



**Rialtas  
na hÉireann**  
Government  
of Ireland

**Tionscadal Éireann**  
Project Ireland  
**2040**

## **DISRUPTIVE TECHNOLOGIES INNOVATION FUND**

### **Call 6**

### **Webinar 4 April 2023 – Q&A**

## Table of Contents

General Call Information .....	3
Timelines.....	3
Partner search and matchmaking.....	5
Participation in more than one project .....	6
Resubmissions and previous DTIF awardees.....	6
Selection Criteria .....	6
Consortium and lead partners.....	9
Being an agency client .....	12
Undertaking in Difficulty (UiD) declaration .....	13
Large companies.....	14
Early-stage companies.....	15
RPOs and others .....	15
Location in Ireland and international participation.....	15
Co-funding .....	16
Pre-finance for small companies .....	18
State Aid, De Minimis and relationship with other funding mechanisms.....	19
Eligible costs: general .....	21
Eligible costs: companies.....	25
Eligible costs: RPOs.....	26
Clinical trials.....	26
Legal matters .....	27
Other aspects.....	28

## General Call Information

**Q: Will slides / recording be available after the DTIF Information Webinar?**

**A:** The Webinar slides and recording of the webinar and this FAQ are available at <https://enterprise.gov.ie/dtif>.

**Q: Will webinar questions be answered in this Frequently Asked Questions (FAQ) document?**

**A:** The FAQ will answer webinar questions as well as those we have received through the DTIF mailbox.

**Q: Where can I find the template for the application and budget?**

**A:** The Indicative Application Form, including budget information, is available at <https://enterprise.gov.ie/dtif>. Applications must be submitted through the online submission system which will open at least 4 weeks prior to the deadline of 31 May 2023. Details will be available at <https://enterprise.gov.ie/dtif>.

**Q: Will any other document be submitted with the online application form?**

**A:** No. Applicants should only submit the application form which consists of:

- Part A (the Project Mission/Goal, List of Participants, Lead Applicant Details, Executive Summary, Project Budget, Breakdown of Costs Tables and Declarations), and
- Part B (General Project Information, Selection Criterion 1,2,3 and 4, Work Packages, Signatures, Information About the Consortium and Tables 1-6). Part B must be uploaded as a PDF Document on the Online Submission System. The Part B template should be downloaded from the On-line Submission System and should not exceed 50 pages.

**Q: Is it a 1-stage application?**

**A:** Yes, it is a 1-stage application process, as with Call 5. Applicants should submit their applications through the online submission system before the Call deadline of 3pm (Irish time) on 31 May 2023. Eligible applications will be reviewed remotely by a minimum of three independent international technical and commercialisation experts. Following remote evaluation, where projects scored above threshold in each of the four selection criteria, DTIF consortia will be invited to submit a pre-recorded 10-minute pitch presentation and attend an online interview session with the expert panel.

**Q: Is there a process to review the potential project scope ahead of the formal DTIF funding submission?**

**A:** No, we do not provide a review service.

## Timelines

**Q: Is there a typical or recommended minimum lead time to prepare an application? Is it typical that consortia would have been formed and working together a long time before the call opens?**

**A:** New consortia often form upon launch of the call, aiming to be ready for submission by the call deadline (typically 3 months). The consortium members often already know each other or have a history of collaboration and this can be evident in the quality of their submissions. We recommend commencement as early as possible.

**Q: If a project is funded what is the timeline to Agreement signing and commencement of project?**

**Q: How quickly can the consortium kick off if the grant is awarded by 31st October?**

**A:** The timeline to contract is expected to be between 3-12 months from notification that the Minister for Enterprise, Trade and Employment has approved the project. Each partner in a project is required to sign an Enterprise Ireland grant agreement (Letter of Offer for enterprises and General Annex for RPOs). All partners must agree and sign off on a Consortium Agreement, a template for which is available at <https://enterprise.gov.ie>. Note that, if the project does not start within 12 months of approval, the DTIF offer will be withdrawn.

**Q: Who sets the start date of the project?**

**A:** The consortium members mutually agree the start date and include it in their Consortium Agreement.

**Q: Are there duration time frames for DTIF projects?**

**A:** The DTIF project duration is for a maximum of three years, from the commencement date indicated in the project's executed Consortium Agreement. To date there have been a small number of projects of shorter duration. However, projects of less than two years duration would not be appropriate to DTIF.

**Q: What is the draw down schedule and is this tied to progress related to milestones set at the beginning? If so, can these be amended if required as the project evolves?**

**Q: What are the payment schedules over the project period?**

**Q: How are deliverables and milestones reported?**

**A:** Costs are retrospectively submitted for payment every 12 months. A technical progress report is required to show the progress, deliverables and industrial research conducted on the project during the period of the claim submitted. There is some latitude provided on milestones as this is a research related activity, provided always that the project remains within the scope of the initial application approved for funding and is completed within three years of the project commencement date.

**Q: Do all partners need to submit a claim at the same time to draw down funds?**

**A:** No. While costs should be submitted for payment every 12 months, ideally at the same time, there can be variability between partners for reasons such as availability of financial information, requests for further clarifications etc.

**Q: Do you know when the next DTIF Call might take place?**

**Q: Will there be another call next year?**

**Q: Is this the final call?**

**Q: Is there any information available for call 7?**

**A:** No information on future DTIF Calls is available at this time. All Call announcements will be posted on the Department's website at: <https://enterprise.gov.ie>, and posted on the Department and Enterprise Ireland Twitter accounts: @DeptEnterprise and @EntIrl.

## Partner search and matchmaking

**Q: Is there a platform or space where SMEs or Research organisations are looking for other partners, or would you provide guidance to those looking to join other consortia?**

**Q: Is there any assistance available for partnering, or do applicants have to identify and approach partners themselves?**

**Q: Is there a platform for prospective RPO's who are interested in promoting their expertise to potentially join a consortium as a research partner?**

**A:** The DTIF does not provide such a platform or matchmaking facility. We would recommend that you use existing research communities and their communication channels, e.g.:

- Enterprise Ireland and IDA Ireland's partnering portal Disruptive Technologies Partnering Portal: <https://www.dtpi.ie/>
- Knowledge Transfer Ireland: <https://enterprise-ireland.com/en/Research-Innovation/Companies/Collaborate-with-companiesresearch-institutes/Knowledge-Transfer-Ireland/>
- Technology Centres: <https://enterprise-ireland.com/en/research-innovation/companies/collaborate-with-companiesresearch-institutes/technology-centres.html>
- SFI Research Centres: <https://www.sfi.ie/sfi-research-centres/>

Enterprises should also contact their Development Advisor or point of contact at Enterprise Ireland, IDA Ireland or Údarás na Gaeltachta to discuss options.

Researchers should contact the Research or Tech Transfer Office at their Research Performing Organisation.

**Q: For those considering applying and looking for appropriate partners, where can they find out which other SMEs (or other enterprises) are clients of EI or IDA?**

**Q: Is there a list of the companies and enterprises in general that are clients of EI, IDA, etc?**

**Q: Is there some mechanism available to enable us to check if potential partners are clients of Enterprise Ireland, IDA Ireland or Údarás na Gaeltachta?**

**A:** The agency websites provide some information that may help, e.g.:

- Enterprise Ireland: <https://www.enterprise-ireland.com/en/About-Us/Our-Clients/>
- IDA Ireland: <https://www.idaireland.com/doing-business-here/company-listing>
- Údarás na Gaeltachta: <https://udaras.ie/en/about/directory/>

Please note that these sources may not include all client companies. They are suggested as a starting point only. Enterprise partners should confirm their agency status with their Development Advisor / point of contact by the deadline for application, i.e., 31 May 2023.

## Participation in more than one project

**Q: Can an organisation participate in more than one consortium?**

A: Yes. But please ensure that you will have the financial and operational capacity to participate if you are successful in more than one consortium. If not, you may put both projects at risk for your partners.

## Resubmissions and previous DTIF awardees

**Q: Are resubmissions of applications that were unsuccessful in previous DTIF calls eligible to reapply to this call? If so, what are the main considerations for those applicant consortia?**

A: Yes. Note that the current call is completely independent of previous calls and their evaluations. If you had made an unsuccessful application in a previous Call, please consider the evaluator summary report carefully as it should contain useful information to assist your new application. Previous applicants should especially note the changes to this Call and should ensure that they are using the specific Guide for Applicants for DTIF Call 6.

**Q: Is there any consideration given to prior applications?**

**Q: Will scoring from last year's application be taken into account at all if resubmitted this year or is it completely independent of previous reviews?**

**Q: Does a panel reviewing a resubmission have access to previous reviews?**

A: No. As above.

**Q: Are there any restrictions on applications from previous DTIF award winners?**

A: No. Previous DTIF award winners can apply to the DTIF Call 6. Previous applicants should especially note the changes to this Call and should ensure that they are using the specific Guide for Applicants for DTIF Call 6. However, please ensure that you will have the financial and operational capacity to participate if you are successful in more than one consortium. If not, you may put both projects at risk for your partners.

**Q: If a project was successful in a previous call but was ultimately not able to proceed because one of the partners was deemed to be an Undertaking in Difficulty, is that likely to be a negative for this new call (on the assumption that the original partner that failed has been replaced by a new partner)?**

A: No. As above.

## Selection Criteria

**Q: What is considered a 'disruptive' technology?**

A: The DTIF uses the definition 'Disruptive technology is that which has the potential to drastically alter markets and their functioning and significantly alter the way that businesses operate. While it involves a new product or process, it can also involve the emergence of a new business model. Disruption is not about technology alone but the combination of technology and business model innovation'. Details of [successful DTIF projects](#) in previous Calls are available on the Department's website.

**Q: Would you please explain how the proposals will be evaluated?**

**A:** The DTIF is a competitive offer. Eligible applications will be reviewed by a minimum of three independent international technical and commercialisation experts using the Selection Criteria and marking described in the Guide for Applicants. Following remote evaluation, where projects are scored above threshold in each of the four selection criteria, DTIF consortia will be invited to submit a pre-recorded 10-minute pitch presentation and attend an online interview session with the expert panel.

**Q: Is there a detailed definition/criterion for Industrial Research?**

**A:** The definition is provided in page 18 of the Guide for Applicants. Industrial Research is defined in Commission Regulation (EU) No 651/2014:

Industrial research, means the planned research or critical investigation aimed at the acquisition of new knowledge and skills for developing new products, processes or services or for bringing about a significant improvement in existing products, processes or services. It comprises the creation of component parts of complex systems and may include the construction of prototypes in a laboratory environment or in an environment with simulated interfaces to existing systems as well as of pilot lines, when necessary for the industrial research and notably for generic technology validation.

**Q: Is there a detailed definition/criterion for Experimental Development?**

**A:** The definition is provided in pages 18-19 of the Guide for Applicants. Experimental Development is defined in Commission Regulation (EU) No 651/2014:

Experimental development, means the acquiring, combining, shaping and using existing scientific, technological, business and other relevant knowledge and skills for the purpose of producing plans and arrangements or designs for new, altered or improved products, processes or services. These may also include, for instance, other activities aiming at the conceptual definition, planning and documentation of new products, processes or services. The activities may comprise producing drafts, drawings, plans and other documentation, provided that they are not intended for commercial use.

The development of commercially usable prototypes and pilot projects is also included where the prototype is necessarily the final commercial product and where it is too expensive to produce for it to be used only for demonstration and validation purposes. In case of a subsequent commercial use of demonstration or pilot projects, any revenue generated from such use must be deducted from the eligible costs.

The experimental production and testing of products, processes and services shall also be eligible, provided that these cannot be used or transformed to be used in industrial applications or commercially. Experimental development shall not include routine or periodic changes made to products, production lines, manufacturing processes, existing services and other operations in progress, even if such changes may represent improvements.

**Q: How does TRL 9 equate to "experimental development"? Does experimental not imply low TRL?**

**A:** The consortium should be capable of demonstrating how it will move from the current state of the art at a lower TRL level to a higher TRL level. The levels are described for reference here<sup>1</sup>.

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<sup>1</sup> TRL 3 – Experimental proof of concept

**Q: Although it is not a commercialisation project, there is advice in the call document to include a 'Commercialisation' work package. What can go in this work package?**

**A:** As indicated in the selection criterion for Economic Impact and Sustainability, the proposal should consider the further stages and activities needed to commercialise the innovation. The activities and the funding of those will vary across consortia.

**Q: We understand clearly the importance of Sustainability. However, in some projects there will be no significant Sustainability consideration, will this go against the project?**

**A:** Marks are available under the selection criteria for “Economic Impact and Sustainability” for proposals that demonstrate, as much as possible, a positive contribution to the low carbon / sustainability targets in the Climate Action Plan and that they do not hinder the achievement of Ireland’s climate objectives nor have other significant negative environmental impacts. Only projects that reach the 60-mark threshold or above in all four selection criteria at both the remote evaluation and the interview will be recommended for funding.

We would particularly encourage projects that complement the priority enterprise policy objectives on digital transformation and integrating decarbonisation and net zero commitments, as set out in the White Paper on Enterprise. Projects that help to drive the innovation and transformation opportunities that are needed in sectors such as construction are also encouraged.

**Q: Will there be a positive discrimination amongst industries? For example, will an aerospace or medical oriented project have more chance than the ones oriented in automotive or whitegoods industry?**

**Q: Does cell and gene therapy qualify?**

**A:** The DTIF Call 6 covers Ireland’s national research priority areas. These areas can be reviewed at <https://enterprise.gov.ie/en/publications/publication-files/research-priority-areas-2018-to-2023.pdf>. There is no preference for any area and no weighting applies. The Health and Wellbeing theme includes Therapeutics.

**Q: Is the funding available to complete a deep dive assessment of current digital capabilities as well as implementation phase?**

**A:** This activity does not appear to be consistent with the definition of disruptive technology (as set out in the section on Selection Criteria above). Also, all project activities must involve industrial research and / or experimental development within TRL levels 3-9.

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Analytical and laboratory studies should take place to validate the technology’s feasibility and achieve proof of concept.

TRL 4 – Technology validated in lab

Once the technology has achieved proof of concept, its components should be tested together.

TRL 5 – Technology validated in relevant environment

Next, the components should be integrated with realistic supporting elements and tested in a simulated environment.

TRL 6 – Technology demonstrated in relevant environment

At TRL 6, you should develop and test a model or prototype in a relevant environment.

TRL 7 – System prototype demonstration in operation at environment

The prototype should be operated in its operational environment to demonstrate performance.

TRL 8 – System complete and qualified

At this stage, the technology has been tested and proven to work in its intended operational environment.

TRL 9 – Actual system proven in operational environment.



**Q: Are letters from prospective international clients who would be willing to purchase the technology post-development considered in economic and market impact?**

**A:** Letters of support are not required, but if submitted, will be counted in the page count of the application. As indicated in the selection criterion for Economic Impact and Sustainability, the proposal should consider the further stages and activities needed to commercialise the innovation.

**Q: Can you please provide a case example of what a 'potentially dramatically altering market' technology is?**

**A:** See multiple examples in the summary table at [https://en.wikipedia.org/wiki/Disruptive\\_innovation#Disruptive\\_technology](https://en.wikipedia.org/wiki/Disruptive_innovation#Disruptive_technology). See also DTIF projects funded to date at <https://enterprise.gov.ie/en/what-we-do/innovation-research-development/disruptive-technologies-innovation-fund/#success>.

**Q: International partnerships were highlighted in the call as a goal / objective - can more info be provided please?**

**A:** We would like to see DTIF consortia to be able to compete internationally in future European or global initiatives, e.g., in Horizon Europe. Note that all partners must be clients of Enterprise Ireland, IDA Ireland or Údarás na Gaeltachta at the deadline for applications, i.e., 31 May 2023, or eligible Research Performing Organisations and the funded activity must take place in Ireland. Any exceptions to this must be made clear at application stage and must be justified.

**Q: Will there be a review of the third party evaluations prior to final acceptance of their decision?**

**A:** Assuming that you are referring to the independent international reviews which are provided as part of the remote evaluations, the scores awarded by each evaluator for each of the four selection criteria are checked to ensure that they are consistent with the comments made. The scores from each evaluator are aggregated and an average score for each selection criteria is obtained which determines whether the project is above threshold or not. The comments and associated scores are presented to the DTIF Advisory Board when seeking their advice following the remote evaluation process. The comments are provided to all consortia following the announcement of the Call results.

## Consortium and lead partners

**Q: What type of partners are mandatory to have as part of the consortia? And how many?**

**A:** Each consortium must have at least three independent partners seeking funding from the DTIF, of which two must be enterprises and one of these must be an SME.

**Q: Is it essential that one collaborator be an RPO/university?**

**A:** No. There is no requirement to include an RPO in the project.

**Q: Is there a maximum number of partners in a consortium?**

**A:** No. Most consortia have 3-5 partners with a smaller number having more than this. Consortium size should be considered in terms of ease of management, meaningful collaboration and effective participation in the project.

**Q: Is there a limit on the number of companies participating, and does there need to be an RPO?**

**A:** There is no limit on the number of companies but consortium size should be considered in terms of ease of management, meaningful collaboration and effective participation in the project. There is no requirement to include an RPO.

**Q: Do SME consortia need 2xSME?**

**A:** Each consortium must have at least three independent partners seeking funding from the DTIF, of which two must be enterprises and at least one of these must be an SME.

**Q: Can consortia be 2 RPOs and 1 SME?**

**A:** No. Each consortium must have at least three independent partners seeking funding from the DTIF, of which two must be enterprises and at least one of these must be an SME.

**Q: Can a university be a part of consortium?**

**A:** Yes.

**Q: Being an SME, do we need the partnership with academic institution and large organisation in advance of the application deadline?**

**A:** Yes. The lead partner will need to declare that each applicant has confirmed eligibility in accordance with the criteria set out in the specific call for proposals and financial and operational capacity to carry out the proposed action. All partners must sign the application.

**Q: Do all members of the consortium need to be a client of an agency or is it sufficient for a lead partner?**

**A:** All partners must be clients of Enterprise Ireland, IDA Ireland or Údarás na Gaeltachta or eligible Research Performing Organisations at the deadline for the call, i.e., 31 May 2023.

**Q: I understand that non IDA/EI companies cannot receive funding as part of the project. However, can they be part of a consortium?**

**A:** No. All partners must be clients of Enterprise Ireland, IDA Ireland or Údarás na Gaeltachta or eligible Research Performing Organisations at the deadline for the call, i.e., 31 May 2023.

**Q: Is it possible to have a project management company as an industry partner or would they be eligible as a sub-contractor?**

**A:** No. Enterprise partners will be expected to carry out industrial research and/or experimental development. See below for further information on subcontracting.

**Q: For MNC engagement with DTIF, with the requirement for all partners to be based in Ireland, we are assuming that similar rules to those in the EI IPP apply, i.e., that an MNC must have a presence within Ireland. Is this correct?**

**Q: Can you expand on what must be based in Ireland means for a project partner? E.g. Would a company with a presence or subsidiary in Ireland qualify? Can some of the work take place outside Ireland?**

**Q: Is it possible to participate if a company resides in Ireland, but headquarters in a foreign country?**

**A:** The multinational corporation must have a presence in Ireland and be a client of Enterprise Ireland, IDA Ireland or Údarás na Gaeltachta at the deadline for applications, i.e., 31 May 2023. It is expected

that the project work will be carried out in Ireland. Any exceptions to this must be made clear at application stage and must be justified.

**Q: Can a multinational with a base in Ireland form a team that incorporates specialists based in other countries?**

**Q: Is it acceptable for companies based in Ireland that have DTIF WP activity on site in Ireland but wish to access company expertise located from sister research sites in Europe to deliver the programme successfully?**

**A:** It is expected that the project work will be carried out in Ireland. Any exceptions to this must be made clear at application stage and must be justified.

**Q: Are there any restrictions on who can lead the DTIF consortium? i.e. RPO vs MNC vs SME?**

**A:** No. The lead partner should be chosen carefully to fulfil the requirements of the selection criterion 'Quality and Efficiency of the Consortium' e.g.

- Strength and credibility of the partners in the consortium to deliver on project goals.
- Collaborations have a **strong lead partner** and a strong project management structure.
- Appropriateness of allocation of tasks, ensuring that all participants have a valid role and adequate resources in the project to fulfil that role.

Please note that lead partners can include the costs of a project manager (see Section 8.1.g of the Guide for Applicants).

**Q: Can a Research Performing Organisation lead?**

**A:** Yes. As above.

**Q: Is there a preference on whether an enterprise or RPO leads a project?**

**Q: Does it matter whether the enterprise or the RPO leads the project? Would the choice affect the scoring?**

**A:** No. As above.

**Q: Can Micro organizations with less than 10 staff lead?**

**A:** Yes, a micro enterprise can participate and potentially lead a project, but you should carefully consider if you have the financial and operational capacity to carry out a project of this scale. To apply and to drawdown funding under DTIF, the micro enterprise must be a client of Enterprise Ireland, IDA Ireland or Údarás na Gaeltachta. Enterprises are advised to contact their Development Adviser/ point of contact who can advise them further.

**Q: Can you have a participant in the consortium that is not an EI, IDA or Údarás na Gaeltachta client?**

**A:** No. To apply under DTIF, participants must be clients of Enterprise Ireland, IDA Ireland or Údarás na Gaeltachta or eligible Research Performing Organisations at the deadline for applications, i.e., 31 May 2023.

**Q: Could a partner be in the proposal as a non-funded partner, and if so, what are the Pros and Cons from EI's perspective?**

**A:** No. As above.

**Q: Can a company be included in the project who is not an EI client whereby the company would not be in receipt of funding, but their involvement is crucial for the project? Would they qualify as a consultant?**

**A:** No. To apply under DTIF, companies must be clients of Enterprise Ireland, IDA Ireland or Údarás na Gaeltachta. Consultancy is dealt with under Eligible Costs below.

**Q: Can two subsidiaries of one group be two separate partners in one project?**

**A:** No, they are likely to be connected within the group structure. The DTIF requires separate legal entities.

## Being an agency client

**Q: Must all partners be clients of EI, IDA, etc?**

**A:** To apply under DTIF, all partners must be a client of Enterprise Ireland, IDA Ireland or Údarás na Gaeltachta or eligible Research Performing Organisations (RPOs) at the deadline for applications, i.e., 31 May 2023.

**Q: Do all members of the consortium need to be clients of EI?**

**A:** No. To apply under DTIF, you must be a client of Enterprise Ireland or IDA Ireland or Údarás na Gaeltachta or eligible Research Performing Organisations (RPOs) at the deadline for applications, i.e., 31 May 2023. Enterprises are advised to contact their Development Adviser/ point of contact who can advise them further on this.

**Q: If only one of the 3 enterprises is an EI (or Údarás na Gaeltachta) client can the other enterprises (who are non-qualifying) access 50% funding as subcontractors?**

**A:** No. As above.

**Q: If only one of the 3 enterprises is an EI client, can other non-qualifying enterprises (i.e., international or non-IDA clients) make up the minimum consortium quota?**

**A:** No. As above.

**Q: Are Local Enterprise Office (LEO) clients eligible to be involved?**

**A:** No. To apply for DTIF, the company must be a client of Enterprise Ireland, IDA Ireland or Údarás na Gaeltachta. A LEO client could contact Enterprise Ireland to determine if the company could become an Enterprise Ireland client before the closing date of 31 May 2023.

**Q: If we are successful, are funds routed from EI through IDA? Or do they come directly from EI?**

**A:** All funding is paid out to the project partners by Enterprise Ireland. As noted above, costs should be retrospectively submitted for payment to Enterprise Ireland every 12 months.

**Q: What constitutes being a client of Enterprise Ireland?**

**A:** Enterprise Ireland clients include:

- High Potential Start-Up companies with the capability to start a business and sell in export markets,
- Established manufacturing and internationally traded services businesses that are SMEs,
- Large companies (employing more than 250),

- Irish-based food and natural resource companies, that are overseas-owned or controlled.

Enterprise Ireland does not work with locally traded service companies or with micro-enterprises such as sole traders. A typical Enterprise Ireland client has a Development Advisor who is in regular contact with the company. If in doubt, please make contact immediately with Enterprise Ireland to confirm client status.

**Q: What qualifies a company as being a client of EI? For example, we have received an innovation voucher from EI. Are we therefore a client?**

**A:** Receipt of an innovation voucher does not qualify a company as an Enterprise Ireland client. We recommend that you talk directly with our HPSU team to see if you meet the criteria of becoming an Enterprise Ireland client: <https://www.enterprise-ireland.com/en/Start-a-Business-in-Ireland/Do-I-qualify-as-a-HPSU/Overview.html>.

**Q: Is it feasible to become a new agency client before the closing date?**

**A:** If you have not been in contact with an agency already, it is a very short timeframe to register as a client. You should make contact with the appropriate agency immediately. Note that each agency has specific requirements for registration as a client. These are independent of DTIF, i.e., participation in DTIF is not a rationale for becoming an agency client.

**Q: If a company has recently commenced the process of becoming an EI client, will they meet the DTIF criteria within the existing timeframe?**

**A:** The timeframe of onboarding clients can vary. You should discuss progress with your EI contact or development advisor. To be eligible, you must be registered as a client by the deadline for applications, i.e., 31 May 2023.

## Undertaking in Difficulty (UiD) declaration

**Q: Does UID data need to be provided for all call participants or only for the lead applicant?**

**A:** In compliance with EU State Aid requirements, Enterprise Ireland is required to confirm that all companies applying for DTIF funding demonstrate that they are not a UiD. It is the responsibility of every applicant company to provide a declaration, with supporting financial information, that it is not a UiD as at application deadline date. This information must be submitted by e-mail to the DTIF Financial mailbox at [DTIFFinance@enterprise-ireland.com](mailto:DTIFFinance@enterprise-ireland.com) by the closing date for applications (see Section 4 APPLICATION PROCESS AND REQUIREMENTS in the [Guide for Applicants](#) for further details).

**Q: Is UID criteria specific to DTIF or will all EI supported schemes like EIC have to pass this test going forward?**

**A:** This is not specific to DTIF. It applies to all State Aid. Note that the European Innovation Council (EIC) is part of Horizon Europe (i.e., not State Aid).

**Q: How are UID and funding obligations defined? What happens if the company is funded, had no previous losses, but is in the process of raising capital?**

**A:** The company will need to have signed legal agreements to allow validation of the fundraising.

**Q: For UID, is recapitalising R&D and fixed assets into the calculation fine to do?**

A: Yes, if signed off by the auditor. For unaudited accounts, an auditor's letter would be required to confirm that the company is adhering to the relevant accounting standard and is materially accurate.

**Q: Is there any flexibility with the UID criteria? The criteria as a % does not appear to make sense as a business with €100m in issued capital and €60m in losses would fail the test but a business with €100k in issued capital with losses of less than €50k would not. Should the test for the grant not look at the size of the grant relative to the remaining capital?. The risk to EI with a DTIF award of €1.5m is much greater with the company above that has €100k in capital than with the company with capital of €100m?**

A: There is no flexibility. The agencies must adhere to the European definition.

**Q: Can an SME be a UID at time of Application knowing they have a substantial funding round closing after 31 May but prior to the October date.**

A: As above. The company will need to have executable legal agreements to allow validation of the fundraising.

**Q: Is there a UID exemption for SME's < 3 years old?**

A: Yes, but note that we are requesting the financial information from all company applicants to enable assessment.

**Q: We have raised the last round as a CLN, so therefore they are not on the capable and have not been allocated shared yet. How does that work for the UID work?**

A: This would require detail on the CLN.

**Q: For SME/ startup, is it sufficient to have investor letters with intent to invest in project and confirmation only if DTIF is approved?**

A: Specific examples of UID calculations and details of the financial statements required from all companies are included in the DTIF Call 6 Guide for Applicants. Please contact your development advisor at Enterprise Ireland, IDA Ireland or Údarás na Gaeltachta with any queries.

**Q: What about non-for-profit company which doesn't have share capital? How to determine undertaking pass/fail in difficulty in this case?**

A: A not-for-profit company would not be a client of the enterprise development agencies and so, would not be eligible to apply.

**Q: Could you explain more on the project funding strategy - Can this future funding be included in the UID Assessment or is this separate from the UID Assessment itself?**

A: As above. The company will need to have executable legal agreements to allow validation of the fundraising.

## Large companies

**Q: Are large enterprises defined by revenue, employee numbers, etc?**

A: A large company is a company that employs greater than 250 employees, has either an annual turnover of greater than €50 million or an annual balance sheet of greater than €43 million. Note that, for DTIF Call 6, the aid intensity for a large company is 40%.

## Early-stage companies

**Q: Are micro SMEs with headcount <10 ineligible, as they are not considered a small or medium enterprise as per EU recommendation 2003/361 definition in Appendix I**

**A:** Micro-enterprises are eligible to apply to DTIF Call 6, noting that i) the company must be a client of Enterprise Ireland, IDA Ireland or Údarás na Gaeltachta and ii) it must have the operational and financial capacity to participate in the project.

**Q: Are start-ups eligible and do they qualify as an SME?**

**Q: Are HPSU's eligible?**

**A:** Yes. But note that they must confirm that they have the financial and operational capacity to participate. To apply and to drawdown funding under DTIF, you must be a client of Enterprise Ireland, IDA Ireland or Údarás na Gaeltachta or an eligible Research Performing Organisation (RPO). Enterprises are advised to contact their Development Adviser/ point of contact who can advise them further on this.

**Q: Can we actually apply even when we as an early-stage startup which have not received further funding but we have a written funding confirmation from investors?**

**A:** Yes. But note that you must confirm that you will have the financial and operational capacity to participate i.e. are expecting investment in the near term AND can comply with the Undertaking in Difficulty requirements as set out above. Note that the DTIF funds industrial research (not running costs). Projects are expected to commence within 3-12 months of approval.

## RPOs and others

**Q: Is there a list of eligible Research Performing Organisations (RPOs)?**

**A:** A full list of eligible RPOs can be found in Appendix 2 of the [Guide for Applicants](#). Note that all national research and technology centres are eligible to apply, with the legal entity on contract being the university with which they are associated.

**Q: Can an Irish semi-state company be one of the partners in a DTIF application, and be eligible to receive a budget allocation?**

**A:** Semi-state companies are not eligible to apply for DTIF. All partners in a consortium must be a client of Enterprise Ireland, IDA Ireland or Údarás na Gaeltachta at the deadline for applications, i.e., 31 May 2023, or an eligible Research Performing Organisation (RPO).

## Location in Ireland and international participation

**Q: Does it matter where in Ireland an SME is based?**

**A:** No. The DTIF is open to applicants from all regions in the Republic of Ireland. Applicants must be clients of Enterprise Ireland, IDA Ireland or Údarás na Gaeltachta or eligible Research Performing Organisations at the deadline for applications, i.e., 31 May 2023. It is expected that the project work will be carried out in Ireland. Any exceptions to this must be made clear at application stage and must be

justified. It is a requirement that the majority of the funded activity be undertaken in Ireland. Enterprise Ireland will remove any ineligible costs during the contract approval stage before signing the grant agreement.

**Q: Can a partner be based in the Northern Ireland?**

**A:** Entities based in Northern Ireland are not eligible to apply to DTIF. The DTIF is open to applicants from all regions in the Republic of Ireland.

**Q: Do the SMEs/enterprises need to be located in Ireland?**

**A:** Yes. Company applicants must be clients of Enterprise Ireland, IDA Ireland or Údarás na Gaeltachta at the deadline for applications, i.e., 31 May 2023. It is expected that the project work will be carried out in Ireland. Any exceptions to this must be made clear at application stage and must be justified. It is a requirement that the majority of the funded activity be undertaken in Ireland. Enterprise Ireland will remove any ineligible costs during the contract approval stage before signing the grant agreement.

**Q: For EI backed companies in Ireland can the fund be used for initiatives in their non-Irish locations?**

**A:** No. It is expected that the project work will be carried out in Ireland. Any exceptions to this must be made clear at application stage and must be justified. It is a requirement that the majority of the funded activity be undertaken in Ireland. Enterprise Ireland will remove any ineligible costs during the contract approval stage before signing the grant agreement.

**Q: Is it possible to have a partner from abroad?**

**Q: Can we partner with foreign universities i.e., from Denmark?**

**Q: Is it possible to include a European partner on a project as a non-funded collaborator?**

**Q: Can one of the 3 partners be a non-Irish based company (assuming they do not seek funding)?**

**Q: Can an international partner provide funding to the project overall, although they cannot draw down funding?**

**A:** No. The DTIF is open only to eligible applicants from the Republic of Ireland, i.e., clients of Enterprise Ireland, IDA Ireland or Údarás na Gaeltachta or eligible Research Performing Organisations at the deadline for applications, i.e., 31 May 2023.

**Q: In a 3-partner consortium - SME, RPO, Multinational, does the Multinational portion of the Research/Spend have to take place in Ireland?**

**A:** It is expected that the project work will be carried out in Ireland. Any exceptions to this must be made clear at application stage and must be justified. It is a requirement that the majority of the funded activity be undertaken in Ireland.

## Co-funding

**Q: Is there a pre-defined maximum amount that a consortium can apply for?**

**Q: Are there any upper limits on funding?**

**A:** No. The consortium must request minimum funding from DTIF of at least €1.5 million over 3 years. Larger projects are encouraged but consortium size should be considered in terms of ease of management and effective participation in the project. A typical project has 3-4 partners and €3 million to 4 million of funding.



**Q: How does the company show that the partners can contribute financially in the project? Do they have to put an amount of money into an account?**

**Q: Does the cash in bank need to be there on application or at time of approval?**

**Q: For an SME, does having sufficient funds at the beginning of the grant simply mean cash in the bank? Or can this be expected available revenue over the 3 years?**

A: Having access to financial resources to conduct the project is a declaration all partners sign on the application. There is no requirement to provide evidence for this at application stage, but it may put the project at risk if a partner cannot proceed upon approval.

**Q: Do we have to account for all expenditure of the project over 3 years? For example do we have to price contractors over the 3 years ahead of the application?**

A: A topline budget breakdown will be provided in the application e.g., showing anticipated salaries, materials, consultancy, capital expenditure etc. If successful, the applicants will be asked to provide the detailed project costs for the 3 year period.

**Q: Is financial and operational capacity defined as the ability to cover all costs, or just the first year costs? I.e. for an early stage company they may not have all the cash available to cover the project; however, if they have proven revenue/profits will they be treated as a going concern (able to co-fund in the future)?**

A: As above.

**Q: Do you consider money already invested? Or does it only consider investment moving forward?**

A: As above. Any funding invested in the project before the agreed start date is not eligible for grant aid.

**Q: Does each of the partners have to provide an equal amount of the matching funding? In other words, if you get €1.5m from DTIF does each of the partners have to provide €500k each?**

A: No. Partners in a consortium can apply for different amounts of funding and they must match the amount they are seeking with private funding or finance as co-funding. It would be expected that no large enterprise participant, multi-national or RPO should account for less than 10% of the project funding, unless they have specific capability or intellectual property on which the project hinges. For Call 6, an exception is made for a single or pair of SMEs doing R&D activity, in which case the minimum requirement is reduced to 3% of the project funding for each SME or a total of 10% for a group of three SMEs.

**Q: What's the minimum % that a SME needs to fund of the total budget, for example if the large enterprise has more funding available for the project?**

A: There should be appropriate balance in the consortium and no large enterprise participant, multi-national or RPO should account for less than 10% of the project funding, unless they have specific capability or intellectual property on which the project hinges. For Call 6, an exception is made for a single or pair of SMEs doing R&D activity, in which case the minimum requirement is reduced to 3% of the project funding for each SME or a total of 10% for a group of three SMEs.

**Q: In what form is the co-funding e.g. finance, people time or other?**

**Q: What is meant by matched funding? Is a % cash contribution expected?**

**Q: Are in kind contributions from partners allowed - i.e. access to data, end users and market expertise?**

**Q: Is the matched funding in kind or cash for SMEs?**

**A:** The DTIF requires 50% private funding or finance as co-funding and in-kind contributions are not acceptable. Company claims must be based on incurred costs.

**Q: Can provision of capital items by industry be considered as part of their financial contribution?**

**Q: For Irish based companies (such as MNCs that are a client of IDA) that operate in Ireland but have in-house research supports within their global R&D teams outside of Ireland - can these be counted as contributions as part of the partner work-programme in Ireland under the DTIF funding model?**

**A:** The DTIF requires 50% private funding or finance as co-funding for SMEs and 60% for large companies, and in-kind contributions are not acceptable. Company claims must be based on incurred costs.

**Q: Can a blend of secured private equity funding, asset finance and HPSU funding form the basis of matching sought DTIF funding?**

**A:** Such aspects would need to be considered on a case by case basis, as each company's circumstances will differ. Note that the funding must be specific to the DTIF project, i.e., not allocated to other projects, and that other State or EU grants cannot be used as matched funding.

**Q: Is a letter of intent from a VC investor for the co-funding element in SMEs sufficient?**

**A:** Having access to financial resources to conduct the project is a declaration all partners sign on the application. There is no requirement to provide evidence for this at application stage, but it may put the project at risk if a partner cannot proceed upon approval.

Note that the DTIF offer must be accepted, and the project started, within 3-12 months of approval. Care should be taken to match this timeframe to any investment schedule.

## Pre-finance for small companies

**Q: Please clarify the 33% pre-financing for SME's - what is the assessment?**

**A:** SMEs employing less than 50 employees that are a partner in a successful application can apply for a pre-finance payment of up to one-third of their eligible DTIF funding prior to the approved costs being incurred.

The SME must supply a rationale for why the company requires pre-finance and evidence that it has available to it enough assets to cover its liability under the grant. The assessment will require the SME to provide audited accounts, management accounts and, where necessary, other evidence of assets. These documents will be examined by an external financial assessor in line with standard financial criteria to establish net worth and review forecast figures.

Successful applicants must prepare financial records of payments and receipts and maintain an adequate accounting code for all transactions related to the project. If this is not possible, they must provide a dedicated and separate grantee bank account for the project into which the grant monies will be paid.

**Q: For pre-financing, if a small company applying meets this criterion for pre-financing but is part of a group, is the Company applying for the DTIF or the Group viewed for this criterion on pre-financing approval?**

A: To be eligible for pre-finance, the company must be a small company, employing less than 50 employees. The Group structure would be assessed to determine that the small company is eligible.

**Q: While one-third is attractive as an up-front, the indicated 12-month period for claims submissions is challenging. Is this being reviewed on the basis of previous experience? Can DTIF administrators provide some certainty to working capital lenders about grant cashflows which would be very useful in supporting working capital facility applications by SMEs?**

A: While the DTIF initially used 6 monthly intervals for claims, in practice 12 monthly intervals suit the majority of companies better. If a company will have difficulty with this timing they can discuss the situation with their DTIF Project Contact. Note that all project partners are expected to provide project reports and submit a claim for costs every 12 months.

## State Aid, De Minimis and relationship with other funding mechanisms

**Q: Does DTIF come under De Minimis – does De Minimis apply to DTIF? Do State Aid Rules Apply?**

A. The DTIF scheme is a State Aid Scheme developed in accordance with the General Block Exemption Regulation 2014/2020, published in Official Journal No. 57, 26th June 2014, Commission Regulation (EU) No. 651/2014 (General Block Exemption Regulation (GBER)) as amended by Commission Regulation (EU) 2017/1084 of 14 June 2017). In July 2020, the General Block Exemption Regulation was prolonged until 31 December 2023. Previously received De Minimis Aid for other projects does not need to be taken into account.

The DTIF RD&I Fund is administered in accordance with the following Irish legislation: Industrial Development Act, 1986, Section 29; Industrial Development (Enterprise Ireland) Act, 1998, Section 7.

**Q: Do State Aid Rules Apply?**

A: Yes, State Aid rules apply. See above.

**Q: Can other grants be used to cover the match funding?**

Other State or EU grants cannot be used as matched funding. In signing the Enterprise Ireland grant agreement, companies warrant that funding has not been and will not be sought for the DTIF project within or outside of the State from any government agency and/or EU by way of grant for the purpose of funding the project. Note that equity funding, e.g., from Enterprise Ireland or the European Innovation Council, is allowed.

**Q: Our firm has received funding from an EU VC fund which included some government funds in the pool. Could this make us ineligible for DTIF? (double dipping?)**

A: No. Equity funding, e.g., from Enterprise Ireland or the European Innovation Council, is allowed. Other State or EU grants cannot be used as matched funding. In signing the Enterprise Ireland grant agreement, companies warrant that funding has not been and will not be sought for the DTIF project within or outside of the State from any government agency and/or EU by way of grant for the purpose of funding the project.

**Q: Where a company is claiming 50% of their costs, the other 50% cannot be funded through other State or EU funds. If EI takes an equity stake or lends to a company (e.g. redeemable preference shares), does that fall foul of this rule?**

**A:** No. As above. Equity stakes or redeemable preference shares in a company are not grants under the State Aid Rules.

**Q: Can you comment on the relationship of DTIF and EIC Accelerator?**

**A:** There is no relationship between these funds. Note that European Innovation Council (EIC) Accelerator grant funding cannot be used as matched funding, but EIC Accelerator equity investment funding is allowed.

**Q: Please confirm, EIC co-funding through secured equity commitments is allowed but not the grant part of the EIC agreement? Can other grants be used to cover the match funding?**

**A:** European Innovation Council (EIC) equity investment funding could be used. Other EU or State grants cannot be used as matched funding (as above).

**Q: Can DTIF funding be combined with the EU Innovation Fund?**

**A:** No. As above.

**Q: Does success in the DTIF stop you from applying to the EU Innovation Fund in the future - in relation to commercialisation of the project?**

**A:** No. There is no relationship between these funds.

**Q: Could the DTIF award be leveraged as the co-funding portion in an EU Horizon application, e.g. MSCA COFUND?**

**A:** No. The legislative basis of the DTIF, its industrial research and / or experimental development focus and the timeframe of a maximum of 3 years would not allow it.

**Q: Can a company qualify if they are also in receipt of EI other R/D funding?**

**A:** Yes. The DTIF is separate to other Enterprise Ireland supports that are not directly linked to the project for which funding is being sought, i.e., other EU or State grants cannot be used as matched funding (as above).

**Q: What is the link between DTIF and EI Commercialisation Partnership program scheme please?**

**A:** There is no link between the DTIF and any other Enterprise Ireland funding schemes. Note that other EU or State grants cannot be used as matched funding (as above).

**Q: Can we apply for DTIF during EI Commercialization Fund or is it too early?**

**A:** DTIF projects are expected to commence within 3-12 months of approval. For a newly established company this is a short timeline from Commercialisation Fund to DTIF project commencement and it should be considered very carefully. Note that any RPO researcher may submit an application with a qualifying consortium.

## Eligible costs: general

**Q: The budget in the application form is high level, and there is no budget justification section?**

**A:** Yes, we do not require the underpinning budget justification at this stage. We will request this information from successful applicants upon approval. Applicants are advised to be as accurate as possible in providing their costings as ineligible costs will not be funded and this may impact the viability of the project. The eligible costs are described in detail on pages 10 to 15 of the Guide for Applicants.

**Q: What are the types of eligible costs that are covered through DTIF? Are there any rules around capital equipment?**

**A:** The eligible costs are described in detail on pages 10 to 15 of the Guide for Applicants. They include detailed descriptions on capital equipment for R&D. Applicants are advised to be as accurate as possible in providing their costings as ineligible costs will not be funded and this may impact the viability of the project.

**Q: In earlier Calls, the minimum funding that a partner could ask for was 10% of the overall funding. Is that still the case?**

**A:** No large enterprise participant, multi-national or RPO should account for less than 10% of the project funding, unless they have specific capability or intellectual property on which the project hinges. A single or pair of SMEs doing R&D activity can account for a minimum of 3% of the project funding for each SME or a total of 10% for a group of three SMEs.

**Q: If one partner in the consortium is an SME, can they benefit from the advantages of being an SME (e.g., claiming consultancy costs etc.), while other non-SME partners in the group do not?**

**A:** Yes. See also hereunder re the cap on sub-contract costs.

**Q: Is there a cap on subcontract - and do subcontractors need to be in Ireland?**

**A:** For companies, contractual research, knowledge acquisition and consultancy services used exclusively for the project must form a minority of the partner's cost and are allowable for SMEs only – see pages 14-16 of the Guide for Applicants. Consultancy/contracting costs are generally only provided for work commissioned by SMEs in Ireland. Where consultancy needs to be contracted outside Ireland, it should form a small proportion of the spend and be supported by a clear business case.

For RPOs, contractual research, knowledge acquisition and consultancy services used exclusively for the project can account for 20% of their salary costs at most. Such costs are generally only provided for work commissioned in Ireland. Such costs are provided to RPOs primarily to facilitate the introduction of other academic partners who add value to the project.

Full details are provided on pages 12-13 (for SMEs) and 14-15 (for RPOs) of the Guide for Applicants.

**Q: Can a portion of the budget be spent outside of Ireland, if a specific service or product is required to deliver the project but cannot be sourced within Ireland? Can this service or product be procured as a subcontract to one of the partners?**

**A:** See above. Consultancy services on the project may not be provided by a consortium member or a subsidiary of a consortium member. Consultancy will be subject to public procurement and consultants should not be identified prior to completion of a procurement procedure.

**Q: Could costs for a pilot outside of Ireland be covered?**

**Q: If testing facilities required are not available in the ROI is it possible to use funding to cover access to facilities in NI?**

**Q: What are the rules regarding offshore coding, IT, servers, etc?**

**A:** See above.

**Q: Can depreciation cost of equipment placed in a site outside of Ireland be included if needed to get the samples for the project?**

**A:** No. All equipment must be based in Ireland.

**Q: Can an EI client who is an SME spend funds on testing that can only be done abroad? Is there a limit?**

**A:** See above.

**Q: Can part of the budget be spent on a consultant? What is the max allowed? Can the consultant be a LEO client?**

**Q: Can a LEO client be a consultant in the project? I assume consultants are allowed so long as they are not partners?**

**Q: Would a Company Limited by Guarantee (CLG status) be eligible to participate in a consortium as a sub-contractor, and if so, how big a part could they play? What wages could be paid?**

**A:** See above. Note that consultancy will be subject to public procurement and consultants should not be identified prior to completion of a procurement procedure.

**Q: Can expenses associated with an external review (legal, consultancy etc.) of the submission documentation be claimed under the grant – regardless if SME or not?**

**Q: If you contract a grant writing company to help with the application, are those costs eligible?**

**A:** No. Eligible costs must be focused on industrial research and/or experimental development and can only be incurred between the start date and end date of the project.

**Q: What level of the funding can be used for capital expenditure?**

**A:** Part of the funding (typically less than 20%) can be used for R&D equipment purchases which are essential to the project, i.e., equipment which is specific to the project and only to the extent to which it is used on the project. Note that the DTIF is not a capital equipment fund nor is it aimed at supporting the construction of infrastructure. Costs should be reasonable within the context of the project.

**Q: If funding is used to procure capital equipment by the industry partner, do they have to follow public procurement rules (time implications)?**

**A:** Yes.

**Q: If a product is built using capital expenditure just for the project and used for the necessary research, and it is then scrapped after the project, does this count as 100% depreciation and would the capital expenditure be fully funded?**

**A:** No. Capital equipment is usually depreciated over 5-10 years in line with standard accounting practices. Only the actual time in use on the project can be covered. Note that it would generally be difficult to certify 100% use across a research project. Note that only part of the funding (typically less than 20%) can be used for R&D equipment purchases which are essential to the project. Note that the DTIF is not aimed at supporting the construction of infrastructure.

**Q: If expensive equipment needs to be purchased to complete the project, can the DTIF supports for the SME be pre-paid for the procurement? Will the DTIF supports only pay for depreciation of said equipment leaving the remainder to be paid by the SME?**

**A:** Claims are paid based on costs incurred, although there is a provision for small companies with less than 50 employees to apply for pre-finance. The DTIF covers depreciation costs only for the time the equipment is used on the project. Note that only part of the funding (typically less than 20%) can be used for R&D equipment purchases which are essential to the project.

**Q: If only depreciation is supported by DTIF, is the depreciation timeline the same as the programme i.e. 3 years? Or is it a longer period thereby making an even smaller proportion of the equipment to be funded by the DTIF supports?**

**A:** Only depreciation for the time the equipment is used on the project is eligible for funding under DTIF. Typical depreciation times for testing equipment would be 5-10 years.

**Q: Is Capital Equipment funded differently for RPO versus SME/Enterprise? Example, RPO are 100% funded but SME/Enterprise can only claim the depreciation?**

**A:** Yes. See Guide for Applicants page 13 for companies and page 15 for RPOs for full details.

**Q: How long should equipment be depreciated over i.e. if purchased on day 1 of a 3-year project and used 100% on the project can it be 100% depreciated or should depreciation be over say 5 years? A:**

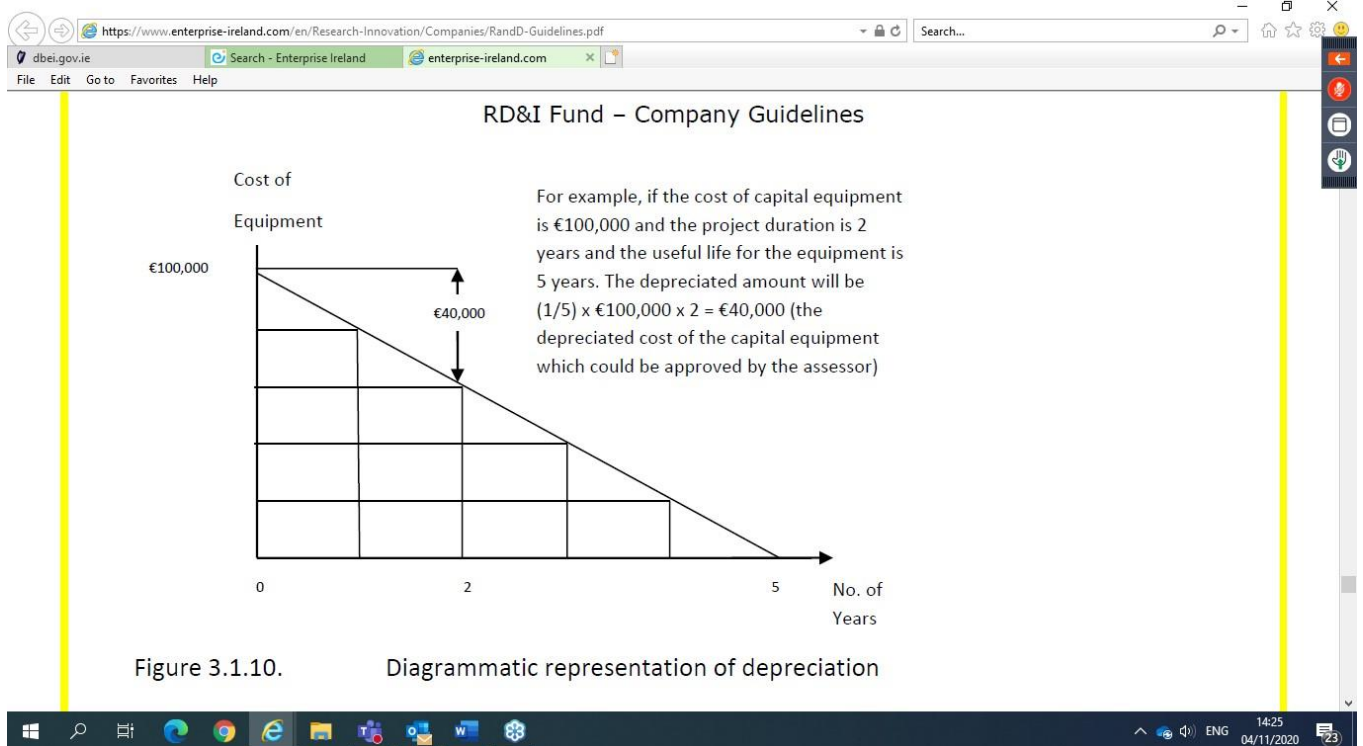
Capital equipment is usually depreciated over 5-10 years in line with standard accounting practices. Only the actual time in use on the project can be covered. Note that it would generally be difficult to certify 100% use across an industrial research project.

**Q: Please explain basic R&D capital depreciation rules and typical % of R&D capital spend vs revenue?**

**A:** Enterprise Ireland provides the following guidance:

- Include R&D equipment (tangible assets) purchases which are essential to the project. This is for long-term rights or outright purchase, costs of software purchased outright (perpetual licences, with no recurring cost) may also be entered in this category.
- Licenses or rent for use of equipment or software for the period of the project is covered separately in Materials.
- Enter the category of asset e.g. developer PCs, oscilloscopes, software license, etc. Note that support for specific assets is subject to the following criteria being met:
  - o That the items are essential for the successful completion of the RD&I programme described in the application.
  - o Only the time that the asset is specifically used on the RD&I programme is supportable.

- Building costs for dedicated new R&D premises for a new R&D team if necessary may be entered.
- Eligible costs of assets are limited to the extent and for the period they are used in the research project. If such assets are not used for their full life within the research project, only the depreciation costs corresponding to the life of the research project, as calculated on the basis of good accounting practice, are considered as eligible. In accordance with the EU guidelines for RD&I capital grants, the depreciation in years (useful life) for equipment is 5 yrs. For ICT capital costs (including software & software licenses costs) a shorter appropriate number of years could be used, e.g. 3 years. Linear depreciation is assumed, see Figure 3.1.4 below.
- General production equipment, or equipment that will subsequently become production equipment is not eligible for RD&I capital equipment grants.
- Eligible RD&I Capital Equipment used in the RD&I project can be included but depreciation costs can only be used in line with the accounting policy of the company and accelerated depreciation for RD&I equipment will not be considered.
- The company must enter the time the asset will be used on the project (months). This cannot be longer than the project duration.
- Enter the depreciation period (i.e. the predicted functional life of the item in months). If the company has a formal depreciation policy agreed with its auditors, these figures may be used. Otherwise, generally equipment is considered to be depreciated over 3 years for ICT (computer) equipment and 5 years for other equipment. Buildings are depreciated over 20 years.



Most projects incur higher staffing costs than capital costs.



**Q: Is the cost of renting or leasing equipment fully allowed?**

**A:** Yes, but only for the portion of the time used on the project.

**Q: R&D requirement to develop a new environmentally friendly building technology/ construction material is €1m. I assume that is eligible for funding. Question - it would be crucial to build out a pilot property also to prove the concept (say €8m build cost). Can some of the €8m be eligible for funding?**

**A:** Only costs related to Industrial Research and Experimental Development tasks and activities can be funded under the DTIF. It would be expected that most projects would incur higher staffing costs than capital costs. The DTIF is not aimed at supporting the construction of infrastructure.

**Q: Can there be a supplier - customer relationship and associated R&D Team i.e. three parties working on an infrastructure project where R&D is funded, the supplier requests funding for process improvement and customer requires funding for infrastructure enhancements.**

**A:** All consortium members must be carrying out industrial research and/or experimental development to claim costs.

**Q: If there is a large capex requirement for one of the partners in the collaboration versus the others in the project how is that handled?**

**A:** Capital expenditure budgets for consortium partners can vary e.g. some partners may have a larger capital expenditure requirement than others, depending on the work packages for which they are responsible. Note that capital expenditure typically accounts for a small part of the budget of any partner. The DTIF is not aimed at supporting the construction of infrastructure.

**Q: Can you also comment on the overheads rates for SME and for RPOs?**

**Q: What sort of administrative overhead is expected during the 3 years of the project? (reporting etc)**

**A:** Enterprise partners will be paid overheads at the rate of 30% of eligible salary costs as a contribution to indirect costs of the project (e.g. administration, finance, IT support etc.). RPO partners will be paid overheads at the rate of 30% of Modified Total Direct Costs, excluding capital equipment, as a contribution to indirect costs of the project (e.g. administration, finance, IT support etc.).

## Eligible costs: companies

**Q: Can any market validation and entry costs be covered under DTIF?**

**A:** No sales or marketing costs can be covered under DTIF.

**Q: Is market research an eligible cost?**

**A:** No. Funding towards market research is eligible only insofar as the results are a necessary input to develop the product/service/process.

**Q: You mentioned that clinical trials could be included in medical disciplines, however for technical companies can certifications be included which may be required for future "experimental development" (e.g. ISO, EIT, CC)?**

**Q: What sort of certification costs, if any, are eligible for inclusion in applications given this is for industrial-experimental R&D only?****A:** Certification and testing costs will only be supported where

necessary to complete the project objectives, i.e., for the industrial research and experimental development.

**Q: Would any quality and regulatory consultancy input be suitable for inclusion in applications as an eligible cost so that we can be informed as to the correct sample data to collect and use given that quality of data is important for future regulatory approval and would make this DTIF project's R&D more relevant?**

**A:** Yes. Quality and regulatory activities can be included where necessary to complete the project objectives, i.e., for the industrial research and experimental development.

**Q: Can a company claim the time spent by staff members on the grant to take part in say monthly meetings with the partners?**

**A:** Yes. Project management meetings are an important part of collaborative research.

## Eligible costs: RPOs

**Q: Can DTIF fund an RPO researcher who's already in an EI-funded competence centre?**

**A:** Yes, DTIF can fund RPO researchers already in an EI-funded competence centre. It is expected that staff engaged on the project would be spending at least 10%-20% of their time on the project for a sustained period, usually with a core team spending a significant proportion of their time on the project.

**Q: For RPO applicants, are there specific eligibility criteria in terms of employment contract status (e.g. permanent staff member or contract researcher with contract that covers award duration?) Are Contract Research Salaries covered under the 50% contribution to the RPO - you have indicated that permanent staff cannot be covered?**

**A:** The RPO researcher must be an employee of the RPO, either permanent or with a contract that covers the duration of the project. The salaries and wages of permanent academic staff are not eligible for grant support.

**Q: Can an academic who has role in a company which is a partner in the DTIF application also act as the University principal investigator?**

**A:** This is a matter for discussion with the RPO Research Office team.

**Q: If an RPO hires a full-time researcher to work exclusively on the grant, does the researcher need to keep daily/hourly timesheets?**

**A:** Yes, all claims for salary costs must be supported by detailed timesheets. A template is provided.

## Clinical trials

**Q: Would clinical trials to test a technological device be included for the call?**

**A:** Funding towards clinical trials (up to phase 2A or First-in-Human) for companies is eligible provided that the results are a necessary input to develop the product/service/process as part of the industrial research project and are demonstrating market impact. In limited circumstances, and with the pre-approval of the DTIF team, some RPO trial costs may be supported.

**Q: Do all clinical trial sites have to be in Ireland?**

**A:** Clinical trial sites do not have to be in Ireland.

**Q: Can a multi-centered clinical trial that includes site/sites in and outside of Ireland fall under the budget of an Irish entity claiming 50% of clinical spend?**

**A:** As above. Funding towards clinical trials (up to phase 2A) by companies is eligible provided that the results are a necessary input to develop the product/service/process as part of the project.

**Q: Can the RPO get funding for clinical trials (up to phase 2a)?**

**A:** In general, these costs will not be supported in RPOs. It is anticipated that companies bring products to trial and onwards to the market. Their clinical trial activity is 50% grant aided under DTIF. In limited circumstances, and with the pre-approval of the DTIF team, some RPO trial costs may be supported.

**Q: Do we agree clinical costs with EI, prior to DTIF application submission?**

**A:** No, all project costs will be reviewed for successful applications, i.e., post-approval only.

**Q: How are clinical trial costs presented in DTIF applications? A consultancy cost?**

**A:** Costs associated with clinical trials are typically included under consultancy.

## Legal matters

**Q: Is there a boiler plate legal agreement available to partners?**

**Q: Can a negotiated version of the enterprise agreement be signed?**

**A:** The DTIF Call 4 Consortium Agreement template is available at [www.enterprise.gov.ie/DTIF](http://www.enterprise.gov.ie/DTIF). This Agreement is mandatory, although provision will be made for limited amendment subject to satisfactory demonstration by enterprise partners of a commercial rationale for doing so. Project partners sign individual contracts (grant agreements) with Enterprise Ireland following successful completion of the Undertaking in Difficulty (UiD) assessments by the enterprise partners and notification of approval. These grant agreements are non-negotiable and not made available at application stage.

**Q: When does the Consortium Agreement need to be signed? Post approval, pre first drawdown?**

**A:** The Consortium Agreement will be signed post-approval and prior to commencement of the project on the approved start date.

**Q: Should any IP negotiations follow the national IP protocol?**

**A:** The national IP protocol should generally be followed by consortia involving companies and research performing organisations. There is no formal protocol for consortia involving companies only, so IP negotiation is a matter for the companies themselves to agree.

**Q: Does there need to be evidence of sharing of IP in the consortium agreement?**

**A:** The development of IP is governed by the Consortium Agreement. See Section 9 of the Guide for Applicants.

**Q: If an SME and an RPO engaged in a DTIF each equally contribute towards the development of a piece of IP during the project will a joint ownership agreement apply? Do state aid rules have an implication?**

**A:** The development of IP is governed by the Consortium Agreement. See Section 9 of the Guide for Applicants.

**Q: I am just wondering if a 'term-sheet' is required in the application?**

**A:** No, a term-sheet is not required.

## Other aspects

**Q: We have been approached by a 3rd party consultant to complete our DTIF application. The entity usually does EIC applications and has a good success rate. Are such companies commonly involved in DTIF? Or would you advise us to do this independently?**

**A:** We are aware that consultants are often used during the preparation of DTIF applications. In our experience we have seen excellent applications prepared by these consulting companies but also by the applicants themselves. Note that the cost of these consultancies is not eligible for funding under DTIF.

**Q: Can R&D tax credit be claimed on the industry contribution?**

**Q: How might a DTIF impact an R&D tax credit claim?**

**A:** This is a matter for your accountants and the relevant tax authority. R&D tax credits apply to your Disruptive Technologies Innovation Fund (DTIF) project – Illustration of Net Cost:

Scenario A (large company): €2m expenditure, experimental development, EI grant at 40%		
	€'000	€'000
Expenditure on R&D		2,000
Grants at 40%	-800	
R&D tax credit	-300	
Net other Corporation Tax deductions	-150	
<b>Net cost to the company (38%)</b>		<b>750</b>

Scenario B (SME): €2m expenditure, experimental development, EI grant at 50%		
	€'000	€'000
Expenditure on R&D		2,000
Grants at 50%	-1,000	
R&D tax credit	-250	
Net other Corporation Tax deductions	-125	
<b>Net cost to the company (31%)</b>		<b>625</b>