MINISTRY OF HUMAN RESOURCES

HRD CORP
HUMAN RESOURCE DEVELOPMENT CORPORATION

GUIDEBOOK ALLOWABLE COST MATRIX (ACM)

hrdcorp.gov.my

November 2025

Published by

HUMAN RESOURCE DEVELOPMENT CORPORATION (HRD CORP) (200101009387)
Wisma HRD Corp, Jalan Beringin, Damansara Heights, 50490 Kuala Lumpur

Tel: 1300 88 4800 Email: support@hrdcorp.gov.my Website: hrdcorp.gov.my

TABLE OF CONTENTS

HOW TO USE THE MATRIX

STEP 1
Determine the type of scheme.

STEP 2
Determine the type of training whether in-house, public, overseas, seminar or conference.

STEP 3
Decide on the training venue.

STEP 4
Choose the type of trainer.

STEP 5
Find out the allowable cost details by referring to the eligibility section.

TYPE OF SCHEMES

A. HRD CORP CLAIMABLE COURSES (HCC)

- HCC is a main scheme that encourages employers to retrain and upgrade their workers' skills according to the company's business needs.

- Under HCC, employers are not required to make any advance payments to training providers. Instead, the course fee will be paid to the appointed training provider after HRD Corp has approved the claim submission.

- The structure consists of a few types of training such as:
  - ► In-house training
  - ► Public training
  - ► Remote online training (in-house)
  - ► Remote online training (public)
  - ► Development programme
  - ► e-Learning
  - ► Coaching and mentoring
  - ► Mobile e-learning

- Employers must submit grant applications at least one day prior to the start of training. Financial assistance is granted in accordance with HRD Corp's terms and conditions.

- This scheme is open to HRD Corp Registered Employers who have paid levy for the first month, subject to the availability of financial assistance. Employers must have no arrears or late payment interest, as HRD Corp will debit the course fee directly from the accumulated levy paid.

- Employers must not have legal issues with HRD Corp to apply for financial assistance.

- Effective 1 January 2025, all HRD Corp certified active trainers are required to acquire the Accreditation status to deliver training within the HRD Corp ecosystem (except for conferences and seminars which is delivered by speakers).

For more information, please refer to Employer Circular No. 6/2024.

- Upfront payment:

  - ► Effective 7 December 2021, employers can request up **to 30% upfront payment** for **HRD Corp Claimable Courses** during the grant application. Payment is made upon grant approval.

  - ► If a training programme is cancelled after advance payment is received, the employer must request cancellation via **e-TRiS** and ensure that the training provider refunds **HRD Corp** within **one month** from cancellation.

For more information, please refer to Employer Circular No. 8/2021.

- **Required information for grant submission:**
  - i. Trainer and training provider details
  - ii. Trainee details
  - iii. Total estimated costs applied

Required Supporting Documents	
Grant Submission	**Claim Submission**
• Course content with training schedule, including date and time. • Accredited trainer profile. • Invoice or quotation for course fees. • Invoice or quotation for chartered transportation, if any. • HRD Corp Special Approval Letter for licensed training or digital training material, if required by the employer, if any: i) Licensed physical and/or digital training material ii) Any other variations • Acknowledgement Letter for Industry Specific or Focus Area courses, on a case-by-case basis.	**FOR TRAINING PROVIDERS** • Course Fee: Official invoices related to the training programme. • Joint Declaration 14 Form (JD14): Completed by the training provider and approved by a manager-level official or higher after the training has concluded. • Attendance T3 Form: Documented proof of employee attendance during the training sessions. • System Generated Attendance Report: Required for remote online training as evidence of employee participation. The report must include: i) Training title (optional) ii) Training date (mandatory) iii) Trainee's name iv) Precise timestamps, including clock-in and clock-out times, or total duration attended is also accepted v) Signed and declared by both Training Provider and Employer with company stamp, name and position of the authorised officer and date. **FOR EMPLOYERS** • Chartered Transportation: Official receipt and invoice from transport provider is mandatory. • Flight Tickets: Invoice and official receipt, or flight itinerary. **FOR ALL CLAIMS SUBMISSION** • Other Supporting Documents: Any additional documents as specified by HRD Corp or relevant to the specific training programme.

B. SKIM BANTUAN LATIHAN (SBL)

- SBL is an exception to HCC scheme, in which employers are allowed to use trainers from non-registered training providers and internal trainers.
- Under this scheme, employers are required to pay training providers the course fee and request for reimbursement of the fee paid from HRD Corp.
- The structure consists of a few types of training such as:
    - In-house training
    - Public training
    - Remote online training (in-house)
    - Remote online training (public)
    - Development programme
    - e-Learning
    - Coaching and mentoring
    - Mobile e-learning
- Employers must submit applications prior to the start of training. Financial assistance is granted in accordance with HRD Corp's terms and conditions.
- Employers must not have legal issues with HRD Corp to apply for financial assistance.
- Effective 1 April 2021, training providers with an exemption may only conduct training courses under the SBL scheme.

  For more information, please refer to Employer's Circular No. 3/2021

- There are five types of non-registered training providers allowed to conduct training under the SBL scheme:
    - **Internal Trainers**
      Employees from the same company or group of companies (including overseas) who are subject matter experts of the training content. Internal trainers are not required to be registered with HRD Corp.
    - **Vendors**
      Vendors who provide services, products or systems that require training or a manual.
    - **Associations**
      Associations are typically groups of individuals or organisations united by a common purpose or interest. The association, society or club must obtain a one-off approval letter prior to conducting the programme from the HRD Corp Training Market Department (TMD).

      For further information, please refer to https://supportcentre.hrdcorp.gov.my/portal/en/kb/articles/one-off-approval-for-sbl-scheme or email to **vmdsupport@hrdcorp.gov.my.**
    - **Non-Government Organisations (NGOs)**
      NGOs are a non-profit, voluntary group that is organised on a local, national or international level. An NGO is independent of any government influence and is typically driven by people with a common interest or purpose.
    - **Overseas**
      Training providers based outside of Malaysia and has no company registered in Malaysia. If a training provider wishes to conduct:

      i. **Local public courses** - The training provider is required to collaborate with a locally-based registered training provider to organise it in Malaysia. Alternatively, they can apply for a one-off approval from the HRD Corp Training Market Department (TMD) for that training or event to be claimable if they are not collaborating with a local registered training provider.

ii. **In-house courses** - Employers must provide relevant justification for engaging the overseas training provider.

▶ **Government Bodies**
Government bodies refer to organisations, agencies or departments established by the government of Malaysia to carry out specific functions, implement policies, enforce laws and provide services to the public.

- **Required information for grant submission:**
  i. Trainer and training provider details
  ii. Trainee details
  iii. Total estimated costs applied

Required Supporting Documents	
Grant Submission	**Claim Submission**
• Course content with training schedule, including date and time. • Trainer profile. • Invoice or quotation of course fees. • Service or sales agreement between vendor and employer, or receipt or invoice of item purchase, if vendor conducts the training. • Invoice or quotation for chartered transportation, if any. • HRD Corp Special Approval Letter, if any. i) Licensed physical and/or digital training material ii) Any other variations • Acknowledgement Letter for Industry Specific or Focus Area courses, on a case-by-case basis.	• Course Fees: Proof of payment must be provided, including the invoice, official receipt, or bank statement. • Chartered Transportation: Proof of payment e.g official receipt, bank statement to show that the payment has been completed. • Flight Ticket: Proof of payment e.g official receipt, bank statement to show that the payment has been completed. • Full travel itinerary including name, travel dates, destination and ticket amount. • System Generated Attendance Report: Required for remote online training as evidence of employee participation. The report must include: i) Training title (optional) ii) Training date (mandatory) iii) Trainee's name iv) Precise timestamps, including clock-in and clock-out times or the total duration attended is also accepted v) Signed and declared by both Training Provider and Employer with company stamp, name and position of the authorised officer and date. • Other supporting documents including any additional documents specified by HRD Corp or relevant to the specific training programme.

C. SKIM LATIHAN BERSAMA (SLB)

- Skim Latihan Bersama (SLB) is a scheme for in-house training using an internal or external trainer (exempted under HRD Corp Claimable Courses), with participants from several (two or more) employers registered with HRD Corp.

- The structure consists of a training programme organisers and participating employers. The organiser will appoint and manage the trainers, training venue and provide the consumable training materials. However, the training grant applications will be made by all the participating employers. Course fee is to be quoted on a per pax basis and will be prorated according to the completion of attendance.

- **Required information for grant submission:**
  i. Trainer and training provider details
  ii. Trainee details
  iii. Total estimated costs applied

- Effective 1 April 2021, only training providers with exemptions may conduct training courses under the SLB scheme. There are five types of non-registered training providers under the SLB scheme:
  - Internal trainers
  - Vendors
  - Associations
  - Non-Government Organisations (NGOs)
  - Government bodies
  - Overseas training providers
    - Local public courses
    - In-house courses

Required Supporting Documents	
Grant Submissions	**Claim Submissions**
• Course content with training schedule, including date and time. • Trainer profile. • Invoice or quotation for course fees, with only one invoice or quotation is required for one training course. • Joint training letter provided by the organising employer, that includes: i. Organiser and participants from the employer's side ii. Name of organiser iii. Course title and training date iv. Training venue v. Number of pax from each employer vi. Cost breakdown vii. Signature by organising employer • Invoice or quotation for chartered transportation, if any. • HRD Corp Special Approval Letter, if any. i. Licensed physical and/or digital training material ii. Any other variations	• Course Fees: Proof of payment must be provided, including the invoice and official receipt, or bank statement. • Cost sharing letter of SLB course fees, detailing the cost-sharing arrangement. • Chartered Transportation: Official receipt and invoice from transport provider is mandatory. • Flight Tickets: Invoice and official receipt or flight itinerary. • System Generated Attendance Report: Required for remote online training as evidence of employee participation. The report must include: i) Training title (optional) ii) Training date (mandatory) iii) Trainee's name iv) Precise timestamps, including clock-in and clock-out times or the total duration attended is also accepted

• Acknowledgement Letter for Industry Specific or Focus Area courses, on a case-by-case basis.	v) Signed and declared by both Training Provider and Employer with company stamp, name and position of the authorised officer and date. • Any other supporting documents as specified by HRD Corp or relevant to the specific training programme.

D. TRAINING FACILITIES AND RENOVATION SCHEME (ALAT)

- A scheme that provides employers with financial assistance to purchase training aids for the purpose of setting up, renovating or enhancing training rooms to encourage more in-house retraining and skills upgrading of their employees. However, the setting up of a training room does not include the construction of a building, training centre or the rental of training rooms.
- Employers must have no legal issues with HRD Corp to apply for ALAT.
- Financial assistance to be granted to each employer under this scheme for any one year will be subject to a maximum of 50% of the levy balance as of 1st January in the year the application is submitted (for the eligibility amount).
- Purchase of training equipment, renovation or computer must be made within 6 months from the grant approval date. Purchases can only be made after the grant has been approved, and any purchases made prior to approval will not be claimable.
- Claims shall be made after the purchase of training equipment, renovation or computer.

1. PURCHASE OF TRAINING EQUIPMENT

The purchase of training equipment is no longer limited to those specified in the previous HRD Corp list. Any non-training- related equipment or items, including software, may not be funded. Please note that:

- The equipment must be used solely for training purposes and be relevant to the employer's nature of business.
- Training equipment must be placed in the training venue.
- The equipment and/or renovation of the training room can be done at an industry training location (can be placed outside of the training room).
- The location of the equipment should be disclosed when applying for the grant.
- Any changes in the equipment's location, such as disposal, relocation or loss must be disclosed to and approved by HRD Corp prior to the changes.
- The location and relocation of the business premises, both headquarters and branches, must be declared and updated with HRD Corp prior to the grant application.
- Any damage or disposal of the training equipment must be reported to HRD Corp.
- Employers may purchase laptops or tablets every two years, provided an internal trainer is appointed and a dedicated training room with an LCD projector is available for the trainer to develop training modules.

Reference: Employer Circular No.3/2024

Employers may apply for ALAT, following the criteria below:

- The wiring setup of an overhead projector.
- Non-training related equipment or items, including software, will not be funded.

- Among training aids that are **not eligible** for financial assistance:
  - ▸ Standalone requests:
    - a. Labour costs
    - b. Installation services.
    - c. Calibration services.
    - d. Cleaning costs and services.
    - e. Delivery charges.
    - f. Any accessories without purchase of equipment.
    - g. Computer softwares such as Microsoft Office and more
    - h. Items that are not required for training such as signage and cabinets.

- **Required information:**
  - i. Training equipment details
  - ii. Total estimated costs applied
  - iii. Training location address

For further information, please refer to Employer Circular No.3/2024

Required Supporting Documents	
Grant Submission	**Claim Submission**
• Quotation or pro forma invoice from the supplier for training aid purchase. • Shared letter for purchase of equipment and/or renovation of training room for Industry Training Location or Venue. Refer to Appendix 1, Employer Circular No 3. 2024 for letter samples. • Specific training room name and location. • Training room layout. • Indicate the number of training rooms, internal trainer profiles and LCD projector (for the laptop purchase application).	• Official receipts and invoices, including a detailed breakdown of purchases (e.g., equipment details). • Any additional documents as specified by HRD Corp.

2. SETTING UP THE TRAINING ROOM

- The training room setup under the ALAT scheme is limited to the following:
  - i. Overhead projector wiring setup
  - ii. Wall painting
  - iii. Air conditioner setup
  - iv. Carpet, blinds and glass wall installation
  - v. Ceiling renovation
  - vi. Electrical outlet wiring
  - vii. Network and internet connection installations
  - viii. Installation costs with purchase of equipment under the same grant

- All other terms and conditions related to enhancements that are not mentioned in Employer Circular No. 3/2024 remain as they are.

- Room setup or renovation is subject to the current needs and requirements by the respective industries.

- Grant approval is based on the quotation, while reimbursement is subject to the actual cost as per receipt.

- **Required information:**
  i. Training room renovation details
  ii. Total cost estimation

Required Supporting Documents	
Grant Submission	**Claim Submission**
• Quotation from supplier or contractor. • Shared letter for purchase of equipment and/or renovation of training room for Industry Training Location or Venue. Refer to Appendix 1, Employer Circular No 3. 2025 for letter samples. • Layout plan and measurement of the proposed training room setup or renovation.	• Official receipts and invoices, including a detailed breakdown of purchases (e.g., renovation details). • Any additional documents as specified by HRD Corp.

All other terms and conditions related to enhancements that are not outlined in Employer Circular No. 3/2024 will remain the same.

E. INFORMATION TECHNOLOGY AND COMPUTER-AIDED TRAINING (IT)

- IT is a scheme to encourage employers to further retrain their employees in information technology. Under this scheme, financial assistance will be provided to them to purchase desktop computers or laptops.
- The maximum amount of financial assistance is RM25,000 for the purchase of desktop computers for training purposes.
- Applications can be made once every three years, from the date of the first or previous application. This scheme, however, does not allow multiple applications within the three-year period, even though employers may not have fully utilised the maximum eligibility of RM25,000.00. Applications for the branch office may also be submitted before applications from the headquarters are submitted and approved (not necessarily three years after purchase by headquarters).
- Applicant must be a HRD Corp Registered Employer and is an active employer.
- Employers must have no legal issues with HRD Corp to apply for financial assistance.
- Employers must have a fixed computer training room. Employers who are SMEs may obtain financial assistance to purchase desktop computers or laptops for training purposes, even if they may not have a proper computer lab.
- Purchase of computers or laptops must be made within 6 months from the grant approval date. Purchases can only be made after the grant has been approved, and any purchases made prior to approval will not be claimable.
- Claims shall be made after the purchase of computers or laptops.
- Grant approval is based on the quotation, while reimbursement is subject to the actual cost as per receipt.
- Webcam and internet connection subscription (only for the first year) are required as part of the

equipment to support online learning. Internet subscription submission can be made on a monthly or a one-off yearly basis.

- **Required information:**
  i. Complete information of the computers or laptops that will be purchased must be included such as type, processor size, RAM, hard disk, monitor, type of board or input device and more. Brochures can be enclosed as well.

Required Supporting Documents	
Grant Submission	**Claim Submission**
• Quotation from vendor for the purchase of computers. • A list of computer training programmes conducted the previous year before the application. The list must include the duration (in hours) and the number of trainees attended per session. (If there is no list of computer training programmes conducted, the employer may provide a justification for further consideration.) • A list of proposed computer training programmes to be conducted for one year, beginning from the date of application. • A sketch of the classroom including a planned layout of the computers.	• Official receipts and invoices, including a detailed breakdown of purchases. • Any additional documents as specified by HRD Corp.

F. COMPUTER-BASED TRAINING SCHEME (CBT)

- This scheme assists employers in re-training and upgrading the knowledge and skills of their workforce, especially for employers who are unable to release their employees to attend training outside company premises. It also assists employees in self-paced learning as well as flexible learning hours, training location and environment. Under this scheme, employees can be trained effectively at a lower cost, manage their time for training without disturbing their working schedules, in spite of tight production schedules.

- The development of Mobile Learning Apps and Learning Management Systems (LMS) are allowed under the Development of Computer Software.

  i. Purchase of LMS training software or the development of LMS, subscription of LMS (for training purposes only) and subscription of e-learning training content platforms. All these require a grant application one month prior to the implementation, except for the purchase of computer softwares, subcription of LMS and e-learning training content platforms.

- LMS upgrading is covered for:

  i. Upgrading, customising and adding the content of the module of online learning module in the existing LMS (after a year of approval);

  ii. Upgrading the functions, features and specifications of the LMS (after a year); and

  iii. System installation or cloud-based specification.

For further information, please refer to Employer's Circular No. 2/2018 and No. 3/2024

1. PURCHASE OF COMPUTER SOFTWARE

- Employers do not need to apply grant for approval under the Purchase of Computer Software Scheme. However, the HRD Corp Claims Unit needs to view the software in its original form before employers are allowed to claim for the purchase.
- **The terms and conditions of purchasing computer software:**
  - i. The software must be in the form of a CD, DVD, CD/DVD-ROM or video.
  - ii. The software must be solely for training and learning purposes.
  - iii. The software must contain interactive training courses on specific skills that enable users to learn the skills independently without an instructor.
  - iv. The software must enable users to evaluate their learning progress.
  - v. Softwares that are not eligible under the scheme includes software for display or reading purposes, e.g. procedures or guidelines on safety, e-books or e-encyclopaedias.
  - vi. Application software used for daily operational activities such as Microsoft Office, Accounting Softwares, Auto CAD, computer programming softwares and more are not covered.

2. DEVELOPMENT OF COMPUTER SOFTWARE

- Employers who wish to develop their own training softwares or develop an LMS or subscribe to an LMS or an e-learning training content platform, must obtain prior approvals (grant) from HRD Corp by submitting a proposal at least one (1) month prior to commencement of the software development except for subscribing to LMS or e-learning training content platform.
- e-Learning subscription grant application process:
  - i. Enter the start and end work dates as the subscription start date. As a result, the start and end dates will be identical.
  - ii. Provide the actual subscription start and end dates in the module description.
- Grant approval is based on the quotation, while reimbursement is subject to the actual cost as per receipt. Development of Mobile Learning Apps is claimable based on company training needs and the nature of the business.
- **Required information in the proposal:**
  - i. Purpose.
  - ii. Project background.
  - iii. Software development justification.
  - iv. Training or learning content and skills areas (please specify if it involves modules).
  - v. Training methodology adopted.
  - vi. Software benefits in comparison to current or existing training methods.
  - vii. Method of development, roles and responsibilities of the departments involved in the development.
  - viii. Development schedules and expected duration. Please specify if it involves phases, etc.
  - ix. Payment schedules

Required Supporting Documents	
Grant Submission	**Claim Submission**
• Quotation for software development. • Proposal for software development. • Quotation or invoice for e-learning or LMS subscription. • Course content summary.	• Official receipts and invoices for the purchase and development of software. • Official receipts and invoices for e-Learning or LMS subscriptions. • Any additional documents as specified by HRD Corp or relevant to the specific training programme.

G. INDUSTRIAL TRAINING SCHEME (ITS)

- ITS promotes practical training for apprentices and trainees from universities and colleges at employer's premises. A trainee is defined as a student from a public or private university, an institution of higher learning, or a college undergoing practical training at an employer's premises. Industrial training refers to work experience undertaken before graduation or as a part of their programme.
- Financial assistance to be granted under this scheme for any one year will be subject to a maximum of 50% of the levy balance as of 1st January in the year the application is submitted for their eligibility amount.
- Employers must have no legal issues with HRD Corp to apply for financial assistance.
- Minimum duration: **Two (2) months** | Maximum duration: **Twelve (12) months**
- **Required information for Grant Submission:**

  i. Name of supervisors from the trainee's higher learning institution
  ii. Name of supervisors from the respective employer
  iii. Copy of the programme structure with the objectives, learning outcomes and course schedule for the entire duration of the training
  iv. Trainee's details
  v. Claimable costs:
     - Monthly allowance as paid by the employer, subject to maximum eligibility amount (50% of the levy balance as of 1 January of the grant application).
     - One set of personal protective equipment (PPE). Employer is allowed to provide a quotation for PPE purchased in more than one quantity, but approval will be based on the actual quantity only.
     - Insurance coverage, if any, according to premium amount

Required Supporting Documents	
Grant Submission	**Claim Submission**
• A letter issued by a public or private university, a higher learning institution or a college. • A copy of the acceptance letter from the employer agreeing to the industrial placement with details of the monthly allowance to be paid.	• Proof of payment for monthly allowance, such as payment slips, bank statements or transactions. • Proof of payment or receipt for insurance. • Proof of payment or receipt for PPE.

• A copy of the course structure; the objectives, duration of the training, learning outcomes and course schedule in weekly format for the entire duration of the training.	

H. FUTURE WORKERS TRAINING (FWT)

- A financial assistance scheme that funds in-house or public training programmes, with the aim of providing employment opportunities to trainees upon completion of training. Employers must identify the future workers under the pre-employment training course.
- The structure consists of the following types of training:
  1. In-house training
  2. Public certification courses
  3. General public courses
- Employers must have no legal issues with HRD Corp to apply for financial assistance.

1. In-House Training

- The **minimum** number of trainees is **two (2).**
- The **maximum** number of trainees is **twenty-five (25) trainees for technical skills and fifty (50) trainees for soft skills.**
- The **maximum training period** is **one (1) year**:
  - ▸ Training can be conducted in-house or public for a maximum duration of one (1) year.
  - ▸ Training can be conducted through various methodologies, subject to the training requirements.

Claimable Costs (In-House)	
Less than 1 month	**More than 1 month**
• Internal trainer's allowance: ▸ RM1,400/day/group, ▸ RM800/half day/group *Maximum full day training is subjected to seven hours only. • Training provider course fee: As per ACM, less than five trainee will be prorated. • Trainee or meal allowance: ▸ <100km max RM250/day or the actual amount paid by the Employer, whichever is lower. ▸ ≥100km max RM500/day or the amount paid by Employer, whichever is lower. ▸ Meal allowance is RM100/day per trainee.	• Internal trainer's allowance: ▸ RM1,400/day/group, ▸ RM800/half day/group • Training provider course fee: As per ACM, less than five trainee will be prorated. • Trainer meal allowance is RM100/day per trainer. • Trainees monthly allowance are paid by the employer. • Consumable training materials.

• Trainer meal allowance is RM100/day per trainer. • Consumable training materials.	

For further information, please refer to Employer's Circular No. 3/2024.

2. Public Certification Courses

- The **minimum** number of trainee is **one (1)**, and **no maximum** number of trainees.
- Claimable Costs:
  - ▸ Local training course fees are claimable as per charges.
  - ▸ Monthly allowance for trainees are paid by employer, if training duration is more than a month.
  - ▸ The other claimable costs are as stated in ACM with regards to amount of trainee allowance, if training duration is less than a month.

3. General Public Courses

- The **minimum** number of trainee is **one (1)** and the **maximum** number of trainees is **nine (9)**.
- The other claimable costs are as stated in ACM with regards to amount of trainee allowance, if training duration is less than a month.
- Claimable Costs:
  - ▸ Local training course fees are claimable as per charged.
  - ▸ Monthly allowance for trainees are paid by employer, if training duration is more than a month.
  - ▸ The other claimable costs are as stated in ACM with regards to amount of trainee allowance, if training duration is less than a month.

Training requirements for all FWT courses:

- ▸ The training session must be at least **four (4) hours**.
- ▸ Required information:
  - i. Trainer and training provider details, if any
  - ii. Trainees information
  - iii. Total estimated costs applied

Required Supporting Documents	
Grant Submission	**Claim Submission**
• Complete course content. • Complete trainer profiles. • All related invoices or quotation. • Employer declaration letter which includes: i. Training Title ii. Training Date iii. No. of Trainee(s) iv. Employment Date v. Training Provider Name (if any) vi. Training Provider MyCoID (if any)	• Courses Fee: Official receipts and invoices as proof of payment for course fees. • Employers are required to submit an employment letter and proof of payment, as well as receipts and invoices. • The salary offered upon employment should be equivalent to or more than the monthly allowance paid by the employer during training. Hence, the monthly allowance will be paid based on whichever is the lower amount paid by the employer.

I. RECOGNITION PRIOR LEARNING (RPL)

- RPL enables workers to get recognition for their skills, knowledge and experience gained through working and learning according to the level determined by the Department of Skills Development (DSD).
- The aim is to increase the pool of skilled workers in the workforce in-line with the human capital development policy of the nation. It is also to support the effort by the Ministry of Human Resources in implementing the Malaysia Skills Certification (MSC) through the RPL scheme.
- No minimum and maximum training hours required.
- The minimum number of trainees is one (1) pax per session. No maximum number of trainees.
- Registration fee of RM300 for each level per person.
- Repeating trainees for the same level is **NOT CLAIMABLE**.
- Required information for grant submission:
  - ▸ Trainee details
  - ▸ Name of recognition body
  - ▸ Total fee requested

Required Supporting Documents	
Grant Submission	**Claim Submission**
• A copy of 'Slip Permohonan SKM Secara PPT' by Jabatan Pembangunan Kemahiran, Kementerian Sumber Manusia. • A copy of payment receipt, if any.	No claim submission is required under the RPL scheme.

J. ON-THE-JOB-TRAINING (OJT)

- OJT is when a skilled worker or supervisor would train another unskilled or new worker who works alongside the skilled worker or supervisor.
- The training session must be **at least four (4) hours**. The training can be conducted in a series of sessions, which must be **at least a minimum of one (1) hour duration** of a continuous session.
- The maximum training hours are 300 hours (maximum 7 hours per day).
- The **minimum number of trainers to trainee ratio is 1:1 per session.**
- The **maximum number of trainers to trainee ratio is 1:4 per session.**
- For training involving five (5) trainees or more, an application for financial assistance should be made under the SBL Scheme for internal trainer allowance.
- Internal trainer allowance is RM50/trainee/hour.
- Examination fee is as per receipt.
- OJT application must be submitted within 6 months AFTER the training date ended.
- **Additional information:**
  - i. Professional Assessment – Malaysian Board of Technologists (MBOT): Technologists and technicians are claimable under the OJT scheme for HRD Corp registered employers.
  - ii. No application needs to be made for a training grant prior to the professional assessment. The requirements for the OJT scheme are NOT the same as those for SBL or HRD Corp Claimable Courses scheme.

iii. Self-learning:
- ▶ Course fee for examination as per the actual cost per person
- ▶ Learning materials are based on receipts issued by the suppliers or providers, such as journals, books and online subscriptions.
- ▶ Examination schedule

- **Required information for grant submission:**
  - ▶ Trainer details with handwritten signature
  - ▶ Trainee details with handwritten signature
  - ▶ Total amount requested

Required Supporting Document	
Grant Submission	**Claim Submission**
• OJT Trainer Allowance: OJT Attendance and Evaluation Log ▶ Trainee should achieve satisfactory levels of skills competency. ▶ Trainer's Claim Form (OJT Trainer's Allowance Claim Form). • Examination Fees: ▶ Examination schedule ▶ Receipt of learning materials ▶ Receipt of exam fee payment	No claim submission is required under the OJT scheme.

K. SKIM LATIHAN DUAL NASIONAL (SLDN)
ALSO KNOWN AS AKADEMI DALAM INDUSTRI (ADI)

- A training mechanism to produce a nationally skilled workforce (K-Worker) and to meet the current needs of the industry.
- Financial assistance is claimable by employers who are currently registered with HRD Corp and trained apprentices under ADI organised by Jabatan Pembangunan Kemahiran (JPK).
- The duration of the training is between one (1) and two (2) years, or subject to the training duration determined by JPK.
- The training methodology is based on the following approaches:
  - ▶ Theoretical and basic skills training conducted at training institutions comprises 20% to 30% from the overall training duration; and
  - ▶ Practical training conducted at sponsoring employers' premises comprises 70% to 80% of the overall training duration.
  - ▶ However, the percentage of the ratio can be adjusted depending on the needs agreed upon by JPK
- Companies must be registered with HRD Corp and have a sufficient levy balance.
- Apprentices must be Malaysian citizens.
- Apprentices must be SPM or PMR school leavers who are shortlisted by sponsoring employers.
- The training programme must be approved by JPK.
- The Apprenticeship Contract must be signed between apprentices and sponsoring employers based on the HRD Corp format.

- **Claimable Costs:**
    - Registration and issuance of the Malaysian Skills Certificate fee: RM100.00/pax.
    - Apprentices' monthly allowance fee: RM500.00/pax
    - Training fees, if applicable
    - Group insurance
- **Required information:**
    - Trainer details
    - Trainee details
    - Training provider details
    - Total amount requested

Required Supporting Document	
Grant Submission	**Claim Submission**
• SLDN certification of accreditation company, which states the NOSS code and validity of the course. • Certification of the accreditation training centre for SLDN. • Training schedules. • Quotation of course fees. • A copy of trainee's MyKad. • A copy of trainee's latest academic certification. • Trainer profiles, Train-the-Trainer (TTT) and professional certificate.	• Required Supporting Documents (for Employer Submissions): 1. PSMB/SP/SLDN/T1/08 – Claim Form for Sponsoring Employer under the Apprenticeship Scheme for SLDN 2. PSMB/SP/SLDN/T2/08 – List of Apprentice Attendance for SLDN 3. PSMB/SP/SLDN/T3/08 – Statement of Apprentice Monthly Allowance for SLDN • Official receipts and invoices from Malaysia Skills Certificate (SKM) and Jabatan Pembangunan Kemahiran (JPK). • Attendance forms must be properly completed prior to claim submission.

TRAINING CATEGORIES

A. IN-HOUSE TRAINING

Customised courses attended by employees from one (1) organisation.

- The training session must be **at least four (4) hours.**
- The maximum number of trainees is **fifty (50) trainees** per group for soft skills courses and **twenty-five (25)** trainees per group for technical courses.
  (For further information, please refer to Employer's Circular No. 3/2024.)
- For online verification, the Verification Officer may request the link from the Training Provider's or Employer's Person in Charge before verification is conducted.

B. PUBLIC TRAINING

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

- The 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 the actual number of trainees attending the public certification programme.
- For online verification, the Verification Officer may request the link from the Training Provider's or Employer's Person in Charge before verification is conducted.

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.**
- For online verification, the Verification Officer may request the link from the Training Provider's or Employer's Person in Charge before verification is conducted.
- Subject to only 50% reimbursement. However, 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

A seminar is an educational event focused on interaction, where individuals with common interests gather to discuss, learn and share ideas. Conferences feature keynote presentations delivered to all attendees with multiple concurrent sessions.

- The session must be at **least four (4) hours**.
- The minimum number of participants for in-house seminars or conferences is **fifty-one (51) participants** per group for face-to-face and for Remote Online Training (ROT).
- The minimum number of participants for public seminars or conferences is **one (1) participant** per employer and **fifty-one (51) participants** per training provider.
- A deviation can be requested by the employer or the training provider and may be considered based on relevant justification.
- The minimum number of speakers for a half-day conference is **one (1) speaker** and **two (2) speakers** for a full day seminar or conference.
- The rate of financial assistance for seminars or conferences held overseas is **50%** of the total training costs.

- For online verification, the Verification Officer may request the link from the Training Provider's or Employer's Person in Charge before verification is conducted.

For further information, please refer to Employer's Circular No.9/2006 & 11/2008.

E. E-LEARNING

Customised courses attended by employees from one (1) organisation.

- Training session must be **at least one (1) hour.**
- The **minimum** number of trainees is **one (1) pax** per session.
- No maximum number of trainees.

For further information, please refer to Employer's Circular No. 3/2024.

F. DEVELOPMENT PROGRAMMES

Development programmes refer to Diploma, Degree, Master's and even Doctoral courses offered by the colleges and universities in the government or private sector and courses offered by technical and vocational training institutions especially those with the Malaysian Skills Certificate accreditation from the Department of Skills Development (Jabatan Pembangunan Kemahiran) under the Ministry of Human Resources.

1. HRD CORP CLAIMABLE COURSES (HCC)

- The minimum total course duration is (3) months
- Can be claimed on a modular, semester or whole duration basis
- **All modules must be registered with HRD Corp**

Required Documents

- Complete course syllabus, if applied on a semester basis, employer is required to attach the syllabus for all semesters
- **All related invoices and quotations**
- **A copy of confirmation letter from the college or university**

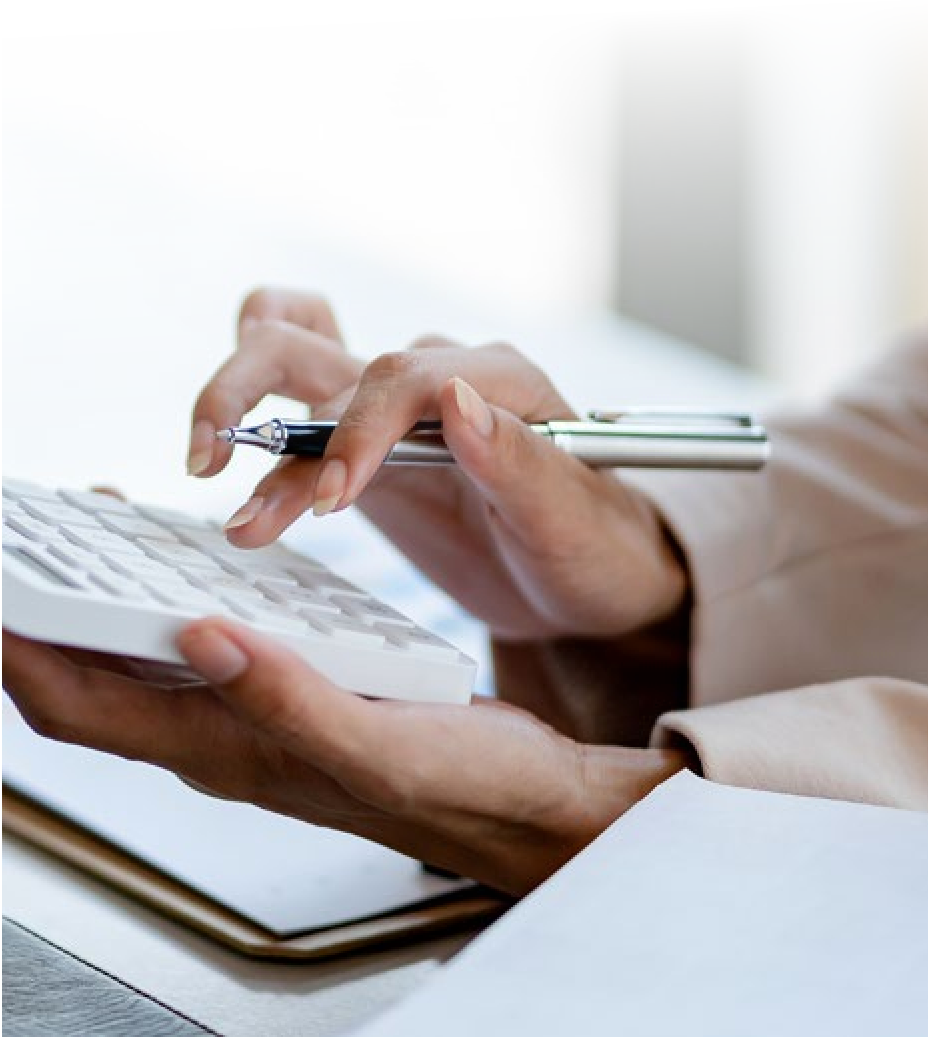
2. SKIM BANTUAN LATIHAN (SBL)

- The minimum total course duration is (3) months
- Can be claimed on a modular, semester and whole duration basis
- **Under the SBL scheme, the course development must be accredited by MQA**
- **Cross-check the MQA accreditation on the MQA website:** https://www2.mqa.gov.my/mqr/

Required Documents

- Complete course syllabus, if applied on a semester basis, employer is required to attach the syllabus for all semesters
- **All related invoices and quotations**
- **A copy of the confirmation letter from the college or university**
- **MQA Certificate for the course**

ALLOWABLE COSTS



The Allowable Cost Matrix (ACM) is divided into five (5) segments: **General Courses, Focus Area, Industry Specific**, **Professional Certification** and **Internal Trainer Allowance**.

1. FEES

A. General Courses (In-House)

Customised courses attended by employees from one (1) organisation.

- Maximum RM10,500/day/group **(Full day = A minimum of seven (7) hours of training per day is required. Training courses that take more than seven (7) hours in a day will follow the same rate)**.
- Maximum RM6,000/half day/group **(Half day = Not more than four (4) hours of training in a day).**
- The minimum number of participants for in-house training is **two (2) trainees** per group for face-to-face sessions and **one (1) trainee** for Remote Online Training (ROT). The course fee will be **prorated** if the number of trainees are **less than five (5)**. For example, RM10,500/5 trainees = RM2,100 per trainee.
- **The Skim Latihan Bersama (SLB)** is an in-house training scheme designed for participants from multiple (two or more) employers registered with HRD Corp. For example, a course costing RM10,500 per day per group (for 20 participants) could be shared among four companies: Employer A, B, C, and D. This means the course fee per trainee is RM525 (RM10,500 / 20 trainees). Each employer's cost will be based on the number of their employees attending.

  Employer A - 7 pax x RM525 = RM3,675
  Employer B - 3 pax x RM525 = RM1,575
  Employer C - 6 pax x RM525 = RM3,150
  Employer D - 4 pax x RM525 = RM2,100

  The SLB course fee is prorated based on each employer's final attendance. This means the cost is adjusted according to the number of participants each company sends who complete the training.

  For example:

  - If Employer A sent 7 participants, but only 6 attended, their approved claim amount would be RM3,150.
  - If Employer B sent 3 participants, but only 1 attended, their approved claim amount would be RM525.

For further information, please refer to Employer's Circular No. 3/2024.

B. General Courses (Public)

Applicable to courses held within Malaysia that are attended by employees from more than one organisation.

- Full Day - 7 Training Hours: Up to a maximum of RM1,750 per participant per day.
- Half Day - 4 Training Hours: Up to a maximum of RM1,000 per participant per half day. For courses exceeding 7 hours, the per-day costing will apply.
- Overseas Public Courses: Fees are as charged, with financial assistance capped at 50% of the total cost.

For further information, please refer to Employer's Circular No. 3/2024.

C. Focus Area Courses*

- Focus Area Courses provide **hands-on training** in **nine key fields**, emphasising practical skills and technology to enhance productivity. Aligned with government initiatives, these courses prepare the workforce for current and future job markets. The main focus area courses are:
  1. Industry 4.0
  2. Green technology and renewable energy
  3. Fintech
  4. Smart construction
  5. Smart farming
  6. Aerospace
  7. Blockchain
  8. Micro-credential
  9. Future technology
- As per charged.
- To be quoted on a per pax basis and will be prorated according to the completion of attendance.

For further information, please refer to Employer's Circular No. 3/2024.

D. Industry Specific Courses*

Training course designed to provide targeted training and skills development tailored to the needs of a particular industry.

- As per charged.
- To be quoted on a per pax basis and will be prorated according to the completion of attendance.

For further information, please refer to Employer's Circular No. 3/2024.

E. Professional Certification Courses

Courses with certificates given to trainees upon completing training in recognition of their successful acquisition of the necessary skills and knowledge.

- As per charged.
- To be quoted on a per pax basis and will be prorated according to the completion of attendance.

For further information, please refer to Employer's Circular No. 3/2024.

F. Internal Trainer Allowance

Employers can claim an allowance when they use their own qualified employees who are subject matter experts to conduct in-house training.

- Full Day - 7 Training Hours: Employers can claim a maximum of RM1,400 per day per group.
- Half Day - 4 Training Hours: Employers can claim a maximum of RM800 per half day per group. If a training course is more than 7 hours long, it will follow the full-day costing.
- The minimum number of participants for in-house training is two (2) trainees per group. However, the internal trainer allowance will be prorated if there are fewer than five (5) trainees. For example, for five (5) trainees, the allowance is calculated at RM1,400/five (5) trainees = RM280 per trainee.

For further information, please refer to Employer's Circular No. 3/2024

Service Tax (SST) is claimable, provided it does not exceed the maximum claimable amount.

2. ALLOWANCE FOR TRAINEES AND INTERNAL TRAINERS FROM HQ OR BRANCHES AND EXTERNAL TRAINERS

- In-house or public training – where training is conducted **within 100km (one way)** from the trainees' workplace, a maximum daily allowance of **RM250/ pax/day** or the actual rate paid by employers, whichever is lower, can be claimed.
- In-house or public training – where training is conducted **more than 100km (one way)** from the workplace of the trainees, a maximum daily allowance of **RM500/pax/day (including accommodation)** or the actual rate paid by employers, whichever is lower, can be claimed.
- For **an extra traveling day (more than 100 km)**:
  - ▸ An extra travelling day is not an automatic eligibility. It can only be given if the employer applies for it and is subject to fulfillment of extra travelling day criteria. Trainees are only entitled to an extra travelling day if they travel one day before or one day after the training programme.
  - ▸ Trainees attending in-house and public training programmes are entitled to an extra travel day if the training location is 100km or more from their usual place of work.
  - ▸ An extra travel day is provided to headquarters and branch staff for in-house training only. Training commences in the morning which requires participant attendance as early as 9 am.
  - ▸ To qualify as a full-day training, the first day of an in-house programme must at least be seven (7) hours long. Half-day in-house programmes do not qualify for this extra travelling day.
- For training conducted **at least four (4) hours per day** - employers are eligible to obtain financial assistance at half of the fixed trainee allowance.

  A. Trainee Allowance
  There will be no trainee allowance for trainees and internal trainers who are based at the organising employer's premises when conducting on-premise in-house training.

  B. Internal Trainer Allowance
  Internal trainers from corporate headquarters/subsidiaries/branches who are conducting training at other branches and subsidiaries in other towns will be allowed to claim for trainer allowance, subject to the maximum allowable rate as approved for trainers.

  C. External and Overseas Trainer Allowance
  Employers are allowed to claim external and overseas trainer allowances, subject to the maximum allowable rate as approved for trainees. The amount includes an allowance for food, accommodation and land transportation, which are payable to the trainers for the duration of the training programme.

3. MEAL ALLOWANCE FOR TRAINEES AND INTERNAL TRAINERS

- Maximum RM100/day/pax
- RM50/day/pax for a half-day programme

4. OVERSEAS TRAINEE ALLOWANCE

- Maximum RM1,500/day/pax

The trainee allowances for any overseas training is subject to 50% rate of financial assistance.

For further information, please refer to Employer's Circular No. 3/2024.

5. TRANSPORTATION

A. Chartered Transport

- Employers are eligible to claim for chartered transportation such as buses or vans for in-house programmes conducted outside of employers' premises, including hotels and external training premises.
- Costs incurred are based on the quotation from the transport provider.

B. Airfare

- Trainees and internal trainers from corporate headquarters/subsidiaries/branches who are 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 Employer's Circular No. 10/2011.*
- Scenario:

  Trainees and internal trainers from the Damansara and Kuala Lumpur branches, who are attending training at the Langkawi headquarters in Kedah (over 100km away), are eligible to claim airfare.

For further information, please refer to Employer's Circular No. 3/2024.

6. CONSUMABLE TRAINING MATERIALS

All employers are eligible to apply and claim the costs 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 claimable cost for consumable training materials is RM100/group. If the total cost of consumable training materials per programme is more than RM100, a detailed breakdown showing the itemised training materials is required.

7. LICENSED TRAINING MATERIALS (LTM)

- Materials that will be used by the trainer and trainees to facilitate the training programme throughout the duration of the licensed course where appointed training providers are licensed to run signature courses from a principal.
- Both physical and digital licensed training materials are claimable.
- Employers are allowed to claim the 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.
- LTM Application Process Flow:
  - i. Training providers should submit the application for LTM before the training commences via email to the Course Registration Unit at **programmeregistration@hrdcorp.gov.my.**
  - ii. Application with complete documents will be processed by the Course Registration Unit officer within fourteen (14) working days, inclusive of query and approval. Successful application will be notified via email.
  - iii. The validity for this approval is for a period of two (2) years from the date of approval. Training Providers are reqiuired to apply for renewal at least a month before the expiry date.
  - iv. Training materials developed by the training provider themselves will not be considered. The cost of development should be borne by the training providers and embedded into their course fee.

Required Supporting Document
LTM Submission
• Official letter to HRD Corp • Invoices or other documents showing the ACTUAL purchase price of the material from the principal • A soft copy of the licensed training materials

For further information, please refer to https://supportcentre.hrdcorp.gov.my/portal/en/kb/articles/licensed-training-materials or email to **programmeregistration@hrdcorp.gov.my**

**The courses will be verified by the Industry Expert Committee prior to the course registration by the training provider. For more information, please refer to the FAQ. Industry-specific courses are now available for all industries covered by HRD Corp through the PSMB Act 2001.*

8. DEVELOPMENT PROGRAMME CLAIMABLE COSTS

- Course Fees: Claimable as per quotation including registration and examination fees. This applies to Diploma, Degree, Master's, PhD, industrial PhD and postgraduate certificate programmes.
- Thesis Allowance: RM600 (Master's) and RM1,000 (PhD) for full time courses.
- Study Allowance: RM900 (courses within Malaysia) and RM5,000 (courses outside Malaysia) for full times courses. This allowance will be prorated daily if the course starts or ends with less than one full month of study.
- Airfare: As per quotation.
- Overseas Master's and PhD: 100% of total course fees and 50% of study allowances and airfare are claimable.
- Course fees must be entirely borne by employers. Employers are not permitted to ask their employees to pay any portion of the course fee if financial assistance can be obtained from HRD Corp. Any fees paid by employees are not claimable from the HRD Corp. The rates of financial assistance for fees to be reimbursed are as follows;
  - i. 100% for courses offered locally
  - ii. 50% for overseas courses
  - iii. 100% for overseas courses applied for by institutions of private higher education

9. FOCUS AREA AND INDUSTRY-SPECIFIC COURSES

- **Focus Area** programmes are designed around nine strategic pillars, excluding introductory courses, foundation programmes, seminars and conferences. The integration of technology is a core component, aimed at enhancing participants' technical capabilities, productivity and efficiency. Aligned with national priorities, these programmes support government initiatives focused on sustainable nation building. Lists of focus areas are as follows:
  1. Industry 4.0
  2. Green technology and renewable energy
  3. Fintech
  4. Smart construction
  5. Smart farming

6. Aerospace industry
7. Blockchain
8. Micro-credential
9. Future technology

- **Industry-Specific Courses** are designed to deliver targeted training and skills development aligned with the needs of a particular industry. These courses focus on the specialised knowledge, techniques and tools relevant to the industry, ensuring participants are equipped to meet its standards and requirements. Notably, courses in this category are not certification programmes, introductory, foundation, seminars and conferences. It is rather training that is specifically demanded by the industry.

  Key Features:

  - **Specialised content:** Focused on industry-specific challenges, technologies and practices.
  - **Expert trainers:** Delivered by professionals with deep industry experience.
  - **Up-to-date materials:** Regularly updated to reflect the latest trends and technological advancements.

- **Process flow of industrial specific and focus area:**

  i. **Submission**
  Training provider submits the course template and fill up the application through the HRD Corp portal.

  ii. **Screening**
  A Processing Officer screens the application for completeness and eligibility.

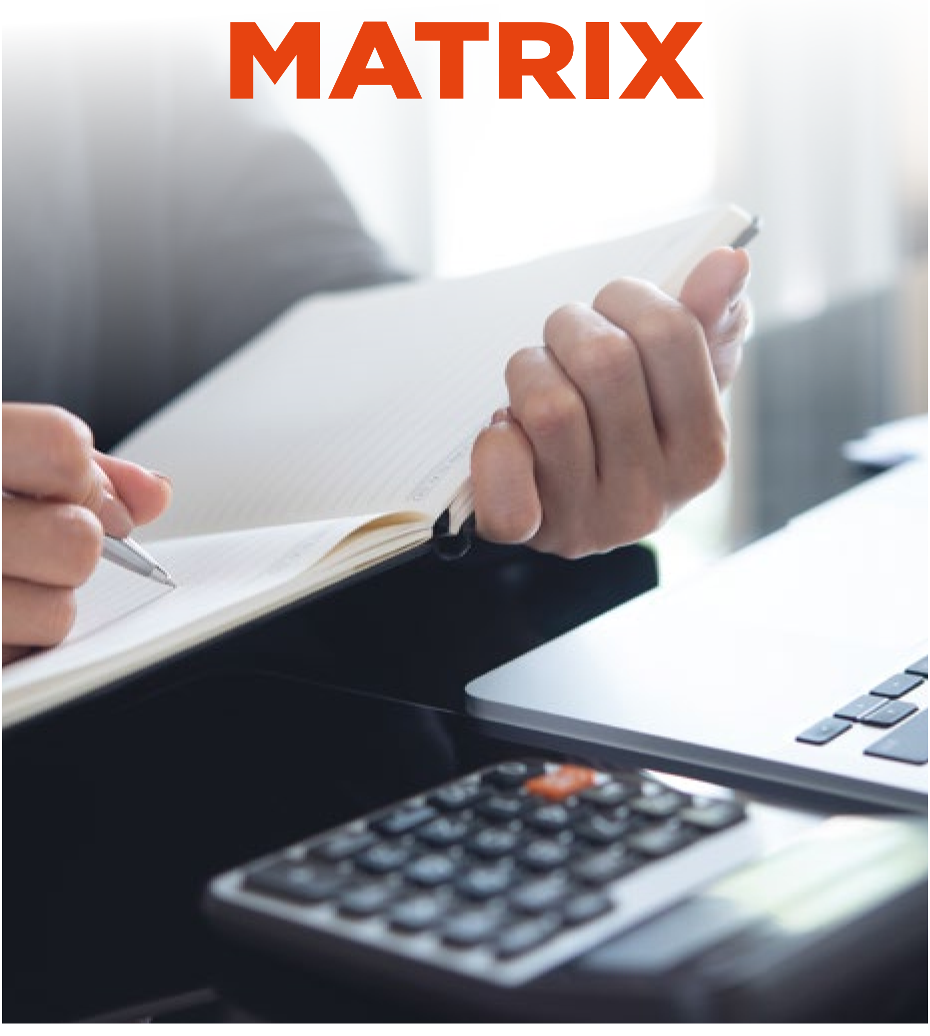
  iii. **Verification**
  Eligible applications are forwarded to the Industry Expert Committee (IEC) for evaluation.

  iv. **Recommendation**
  IEC reviews and recommends approval, rejection or enhancement based on the course's alignment with Industry Specific or Focus Area criteria.

  v. **Decision**
  The final decision is recorded in HRD Corp's tracking system and communicated to the training provider via email.

- **Fees** for focus area and industry-specific courses are provided **as quoted** for both face-to-face and Remote Online Training (ROT).

ALLOWABLE COST MATRIX



Please refer to Additional Notes where applicable on page 37.

1. IN-HOUSE TRAINING

1. TRAINING BY INTERNAL TRAINER

Training conducted by a company personnel

Employer's Premise

ELIGIBILITY	SUPPORTING DOCUMENT(S)
a) Internal trainer(s) allowance = * Max RM1,400/day/group * Max RM800/half day/group • Training <5 pax: will be prorated	No supporting document needed ⑥
b) Meal allowance for trainee(s) and internal trainer(s) • Max RM100/pax/day (training session must be a minimum of 4 hours per day)	No supporting document needed ⑥
c) Allowance (trainee(s)/internal trainer(s) from HQ or branches) • < 100 km = max RM250/pax/day • ≥ 100 km = max RM500/pax/day *Employers can request for one (1) extra day for trainees from HQ or branch (involve movement) and internal trainers	No supporting document needed ⑥
d) Air tickets = Actual rate of airfare (for trainees /internal trainers from branches and external or overseas trainers)	Ticket stub, e-Ticket evidence or receipt, and invoice from the travel agent ⑤
e) Consumable training materials • RM100/group without quotation or invoice • If the total amount is >RM 100, an itemised quotation or invoice with price is required	No supporting document needed ⑥

External Training Premise or Hotel

ELIGIBILITY	SUPPORTING DOCUMENT(S)
a) Internal trainer(s) allowance = * Max RM1,400/day/group * Max RM800/half day/group • Training <5 pax: will be prorated	No supporting document needed ⑥
b) Allowance (trainee(s)/internal trainer(s) from HQ or branches) • < 100 km = max RM250/pax/day • ≥ 100 km = max RM500/pax/day *Employers can request for one (1) extra day for trainees from HR or branch (involve movement) and internal trainers	No supporting document needed ⑥
c) Air tickets = Actual rate of airfare (for trainees/internal trainers from branches and external or overseas trainers)	Ticket stub, e-Ticket evidence or receipt, and invoice from the travel agent ⑤

d) Chartered transportation = as per quotation	Receipt from the transport provider
e) Consumable training materials • RM100/group without quotation or invoice • If the total amount is >RM 100, an itemised quotation or invoice with price is required	No supporting document needed ⑥

2. TRAINING BY EXTERNAL TRAINER

Training conducted by an external training provider

Employer's Premise

ELIGIBILITY	SUPPORTING DOCUMENT(S)
a) Course fees • For general courses: * Max RM10,500/day/group * Max RM6,000/half day/group • Trainees <5 pax: will be prorated • As per charge for **focus-area courses** • As per charge for **industry-specific courses** • As per charge for **professional certification courses** • To be quoted on a per pax basis and will be prorated according to the completion of attendance	• Invoice Issued to HRD Corp (HRD Corp Claimable Courses (HCC) Scheme) ④ Receipt (Other Schemes)
b) Meal Allowance for Trainees • Max RM100/pax/day (training session must be a minimum of four (4) hours per day)	No supporting document needed ⑥
c) Allowance (trainees from HQ or branches) and external trainers • < 100 km = max RM250/pax/day • ≥ 100 km = max RM500/pax/day *Employers can request for 1 extra day for trainees from HQ or branch (involve movement) and internal trainers	No supporting document needed ⑥
d) Air tickets = Actual rate of airfare (for trainees /internal trainers from branches and external or overseas trainers)	Ticket stub, e-Ticket evidence or receipt, and invoice from the travel agent ⑤
e) Consumable training materials • RM100/group without quotation or invoice • If the total amount is >RM 100, an itemised quotation or invoice with price is required	No supporting document needed ⑥

External trainers can only apply for Trainer Allowance.

External Training Premise or Hotel

ELIGIBILITY	SUPPORTING DOCUMENT(S)
a) Course fees • For general courses: * Max RM10,500/day/group * Max RM6,000/half day/group • Trainees <5 pax: will be prorated • As per charge for **focus-area courses** • As per charge for **industry-specific courses** • As per charge for **professional certification courses** • To be quoted on a per pax basis and will be prorated according to the completion of attendance	• Invoice Issued to HRD Corp (HRD Corp Claimable Courses (HCC) Scheme) ④ • Receipt (Other Schemes)
b) Allowance (trainees from HQ or branches) and external trainers • < 100 km = max RM250/pax/day • ≥ 100 km = max RM500/pax/day *Employers can request for 1 extra day for trainees from HQ or branch (involve movement) and internal trainers	No supporting document needed ⑥
c) Air tickets = Actual rate of airfare (for trainees/internal trainers) from branches and external & overseas trainers)	Ticket stub, e-Ticket evidence or receipt, and invoice from the travel agent ⑤
d) Chartered Transportation = as per quotation	Receipt from the transport provider
e) Consumable training materials • RM100/group without quotation or invoice • If the total amount is >RM 100, an itemised quotation or invoice with price is required	No supporting document needed ⑥

3. TRAINING BY OVERSEAS TRAINER

Training conducted by a trainer from abroad

Employer's Premise

ELIGIBILITY	SUPPORTING DOCUMENTS FOR CLAIM SUBMISSION
a) Course Fee • For general courses: * Max RM10,500/day/group * Max RM6,000/half day/group • Trainees <5 pax: will be prorated • As per charge for **focus-area courses** • As per charge for **industry-specific courses** • As per charge for **professional certification courses** • To be quoted on a per pax basis and will be prorated according to the completion of attendance	• Invoice Issued to HRD Corp (HRD Corp Claimable Courses (HCC) Scheme) ④ • Receipt (Other Schemes)

b) Meal allowance for trainees • Max RM100/pax/day (training session must be a minimum of 4 hours per day)	No supporting document needed ⑥
c) Overseas trainer daily allowance = max RM500/day	No supporting document needed ⑥
d) Allowance (trainees from HQ or branches) • < 100 km = max RM250/pax/day • ≥ 100 km = max RM500/pax/day *Employers can request for 1 extra day for trainees from HQ or branch (involve movement) and internal trainers	No supporting document needed ⑥
e) Air tickets = Actual rate of air fare (for trainees/internal trainers from branches and external or overseas trainers	Ticket stub, e-Ticket evidence or receipt, and invoice from the travel agent ⑤
f) Consumable training materials • RM100/group without quotation or invoice • If the total amount is >RM 100, an itemised quotation or invoice with price is required	No supporting document needed ⑥

External Training Premise or Hotel

ELIGIBILITY	SUPPORTING DOCUMENTS FOR CLAIM SUBMISSION
a) Course fees • For general courses: * Max RM10,500/day/group * Max RM6,000/half day/group • Trainees <5 pax: will be prorated • As per charge for **focus-area courses** • As per charge for **industry-specific courses** • As per charge for **professional certification courses** • To be quoted on a per pax basis and will be prorated according to the completion of attendance	• Invoice Issued to HRD Corp (HRD Corp Claimable Courses (HCC) Scheme) ④ • Receipt (Other Schemes)
b) Allowance (trainees from HQ or branches) • < 100 km = max RM250/pax/day • ≥ 100 km = max RM500/pax/day *employers can request for 1 extra day for trainees from HQ or branch (involve movement) and internal trainers	No supporting document needed ⑥
c) Air tickets = Actual rate of airfare (for trainees /internal trainers from branches and external or overseas trainers)	Ticket stub, e-Ticket evidence or receipt, and invoice from the travel agent ⑤
d) Chartered Transportation = as per quotation	Receipt from the transport provider
e) Consumable training materials • RM100/group without quotation or invoice • If the total amount is >RM 100, an itemised quotation or invoice with price is required	No supporting document needed ⑥

2. LOCAL PUBLIC TRAINING/SEMINAR/CONFERENCE

ELIGIBILITY	SUPPORTING DOCUMENTS FOR CLAIM SUBMISSION
a) Course fees • For general courses * Max RM1,750/day/pax * Max RM1,000/half day/pax • As per charge for **focus-area courses** • As per charge for **industry-specific courses** • As per charge for **professional certification courses** • To be quoted on a per pax basis and will be prorated according to the completion of attendance	• Invoice Issued to HRD Corp (HRD Corp Claimable Courses (HCC) Scheme) ④ • Receipt (Other Schemes)
b) Allowance • < 100 km = max RM250/pax/day • ≥ 100 km = max RM500/pax/day *Employers can request for 1 extra day for trainees from HQ or branch (involve movement)	No supporting document needed ⑥
c) Air tickets = Actual rate of airfare (for trainees from HQ or branches)	Ticket stub, e-Ticket evidence or receipt, and invoice from the travel agent ⑤

3. OVERSEAS TRAINING/SEMINAR/CONFERENCE

TYPES OF TRAINING	ELIGIBILITY	SUPPORTING DOCUMENTS FOR CLAIM SUBMISSION
Overseas Training	**A. Course fee** As per charge (has to be converted to RM)	Receipt (Other Schemes)
	B. Daily allowance Max RM1,500/pax/day (employers can request for 2 extra days)	No supporting document needed ⑥
	C. Air tickets = Actual rate of airfare *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.*	Ticket stub/e-Ticket evidence/receipt and an invoice from the travel agent ⑤

TYPES OF TRAINING	ELIGIBILITY	SUPPORTING DOCUMENTS FOR CLAIM SUBMISSION
Overseas Seminar/ Conference	**A. Seminar/conference fee** As per charge (has to be converted to RM)	Receipt (Other Schemes)
	B. Daily allowance Max RM1,500/pax/day (employers can request for 2 extra days)	No supporting document needed ⑥
	C. Air tickets = Actual rate of airfare *Note: All costs are subject to PSMB's terms & conditions as well as rate of financial assistance. Subject to 50% rate of financial assistance.*	Ticket stub, e-Ticket evidence or receipt, and invoice from the travel agent ⑤

4. 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	RM125/pax
2 Hours	0.2	RM250/pax
3 Hours	0.3	RM375/pax
4 Hours	0.5	RM500/pax
5 Hours	0.7	RM625/pax
6 Hours	0.8	RM750/pax
7 Hours	1.0	RM875/pax

- The above calculations are applicable for e-learning training ONLY where the total training hours are less than or equal to seven (7) hours. Training programmes of more than seven (7) hours should be indicated based on an additional half day (4 hours/0.5) of full day (7 hours/1.0).
- The training duration for e-learning must be a minimum of one (1) hour with at least one (1) complete module.

ADDITIONAL NOTES

1. Please note that employers are only entitled to claim for one (1) type of allowance, either meal or trainee only. This is subject to the training location.
2. If the training duration is only four (4) hours (minimum), employers are entitled to claim financial assistance for half day amount for all fees and allowances, except otherwise stated.
3. Attendance must be completed for a minimum of 75% of the total training hours. The allowance amount will be prorated based on attendance completion.
4. If the claim is submitted by a training provider, the supporting documents required are:
   i. Joint Declaration 14 Form (JD 14)
   ii. Attendance T3 Form
   iii. Invoice issued to HRD Corp
   iv. System-generated attendance (for online training only)

   *The system-generated attendance must be signed and declared by both the training provider and the employer with the company stamp, name and position of the authorised officer and date.
5. Please note that supporting documents should include:
   i. Name
   ii. Travelling date
   iii. Travelling destination
   iv. Ticket costs
6. HRD Corp may request for any other relevant documents deemed necessary for verification and confirmation purposes.
7. 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.
8. All approvals are at the sole discretion of HRD Corp.

NOTES

NOTES

NOTES

MINISTRY OF HUMAN RESOURCES

HRD CORP
HUMAN RESOURCE DEVELOPMENT CORPORATION

Human Resource Development Corporation (200101009387)
Wisma HRD Corp
Jalan Beringin, Damansara Heights
50490 Kuala Lumpur

1300-88-4800
www.hrdcorp.gov.my | support@hrdcorp.gov.my

Published September 2025

HRD Corp