

# ALLOWABLE COST MATRIX (ACM)

## 1. IN-HOUSE TRAINING (FACE-TO-FACE)

| TYPE OF TRAINING  |                | INTERNAL TRAINER<br>Training conducted by a company personnel |                                     | EXTERNAL TRAINER<br>Training conducted by an external training provider |  | OVERSEAS TRAINER<br>Training conducted by a trainer from abroad |                                     | HOW TO CLAIM  |
|---|----------------|---|-------------------------------------|---|--|---|-------------------------------------|---|
| ELIGIBILITY   | TRAINING VENUE | EMPLOYER PREMISES   | EXTERNAL TRAINING PREMISES OR HOTEL | EMPLOYER PREMISES   | EXTERNAL TRAINING PREMISES OR HOTEL                      | EMPLOYER PREMISES   | EXTERNAL TRAINING PREMISES OR HOTEL |   |
| <b>A) INTERNAL TRAINER(S) ALLOWANCE</b> <ul style="list-style-type: none"> <li>Max RM1,400/day/group (full day= 7 training hours)</li> <li>Max RM800/half day/group (half day= 4 training hours)</li> <li>Prorated for less than 5 pax</li> </ul>   |                | ✓   | ✓                                   |   |  |   |                                     | No supporting document needed ⑤   |
| <b>B) COURSE FEE</b> <ul style="list-style-type: none"> <li><b>General Courses</b> <ul style="list-style-type: none"> <li>Max RM10,500/day/group (full day = 7 training hours)</li> <li>Max RM6,000/half day/group (half day = 4 training hours)</li> <li>Prorated for less than 5 pax</li> <li>For SLB scheme, the course fee will be prorated based on the final number of pax sent by each employer.</li> </ul> </li> <li><b>Focus Area</b> <ul style="list-style-type: none"> <li>As charged</li> <li>To be quoted on a per pax basis and will be prorated according to the completion of attendance.</li> </ul> </li> <li><b>Industry Specific Courses</b> <ul style="list-style-type: none"> <li>As charged</li> <li>To be quoted on a per pax basis and will be prorated according to the completion of attendance.</li> </ul> </li> <li><b>Professional Certification Courses</b> <ul style="list-style-type: none"> <li>As charged</li> <li>To be quoted on a per pax basis and will be prorated according to the completion of attendance.</li> </ul> </li> </ul> |                |   |                                     | ✓   | ✓  | ✓   | ✓                                   | <ul style="list-style-type: none"> <li>Invoice Issued to HRD Corp (HRD Corp Claimable Courses (HCC) Scheme)<sup>④</sup></li> <li>Receipt (Other Schemes)</li> </ul> |
| <b>C) ALLOWANCE FOR TRAINEES OR INTERNAL TRAINERS FROM HQ OR BRANCHES AND EXTERNAL TRAINERS</b> <ul style="list-style-type: none"> <li>&lt;100km = max RM250/day/pax</li> <li>≥100km= max RM500/day/pax (minimum of 4 hours per day)</li> </ul>   |                | ✓   | ✓                                   | ✓   | ✓  | ✓   | ✓                                   | No supporting document needed ⑤   |
| <b>D) MEAL ALLOWANCE FOR TRAINEES AND INTERNAL TRAINERS</b> <ul style="list-style-type: none"> <li>Max RM100/day/pax (minimum of 4 hours per day)</li> </ul>  |                | ✓   |                                     | ✓   |  | ✓   |                                     | No supporting document needed ⑤   |
| <b>E) OVERSEAS TRAINER DAILY ALLOWANCE</b> <ul style="list-style-type: none"> <li>Max RM500/day/pax</li> </ul>  |                |   |                                     |   |  | ✓   | ✓                                   | No supporting document needed ⑤   |
| <b>G) AIR TICKET</b> <ul style="list-style-type: none"> <li>Actual rate of airfare (trainees and internal trainers from branches and external or overseas trainers)</li> </ul>  |                | ✓   | ✓                                   | ✓   | ✓  | ✓   | ✓                                   | Ticket stub/e-Ticket evidence/receipt and an invoice from the travel agent  |
| <b>H) CHARTERED TRANSPORTATION</b> <ul style="list-style-type: none"> <li>As per quotation</li> </ul>   |                |   | ✓                                   |   | ✓  |   | ✓                                   | Receipt from the transport provider ⑤   |
| <b>I) CONSUMABLE TRAINING MATERIALS</b> <ul style="list-style-type: none"> <li>RM100/group without quotation or invoice</li> <li>If total amount is &gt;RM 100, itemised quotation or invoice with price is required.</li> </ul>  |                | ✓   | ✓                                   | ✓   | ✓  | ✓   | ✓                                   | No supporting document needed ⑤   |
| <b>NOTES</b>  |                |   |                                     | *External trainers can only apply for Trainer Allowance.                | *External trainers can only apply for Trainer Allowance. |   |                                     | ④⑤⑥<br>Please refer to Additional Notes   |

## 2) LOCAL PUBLIC TRAINING, SEMINAR & CONFERENCE

| ELIGIBILITY  | HOW TO CLAIM   |
|--|--|
| <b>A) COURSE FEE</b> <ul style="list-style-type: none"> <li><b>General Courses</b> <ul style="list-style-type: none"> <li>Max RM1,750/day/pax (full day = 7 training hours)</li> <li>Max RM1,000/half day/pax (half day = 4 training hours)</li> </ul> </li> <li><b>Focus Area</b> <ul style="list-style-type: none"> <li>As charged</li> <li>To be quoted on a per pax basis.</li> </ul> </li> <li><b>Industry Specific Courses</b> <ul style="list-style-type: none"> <li>As charged</li> <li>To be quoted on a per pax basis.</li> </ul> </li> <li><b>Professional Certification Courses</b> <ul style="list-style-type: none"> <li>As charged</li> <li>To be quoted on a per pax basis.</li> </ul> </li> </ul> | <ul style="list-style-type: none"> <li>Invoice Issued to HRD Corp (HRD Corp Claimable Courses (HCC) Scheme)④</li> <li>Receipt (Other Schemes)</li> </ul> |
| <b>B) ALLOWANCE FOR TRAINEES</b> <ul style="list-style-type: none"> <li>&lt; 100km = max RM250/day/pax</li> <li>≥100km = max RM500/day/pax</li> </ul>  | No supporting document needed ⑥  |
| <b>C) AIR TICKET</b> <ul style="list-style-type: none"> <li>Actual rate of airfare</li> </ul>  | Ticket stub/e-Ticket evidence/receipt and an invoice from the travel agent ⑥   |

## 3) OVERSEAS TRAINING, SEMINAR & CONFERENCE

| TYPE OF TRAINING                       | ELIGIBILITY   | HOW TO CLAIM   |
|--|---|--|
| <b>Overseas Training</b>               | <b>A) COURSE FEE</b> <ul style="list-style-type: none"> <li>As charged (has to be converted to RM)</li> </ul>   | Receipt (Other Schemes)  |
|  | <b>B) DAILY ALLOWANCE</b> <ul style="list-style-type: none"> <li>Max RM1,500/day/pax (employers can request for 2 extra days)</li> </ul>  | No supporting document needed ⑥  |
|  | <b>C) AIR TICKET</b> <ul style="list-style-type: none"> <li>Actual rate of airfare</li> </ul> <p><i>Note: All costs are subject to HRD Corp's Terms &amp; Conditions as well as the rate of financial assistance. Subject to 50% rate of financial assistance</i></p> | Ticket stub/e-Ticket evidence/receipt and an invoice from the travel agent ⑥ |
| <b>Overseas Seminar and Conference</b> | <b>A) SEMINAR OR CONFERENCE FEE</b> <ul style="list-style-type: none"> <li>As charged (has to be converted to RM)</li> </ul>  | Receipt (Other Schemes)  |
|  | <b>B) DAILY ALLOWANCE</b> <ul style="list-style-type: none"> <li>Max RM1,500/day/pax (employers can request for 2 extra days)</li> </ul>  | No supporting document needed ⑥  |
|  | <b>C) AIR TICKET</b> <ul style="list-style-type: none"> <li>Actual rate of airfare</li> </ul> <p><i>Note: All costs are subject to HRD Corp's Terms &amp; Conditions as well as the rate of financial assistance. Subject to 50% rate of financial assistance</i></p> | Ticket stub/e-Ticket evidence/receipt and an invoice from the travel agent ⑥ |

## 4) E-LEARNING

| ELIGIBILITY   | HOW TO CLAIM   |
|---|--|
| <b>A) COURSE FEE</b> <ul style="list-style-type: none"> <li>Max RM875/day/pax (RM125/hour/pax)</li> </ul> | <ul style="list-style-type: none"> <li>Invoice Issued to HRD Corp (HRD Corp Claimable Courses (HCC) Scheme)④</li> <li>Receipt (Other Schemes)</li> </ul> |

Remote Online Training (ROT), both in-house and public, is now considered the same as in-house and public face-to-face training.

The financial assistance offered is as per table below:-

| TRAINING HOURS | NUMBER TO KEY IN THE ESTIMATED COST TABLE ON 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 trainings ONLY where the total training hours is less than or equal to seven (7) hours. Training programmes of more than seven (7) hours shall 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

- 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.
- 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.
- Attendance must be completed for a minimum of 75% of the total training hours. The allowance amount will be prorated based on attendance completion.
- 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 the training provider and the employer with the company stamp, name and position of the authorised officer and date.
- Please note that supporting documents should include:
  - Name
  - Travelling date
  - Travelling destination
  - Ticket costs
- HRD Corp may request for any other relevant documents deemed necessary for verification and 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.