

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, 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, reimbursement of Funding will be computed based on expenditure for the project(s), but capped at the Funding amount which is computed based on the average number of eligible children across the following groups:
 - i) No. of eligible children projected in the proposal;
 - ii) No. of eligible children (in the month with the highest number of eligible children); and
 - iii) No. of eligible children (in the month with the lowest number of eligible children)

For example, Centre X received approval from ECDA to conduct a 1 year project for 10 eligible children, in accordance with the project proposal. In January 2013, there were 4 new eligible children who joined the Centre and also participated in the project, bringing the attendance to 14 eligible children (month with the highest number of eligible children). However, in June 2013, 2 of the eligible children stopped participating in the project. If the project costs \$600 per student per month, the Funding cap will be: $\{(10+14+12)/3 = 12\} \times \$600 = \$86,400$.

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.