



ALLOWABLE COSTS MATRIX



1) IN - HOUSE TRAINING

Venue of Training	Employer's Premise		External Training Premise		Hotel	
Type of Trainer	Eligibility	Evidence	Eligibility	Evidence	Eligibility	Evidence
Training by Internal Trainer (Training conducted by company's personnel)	a) Trainer(s) Allowance = max RM1000 per day b) Meal Allowance for trainee(s) and internal trainer(s) = max RM50/pax per day (training session must be at least 7 hours per day) c) Consumable Training Materials (if total amount is ≤ RM100, itemisation of materials are not required) d) Daily Allowance (for trainer(s) or trainee(s) from branches) • < 70 km = max RM150 • ≥ 70 km = max RM400 (employers can request for 1 extra day) e) Air Ticket = actual rate of airfare (for trainee(s) and internal trainer(s) from branches)	No supporting document needed No supporting document needed No supporting document needed No supporting document needed Ticket stub/E-Ticket Evidence/ Receipt & Invoice from travel agent	a) Trainer(s) Allowance = max RM1000 per day b) Daily Allowance (for trainee(s) or internal trainer(s) from branches) • ≤ 70 km = max RM150 • > 70 km = max RM400 (employers can request for 1 extra day) c) Rental of Training Place (including meals) for trainee(s) and internal trainer(s) (subject to the rate of daily allowance) d) Consumable Training Materials (if total amount is ≤ RM100, itemisation of materials are not required) e) Air Ticket = actual rate of airfare (for trainee(s) and internal trainer(s) from branches) f) Transportation = as per quotation	No supporting document needed No supporting document needed No supporting document needed No supporting document needed Ticket stub/E-Ticket Evidence/ Receipt & Invoice from travel agent Receipt from the transport provider	a) Trainer(s) Allowance = max RM1000 per day b) Daily Allowance (for trainee(s) or internal trainer(s) from branches) • ≤ 70 km = max RM150 • > 70 km = max RM400 (employers can request for 1 extra day) c) Hotel Rental Package (including meals) for trainee(s) and internal trainer(s) (subject to the rate of daily allowance) d) Consumable Training Materials (if total amount is ≤ RM100, itemisation of materials are not required) e) Air Ticket = actual rate of airfare (for trainee(s) and internal trainer(s) from branches) f) Transportation = as per quotation	No supporting document needed No supporting document needed No supporting document needed No supporting document needed Ticket stub/E-Ticket Evidence/ Receipt & Invoice from travel agent Receipt from the transport provider
Training by External Trainer (Training conducted by external training providers)	a) Course fee* • max RM5000 per day (soft skills) • max RM6000 per day (technical and high-end computer programmes) b) Meal Allowance for trainee(s) and external trainer(s) = max RM50/pax per day (training session must be at least 7 hours per day) c) Consumable Training Materials (if total amount is ≤ RM100, itemisation of materials are not required) d) Daily Allowance (for trainee(s) from branches and external trainer(s)) • < 70 km = max RM150 • ≥ 70 km = max RM400 (employers can request for 1 extra day) e) Air ticket = actual rate of airfare (for trainee(s) from branches and external trainer(s)) *external trainer(s) can only apply for Meal Allowance or Daily Allowance	Receipt Receipt No supporting document needed No supporting document needed No supporting document needed Ticket stub/E-Ticket Evidence/ Receipt & Invoice from travel agent	a) Course fee* • max RM5000 per day (soft skills) • max RM6000 per day (technical and high-end computer programmes) b) Rental of Training Place (including meals) for trainee(s) and external trainer(s) (subject to the rate of daily allowance) c) Consumable Training Materials (if total amount is ≤ RM100, itemisation of materials are not required) d) Daily Allowance (for trainee(s) from branches and external trainer(s)) • < 70 km = max RM150 • > 70 km = max RM400 (employers can request for 1 extra day) e) Air ticket = actual rate of airfare (for trainee(s) from branches and external trainer(s)) f) Transportation = as per quotation *external trainer(s) can only apply either Rental Training Premises or Daily Allowance	Receipt Receipt No supporting document needed No supporting document needed No supporting document needed Ticket stub/E-Ticket Evidence/ Receipt & Invoice from travel agent Receipt from the transport provider	a) Course fee* • max RM5000 per day (soft skills) • max RM6000 per day (technical and high-end computer programmes) b) Hotel Rental Package (including meals) for trainee(s) and external trainer(s) (subject to the rate of daily allowance) c) Consumable Training Materials (if total amount is ≤ RM100, itemisation of materials are not required) d) Daily Allowance (for trainee(s) from branches and external trainer(s)) • < 70 km = max RM150 • > 70 km = max RM400 (employers can request for 1 extra day) e) Air ticket = actual rate of airfare (for trainee(s) from branches and external trainer(s)) f) Transportation = as per quotation *external trainer(s) can only apply either Hotel Rental Package or Daily Allowance	Receipt Receipt No supporting document needed No supporting document needed No supporting document needed Ticket stub/E-Ticket Evidence/ Receipt & Invoice from travel agent Receipt from the transport provider
Training by Overseas Trainer (Training conducted by overseas trainers)	a) Course fee* • max RM5000 per day (soft skills) • max RM6000 per day (technical and high-end computer programmes) b) Meal Allowance for trainee(s) = max RM50/pax per day (training session must be at least 7 hours per day) c) Consumable Training Materials (if total amount is ≤ RM100, itemisation of materials are not required) d) Daily Allowance (for trainee(s) from branches) • < 70 km = max RM150 • ≥ 70 km = max RM400 (employers can request for 1 extra day) e) Overseas Trainer Daily Allowances = max RM400 per day f) Air ticket = actual rate of airfare (for trainee(s) from branches and overseas trainer)	Receipt Receipt No supporting document needed No supporting document needed No supporting document needed No supporting document needed Ticket stub/E-Ticket Evidence/ Receipt & Invoice from travel agent	a) Course fee* • max RM5000 per day (soft skills) • max RM6000 per day (technical and high-end computer programmes) b) Rental of Training Place (including meals) for trainee(s) (subject to the rate of daily allowance) c) Consumable Training Materials (if total amount is ≤ RM100, itemisation of materials are not required) d) Daily Allowance (for trainee(s) from branches) • < 70 km = max RM150 • > 70 km = max RM400 (employers can request for 1 extra day) e) Overseas Trainer Daily Allowances = max RM400 per day f) Air ticket = actual rate of airfare (for trainee(s) from branches and overseas trainer) g) Transportation = as per quotation	Receipt Receipt No supporting document needed No supporting document needed No supporting document needed No supporting document needed Ticket stub/E-Ticket Evidence/ Receipt & Invoice from travel agent Receipt from the transport provider	a) Course fee* • max RM5000 per day (soft skills) • max RM6000 per day (technical and high-end computer programmes) b) Hotel Rental Package (including meals) for trainee(s) (subject to the rate of daily allowance) c) Consumable Training Materials (if total amount is ≤ RM100, itemisation of materials are not required) d) Daily Allowance (for trainee(s) from branches) • < 70 km = max RM150 • > 70 km = max RM400 (employers can request for 1 extra day) e) Overseas Trainer Daily Allowances = max RM400 per day f) Air ticket = actual rate of airfare (for trainee(s) from branches and overseas trainer) g) Transportation = as per quotation	Receipt Receipt No supporting document needed No supporting document needed No supporting document needed No supporting document needed Ticket stub/E-Ticket Evidence/ Receipt & Invoice from travel agent Receipt from the transport provider

2) LOCAL PUBLIC TRAINING/SEMINAR/CONFERENCE

Eligibility	Evidence
a) Course Fee = max RM1300 per trainee per day*	Receipt
b) Daily Allowance • ≤ 70 km = max RM150 per trainee per day • > 70 km = max RM400 per trainee per day (employers can request for 1 extra day)	No supporting document needed
c) Air ticket = Actual rate of airfare	Ticket stub/E-Ticket Evidence/ Receipt & Invoice from travel agent

3) OVERSEAS TRAINING/SEMINAR/CONFERENCE

Eligibility	Evidence	Eligibility	Evidence
OVERSEAS TRAINING a) Course Fee = as charged (need to convert to RM)* b) Daily Allowances = max RM1000 per trainee per day (employers can request for 2 extra days) c) Air Ticket = Actual rate of airfare Note :- All costs are subject to PSMB's Terms & Conditions as well as rate of financial assistance.	Receipt No supporting document needed Ticket stub/E-Ticket Evidence/ Receipt & Invoice from travel agent	OVERSEAS SEMINAR/CONFERENCE a) Seminar/Conference Fee = as charged (need to convert to RM)* b) Daily Allowance = max RM1000 per trainee per day (employers can request for 2 extra days) c) Air = Actual rate of airfare Note :- Subject to 50% rate of financial assistance.	Receipt No supporting document needed Ticket stub/E-Ticket Evidence/ Receipt & Invoice from travel agent

* Subject to the new rate of financial assistance as stated under Employer Circular 9/2012.



GUIDE ON HOW TO USE THIS MATRIX

- Step 1 : Determine the **Type of Training** - either In-house, Public or Overseas
- Step 2 : Determine the **Venue of Training** (for in-house training only)
- Step 3 : Determine the **Type of Trainer** (for in-house training only)
- Step 4 : Read the details of Allowable Costs by referring to **Eligibility** and **How to Claim** columns



DEFINITIONS

a) In-House Training

Customised courses attended by employees from one employer.

- The minimum number of trainees for an in-house training is 5 trainees per session.
- The maximum numbers of trainees for both in-house and public training is at 25 trainees per session for hard skills / technical/ IT courses and 35 trainees per session with one (1) trainer for soft skills programmes (for further information, please refer to Employer's Circular No. 3/2004).
- A maximum of 40 trainees per session with at least two (2) trainers conducting the training can be considered for soft skills programmes and in-house training only (for further information, please refer to Employer's Circular No. 21/2009).

b) Public Training

Courses conducted within Malaysia and attended by employees from more than one employer.

- A maximum of 9 trainees per employer will be considered for financial assistance.

c) Overseas Training

Courses conducted outside Malaysia

- Training in specific fields involving high technology, new technology, new product development, research and development, engineering, marketing and strategic management can be considered for 110% reimbursement subject to employer's justification, while other fields are subjected to only 50% reimbursement (for further information please refer to Employer's Circular No. 9/2012).

d) Seminars/Conferences

Seminars and conferences on gaining knowledge and insights on new and emerging technologies are claimable under HRDF.

ALLOWABLE COSTS

i) Fees

- The maximum cost fees for public courses conducted locally are RM1,300.00 per trainee per day (for further information, please refer to Employer's Circular No. 10/2011).
- The maximum fees for public courses held in overseas as per charged but subject to rate of financial assistance (for further information, please refer to Employer's Circular No. 9/2004).
- The maximum cost fees for in-house training under SBL, SLB and SBL-Khas Scheme is RM5,000.00 per day per session (soft skills programmes) and RM6,000.00 (technical/high-end computer programmes).
- The rates of financial assistance for training programmes that are defined as up-skilling, re-skilling or cross skilling training, English Proficiency Enhancement programme, functional, hard and technical skills-based programmes will be eligible 110%, other than that, the rate of financial assistance will only be 90%. These rates will be reviewed on yearly basis. For further information, please refer to Employer's Circular 9/2012.**

ii) Internal Trainers Allowance

Applicable when employers use their own qualified employee(s) to conduct in-house training and employers can claim allowances up to a maximum of RM1,000.00 per day.

iii) Daily Allowances

Daily allowances cover the cost for food, accommodation and land transportation for the duration of the training program and applicable as per below:-

- Total training hours must be at least 7 hours;
- There will be no daily allowances for trainees and internal trainer(s) based at organising employer's premise when conducting in-house training at own premise except for trainees or internal trainer(s) from branches/headquarters and vice versa;
- In-house/ Public Training – where training is conducted within a radius of 70 km (one way) from the workplace of trainees, a maximum daily allowances of RM150.00 per trainee per day or the actual rate paid by employers can be claimed, whichever is less;

- In-house/Public Training – where training is conducted beyond 70 km (one way) from the workplace of trainees , maximum daily allowances of RM400.00 per trainee per day (including accommodation) or the actual rate paid by employers can be claimed whichever is less; and
- Training conducted at least four (4) hours per day – employers are eligible to obtain financial assistance at half of the fixed daily allowances.

iv) Daily Allowances for Overseas Training

The daily allowances for any overseas training is subjected to a maximum of RM1,000.00 per trainee per day (subject to the rate of financial assistance). (For further information, please refer to Employer's Circular No. 11/2011).

v) Daily Allowance for Internal Trainers

Internal trainers from corporate headquarters/subsidiaries/branches of employers conducting training at other branches and subsidiaries in other towns will be allowed to apply for daily allowances, subject to the maximum allowable as approved for trainees.

vi) Daily Allowances for External Trainers

External trainers will be allowed to apply for daily allowances, subject to the maximum allowable as approved for trainees.

vii) Daily Allowances for Overseas Trainers

As and when overseas trainers/instructors are engaged, the maximum daily allowance payable is RM400.00 per trainer per day or the actual rate paid by employers, whichever is less. The amount includes allowances for food, accommodation and land transportation which are payable to the trainers/instructors for the duration of the training programmes.

viii) Airfare

Trainees, internal trainers from corporate headquarters/subsidiaries/branches conducting training at other branches and subsidiaries in other town, external trainer from other town and overseas trainers will be allowed to claim for airfare. The costs of airfare cover airport tax, administrative fee and fuel surcharge. (For further information please refer to Employer's Circular No. 11/2011).

ix) Consumable Training Materials

All employers are eligible to apply and claim the cost of consumable training materials when conducting in-house training except under the Joint Training Scheme where only the organising employers are eligible to apply and claim the cost of the consumable training materials. If the total cost of consumable training materials per programme is more than RM100.00, a detailed breakdown showing the items and cost is required.

x) Hotel Rental Package/Rental of Training Premises

The cost of hotel rental/ rental of training premises, which is normally in the form of a seminar package, should not exceed the total daily allowances. Employers are allowed to conduct their in-house training programmes externally in hotels/training premises located anywhere in Malaysia. The rate of eligibility for hotel rental and rental of training premises are based on current terms and conditions. (For further information please refer to Employer's Circular No. 6/2006, 10/2008 & 10/2011)

xi) Transportation

For in-house programmes conducted at hotels / training premises, employers are eligible to apply for cost of transportation based on the quotation from transport provider.

xii) Meal Allowances

For in-house programmes conducted at employers' premises, employers are entitled to claim for meal allowances of up to RM50.00 per trainee per day. Internal and external trainers are also eligible for meal allowances. However, meal allowances can only be considered for programmes with at least 4 hours duration which employers are entitled to claim up to RM25.00 per trainee per day.

For further details, please refer to PSMB Booklets on various schemes, or visit our website at <http://www.hrdf.com.my>

Pembangunan Sumber Manusia Berhad (545143-D) (Human Resources Development Fund) Ministry of Human Resources, Malaysia



Wisma HRDF

Jalan Beringin
Damansara Heights
50490 Kuala Lumpur
Toll Free Line : 1 800 88 4800
G/Line : (03) 2096 4800
G/Fax : (03) 2096 4999
Portal : www.hrdf.com.my



Northern Branch

Tingkat 2 Wisma PERKESO
Lebuh Tenggara 2,
Bandar Seberang Jaya,
13700 Prai,
Pulau Pinang
Tel : (04) 397 0779
Fax : (04) 398 7350

Sarawak Branch

No. 6, Lot 2338, Tingkat 1
Borinill Estate Commercial
Centre
Jalan Tun Ahmad Zaidi Adruce
93150 Kuching, Sarawak
Tel : (082) 254 721
Fax : (082) 254 795

Melaka Branch

Lot 4-04, Wisma UTC, Jalan Tan Chay Yan
Off Jalan Hang Tuah, 75300 MELAKA
Tel : (06) 282 1537
Fax : (06) 282 1536

Johor Branch

No. 50 & 50-01
Jalan Setia 3/7
Taman Setia Indah
81100 Johor Bharu
Johor
Tel : (07) 353 8121
Fax : (07) 353 8217

Sabah Branch

Lot B5, Tingkat 5
Bangunan KWSP
88598 Kota Kinabalu
Sabah
Tel : (088) 260 114
Fax : (088) 252 114