**In-House Training**

- **Seminars and conferences on gaining knowledge and insights on new and emerging technologies**
- **Training in specific fields involving research and development, engineering, marketing and strategic management**

**Public Overseas Training**

- **Seminars / Conferences**
- **Certification or Mandatory Industry Based Programme**

**National Exams**

- **Training session must be at least 4 hours.**
- **Training must be conducted over a minimum of 2 days and training hours per day should not exceed 4 hours.**

**Other Training**

- **Determine the number of trainees attending the public certification programmes can be considered for financial assistance.**

**Eligibility columns**

- Determine the number of trainees, which is 2 trainees per group involved.
- 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.
- The maximum number of trainees for technical courses with one (1) trainer is 25 trainees per session (for further information, please refer to Employer’s Circular No.9/2006 & 11/2008).

### ALLOWABLE COSTS

**Step 1**

- Determine the Type of Training - either In-House, Public or Overseas

**Step 2**

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

**Step 3**

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

**Step 4**

- Identify the total allowable costs by referring to the Eligibility columns.

**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 the workplace of trainers, a maximum daily allowance of RM1,000 per trainee per day of the actual rate paid by the trainer(s) come from branches to headquarters and vice versa;**
- **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. 20/2005).**

**Public Overseas Training**

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

- **Training session must be at least 4 hours.**
- **The minimum number of trainees is 1 pax per session.**
- **The number of trainees for seminars or conference held overseas is only 50% (for further information, please refer to Employer’s Circular No. 8/2000 & 9/2000).**

**Conferences / Seminars / Expos / Workshops**

- **Eligibility columns**
- Determine the venue of training.

**Online Learning**

- **The maximum number of trainees is 1 pax per session.**
- **The maximum number of trainees is 20 pax per session.**
- **The minimum training hours can be accumulated to meet the requirement.**

### Allowable Costs

#### I) Fees

- The maximum cost fees for public courses conducted locally is RM8,000.00 per trainee per day (for further information, please refer to Employer’s Circular No. 20/2005).
- The maximum cost fees for public courses conducted overseas is as per charged but subject to the rate of financial assistance (for further information, please refer to Employer’s Circular No. 10/2004).
- The maximum cost fees for in-house training under SBL and SBL – Khas is RM6,000.00 per day per session (soft skills programmes) and RM16,000.00 (technical / high-end computer programmes). The maximum cost fees for high-end computer programmes may be capped as per charged before, subject to the rate of financial assistance (for further information, please refer to Employer’s Circular No. 20/2005).
- The maximum cost fees for inhouse training under SBL and SBL – Khas / blended schemes is RM8,000.00 per day per session (soft skills programmes) and RM16,000.00 per day per session (technical / high-end computer programmes).
- The maximum cost fees for Certification or Mandatory Industry Based Programme is as per charged before, subject to the rate of financial assistance (for further information, please refer to Employer’s Circular No.20/2005).

#### II) Accommodation

- **The maximum cost fees for Certification or Mandatory Industry Based Programme is as per charged before, subject to the rate of financial assistance.**

#### III) Meals

- External trainers will be allowed to apply for daily allowances, subject to the maximum allowable rate 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.

#### IV) Transportation

- 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 approved as per charged before.

### Cost Matrix

**HRDF Allowable Cost Matrix**
### ALLOWABLE COSTS MATRIX

#### 1. IN-HOUSE TRAINING

**TYPE OF TRAINING**

<table>
<thead>
<tr>
<th>ELIGIBILITY</th>
<th>VENUE OF TRAINING</th>
<th>EMPLOYER’S PREMISE</th>
<th>EXTERNAL TRAINING PREMISE / HOTEL</th>
<th>EMPLOYER’S PREMISE</th>
<th>EXTERNAL TRAINING PREMISE / HOTEL</th>
<th>EMPLOYER’S PREMISE</th>
<th>EXTERNAL TRAINING PREMISE / HOTEL</th>
<th>HOW TO CLAIM</th>
</tr>
</thead>
<tbody>
<tr>
<td>a) Trainer(s) Allowance = max RM 1,000 per day</td>
<td>Training by Internal Trainer (Training conducted by Company's Personnel)</td>
<td>Receipt</td>
<td>Receipt</td>
<td>Receipt</td>
<td>Receipt</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>b) Course fee</td>
<td>max RM 5,000 per day (soft skills)</td>
<td>Receipt</td>
<td>Receipt</td>
<td>Receipt</td>
<td>Receipt</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>c) Meal Allowance for (trainee(s)</td>
<td>max RM 50/pax per day</td>
<td>Receipt</td>
<td>Receipt</td>
<td>Receipt</td>
<td>Receipt</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>d) Daily Allowance (trainee(s)</td>
<td>max RM 1,300 per trainee per day</td>
<td>Receipt</td>
<td>Receipt</td>
<td>Receipt</td>
<td>Receipt</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>e) Transportation (trainee(s) from branches)</td>
<td>max RM 400 per trainee per day</td>
<td>Receipt</td>
<td>Receipt</td>
<td>Receipt</td>
<td>Receipt</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>f) Rental of Training Place / Hotel Package (including meals) for trainee(s)</td>
<td>max RM 400/day</td>
<td>Receipt</td>
<td>Receipt</td>
<td>Receipt</td>
<td>Receipt</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>g) Air Ticket</td>
<td>Actual rate of air fare (employers can request for 1 extra day)</td>
<td>Receipt</td>
<td>Receipt</td>
<td>Receipt</td>
<td>Receipt</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>h) Transportation</td>
<td>as per quotation</td>
<td>Receipt</td>
<td>Receipt</td>
<td>Receipt</td>
<td>Receipt</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>i) Consumable Training Materials</td>
<td>as charged (need to convert to RM)</td>
<td>Receipt</td>
<td>Receipt</td>
<td>Receipt</td>
<td>Receipt</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

### NOTES

- External trainer(s) can only apply for either Meal Allowance or Daily Allowance
- External trainer(s) can only apply for either Rental Training Premises / hotel or Daily Allowance

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

**Type of Training**

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

**How To Claim**

- Ticket stub/E-Ticket Evidence/Receipt & invoice from travel agent

#### 3. OVERSEAS TRAINING / SEMINAR / CONFERENCE

**Type of Training**

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

**How To Claim**

- Ticket stub/E-Ticket Evidence/Receipt & invoice from travel agent

### 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. 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 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.