

**Preschool Opportunity Fund (PSOF) Expenditure Guidelines**

**I. CLAIMABLE ITEMS**

- ✓ The expenditure must relate to the holistic development of the eligible children, 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 and 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 involving both eligible and non-eligible children under the PSOF, ECDA will only reimburse expenditure related to 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 learning journeys for children who are below the age of 3 (based on birth year).

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<sup>1</sup> To develop intellectual capabilities, which include but are not limited to language and numeracy activities.

<sup>2</sup> To develop appreciation for music and arts, which include but is not limited to creative play.

<sup>3</sup> To develop sound values, positive attitudes and a moral compass to guide children's actions.

<sup>4</sup> To promote healthy lifestyle, growth and development, and may include addressing food and nutrition needs of less advantaged children for healthy development.

<sup>5</sup> To develop the ability to manage oneself, 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.