LAMPIRAN 2.3 (ii)

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

Lampiran 2.3 (ii)

KADAR ELAUN MAKAN, BAYARAN SEWA HOTEL/ELAUN LOJING SEMASA BERKURSUS DI LUAR NEGARA (KURSUS MELEBIHI 14 HARI SECARA BERTERUSAN)

KATEGORI NEGARA	ELAUN MAKAN (RM)	BAYARAN SEWA HOTEL (RM)	ELAUN LOJING (RM)
Kategori I	100.00	200.00	100.00
Kategori II	120.00	300.00	120.00
Kategori III	140.00	400.00	140.00
Kategori IV	160.00	500.00	160.00
Kategori V	180.00	600.00	180.00

KATEGORI I

Afghanistan	Egypt	Kosovo	Maldives	Syria	Tunisia
Aruba	Georgia	Kyrgyzstan	Nepal	Tajikistan	Uzbekistan
Azerbaijan	India	Libya	Pakistan	Turkmenistan	

KATEGORI II

Albania	Bulgaria	Gabon	Malawi	Palau	Somalia
Algeria	Burkina Faso	Gambia	Malaysia	Paraguay	Sri Lanka
Angola	Burundi	Ghana	Mali	Peru	Tanzania
Argentina	Cameroon	Guinea	Mauritania	Philippines	Timor Leste
Armenia	Cape Verde	Guinea-Bissau	Mexico	Republic of Congo	Togo
Bangladesh	Central African Republic	Indonesia	Moldova	Romania	Turkey
Belarus	Chad	Iran	Mongolia	Russia	Uganda
Benin	Colombia	Iraq	Montenegro	Rwanda	Ukraine
Bhutan	Comoros	Ivory Coast	Morocco	Sao Tome and Principle	Vietnam
Bolivia	Democratic Republic of Congo	Kazakhstan	Niger	Senegal	Western Sahara
Bosnia And Herzegovina	Equatorial Guinea	Laos	Nigeria	Serbia	Zambia
Botswana	Eswatini	Liberia	North Macedonia	Sierra Leone	

KATEGORI III

Belize	Cuba	Guatemala	Mayotte	Saudi Arabia	Tuvalu
Brazil	Czech Republic	Honduras	Mozambique	Slovakia	Vanuatu
Brunei	Djibouti	Hungary	Myanmar	South Africa	Wallis and Fatun
Cambodia	Ecuador	Kenya	Namibia	Sudan	
Cayman Island	El Savador	Latvia	Nicaragua	Suriname	
Chile	Fiji	Lesotho	Palestine	Thailand	
China	French Guiana	Lithuania	Poland	Tokelau	
Croatia	Grenada	Madagascar	Portugal	Tonga	

Lampiran 2.3 (ii)

KADAR ELAUN MAKAN, BAYARAN SEWA HOTEL/ELAUN LOJING SEMASA BERKURSUS DI LUAR NEGARA (KURSUS MELEBIHI 14 HARI SECARA BERTERUSAN)

KATEGORI NEGARA	ELAUN MAKAN (RM)	BAYARAN SEWA HOTEL (RM)	ELAUN LOJING (RM)
Kategori I	100.00	200.00	100.00
Kategori II	120.00	300.00	120.00
Kategori III	140.00	400.00	140.00
Kategori IV	160.00	500.00	160.00
Kategori V	180.00	600.00	180.00

KATEGORI IV

Bahrain	Ethiopia	Jamaica	Oman	Spain	Zimbabwe
Costa Rica	Gilbratar	Jordan	Panama	Trinidad And Tobago	
Cyprus	Greece	Kuwait	Papua New Guinea	Turks and Caicos Islands	
Eritrea	Guyana	Mauritius	Slovenia	Uruguay	
Estonia	Haiti	North Korea	Solomon Islands	Yemen	

KATEGORI V

Andorra	Cook Islands	Iceland	Macau	Qatar	Sweden
Anguilla	Denmark	Ireland	Malta	Puerto Rico	Switzerland
Antigua and Barbuda	Dominica	Isle of Man	Marshall Island	Saint Helena	Taiwan
Australia	Dominican Republic	Israel	Micronesia	Saint Kits and Nevis	United Arab Emirates
Austria	Faroe Island	Italy	Monaco	Saint Lucia	South Sudan
Bahamas	Finland	Japan	Montserrat	Saint Vincent and Grenadines	United Kingdom
Barbados	France	Jersey	Nauru	Samoa	United States
Belgium	Germany	Kiribati	Netherlands	San Marino	United States Virgins Islands
Bermuda	Greenland	Lebanon	New Zealand	Seychelles	
British States Virgins Islands	Guernsey	Liechtenstein	Niue	Singapura	
Canada	Hong Kong	Luxembourg	Norway	South Korea	