GUIDE ON HOW TO USE THIS MATRIX

a) Select the Type of Training - either In-House, Public or Overseas

b) Determine the Venue of Training - for In-House training only

c) Determine the Type of Training - for In-House training only

d) Select the details of Allowable Costs by referring to the Eligibility columns

1. 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

2. Seminars / Conferences
   - Courses conducted outside Malaysia.
   - Courses conducted within Malaysia and attended by employees from more than one company.

3. Online Learning
   - Courses conducted online.

Eligibility columns:

- Type of Trainer - either In-house, Public or Overseas
- Determine the type of training, whether in-house, public or overseas, the number of trainees attending the public certification programmes can be considered for financial assistance (for further information, please refer to Employer’s Circular No. 20/2015).

- Training session must be at least 4 hours.

- Training sessions must be at least 4 hours.

- The rate of financial assistance for hotel rental and meal allowance are based on current terms and conditions. (For further information please refer to Employer’s Circular No. 10/2006).

- 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. 10/2015).

- The maximum number of trainees is 15 pax per session.

- The minimum number of trainees is 1 pax per session.

- The maximum number of trainees is 25 trainees per session for technical courses with one (1) trainer (for further information, please refer to Employer’s Circular No. 2/2019).

- 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. 25/2005).

- Training session must be at least 4 hours.

- Training session must be at least 4 hours.

- The maximum number of trainees is 20 trainees per session.

- The minimum number of trainees is 2 trainees per session (subject to the rate of financial assistance). (For further information, please refer to Employer’s Circular No. 6/2006, 10/2008 & 10/2011).

- As and when overseas trainers / instructors are engaged, the maximum daily allowance payable is RM400.00 per trainee per day for the duration of the training programmes.

3. Airfare
   - Training - internal trainers from corporate headquarters / subsidiaries / branches 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 the trainers.

- The costs of airfare covers airport tax, administrative fee and fuel surcharge. (For further information please refer to Employer’s Circular No. 12/2005).

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

- 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. 10/2015).

- 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 for cost of consumable training materials. If the total cost of consumable training materials is more than RM1,000.00, a breakdown showing the item and cost is required.

- HRDF approved licenced digital material.

- HRDF approved licenced digital material.

- HRDF approved licenced digital material.

- HRDF approved licenced digital material.

- HRDF approved licenced digital material.

- HRDF approved licenced digital material.

- HRDF approved licenced digital material.

- HRDF approved licenced digital material.

- HRDF approved licenced digital material.

- HRDF approved licenced digital material.

- HRDF approved licenced digital material.

- HRDF approved licenced digital material.

- HRDF approved licenced digital material.

- HRDF approved licenced digital material.

- HRDF approved licenced digital material.

- HRDF approved licenced digital material.

- HRDF approved licenced digital material.

- HRDF approved licenced digital material.

- HRDF approved licenced digital material.

- HRDF approved licenced digital material.

- HRDF approved licenced digital material.

- HRDF approved licenced digital material.

- HRDF approved licenced digital material.

- HRDF approved licenced digital material.

- HRDF approved licenced digital material.

- HRDF approved licenced digital material.

- HRDF approved licenced digital material.

- HRDF approved licenced digital material.

- HRDF approved licenced digital material.

- HRDF approved licenced digital material.

- HRDF approved licenced digital material.

- HRDF approved licenced digital material.

- HRDF approved licenced digital material.

- HRDF approved licenced digital material.

- HRDF approved licenced digital material.

- HRDF approved licenced digital material.

- HRDF approved licenced digital material.

- HRDF approved licenced digital material.

- HRDF approved licenced digital material.

- HRDF approved licenced digital material.

- HRDF approved licenced digital material.

- HRDF approved licenced digital material.

- HRDF approved licenced digital material.

- HRDF approved licenced digital material.

- HRDF approved licenced digital material.

- HRDF approved licenced digital material.

- HRDF approved licenced digital material.

- HRDF approved licenced digital material.

- HRDF approved licenced digital material.

- HRDF approved licenced digital material.

- HRDF approved licenced digital material.

- HRDF approved licenced digital material.

- HRDF approved licenced digital material.

- HRDF approved licenced digital material.

- HRDF approved licenced digital material.

- HRDF approved licenced digital material.

- HRDF approved licenced digital material.

- HRDF approved licenced digital material.

- HRDF approved licenced digital material.

- HRDF approved licenced digital material.

- HRDF approved licenced digital material.

- HRDF approved licenced digital material.

- HRDF approved licenced digital material.

- HRDF approved licenced digital material.

- HRDF approved licenced digital material.

- HRDF approved licenced digital material.

- HRDF approved licenced digital material.

- HRDF approved licenced digital material.

- HRDF approved licenced digital material.

- HRDF approved licenced digital material.

- HRDF approved licenced digital material.

- HRDF approved licenced digital material.

- HRDF approved licenced digital material.

- HRDF approved licenced digital material.

- HRDF approved licenced digital material.

- HRDF approved licenced digital material.

- HRDF approved licenced digital material.

- HRDF approved licenced digital material.

- HRDF approved licenced digital material.
## ALLOWABLE COSTS MATRIX

### 1. IN-HOUSE TRAINING

<table>
<thead>
<tr>
<th>TYPE OF TRAINING</th>
<th>TRAINING BY INTERNAL TRAINER (TRAINING CONDUCTED BY COMPANY PERSONNEL)</th>
<th>TRAINING BY EXTERNAL TRAINER (TRAINING CONDUCTED BY EXTERNAL TRAINING PROVIDERS)</th>
<th>TRAINING BY OVERSEA TRAINER (TRAINING CONDUCTED BY OVERSEA TRAINER)</th>
<th>HOW TO CLAIM</th>
</tr>
</thead>
<tbody>
<tr>
<td>ELIGIBILITY</td>
<td>EMPLOYER’S PREMISE</td>
<td>EXTERNAL TRAINING PREMISE / HOTEL</td>
<td>EMPLOYER’S PREMISE</td>
<td>EXTERNAL TRAINING PREMISE / HOTEL</td>
</tr>
<tr>
<td>a) Trainer(s) Allowance = max RM 1,000 per day</td>
<td>✔️</td>
<td>✔️</td>
<td>✔️</td>
<td>✔️</td>
</tr>
<tr>
<td>b) Course fee</td>
<td>✔️</td>
<td>✔️</td>
<td>✔️</td>
<td>✔️</td>
</tr>
<tr>
<td>c) Daily Allowance</td>
<td>✔️</td>
<td>✔️</td>
<td>✔️</td>
<td>✔️</td>
</tr>
<tr>
<td>d) Rental of Training Place / Hotel Package (including meals) for trainee(s) from branch &amp; external trainer(s) (subject to the rate of daily allowance)</td>
<td>✔️</td>
<td>✔️</td>
<td>✔️</td>
<td>✔️</td>
</tr>
<tr>
<td>e) Daily Allowance (for trainee(s) &amp; internal / external trainer(s))</td>
<td>✔️</td>
<td>✔️</td>
<td>✔️</td>
<td>✔️</td>
</tr>
<tr>
<td>f) Meal Allowance for trainee(s) and internal / external trainer(s)</td>
<td>✔️</td>
<td>✔️</td>
<td>✔️</td>
<td>✔️</td>
</tr>
<tr>
<td>g) Air ticket = as charged (need to convert to RM)</td>
<td>✔️</td>
<td>✔️</td>
<td>✔️</td>
<td>✔️</td>
</tr>
<tr>
<td>h) Transportation = as per quotation</td>
<td>✔️</td>
<td>✔️</td>
<td>✔️</td>
<td>✔️</td>
</tr>
<tr>
<td>i) Consumable Training Materials</td>
<td>✔️</td>
<td>✔️</td>
<td>✔️</td>
<td>✔️</td>
</tr>
</tbody>
</table>

### NOTES

- External trainer(s) can only apply for either Meal Allowance or Daily Allowance
- *Refer to Additional Notes (Item 3)

### 2. LOCAL PUBLIC TRAINING / SEMINAR / CONFERENCE

<table>
<thead>
<tr>
<th>Type of Training</th>
<th>Eligibility</th>
<th>How To Claim</th>
</tr>
</thead>
<tbody>
<tr>
<td>a) Course Fee</td>
<td>✔️</td>
<td>Receipt</td>
</tr>
<tr>
<td>b) Daily Allowance</td>
<td>✔️</td>
<td>Receipt</td>
</tr>
<tr>
<td>c) Air Tickets</td>
<td>✔️</td>
<td>Receipt</td>
</tr>
</tbody>
</table>

### 3. OVERSEAS TRAINING / SEMINAR / CONFERENCE

<table>
<thead>
<tr>
<th>Type of Training</th>
<th>Eligibility</th>
<th>How To Claim</th>
</tr>
</thead>
<tbody>
<tr>
<td>a) Seminar / Conference Fee</td>
<td>✔️</td>
<td>Receipt</td>
</tr>
<tr>
<td>b) Daily Allowance</td>
<td>✔️</td>
<td>Receipt</td>
</tr>
<tr>
<td>c) Air Tickets</td>
<td>✔️</td>
<td>Receipt</td>
</tr>
</tbody>
</table>

### Additional Notes

1. 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.
2. 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 programmes) and RM 650 per day (public programme). For allowances, employers are entitled to obtain half of the financial assistance from the capped amount.
3. PSMB may request for any other relevant documents deemed necessary for verification / confirmation purpose.
4. 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.
5. All approvals are at the sole discretion of PSMB.

Version: June 2020