

## GUIDE ON HOW TO USE THIS MATRIX

- a) **Step 1** : Determine the **Type of Training** – either In-house, Public, Oversea, Seminar/Conference or Online Training.
- 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 the **Eligibility columns**.

### DEFINITIONS

- a) **In-House Training**  
Customised courses attended by employees from one organisation.
  - Training session must be at least 4 hours.
  - The minimum number of trainees for an in-house training is 2 trainees per session.
  - The maximum numbers of trainees for public training is 9 trainees and in-house training is 35 trainees per session for soft skills and 25 trainees per session for technical courses with one (1) trainer (for further information, please refer to Employer's Circular No. 21/2009).
  - 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.
  - Training session must be at least 4 hours.
  - A maximum of 9 trainees per employer will be considered for financial assistance. However, actual number of trainees attending the public certification programmes can be considered for financial assistance (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 4 hours.
  - 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 subject to only 50% reimbursement. A maximum of 9 trainees per employer will be considered for financial assistance.
- d) **Seminars / Conferences**  
Seminars and conferences on gaining knowledge and insights on new and emerging technologies are claimable under HRDF.
  - Training session must be at least 4 hours.
  - The rate of financial assistance for seminars or conference held overseas is only 50% (for further information, please refer to Employer's Circular No.9/2006 & 11/2008).
  - More than 9 trainees per employer can be considered for financial assistance.
- e) **Online Learning**
  - The minimum number of trainees is 1 pax per session.
  - The maximum number of trainees :
    - a) In-house Workshop - 25 pax/group for technical programmes and 35 pax/group for soft skill programmes.
    - b) Public Workshop - A maximum of 9 trainees per employer for public programme
    - c) Conference/Webinar - A maximum of 9 trainees per employer for Conference and Webinar type programme.
  - Training session must be at least 4 hours for SBL and SLB and 7 hours for SBL-Khas.
  - The minimum training hours can be accumulated to meet the requirement. (For more information, please refer to Employer Circular No.1/2021)

### ALLOWABLE COSTS

- i) **Fees**
  - The maximum cost fees for **public courses conducted locally** is 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 overseas** is as per charged but subject to the 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 be based on the category of the programme (please refer to Employer's Circular No.9/2012).
  - The maximum cost fee for in-house training under SBL, SBL – Khas and SLB Scheme with minimum number of trainees which is 2 trainees per group, is on a prorata basis for below 5 trainees per group. RM1,000 per trainee for soft skill programmes and RM1,200 per trainee for technical / high-end computer programmes.
  - The maximum cost fees for **Certification or Mandatory Industry Based Programme** is as per charged but is subject to the rate of financial assistance (for further information, please refer to Employer's Circular No.2/2018).
  - **Financial assistance for all Online Learning** is claimable subject to RM700/day/pax for 7 hours of training.
    - a. **Public Remote Online Training (ROT)/E-Learning/Mobile**  
Maximum of RM700/pax/day
    - b. **In-House Remote Online Training (ROT)**  
Maximum of RM700/pax/day, limited to an amount not exceeding:
      - i. RM5,000/group/day for soft skill programme;
      - ii. RM6,000/group/day for technical programme;
    - c. **Professional Certification/Examination fees as quoted by the certification/examination body.**
  - SST / % Service Tax is claimable effective 1 March 2019. (not exceed the maximum claimable amount)

- ii) **Internal Trainers Allowance**  
Applicable when employers use their own qualified employee(s), who is the subject matter expert to conduct in-house training and employers can claim allowances up to a maximum of RM1,000.00 per day. However, the calculation on a prorata basis for below 5 trainees per group will apply if there is a minimum number of trainees, which is 2 trainees per group involved.
- iii) **Meal Allowance**  
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 a duration of at least 4 hours and employers are entitled to claim up to RM25.00 per trainee per day.
- iv) **Daily Allowances**  
Daily allowances cover the cost for food, accommodation and land transportation for the duration of the training program and is applicable as per below:-
  - There will be no daily allowances for trainees and internal trainer(s) where are based at the organising employer's premise when conducting in-house training at own premise except if the trainees or internal trainer(s) come from branches to headquarters and vice versa;
  - In-house / Public Training – where training is conducted within a radius of 70 km (one way) from the workplace of trainees, a maximum daily allowance of RM150.00 per trainee per day or the actual rate paid by employers can be claimed, whichever is lesser;
  - 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 lesser;
  - Training conducted at least four (4) hours per day – employers are eligible to obtain financial assistance at half of the fixed daily allowances.
- v) **Daily Allowances for Oversea Training**  
The daily allowances for any overseas training is subject 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. 10/2011).
- vi) **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 rate as approved for trainees.
- vii) **Daily Allowances for External Trainers**  
External trainers will be allowed to apply for daily allowances, subject to the maximum allowable rate as approved for trainees. The amount includes allowance for food, accommodation and land transportation which are payable to the trainers / instructors for the duration of the training programmes.
- viii) **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.
- ix) **Airfare**  
Trainees, internal trainers from corporate headquarters / subsidiaries / branches conducting training at other branches and subsidiaries in other towns, external trainer from other towns and overseas trainers will be allowed to claim for airfare. The costs of airfare covers airport tax, administrative fee and fuel surcharge. (For further information please refer to Employer's Circular No. 10/2011).
- x) **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.
- xi) **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).
- xii) **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.
- xiii) **Consumable Training Material (for Remote Online Training (ROT) only)**
  - In-House Remote Online Training (ROT).
    - i. HRDF approved physical and licensed digital material;
    - ii. Internet data cost of RM100/group.
  - Public Remote Online Training (ROT).
    - i. HRDF approved physical and licensed digital material;

For further details, please visit [www.hrdf.com.my](http://www.hrdf.com.my) or call **1800 88 4800** or email to [support@hrdf.com.my](mailto:support@hrdf.com.my)



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HUMAN RESOURCES



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# HRDF ALLOWABLE COST MATRIX



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# ALLOWABLE COSTS MATRIX

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

TYPE OF TRAINING	TRAINING BY INTERNAL TRAINER (TRAINING CONDUCTED BY COMPANY'S PERSONNEL)		TRAINING BY EXTERNAL TRAINER (TRAINING CONDUCTED BY EXTERNAL TRAINING PROVIDER)		TRAINING BY OVERSEA TRAINER (TRAINING CONDUCTED BY OVERSEA TRAINER)		HOW TO CLAIM	
	VENUE OF TRAINING	EMPLOYER'S PREMISE	EXTERNAL TRAINING PREMISE / HOTEL	EMPLOYER'S PREMISE	EXTERNAL TRAINING PREMISE / HOTEL	EMPLOYER'S PREMISE		EXTERNAL TRAINING PREMISE / HOTEL
<b>a) Trainer(s) Allowance = max RM 1,000 per day</b> Training <5 pax: Will be prorated		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>					No supporting document needed <sup>3</sup>
<b>b) Course fee</b> - max RM 5,000 per day (soft skills) - max RM 6,000 per day (technical and high-end computer programmes)  * Individual Trainer : 50% * Training <5 pax : Will be prorated.				<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	Receipt
<b>c) Meal Allowance for trainee(s) and internal / external trainer(s)</b> =max RM 50/pax per day (training session must be minimum 4 hours per day)		<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>		No supporting document needed <sup>3</sup>
<b>d) Overseas Trainer Daily Allowance</b> = max RM 400 per day						<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	No supporting document needed <sup>3</sup>
<b>e) Daily Allowance (for trainee (s) / internal trainer(s) from branches) and external trainer(s)</b> - ≤ 70km = max RM 150 - >70 km= max RM 400* * (employers can request for 1 extra day for trainee(s) from branch (involve movement) and internal trainer (s))		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	No supporting document needed <sup>3</sup>
<b>f) Rental of Training Place / Hotel Package (including meals) for trainee(s) and external trainer(s)</b> (subject to the rate of daily allowance)			<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>	No supporting document needed <sup>3</sup>
<b>g) Air ticket = actual rate of air fare (for trainee (s) / internal trainer(s) from branches and external &amp; oversea trainer (s))</b>		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	Ticket stub/E-Ticket Evidence / Receipt & invoice from travel agent
<b>h) Transportation = as per quotation</b>			<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>	Receipt from the transport provider
<b>i) Consumable Training Materials</b> (if total amount is ≤RM 100, itemisation of materials are not required)		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	No supporting document needed <sup>3</sup>
<b>NOTES</b>			<i>*external trainer(s) can only apply for either Meal Allowance or Daily Allowance</i>		<i>*external trainer(s) can only apply for either Rental Training Premises / hotel or Daily Allowance</i>			<sup>3</sup> Refer to Additional Notes (Item 3)



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

Eligibility	How To Claim
<b>a) Course Fee</b> = max RM 1,300 per trainee per day	Receipt
<b>b) Daily Allowance</b> - ≤ 70 km = max RM 150 per trainee per day - > 70 km = max RM 400 per trainee per day (employers can request for 1 extra day)	No supporting document needed
<b>c) Air Tickets</b> = Actual rate of air fare	Ticket stub/E-Ticket Evidence/Receipt & invoice from travel agent

## 3) OVERSEAS TRAINING / SEMINAR / CONFERENCE (FACE TO FACE)

Type of Training	Eligibility	How To Claim
<b>Overseas Training</b>	<b>a) Course Fee</b> = as charged (need to convert to RM) <b>b) Daily Allowance</b> max RM 1,000 per trainee per day (employers can request for 2 extra days) <b>c) Air Tickets</b> = Actual rate of air fare <i>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.</i>	Receipt  No supporting document needed  Ticket stub/E-Ticket Evidence/Receipt & invoice from travel agent
<b>Overseas Seminar/Conference</b>	<b>a) Seminar / Conference Fee</b> = as charged (need to convert to RM) <b>b) Daily Allowance</b> max RM 1,000 per trainee per day (employers can request for 2 extra days) <b>c) Air Tickets</b> = Actual rate of air fare <i>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.</i>	Receipt  No supporting document needed  Ticket stub/E-Ticket Evidence/Receipt & invoice from travel agent

## 4) ONLINE TRAINING

Type of Training	Eligibility	How To Claim
<b>Public ROT/ E-Learning/ Mobile</b>	<b>Course Fees</b> = RM700/pax/day	Receipt
<b>In-House Remote Online Training (ROT)</b>	Maximum of <b>RM700/pax/day</b> , limited to an amount not exceeding: i. <b>RM5,000/group/day</b> for soft skill programme; ii. <b>RM6,000/group/day</b> for technical programme;	Receipt
<b>Certification Remote Online Training (ROT)</b>	Professional Certification/ Examination <b>fees as quoted</b> by the certification/ examination body.	Receipt (breakdown Cost between Course fees and Examination fees)*

\* to provide confirmation from certification/examination bodies.

## CONSUMABLE TRAINING MATERIALS FOR ONLINE TRAINING

Eligibility	How To Claim
<b>a. In-House ROT</b> i. HRDF approved physical and licensed digital material; ii. Internet data cost of RM100/group.	i. HRDF approval letter ii. No supporting document needed (3)
<b>b. Public ROT</b> i. HRDF approved physical and licensed digital material;	i. HRDF approval letter

### Additional Notes

- Please note that employers are only entitled to claim for **one type of allowance** either meal, daily allowance, or hotel/ external rental package – subject to training location.
- If the training duration is **only 4 hours (minimum)**, employers are entitled to claim the course fee up to **RM2,500 per day (soft skills)**, **RM3,000 per day (technical programme)** and **RM 650 per day (public programme)**. For allowances, employers are entitled to obtain **half of the financial assistance from the capped amount**.
- PSMB may request for any other relevant documents deemed necessary for verification /confirmation purpose.
- PSMB 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 PSMB.