

**KADAR ELAUN MAKAN, BAYARAN SEWA HOTEL/ ELAUN LOJING SEMASA
BERKURSUS DI LUAR NEGARA**

Kategori	Elaun Makan (RM)	Sewa Hotel (RM)	Elaun Lojing (RM)
Kategori I	100	200	100
Kategori II	120	300	120
Kategori III	140	400	140
Kategori IV	160	500	160
Kategori V	180	600	180

<u>KATEGORI I</u>					
Afghanistan	Chile	India	Myanmar	Philippines	Tonga
Bangladesh	Colombia	Kiribati	Nepal	Portugal	Tuvalu
Bolivia	Costa Rica	Laos	North Korea	Samoa	Vietnam
Bulgaria	Ecuador	Maldives	Pakistan	Sri Lanka	
Cambodia	Fiji	Mauritius	Peru	Tanzania	
<u>KATEGORI II</u>					
Angola	Hungary	Morocco	Paraguay	Solomon	Vanuatu
Argentina	Indonesia	Mozambique	Poland	Island	Zimbabwe
Botswana	Lesotho	Namibia	Republik Czech	Swaziland	
Ethiopia	Madagascar	Nauru	Republik Slovak	Taiwan	
Ghana	Malawi	New Zealand	Senegal	Thailand	
Greece	Mali	Papua New	Seychelles	Tunisia	
Guinea	Malta	Guinea	South Africa	Uganda	
				Uruguay	
<u>KATEGORI III</u>					
Albania	Balarus	Georgia	Kenya	Mongolia	Sudan
Algeria	Brunei	Gibraltar	Kuwait	Netherland	Tajikistan
Armenia	Darussalam	Iraq	Kyrgyzstan	Norway	Turkmenistan
Australia	China	Ireland	Lebanon	Qatar	Ukraine
Austria	Cuba	Jamaica	Libya	Romania	Uzbekistan
Azerbaijan	Cyprus	Jordan	Luxembourg	Russia	
Bahrain	Egypt	Kazakstan	Moldova	Spain	
<u>KATEGORI IV</u>					
Belgium	Canada	France	Niger	Singapore	Venezuela
Bosnia-	Croatia	Gambia	Nigeria	Surinam	Yemen
Herzegovina	Dahomey	Germany	Saudi Arabia	Switzerland	Zambia
Brazil	Denmark	Guyana	Serbia & Montenegro	Syria	
<u>KATEGORI V</u>					
Barbados	Hong Kong	Japan	Oman	Sweden	United Arab
Dubai	Iran	Macau	South Korea	Trinidad &	Emirates
Finland	Italy	Mexico	St. Lucia	Tobago	United
				Turkey	Kingdom
					USA