

GUIDE ON HOW TO USE THIS MATRIX

- a) **Step 1** : Determine the **Type of Training** – either In-house, Public, Overseas, Seminar/Conference or Online Training.
- b) **Step 2** : Determine the **Venue of Training** (for in-house training only)
- c) **Step 3** : Determine the **Type of Trainer** (for in-house training only)
- d) **Step 4** : Read the details of Allowable Costs by referring to the **Eligibility columns**

DEFINITIONS

- a) **In-House Training**
Customised courses attended by employees from one (1) organisation.
 - Training session must be at least four (4) hours.
 - The minimum number of trainees for an in-house training is two (2) trainees per session.
 - The maximum number of trainees are; nine (9) trainees for public training and 35 trainees for in-house training per session for soft skills and 25 trainees per session for technical courses with one (1) trainer (for further information, please refer to Employer's Circular No. 21/2009).
 - 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 company.
 - Training session must be at least four (4) hours.
 - Financial assistance will be provided for a maximum of nine (9) trainees per employer. However, the actual number of attending trainees can be considered for financial assistance, subject to terms and conditions (for further information, please refer to Employer's Circular No. 1/2017).
- c) **Public Overseas Training**
Courses conducted outside Malaysia.
 - Training session must be at least four (4) hours.
 - Training in specific fields involving **high technology, new technology, new product development, research and development, engineering, marketing and strategic management** can be considered for 100% reimbursement subject to the employer's justification. Other fields are subject to only 50% reimbursement. Financial assistance will be considered for a maximum of nine (9) trainees per employer.
- d) **Seminars / Conferences**
Seminars and conferences on new and emerging technologies are claimable under HRD Corp.
 - Training session must be at least four (4) hours.
 - The rate of financial assistance for seminars or conference held overseas is only 50% (for further information, please refer to Employer's Circular No.9/2006 & 11/2008).
 - Financial assistance will be considered for a maximum of nine (9) trainees per employer
- e) **Online Learning**
 - The minimum number of trainees is one (1) pax per session.
 - The maximum number of trainees :
 - a) In-house Workshop - 25 pax/group for technical programmes and 35 pax/group for soft skill programmes.
 - b) Public Workshop - A maximum of nine (9) trainees per employer for public programme.
 - c) Conference/Webinar - A maximum of nine (9) trainees per employer for Conferences or Webinars. Training session must be at least four (4) hours for SBL and SLB and seven (7) hours for SBL-Khas.
 - The minimum training hours can be accumulated to meet the requirements (for more information, please refer to Employer Circular No. 1/2021).

ALLOWABLE COSTS

- i) **Fees**
 - The maximum cost fees for **public courses conducted locally** is RM1,300.00/trainee/day (for further information, please refer to Employer's Circular No. 10/2011).
 - The maximum fees for **public courses held overseas** is as per charged but subject to the 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/day/session (soft skills programmes) and RM6,000.00/day/session (technical / high-end computer programmes).
**Rate of financial assistance for course fees will be based on the category of the programme (please refer to Employer's Circular No.9/2012).*
 - The maximum cost fee for in-house training under SBL, SBL-Khas and SLB Scheme with a minimum number of two (2) trainees per group, is on a prorata basis (for 5 trainees and below). This comes to RM1,000 per trainee for soft skill programmes and RM1,200 per trainee for technical / high-end computer programmes.
 - The maximum cost fees for **Certification or Mandatory Industry Based Programme** is as per charged but is subject to the rate of financial assistance (for further information, please refer to Employer's Circular No.2/2018).
 - **Financial assistance for all Online Learning** is claimable subject to RM700/day/pax for seven (7) hours of training.
 - a. **Public Remote Online Training (ROT)/E-Learning/Mobile**
Maximum of RM700/pax/day
 - b. **In-House Remote Online Training (ROT)**
Maximum of RM700/pax/day, limited to an amount not exceeding:
 - i. RM5,000/group/day for soft skill programmes;
 - ii. RM6,000/group/day for technical programmes;
 - c. **Professional Certification/Examination fees as quoted by the certification/examination body.**
 - SST / % Service Tax is claimable effective 1 March 2019. (must not exceed the maximum claimable amount)

- ii) **Internal Trainers Allowance**
Applicable when employers use their own qualified employee(s), who is the subject matter expert to conduct the in-house training being claimed. Employers can claim up to a maximum of RM1,000.00 per day. However, the calculation on a prorata basis for a group of five (5) trainees and below will apply if there is a minimum number of trainees, which is two (2) trainees per group involved.
- iii) **Meal Allowance**
For in-house programmes conducted at the employers' premises, employers are entitled to claim for meal allowances of up to RM50.00/trainee/day. Internal and external trainers are also eligible for meal allowances. However, meal allowances can only be considered for programmes with a duration of at least four (4) hours and employers are entitled to claim up to RM25.00/trainee/day.
- iv) **Daily Allowances**
Daily allowances cover the cost for food, accommodation and land transportation for the duration of the training programme and is applicable as follows:
 - There will be no daily allowances for trainees and internal trainer(s) who are based at the organising employer's premise when conducting in-house training at own premise except if the trainees or internal trainer(s) travel from branches to headquarters and vice versa;
 - In-house / Public Training – where training is conducted within a 70 km-radius (one way) from the workplace of trainees, a maximum daily allowance of RM150.00/trainee/day or the actual rate paid by employers can be claimed, whichever is lesser;
 - In-house / Public Training – where training is conducted beyond 70 km-radius (one way) from the workplace of trainees, a maximum daily allowance of RM400.00/trainee/day (including accommodation) or the actual rate paid by employers can be claimed whichever lesser;
 - Training conducted at least four (4) hours per day – employers are eligible to obtain financial assistance at half of the fixed daily allowances.
- v) **Daily Allowances for Oversea Training**
The daily allowances for any overseas training is subject to a maximum of RM1,000.00/trainee/day (subject to the rate of financial assistance). For further information, please refer to Employer's Circular No. 10/2011.
- vi) **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 rate as approved for trainees.
- vii) **Daily Allowances for External Trainers**
External trainers will be allowed to apply for daily allowances, subject to the maximum allowable rate as approved for trainees. The amount includes allowance for food, accommodation and land transportation which are payable to the trainers / instructors for the duration of the training programme.
- viii) **Daily Allowances for Overseas Trainers**
As and when overseas trainers / instructors are engaged, the maximum daily allowance payable is RM400.00/trainer/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 programme.
- ix) **Airfare**
Trainees, internal trainers from corporate headquarters / subsidiaries / branches conducting training at other branches and subsidiaries in other towns, external trainers from other towns and overseas trainers will be allowed to claim for airfare. The costs of airfare covers airport tax, administrative fee and fuel surcharge. For further information please refer to Employer's Circular No. 10/2011.
- x) **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.
- xi) **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.
- xii) **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.
- xiii) **Consumable Training Material (for Remote Online Training (ROT) only)**
 - In-House Remote Online Training (ROT).
 - i. HRD Corp-approved physical and licensed digital material;
 - ii. Internet data cost of RM100/group.
 - Public Remote Online Training (ROT).
 - i. HRD Corp approved physical and licensed digital material;

For further details, please visit www.hrdcorp.gov.my or call **1800 88 4800** or email to support@hrdcorp.gov.my



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HRD CORP ALLOWABLE COST MATRIX



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ALLOWABLE COSTS MATRIX

1. IN-HOUSE TRAINING (FACE TO FACE)

TYPE OF TRAINING	TRAINING BY INTERNAL TRAINER (TRAINING CONDUCTED BY COMPANY'S PERSONNEL)		TRAINING BY EXTERNAL TRAINER (TRAINING CONDUCTED BY EXTERNAL TRAINING PROVIDER)		TRAINING BY OVERSEA TRAINER (TRAINING CONDUCTED BY OVERSEA TRAINER)		HOW TO CLAIM
	VENUE OF TRAINING	EMPLOYER'S PREMISE	EXTERNAL TRAINING PREMISE / HOTEL	EMPLOYER'S PREMISE	EXTERNAL TRAINING PREMISE / HOTEL	EMPLOYER'S PREMISE	
a) Trainer(s) Allowance = max RM1,000 per day - Training <5 pax: Will be prorated	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>					No supporting document needed ^③
b) Course fee - max RM5,000 per day (soft skills) - max RM6,000 per day (technical and high-end computer programmes) * Individual Trainer: 50% * Training <5 pax : Will be prorated.			<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	Receipt
c) Meal Allowance for trainee(s) and internal / external trainer(s) =max RM50/pax per day (training session must be a minimum of 4 hours per day)	<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>		No supporting document needed ^③
d) Overseas Trainer Daily Allowance = max RM400 per day					<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	No supporting document needed ^③
e) Daily Allowance (for trainee (s) / internal trainer(s) from branches) and external trainer(s) - ≤ 70km = max RM150 - >70 km= max RM400* * (employers can request for 1 extra day for trainee(s) from branch (involve movement) and internal trainer (s))	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	No supporting document needed ^③
f) Rental of Training Place / Hotel Package (including meals) for trainee(s) and external trainer(s) (subject to the rate of daily allowance)		<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>	No supporting document needed ^③
g) Air ticket = actual rate of air fare (for trainee (s) / internal trainer(s) from branches and external & oversea trainer (s))	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	Ticket stub/E-Ticket Evidence / Receipt & invoice from travel agent
h) Transportation = as per quotation		<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>	Receipt from the transport provider
i) Consumable Training Materials (if total amount is ≤RM100, itemisation of materials are not required)	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	No supporting document needed ^③
NOTES			*external trainer(s) can only apply for either Meal Allowance or Daily Allowance	*external trainer(s) can only apply for either Rental Training Premises / hotel or Daily Allowance			^③ Refer to Additional Notes (Item 3)



2) LOCAL PUBLIC TRAINING / SEMINAR / CONFERENCE (FACE -TO-FACE)

Eligibility	How To Claim
a) Course Fee = max RM1,300/trainee/day	Receipt
b) Daily Allowance - ≤ 70 km = max RM150/trainee/day - > 70 km = max RM400/trainee/day (employers can request for 1 extra day)	No supporting document needed
c) Air Tickets = Actual rate of air fare	Ticket stub/E-Ticket Evidence/Receipt & Invoice from travel agent

3) OVERSEAS TRAINING / SEMINAR / CONFERENCE (FACE -TO-FACE)

Type of Training	Eligibility	How To Claim
Overseas Training	a) Course Fee = as charged (need to convert to RM) b) Daily Allowance max RM1,000/trainee/day (employers can request for 2 extra days) c) Air Tickets = Actual rate of air fare <i>Note: All costs are subject to HRD Corp's Terms & Conditions as well as rate of financial assistance. Subject to 50% rate of financial assistance.</i>	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 RM1,000 per trainee per day (employers can request for 2 extra days) c) Air Tickets = Actual rate of air fare <i>Note: All costs are subject to PSMB's Terms & Conditions as well as rate of financial assistance. Subject to 50% rate of financial assistance.</i>	Receipt No supporting document needed Ticket stub/E-Ticket Evidence/ Receipt & Invoice from travel agent

4) ONLINE TRAINING

Type of Training	Eligibility	How To Claim
Public ROT/ E-Learning/ Mobile	Course Fee = RM700/pax/day	Receipt
In-House Remote Online Training (ROT)	Maximum of RM700/pax/day , limited to an amount not exceeding: i. RM5,000/group/day for soft skill programme; ii. RM6,000/group/day for technical programme;	Receipt
Certification Remote Online Training (ROT)	Professional Certification/ Examination fees as quoted by the certification/ examination body.	Receipt (breakdown cost between Course fees and Examination fees)*

*to provide confirmation from certification/examination bodies.

CONSUMABLE TRAINING MATERIALS FOR ONLINE TRAINING

Eligibility	How To Claim
a. In-House ROT i. HRD Corp-approved physical and licensed digital material; ii. Internet data cost of RM100/group.	i. HRD Corp approval letter ii. No supporting document needed
b. Public ROT i. HRD Corp-approved physical and licensed digital material;	i. HRD Corp approval letter

Additional Notes

- Please note that employers are only entitled to claim for **one (1) type of allowance** either meal, daily allowance, or hotel/ external rental package – subject to training location.
- If the training duration is **only four (4) hours (minimum)**, employers are entitled to claim the course fee up to **RM2,500 per day** (soft skills), RM3,000 per day (technical programme) for in-house (face-to-face and Remote Online Training), RM650 per day (public programme) and RM350 per day (remote online learning). For allowances, employers are entitled to obtain half of the financial assistance from the capped amount.
- HRD Corp may request for any other relevant documents deemed necessary for verification /confirmation purposes.
- HRD Corp reserves the right to revise the terms and conditions of this Allowable Cost Matrix at its sole discretion to meet the objectives of the scheme
- All approvals are at the sole discretion of HRD Corp.