



MINISTRY OF HUMAN RESOURCES



HRD CORP ALLOWABLE COST MATRIX



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

Decide the Venue of Training (for in-house training only).

C) STEP 3

Choose 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 **maximum** number of trainees are 35 per session for soft skills and 25 per session for technical courses with one (1) trainer (for further information, please refer to Employer's Circular No. 21/2009).
- **A maximum number of 40 trainees per session with at least two (2) trainers or 1 trainer and 1 facilitator** conducting the training can be considered for soft skills programmes (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**.
- Financial assistance will be considered for a **maximum of nine (9) trainees per employer**, subject to only 50% reimbursement. 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 Employers' justification.

D) SEMINARS/CONFERENCES

Seminars and conferences on new and emerging technologies are claimable under HRD Corp.

- The session must be at **least four (4) hours**.
- The rate of financial assistance for seminars or conference held overseas is **50%** of the total training cost (for further information, please refer to Employer's Circular No.9/2006 & 11/2008).

E) ONLINE TRAINING

Online training is divided into two types of trainings which are Remote Online Training (ROT) and E-learning.

- The minimum number of trainees is **one (1) pax per session**.
- The maximum number of trainees are as follows:
 - 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 a **minimum of four (4) hours** and a **maximum of seven (7) hours**.
- The minimum training hours can be accumulated to meet the requirements (for more information, please refer to Employer Circular No. 1/2021).

ALLOWABLE COSTS

ACM is divided into two (2) segments: **HRD Corp Focus Area** and **Employer-Specific Courses**.

1. FEES

- The maximum allowable fees for **public courses** conducted locally for **HRD Corp Focus Area** is **RM3,000/pax/day** and **RM1,300/pax/day for Employer-Specific** courses (for further information, please refer to Employer's Circular No. 8/2021).
- The maximum fee for **public courses held overseas** is as **per charged** but subject to the rate of 50% financial assistance (for further information, please refer to Employer's Circular No. 9/2004).
- The maximum course fee for **in-house training** is RM8,000/group/day for **HRD Corp Focus Area Courses** and RM6,000/group/day for **Employer-Specific Courses** (for further information, please refer to Employer's Circular No. 8/2021).
- The minimum number of participants for in-house training is two (2) trainees per group. The course fee will be prorated if the number of trainees is less than 5. For example, RM6,000/5 trainees = RM1,200 per trainee.
- The maximum allowable fees for certification courses for HRD Corp Focus Area courses and Employer-Specific courses are as per charged (for further information, please refer to Employer's Circular 8/2021).
- Financial Assistance for **Remote Online Training** is divided by two segments.
 - a. **Public Remote Online Training (ROT) for HRD Corp Focus Area** courses is claimable subject to RM2,000/day/pax and **Employer-Specific** courses is capped at RM700/day/pax for seven (7) hours of training.
 - b. **In-house Remote Online Training (ROT)** is RM8,000/group/day for **HRD Focus Area** courses and RM6,000/group/day or RM700/pax/day, whichever is lower for **Employer-Specific** courses.
 - c. **Professional Certification/Examination** fee is as quoted by certification/examination body. Employers are required to provide certification from the Certification/Examination body on the fees/costs incurred.
- SST/% Service Tax is claimable effective 1 March 2019. However, it must not exceed the maximum claimable amount.

2. INTERNAL TRAINERS ALLOWANCE

The internal trainer allowance is claimable when the employers use their own qualified employee(s), who is the subject matter expert to conduct their in-house training. Employers can claim up to a maximum of RM1,000/day/group. For Remote Online Training, it will be **effective from 25th October 2021**. The course fee will be prorated if the number of trainees is less than five (5).

3. TRAINEE ALLOWANCES

Effective 25 October 2021, employers are no longer required to claim Trainee Daily Allowance (which covers food, accommodation and land transportation), Hotel or Training Premises' Rental. All these allowances have been consolidated into Trainee Allowance.

There will be no trainee allowance for trainees and internal trainer(s) who are based at the organising employer's premise when conducting on premise in-house training. Exceptions will be made if the trainees or internal trainer(s) travel from branches to headquarters and vice versa;

- In-house/Public Training – where training is conducted within 100km (one way) from the trainees workplace, a maximum daily allowance of RM150/pax/day or the actual rate paid by employers, whichever is lower, can be claimed;
- In-house/Public Training – where training is conducted more than 100km (one way) from the workplace of the trainees, a maximum daily allowance of RM400/pax/day (including accommodation) or the actual rate paid by employers, whichever is lower, can be claimed;
- For training conducted at least four (4) hours per day – employers are eligible to obtain financial assistance at half of the fixed trainee allowance.

4. TRAINER ALLOWANCES FOR INTERNAL TRAINERS

Internal trainer(s) from corporate headquarters/subsidiaries/branches of employers conducting training at other branches and subsidiaries in other towns will be allowed to apply for trainer allowance, subject to the maximum allowable rate as approved for trainees.

5. TRAINER ALLOWANCES FOR EXTERNAL TRAINERS

Employers are allowed to apply for external trainer 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 for the duration of the training programme.

6. TRAINER ALLOWANCES FOR OVERSEAS TRAINERS

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

7. OVERSEAS TRAINEE DAILY ALLOWANCES

- The trainees' allowances for any overseas training are subject to a maximum of RM1,000/pax/day, subject to the rate of financial assistance (for further information, please refer to Employers' Circular No. 10/2011).

8. MEAL ALLOWANCES

For in-house programmes conducted at the employers' premises, employers are entitled to claim for meal allowances up to RM50/pax/day. Internal and external trainers are also eligible for meal allowances. However, meal allowances can only be considered for programmes with a minimum duration of four (4) hours. Employers are entitled to claim up to RM25/pax/day for a half day programme.

9. TRANSPORTATION

- For in-house programmes but conducted outside employers' premises such as at hotels and external training premises, employers are eligible to apply for transportation cost incurred based on quotation from transport provider.
- **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 covered include airport tax, administrative fee and fuel surcharge (for further information, please refer to Employers' Circular No. 10/2011).



10. CONSUMABLE TRAINING MATERIALS

- **Face to Face**

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. If the total cost of consumable training materials per programme is more than RM100, a detailed breakdown showing the items and cost is required.

- **Remote Online Training (ROT)**

Internet data cost of RM100/group for In-house ROT

11. LICENSED TRAINING MATERIALS

- Both physical and digital licensed training materials are claimable;
- Employers are allowed to claim cost incurred for these materials provided that the Training Providers have obtained pre-approval from HRD Corp. A copy of HRD Corp approval must be included during the grant application process.

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



ALLOWABLE COST MATRIX

1. IN-HOUSE TRAINING (FACE TO FACE)

1. TRAINING BY INTERNAL TRAINER

Training conducted by a company's personnel

Employer's Premise

ELIGIBILITY	SUPPORTING DOCUMENT(S)
a) Internal Trainer(s) Allowance = Max RM1,000/day - Training <5 pax: will be prorated	No supporting document needed ④
b) Meal Allowance for Trainee(s) and Internal Trainer(s) Max RM50/pax/day (training session must be a minimum of 4 hours per day)	No supporting document needed ④
c) Allowance (trainee(s)/internal trainer(s) from branches) - ≤ 100 km = max RM150/pax/day - > 100 km = max RM400/pax/day *employers can request for 1 extra day for trainee(s) from branch (involve movement) and internal trainer(s)	No supporting document needed ④
d) Air Tickets = Actual rate of air fare (for trainee(s)/internal trainer(s) from branches and external & oversea trainer(s))	Ticket stub/E-Ticket Evidence/Receipt & Invoice from travel agent
e) Consumable Training Materials (if total amount is ≤RM100, itemisation of materials are not required)	No supporting document needed ④

External Training Premise/Hotel

ELIGIBILITY	SUPPORTING DOCUMENT(S)
a) Internal Trainer(s) Allowance = Max RM1,000/day - Training <5 pax: will be prorated	No supporting document needed ④
b) Allowance (trainee(s)/internal trainer(s) from branches) - ≤ 100 km = max RM150/pax/day - > 100 km = max RM400/pax/day *employers can request for 1 extra day for trainee(s) from branch (involve movement) and internal trainer(s)	No supporting document needed ④
c) Air Tickets = Actual rate of air fare (for trainee(s)/internal trainer(s) from branches and external & oversea trainer(s))	Ticket stub/E-Ticket Evidence/Receipt & Invoice from travel agent
d) Transportation = as per quotation	Receipt from the transport provider
e) Consumable Training Materials (if total amount is ≤RM100, itemisation of materials are not required)	No supporting document needed ④

④ Refer to Additional Notes (Item 4, page 12)

2. TRAINING BY EXTERNAL TRAINER

Training conducted by an external training provider

Employer's Premise

ELIGIBILITY	SUPPORTING DOCUMENT(S)
a) Course Fee - Max RM8,000/group/day for HRD Corp Focus Area Courses - Max RM6,000/group/day for Employer-Specific Courses - Trainees <5 pax: will be prorated	Receipt
b) Meal Allowance for Trainee(s) and External Trainer(s) Max RM50/pax/day (training session must be a minimum of 4 hours per day)	No supporting document needed ④
c) Allowance (trainee(s) from branches) and external trainer(s) - ≤ 100 km = max RM150/pax/day - > 100 km = max RM400/pax/day *employers can request for 1 extra day for trainee(s) from branch (involve movement) and internal trainer(s)	No supporting document needed ④
d) Air Tickets = Actual rate of air fare (for trainee(s)/internal trainer(s) from branches and external & oversea trainer(s)	Ticket stub/E-Ticket Evidence/Receipt & Invoice from travel agent
e) Consumable Training Materials (if total amount is ≤RM100, itemisation of materials are not required)	No supporting document needed ④

External trainer(s) can only apply for either Meal Allowance or Daily Allowance.

External Training Premise/Hotel

ELIGIBILITY	SUPPORTING DOCUMENT(S)
a) Course Fee - Max RM8,000/group/day for HRD Corp Focus Area Courses - Max RM6,000/group/day for Employer-Specific Courses - Trainees <5 pax: will be prorated	Receipt
b) Allowance (trainee(s) from branches) and external trainer(s) - ≤ 100 km = max RM150/pax/day - > 100 km = max RM400/pax/day *employers can request for 1 extra day for trainee(s) from branch (involve movement) and internal trainer(s)	No supporting document needed ④
c) Air Tickets = Actual rate of air fare (for trainee(s)/internal trainer(s) from branches and external & oversea trainer(s)	Ticket stub/E-Ticket Evidence/Receipt & Invoice from travel agent
d) Transportation = as per quotation	Receipt from the transport provider
e) Consumable Training Materials (if total amount is ≤RM100, itemisation of materials are not required)	No supporting document needed ④

External trainer(s) can only apply for either Rental of Training Place/Hotel Package or Daily Allowance.

④ Refer to Additional Notes (Item 4, page 12)

3. TRAINING BY OVERSEA TRAINER

Training conducted by a trainer from abroad

Employer's Premise

ELIGIBILITY	SUPPORTING DOCUMENT(S)
a) Course Fee - Max RM8,000/group/day for HRD Corp Focus Area Courses - Max RM6,000/group/day for Employer-Specific Courses - Trainees <5 pax: will be prorated	Receipt
b) Meal Allowance for Trainee(s) and Oversea Trainer(s) Max RM50/pax/day (training session must be a minimum of 4 hours per day)	No supporting document needed ^④
c) Overseas Trainer Daily Allowance = max RM400/day	No supporting document needed ^④
d) Allowance (trainee(s) from branches) - ≤ 100 km = max RM150/pax/day - > 100 km = max RM400/pax/day *employers can request for 1 extra day for trainee(s) from branch (involve movement) and internal trainer(s)	No supporting document needed ^④
e) Air Tickets = Actual rate of air fare (for trainee(s) /internal trainer(s) from branches and external & oversea trainer(s)	Ticket stub/E-Ticket Evidence/Receipt & Invoice from travel agent
f) Consumable Training Materials (if total amount is ≤RM100, itemisation of materials are not required)	No supporting document needed ^④

External Training Premise/Hotel

ELIGIBILITY	SUPPORTING DOCUMENT(S)
a) Course Fee - Max RM8,000/group/day for HRD Corp Focus Area Courses - Max RM6,000/group/day for Employer-Specific Courses - Trainees <5 pax: will be prorated	Receipt
b) Overseas Trainer Daily Allowance = max RM400/day	No supporting document needed ^④
c) Allowance (trainee(s) from branches) - ≤ 100 km = max RM150/pax/day - > 100 km = max RM400/pax/day *employers can request for 1 extra day for trainee(s) from branch (involve movement) and internal trainer(s)	No supporting document needed ^④
d) Air Tickets = Actual rate of air fare (for trainee(s) /internal trainer(s) from branches and external & oversea trainer(s)	Ticket stub/E-Ticket Evidence/Receipt & Invoice from travel agent
e) Transportation = as per quotation	Receipt from the transport provider
f) Consumable Training Materials (if total amount is ≤RM100, itemisation of materials are not required)	No supporting document needed ^④

^④ Refer to Additional Notes (Item 4, page 12)



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

ELIGIBILITY	SUPPORTING DOCUMENT(S)
a) Course Fee - max RM3,000/pax/day for HRD Corp Focus Area Courses - max RM1,300/pax/day for Employer-Specific Courses	Receipt
b) Allowance - ≤ 100 km = max RM150/pax/day - > 100 km = max RM400/pax/day (employers can request for 1 extra day)	No supporting document needed ^④
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)

TYPES OF TRAINING	ELIGIBILITY	SUPPORTING DOCUMENT(S)
Overseas Training	a) Course Fee = as charged (has to be converted to RM) b) Daily Allowance max RM1,000/pax/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 ^④ Ticket stub/E-Ticket Evidence/Receipt & Invoice from travel agent
Overseas Seminar/Conference	a) Seminar/Conference Fee = as charged (has to be converted to RM) b) Daily Allowance max RM1,000/pax/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 ^④ Ticket stub/E-Ticket Evidence/Receipt & Invoice from travel agent

^④ Refer to Additional Notes (Item 4, page 12)

4) ONLINE TRAINING (ROT)

TYPES OF TRAINING	ELIGIBILITY	SUPPORTING DOCUMENT(S)
Public ROT	Course Fee - max RM2,000/pax/day for HRD Corp Focus Area Courses - max RM700/pax/day for Employer-Specific Courses	Receipt System generated attendance
E-Learning/Mobile	- max RM700/pax/day for Employer-Specific Courses	Receipt System generated attendance
In-House Remote Online Training (ROT)	Maximum of RM700/pax/day, limited to an amount not exceeding: - max RM8,000/group/day for HRD Corp Focus Area Courses *Trainees <5 pax: will be prorated - max RM6,000/group/day or RM700/pax day, whichever is lower for Employer-Specific Courses	Receipt System generated attendance
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)* System generated attendance

**to provide confirmation from certification/examination bodies.*

5) ONLINE TRAINING (E-LEARNING)

The financial assistance offered is as per table below:-

TRAINING HOUR(S)	NUMBER TO KEY IN THE ESTIMATED COST TABLE IN E-TRIS	MAXIMUM FINANCIAL ASSISTANCE ALLOWED
1 Hour	0.1	RM70/pax
2 Hours	0.2	RM140/pax
3 Hours	0.3	RM210/pax
4 Hours	0.5	RM350/pax
5 Hours	0.7	RM490/pax
6 Hours	0.8	RM560/pax
7 Hours	1.0	RM700/pax

Source: Circular 8/2021

**The above calculation is applicable for e-learning training ONLY where the total training hours is less or equal to 7 hours.*

CONSUMABLE TRAINING MATERIALS FOR ONLINE TRAINING

ELIGIBILITY	SUPPORTING DOCUMENT(S)
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 ^④
b. Public ROT i. HRD Corp-approved physical and licensed digital material.	i. HRD Corp approval letter

^④ Refer to Additional Notes (Item 4, page 12)

ADDITIONAL NOTES

- Please note that employers are **only entitled to claim for one (1) type of allowance (i.e., meal or trainee) only** - subject to the training location.
- If the training duration is only four (4) hours (minimum), employers are entitled to **claim half of the financial assistance from the capped amount for all fees and allowances, except if otherwise stated.**
- If the claim is submitted by a Training Provider, the **supporting documents required** are:
 - Joint Declaration 14 Form (JD 14)
 - Attendance T3 Form
 - Invoice issued to HRD Corp
 - System Generated Attendance (for Online Training only)
 - *The system generated attendance must be signed and declared by both Training Provider and Employer with company stamp, name and position of the authorised officer and date.
- 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.**



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