ESS Expense Listing	**All employees should be familiar with allowable & disallowable expenses in the HSE. Please refer to NFR B4 linked below for further information.**
For queries relating to the expense listing below, please contact NTS.service@hse.ie	https://www.hse.ie/eng/about/who/finance/nfr/nfrb4.pdf
Mileage	Mileage is the total kilometers travelled. Mileage can be claimed for business travel. Business travel is when an employee travels from one place of work to another place of work as part of their duties. For business travel, the distance in kilometres is calculated by the lower of either: the distance between your employee's home and the temporary place of work or the distance between your employee's normal place of work and the temporary place of work. Please refer to section 2 of NFR B4 for further information.
Reduced Mileage rate	Reduced mileage rates apply for journeys associated with an employees's duties but not solely related to the performance of those duties. Examples include,but are not limited to, necessary travel in relation to: -attendance at confined promotion competitions -attendance at approved courses of education / conferences Further information available on NFR B4 - Section 2.7.1.
Parking	Costs associated for parking while on business travel in Ireland. A receipt must be uploaded. You are not permitted to claim for parking and/or clamping fines.
Tolls	Costs associated with toll charges while on business travel within Ireland. A receipt must be uploaded. You are not allowed to claim for late payment fee's of toll charges.
Taxi (Domestic/ROI)	Costs associated with taxi charges while on business travel within Ireland. A receipt must be uploaded.
Public Transport	Costs associated with public transport while on business travel within Ireland. A receipt must be uploaded.
Subsistence 5-10 hour rate	Subsistence rate in relation to absence from normal place of work for a period of 5-10 hours where no meal was provided. Not payable for any absence at any place within 8 kilometres of the employee's home or normal place of work. Further information available on NFR B4 - Section 2.9
Subsistence 10 hour plus rate	Subsistence rate in relation to absence from normal place of work for a period of 10 hours or more where no meal was provided. Not payable for any absence at any place within 8 kilometres of the employee's home or normal place of work. Further information available on NFR B4 - Section 2.9 & HR Circulars
Meals Provided >10 hour	Subsistence rate in relation to absence from normal place of work for a period of 10 hours or more where one meal has been provided. The rate equates to the 5 hour rate. Not payable for any absence at any place within 8 kilometres of the employee's home or normal place of work. Further information available on NFR B4 - Section 2.9 & HR Circulars
Subsistence 24 hour/Overnight	Subsistence rate in relation to absence from normal place of work for a period of 24 hours. This rate includes cost of accommodation and cost of 3 meals. Not payable for an absence at any place within 100 km of an employee's home or normal place of work. Further information available on NFR B4 - Section 2.9 & HR Circulars

Meals Provided >24 hour	Subsistence rate in relation to absence from normal place of work for a period of 24 hours where one meal has been provided. Not payable for an absence at any place within 100 km of an employee's home or normal place of work. Further information available on NFR B4 - Section 2.9 & HR Circulars
Vouched/Receipted Accomm	Vouched Accomodation Rate(VAR) may apply where employees claim for an overnight trip in Dublin. Vouched accommodation (VA) consists of the costs of vouched accomodation up to a limit of the standard overnight rate plus the appropriate day rate for the employees meals. For receipted accommodation cost please ensure to upload a receipt, costs must not exceed the standard VA overnight rate.
Reduced / Detention Subsistence	Subsistence will be reimbursed for continuous absence on detached duty in one of the following circumstances: Please refer to NFR B4 section 2.9.4 for further information.
Receipted Meals	May only be approved if costs incurred are in line with NFR B4 requirements. Prior approval required. A receipt must be uploaded.
Foreign Subistence Rate	Subsistence rate while on business travel abroad. Please refer to NFR B4 for further information in relation to rates.
Foreign Travel (excl flights)	Costs associated with all foreign travel excluding flights, e.g Taxi / Bus / Rail fare abroad, A receipt must be uploaded.
Foreign Accommodation	Costs associated with accommodation costs while on business travel abroad. Please refer to NFR B4 for further information in relation to rates.
Conference Fees (Non Clinical)	Costs associated with Non-Clinical Conference Fees - refers to Staff who work in Management Admin and General Support. Receipts must be uploaded.
Conference Fees-Clinical	Costs associated with Clinical - Conference Fees - refers to staff who work in Med/Dental, Nursing and Health & Social Care Professional staff. Receipts must be uploaded.
Conf. Fees-Other Client & Pat.	Costs associated with Other Patient / Client Care Conference Fees- refers to staff working in the Patient/Client care area. Receipts must be uploaded.
CME 2023 Contract	Costs associated with CME (Continuing Medical Education) 2023 Contract Expenses - receipts must be uploaded. (excluding Travel & Subsistence expenses - please submit all Travel and Subsistence expenses under the appropriate travel and subsistence expense types available)
CME (Consultant)	Costs associated with CME (Continuing Medical Education) Expenses - receipts must be uploaded. (excluding Travel & Subsistence expenses - please submit all Travel and Subsistence expenses under the appropriate travel and subsistence expense types available)
Conf. & Related Fees Nursing	Costs associated with Conference Fees - Nursing. A receipt must be uploaded.
Continued Nursing Educ-Clin	Costs associated with Continued Professional Development - Education & Training - Nursing. A receipt must be uploaded.
Continued Prof Dev–Non Clin	Costs associated with continued Professional Development - Education & Training Non Clinical. A receipt must be uploaded.
Continued Prof Dev-Clinical	Costs associated with Continued Professional Development - Education & Training Clinical. A receipt must be uploaded.
Exam Fees	Costs associated with Exam Fees. A receipt must be uploaded.
ICT Related Subscriptions	Costs associated with ICT Related Subscriptions, please ensure to include additional information in relation to the subscription. Prior approval should be sought before purchasing ICT subscriptions. A receipt must be uploaded.

Incremental Insurance Costs	Costs associated with incremental insurance costs. Some employees may have to pay higher premiums because they carry goods or equipment while travelling on official business. This may be refunded if the employee has obtained prior approval from their Line Manager. Further information available on NFR B4. A receipt must be uploaded.
Memberships/Subs-Clin(non CME)	Costs associated with Membership / Subscription - Clinical (excluding CME related costs). A receipt must be uploaded.
Memberships/Subs-Ed &Training	Costs associated with Professional membership / subscription. Receipts must be uploaded. Annual membership fees of a professional body are an allowable expense in certain circumstances where it is wholly, exclusively, and necessarily in the performance of the duties of their employment in line with Revenue guidelines. See Tax and Duty Manual Part 05-02-20. Please refer to NFR B4 Section 3.1 for further information. A receipt must be uploaded.
NCHD Training	For TSS & CCERS expenses please enter via the DIME system only. For all other costs associated with NCHD training expenses, (excluding Training Support Scheme (TSS), Clinical Course and Exam Refund Scheme (CCERS)) This also excludes Travel & Subsistence expenses - please submit all Travel and Subsistence expenses under the appropriate travel and subsistence expense types available. Further information available from your local Medical Manpower team.
Training-Other Client&Patient	Costs associated with Training-Other Client&Patient. A receipt must be uploaded.
Training Health & Safety	Costs associated with Training Health & Safety. A receipt must be uploaded.
Training ICT related - Non Clinical	Costs associated with Training ICT related - Non Clinical. A receipt must be uploaded.
Training/Course Fees-Non Clin	Costs associated with Training/Course Fees-Non Clin. A receipt must be uploaded.
Library Books/Journal-Clinical	Costs associated with Library Books/Journal-Clinical. A receipt must be uploaded.
Library Books/Journal-Non Clin	Costs asscoiated with Library Books/Journal-Non Clinical. A receipt must be uploaded.
Community Ophthalmic Scheme	Costs associated with Ophthalmic expenses. If your eye test shows that particular lenses are required for DSE (Display Screen Equipment) work, you may submit costs of DSE lenses. Please refer to the following link for more information. https://healthservice.hse.ie/staff/benefits-and-services/eye-tests-for-display-screen-users/
Relocation	Costs associated with relocation in line with HR circulars & contracts. Travel costs as part of relocation must be entered under the appropriate travel expense type.
Telephone Refunds	Costs associated to telephony, e.g land line rental. A receipt must be uploaded.
Stationery	Costs associated with purchase of stationery only when not available directly through procurement and pre approval rto purchase is required at all times. Receipts must be uploaded and additional detail entered in relation to the expense,
IT Supplies	Costs associated with purchase of IT Supplies only when not available directly through procurement / Ivanti. Pre approval is required prior to purchasing. Additional detail in relation to costs must be entered. A receipt must be uploaded.
Post Refunds	Refund of costs associated with postage. A receipt must be uploaded.
Social Activities	Costs associated with client/service user social activities. A receipt must be uploaded.

Local Subsistence Rate	To be used only for a local agreed / red circle rate.
Travel Allowance	To be used only for a local agreed / red circle rate.
Miscellaneous Expenses	To be used only when no other suitable expense type is available. You must enter additional information / reason for the expense claimed under Miscellaneous . A receipt must be uploaded. Please ensure to check the full list of expenses before choosing miscellaneous expenses.