in the form of budget allocations after application approval or at the start of the next school year.

49.   Any outstanding reports in the EITP may result in the postponement of the next year's annual funding disbursement to the schools concerned.   The schools concerned are encouraged to submit any outstanding reports to the OGCIO as soon as possible.

(c) Bank Account

50.   For aided, DSS secondary / primary schools and caput secondary schools, they shall open and maintain with a licenced bank in Hong Kong a bank account for the sole purpose of keeping and transacting all monies of the programme.   The funding shall be deposited to the bank account with the school bearing account name such as "<School Name> – IT Lab".   For government schools, a separate user code in the Treasury's Government Financial Management Information System (GFMIS) should be created for the purpose.

51.   If participating schools encounter difficulties to open bank account or open bank account with name in the prescribed format as required, they can approach the OGCIO for advice.   The OGCIO will give special consideration to different circumstances of individual schools.

52.   Participating school is required to perform checking of the bank statements against the ledger on a regular basis to ensure that the balance in the bank account matches with the ledger.   Similar regular checking against GFMIS should be performed by government schools.

53.   The funding for the programme should be kept separate from all other monies belonging to the school.   Sponsorship / donation received from other sources to fund the programme shall not be deposited in the same bank account.   The school should keep the OGCIO fully informed of any sponsorship / donation received to support the programme in the annual financial report.

54.   If internet banking is used for managing and operating bank accounts, the procedures for approving payments through internet banking as well as personnel authorising modification of access control and transactions limits shall remain the same as the arrangements for cheque payments.

55.   All interest earned on monies in the bank account shall form part of the programme and be used exclusively for the purpose of the programme. These monies should be credited to the bank account and returned to the OGCIO upon after programme end or early completion of the school project.

(d) Funding from sponsors

56.   The OGCIO welcomes participating schools to collaborate with other sponsors / organisations on consolidating funding support.   The school is required to provide detailed information on the subsidy, if any, from sources other than the programme.   Besides, the school must have clear delineation of items supported by different funding. The funding for the procurement of IT equipment, infrastructure and professional support services under the programme cannot be overlapped with other funding sources.   In order to avoid double subsidy, schools cannot apply for funding in both the programme and other funding sources for the same expenditure item.

57.   Participating schools are not allowed to promote a particular service / product / brand name / commercial activity or any programme unrelated to the programme's objective in any projects sponsored by the programme through in-kind sponsorship, in-cash sponsorship, collaboration, or any other forms.

58.   The OGCIO may check with other sponsors / organisations, including QEF secretariat, which provide funding support on IT-related projects in schools to ensure that participating schools will not be enjoying double subsidy from different funding sources.

(e) Procurement procedures

59.   Participating schools have to ensure that all procurement of goods and services are carried out in an open, fair and competitive manner and should avoid any actual, potential or perceived conflict of interest where appropriate.

60. Participating schools should engage qualified suppliers or service providers. In the selection of service provider(s), participating schools have to take into account the company / organisation's technical capability and track records of similar nature, and fair market prices.

61. For procurement of goods and services, participating schools are required to follow proper procurement, accounting and financial control procedures as set out in the EDB Circular No. 4/2013, the School Administration Guide, the Stores and Procurement Regulations and other relevant guidelines, as revised from time to time. Participating schools should also make reference to the "Best Practice Checklist on Procurement" issued by the Independent Commission Against Corruption (ICAC).

62. Participating schools should adhere to the principles of open and fair competition, transparency, integrity and innovation on procurement. As innovation is conducive to securing value for money in the long run, participating schools should encourage and be receptive to new ideas, and allow room for assessing innovative proposals from bidders in the procurement process.

63. In the procurement of stores and services, "innovation" includes –

    (a) technology related innovation, meaning the use of new technology or innovative application of existing technology; and
    (b) ideas or suggestions (with no technology content) which are not conventionally adopted or readily envisaged that may create positive value.

64. To create room for innovation, outcome-based requirements should be adopted as far as possible. Over-specification and over-prescription in product requirements or mode of service delivery should be avoided.

(f) Reporting and monitoring

(f)(i) Expenditure Control

65. Participating school shall ensure that the expenditure incurred is within the ambit and funding scope of the programme. Expenditure should be expended in accordance with the annual plan. In general, items not included in the annual plan shall not be charged to the programme. Besides,

the OGCIO reserves the right not to accept any expenditure items which deem unreasonable to the programme. Any excess of expenditure will be borne by participating schools by using their own funds.

66.   All chargeable expenses should be incurred on or after the date of approval and within the period of the programme.

(f)(ii) Payments

67.   Before making payment for goods supplied or services provided for the programme, the school should ensure that such goods have been properly received and services have been properly completed. The goods or services should be of satisfactory quality before effecting payment.

68.   Advance payment should be avoided as far as possible, and if it is deemed necessary, appropriate authority should be obtained according to the school's established procedures in conformance with applicable EDB's guidelines or government's regulations.

69.   All payment for goods supplied or services provided for the programme should be made within three months after the programme end, including the audit fee which has been incurred within the programme period.

70.   The school should ensure that the amount of payment is correct, fair and reasonable and all payments are supported by relevant documents (e.g. original invoices / receipts from suppliers providing details of goods / services received and the amount to be paid). These documents have to be kept for record purpose.

71.   The school should not make any cash payment out of the funding that is in excess of $5,000 unless proper approval is obtained as per the school's policy.

72.   For activities involving payment of instructor fees, a receipt shall be signed by the recipient which will form part of the supporting documents to the annual financial reports. A sample of standard receipt (https://www.it-lab.gov.hk/doc/en/ITLAB_Instructor_Fee.xlsx) is available for reference.

73.   If there is any online purchase, it must be supported with the following: -

(a) the printed copy of online payment receipts; and
(b) the original copy of the delivery note or receive note.

All copies of receipts must be signed by the school principal / teacher-in-charge and stamped with the school chop.

74. For payment in foreign currency, schools are required to keep the supporting documents (e.g. bank statements showing the exchange rate / the HKD equivalent) showing proof of the exchange rate for checking and record purpose.

75. For payment of goods / services which is made beyond the programme end date, only costs relevant to activities within the programme period shall be taken into account. Participating schools have to bear the cost of goods / services beyond the programme period.

76. Record keeping of all payments in the form of a ledger must be maintained.

(f)(iii) Asset Management

77. Any expenditure item which costs $1,000 or above per unit, of a durable nature and is expected to be used for a period of time longer than one year should be recorded in the Assets Register.

78. Upon completion of the programme, schools can retain and continue to use the assets. Schools should re-deploy reusable IT equipment and other assets to further promote IT learning in secondary / primary schools. Participating schools shall not resell the IT equipment and other assets funded by this programme within three years from the project end date for profit making. Schools are required to report assets deployment in the annual / final financial report.

79. The school is responsible for the maintenance of all assets in serviceable condition until the assets are disposed of or used for trade-in purpose. For disposal and trade-in arrangements, schools should refer to the procedures as set out in the School Administration Guide, Stores and Procurement Regulations and other relevant guidelines as applicable.

(f)(iv) Record keeping

80.   For auditing and accounting purposes, aided, DSS secondary / primary schools and caput secondary schools are required to keep a separate ledger account to record all income and expenditure chargeable to the programme.   Government schools will be allocated with a designated user code for capturing the provision of the funding and the expenditure.

81.   The school should ensure that all receipts and payments in respect of the programme are properly and timely recorded.

82.   The school must keep a separate Assets Register (in the prescribed format at Statement 3 of the Financial Report) for verification of the existence and completeness of all assets purchased with the funding.   The school is required to follow the requirements set out in Section 6.6.5 of the School Administration Guide (for aided schools), paras (a) & (b) of Appendix 11 to the Reference Documents on Management and Administration of DSS schools (for DSS schools) and Section 710(b) of the Stores and Procurement Regulations (for government schools), or the prevailing guidelines and regulations as revised from time to time.   The school should maintain and update the Assets Register regularly and submit it to the OGCIO yearly with the annual / final financial report.

83.   Participating schools are required to keep all accounting records for seven years upon the programme end or early completion of the school project, and produce such records for checking by representatives of the OGCIO or OGCIO's authorised agencies upon request.

(f)(v) Annual Financial Report

84.   The participating school is required to reflect the income and expenditure in the annual financial report to be submitted to the OGCIO. This annual financial report should reach the OGCIO by end of August within the concerned academic year during the programme period.   Any unspent provision of the current year will be netted off each year against the following year's funding application based on the annual financial report submitted.

85.   For any purchase which equals or exceeds $50,000 for IT-Lab or $20,000 for Know-IT, participating school is required to submit the invoices' copy certified by the school principal / graduate master/mistress rank staff under permanent staff establishment or equivalent to the OGCIO for

checking purpose.   These invoices' copy should be submitted together with the annual financial report.   The school is reminded not to split invoices in order to evade the financial limit.   Purchases of amount below $50,000 for IT-Lab or $20,000 for Know-IT should be submitted upon request by the OGCIO for detailed checking.

86.　　In the event that the school fails to comply with the implementation requirements (including late submission of annual financial report, etc.), the OGCIO may withhold / terminate funding disbursement or claim for repayment of the disbursed funding in full or in part together with all administrative and other costs incurred and interest accrued up to the date of repayment from the school.   The OGCIO may by notice in writing to the school directing / requiring the school to make good and rectify the non-compliance in accordance with such directives / requirements by the date as specified by the OGCIO in the notice.   The withhold payment will only be released when the outstanding report is received and all outstanding issues relating to the report are resolved.   Participating schools are advised to contact IT Innovation Lab in Schools One-stop Support Centre for assistance if they encounter difficulties in the execution of IT activities or submission of reports.

(f)(vi) Final Financial Report and Audited Accounts

87.　　The school should submit a final financial report with audited accounts for the programme within three months after programme end or early completion of the school project and the school could include an audit fee of up to $5,000 and accounting services fee of up to $15,000.

88.　　The funding received under the programme should be accurately and properly reflected in the audited accounts.

89.　　If participating schools encountered difficulties and an extension of the final financial report / audited accounts submission is required, participating schools have to seek prior agreement from the OGCIO.

90.　　Upon the OGCIO's request, the school is also required to provide timely clarification and/or supplementary information to substantiate the content of the final financial report / audited accounts.

91.　　For schools which fail to submit the final financial report / audited

accounts by the deadline, the OGCIO reserves the right to claim for repayment of the disbursed funding in full or in part together with all administrative and other costs incurred and interest accrued up to the date of repayment from the school.

92.　　Any delay in submission of report(s) may affect the applicant's future applications for funding support from the OGCIO.

(g) Auditing Requirements

93.　　The audited accounts are prepared by the school for meeting the financial information needs.　The school or its engaged accounting agent is highly recommended to use the relevant proformas in EXCEL format for the preparation of the audited accounts and comprise –

　(a)　the Auditor's Report; and
　(b)　the audited financial statements.

94.　　The required accounts shall be audited, dated and signed by an independent auditor who must be a Certified Public Accountant holding a practicing certificate registered under the Professional Accountants Ordinance (Cap. 50) (the "auditor").

95.　　In conducting the audit, the auditor must comply with the relevant Standards and Statements of Professional Ethics issued and updated from time to time by the Hong Kong Institute of Certified Public Accountants.

(h) Refund of unspent balance

96.　　Subject to the audited accounts, the school should return to the OGCIO any unspent balance (including interest, if any) upon the programme end or early completion of the school project.

97.　　For aided, DSS secondary / primary schools and caput secondary schools, the unspent balance will be clawed back by the OGCIO.　For government schools, the allocation warrant with any unspent balance will lapse at:

　(a) 31 December 2023 for IT Innovation Lab in Secondary Schools; and
　(b) 31 December 2024 for Knowing More About IT in Primary

Schools;

or earlier upon the programme end or early completion of the school project.

(i) Termination of school project

98.   The OGCIO may at any time terminate all or any part of the funding support by giving written notice to the participating school with immediate effect on the occurrence of any of the following :

    (a)   the participating school is in breach of any of the terms and conditions of the application guidelines;

    (b)   the project fails in a material way to progress in accordance with the approved annual plan and other requirements in the application guidelines; and

    (c)   the participating school terminates the school project.

99.   In the event the school project is terminated by the participating school for whatever reasons, the school should notify the OGCIO in writing immediately to explain the reasons of the termination.

100.   Irrespective of whether the project is terminated by the OGCIO or by the participating school, the OGCIO has the right to demand full repayment of funding disbursed to the school.

XIII. Internal Controls

101.   Some best practices for internal controls in handling the funding is provided in **Annex 4** for reference.

102.   Participating schools can make reference to the "Best Practice Checklist on Governance and Internal Control in Schools" issued by the ICAC.

XIV. Prevention of Bribery

103.   Participating schools must observe the Prevention of Bribery Ordinance where appropriate and are advised to make reference to the best practices published by the ICAC, "Strengthening Integrity and

Accountability – Government Funding Schemes Grantee's Guidebook" which provides applicants / grantees with a practical set of guidelines in utilising the funds. The grantee (i.e. the participating school) shall require its employees and other personnel who are involved in the funded project not to offer or solicit or accept from any person any money, gifts or advantages in relation to the project. They shall be liable for any loss or damage to the OGCIO arising from the commitment of any offence under the Prevention of Bribery Ordinance. They shall not undertake any service, task or job or do anything whatsoever for or on behalf of the grantee or any third party which conflicts, or which may be seen to conflict, with the grantee's duties. They shall notify the OGCIO in writing of all or any facts which may reasonably be considered to give rise to a situation where the financial, professional, commercial, personal, or other interests of the grantee or any of its employees or associated persons, conflict or compete, or may conflict or compete, with the grantee's duties to the OGCIO. Participating schools shall allow the ICAC to inspect the books and documents, examine the management and control measures in relation to the funded project for corruption prevention review.

XV. Enquiries

104.   For enquiries, please contact the OGCIO's IT Innovation Lab in Schools One-stop Support Centre:
- (a) For Secondary Schools, please contact our hotline at 2116 9083 or by email to it-lab@ogcio.gov.hk; and
- (b) For Primary Schools, please contact our hotline at 2231 5977 or by email to know-it@ogcio.gov.hk.

Checklist for Application Submission

☐ Read the Application Guidelines;

☐ Read the latest Reference List of Equipment, Facilities and Services available at IT Innovation Lab Portal (IT Innovation Lab in Secondary Schools: https://www.it-lab.gov.hk/en/equipment_list.php or Knowing More About IT in Primary Schools: https://www.it-lab.gov.hk/en/equipment_list_know-it.php);

☐ Read the latest Reference IT-related Activity available at IT Innovation Lab Portal (IT Innovation Lab in Secondary Schools: https://www.it-lab.gov.hk/en/eca_reference.php or Knowing More About IT in Primary Schools: https://www.it-lab.gov.hk/en/eca_reference_know-it.php);

☐ Read the Examples of Out-of-Scope Items in Annex 3 of the Application Guidelines;

☐ Read the Small Unmanned Aircraft Order in Annex 5 of the Application Guidelines;

☐ Read FAQ available at IT Innovation Lab Portal (https://www.it-lab.gov.hk/en/faq.php); and

☐ Fill in online Application Form (IT Innovation Lab in Secondary Schools: https://www.it-lab.gov.hk/en/application.php or Knowing More About IT in Primary Schools: https://www.it-lab.gov.hk/en/application_know-it.php).

Illustrative Examples of Expenditure Items

A. IT Equipment, Infrastructure and Related Service

Expenditure Items	Examples
Hardware (Client-side computing)	Personal computer, notebook computer, mobile computing device
Hardware (Peripheral)	Printer, scanner
Hardware (Others)	Programmable drone, robotics kit and sensor, 360 camera, VR headset
Software (Client-side computing)	3D modelling software, VR editor
Cloud Services	Virtual machine, cloud storage, big data analytics services
Others	Reference books, specific tools for the activities

B. Operating Expenses and Administrative Cost

Expenditure Items	Examples
Professional services for supporting the organisation of activities	Fees for hiring expert / professional / coach / courses' part-time assistant / supporting staff
Others	Transportation fees and accommodation fees for non-local competitions (For schools to join non-local competitions, the ratio of escorting teacher and student should be reasonable (e.g. 1:10) and justifiable. The most suitable and economical mode of transportation and accommodation according to needs should be selected) Fees for venue rental, maintenance and other services for learning support

Examples of Out-of-Scope Items

Category	Out-of-scope Items
Lab hardware, software and cloud tools and services	• E-learning equipment (e.g. e-textbook, touch panel, parallel whiteboard, teacher notebooks, tools for assisting teaching in general subjects) for assisting general teaching and learning purposes • Notebook computers for regular ICT class • Renovation works and furniture unrelated to IT activities • School's general facilities (e.g. WiFi, CCTV, digital signage, electronic display panel, mobile stands, etc.) • Non-IT related STEM equipment (e.g. solar panel)
IT-related Activities	• Lab activities of regular subject of Computer Literacy (CL) and Information and Communication Technology (ICT) within traditional syllabus • All trips outside Hong Kong (except representing Hong Kong in non-local competition)
Operating cost	• Teacher training • Maintenance cost for schools' pre-existing hardware or software • Utility costs (e.g. electricity cost) • Pre-existing bandwidth subscription • Entertainment expenses such as food and beverages for any activities including non-local competition • Travelling expenses between home and school • Costs for travel documents (e.g. passport costs/visa fees) • Appointment of teachers and laboratory

Category	Out-of-scope Items
	technicians under regular staff establishment • Salary costs for staff who are already employed full-time by the applicant school, (e.g. school's staff who spend a portion of their time on organising the activity) • Maintenance cost beyond the programme period

Reference for Internal Controls

1. Making payments

    (a) All payments should require authorisation or approval by an appropriate responsible person. The preparation and authorisation of payment vouchers should be conducted by different persons for internal control purpose.

    (b) Payment should be made by crossed cheque as far as possible.

    (c) All paid vouchers and invoices should be stamped with the word "PAID" and dated by the paying staff to prevent duplicate payment.

    (d) Participating schools should keep payment records and all supporting documents (e.g. purchase orders, invoices and delivery notes) in an orderly manner to facilitate supervisory checks and audits.

    (e) Schools should conduct independent review of the accounting records against payment vouchers or petty cash vouchers, etc. with a view to detecting and deterring unauthorized payments, irregular expenditures, split orders, etc.

2. Handling of school income

    (a) Participating schools should issue official receipts with counterfoils or duplicate copies for every income received.

    (b) The receipt should be in prescribed form, serially numbered, issued in sequence, dated and stamped with the school chop.

    (c) All collections for this programme should promptly banked in and are properly accounted for.

(d) An official receipt register should be maintained to control the stock and issue of the official receipt books. Unused or partly used office receipt books should be kept under lock.

3. Operating of bank accounts

(a) The designated bank account should be for the sole purpose of keeping and transacting all monies of the programme.

(b) Participating schools are prohibited on the use of any staff's personal bank accounts to handle the programme's funds.

(c) Only a reasonable cash balance shall be kept from time to time to meet small payments.

(d) Cash books and bank reconciliation statements prepared monthly by school clerk should be reviewed by the school head / staff who are not themselves involved in the day to day administration of these accounts. They should initial and date the cash books and statements after checking.

4. Safe keeping of school assets

(a) Participating schools should have processes in place to identify assets purchased for the programme.

(b) Schools should set up procedures to properly record acquisitions and disposals of assets on the "Assets Register".

(c) Accounting records and supporting documents for acquisitions and disposals of assets should be properly maintained.

(d) Participating schools should nominate a member of staff to be responsible for the preparation and control of the Assets Register.

(e) Physical checking of assets should be conducted as least once a year.   The results and records of the checking should be retained.

Small Unmanned Aircraft Order

The Civil Aviation Department (CAD) has introduced the Small Unmanned Aircraft Order (SUA Order) which is a subsidiary legislation made under the Civil Aviation Ordinance (Cap. 448) and has come into effect on 1 June 2022. This order is to foster the innovative development and application of SUA or drones in Hong Kong in tandem with evolving technology while safeguarding aviation and public safety. Under the new regulatory regime, SUA operations will be regulated under a risk-based approach and classified according to the weight of the SUA and the operational risk level. SUA operations of different risk levels will be subject to the corresponding regulatory requirements. These requirements may include registration and labelling of SUA, registration of remote pilots, training and assessment, equipment, operating requirements and insurance.

To facilitate sustainable development of SUA, flight operation for educational or research purposes is subject to the limited application of the new law. Requirements such as remote pilot registration, training and assessment, as well as equipment, insurance and most of operating requirements are not applicable. However, the SUA concerned must fulfill the registration and labelling requirements, and be operated wholly within the school premises of a specified school. For details, please refer to the Safety Requirements Document and SUA Advisory Circular AC-009, Guidelines for Small Unmanned Aircraft Operations within School Premises at https://www.cad.gov.hk/english/sua_new.html.

The CAD has launched the Electronic Portal for Small Unmanned Aircraft (eSUA). Schools may access the eSUA, or find the links at https://esua.cad.gov.hk to register or obtain the latest SUA Drone Map and other safety information.