

Ref. No. : (32) PSMB1/14/13 Kulit 3

Date : 21 October 2024

TRAINING PROVIDER'S CIRCULAR NO. 3/2024

ENHANCEMENT OF TERMS AND CONDITIONS FOR THE ALLOWABLE COST MATRIX

1.0 PURPOSE

1.1 The purpose of the circular is to inform all registered training providers with the Human Resource Development Corporation (HRD Corp), therein referred to as Training Providers, about the enhancement of the terms and conditions for the Allowable Cost Matrix (ACM).

2.0 BACKGROUND

- 2.1 In line with the expansion of the PSMB Act 2001 in March 2021, HRD Corp undertook a comprehensive review of the ACM to ensure its relevance and adequacy to all registered employers.
- 2.2 The purpose of enhancing the terms and conditions is to ensure that they cater to the needs of all registered employers while being more flexible and suitable for their respective industries.
- 2.3 Based on industry feedback, the HRD Corp Board of Directors has approved enhancements to the ACM's terms and conditions, which are geared toward simplifying the grants and claims application processes.

3.0 OBJECTIVES

These enhancements are aimed to:

- 3.1 Update the ACM to be in line with current and future industry human capital development trends and practices.
- 3.2 Support the Malaysian training landscape and increase training efficiency and trainees' engagement levels.
- 3.3 Facilitate levy utilisation by employers to continuously train and upskill their workforce.

4.0 REVISED TERMS AND CONDITIONS

4.1 The enhancement to the terms and conditions for training grant applications are as follows:

a. HRD Corp Claimable Courses (HCC), Skim Bantuan Latihan (SBL) and Skim Latihan Bersama (SLB)*

i. Course Fee

No	Type of Courses	Type of Trainings	Current Terms	New Terms
1	General Courses	Inhouse (Face-to-Face)	Max RM6,000/day/group	Max RM10,500/day/group (full day = 7 training hours**)
		Inhouse (Remote Online Training)	Max RM700/day/pax Max RM6,000/day/group	
		Public (Face-to-Face)	Max RM1,300/day/pax	Max RM1,750/day/pax (full day = 7 training hours)
		Public (Remote)	Max RM700/day/pax	Max RM1,000/half day/pax

		Online Training)		(half day = 4 training hours)
		E-learning	Max RM700/day/pax	Max RM875/day/pax (RM125/hour/pax)
2	Internal Trainer Allowance	Face-to-Face	Max RM1,000/day/group	Max RM1,400/day/group (full day = 7 training hours) Max RM800/half day/group (half day = 4 training hours) <i>Prorated for less than 5 pax</i>
		Remote Online Training		
3	Focus Area Courses***	Inhouse (Face-to-Face)	Max RM8,000/day/group	i. As per charged ii. To be quoted on a per pax basis and will be prorated according to the completion of attendance
		Inhouse (Remote Online Training)	Max RM8,000/day/group	
		Public (Face-to-Face)	Max RM3,000/day/pax	
		Public (Remote Online Training)	Max RM2,000/day/pax	
4	Industry Specific Courses***	Inhouse (Face-to-Face)	Max RM28,000/day/group	i. As per charged ii. To be quoted on a per pax basis and will be prorated according to the completion of attendance
		Inhouse (Remote Online Training)	Max RM28,000/day/group	
		Public (Face-to-Face)	Max RM6,000/day/pax	

		Public (Remote Online Training)	Max RM3,000/day/pax	
5	Professional Certification Courses	Inhouse (Face-to-Face)	As per charged	i. As per charged ii. To be quoted on a per pax basis and will be prorated according to the completion of attendance
		Inhouse (Remote Online Training)		
		Public (Face-to-Face)		
		Public (Remote Online Training)		

*The SLB course fee will be prorated based on the number of pax sent by each employer according to final attendance completion.

** The hourly basis claims will be implemented in January 2025.

***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.

Employers may claim for **e-learning programmes** based on training hours. All other terms and conditions for e-learning remain unchanged. Employers are required to follow the method prescribed below during the grant application process.

The financial assistance offered for e-learning is as per table below:-

Training Hour	Number to key in the Estimated Cost Table in e-Tris	Financial Assistance (Maximum 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

Note:

- 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.

ii. Number of Pax and Allowances

No	Items	Current Terms	New Terms
1	Maximum number of trainees per group	<p>Soft Skills:</p> <ul style="list-style-type: none"> - Max 35 trainees/group with one (1) trainer - More than 35 up to 40 trainees/group, with two (2) trainers or one (1) trainer and one (1) facilitator. <p>Technical:</p> <ul style="list-style-type: none"> - Max 25 per group with one (1) trainer 	<p>Soft Skills:</p> <ul style="list-style-type: none"> - Max 50 trainees/group with one (1) trainer <p>Technical:</p> <ul style="list-style-type: none"> - Remain Unchanged
2	Maximum Allowances	<p>Trainee and Trainer Allowance</p> <ul style="list-style-type: none"> i. <100 km – Max RM150/day/pax ii. >= 100 km – Max RM400/day/pax 	<p>Trainee and Trainer Allowance</p> <ul style="list-style-type: none"> i. <100 km – Max RM250/day/pax ii. >= 100 km – Max RM500/day/pax
		<p>Meal Allowance</p> <ul style="list-style-type: none"> i. Max RM50/day/pax 	<p>Meal Allowance</p> <ul style="list-style-type: none"> i. Max RM100/day/pax
		<p>Overseas Allowance</p> <ul style="list-style-type: none"> i. Max RM1,000/day/pax 	<p>Overseas Allowance</p> <ul style="list-style-type: none"> i. Max RM1,500/day/pax

b. Future Workers Training (FWT)

No	Items	Current Terms	New Terms
1	Financial Assistance (Inhouse)	<ul style="list-style-type: none"> - Min: 1 pax - Max: 20 pax • Internal Trainer's Allowance OR External Trainer Fee RM1,000/day/group • If trainees are less than 5, Internal Trainer's Allowance or External Trainer Fee at the rate of RM25/trainee/hour • Monthly Allowance for Trainee(s) RM1,000/month/trainee <p>Other Claimable Cost (if training duration is less than a month)</p> <ul style="list-style-type: none"> • Meal Allowance • Daily Allowance 	<ul style="list-style-type: none"> - Min: 2 pax - Max: 25 pax (technical skills) - Max: 50 pax (soft skills) <ul style="list-style-type: none"> • Internal Trainer's Allowance. RM1,400/day/group • Training Provider Course Fee: As per new ACM (less than 5 pax will be prorated) • Both internal and external trainers can also claim a daily allowance: As per new ACM • Monthly Allowance for Trainee(s) as paid by the employer. <p>Other Claimable Cost (if training duration is less than a month)</p> <ul style="list-style-type: none"> • Meal Allowance • Trainee Allowance
2	Financial Assistance (Public – Certification Programme)	<ul style="list-style-type: none"> - Min: 1 pax - No Max • Course Fee (Public Programme) RM1,300/day/pax <p>Other Claimable Costs:</p> <ul style="list-style-type: none"> • Daily Allowance 	<ul style="list-style-type: none"> - Min: 1 pax - No Max • Local Training Course. Fee: As per new ACM • Monthly Allowance for Trainee(s) as per paid by employer. <p>Other Claimable Costs:</p> <ul style="list-style-type: none"> • Trainee Allowance
3	Financial Assistance (Public –	Nil	<ul style="list-style-type: none"> - Min: 1 pax - Max: 9 pax

	General Courses)		<ul style="list-style-type: none"> Local Training Course Fee: As per new ACM Monthly Allowance for Trainee(s) as per paid by employer <p>Other Claimable Costs:</p> <ul style="list-style-type: none"> Trainee Allowance
4	Required Supporting Document for Grant Application	i. Course Content ii. Trainer Profile iii. Invoice/Quotation iv. Letter to Undergo FWT v. FWT Proposal	i. Course Content ii. Trainer Profile iii. Invoice/ Quotation iv. Employer Declaration Letter
5	Required Supporting Document for Claim Application	Nil	i. Employers are required to submit an employment letter, and proof of payment. ii. 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 lower amount paid by the employer.

c. Computer Based Training (CBT) Scheme

No	Items	Current Terms	New Terms
1	Categories of Claimable Items	i. Only for development and purchase. ii. Upgrading, customising, and adding content in the module for online learning in the existing LMS (one	i. Only for development and purchase. ii. Upgrading, customising, and adding content in the module for online learning in the existing LMS (one

		<p>year after the application was approved).</p> <p>iii. Upgrading the functions, features, and specifications of the LMS (one year after the application was approved).</p> <p>iv. System installation or cloud-based specifications for learning management systems (LMS).</p>	<p>year after the application was approved).</p> <p>iii. Upgrading the functions, features, and specifications of the LMS (one year after the application was approved).</p> <p>iv. Purchase of the following:</p> <ul style="list-style-type: none"> - training software and development of LMS. - subscription of LMS (for training purposes only and excluding other HR functions). - subscription of e-learning training content platforms.
2	Required Supporting Document for Grant Application	<p>i. Quotation to purchase/develop software.</p> <p>ii. Proposal for software development.</p>	<p>i. Quotation to purchase/develop software.</p> <p>ii. Proposal for software development.</p> <p>iii. Quotation to purchase/develop software/subscription LMS/e-learning subscription.</p>
3	Required Supporting Document for Claims Application	Payment receipt	Remain Unchanged

5.0 DATE OF IMPLEMENTATION

5.1 The enhancements to the Allowable Cost Matrix will be **effective on 1st of November 2024** except for the hourly claims. The hourly claims will be effective in January 2025. These enhancements will be applicable to all new grant applications submitted with training dates after the effective dates.

6.0 CLOSING

6.1 For further clarification and assistance, kindly contact our Support Centre via <https://supportcentre.hrdcorp.gov.my/portal/en/home>

Thank you.

'Delivering Quality, Developing Excellence'
"Malaysia MADANI"

Yours Sincerely,



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Datuk Wira Shahul Dawood

Chief Executive

Human Resource Development Corporation



Frequently Asked Questions (FAQ)

Enhancement of Terms and Conditions for Allowable Cost Matrix (ACM)

This FAQ is prepared for HRD Corp Registered Employers and Training Providers

Training Department, Programmes Division
October 2024

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1. General Terms

1.1 Why did HRD Corp enhance the Allowable Cost Matrix (ACM)?

The terms and conditions of the ACM was enhanced to provide greater ease, convenience, and flexibility to HRD Corp Registered Employers in submitting their grants and claims applications. This will in turn enable them to utilise their levy more effectively, allowing for more employees to participate in training programmes.

1.2 Will the ACM enhancements affect approval given before 1st November 2024?

No. This enhancement is applicable to all NEW grant submitted on or after 1st November 2024 with training dates after the effective dates. Any submission before 1st November 2024 will be processed based on existing terms and conditions.

1.3 Focus Area Courses and Industry-Specific Courses

1.3.1 What are Industry-Specific Courses?

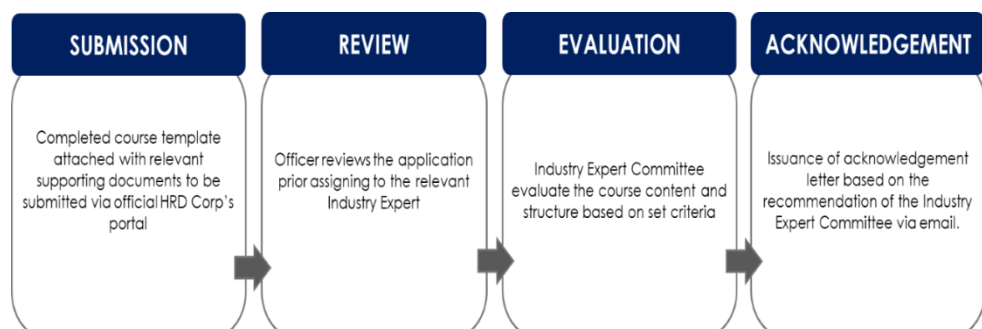
Industry Specific Courses are training courses designed to provide targeted training and skills development tailored to the needs of a particular industry. These courses focus on the specific knowledge, techniques, and tools relevant to a particular industry, to meet the current and future industry standards and requirements. Courses under this category are limited to a specific industry only.

1.3.2 How are courses evaluated and determined as a Focus Area or an Industry-Specific Course?

Courses will go through a verification process which will be reviewed and evaluated by the Industry Experts Committee (IEC). The evaluation is based on the criteria set by HRD Corp.

1.3.3 How is the course verification process conducted?

Training Providers may refer to the following course verification process flow:



1.3.4 What is the Service Level Agreement (SLA) for Focus Area and Industry Specific courses registration process?

The SLA is within ten (10) working days from the date of the submission to HRD Corp.

1.3.5 How will the training provider be notified on the completion of the course verification process?

Upon the successful completion of the verification process by HRD Corp, the Training Provider will receive an email notification on the status of the submitted application. The email will contain an acknowledgement letter for training courses that are acknowledged as Focus Area or Industry-Specific by the Industry Experts.

1.3.6 What would happen if a course submitted for verification is not acknowledged as a Focus Area/Industry Specific?

If a course submitted for verification is not acknowledged as a focus area/industry specific, the training provider will be notified of the unsuccessful verification.

They will be advised to proceed to register the course as a General Course. Alternatively, the training provider may enhance the course content to meet the requirements of focus area/industry specific course and resubmit for verification as new application.

1.3.7 After receiving the Acknowledgement Letter, what should the Training Provider do next?

The Training Provider may proceed with course registration in the system under the Focus Area or Industry-Specific categories. The Training Provider is required to attach the Acknowledgement Letter in the submission for approval.

1.3.8 What would cause the applications for Focus Area or Industry-Specific courses to be queried by Industry Experts?

Industry Experts may query an application if the elements in the course content did not meet the evaluation criteria set by HRD Corp and need further improvement. The areas for improvement will be communicated to the Training Provider via email.

1.3.9 Is there a specific duration for the Training Provider to resubmit the application after being queried?

Training Providers may enhance/update the course template and resubmit by replying to the queried email within 10 days from the date of the query. Alternatively, the Training Provider may proceed to register their training programme as a General Course with HRD Corp.

1.3.10 Where can training providers find guidelines on the course verification process?

Training Providers may access the Course Verification guideline available on the [HRD Corp Claimable Course](#) page on the HRD Corp official website.

1.3.11 Is there a specific channel for Employers and Training Provider to seek clarification?

Employers and Training Providers may email their enquiries on the course verification process to tcqasupport@hrdcorp.gov.my.

2. Course Fees

2.1 If Company A would like to conduct an inhouse training for five (5) hours only, what is the claimable course fee under the new enhancement?

At present, employers can claim their course fee based on four (4) hours as half day training and seven (7) hours as full day training. Full implementation of hourly basis fee will only be effective from 1st January 2025 onwards.

Based on the above, Company A may claim a course fee based on half day eligibility only i.e., four (4) training hours even though the training was conducted for 5 hours. Hence, the calculation of the eligibility is as follows:

$$\text{RM1,500/hour/group} \times 4 \text{ hours} = \text{RM6,000/group}$$

If the training is conducted for a maximum of seven (7) hours, then Company A may claim the following:

$$\text{RM1,500/hour/group} \times 7 \text{ hours} = \text{RM10,500/group/day}$$

2.2 What is the course fee claimable if a training is conducted for longer than seven (7) hours in a day?

Scenario 1

Syarikat ABC Sdn Bhd is sending two (2) trainees to join a two-day public remote online training (ROT) programme on social media marketing. The total hours for the two-day programme are 18 hours (9 hours/day). The claimable course fee is calculated as below:

- Maximum claimable hours/day is 7 hours only.
- Claimable amount per day, per pax for 7 hours training for ROT is RM1,750.

$$\text{Hence, RM1,750} \times 2 \text{ days} \times 2 \text{ pax} = \text{RM7,000}$$

Scenario 2

Syarikat ABC Sdn. Bhd. is organising a three-day in-house team building (face-to-face) training programme for 20 trainees (1 group).

Day	Hours	Claimable hours	Claimable amount
1	7	7	10,500
2	7	7	10,500
3	6	4	5,250
Total	20	18	26,250

- Total claimable hours = 18 hours
- Total number of days = 18 hours/7 hours = 2.5 days

Therefore, total course fee is:

RM10, 500 x 2.5 days x 1 group = RM26,250

**The above calculation is applicable for training where the total training hours is more than 7 hours*

3. Allowances (meal, trainee and trainer allowance and internal trainer allowance)

3.1 What is the maximum internal trainer's allowance for inhouse training?

The maximum claimable internal trainer allowance (face-to-face/ROT) is:

- RM1,400/day/group for a full day programme (7 hours)
- RM800/day/group for a half day programme (4 hours).

3.2 What is the meal and trainee/trainer allowance under allowable cost matrix?

The new allowances under the new enhancement are:

3.2.1 For in-house/public training, please refer to the table below:

Allowance		Duration	Amount (RM)/Pax
Meal		7 hours	100
Trainee/ Trainer	<100km		250
	≥100km		500

Scenario 1

Syarikat ABC Sdn. Bhd. (HQ) and their branches are conducting inhouse training at their HQ premise in Kuala Lumpur. The total number of trainees for this training are 42 pax (30 from HQ, 7 from Sabah branch and 5 from Selangor Branch (less than 100 KM from HQ).

Below are the claimable amounts for trainees' allowances for HQ and branches:

- Meal Allowance = 30 trainees x RM100 = RM3,000
- Trainee Allowance (From Sabah) = 7 trainees x RM500
= RM3,500
- Trainee Allowance (From Selangor) = 5 trainees x RM250
= RM1,250

Scenario 2

Syarikat ABC Sdn. Bhd, a company based in Johor Bahru is sending two (2) trainees to attend a public training programme in Penang. It is a one-day programme. Since the distance to the training location is above 100KM and the trainees decided to travel 1 day earlier, below are the eligibilities:

- Trainee Allowance: RM500/day/pax x 2 pax = RM1,000
- Extra travelling day allowance: RM500/day/pax x 2 pax = RM1,000

(The Employer is required to indicate the Travel Day in the system should they wish to claim for it and HRD Corp may request supporting documents to confirm the said Travel Day)

- The air fare to Pulau Pinang: As per charged, should they decide to go by flight (for public programme only).

4. Number of Trainees per Group

4.1 What is the maximum number of trainees allowed in one (1) group?

The maximum number of trainees per group is 50 trainees for soft skills and 25 trainees for technical skills.

4.2 What is the minimum number of trainees allowed in one (1) group?

The minimum number of trainees per group is two (2) and the course fee will be prorated if there are lesser than five (5) trainees per group.

Scenario 1

Employer conducts one (1) full day of inhouse training using an external Training Provider for four (4) trainees. Employer's eligibility is as below:

- $RM10,500/5 \text{ trainees} = RM2,100/\text{trainee} \times 4 \text{ trainees}$
= RM8,400/day/group

Scenario 2

Employer conducts a half day (4 hours) inhouse training using an external Training Provider for three (3) trainees. Employer's eligibility is as below:

- $RM6,000/5 \text{ trainees} = RM1,200/\text{trainee} \times 3 \text{ trainees}$
= RM3,600/day/group

Scenario 3

Employer A and Employer B conduct a full day inhouse training under Skim Latihan Bersama (SLB) where two (2) trainees from each company attend training in one group using an external training provider.

Both employer's eligibility (A & B) is as below:

- $RM10,500/5 \text{ trainees} = RM2,100/\text{trainee} \times 4 \text{ trainees}$
= RM8,400/day/group

The cost sharing between Employer A and Employer B are as follows:

	Employer A	Employer B
Number of trainees	2 trainees	2 trainees
Eligibility amount	RM4,200	RM4,200

4.3 Can one (1) group have more than one (1) trainer?

Employers can have more than one (1) trainer per group. However, only one (1) trainer allowance is claimable.

5. Industrial Training Scheme (ITS)

5.1 What is the maximum claimable amount for the enhanced Industrial Training Scheme?

Employers may claim the full amount of the internship allowance, subject to a maximum of 50% of their levy balance as of 1st January in the year the application is submitted (for their eligibility amount).

Scenario

Detail	Current Terms	Enhancements
Levy balance	RM10,000.00 (as of 1 st application of the year)	RM10,000.00 (as of 1 st January, of the year of application)
Percentage Eligibility	20%	50%
Eligibility amount as of 1 st January 2024	RM2,000.00	RM5,000.00
Amount applied on 2 nd February 2024	RM2,500.00	RM2,500.00
Amount approved	RM2,000.00	RM2,500.00

**Approval amount will be subjected to the balance of eligibility amount at the time of approval*

5.2 How to determine internship duration to calculate eligibility?

Calculation of months per our terms and conditions are as follows:

- 15 days equals to 0.5 month
- 28 to 30 days equals to one (1) full month.

The number of days inclusive of weekends and public holidays.

Scenario 1

Internship duration: 20/2/24 (Tuesday) until 31/5/2024 (Friday)		
Date	Calculation	Eligible financial assistance
20/2 - 19/3	First month	Full reimbursement
20/3 - 19/4	Second month	Full reimbursement
20/4 - 19/5	Third month	Full reimbursement
20/5 - 30/5	11 days (less than 15 days)	Not eligible

**Claimable duration is three (3) months*

Scenario 2

Internship duration: 20/2/24 (Tuesday) until 5/6/2024 (Wednesday)		
Date	Calculation	Eligible financial assistance
20/2 - 19/3	First month	Full reimbursement
20/3 - 19/4	Second month	Full reimbursement
20/4 - 19/5	Third month	Full reimbursement
20/5 - 12/6	24 days (more than 15 days, less than 28 days)	Half month reimbursement

**Claimable duration is 3.5 months*

Scenario 3

Internship duration: 21/6/2024 (Friday) to 16/8/2024 (Monday)		
Date	Calculation	Eligible financial assistance
21/6 – 20/7	First month	Not eligible
21/7 - 15/8 (Thursday)	26 days (less than 28 days)	Not eligible

**Not eligible for financial assistance since the internship duration does not meet the minimum requirement.*

6. Future Workers Training (FWT) Scheme

6.1 Under the FWT Scheme, can Employers claim the Training Provider’s course fee for inhouse programme conducted for trainees?

Yes. Employers are allowed to engage an external Training Provider for inhouse training to be conducted for trainees under the FWT scheme. The claimable course fee is a maximum of RM10,500/day/group.

6.2 What is the maximum monthly trainee allowance claimable under the FWT Scheme?

There is no capping for trainee allowance as it is based on the amount paid by the Employer. However, the monthly trainee’s allowance is subject to the salary offered upon employment. The salary upon employment should be equivalent, or more than the monthly allowance paid by the Employer during the training.

However, the allowance is based on the training duration. Should the training duration be lesser than a month and the training location is at employer’s own premise, Employers can claim as per table below:

Duration	Training Location	Allowance/pax*
≥ 1 month	Own/External premise	As paid by the Employer
< 1 month	Own premise	Meal allowance for a maximum of RM100/day or the actual amount paid by the Employer, whichever is lower
< 1 month	External premise	<100km max RM250/day or the actual amount paid by the Employer, whichever is lower ≥100km max RM500/day or the amount paid by the Employer, whichever lower

**Employer is required to submit proof of payment*

7. Computer Based Training (CBT) Scheme

7.1 What are the additional items claimable under the CBT Scheme?

Employers can claim the following new items:

- Training software and development of a Learning Management System (LMS)
- Subscription of LMS (for training purposes only and excluding other HR functions)
- Subscription of e-learning training content platforms.

7.2 What is the difference between e-learning under the HCC and CBT Scheme?

E-learning under both HCC and CBT schemes is somehow similar, but the differences lie in respective conditions for grant application and claim processing:

1. Training Grant Application:

- **HCC Scheme:** Grant applications can be submitted one day before the training commencement.
- **CBT Scheme:** Grant applications must adhere to CBT guidelines, which require submission of grants at least one month prior to the training start date.

2. Claiming Process:

- **HCC Scheme:** Claims can only be submitted after completion of the training program. Other words, after the training end date.
- **CBT Scheme:** Claims can be processed immediately upon receiving receipt of payment for the e-learning subscription, without waiting for the training to be completed.

In summary, although the e-learning content remains the same, the grant application deadlines and claim submission procedures differ between the two schemes.

7.3 If an e-learning subscription-based content is registered by the Training Provider with HRD Corp, can the Employer claim under HCC Scheme?

Yes. The Employer is allowed to claim under the HCC Scheme as well.

8. Purchase of Training Equipment (ALAT) & Renovation Scheme

8.1 What kind of training equipment is allowed to be purchased under the ALAT Scheme?

All training equipment that are related to the employer's nature of business/industry are claimable. However, they must be used solely for training purposes.

8.2 Can the training equipment be used for business/operation purposes?

No, the training equipment is solely for training purposes. Any non-training related equipment or items including software is not claimable.

Scenario 1

If the Registered Employer is also a registered Training Provider with HRD Corp, the item(s) purchased must be used by their own employees for training purposes only, not for business/operational purposes.

Scenario 2

Hotel Ayu has purchased an LCD projector for their staff trainings. Hotel Ayu used by their staffs. The equipment cannot be placed in the hotel's seminar room/training room/ballroom which will be used by hotel

8.3 What is the maximum claimable amount for the Alat & Renovation Scheme?

Employers may claim the full amount of the training equipment costs or training facilities renovation costs, subject to a maximum of 50% of their levy balance as of 1st January in the year the application is submitted (for their eligibility amount).

Scenario 1

Levy balance as of 1 st January 2024	RM10,000
Eligibility amount as of 1 st January 2024	RM5,000 (can be utilised until 31/12/24)
Amount applied on 2 nd February 2024	RM2,500
Amount approved	RM2,500 (100% subject to levy balance and eligibility amount)

**Approval amount will be subject to balance eligibility amount at the time of approval*

Scenario 2

Levy balance as of 1 st January 2024	RM10,000
Eligibility amount as of 1 st January 2024	RM5,000 (can be utilised until 31/12/24)
Amount applied on 2 nd February 2024	RM 12,000
Amount approved	RM 5,000 (100% subject to levy balance and eligibility amount)

**Approval amount will be subject to balance eligibility amount at the time of approval*

8.4 Can employer place the training equipment and carry out renovation work at other training premises, such as at an industry training location/venue?

Employer is allowed to place and carry out renovation work at industry training location/venue within Malaysia, which they are required to disclose during grant application. Employer is required to provide official supporting documents/arrangements between the Employer and training location/venue owner.

8.5 What is the process if employer decides to relocate/dispose or lose the training equipment?

Any changes in the equipment's location and status (such as disposal, relocation, or loss) must be disclosed to and approved by HRD Corp prior to the changes.

END