

## CIRCULAR 16/2008:

### EU STRUCTURAL FUNDS PROGRAMMES 2007-2013 NATIONAL ELIGIBILITY RULES FOR EXPENDITURE CO-FINANCED BY THE EUROPEAN REGIONAL DEVELOPMENT FUND (ERDF) UNDER IRELAND'S NATIONAL STRATEGIC REFERENCE FRAMEWORK (NSRF).

Secretary General

1. I am directed by the Minister for Finance to advise Managing Authorities, Intermediate Bodies, Public Beneficiary Bodies and other Implementing Departments/Bodies of the eligibility rules for the Border, Midland and Western and the Southern and Eastern Regional Operational Programmes co-financed by the ERDF under Ireland's National Strategic Reference Framework 2007-2013.
2. The Circular should be read in association with Circular 12/2008 - Financial Management and Control Procedures for the EU Structural Funds Programmes 2007-2013 issued by the Department of Finance on 31<sup>st</sup> July 2008<sup>1</sup>.
3. The Circular sets out the eligibility rules which have been developed in accordance with Regulation EC 1083/2006 Article 56 Paragraph 4, which states:  
*"The rules on the eligibility of expenditure shall be laid down at national level subject to the exceptions provided for in the specific regulations for each fund. They shall cover the entirety of the expenditure declared under the Operational Programme"*.
4. The eligibility rules shall cover all expenditure declared for Operational Programmes co-financed by the ERDF under the NSRF for the 2007-2013 programming period and shall be applied when considering items of expenditure to be included in the declarations of expenditure<sup>2</sup>. Any items that do not fall within the scope of these rules should not be included in the declarations of eligible expenditure to be submitted for ERDF funding.
5. The eligibility rules are set out in Appendix 1 and take account of the EU Regulations, i.e. the General Regulation (EC 1083/2006), the ERDF Regulation (EC 1080/2006), and the Implementing Regulation (EC 1828/2006)<sup>3</sup>. The main criteria for eligibility are as follows:
  - a) Expenditure actually paid between 1<sup>st</sup> January 2007 and 31<sup>st</sup> December 2015;

<sup>1</sup> Paragraph 8 of Circular 12/2008 states "Circulars dealing with the rules of eligibility of EU Structural Funds co-financed expenditure will be issued by the Department of Finance in the case of the ERDF and by the Department of Enterprise, Trade and Employment in the case of the ESF". This requirement is met by the issuing of this Circular. It is important to note that this Circular should be read in conjunction with Circular 12/2008 and in particular with Section 3 of that Circular which deals with Eligibility of Expenditure and Expenditure Declarations.

<sup>2</sup> See Circular 12/2008 - Section 3.4 Procedures for the drawdown of ERDF/ESF Funding and Section 3.5 Declaration of Statements of Expenditure and applications for payment provide more detail.

<sup>3</sup> In particular, Article 56 of the Council Regulation (EC) 1083/2006, Articles 3 and 7 of the Council Regulation (EC) 1080/2006, and Articles 47 to 53 of Regulation 1828/2006.

- b) Expenditure incurred by projects/operations approved by the Managing Authority in accordance with the criteria adopted by the Monitoring Committee;
  - c) All expenditure must be supported by appropriate documents to ensure an adequate and proper audit trail;
  - d) All EU publicity and information requirements must be adhered to; and
  - e) EU and national procurement guidelines must be stringently adhered to.
6. There are separate eligibility rules for the Human Capital Investment Operational Programme 2007-2013 co-financed by the European Social Fund (ESF) under the NSRF. These were issued by the Department of Enterprise, Trade and Employment on 24<sup>th</sup> July 2008<sup>4</sup>.
7. Ireland will also participate in ERDF funded cross-border, transnational and interregional Interreg programmes<sup>5</sup>. Separate eligibility rules will be issued by the Department of Finance for these programmes as appropriate.
8. As set out in the Finance Circular 12/2008, the Management and Control system for EU co-financed activities in Ireland is based on the principle of shared responsibilities with each level of the financial management and control cascade responsible for ensuring that EU and National rules are adhered to at their own levels. Therefore, the day-to-day responsibility for the implementation of co-financed activities rests with the appropriate statutory bodies, e.g. Government Departments, Agencies and Authorities, who are also accountable both to the Oireachtas and to the Comptroller & Auditor General for the National/Exchequer contribution to the co-financed activities.
- 9. All bodies in the financial management cascade are required to comply with the requirements of this Circular as failure to abide may lead to the deferment or cancellation of Structural Funds assistance by the European Commission and result in a loss to the Exchequer for which the relevant Bodies in the Financial Management cascade will have to account.**
10. The "National Eligibility Rules Group" consisting of the Managing, Certifying and Audit Authorities will be established by the Department of Finance to ensure consistency in the application of these National Eligibility rules. This group will consider issues arising from the implementation and interpretation of the rules and may make recommendations to the Department of Finance as appropriate. Further Circulars or guidance documents may issue from time to time in this regard.
11. Finally, any queries on the terms of the Circular should be addressed in the first instance to the relevant ERDF Managing Authorities. All other queries should be addressed to the ERDF Certifying Authority, Department of Finance (the contact details are set out in Appendix 2).

Pat Casey  
Principal Officer  
23<sup>rd</sup> September 2008.

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<sup>4</sup> ESF Certifying Authority, Department of Enterprise, Trade and Employment Circular 1/2008.

<sup>5</sup> These include the PEACE III Programme, the Ireland-Northern Ireland-Scotland Programme, the Ireland-Wales Programme, the Atlantic Area Programme, the North-West Europe Programme and the Northern Periphery Programme funded under the Territorial Co-operation Objective, which is not covered by the NSRF.

## Appendix 1

### NATIONAL ELIGIBILITY RULES For Expenditure Co-Financed By The European Regional Development Fund (ERDF) Under Ireland's National Strategic Reference Framework (NSRF) 2007-2013.

<b>Rule 1:      General Rules on Eligibility</b>
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- 1.1 Expenditure shall be eligible for a contribution from the ERDF if it has **actually been incurred and paid** between 1 January 2007 and 31 December 2015, subject to the receipt of the goods and services in accordance with the objectives of the project/operation. Projects/Operations must not have been completed before the starting date for eligibility.
- 1.2 By way of **derogation** from this rule, overheads/indirect costs, in-kind contributions and depreciation costs on co-financed assets may, under specific conditions, be treated as eligible expenditure incurred and paid by Beneficiaries in implementing operations. The specific conditions for each of the three derogation categories are set out under Rules 3, 4 and 5.
- 1.3 Expenditure shall be eligible for a contribution from the ERDF only where it is incurred for **projects/operations approved by the Managing Authority** of the Operational Programme concerned or under its responsibility, in accordance with criteria set out by the Monitoring Committee.
- 1.4 New expenditure, added by revision of the Operational Programme, shall only be eligible from the date of the submission to the European Commission of the request for the revision to the Operational Programme.
- 1.5 **Proof of expenditure** is always required and the expenditure must be supported by receipted invoices or accounting documents of equivalent probative value, which have a proven link with the projects/operations. Equally, the supporting documentation must provide evidence of delivery of the product or service to which the expenditure relates. Effectively, this means any document required to support the accounting records in order to give a true and fair view of the transactions in accordance with accepted accountancy practice. The following is a list of records which meet the standard "document of equivalent probative value":
  - a) Original invoice or a version certified to be in conformity with the original on commonly accepted data carriers (see Section 1.8 for further information on commonly accepted data carriers);
  - b) Contract installment request supported by project Architect's / Engineer's certificate;
  - c) Fee payment request duly certified by project manager;
  - d) Payroll record to support salaries and wages claimed. Rates of pay should be justified and certified and the allocation of salaries/wages supported by logs/timesheets;
  - e) Travel and subsistence claims duly authorised and in accordance with approved rates. Invoices may be used where hotel and meal expenses are claimed in lieu of approved subsistence/per diem rates;

- f) Record of calculation and allocation of overhead charge based on actual expenditure duly incurred and paid by the beneficiary/implementing body; and
  - g) Claim for contribution-in-kind duly assessed and certified as reasonable by the appropriate authority.
- 1.6 While bank statements should be available to provide proof of payment (in the cases (a) to (f) above), these alone do not constitute a “document of equivalent probative value” since they do not provide evidence (e.g. of the delivery of the product or service) to support the underlying transaction which generated the payment. In this regard, documents such as purchase orders, supplier statements and delivery dockets can provide secondary support to, but not replace, the documents listed at (a) to (g) above.
- 1.7 No project/operation may be funded by **more than one source** of European Funding<sup>6</sup>.
- 1.8 In accordance with the instructions as set out in Section 7<sup>7</sup> of Circular 12/2008 these supporting documents must be kept in a proper manner and available for the European Commission and the European Court of Auditors for a period of three years after the closure of the Operational Programme i.e. up to at least 2018. All relevant bodies will be informed by the Managing Authorities when the closure process has been completed. The documents should be kept either as originals or in versions certified to be in conformity with the originals on commonly accepted data carriers. The following are considered commonly accepted data carriers:
- a) Photocopies of original documents;
  - b) Microfiches of original documents;
  - c) Electronic versions of original documents; and
  - d) Documents existing in electronic format only.
- 1.9 The procedures for certification of conformity of documents with the original document should comply with national legal requirements and can be relied upon for audit purposes. Under the Electronic Commerce Act, 2000<sup>8</sup> (Sections 17 and 18) electronic originals or electronic copies of original documents are acceptable.

<b>Rule 2:            Salaries, Wages, Travel and Subsistence Costs</b>
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- 2.1 If an individual is allocated exclusively to an ERDF project/operation either by way of documented secondment or employment contract then the salary or wages costs are eligible.
- 2.2 Where a person is not exclusively allocated to the project, costs incurred in implementing projects/operations are eligible when they meet the following conditions:
- a) **Salary and Wage** costs including employer’s PRSI are eligible if based on real costs (e.g. amounts paid to employee/revenue and not notional

<sup>6</sup> Article 54 of General Regulation 1083/2006.

<sup>7</sup> Section 7 of Circular 12/2008 relates to the retention of records and ensuring an adequate audit trail.

<sup>8</sup> Copy can be found at this address <http://www.irishstatutebook.ie/2000/en/act/pub/0027/index.html>. Section 17 deals with electronic originals and Section 18 deals with retention and production.

costs). The grades and pay scales should be shown where applicable and evidence of actual time spent on ERDF project/operation, such as time sheets/logs or other agreed methodology must always be maintained; and

- b) **Travel and subsistence costs** of project staff members must relate to ERDF projects/operations only and beneficiaries must have appropriate documentation to support the costs. The travel and subsistence rates must be appropriate and justifiable (e.g. in line with applicable civil and/or public service rates and rules). Hotel and meal costs may be claimed in lieu of the per diem subsistence rate if evidenced by receipted invoices. However, the total cost should not exceed the equivalent civil/public service subsistence rate.

<b>Rule 3:           Overheads/Indirect Costs</b>
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3.1 Overheads/Indirect Costs are eligible when they meet the following conditions:

- a) Overheads/indirect costs for grants (i.e. not call for tenders) may be eligible where they are based on real costs which relate to the implementation of the project/operation co-financed by ERDF and are allocated pro rata to the project/operation, according to duly justified fair and equitable methods. These conditions must be confirmed and approved in writing in advance by the relevant Managing Authority, in consultation with the Certifying Authority, to the relevant Intermediate Bodies for each activity heading;
- b) In exceptional circumstances and subject to the approval of the Managing Authority, indirect costs declared on a flat rate basis may be eligible, up to a maximum of 20% of the direct costs of a project/operation. The flat rate must in the first instance be based on real costs which relate to the implementation of the project/operation and allocated in accordance with the preceding paragraph. Flat rates will be subject to periodic review as determined by the Managing Authority in consultation with the Certifying Authority; and
- c) If the approved costs of the project/operation are based on a call for tenders then no overheads/indirect costs are eligible unless already included in the contract agreement price.

<b>Rule 4:           In-Kind Contributions</b>
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4.1 In-kind contributions are eligible, if approved by the Managing Authority in writing, following consultation with the Certifying Authority and meet all of the following conditions:

- a) The co-financing from the ERDF does not exceed the total eligible expenditure, excluding the value of the in-kind contribution;
- b) The value can be independently assessed and audited;

- c) In the case of unpaid voluntary work, the value of that work shall be determined, taking into account the time spent and the hourly and/or daily rates of remuneration for equivalent work (i.e. the value of volunteer time is based on the notional value of the tasks performed by the volunteer for the project and not the current earnings of an individual in their usual paid employment); and
- d) The overall contribution-in-kind cost of providing the service and/or goods (e.g. hours worked multiplied by hourly rate for equivalent work) is not greater than the market value for providing the same service and/or goods. This may arise where the number of hours spent by a volunteer in performing a specific task is greater than the hours required by a professional for the same specific task resulting in a cost greater than the market value, even if different hourly rates are applied to both the volunteer and the professional.

<b>Rule 5: Purchase cost of assets and depreciation charge</b>
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- 5.1 Having regard to the provisions of Department of Finance Circular 02/2004<sup>9</sup>, an asset is defined, for the purposes of these National Eligibility rules, as any tangible item with a useful economic life of more than 1 year and a cost of greater than €1,000 (net of VAT).
- 5.2 The **full purchase cost** of an asset (excluding the purchase of land which is dealt with separately under Rule 7), used wholly and exclusively for the co-financed project/operation, can be classified as eligible expenditure and may be charged to the project only where:
  - a) The asset is purchased within the period of co-financing;
  - b) The asset has a useful economic life less than or equal to the remaining life of the project; and
  - c) Expenditure relates to the purchase or construction of plant and equipment that is to be permanently installed and fixed in the project, provided that it is included in the inventory of durable equipment of the body responsible for implementation and that it is treated as capital expenditure in accordance with standard accounting practice.
- 5.3 **In all other cases**, the depreciation method for claiming expenditure should be used.
- 5.4 The **depreciation** charge for an asset directly used for the project/operation can be declared as eligible expenditure for a contribution from the ERDF, provided that the following conditions are met:
  - a) The purchase cost of the asset has not been already declared as eligible expenditure;

<sup>9</sup> Circular 02/04 – Increase in the Value Threshold for Inclusion of Assets in Asset Registers. Copy available on Department of Finance website:  
<http://www.finance.gov.ie/viewdoc.aspx?DocID=4955&CatID=28&StartDate=01+January+2004&m=>

- b) The depreciated asset is used exclusively for the duration of the project/operation within the co-financing period. If the asset is not used exclusively for the duration of the project/operation then the depreciation charge may be apportioned to the project as an overhead/indirect cost if all the conditions set out under Rule 3 are met;
- c) National or European Community grants have not contributed towards the purchase of such asset; and
- d) The depreciation charge is calculated in accordance with generally accepted accounting practice. In any case where it is proposed to use a depreciation method which does not comply with generally accepted accounting practice the specific agreement of the Managing Authority, in consultation with the Certifying Authority, must be obtained in advance.

<b>Rule 6:            Purchase costs of second-hand equipment</b>
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- 6.1    The purchase of second-hand equipment is eligible provided that the conditions set out below are met in full:
- a) The seller of the equipment shall provide a declaration stating its origin, and confirming that the equipment has not been purchased with the aid of National or Community grants;
  - b) The price of the equipment shall not exceed its market value and shall be less than the cost of similar new equipment; and
  - c) The equipment shall have the technical characteristics necessary for the project/operation and comply with applicable norms and standards.
- 6.2    It should be noted that where the value of second-hand equipment exceeds €1,000 the provisions of Rule 5 also apply.

<b>Rule 7:            Land Costs</b>
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- 7.1    The purchase cost of land, and any associated costs, is eligible only with the prior agreement of the Managing Authority, in consultation with the Certifying Authority.

<b>Rule 8:            Purchase of real estate</b>
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- 8.1    The cost of purchase of real estate i.e. buildings already constructed and the land on which they are built, is eligible for co-financing provided there is a direct link between the purchase and the objectives of the project/operation, subject to the following conditions:

- (a) There is a certificate of the value of the property from an independent qualified valuer certifying that the price does not exceed prevailing market values;
- (b) The property shall not have received within the previous ten years a National or Community grant;
- (c) The property shall be used in conformity with the objectives of the project/operation; and
- (d) An apportionment methodology (which must be capable of being independently assessed and audited) must be agreed with the Managing Authority, following consultation with the Certifying Authority, where the real estate is not used exclusively for the project/operation.

<b>Rule 9:            Leasing and Rental Costs</b>
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9.1     The leasing/rental costs of projects/operations are eligible only when the following conditions are met:

- a) The lease/rental costs are **exclusively related** to the ERDF co-financed project/operation, and are incurred within the period of eligibility of the project/operation;
- b) The lease/rental costs are **exclusively related** to the ERDF co-financed project/operation, but the lease/rental period exceeds the period of eligibility of the project/operation, only those costs incurred within the project eligibility period are eligible;
- c) If the lease/rental costs are **not exclusively related** to the project/operation, then the lease/rental costs are ineligible, but may be claimed as an overhead/indirect cost if all the conditions set out under Rule 3 above are met; and
- d) The maximum amount of ERDF eligible expenditure shall not exceed the market value of the asset leased/rented as supported, where possible, by a receipted invoice or an accounting document of equal probative value detailing the purchase cost to the lessor of the asset being leased/rented.

<b>Rule 10:            Financial &amp; Legal Charges</b>
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10.1    The financial/legal charges of projects/operations are eligible only in the following circumstances:

- a) charges for transnational financial transactions<sup>10</sup>;

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<sup>10</sup> These include all financial transactions outside the state.



- b) the bank charges for opening and administering a bank account or accounts, where the implementation of an project/operation requires a separate bank account or accounts to be opened;
- c) legal consultancy fees, the costs of technical and financial experts and accountancy and audit costs, if they are directly linked to the co-financed project/operation and are necessary for its preparation or implementation; and
- d) the cost of guarantees, not including interest on debt, provided by a bank or other financial institutions to the extent to which the guarantees are required by national or Community legislation.

<b>Rule 11:      Technical Assistance</b>
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### **General Eligibility for Technical Assistance**

11.1 The technical assistance costs<sup>11</sup>, including central services provided by the Department of Finance, for the preparatory, management, monitoring, evaluation, information and control activities of the ERDF Operational Programmes together with activities to reinforce the administrative capacity for implementing the ERDF actions are eligible if they meet the following conditions:

- a) Costs relating to the preparation, selection, appraisal and monitoring of the assistance and of projects/operations;
- b) Costs relating to meetings of monitoring committees (NSRF and OPs) and sub-committees relating to the implementation of assistance and EU operational committees of Regional Authorities. This expenditure may also include the costs of experts and other participants in these committees, including third-country participants, where the chairperson of such committees considers their presence essential to the effective implementation of the assistance;
- c) Costs relating to audits and management checks of Managing Authorities, Intermediate Bodies, Public Beneficiary Bodies and projects/operations;
- d) Expenditure relating to studies, seminars, information and publicity actions and evaluation;
- e) The development, hosting, maintenance and support of the EU Structural Funds 2007-2013 IT Systems for the certification of expenditure;
- f) The acquisition, installation, hosting, maintenance and support of computerised systems for management, monitoring and evaluation. Depreciation costs may be claimable if all the conditions set out under Rule 5 are met; and

<sup>11</sup> Article 46 (1) of General Regulation 1083/2006 – Technical Assistance of the Member State: *“The Funds may finance the preparatory, management, monitoring, evaluation, information and control activities of operational programmes together with activities to reinforce the administrative capacity for implementing the Funds.....”*

- g) As there is a clear and demonstrable link between programmes of the 2007-2013 period and those of the 2000-2006 period in terms of geographical scope, fields of intervention and administrative systems regarding management and control; technical assistance costs relating to the 2000-2006 period e.g. closure, may be eligible under the 2007-2013 programming period subject to approval from the Managing Authority in consultation with the Certifying Authority.

## Staff Costs

- 11.2 Expenditure on salaries, including social security contributions and other pension costs, travel and subsistence, is eligible only in the following cases:
- a) the staff in the ERDF Financial Control Unit;
  - b) other civil servants or other public officials seconded by duly documented decision of the competent authority to carry out tasks required under the categories of expenditure outlined in Rule 11.1;
  - c) other staff employed to carry out specific tasks required under the categories of expenditure outlined in Rule 11.1 e.g. IT specialists or auditors; and
  - d) the staff of Managing Authorities and Regional Authorities involved in the carrying out of tasks required under the categories of expenditure outlined in Rule 11.1.
- 11.3 The ERDF contribution to the technical assistance expenditure is limited to the maximum amount approved for this cost by the Operational Programmes Commission Decisions and this shall be within a limit of 4% of the total amount allocated under the Regional Competitiveness and Employment Objectives, as required by Article 46 of the General Regulation.

<b>Rule 12: Cross Financing ERDF Activity</b>
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- 12.1 The approval of the Managing Authority, following consultation with the Certifying Authority, must be granted to the ERDF co-financed project/operation before any cross-financing (funding of actions within the scope of the European Social Fund) is considered eligible.
- 12.2 The amount of cross-financing expenditure at project/operations level must be recorded and made available on request in order for the Managing Authority to ensure that the 10% limit is respected at priority level.<sup>12</sup>

<sup>12</sup> Article 34 (2) of Council Regulation 1083/2006 states "Without prejudice to the derogations laid down in the specific regulations of the Funds, the ERDF and the ESF may finance, in a complementary manner and subject to a limit of 10 % of Community funding for each priority axis of an Operational Programme, actions falling within the scope of assistance from the other Fund, provided that they are necessary for the satisfactory implementation of the project/operation and are directly linked to it".

**Rule 13: Repayable Assistance**

- 13.1 Repayable assistance<sup>13</sup> paid by a Public Beneficiary Body (PBB) is eligible only where the following conditions are met:
- a) Repayable assistance may only be used to fund activities which have the prior written approval of the Managing Authority, in consultation with the Certifying Authority;
  - b) The PBB maintains separate bank accounts into which refundable aid repayments are made;
  - c) Repayable Assistance only becomes eligible expenditure when it is actually paid out by the PBB;
  - d) Repayments received in respect of aid/grants issued are disregarded for the purpose of expenditure declarations;
  - e) Income received in respect of repayable assistance (e.g. interest, dividends etc.) is deducted from eligible expenditure;
  - f) Grants subsequently funded (recycled) by the repayable assistance accounts are not included in any subsequent expenditure declarations;
  - g) Disbursement by the PBB from the repayable assistance accounts to grant-assist further projects must respect the same EU rules/regulation on eligibility, publicity, environment protection, state aids etc.; and
  - h) The PBB is obliged to control and ensure that the ERDF related returns were used for the purpose of the assistance. In advance of Closure the PBB must identify the residual returns to the original ERDF input. These returns must be allocated in the form of a non-repayable grant to SME's in the original programme area.

**Rule 14: Revenue Generating Projects**

- 14.1 A revenue-generating project, for the purposes of ERDF co-financed operations in Ireland and in accordance with Article 55 of the General Regulation 1083/2006, means any operation involving the provision of services against payment (e.g. admittance fees, rents etc.).
- 14.2 Intermediate Bodies and Public Beneficiary Bodies must have written approval from the Managing Authority, in consultation with the Certifying Authority, prior to the inclusion of such projects/operations in the declaration of eligible expenditure to be submitted for ERDF funding.

<sup>13</sup> "Repayable Assistance" is assistance provided under the Operational Programmes to eligible recipients which must be refunded in accordance with agreed schedules e.g. repayable grants issued by County Enterprise Boards.

- 14.3 There are certain conditions applicable to assessing and implementing ERDF co-financed revenue generating projects. A technical working group in the EU Commission is considering this issue and further guidance will issue in due course.

**Rule 15: Value Added Tax (VAT)**

- 15.1 The cost of VAT is eligible only in circumstances where such VAT is not recoverable by the beneficiary by any means.

**Rule 16: Sub-contracting Costs**

- 16.1 Sub-contracting costs are eligible where the sub-contracting does not add to the cost of execution of the project/operation, without adding proportionate value to it.
- 16.2 Sub-contracts with intermediaries or consultants in which the costs are defined as a percentage of the total cost of a project/operation are not eligible unless such costs are justified by the beneficiary by reference to the actual value of the work or services provided. If such justification can not be provided the costs for sub-contracting are not eligible.

**Rule 17: Location of operation**

- 17.1 As a general rule, operations not located in Ireland are ineligible, with the exception for projects/operations approved by the Managing Authority in writing, in consultation with the Certifying Authority, and that meet the following conditions:
- a) The Managing Authority must foresee that Ireland will accrue a greater than 50% proportion of benefits from a project/operation located outside its region; and
  - b) The project/operation must be located in a NUTS III area of a Member State immediately adjacent to Ireland.

## Appendix 2

### Contact Points for further information

Any queries from Intermediate and Public Beneficiary Bodies on the terms of the Circular should, in the first instance, be addressed to the relevant Managing Authorities;

BMW Regional Assembly  
The Square,  
Ballaghaderreen,  
Co Roscommon.  
Telephone: 094 9862970  
[www.bmwassembly.ie](http://www.bmwassembly.ie)

S&E Regional Assembly  
Assembly House,  
O'Connell Street,  
Waterford.  
Telephone: 051 860700  
[www.seregassembly.ie](http://www.seregassembly.ie)

All other queries should be addressed to the ERDF Certifying Authority;

Mr. Noel Tallon  
Department of Finance,  
7-9 Merrion Row,  
Dublin 2.  
Telephone 01 6045721  
E-mail address [noel.tallon@finance.gov.ie](mailto:noel.tallon@finance.gov.ie).

