



PEMBANGUNAN SUMBER MANUSIA BERHAD
Kementerian Sumber Manusia
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15 April 2006

EMPLOYERS CIRCULAR NO. 4/2006
NEW GUIDELINE ON DISBURSEMENT OF TRAINEES' MEAL ALLOWANCES AT RM10 PER TRAINEE PER DAY WITHOUT THE NEED TO PROVIDE RECEIPTS

1. PURPOSE

- 1.1 The purpose of this Circular is to inform employers of the new guideline on the disbursement of meal allowances for trainees at RM10 per trainee per day without the need to provide receipts.

2. BACKGROUND

- 2.1 Currently, employers are allowed to apply and claim for trainees' meal allowances, including the trainer's meal allowance at a rate of RM10 per trainee per day, for in-house programme with a minimum training hours of 7 hours per day.
- 2.2 The Finance Division had faced problems in approving claims for trainees' meal allowances as employers often failed to provide receipts as proof of payments when submitting their claims. The supporting documents required are receipts from canteen operators or food caterers.

3. NEW GUIDELINE

- 3.1 To resolve the difficulties of providing supporting documents when submitting claims for trainees' meal allowances, with effect from 15 May 2006, employers are allowed to claim for trainees' meal allowances (including trainer's meal allowance) without the need to provide receipts, subject to a maximum amount of RM250 for technical programmes and RM350 for non-technical programmes, per programme per day. The claims, however, should be accompanied by duly filled declaration form as in [Appendix 'A'](#). Notwithstanding this, the amount of allowances approved for payment will depend on the actual number of trainees attending the training programmes/courses.

4 CONCLUSION

- 4.1 This new guideline is to further simplify the claims' procedures and reduce the number of claims being queried.
- 4.2 For further clarification, please do not hesitate to contact the following officers:

(i) Hashim bin Mustafa
(telephone no: 03 – 2096 4841);

(ii) Mohd. Nazali bin Md. Jidin
(telephone no: 03 – 2096 4842);

(iii) Syed Shahrul Hafeez bin Syed Halim; dan
(telephone no: 03 – 2096 4864); dan

(iv) Siti Haida binti Mohd. Aini
(telephone no: 03 – 2096 4854).

4.3 This Circular will be effective from 15 May 2006.

Thank you.

"PEKERJA TERLATIH MENJANA KECEMERLANGAN"
"Pekerja Cemerlang Negara Terbilang"

Yours sincerely,

(AMIRNUDDIN BIN MAZLAN)
General Manager (Finance)
for Chief Executive
Pembangunan Sumber Manusia Berhad