

# GUIDE ON HOW TO USE THIS MATRIX

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

## DEFINITIONS

### a) In-House Training

Customised courses attended by employees from one organisation.

- The minimum number of trainees for an in-house training is 5 trainees per session.
- The maximum numbers of trainees for both in-house and public training is at 25 trainees per session for hard skills / technical courses and 35 trainees per session with one (1) trainer for soft skills programmes (for further information, please refer to Employer's Circular No. 3/2004).
- A maximum of 40 trainees per session with at least two (2) trainers conducting the training can be considered for soft skills programmes and in-house training only (for further information, please refer to Employer's Circular No. 21/2009).

### b) Public Training

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

- A maximum of 9 trainees per employer will be considered for financial assistance.

### c) Overseas Training

Courses conducted outside Malaysia

- 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 employer's justification, while other fields are subjected to only 50% reimbursement.

### d) Seminars / Conferences

Seminars and conferences on gaining knowledge and insights on new and emerging technologies are claimable under HRDF.

- The rate of financial assistance for seminars or conferences held overseas is only 50% (for further information, please refer to Employer's Circular No. 9/2006 & 11/2008).

## ALLOWABLE COSTS

### i) Fees

- The maximum cost fees for public courses conducted locally are RM1,300.00 per trainee per day (for further information, please refer to Employer's Circular No. 10/2011).
- The maximum fees for public courses held in overseas as per charged but subject to rate of financial assistance (for further information, please refer to Employer's Circular No. 9/2004).
- The maximum cost fees for in-house training under SBL, SLB and SBL-Khas Scheme is RM5,000.00 per day per session (soft skills programmes) and RM6,000.00 (technical / high-end computer programmes).

\* Rate of financial assistance for course fee will based on the category of the programme (please refer to Employer's Circular No. 9/2012).

**ii) Internal Trainers Allowance**

Applicable when employers use their own qualified employee(s) to conduct in-house training and employers can claim allowances up to a maximum of RM1, 000.00 per day.

**iii) Daily Allowances**

Daily allowances cover the cost for food, accommodation and land transportation for the duration of the training program and applicable as per below:-

- a) Total training hours must be at least 7 hours;
- b) There will be no daily allowances for trainees and internal trainer(s) based at organising employer's premise when conducting in-house training at own premise except for trainees or internal trainer(s) from branches / headquarters and vice versa;
- c) In-house / Public Training – where training is conducted within a radius of 70 km (one way) from the workplace of trainees, a maximum daily allowances of RM150.00 per trainee per day or the actual rate paid by employers can be claimed, whichever is less;
- d) In-house / Public Training – where training is conducted beyond 70 km (one way) from the workplace of trainees , maximum daily allowances of RM400.00 per trainee per day (including accommodation) or the actual rate paid by employers can be claimed whichever is less; and
- e) Training conducted at least four (4) hours per day – employers are eligible to obtain financial assistance at half of the fixed daily allowances.

**iv) Daily Allowances for Overseas Training**

The daily allowances for any overseas training is subjected to a maximum of RM1,000.00 per trainee per day (subject to the rate of financial assistance). (For further information, please refer to Employer's Circular No. 11/2011).

**v) Daily Allowance for Internal Trainers**

Internal trainers from corporate headquarters / subsidiaries / branches of employers conducting training at other branches and subsidiaries in other towns will be allowed to apply for daily allowances, subject to the maximum allowable as approved for trainees.

**vi) Daily Allowances for External Trainers**

External trainers will be allowed to apply for daily allowances, subject to the maximum allowable as approved for trainees. The amount includes allowances for food, accommodation and land transportation which are payable to the trainers / instructors for the duration of the training programmes.

**vii) Daily Allowances for Overseas Trainers**

As and when overseas trainers / instructors are engaged, the maximum daily allowance payable is RM400.00 per trainer per day or the actual rate paid by employers, whichever is less. The amount includes allowances for food, accommodation and land transportation which are payable to the trainers / instructors for the duration of the training programmes.

**viii) Airfare**

Trainees, internal trainers from corporate headquarters / subsidiaries / branches conducting training at other branches and subsidiaries in other town, external trainer from other town and overseas trainers will be allowed to claim for airfare. The costs of airfare cover airport tax, administrative fee and fuel surcharge. (For further information please refer to Employer's Circular No. 11/2011).

**ix) Consumable Training Materials**

All employers are eligible to apply and claim the cost of consumable training materials when conducting in-house training except under the Joint Training Scheme where only the organising employers are eligible to apply and claim the cost of the consumable training materials. If the total cost of consumable training materials per programme is more than RM100.00, a detailed breakdown showing the items and cost is required.

**x) Hotel Rental Package / Rental of Training Premises**

The cost of hotel rental / rental of training premises, which is normally in the form of a seminar package, should not exceed the total daily allowances. Employers are allowed to conduct their in-house training programmes externally in hotels / training premises located anywhere in Malaysia. The rate of eligibility for hotel rental and rental of training premises are based on current terms and conditions. (For further information please refer to Employer's Circular No. 6/2006, 10/2008 & 10/2011)

**xi) Transportation**

For in-house programmes conducted at hotels / training premises, employers are eligible to apply for cost of transportation based on the quotation from transport provider.

**xii) Meal Allowances**

For in-house programmes conducted at employers' premises, employers are entitled to claim for meal allowances of up to RM50.00 per trainee per day. Internal and external trainers are also eligible for meal allowances. However, meal allowances can only be considered for programmes with at least 4 hours duration which employers are entitled to claim up to RM25.00 per trainee per day.

For further details, please refer to PSMB Booklets on various schemes, or visit our website at <http://www.hrdf.com.my>

# ALLOWABLE COSTS MATRIX

## 1) IN-HOUSE TRAINING

Type of Trainer	Venue of Training		Employer's Premise		External Training Premise		Hotels		
			Eligibility	How to Claim	Eligibility	How to Claim	Eligibility	How to Claim	
Training by Internal Trainer (Training conducted by company's personnel)			<b>Eligibility</b> a) Trainer(s) Allowance = <b>max RM 1000 per day</b>  b) Meal Allowance for trainee(s) and internal trainer(s) = <b>max RM50/pax per day</b> (training session must be at least 7 hours per day)  c) Consumable Training Materials (if total amount is ≤RM100, itemisation of materials are not required)  d) Daily Allowance (for trainer(s) or trainee(s) from branches) - ≤ 70km = <b>max RM150</b> - > 70 km= <b>max RM400*</b> *(employers can request for 1 extra day)  e) Air Ticket = <b>actual rate of air fare (for trainee(s) and internal trainer(s) from branches)</b>	<b>How to Claim</b> No supporting document needed  No supporting document needed  No supporting document needed  No supporting document needed  Ticket stub/E-Ticket Evidence/Receipt & invoice from travel agent	<b>Eligibility</b> a) Trainer(s) Allowance = <b>max RM 1000 per day</b>  b) Rental of Training Place(including meals) for trainee(s) and internal trainer(s) (subject to the rate of daily allowance)  b) Daily Allowance (for trainee(s) or internal trainer(s) from branches) - ≤ 70km = <b>max RM150</b> - > 70 km= <b>max RM400*</b> *(employers can request for 1 extra day) (subject to the cost of training place)  d) Consumable Training Materials (if total amount is ≤RM100, itemisation of materials are not required)  e) Air Ticket = <b>actual rate of air fare (for trainee(s) and internal trainer(s) from branches)</b>  f) Transportation = <b>as per quotation</b>	<b>How to Claim</b> No supporting document needed  No supporting document needed  No supporting document needed  No supporting document needed  Ticket stub/E-Ticket Evidence/Receipt & invoice from travel agent  Receipt from the transport provider	<b>Eligibility</b> a) Trainer(s) Allowance = <b>max RM 1000 per day</b>  b) Hotel Rental Package (including meals) for trainee(s) and internal trainer (s) (subject to the rate of daily allowance) (subject to the cost of hotel rental package)  c) Daily Allowance (for trainee(s) or internal trainer(s) from branches) - ≤ 70km = <b>max RM150</b> - > 70 km= <b>max RM400*</b> *(employers can request for 1 extra day)  d) Consumable Training Materials (if total amount is ≤RM100, itemisation of materials are not required)  e) Air Ticket = <b>actual rate of air fare (for trainee(s) and internal trainer(s) from branches)</b>  f) Transportation = <b>as per quotation</b>	<b>How to Claim</b> No supporting document needed  No supporting document needed  No supporting document needed  No supporting document needed  Ticket stub/E-Ticket Evidence/Receipt & invoice from travel agent  Receipt from the transport provider	
	Training by External Trainer (Training conducted by external training providers)			<b>Eligibility</b> a) Course fee - <b>max RM 5000 per day (soft skills)</b> - <b>max RM 6000 per day (technical and high-end computer programmes)</b>  b) Meal Allowance for trainee(s) and external trainer(s) = <b>max RM 50/pax per day</b> (training session must be at least 7 hours per day)  c) Consumable Training Materials (if total amount is ≤RM100, itemisation of materials are not required)  d) Daily Allowance (for trainee (s) from branches and external trainer (s)) - ≤ 70km = <b>max RM150</b> - >70 km= <b>max RM400*</b> * (employers can request for 1 extra day for trainee(s))  e) Air ticket = <b>actual rate of air fare (for trainee (s) from branches and external trainer (s))</b>  *external trainer(s) can only apply for either Meal Allowance or Daily Allowance	<b>How to Claim</b> Receipt Receipt  No supporting document needed  No supporting document needed  No supporting document needed  No supporting document needed  Ticket stub/E-Ticket Evidence / Receipt & invoice from travel agent	<b>Eligibility</b> a) Course fee - <b>max RM 5000 per day (soft skills)</b> - <b>max RM 6000 per day (technical and high-end computer programmes)</b>  b) Rental of Training Place(including meals) for trainee(s) and trainer(s) (subject to the rate of daily allowance)  b) Daily Allowance (for trainee(s) or trainer (s) from branches) - ≤ 70km = <b>max RM150</b> - > 70 km= <b>max RM400*</b> *(employers can request for 1 extra day) (subject to the cost of training place)  d) Consumable Training Materials (if total amount is ≤RM100, itemisation of materials are not required)  e) Air ticket = <b>actual rate of air fare (for trainee(s) from branches and external trainer(s))</b>  f) Transportation = <b>as per quotation</b>  *external trainer(s) can only apply for either Rental Training Premises or Daily Allowance	<b>How to Claim</b> Receipt Receipt  No supporting document needed  No supporting document needed  No supporting document needed  No supporting document needed  Ticket stub/E-Ticket Evidence / Receipt & invoice from travel agent  Receipt from the transport provider	<b>Eligibility</b> a) Course fee - <b>max RM 5000 per day (soft skills)</b> - <b>max RM 6000 per day (technical and high-end computer programmes)</b>  b) Hotel Rental Package (including meals) for trainee(s) and trainer (s) (subject to the rate of daily allowance) (subject to the cost of hotel rental package)  c) Daily Allowance (for trainee(s) or trainer(s) from branches) - ≤ 70km = <b>max RM150</b> - > 70 km= <b>max RM400*</b> *(employers can request for 1 extra day)  d) Consumable Training Materials (if total amount is ≤RM100, itemisation of materials are not required)  e) Air ticket = <b>actual rate of air fare (for trainee (s) from branches and external trainer (s))</b>  f) Transportation = <b>as per quotation</b>  *external trainer(s) can only apply either for Hotel Rental Package or Daily Allowance	<b>How to Claim</b> Receipt Receipt  No supporting document needed  No supporting document needed  No supporting document needed  No supporting document needed  Ticket stub/E-Ticket Evidence / Receipt & invoice from travel agent  Receipt from the transport provider
		Training by Overseas Trainer (Training conducted by overseas trainers)			<b>Eligibility</b> a) Course fee - <b>max RM 5000 per day (soft skills)</b> - <b>max RM 6000 per day (technical and high-end computer programmes)</b>  b) Meal Allowance for trainee(s) = <b>max RM 50/pax per day</b> (training session must be at least 7 hours per day)  c) Consumable Training Materials (if total amount is ≤RM100, itemisation of materials are not required)  d) Daily Allowance (for trainee (s) from branches) - ≤ 70km = <b>max RM150</b> - >70 km= <b>max RM400*</b> *(employers can request for 1 extra day)  e) Overseas Trainer Daily Allowances = <b>max RM400 per day</b>  f) Air ticket = <b>actual rate of air fare (for trainee (s) from branches and overseas trainer)</b>	<b>How to Claim</b> Receipt Receipt  No supporting document needed  No supporting document needed  No supporting document needed  No supporting document needed  Ticket stub/E-Ticket Evidence / Receipt & invoice from travel agent	<b>Eligibility</b> a) Course fee - <b>max RM 5000 per day (soft skills)</b> - <b>max RM 6000 per day (technical and high-end computer programmes)</b>  b) Rental of Training Place(including meals) for trainee(s) and trainer(s) (subject to the rate of daily allowance)  b) Daily Allowance (for trainee(s) or trainer(s) from branches) - ≤ 70km = <b>max RM150</b> - > 70 km= <b>max RM400*</b> *(employers can request for 1 extra day) (subject to the cost of training place)  d) Consumable Training Materials (if total amount is ≤RM100, itemisation of materials are not required)  e) Overseas Trainer Daily Allowances = <b>max RM400 per day</b>  f) Air ticket = <b>actual rate of air fare (for trainee (s) from branches and overseas trainer)</b>  g) Transportation = <b>as per quotation</b>	<b>How to Claim</b> Receipt Receipt  No supporting document needed  No supporting document needed  No supporting document needed  No supporting document needed  Ticket stub/E-Ticket Evidence / Receipt & invoice from travel agent  Receipt from the transport provider	<b>Eligibility</b> a) Course fee - <b>max RM 5000 per day (soft skills)</b> - <b>max RM 6000 per day (technical and high-end computer programmes)</b>  b) Hotel Rental Package (including meals) for trainee(s) and trainer (s) (subject to the rate of daily allowance) (subject to the cost of hotel rental package)  c) Daily Allowance (for trainee(s) or trainer(s) from branches) - ≤ 70km = <b>max RM150</b> - > 70 km= <b>max RM400*</b> *(employers can request for 1 extra day)  d) Consumable Training Materials (if total amount is ≤RM100, itemisation of materials are not required)  e) Overseas Trainer Daily Allowances = <b>max RM400 per day</b>  f) Air ticket = <b>actual rate of air fare (for trainee (s) from branches and overseas trainer)</b>  g) Transportation = <b>as per quotation</b>

2) LOCAL PUBLIC TRAINING / SEMINAR / CONFERENCE

Eligibility	How to Claim
<p>a) Course Fee = <b>max RM1300 per trainee per day</b></p> <p>b) Daily Allowance                      - ≤ 70 km = <b>max RM150 per trainee per day</b>                      - &gt; 70 km = <b>max RM400 per trainee per day (employers can request for 1 extra day)</b></p> <p>c) Air Tickets = <b>Actual rate of air fare</b></p>	<p>Receipt</p> <p>No supporting document needed</p> <p>Ticket stub/E-Ticket Evidence/Receipt &amp; invoice from travel agent</p>

3) OVERSEAS TRAINING / SEMINAR / CONFERENCE

Eligibility	How to Claim
<p><b>OVERSEAS TRAINING</b></p> <p>a) Course Fee = <b>as charged (need to convert to RM)</b></p> <p>b) Daily Allowances = <b>max RM1000 per trainee per day (employers can request for 2 extra days)</b></p> <p>c) Air Ticket = <b>Actual rate of air fare</b></p> <p>Note: All costs are subject to PSMB's Terms &amp; Conditions as well as rate of financial assistance. Subject to 50% rate of financial assistance.</p>	<p>Receipt</p> <p>No documents needed</p> <p>Ticket stub/E-Ticket Evidence/Receipt &amp; invoice from travel agent</p>
<p><b>OVERSEAS SEMINAR / CONFERENCE</b></p> <p>a) Seminar / Conference Fee = <b>as charged (need to convert to RM)</b></p> <p>b) Daily Allowance = <b>max RM1000 per trainee per day (employers can request for 2 extra days)</b></p> <p>c) Air = <b>Actual rate of air fare</b></p> <p>Note: All costs are subject to PSMB's Terms &amp; Conditions as well as rate of financial assistance. Subject to 50% rate of financial assistance.</p>	<p>Receipt</p> <p>No documents needed</p> <p>Ticket stub/E-Ticket Evidence/Receipt &amp; invoice from travel agent</p>