

## 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: Cognitive<sup>1</sup>, Aesthetic<sup>2</sup>, Moral<sup>3</sup>, Physical<sup>4</sup> and/or Social & Emotional<sup>5</sup>.
- ✓ 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 re-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, but only 5 children are eligible, ECDA will only reimburse \$500 for the expenses of project A.*

### 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.).
- × 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 programmes<sup>6</sup>.
- × Expenditure for enrichment programmes/holiday 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).

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<sup>1</sup> This refers to developing the child's intellectual capability, which can include but is not limited to language and numeracy activities.

<sup>2</sup> This refers to an appreciation for music and arts, which can include but is not limited to creative play.

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

<sup>4</sup> 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

<sup>5</sup> The ability to manage self, relate to others and make sound decisions.

<sup>6</sup> 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.