

EXPENDITURE GUIDELINES

I. CLAIMABLE ITEMS

- ✓ The expenditure must relate to the holistic development of the eligible children (as set out in clause 3), that is, development in the following areas: Cognitive¹, Aesthetic², Moral³, Physical⁴ and/or Social & Emotional.
- ✓ The expenditure must directly support the provision of the project(s) stated in the proposal;
- ✓ The expenditure may include manpower costs incurred solely for the purpose of running the project(s);
- ✓ For projects that involve a mix of children, some of whom are not eligible for the Pre-school Opportunity Fund, and some of whom are, ECDA will only reimburse the expenditure in relation to the eligible children.

For example, if project A costs \$800 for 8 children [\$100 for each child], but only 5 children are eligible, ECDA will only reimburse \$500 for the expenses of project A.

- ✓ For projects that are not once-off but over a period of time, e.g. for a school term, or the whole school year, and where the Centre's eligible children will fluctuate throughout the year, ECDA will reimburse the expenditure in relation to all eligible children. Centres may include new children in the project(s) as long as they have ascertained that the children have met the eligibility criteria and the children are from the approved levels of the project(s) as indicated in the Letter of Offer. In the event any child is found to be not eligible for PSOF, ECDA will not cover the expenditure incurred by the child in the project(s).

For example, Centre X received approval from ECDA to conduct a 1 year project for 10 eligible children in 2020, in accordance with the project proposal. The Letter of Offer states that centre can claim up to \$60 per child per month for the project. From January to April 2020, based on the 10 eligible children who participated in the project, the centre incurred project costs of \$600 [\$60 x 10 children]. ECDA will therefore reimburse \$600 [\$60 x 10 children] to centre for the first 4 months of 2020. In May 2020, there were 4 new children who met the eligibility criteria for PSOF and participated in the project, bringing the attendance to 14 eligible children. As such, for May 2020, ECDA will reimburse \$840 [\$60 x 14 children] to centre.

II. NON-CLAIMABLE ITEMS

- × Expenditure that would have been incurred regardless of whether the project was undertaken (e.g. rental fees for the Centre, utility charges for the Centre, cost of hiring additional manpower for day-to-day administrative work for the Centre, curriculum expenditure etc.).

¹ This refers to developing the child's intellectual capability.

² This refers to an appreciation for music and the arts.

³ This refers to the development of sound values, positive attitudes and a moral compass to guide their actions.

⁴ This refers to maintaining a healthy lifestyle and a healthy growth and development, and may include measures to improve the food and nutrition of the eligible children to ensure that they are healthy and grow well physically.

- × Expenditure on capital equipment whose primary use is not the delivery of the proposed project (e.g. projectors, laptop computers for the Centre).
- × Expenditure for projects conducted as part of the Centre's core curriculum
- × Expenditure that relates to the operation of special needs intervention programmes⁵.
- × Expenditure for enrichment programmes for children who are below the age of 4 (based on birth year).
- × Expenditure for learning journeys for children who are below the age of 3 (based on birth year).

⁵ These programmes include early detection and intervention programmes for children with special needs such as the Early Intervention Programmes for Infants and children (EIPICs) and similar programmes.