Guidelines for completing an application for

Research Development & Innovation Funding

April 2024

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1 Introduction

1.1 Background

These guidelines are intended to assist in the completion of the application form for Research Development & Innovation funding from Enterprise Ireland.

Funding support is available for eligible RD&I projects. These involve the resolution of some technical challenges in order to develop new products or services.

Projects are open to existing and potential Enterprise Ireland, Údarás na Gaeltachta and Local Enterprise Office (LEO) clients, subject to the prevailing policies of those agencies. Companies must operate in the Manufacturing or internationally traded services areas of business to be eligible for this support and be either currently trading internationally or trading internationally within the short term.

Other points to note with regard to applications;

- It is a requirement of the State Aid rules under which this initiative is approved, that the project must not commence prior to the company submitting the application to Enterprise Ireland.
- Projects should begin within six months of the formal approval, otherwise approval may be withdrawn. Projects approved for aid must be completed by the deadline for completion stated in the grant agreement or by the revised deadline where an extension has been given.
- Enterprise Ireland start-up clients who have received HPSU investment funding are typically not eligible for RD&I funding for a period of three years after the date of investment. Eligible HPSU clients must employ a minimum of 5 Full Time Staff in Ireland, have achieved sustainable revenues of €500,000, and are EBITDA positive in the previous accounting period, or for at least the previous nine months prior to application, and can demonstrate sustainable future EBITDA, and in the previous 6 months and during the course of the business plan the company has not raised external finance in the form of equity (Subject to no double funding).
- Eligible LEO clients must employ a minimum of 5 Full Time Staff in Ireland,
- Eligible Údarás na Gaeltachta clients must employ a minimum of 5 Full Time Staff in Ireland.
- All companies submitting an application for RD&I support must be EBITDA positive in the previous accounting period, or EBITDA positive for at least the previous nine months prior to application and can demonstrate sustainable future EBITDA-positivity.
- The Undertaking in Difficulty (UID) rule to be tested and applied to all RD&I projects seeking support under GBER.

For more information view the Research, Development and Innovation Funding Reference Document 2024 on our website.

Contact your Enterprise Ireland Adviser prior to application. (Clients of the Local Enterprise Office or Údarás na Gaeltachta should contact their Business Advisor in the relevant Agency).

Applications may contain up to 6 projects, but companies are urged to concentrate on strategic projects and not seek support for their entire development programme.

If your application is approved for RD&I Funding, you will receive a Letter of Offer from your relevant Development Agency detailing information on the claims process.

1.2 Overview of the Application Form

The application has several elements, which are listed below.

Item	Description
Business Plan Summary	This is part of the application is done **online** on the Enterprise Ireland applications portal. The focus is on outlining the business plan and the project(s) for which support is being sought. Guidelines for its completion are in Part A below
RD&I Funding Project Costs Workbook	This spreadsheet is used to capture the costings for the proposed project(s). The same form is used for all projects. Guidelines for the completion of the spreadsheet are in Part B below
Project Plan	This document is used to provide a detailed plan for the proposed project. Use a separate document per project. Guidelines for the completion of the Project Plan are in Part C below.
Financial Data Sheet (FDS)	This spreadsheet is used to summarise the financial track record and projections for the company. The guidelines to assist in the completion are included in the FDS Excel document. If you need assistance completing the FDS, please contact your Development Adviser. An FDS is completed on the basis of a company seeking an amount of support greater than or equal to €150,000 in a single application or receiving cumulatively, in excess of €150,000 in a two year period or at the discretion of Enterprise Ireland.

Additional Information Required
Additional information is required to assist in the assessment of your application:

- **The company's most recent audited and management accounts (P&L and Balance Sheet) should be forwarded with the application.**

- **Detailed group structure (if applicable).**

- **Full company financial projections.**

- **Cashflow projections.**

An application is considered valid and complete when all the relevant parts are submitted.

1.3 Submission of Applications

The Business Plan Summary is completed on the Enterprise Ireland applications portal The on-line system will advise on additional documents required and how and when to submit them.

1.4 Assessment Process

All applications will be subject to a Commercial Assessment by your relevant Development Agency Advisor and Technical Assessment by a specialist Technologist. Additional information in support of your application may be requested in the course of this assessment.

Project evaluation will consist of a commercial assessment and a technical assessment. The approving committee/authority will be presented with an assessment of the project, which incorporates comment on the following assessment criteria:

- Value for money for the State.
- How the proposed activities are additional to the current level of R&D activities and lead to a sustainable increase in R&D as a % of sales.
- How the R&D plan is an integral part of the strategic development plan of the company.
- Financial track record of the company.
- Development needs of the company.
- Previous track record in implementing previous State funded R&D projects (if any).
- The increase in R&D capability within the company.
- Technical feasibility of the project.
- Quality of project planning and costing.

The Committee, in making its decision on the Company's funding rate, will take into account an assessment of the technical, commercial and financial risks associated with the project as well as the need for funding.

Companies are asked to facilitate the Technical and Commercial assessors both in terms of having early meetings and in providing all necessary information as requested. We thank you for your support in this matter.

2   Part A: Business Plan Summary - On Line Application Form

Note, this is completed online on the Enterprise Ireland applications portal. Registration is necessary. The on-line application will provide full guidance details. This section is included to aid preparation for completing the on-line form.

2.1   The application wizard

The application wizard is designed to bring you to the correct form.

The Online Forms homepage allows for the review of any existing applications and for making a new application. Choose the Begin button to commence a new application.

At the New Application page, a list of available funding schemes is presented and allows for the selection of Research, Development and Innovation (RD&I) Funding.

After choosing RD&I Funding, the wizard will seek to establish if the company is large (>250 employees) or an SME (Small or Medium Enterprise). Select as appropriate.

The wizard then requests a confirmation that the project has been discussed with a Development Adviser.

Once the details have been confirmed, the wizard seeks confirmation that the application should now proceed. The Online Application consists of a series of tabs which should be selected and completed as follows:

2.2   Tab 1 - Application Overview

This tab provides information on the status of the application and gives access to Share the Application, Produce a Printable Copy and Delete the Application.

2.3   Tab 2 - Company Profile

Please note that this tab is stored for future applications and should not require attention again unless some relevant aspect of the company has changed.

This tab requests information on company type, (for RD&I applications, "Company" must be selected), contact details, bank name, business activity, structure, trading history, ownership and management structure, and company products and services.

2.4   Tab 3 - Company Contact

This tab holds details of the company contacts responsible for grant applications. If this is a first online application or a new contact is to be entered, name and contact details will need to be entered; otherwise, it is only necessary to select the contact for this application.

2.5   Tab 4 - Market Opportunities and Strategy

This tab deals with the company business strategy, the competitive landscape, priority export markets, accessing the market, revenue model, product/service delivery, skill capability of management and staff, strategic impact and risks, and the benefits and needs for Enterprise Ireland support (the incentive effect).

2.6   Tab 5 - Project(s) details

This tab asks for a title, start date and duration of the proposed RD&I project.

Your previous R&D or Innovation project history, summary and the justification for supporting the project is also required.

This is not a business or marketing document and should not repeat anything already covered in the Application Form.

You can assume that the audience has a technical background. The level of detail should be appropriate to the complexity of the project. Please be clear about the existing situation or problem to be solved in order to give some context to the proposed solution.

Key questions that require particular focus include those on the innovative aspects of the project and the uncertainties involved as well as the project activities.

Note: In addition to completing this section, a separate **offline Project Plan** document is required as part of your application. Details on submitting the Project Plan separately are included in the confirmation email you will receive when your online application has been completed and submitted to Enterprise Ireland. See Part C for more information.

2.7   Tab 6 & 7 – Finance

This tab requests information on the historic and forecasted trading position, sales pipeline, sources of funding, future impacts on share ownership and directors / promoter's remuneration.

The Financial Data Sheet form can also be downloaded from this tab. An FDS is completed on the basis of a company seeking an amount of support greater than or equal to €150,000 in a single application or receiving cumulatively, in excess of €150,000 in a two year period or at the discretion of Enterprise Ireland.

Complete the Company's Current and Projected Trading and Employment Position table **only if your funding support request is less than €150,000.**

2.8   Tab 8 - 11- EU Recovery and Resilience Facility, Brexit Adjustment, Gender Balance, De Minimis Declaration – please complete each of these tabs (explanatory notes are included in each tab).

2.9   Tab 12 – Declaration by Authorised Officer

Please complete the declarations as requested by selecting the YES/NO prompt as appropriate and entering the name of the Authorised Officer of the applicant company.

2.10 Tab 13 - Review and Submit

The online application tracks the fields yet to be completed. When all fields are marked as complete, the application should be carefully reviewed for accuracy and then submitted by using the Submit button. A confirmation email will be sent to the email account specified for the Company Contact. The email will contain important information concerning documents still to be submitted.

The application is not complete until all the required additional documents have been received. A further email confirmation will be sent once all documents have been received and checked for eligibility.

3 Part B: RD&I Fund Project Costs Workbook

The guidelines below apply for all worksheets.

The cells have been colour coded as follows:

- Cells with orange text contain formulas and are calculated automatically and so do not require an entry.
- Cells in green text are for EI use only, please ignore them.

Notes on "Application Summary" Worksheet

The Summary Sheet should be completed first and is calculated automatically when the other pages are filled in.

Company Name	Enter the name of the company applying for the funding.
Company Size	Choose Small, Medium, or Large from the dropdown menu. See Appendix 1 for details of company size criteria.
Collaborative Project	Where two or more companies are submitting a collaborative "Research and Development" project there is a slightly higher grant rate. (Note: sub-contracting is not considered collaboration). See the RD&I Funding Reference Document for more information on collaborative rates.

The grant rate is dependent on company size and whether or not there is collaboration. The Grant Rate is automatically entered when the details in the Company Size and Collaboration fields have been entered.

3.1 Notes on 'Project' Worksheet(s)

3.2 General Notes

Companies should fill out a Worksheet for each individual project.

Please Note: Separate projects should ONLY be used where the R&D is clearly different and there is a separate team working on the project.

A single project should be used where it will essentially be the same team involved, and/or the R&D/Innovation tasks involved are all contributing to a single higher level strategic project objective. This is relevant because each project approved leads to a separate legal grant agreement and there is no mechanism to transfer costs between projects if one was under-estimated and another over estimated.

3.3   Project Details

Project Title	**Give a detailed title for the project.**
Project Start Date	**Please insert expected duration (in months) of the project**

3.4   Salary Costs for Project

Employee Name	Enter the full name of the employee. If not known at this stage, use "TBC". It is understood that the names used here are a best guess at the time of the application and that the names may change during the project.
Role on Project	Enter job role e.g., project manager, software developer, researcher etc.
Base Salary	Costs of internal researchers, technicians and other supporting staff to the extent employed on the project, based on a percentage of their time to be spent on the project each month.
	It is expected that staff engaged on the project would be spending at least 10%-20% of their time on it for a sustained period, usually with a core team spending a significant proportion of their time on the project.
	The maximum rate of support is calculated on the first €150,000 of annual base salary. Only the base salary may be counted (excluding Employer's PRSI, bonuses, pensions or any other payments).
	Salary costs of the Managing Director (MD) or Chief Executive Officer (CEO) are generally not eligible with the exception of Small Enterprises where a maximum 30% of their time may be eligible if it is deemed critical to the project.
	Note that support staff time shall be limited to no more than 10% of the overall project staff days. Use the column 'Type' to differentiate between direct and supporting staff.
New Hire	Enter Y if employee is or will be newly hired for the project, otherwise enter N.
Percentage utilization	Enter the percentage of each month each employee is expected to spend the project. It is understood that the percentages entered here are a best estimate at the time of the application and that the actual time spent may change during the project.

Note: The total "salary cost" and "number of days" the employee will dedicate to the project is automatically calculated based on the percentage utilisation entered. The calculation is based on 232 working days per annum.

3.6   Technical Consultancy

Consultant	Enter the name of the consultant
Purpose of Consultant/ Contractor	Costs to the company of availing of consultancy support directly related to the project or project work that is subcontracted to a third party. The maximum eligible cost for consultancy is €900 per day per project. Consultancy should be primarily focussed on bringing in new skills/capability to the company. If the amount of eligible expenditure for subcontracted/consultancy work on the project amounts to a majority of the total costs, the project is deemed ineligible. The requirement in relation to salary costs for all projects is that the amount of in-house RD&I should be far higher than the amount of subcontract/consultancy costs. While subcontract/ consultancy costs are allowed and accepted as a critical element in many RD&I projects the key objective of increasing internal RD&I capability must be prioritised. An absolute minimum threshold of 40% of the expenditure on the RD&I project (related to salaries) must be carried out in house in order to build RD&I capability. Costs can be included for: o Testing costs as part of the product/service development, o Input from technical consultants, o Design Costs - Industrial design costs are normally considered an eligible cost as part of an overall development project. The company must be able to make a clear distinction between the proposed design input and the normal routine design activity of the company (which are ineligible for support). The use of designers, either internal or external to the company, will be covered in these cases in so far as they relate to a specified RD&I programme. Give a short description of the role of each consultant and the expertise being provided e.g., functional food expert providing specialist technical advice in new nutritional drinks product.
Number of Days and Daily Rate	Consultant's daily rate should be inclusive of all travel and subsistence expenses. The MAXIMUM daily rate allowable is €900 for short assignments. For longer terms, the rates allowed may be reduced. Enterprise Ireland reserves the right to reduce the daily rate and number of days actually allowed to what is considered to be 'reasonable' and 'required' for the project. To ensure value for money it is suggested that clients seek three competitive submissions for consultancy assignments where the consultant's fee is €75,000 or more – payment of grant is conditional on receipt of supporting documentation so that the inspection team can evaluate if the submission chosen represents value for money.

	Consultant costs should be a modest portion of the overall project costs. Further clarification may be demanded for unusually high levels of consultancy costs.

3.7   Contractual Research

Item	Enter the cost item. Costs of contractual research (including from 3rd level), knowledge and patents bought or licensed from outside sources at arm's length conditions. Contract research costs should be a modest portion of the overall project costs. The MAXIMUM daily rate allowable is €900 for short assignments. For longer terms, the rates allowed may be reduced. Enterprise Ireland reserves the right to reduce the daily rate and number of days actually allowed to what is considered to be 'reasonable' and 'required' for the project.
Description and Purpose	Give a short description of the cost and how it is linked to the project
Number of Days and Daily Rate	Enter expected number of days and the daily rate

3.8   Clinical trial and/or other relevant trial costs

Item	Enter the cost item – note for clinical trials this includes only stage 1 to 3 and excludes costs for stage 4 trials.
Description and Purpose	Give a short description of the cost and how it is linked to the project
Expected Cost	Enter expected cost.

3.9   Patenting Costs for the Project (SMEs only)

Item	Enter the cost item. Costs relating to the preparation, filing and validating of a patent application are eligible as well as translation and other costs incurred in order to obtain the granting or validation of the right in other appropriate countries. Small and Medium companies can avail of this patent cost if the costs are part of the project. Patent costs for Large companies are not eligible for support. The patent costs cannot be reallocated with other R&D project costs. The patent costs are discrete and stand-alone for SMEs.
Description and Purpose	Give a short description of the cost and how it is linked to the project
Expected Cost	Enter expected cost.

3.10 Equipment Rental Costs for the Project

Equipment	Rental of equipment associated with the project only or rental of facility or a building for duration of the project. This may include design and test equipment, software or cloud services costs for the period used for the project. Do NOT include any production / operating costs. Do NOT include inter-company rental
Description and Purpose	Give a short description of the asset and what it will be used for.
Time the item will be used on the project	Enter the time the asset will be used on the project (months). This cannot be longer than the project duration. The project costs sheet automatically calculates the correct amount once the required fields have been entered.

3.11   Capital Equipment Costs for the Project

Equipment	Costs of instruments and equipment to the extent and for the period used for the project. May include design and test equipment, or software costs. Where such instruments and equipment are not used for their full life for the project, only the depreciation costs corresponding to the life of the project, as calculated on the basis of generally accepted accounting principles are considered as eligible. Typical values for depreciation are 60 months for most equipment, 36 months for ICT equipment. Do NOT include any production / operating costs.
Description and Purpose	Give a short description of the asset and what it will be used for.
No. of Units and Unit Cost	Enter the number of units and the price per unit. Quotations should be obtained.
Time the item will be used on the project and Depreciation Period (total predicted life of the asset)	Enter the time the asset will be used on the project (months). This cannot be longer than the project duration. The project costs sheet automatically calculates the correct amount once the required fields have been entered. Enter the depreciation period (i.e., the predicted functional life of the item in months). Typical values for depreciation are 60 months for most equipment, 36 months for ICT equipment.

Please note the following;

3.12   Overheads

Note: Overheads costs for the project may be calculated based on a defined overheads model, which may be appropriate where there are significant materials costs. Alternatively, a simplified overheads model may be used where a flat-rate 20% will be calculated on the eligible project costs. Consult with your Agency Advisor if unsure of which option to choose.
Simplified Overheads
A 20% flat rate Overhead figure is applied to the total cost of the research project. Eligible categories include Salaries, Technical Consultancy/ Contractual Research, Capital Equipment costs (depreciated only).
Defined Overheads
Overheads which are wholly and exclusively incurred directly in the carrying on of the qualifying activity may be eligible for support where they can be separately identified and must be agreed at the time of application approval. The eligible costs shall be supported by documentary evidence which shall be clear, specific and contemporary. The overheads shall be limited to a maximum of 20% of the eligible salary costs. Exclusions: Staff time is accounted for in the staff resource plan / salary table above. Costs which are not wholly and exclusively incurred in the carrying on of the R&D activity, including indirect overheads such as recruitment fees, insurance, travel, equipment repairs or maintenance, shipping, business entertainment, telephone, internet, bank charges and interest, do not qualify as relevant expenditure.

3.13   Materials Costs for the Project – (Only eligible under defined overheads)

Item	Costs of materials, supplies and similar products, incurred directly as a result of the project; May include materials costs such as food or chemical ingredients which will be required for the R&D project The eligible costs shall be supported by documentary evidence which shall be clear, specific and contemporary. The value of any recoverable materials after use on the project is to be excluded.
Description and Purpose	Give a short description of the materials and what they will be used for.
Expected Cost	Enter the most accurate costings available.
Recoverable Value	Enter an estimate of the scrap or other value of materials after processing during the project.

3.14 Bonus for R&D projects in assisted region

> There is a 5% bonus for R&D projects in Assisted Regions.
>
> This means the applicant (beneficiary) must be located in the Assisted Region and the R&D work must be completed in the assisted region. See the County Determination tab.

For more information view the Research, Development and Innovation Funding Reference Document 2024 on our website.

4 Part C: Project Plan

The purpose of this document is to provide a detailed plan for the proposed project (Use a separate document per project).

The goal is to have a plan that could be used throughout the project. It should ideally be written by the person who will lead the project and should be written by a technical person in the company. This is not a business or marketing document and should not repeat anything already covered in the Application Form.

You can assume that the audience has a technical background. The level of detail should be appropriate to the complexity of the project. Please include diagrams if possible and paste in content from any existing project scoping or requirements documents if that would be helpful.

Please be clear about the existing situation or problem to be solved in order to give some context to the proposed solution.

Key questions that require particular focus include those on the innovative aspects of the project and the uncertainties involved as well as the project activities.

Full details on how to submit the document as part of the application are provided as part of the online application process.

Appendix 1 - Definitions

Definition of small and medium-sized enterprises (extracted from Commission Recommendation 2003/261/EC of 6 May 2003)

1. The category of micro, small and medium-sized enterprises (SMEs) is made up of enterprises which employ fewer than 250 persons and which have an annual turnover not exceeding EUR 50 million, and/or an annual balance sheet total not exceeding EUR 43 million.

2. Within the SME category, a small enterprise is defined as an enterprise which employs fewer than 50 persons and whose annual turnover and/or annual balance sheet total does not exceed EUR 10 million.

A company that exceeds the upper limits of the Medium Enterprise is automatically classed as a Large Enterprise.