



PUBLIC SERVICE EXECUTIVE UNION

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BC038/17

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Financial Oversight Committee

Dear Branch Secretary,

The Financial Oversight Committee has noted with concern that some branches are paying expenses on a flat rate basis.

The only flat-rate payments acceptable to Revenue are those within the Civil Service Travel and Subsistence regulations. Branches that pay expenses must stay at or under the rates provided for in these regulations if tax implications are to be avoided. Alternatively, all payments must be backed up with copies of receipts, which must be available for audit.

Yours sincerely,

Tom Geraghty
General Secretary

**To: Branch Secretaries
Executive Committee
Standing Orders Committee**