

**GAA
AMATEUR STATUS
AND
PAYMENTS
TO
TEAM MANAGERS**

DISCUSSION PAPER



Context of this document

This is a discussion paper only. It is not a set of proposals. An open, frank and honest debate must take place within the GAA before firm proposals to deal with the question of unregulated payments to managers and others can be brought forward.

This document has been written with two objectives:

- to engender debate and reflection on an issue that can no longer be ignored, such are the implications for the values that the GAA espouses and seeks genuinely to embody;
- to benefit from the ideas that will emerge from this debate, so as to allow the Association to formulate a policy on the issue of payments to managers and management teams.

Any policy on this issue that emerges from such a debate will need to:

- (i) be consistent with the Association's amateur ethos;
- (ii) be consistent with the Association's current accepted practice of paying for the provision of certain services;
- (iii) recognise, in a spirit of fairness, the important contribution of managers to the success of our games;
- (iv) help resolve a problem that, if not confronted openly, will not disappear and will, therefore, continue to leave the Association open to the charge of benefiting from, and being complicit in, a double standard.

Part I: Analysis of the Current Situation

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Ethos of the GAA

The amateur ethos of the GAA – one of its stated core values – is based on the following principles:

- that players of GAA games are not paid for playing for a team;
- that the GAA functions essentially on the basis of the voluntary efforts of its members;
- that the GAA is a not-for-profit organisation – the revenues received are used exclusively for the development of its games and for the administration of its activities.

Current issue

The changing context of Gaelic games

The increasing prominence of managers and management teams in the preparation of both club and county teams has created new issues for the Association. The origins of what has been termed a more 'professional' approach in team management may be traced to the following factors:

- an increasing desire for success;
- the wider phenomenon of greater competitiveness in a variety of spheres in western societies;
- the subsequent expectation of higher standards, which translates, in Gaelic games, into the demand for superior levels of fitness and performance;
- the consequent self-perpetuating nature of the interaction of the above factors: the more a team raises its standards, the greater are its expectations and the more it desires success;
- the comparisons with and examples of other sports, including the focus on the role of, and the elevated status of, the team manager;
- the development of Sport Science in third-level institutions in Ireland. Graduates of such programmes offer their expertise to inter-county and club teams, and see themselves delivering a 'professional' service in the same manner as other professional members of the backroom support team, particularly at inter-county level;

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- the increasing level of sponsorship of sport and of teams;
- the increased financial resources available to County Boards due to their receiving significant amounts of money from wealthy benefactors;
- the emergence of 'supporters' clubs' as sources of funding for the preparation of county teams, funding that extends to various forms of incentivisation (e.g. foreign holidays) for players and management teams.

Unregulated payments to managers and management teams

The growing prominence of managers and management teams and the fees/expenses to which they have access create a clear conflict for the GAA in the context of its core values of amateurism and volunteerism. The GAA takes pride in presenting itself as the greatest amateur sporting organisation in the world, yet it is the case that GAA members who have full-time jobs and who should not, therefore, be paid for what they do in the GAA *are* being paid. This issue has come to represent the essential debate about the Association's amateur ethos – there is no other issue facing the Association that brings into such sharp focus the disparity between what we preach and what we practice. And it should be noted that the issue is not confined to county teams: many club-team managers who are in full-time employment are also receiving financial rewards. That said, it needs to be firmly stated and understood that only some managers are being paid. The GAA can state categorically that many county-team and club-team managers are not being rewarded financially (beyond, that is, the legitimate expenses they receive for carrying out their functions).

Nonetheless, the problem of irregular payments to managers/management teams at club and inter-county levels exists, and gives rise to a number of issues:

- the existence of a hidden semi-professional culture, indifferent to the values that guide the Association and the vast majority of its members;
- a conflict, therefore, with the amateur ethos and voluntary commitment of GAA members;
- a lack of transparency in an organisation that is otherwise deeply democratic and willingly transparent in the conduct of its affairs and in the presentation of its annual accounts;
- potential dissatisfaction among players and volunteers who witness managers being rewarded financially;
- an undermining of the authority of the administrative units of the Association and their elected officers;
- a potential weakening of the traditional unity between players and team managements in favour of a more functional relationship in which team managements are hired and fired on the unique criterion of the delivery of success.

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The GAA and the payment of fees and expenses

Before addressing the issues raised by the problem of irregular payments to managers and management teams, it is vital for all concerned to understand the wider context in which the GAA functions, and specifically the breadth and nature of the payments that the Association – proudly amateur as it is – is obliged to engage in.

It is accepted that the central administration of a large and complex organisation must be well run, efficient, and carried out by full-time personnel, and, further, that this personnel must be paid. The acceptance of paid officials extends to the administration of provincial and county affairs.

It is also accepted that the GAA must pay fees for a range of professional services, such as those provided by accountants, architects, auditors, consultants, engineers and legal advisors, in order to ensure the efficient management of the Association's core activities. Likewise, expenses (in the form of wages, salaries, or fees of various kinds) are incurred in the maintenance and running of grounds, clubhouses and other facilities of the Association (e.g. employment of groundsmen, caretakers, managers/staff of club facilities, security personnel). It is also understood and accepted that medical fees, insurance and other security costs must be paid for by the Association. Fees are also paid in the areas of communications, marketing and public relations.

In the vital area of Games Development, expertise is paid for by the Association (supported by funding from the Irish Sports Council and Department of Education NI) for, essentially, coaching (e.g. training coaches, running summer camps, taking special initiatives in schools). This is now an increasingly professionalised area due to the granting of certification of qualifications to coaches.

In the area of team preparation itself, the GAA already pays out significant sums of money – to doctors, physiotherapists, nutritionists and other professionals. (It should, however, be noted that, in some cases, professional services are provided on a voluntary basis.)

Finally, the Association has more recently made a major financial investment to enable the Gaelic Players Association (GPA) fulfil its remit of looking after the welfare interests of inter-county players, and to do so in a comprehensive manner. This financial investment in our players, through the GPA, covers the areas of education, career development, employment support, health and general well-being. This expenditure has also established a Benevolent Fund for players. At county level, the GAA has also made a major financial commitment to meeting the welfare requirements and expenses of players on inter-county teams. These investments represent recognition by the GAA of the huge commitment of our inter-county players to our games.

It is generally accepted within the GAA that the payments and investments listed above are legitimate and are consistent with the Association's rules; it is equally accepted that payments to managers, coaches, selectors or players are in breach of our rules. It could be argued, with some justification, that Rule 1.10 does not definitively support that

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interpretation of the Association's definition of amateur status. Nonetheless, the clear spirit and understanding of the Association's rules are that managers and coaches cannot be paid; the clear reality is that many, contrary to the rules, *are* being paid.

Thus far, this paper has made no distinction between the roles of managers and management teams at senior inter-county and club levels. It is important at this point, however, to consider separately the role of the manager (as opposed to that of other members of his management team), and also to differentiate between the expectations of managers at inter-county and club levels.

The role of the team manager at senior inter-county level

The role of senior inter-county team managers has become more onerous, complex and time-consuming in recent years, reflecting trends in the wider culture of competitive team sports at home and abroad. And whatever the specific contributions of different members of a management or backroom team, the overall responsibility for the team's performance rests ultimately with the manager. The modern-day manager is required to possess organisational, motivational and communications skills, along with a deep understanding of the skills and tactics of the game. The team manager, in other words, has ultimate responsibility for both an extensive range of off-the-field tasks and for the on-field performance of his team. Moreover, he is also responsible for the functioning and direction of the management team itself. It is conceivable that many team managers devote, in terms of hours, the equivalent of a full working-week to their function during the playing season (which covers the period of preparation that precedes the playing season), and this, often, on top of their own full-time employment commitments.

In addition, the modern senior inter-county manager is the figure most publicly identified with the team in terms of its performance and is, therefore, the person most solicited by journalists. The public nature of this representative function creates in itself an extra layer of responsibility, but has the added consequence that, in the event of defeat and perceived failure, the manager is identified in the public sphere as the person most responsible, whereas players, to a large extent, tend to be judged collectively, and less severely. The public visibility of the team manager, therefore, can produce excessive levels of pressure and stress, on top of an already-burdensome function. It is irrefutably the case that the combined burdens and responsibilities of the modern manager is a determining factor in the relatively high turnover of senior inter-county team managers.

Management teams at senior inter-county level

The senior inter-county management team consists of people providing different kinds of services, among whom are 'outside' professionals from medical and related fields, such as doctors, physiotherapists, psychologists, sports scientists and nutritionists. All those who fall into this category can be considered as external, qualified professionals, providing services through which they earn their livelihood and for which they must be paid (and *are* paid, as already highlighted).

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The situation of coaches and team trainers, however, is less clear. Many coaches of GAA teams have become so by virtue of the training and experience they receive within the GAA coaching system. They come to the GAA as volunteers, out of an interest in Gaelic games, and graduate to taking GAA-run coaching courses as part of their commitment to developing the playing standards of their clubs. Such coaches may, therefore, be considered 'internal': they are members of the GAA amateur and volunteer community, and are not external professionals in the manner of doctors and others, discussed above. However, coaches and team trainers may also be recruited from outside the GAA community, and these may well fall into the category of external professionals whose expertise is provided on the basis of fees. Coaches/trainers in this category may well be considered professional service-providers and are often remunerated accordingly for their invoiced professional services. Moreover, it may also be the case that some coaches/trainers who have acquired their expertise within the GAA amateur and volunteer community have so developed their career and employment that providing coaching/training for a fee constitutes a portion – and perhaps a significant portion – of their regular income; such coaches/trainers also expect to be remunerated – in the form of a service contract/fee – for their expert contribution to the management team.

It has to be recognised that the definitions governing and categorising 'outside' professionals (those who provide professional services through which they earn their livelihood) are not watertight. Such definitions will need to be clarified in the development of an Association policy on the implementation of the rules on amateurism.

The club team-manager

It was noted above that many club-team managers/coaches (who are in full-time employment) are receiving financial rewards. Although representing a minority of club managers, they constitute part of the wider problem being addressed here, so their situation needs to be considered. The proper context in which to address the situation of club-team managers is that of the club itself, specifically that of the club's origin and role within a local community.

The single most important entity in the GAA is the club. It is here that the people of a community come together to construct a sporting and cultural presence in their lives that will serve the wider needs and aspirations of their community. And it is here, too, that the amateur and volunteer ethos is both founded and nurtured: people give their time to their club because, in so doing, they are giving time to their community. The rewards on offer here are not material; they are the more intangible but also more inspiring and selfless ones of contributing to the general good of one's community. If this seems idealistic, one need only look at the truly extraordinary efforts that volunteers make to keep their clubs vibrant and their facilities upgraded. Familiarity with the life of a club provides the most eloquent possible testimony as to why the core unit of the GAA – the local club – has been founded and thrives on the values of amateurism and volunteerism.

In this same vein of intangible rewards, the club is where children are nurtured as they pass into adolescence and then into adulthood; it is where they form friendships, receive constant support, are trained and coached, and where they learn, in important ways,

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valuable lessons about how the individual needs to function in groups and wider society. It is not fanciful to conceive of the club as a form of family in which the older members take the younger members under their wing and pass on to them the lessons of their own experience. What GAA club member has not benefited in countless ways from the support network a club provides? This is the wider context of the situation of the club manager: his role within the club is, in its most important manifestation, part of a greater effort of a community to enrich the life of that community through the practice of Gaelic games. Here, the wider meaning of the club must take precedence over the individual. If this essential perspective on the volunteer and community role of the club is abandoned, then the amateur ethos of the Association is in peril. It follows, therefore, that the GAA does not believe, as a matter of policy, that a club manager or coach should be rewarded for his services, other than through the payment of legitimate expenses. Such expenses should be paid, but there is no reason why such expenses should exceed the legitimate expenses paid to other club officials. And while it is indeed true that the club-team manager gives a lot, and that his commitment is an important part of sustaining the vibrancy of the club, it is also the case that he, in turn, has received and continues to receive much – even more – in return.

There are also more mundane reasons why a club-team manager should not be remunerated. Quite simply, his function is less onerous than that of a county-team manager in terms of time, travelling, media solicitation, pressure and stress; there is simply no comparison with the burdens and responsibilities of the senior inter-county manager. A further reason relates to the fund-raising that club members carry out on (it seems sometimes) a permanent basis. It is not a healthy situation that some of these hard-earned funds are directed towards paying the team manager. This is bound to be a source of resentment and anger within clubs. Which leads to a final reason why club-team managers and coaches should not be paid: while the club-team manager makes a valuable contribution to his club, the same can be said for many club officials, none of whom are paid. This brings us back to where we began: the club is where the GAA lives out its core values of amateurism and volunteerism. No member of the club should be exempted from observance of the values that are the very essence of what the GAA club represents.

It should be noted that the problem of irregular payments to managers/management teams at club level arose from the acceptance of similar practices at senior inter-county level. Therefore, the problem at club level is unlikely to be successfully addressed until the issue is dealt with at inter-county level.

Before moving on to consider this issue, it is pertinent to make some observations on the issue of the recruitment of club-team managers. The practice of recruiting club-team managers from outside the club has had, in some cases, the unexpected and unfortunate consequence of discouraging potential candidates from within clubs from applying for the role of managing their own club's teams, due to the reputation of successful achievement and superiority that attaches to the notion of the 'outside' manager. This reputation can make in-club candidates feel inadequate and fearful of taking on the team-manager role in their own clubs. One of the attractions for some clubs of recruiting an outside manager lies in the perception that such a manager will be better able to overcome internal club rivalries and tensions. Clubs are, of course, entitled to engage the services of a team manager from

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another club or county (although the club is permitted to pay this manager only recognised GAA expenses). Nonetheless, this 'outside manager' recruitment at club level is an unhelpful phenomenon, as it inhibits the natural development, progression and renewal that is vital within clubs. It also frustrates the legitimate ambitions of the new generation of managers and coaches that clubs should seek to promote. To counter this, it is important that the GAA put in place a training course for potential club managers that prepares candidates for the role of club-team manager. This role has changed in recent years, demanding attributes – for example, in the areas of man-management and interpersonal skills – that were less needed in the past. The development and implementation of a national club-management training programme should be an immediate priority. (The Ulster Council has already done some pioneering work in this area.) It is surprising that such a course has not already been rolled out nationally; there are obvious arguments also for developing a course for aspiring inter-county managers. The Association has an abundance of talented people with the ability to develop courses for managers at all levels, which would open the way, in time, to a system of registration for qualified managers at club and inter-county level and to the establishment of an essential qualification structure for appointment to this role. It would help to ensure that clubs are self-sufficient in the supply of club members with the skills necessary to be successful managers and coaches of their club teams, a goal often advocated by our current Uachtarán, Criostóir Ó Cuana.

Conclusion

Most members of the Association could probably agree on one aspect of this issue, namely that the current state of affairs – where some club and inter-county managers and coaches are paid, and where the Association turns a blind eye to a practice it knows exists – is unacceptable. The Association now finds itself in a situation in which a mix of incomplete information, half-truths and rumour have created an unhealthy atmosphere, one that has generated cynicism, created envy, undermined the Association's volunteer spirit, and dishonoured its core value. As a result of the Association's failure to address the problem, a practice has developed that is in breach of GAA rules, to such an extent that the reputation of the organisation has been tarnished. It hardly seems a radical proposal to suggest that it is time to confront the issue directly and honestly.

What, then, are the options open to the Association? Three options present themselves:

1. to continue with the current policy, whereby the Association is aware that its rules are being broken, but decides that this is tolerable. This policy, therefore, advocates that nothing should be done;
2. to implement fully the Association's existing policy, rules and guidelines on our amateur status;
3. to introduce a system of regulated payments to senior inter-county managers.

I will now consider each of these options.

Part II: The options open to the GAA in addressing the issue of payments to managers.

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Part I offered an analysis of the current situation with regard to the unregulated payments being made to team managers, with particular focus on the payments made to senior inter-county team managers. The analysis concluded by identifying three options open to the Association as it seeks to address and deal with this matter. This discussion paper will now consider these options in turn.

Option 1: Continue with the current policy

It is debateable whether the Association's current attitude to the problem of unregulated payments to team managers should even be called a policy. The term 'policy' gives the impression of a set of guiding principles arrived at and agreed upon after evaluation and discussion. The truth of the matter, however, is that the GAA's attitude to the issue owes more to inertia and expediency than to anything else. In essence, the Association has let itself drift into an attitude of knowingly ignoring the problem, either hoping it will go away, or that no one will mention it.

Neither has happened – it hasn't gone away, and it *is* mentioned, and regularly so in national media, presenting a very poor public image of the Association. For these reasons alone, the option of continuing inaction is the least defensible. But there are other unacceptable consequences of continuing with the current approach of doing nothing:

- the problem will remain unsolved, and will surely continue to fester, as there is no evidence that the practice of unregulated payments to managers is going to stop. This means that the Association's rules will continue to be flagrantly breached;
- the Association will, at the same time, continue to proclaim amateurism as its core value in the full knowledge that this value is not being respected by some of its officials and members, leaving the Association open to the charge that it is behaving hypocritically;
- even if the Association somehow found the continued rule-breaking and the unconvincing claims to amateurism acceptable, it should not delude itself that this will be the extent of the damage: it is virtually certain that, if we continue to do nothing, the GAA will fall victim to a creeping professionalism that will eventually thoroughly undermine and erode its amateur status. A stance of passivity and inaction, in other words, will function as an implicit invitation to the further professionalisation of our games. This is exactly what has happened up to now – why should it change in the future?
- a blatant inequality now exists within the Association, in which many senior inter-county and club-team managers contribute to the GAA on a thoroughly volunteer basis, while others are rewarded financially. Further, it is clearly wrong to allow paid managers to contravene the Association's rules and policy on amateur status while insisting that players and officials be held accountable to a different standard. As part of the recently agreed partnership between the GAA and the GPA, the players'

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body adopted and accepted the Association's amateur status. Why should managers and coaches be exempt from observance of the same standard?

- members of the Association, by virtue of their membership, are subject to its rules, and have, therefore, an obligation to defend and uphold the democratically agreed rules of the Association.

It is disagreeable to find oneself accused of hypocrisy and double standards, and particularly so for an organisation that likes to see itself as a force for good. Yet it is difficult to refute such charges. The current situation is all the more unpalatable as many GAA members and officials are deeply unhappy with the contradictions that these payments have exposed in the Association's value system, an opinion that was articulated by the Uachtarán, Criostóir O Cuana, in his address to Congress 2011 in Mullingar. The Uachtarán asked: 'What is the point of our so-called voluntary ethos and our amateur status? Why are we in denial? Why do we proclaim our values and then fail to deliver? Is it not time to stand up and be counted?' Expediency is probably the answer to the question as to why 'we proclaim our values and then fail to deliver'. Quite simply, if the Association continues to fail to address the issue that goes to the very heart of what the GAA represents, then it will lose the right to speak truthfully and honestly about its professed core values of amateurism and volunteerism.

There is a strong case to be made, therefore, based on the cumulative force of the arguments outlined above, that Option 1 is not a viable option for the Association.

Option 2: Implement fully the Association's existing policy, rules and guidelines on its amateur status

One argument regularly made against the Association's taking action to stop unregulated payments to managers is that the mere pronouncement of a ban on payments (in cash or in kind) is likely to fail, on the grounds that it is both extremely difficult to enforce such a ban and that the rigid application of these rules *now* – after such a long period of inaction – would be ineffectual. There has been, in effect, a ban on such payments in operation during the very period in which these payments have become quite widespread. While a renewed effort to enforce a ban (this argument goes) might, if rigorously pursued, have some initial impact, the central problem of the secretive nature of these payments, and the difficulty of detecting and exposing them, would remain. This argument, however, would be more compelling if it were based on the hard experience of having seriously attempted to implement a ban on payments. This not being the case, this argument seems more like a convenient excuse to continue to turn a blind eye to an inconvenient problem. Until the Association makes a serious attempt to enforce its rules, it cannot take refuge in lame excuses about good intentions being defeated by overwhelming difficulties and preordained failure.

The second option to be considered, therefore, is that of implementing fully the Association's existing policy, rules and guidelines on its amateur status. As merely reiterating the existing ban will surely prove ineffective, a more rigorous and sustained plan and effort is demanded, the essence of which is enforcement.

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One possible model of enforcement is outlined below, the key elements of which are the following:

A Registration and Audit Board would be established at Croke Park to oversee the implementation of all aspects of the payment of fees and expenses to inter-county team managers and management teams.

- Every year, all County Boards and all clubs would register detailed information concerning the management teams of inter-county and club teams. County Boards would register online, on or before November 30, with the Registration and Audit Board in Croke Park, and clubs would register online, on or before January 31, with an equivalent unit in their County Board. The following information would have to be registered by both County Boards and clubs:
 - * the names of the team manager and of all members of the management team, the support personnel, and the professional medical/welfare team;
 - * the home address, date of birth, contact details, and PPS number (or National Insurance details for the Six Counties) of the team manager and all members of the management team.
- All County Boards and clubs would have to appoint a senior officer as their dedicated Registration Officer, whose responsibility it would be to collate the required information prior to registration.
- All County Boards would register with the Registration and Audit Board the full and complete details of the fees and expense rates applicable to the team manager and to all members of the management team, the support personnel, and the professional medical/welfare team.
- A statement of all benefits in kind or incentives, such as holidays abroad or training camps, would form part of the registered information provided by County Boards and clubs.
- All the information registered with the relevant registration boards would be signed by the Chairman/Secretary/Treasurer of the County Board or club. (It would be sensible to make provision for later corrections/amendments to the information).
- As part of the registration of this information, the officers of County Boards and clubs would sign a statement confirming that, in the performance of their duties as officers of the GAA, they are in full compliance with Rule 1.10 of the Rules of the GAA.
- Should it emerge that County Board or club officers knowingly signed a registration document containing inaccurate, misleading or incomplete information, these

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officers, and the County Boards and clubs which they serve, would be subject to strong sanctions, in the form of heavy suspensions.

- The duties and powers of the Registration and Audit Board, and of the equivalent body at County Board level, would include rigorous spot-checks in order to: (i) establish the accuracy of the registered information provided; (ii) ensure that all payments to the team manager and the management team conform to the registered statement of fees and expenses provided; (iii) guarantee compliance with such regulations governing these procedures as would be formulated and adopted by the Registration and Audit Board.

The implementation of an enforcement policy along these lines would represent a genuine commitment to live up to the core values of the Association and would constitute a determined effort to eradicate the blight of irregular payments to managers. It would also represent a great advance on the passivity and inaction of the first option. However, we have to be realistic, and to recognise that its success would depend to an important degree on the integrity and vigilance of *all* our officials. The fact that this problem exists at all would suggest that these qualities have not been sufficiently present in the Association. It would, therefore, be critical that the implementation of this model be consistent and unrelenting, and that a climate be created in which it would be clear to all concerned that seeking to circumvent, ignore or subvert the procedures and checks of the registration model would not be tolerated. It would be equally important that, in order to constitute an effective deterrent to such conduct, the penalties for breaching these rules be serious and applied without fear or favour. Finally, the successful implementation of an enforcement policy will be possible at club level only when a policy acceptable to the membership of the Association on payments to senior inter-county managers and management teams has been formulated.

Option 3: Introduce a system of regulated payments to senior inter-county managers

The third and final option dealt with in this paper is one that will create the greatest apprehension among many members of the Association and that will surely be met with outright hostility and resistance by some. The prospect of the GAA agreeing to pay managers seems, at first sight, to be in blatant conflict with the Association's core values of amateurism and volunteerism. However, we began this discussion by insisting that the Association could resolve this issue and reach a consensus only after a frank and honest debate. This pre-condition demands that we consider all options open to us; we must, therefore, examine the option of introducing a system of regulated payments to managers simply because it *is* an option. And it has *become* one through the practice of some County Boards (or at least some County Board officers) of paying managers; for them, these payments are a response to the necessity of securing a manager of appropriate competence and quality. If, therefore, in the real world where team managers have to be found and retained, payments to managers has for some counties become the default position, pragmatism demands that the GAA at least examines this option as a means of eradicating irregular payments.

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That said, one should probably begin by considering the objections and difficulties that would arise from any scheme that would formalise some form of regulated payments to managers:

1. Would such a scheme not oblige counties that, heretofore, have never remunerated a manager to now have to do so? In effect, counties that have fully respected the Association's amateur ethos could risk finding themselves in the position of being obliged to make payments to their managers.
2. How could one justify rewarding managers but not inter-county players?
3. How could one justify rewarding managers and, at the same time, continue to expect GAA members to provide their time and effort on a volunteer basis?
4. Could the Association be sure that regulated payments would end the current practice of unregulated payments? Indeed, might such a scheme not lead to a situation where a manager could receive both a sanctioned and an unsanctioned recompense?
5. How could such a scheme accommodate, on the one hand, the wide variety of personal circumstances, degrees of availability and employment commitments of potential team managers, and, on the other, the diverse needs, ambitions and resources of thirty-two different counties?

In response to the above arguments, one might offer the following points (in no particular order):

1. For the greater part of the history of playing Gaelic games, one took account of the playing team only. However, recent and current practice has led to the emergence of a twofold structure in the entity of the inter-county team, consisting of the panel of players and the management team. Managers, coaches, selectors, doctors, trainers, dieticians, physiotherapists and others are all recognised as contributing vitally to the team's performance.
2. The team manager is the person who gives the most in time and effort, who undergoes the most in pressure and stress, who guides the playing team and leads the management team, and whose contribution is the most wide-ranging, comprehensive and indispensable to all aspects of the preparation and performance of the county team. This commitment, and the lack of formal recompense for the function by the GAA, has been the most decisive factor in bringing into being the practice of unregulated payments to managers. We must ask ourselves if it is either reasonable or realistic to expect that the person who fulfils this critical and time-consuming leadership can be expected to do so on an entirely voluntary basis.
3. A formal scheme of regulated payments to managers, if strictly applied and monitored, and containing severe penalties for transgressions, could bring an end to unregulated payments.

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4. The comparison of the respective situations of players and managers is not as straightforward as some might suppose. The modern function of the team manager is much more onerous in time, pressure, stress and complexity of tasks than that of players. This is in no way to under-estimate the exceptional effort and contribution of inter-county players, a commitment that has, quite properly, been recognised through the GAA's major financial investment, through the offices of the GPA, in player welfare and well-being. Yet, the fact remains that the demands of time and effort on the manager are greater than those on any other individual or function related to the preparation of an inter-county team. This reality is fully recognised by many players who would welcome the legitimising and regulation of payments to managers, as they recognise the distinctive nature of the manager's commitment, responsibilities and pressures.
5. There is a concern that rewarding managers would diminish the enthusiasm of GAA volunteers. The first thing to be said here is that there can be few GAA volunteers who are not aware that some managers are receiving unregulated payments. Nonetheless, these same people continue to invest their time and effort in the GAA. This suggests that they do so because they know they are doing something that is valuable for their clubs, communities and counties, and that what they do is rewarding for its own sake, but also that they recognise the huge demands and personal investment that the team-manager function demands. That said, any scheme that would formalise some kind of regulated payments to managers could not be allowed to take for granted or to undermine in any way the volunteer spirit that is central to the Association.
6. Any formal scheme to reward managers could not *oblige* counties to remunerate their county-team manager. Indeed, it could be that not all inter-county managers would *want* to be rewarded through a form of dedicated payment and that they would be happy to receive payment of expenses only, just as some counties would only appoint a manager who would not seek remuneration. Both of these scenarios would need to be accommodated within any eventual recompense scheme for team managers. It may also be the case that, for the commitment required to manage some senior inter-county teams, a dedicated payment may not be warranted, or may not be the most appropriate recompense for time and effort. Yet it would be naïve not to recognise that, should a recompense scheme for managers be put in place, it could create a certain pressure and expectation that *all* inter-county managers be remunerated.
7. Equally, it would be absolutely essential that any formal scheme to regulate payments to managers take account of the wide variety of arrangements between counties and team managers that currently exist. Such a scheme would have to be able to accommodate an arrangement in which a manager devotes, say, twenty hours per week to the function, as well as a manager who devotes, say, up to forty hours per week. In other words, a variety of levels of commitment to the post of manager would have to be accommodated. There is no doubt that this issue

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presents a particularly intricate problem – establishing both the relative importance of the team-manager function and the parameters for what might constitute a norm in terms of the time needed to properly carry out that function would not be easy tasks. It must be stressed here that any scheme of remuneration would need to be governed by clear guidelines, and that fixed upper limits to any remuneration would have to be set.

8. A few final clarifications are required in this part of the discussion. In evoking the onerous position of the modern team manager, one is speaking only of the *senior* inter-county team manager. Managers of teams at other levels are valuable members of the Association who give a great deal to their roles and invest much in the organisation and preparation of their teams, but no team-manager function at non-senior level is anything as onerous – on any of the criteria identified earlier – as that of the inter-county manager of the senior team. The senior inter-county manager is the only manager that would qualify for any recompense scheme.

The nature of an arrangement to regulate payments between County Boards and team managers

Perhaps the first issue that needs to be addressed here is the one raised in point 7, above. A degree of flexibility would need to be built into any scheme of reward for a manager, one that would recognise, on the one hand, the varying personal circumstances, degrees of availability and employment commitments of potential team managers, and, on the other, the following factors: (i) the diverse needs, ambitions and resources of thirty-two different counties; (ii) the diverse requirements of a minimum of sixty-four teams; (iii) the level and standard of competition at which different teams operate.

A second factor to be considered here is the *nature* of the arrangement (as opposed to the details about hours, etc.). A number of models currently exist within the Association with regard to the payments to other categories of members and/or personnel. These models will now be considered with a view to their possible application to the circumstances of county-team managers.

Model 1

The first model to be considered is a welfare-based scheme, such as has been put in place for players. However, this does not recommend itself where team managers are concerned. Managers are invariably older than players, and have different motivations, needs and ambitions. Equally, as noted already, the demands on a manager are greater, quantitatively and qualitatively, particularly in terms of the time demanded to carry out the function. It is hard to see how a manager-welfare scheme would adequately respond to managers' circumstances.

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Model 2

The second model to be considered is the ‘expenses’ model. There is a belief among some members of the Association that the problem of payments to managers can be solved simply by playing with words – i.e. call all payments ‘expenses’, and the problem is solved. It is not. The Revenue Commissioners have an absolutely clear understanding of what constitutes expenses: Revenue permits the payment of *certain* expenses tax-free (e.g. motoring and subsistence expenses) provided they relate *solely* to expenses incurred in the *actual* performance of a worker’s/employee’s duties and *do no more* than reimburse the worker/employee for the *actual* expenses incurred. Those in the GAA who believe that the expenses model is the magic solution must divest themselves of this illusion: abusing the payment of expenses is in clear breach of the law of the land, and leaves units of the Association open to investigation by the Revenue Commissioners, with potentially painful consequences for those concerned.

One possibility that does merit exploration in this regard, however, is that of paying expenses at rates allowed by the Revenue authorities. If Central Council were to adopt for managers the motoring-expense rates allowed by Revenue, instead of the current official GAA rate of 50 cent per mile, this could allow the legitimate payment of a sum that would, in some cases, be an appropriate reward for a manager. However, in many instances, the amounts payable under such a revised calculation would be relatively low and would fall far short of the level of payments currently being reported. Moreover, a higher level of expenses could work in certain situations only: it would financially favour the manager living a considerable distance from the training venue, but would seriously disadvantage the manager living quite near the training venue.

In this general context of expenses, it should be pointed out that holiday vouchers, ‘gifts’ or ‘donations’ are not considered as expenses by Revenue, and are, therefore, liable to tax. (See Appendix 2 at the end of this document for the Revenue Commissioners’ definitions of expenses.)

Model 3

A third possible model is one that already obtains in the provision of services to county teams. The professional providers of services to county teams – doctors, physiotherapists, nutritionists, etc. – invoice the County Board for their time, and are paid accordingly. There is no formal contract of employment; the arrangement can be terminated by either party (with due regard to the courtesies of such arrangements). If county-team managers were to come under this arrangement, the team manager would thus be a provider of his services to the County Board (which has responsibility for the county team) and would receive remuneration for these services based on agreed rates and the detailed invoices he submits, in the same way as the doctors, physiotherapists and nutritionists who look after the team. And while there is no formal contract of employment between County Boards and managers, managers would continue to agree to a set of terms and conditions prior to assuming the function.

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There would be two distinct advantages to such a scheme. First, it would provide the flexibility that could accommodate both the differing needs and resources of the County Board and the varying availability and inputs of the manager. Second, it would ensure that the arrangement between County Board and team manager would be placed on a legitimate basis, where all charges, fees, expenses and payments would be based on furnished and itemised invoices, thus allowing for transparent accounting and proper financial practices and controls. The tax obligations arising from such remuneration would be the sole responsibility of the team manager, just as they are currently for the outside professional providers of services to the county team.

This model has the further advantage of being easy to administer, and would allow a policing of coaching/managing standards at inter-county level, in that managers/coaches would have to have reached specified coaching/management standards in order to register to participate in such a model of payment.

However, there are also pitfalls in such an arrangement: the GAA, as well as observing its own rules, is also, of course, subject to the provisions of legislation and good practice in the realms of (in particular, but not solely) employment law and taxation. The mere fact of the GAA designating a person a contractor and implementing payment arrangements accordingly does not necessarily mean that this becomes indisputably the nature of the arrangement. In the case of team managers, this designation might not be accepted by the Revenue authorities, so that the nature of the relationship could be interpreted as one of employee and employer.

Model 4

This potential objection to Model 3 leads us to consider the fourth option, namely that of the County Board – or, indeed, Provincial Councils or Croke Park – becoming a formal employer of the team manager, to the point that it offers him a contract for a specified period of time, probably counted in units of years. The GAA employs, for example, full-time coaches (mainly in schools), and the advantages are apparent in terms of transparency, clear regulation, employment status and levels of remuneration. But, here too, there are disadvantages where team managers are concerned: contractual arrangements would place the extra financial burden of employer costs (e.g. employer's PRSI) and obligations (including the obligation to observe employees' statutory rights) on County Boards. Furthermore, what would happen if a County Board wanted to be rid of a manager after the first year of, say, a three-year contract? The convulsions caused by such scenarios in other sports might discourage us from pursuing such arrangements as a potential model. Yet, these arguments, although persuasive, must be judged against the requirements placed upon us by legislation. It is quite likely, in fact, that County Boards are already operating as employers in all but name, and may well be in dereliction of the responsibilities that accrue from this arrangement.

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Issues arising from regulating payments between County Boards and team managers

(i) The modality of providing regulated payments

It would remain to determine the modality of such a scheme of regulated payments. Two possibilities come to mind: either the payment of a fixed fee per annum for the function, determined by the length of a team's playing year (dictated ultimately by the length of its Championship campaign); or a rate per hour based on the carrying out of an agreed range of activities, and where the fee payable would be capped at a rate to be determined.

(ii) Determining the level of payments

One vital point needs to be made very clear in this context: there would have to be limits to the levels of remuneration that a manager could receive annually. The precise level of this limit would be determined at a later stage in the process that this discussion wishes to initiate, but it is important to state unambiguously in this document, in which certain principles are being articulated, that, first, the GAA, in the event of remuneration being permitted for managers, would not tolerate levels of recompense that it considers to be too high, and, second, that Croke Park alone would determine these limits.

(iii) Monitoring and compliance

If the GAA were eventually to agree to a formal scheme of recompense for managers, in line with any of these models, the scheme would have to be regulated, monitored, and be transparent. Compliance with the scheme would be obligatory, and would have to be verifiable, and failure to comply with agreed procedures would have to result in severe suspensions. The mechanism of enforcement would be that outlined in detail in the discussion of Option 2, namely that of an extensive system of formal registration, which would require the establishment of a Registration and Audit Board to oversee the implementation of all aspects of the payment of regulated fees to senior inter-county managers.

If the GAA were to decide on the implementation of *either* of the schemes outlined in Options 2 or 3, it would have to do everything necessary to ensure its strict application. The GAA's record on enforcement of its own decisions has not always been exemplary. For this reason, a national full-time Compliance Officer would have to be appointed. It is likely that the proposed Registration and Audit Board would consist of volunteer members, in keeping with other bodies in the Association, but this Board would need the extra support of a dedicated officer with the responsibility of ensuring compliance with new registration measures put in place, and whose remit would include the verification of compliance and the investigation of non-compliance with the scheme.

Unregulated payments from outside sources

The options and models outlined above have an obvious limitation in that they cannot address, or solve the problem of, unofficial and undeclared payments or rewards being given to managers and members of management teams by individual sponsors or benefactors, or by individual supporters or groups of supporters (via 'supporters' clubs'). Such payments, by definition, do not pass through the official records and book-keeping of County Boards or clubs, and would not, therefore, be included in the annual registration of information provided to Registration and Audit Boards at national and county level.

It has to be recognised that there is no easy or obvious solution to this problem. However, one may make the following observations:

- Some County Boards and clubs have been only too happy to turn a blind eye to a practice of which they have been fully aware. It would be imperative that the Association make clear to all units, but in particular to officials of County Boards and clubs, that the old ways of complicity and wilful ignorance would no longer be acceptable, and that all units of the Association would be expected to refuse to be complicit in any way in unofficial or unregulated funding of team managers and management teams. Our officials at county and club level must be made more aware that the integrity of the Association depends to a great extent on *their* integrity;
- County Boards will need to institute an official process of formalising their relationship with 'supporters' clubs'. While these clubs consist of people who are devoted supporters of their county team and who are generous with their time and money, they must be made to realise, by their own County Board in particular, that their unregulated payments to managers and management teams are damaging to the proper administration of the county team's affairs, and to the ethos and image of the GAA. A formal relationship with the Association, in which 'supporters' clubs' would be properly constituted entities functioning within the wider authority of the County Board, would be an important step in curtailing irregular and undeclared payments. It must be acknowledged, of course, that some 'supporters' clubs' operate legitimately under the auspice of County Boards and play a very important role in funding some County Board activities;
- County Boards have cause to be grateful to benefactors who have donated money to them. Nonetheless, this in no way warrants County Boards ceding any of their authority to such benefactors, no matter how substantial the sums involved. It is not up to benefactors to decide to pay team managers;
- More generally, County Boards and clubs are not powerless in the matter of such payments. They are usually aware, for example, when unofficial fund-raising events

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(i.e. not organised by County Boards or clubs) are taking place to support the preparation of a county team. The funds raised by such unofficial events circulate outside of the control of County Boards and clubs, and there are strong grounds to suspect that some of these funds end up as unregulated payments to managers and to some members of management teams. If the GAA were to adopt the model of recompense to managers discussed in this document, it would be imperative that County Boards and clubs be active, with the strong support of Croke Park, in discouraging such events and in insisting that all funding and fund-raising for the preparation of teams and for the recompense of managers and members of management teams be controlled by County Boards and clubs alone. Equally, the funds raised through such events must be accounted for in the financial records of, and thus feature in the audited accounts of, County Boards and clubs;

- Should it happen – as a result of the debate that this document wishes to initiate – that team managers find themselves under contract to County Boards, one of the terms of their contracts would be that all monies they receive, including those received from fund-raising activities and events, must be disclosed, and that failure to disclose these monies, or the discovery of non-disclosure, would leave the manager open to suspension;
- The Association would also need to communicate to its members its intention to cooperate with the Office of the Revenue Commissioners and HM Revenue & Customs to bring to an end undocumented and unofficial funding of teams, and to point out to its members that their involvement in such funding would run the risk of inviting investigations by the Office of the Revenue Commissioners or HM Revenue & Customs. The Association would make available the information registered with its various Registration and Audit Boards to both revenue services.

Notwithstanding the positive effects that the above measures could have if they were to be put in place, the unavoidable fact remains that the GAA cannot prevent an individual or group of individuals making unregulated payments to managers and members of management teams, no more than the wider society can prevent people doing things of which it disapproves. However, that cannot be an excuse for the GAA not to do everything in its power to prevent such payments.

Financial and economic context

Ireland finds itself in a deeply serious financial and economic situation. At best, it will take several years before the country returns to financial good health; at worst, the country could undergo many, many years of reduced economic activity, causing acute financial difficulties for individuals and organisations alike. The GAA has not escaped the consequences of the country's financial and economic misfortune. Already, some County Boards and clubs find themselves in financial difficulties on account of investments they made in the boom years on what were undoubtedly good projects, but which have produced repayment levels on borrowings that they are struggling to meet. But it is not just debts arising from investments in infrastructure that have caused worrying levels of debt; it is incontestably the case that the large, unregulated payments made by some counties and

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clubs to managers and others have also contributed to the debt levels of these units. In the current economic climate, it is reckless for counties and clubs to burden themselves with such excessive payments. The funding available to counties and clubs from Croke Park is bound to decrease in the coming years; excessive payments to managers will become even more wasteful, unsustainable and irresponsible than they have been up to now. The money spent on such payments needs to be redirected – and this relates specifically to clubs – to help achieve the important objective of developing coaches and managers within the club. A wide-ranging system within clubs for the nurturing of internal coaches and managers would make clubs self-sufficient in this regard.

While reports of the sums currently being paid to managers and members of management teams are probably exaggerated, it is no doubt the case that substantial sums are being paid out by County Boards and clubs. The adoption of either of the schemes outlined in Options 2 and 3, along with the cessation of payments to club-team managers, would achieve a substantial reduction in the monies currently being paid out by County Boards and clubs. While the integrity of the Association's rules and ethos is the primary consideration in undertaking this necessary and overdue reform, self-interest and a modicum of financial competence should also convince those involved in unregulated payments that the days of such financial largesse are long gone.

The next steps

This document has attempted to present the options available to the Association in addressing the issue of such payments. And while it is clear that what has been identified as Option 1 – doing nothing – does not meet with my approval, I would like to record here that, of the two remaining options, I do not advocate one over the other. All of my efforts in bringing this discussion paper to the Association's members have been directed towards initiating a process of debate, from which will emerge an agreed policy based on action to take the place of the passivity that has characterised the Association's stance up to now.

For this debate to take place, it is vital that the Association hears the opinions of its units and members. The views expressed in this document represent the culmination of discussions among a relatively small number of people in the Association; without doubt, there are views we have not heard, and aspects of the matter that we may not have considered, some of which might well offer better solutions than those outlined here. Only through debating without fear – as the Association has done with other difficult issues in the past decade – can we establish a broad consensus that will allow us to resolve this difficult problem. The issue will not be resolved by dictated solutions from Croke Park.

This discussion paper, therefore, represents only the beginning of a process. In order to advance the process, a precise timetable to move through the following stages needs to be quickly established:

- the circulation of this discussion document within the Association;
- the establishment of a Working Group to oversee the formulation of an official GAA policy on the issue of unregulated payments to managers and management teams;

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- a call to units and members of the Association for written submissions to the Working Group based on the discussion in this document;
- the evaluation of these submissions by the Working Group;
- the formulation of a firm set of proposals by the Working Group.

It will remain to determine a timetable for the various stages of the process, but it is to be hoped that much of the work will be accomplished within six months of the circulation of this discussion document.

Conclusion

Critics, from various sources, and sometimes with vested interests, will surely find reasons to dismiss or undermine any serious attempt by the GAA to deal with this problem. Others, even committed members of the GAA, perhaps resigned to a sense of helplessness in the face of such payments, and of recent evidence of cynicism and dishonesty in the conduct of financial dealings in Ireland, may be inclined to believe that there is nothing that can be done. But neither cynicism nor resignation is a tenable response for the GAA, particularly in an organisation that would not be the important force it is in Ireland were it not for a strong dose of idealism and dynamism running through its veins. The inescapable fact that all members of the GAA must face is that doing nothing about the issue does not constitute a viable policy; it is simply avoiding the issue. And there is an onus on everyone who reads this document with the interests of the GAA at heart to reflect on the serious issues involved, and, if they cannot agree with the thrust of the arguments offered here, to articulate in unambiguous and detailed terms how they would deal with this issue. This is how fruitful debate take place, how impasses are overcome, and how improvements are brought about. Nay-saying is just not good enough.

The choice facing the Association in this respect is a very simple one: either we do nothing about a practice we dislike so much and continue to wring our hands and piously mutter our disapproval in the certain knowledge that nothing will change and that in five or ten years we will still be lamenting the damage to our ethos and values; or we decide that it would be defeatist and hypocritical not to confront directly a practice that those who care about the GAA know to be a blemish on the Association. We have it in our hands to solve this problem if we wish to do so. This is the challenge to all of us: to *do something* rather than do nothing, and to make an honest attempt to be true to the ideals of the Gaelic Athletic Association.

Acknowledgements

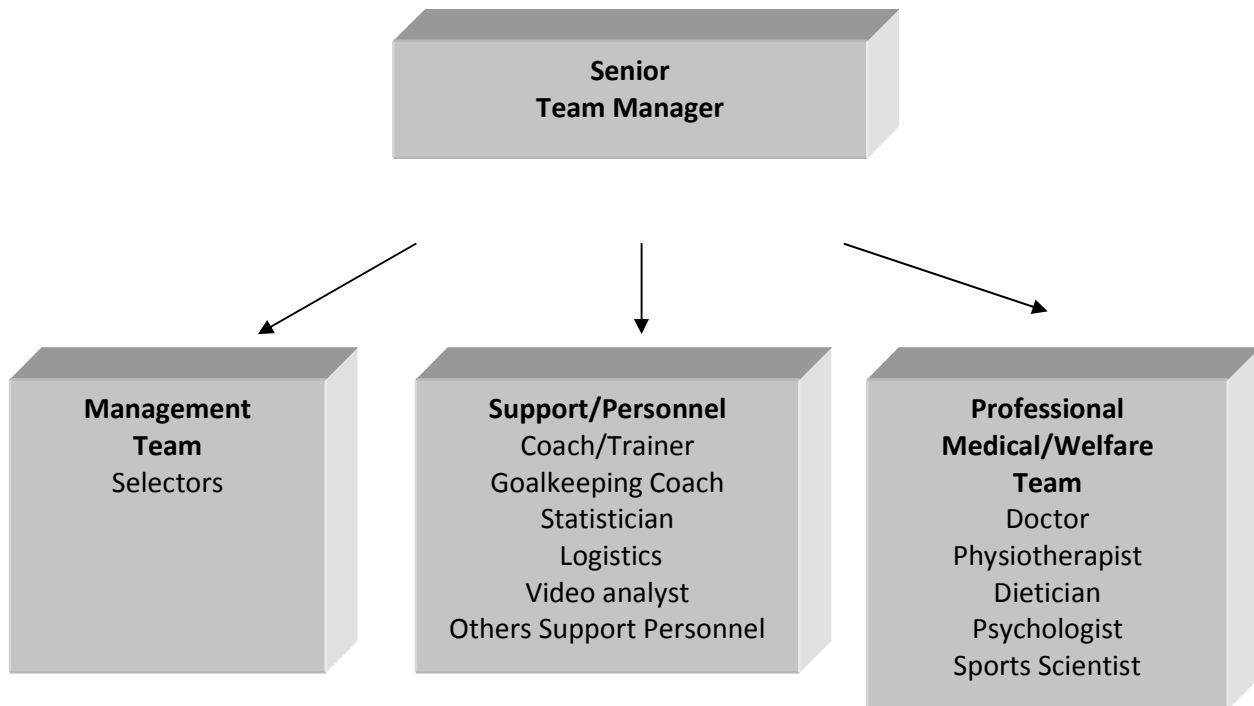
In May 2009 Professor Gearóid Ó Tuathaigh delivered a lecture to NUI Galway Alumni to mark the 125th anniversary of the founding of the GAA. He outlined the challenges facing the Association and identified unregulated payments to managers as posing a particularly serious threat to the reputation and future health of the GAA. He made a compelling case on the need for the Association to address this issue in a direct and transparent manner; he subsequently developed these arguments in discussions and correspondence. Professor Ó Tuathaigh's reflections have significantly influenced this paper. I also wish to thank Nickey Brennan, Jarlath Burns, Dessie Farrell, Stephen McGeehan and Brian Smyth, who all took the trouble to make invaluable written submissions. I am grateful also to Feargal McGill, Tom Ryan and Kieran Leddy for their helpful suggestions and to Teresa Rehill for her input at every stage of the preparation of this document. I should point out, in fairness to those whose opinions have contributed to the elaboration of this paper, that the views expressed therein may not accord with their analyses in certain aspects. I would also like to express my gratitude to those team managers, officials, members and supporters at every level of the Association who took the trouble to make their views known to me on this difficult and important matter.

Páraic Ó Dufaigh
Ard-Stiúrthóir

January 2012

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Appendix 1



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Appendix 2

Expenses

1. Introduction

- 1.1 Payments which do no more than reimburse a worker for allowable expenses (i.e. those incurred “wholly, exclusively and necessarily” in the performance of the duties of the position) which were actually incurred may be made free of tax in certain circumstances, in accordance with legislation¹.
- 1.2 A worker who has been “necessarily obliged” to incur an expense “in the performance of the duties” is allowed to claim a deduction for that expense if it has not been reimbursed.

2. Flat rate, round sum and vouched expenses

- 2.1 Flat rate employment expenses are expenses that are incurred in the performance of the duties of the employment and are directly related to the “nature of the employee’s employment”. A standard flat rate expenses allowance is set for various classes of employees, for example, airline cabin crew. The amount of the deduction is agreed between the Revenue Commissioners and representatives of groups or classes of employees.
- 2.2 Round sum expenses (i.e. non vouched) must be treated as pay and taxed accordingly.
- 2.3 Where a worker incurs expenses of a nature allowed by the tax code as referred to at 1.1 above in the course of carrying out the duties of his position and is reimbursed by based on individual vouchers submitted, no tax liability arises on receipt of payments.

3. Excepted payments

- 3.1 The Revenue Commissioners permit the payment of certain expenses tax free, provided they refer solely to expenses incurred in the actual performance of the worker’s duties and do no more than reimburse the worker for the actual expenses incurred.
- 3.2 These expenses include:
 - (a) Motoring expenses;
 - (b) Subsistence expenses;
 - (c) Expenditure on special clothing worn in the performance of the duties, expenditure on tools used in the performance of the duties and expenses incurred by commercial travellers who are required to bear travelling and hotel expenses in the course of performing their duties; and

¹ Sections 117 and 118(2) of the Taxes Consolidation Act 1997 (as amended).

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(d) Removal expenses if a worker has to transfer residence to another location.

3.3 Irish law does not prescribe maximum limits for a meal but the following guidelines limits are suggested by reference to current Civil Service Subsistence Rates for absences within the State as agreed under the Scheme for Conciliation and Arbitration for the Civil Service:

(a) max. amount for breakfast: €10.00

(b) max. amount for lunch: €18.00

(c) max amount for dinner: €26.00

(Up to a maximum of €44.00 per person per day in total).

3.4 The Civil Service rates (per kilometre) (for cars for individuals who are obliged to use their car in the performance of their duties are as follows:

Official motor travel in a calendar year	Engine capacity up to 1,200 cc	Engine capacity: 1,201 cc to 1,500 cc	Engine capacity 1,501 cc and over
Up to 6,437 km	39.12 cent	46.25 cent	59.07 cent
6,438 km and over	21.22 cent	23.62 cent	28.46 cent

3.5 Civil Service Subsistence rates for absences within the State:

	Overnight Allowances			Day Allowances	
	Normal Rate	Reduced Rate	Detention Rate	10 hours or more	5 hours but less than 10 hours
Class A	€108.99	€100.48	€54.48	€33.61	€13.71
Class B	€107.69	€92.11	€53.87	€33.61	€13.71