



**Rialtas
na hÉireann**
Government
of Ireland

Tionscadal Éireann
Project Ireland
2040

DISRUPTIVE TECHNOLOGIES INNOVATION FUND

**Developing and deploying innovative technologies for commercial use in collaborative
research partnerships**

Guide for Applicants

CALL 6 (2023)

Collaboration, Disruption, Market Impact

THIS IS A COMPETITIVE CALL

Important dates

CALL 6 INDICATIVE SCHEDULE	
Call launch	8 March 2023
Webinar	4 April 2023
Applicant deadline	31 May 2023 (15.00 Irish Time)
Announcement of results	October 2023

Table of Contents

Table of Contents.....	3
1. PURPOSE OF THE GUIDE FOR APPLICANTS.....	4
2. PURPOSE OF THE FUND.....	4
3. THINKING ABOUT APPLYING.....	4
4. APPLICATION PROCESS AND REQUIREMENTS.....	6
5. ELIGIBILITY AND EVALUATION PROCEDURE.....	8
5.1 ELIGIBILITY.....	8
5.2 INTERNATIONAL EVALUATION.....	9
6. INFORMATION FOR SUCCESSFUL APPLICANTS.....	11
7. GUIDANCE FOR APPLICANTS.....	11
7.1 THE PROJECT.....	11
7.2 THE CONSORTIUM.....	12
7.3 COLLABORATION.....	12
7.4 DELIVERABLES.....	13
8 FUNDING, COSTS AND PAYMENTS.....	13
8.1 COSTS GENERAL.....	13
8.2 ENTERPRISE COSTS.....	14
8.3 RPO COSTS.....	16
APPENDIX I.....	19
DEFINITIONS.....	19
SME.....	19
UNDERTAKING IN DIFFICULTY.....	19
LEAD PARTNER.....	20
FUNDAMENTAL RESEARCH.....	20
INDUSTRIAL RESEARCH.....	20
EXPERIMENTAL DEVELOPMENT.....	20
TECHNOLOGY READINESS LEVELS (TRL).....	21
APPENDIX II.....	22
ELIGIBLE RESEARCH PERFORMING ORGANISATIONS.....	22

1. PURPOSE OF THE GUIDE FOR APPLICANTS

This guide provides practical information to potential applicants in preparing and submitting an application for the competitive Disruptive Technologies Innovation Fund (hereafter "DTIF"). In addition, it provides a general overview of the applicable assessment process.

Applicants are strongly recommended to familiarise themselves fully with the rules of the Fund set out here. Applicants should also consider carefully any related content published on the DTIF webpage (www.enterprise.gov.ie/DTIF) before completing and submitting applications. It is also strongly recommended that anyone interested in this call should attend the webinar for applicants which will be held on 4 April 2023 – see section 3 below – and familiarise themselves with the Q&A material which will be published on the Department website afterwards.

Enterprise Ireland is administering this Call on behalf of the Department of Enterprise, Trade and Employment and reserves the right to revise this Guide.

Please note that definitions of terms used in this Guide are as per the rules of the Fund. See Appendix I for key definitions.

A guide on using the online submission system (OLS) will be provided as a separate document during the call period.

2. PURPOSE OF THE FUND

DTIF Call 6 is about funding collaborations that demonstrate technology-based disruptive innovation, collaborations that can:

- Alter markets;
- Alter the way business operates;
- Involve new products or the emergence of new business models.

Funding applications for Call 6 should be within the Research Priority Areas 2018-2023¹. We are particularly interested in projects of scale with a strong enterprise agenda to harness maximum medium-term economic impact for Ireland. Ideally, we are looking for enterprise-driven research and development challenges that can demonstrate commercial impacts within 3 to 7 years of project completion.

Main change from previous call:

- (i) New requirement for all enterprise partners to provide financial information to demonstrate that they are not Undertakings in Difficulty.

The eligibility criteria have been adjusted to reflect the above change.

3. THINKING ABOUT APPLYING

Familiarise yourself with the rules of the Fund and determine your eligibility.

¹ <https://enterprise.gov.ie/en/Publications/Publication-files/Research-Priority-Areas-2018-to-2023.pdf>

Before starting an application, all applicants should check they are eligible to apply by carefully studying the rules. In particular, applicants should pay attention to the type of collaborations appropriate to DTIF Call 6

- **A “lead partner”² and a strong project management structure that will target the development and deployment of disruptive technologies innovation to deliver medium-term impact in Ireland;**
- **Collaborations delivering projects of scale with a minimum funding request from DTIF of at least €1.5 million over 3 years;**
- **Collaborations having at least 3 independent partners seeking funding from the DTIF of which two must be enterprises and one of these must be an SME³ ⁴;**
- **Applicants must be a current client of Enterprise Ireland, IDA Ireland or Údarás na Gaeltachta at the closing date for receipt of applications or an eligible Research Performing Organisation (RPO). A list of the eligible RPOs is available at Appendix II.**
- **All partners should be carrying out “industrial research” and/or “experimental development” as defined in Commission Regulation (EU) No.651/2014 (see Appendix I), in a balanced and integrated consortium, i.e., all partners must be integral to the project and make a real and substantive contribution to the outcome. Proposals should demonstrate the potential to develop and deploy novel and ‘disruptive’ technologies.**
- **Note that SMEs can claim up to 50% of their eligible costs, whereas large companies can claim up to 40% of their eligible costs.**
- **Research Performing Organisations (RPOs) can claim up to 100% of eligible costs. However, RPOs cannot receive more than 50% of the total DTIF grant aid to the project in any collaboration, i.e., RPO funding cannot exceed the eligible funding awarded to the enterprise partners.**

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. However, all projects will be expected to demonstrate a positive contribution to the sustainability targets in the Climate Action Plan.

The application form must be submitted online by the lead partner before the call automatically closes at 15:00 Irish Time on 31 May 2023 and applications not received by Online Submission by this deadline will be ineligible. Applicants that experience difficulty with uploading documentation via the Online Submission System should contact DTIF@enterprise-ireland.com for advice before the closing time for submissions.

The company applicants must provide financial information to support their declaration confirming they are not an Undertaking in Difficulty. This information must be submitted by e-mail to the DTIF Financial mailbox at DTIFFinance@enterprise-ireland.com by the closing date for applications (see Section 4 APPLICATION PROCESS AND REQUIREMENTS for further details).

It is the lead applicant’s responsibility to ensure Enterprise Ireland’s receipt of the application and the relevant financial information, noting that individual company financial information is confidential to the company and should not be shared.

² Lead partner means the party having submitted the Consortium Application on behalf of the consortium and having overall responsibility for project management structures. All individual partners retain full legal and financial responsibility for their own role within the collaboration.

³ Small and medium-sized enterprises (SMEs) are defined in the EU recommendation 2003/361. See Appendix I.

⁴ Note that Research Performing Organisation (RPO) participation is not obligatory.

Note that applicants will be required to confirm that the application has not been submitted to the other NDP Funds (Urban Regeneration and Development Fund, Rural Regeneration and Development Fund, Climate Action Fund).

Exceptions to rules outlined above will not be granted.

If you have any questions regarding the application process, please address them to Enterprise Ireland at DTIF@enterprise-ireland.com with the subject line 'DTIF 2023 FAQ'. Queries will be answered at the information event and through the webinar process (see indicative dates on page 2 above and follow the Department of Enterprise, Trade and Employment on Twitter for updates - @DeptEnterprise).

A webinar for applicants will be held on 4 April 2023 with materials (presentation and recording of Q&A session) available on the DTIF webpage thereafter: <https://enterprise.gov.ie/DTIF>.

For general enquiries contact the Enterprise Ireland Helpdesk at:
E-mail: DTIF@enterprise-ireland.com

For Research Performing Organisations (RPOs)

Researchers in RPOs should contact the Research Office (i.e. the office of the Vice-President/Dean of Research/Head of Development, as applicable) in their institution for information and clarification on the call and for institutional application support. The Research Office must endorse their application as a Lead Partner or participant. **It is highly recommended that applicants contact the Research Office as soon as they decide to apply for the DTIF.**

Applications involving RPO partners that are not endorsed by the relevant Research Offices by the call deadline will be automatically deemed ineligible.

Enterprise Ireland encourages the submission of applications well in advance of the closing date for the competition, as on the day that the call closes there will be heavy traffic on the server, which may slow down the submission of your application. To prevent problems with heavy server traffic, do not wait until the final day of the call to submit your application. The online application system (OLS) closes automatically at the deadline for applications.

Enterprise Ireland places a strong emphasis on diversity, inclusion and equality at all levels of the organisation and aims to ensure all of our sites, facilities and resources are fully accessible. For queries in relation to accessibility at any stage of the application process, please contact the DTIF team at DTIF@enterprise-ireland.com, referencing DTIF Call 6.

4. APPLICATION PROCESS AND REQUIREMENTS

The application process is online via a web-based online submission system (OLS).

The Lead Partner will be required to complete the application through the OLS:

- All sections of the application must be completed.
- Application must be signed by all participants seeking funding.
- Costs spreadsheets used in preparation of the budgets are not required.
- Supplementary information should not be provided (the UID financial information will be submitted separately by each company applicant to DTIFFinance@enterprise-ireland.com).

The OLS will be available in late April 2023 but project applicants can familiarise themselves with the requirements by reading the hard copy application form which accompanies this Guide.

Please keep in mind that, while the online application form can be completed in multiple instalments, it is not possible, however, to make any changes in the application once it is formally submitted.

Undertaking in Difficulty (UiD) Declaration: Financial Information Required

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 an Undertaking in Difficulty (UiD). **It is the responsibility of the applicant company to provide a declaration, with supporting financial information, that it is not an Undertaking in Difficulty (Non-UiD) as at Application Deadline date.**

An undertaking is considered to be in difficulty where more than 50% of its subscribed share capital has disappeared as a result of accumulated losses as of the letter of offer date. See example below:

As at Letter of Offer Date	Company. A	Company B	Company C
Subscribed Share Capital	€1,000,000	€1,000,000	€1,000,000
Accumulated Profit (Losses)	€500,000	(€300,000)	(€2,000,000)
Shareholders' Funds	€1,500,000	€700,000	(€1,000,000)
Accumulated Losses as a % of Subscribed Share Capital	0%	30%	200%
PASS/FAIL	PASS	PASS	FAIL

A full definition of an Undertaking in Difficulty is provided in Appendix I.

Confirmation of Non-UiD status is by means of a company self-declaration which is required before your project can proceed to the final stage of ministerial approval and grant award. For this reason, we are requesting the submission of key financial information at the application stage to support your Non-UiD declaration. Please see the DTIF Call 6 UiD questionnaire [in excel format](#) (available with this Guide and the illustrative application form on the Department's website) for completion by each company in your consortium.

If the applicant is part of a Group entity, a group structure must be provided as well as consolidated group financial statements of the Parent company. Please note, if there was a change in the company structure of the applicant company (e.g. was acquired) during the period as outlined below, the company should provide: a) details of the transactions; and b) financial information pre and post the change in company structure.

The key financial statements to be provided by company applicants are outlined below:

Examples – Financial Year End Date 31st December & 30th June.

Financial Statements Available	Financial Year End Date: 31st Dec.	Financial Year End Date: 30th June
(a) Latest Financial Statements (audited or unaudited) approved by the company board and signed by 2 directors: Profit	12 months to 31/12/2021	12 months to 30/06/2022

Financial Statements Available	Financial Year End Date: 31 st Dec.	Financial Year End Date: 30 th June
& Loss and Balance Sheet		
(b) Draft financial statements awaiting approval by the Board and sign-off by 2 directors: Profit & Loss and Balance Sheet	12 months to 31/12/2022	Not required
(c) Latest Management Accounts covering the period since the Financial Statement up to at least 31 February 2023, i.e., no more than 3 months old from application deadline date: Profit & Loss and Balance Sheet	01/01/23 to 31/02/23 (3 months)	01/07/22 to 31/02/23 (9 months)

The financial information provided should cover the period from the commencement date of the Latest Financial Statements approved by the board of directors, as per a) above, to the latest management accounts date.

Successful applicant companies deemed to be non-UID based on the financial information provided above will also be asked to self-declare that they continue to be non-UID at the date of receipt of their Letter of Offer.

Project Funding Strategy

Applicants must be able to demonstrate that they have the necessary funding in place to complete the project as proposed. In the event that all funding is not currently in place, information is to be provided by the applicant company, to the satisfaction of Enterprise Ireland, setting out how funding will be secured. This should include detail of the amount, funding type and expected timelines involved.

To expedite the DTIF application process, the Lead Partner should ensure that all consortium parties are informed of the process and the deadline dates.

5. ELIGIBILITY AND EVALUATION PROCEDURE

5.1 ELIGIBILITY

The eligibility criteria are as follows:

1. The consortium is requesting minimum funding from DTIF of at least €1.5 million over 3 years⁵.
2. The consortium comprises at least 3 independent partners seeking funding from the DTIF including at least one SME⁶ and one other enterprise partner.
3. The application is based on the key parameters that SMEs can claim up to 50% of their eligible costs; large companies can claim up to 40% of their eligible costs; RPOs can claim up

⁵ Note that the entities making the application must be those incurring costs throughout the project.

⁶ Small and medium-sized enterprises (SMEs) are defined in the EU recommendation 2003/361. See Appendix I.

to 100% of their eligible costs; RPOs cannot receive more than 50% of the total DTIF grant aid to the project in any collaboration.

4. Applicants must be a current client of Enterprise Ireland, IDA Ireland or Údarás na Gaeltachta or an eligible Research Performing Organisation (RPO) at the closing date for receipt of applications⁷. An Agency reference number should be quoted by all enterprise partners.
5. All project partners must be based in Ireland.
6. All partners in the consortium have confirmed that they have the financial and operational capacity to participate.
7. The application has been received via the online submission system before the closing date of **31 May 2023 at 15:00 Irish Time**.
8. All company partners have provided financial information as set out in the DTIF Call 6 UiD questionnaire in excel format (available with this Guide and the illustrative application form on the Department's website) to the DTIF Financial Mailbox DTIFFinance@enterprise-ireland.com before the closing date of 31 May 2023 at 15:00 Irish Time.
9. The application is complete i.e. all sections of the application form completed and all financial information provided by individual company participants.

Where an RPO is part of a consortium, the participation of researchers has been approved by an authorised signatory for the RPO (e.g. Vice-President/Dean of Research).

All applicants will be informed of the outcome of the eligibility check and will be notified if they are proceeding to remote evaluation by the international evaluators.

5.2 INTERNATIONAL EVALUATION

The DTIF is a competitive offer. Eligible applications will be reviewed by independent international technical and commercialisation experts using the Selection Criteria and marking described below. Following remote evaluation by a minimum of three experts per application, DTIF consortia may be invited for interview by the expert panels.

Proposal Scoring System – Criteria and Marking

	Scale	Weighting %
Strength of the Disruptive Technology Dimension	0-100	100%
Excellence of the Overall Proposal and Approach	0-100	50%
Economic Impact and Sustainability	0-100	100%
Quality and Efficiency of the Collaboration	0-100	50%

Note: A threshold of 60 marks out of 100 will apply to all scoring criteria; where a project falls below threshold in any category, it will not be funded.

Explanation of the Criteria for Applicants and for Reviewers

Strength of the Disruptive Technology Dimension

- Proposal demonstrates strong potential to develop and deploy novel or “disruptive” technologies in global markets.
- Proposal will build on existing scientific research and will advance that research to deliver new solutions.
- Proposal comprises of “industrial research” and/or “experimental development” as defined in

⁷ DTIF funding can only be drawdown by clients of Enterprise Ireland, IDA Ireland, Údarás na Gaeltachta (who are registered in Ireland through the Companies Registration Office) and eligible RPOs.

<p>COMMISSION REGULATION (EU) No 651/2014 and in general will be expected to fall within Technology Readiness Levels 3-9. See Appendix I for further details. Risk profile of the proposal provides justification for State support, i.e., project presents risks or scale associated with innovation especially for growth-, sustainability- and productivity-enhancing disruptive technologies.</p>
<p>Excellence of the Overall Proposal and Approach</p> <ul style="list-style-type: none"> • Clear and relevant project objectives. • Soundness of the concept. • Credibility of the proposed methodology. • Extent that the proposed work is beyond the state of the art and demonstrates innovation potential (e.g. ground-breaking objectives, novel concepts and applications). • Quality and efficiency of the (outline) work plan (project is deliverable (in a typical 2 to 3-year timeframe) based on the work packages described).
<p>Economic Impact and Sustainability</p> <ul style="list-style-type: none"> • The proposal has the potential to significantly alter markets and their functioning and/or significantly alter the way that businesses operate through the creation of new business models. • Proposal demonstrates potential to enhance innovation capacity of enterprise partners (RD&I performance, ability to engage with and deploy disruptive technologies in the future) and especially SMEs. • Proposal demonstrates potential to create significant new market opportunities and exports, support job creation and retention, strengthen competitiveness and growth of the partner companies within a 3 to 7-year timeframe. • Proposal considers the further stages and activities needed to commercialise the innovation. • Proposal demonstrates positive contributions to the low carbon / sustainability targets in the Climate Action Plan⁸. It neither hinders the achievement of Ireland’s climate objectives nor has other significant negative environmental impacts.
<p>Quality and Efficiency of the Collaboration</p> <ul style="list-style-type: none"> • 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. • There must be at least one SME involved in every consortium with SME(s) in a consortium having an integral role in the project. • Financial and other resources mobilised across the consortium provides appropriate co-funding against the DTIF contribution. • Appropriateness of management structures and procedures, including risk and innovation management. • Complementarity of the participants and extent to which the consortium, as a whole, brings together the necessary expertise.

Please note that all project partners in the consortium must be carrying out industrial research and/or experimental development.

The lead partner of each consortium will be informed of the outcome of the evaluation by e-mail.

Feedback to lead partners will consist of the scores assigned and the decision in relation to funding in an Evaluation Summary Report. Additional feedback will not be provided beyond that which is provided with the assessment result.

⁸ Department of Environment, Climate and Communications (DECC) – [Climate Action Plan 2023](#).

Please note that this decision is final and that no correspondence will be undertaken in relation to individual assessments or scoring.

Lead partners will have the opportunity to seek redress⁹ should they feel that their application was not treated fairly/adequately on an administrative basis. They must do so within two weeks of receiving the outcome communication.

Unsuccessful consortia may re-apply to future DTIF calls, should they meet the eligibility criteria at the time of the call.

6. INFORMATION FOR SUCCESSFUL APPLICANTS

Following approval of the Call 6 DTIF projects for funding, Enterprise Ireland will contact the consortia to review financial and operational capacity of the members, project plans and associated costs for eligibility under State Aid rules and national legislation¹⁰ as set out in the EU-approved [Research, Development and Innovation Scheme, 2014-2020](#) (extended to 2023) prior to invitation to contract.

A signed Consortium Agreement¹¹ will be required prior to contract.

Once it is established by Enterprise Ireland that the applicable conditions have been met, the award will be confirmed, and the project can commence on the approved start date upon receipt of the signed Consortium Agreement.

Aid shall be considered to have an incentive effect if the beneficiary has submitted a written application for the aid to the Member State concerned before work on the project or activity starts. The application for the aid shall contain at least the following information: (a) undertaking's name and size; (b) description of the project, including its start and end dates; (c) location of the project; (d) list of project costs; (e) type of aid (grant, loan, guarantee, repayable advance, equity injection or other) and amount of public funding needed for the project.

7. GUIDANCE FOR APPLICANTS

7.1 THE PROJECT

A project may have a duration up to a maximum of three years. Projects of a shorter duration can be supported but are unlikely to be less than two years.

Under DTIF a single project is funded, where all participants are collaborating to common aims and objectives (i.e. not a collection of projects with different aims and objectives under an umbrella consortium).

The disruptive and innovative nature of the proposal must be articulated in the application and it must comprise of "industrial research" and/or "experimental development" as defined in COMMISSION REGULATION (EU) No 651/2014. "Fundamental research", as defined in the same

⁹ For details of the redress procedure please contact Enterprise Ireland – dtif@enterprise-ireland.com.

¹⁰ <http://www.irishstatutebook.ie/eli/1986/act/9/enacted/en/print#sec29>

¹¹ See template at <https://enterprise.gov.ie/dtif>.

Regulation, will not be funded. In general, proposals will be expected to fall within Technology Readiness Levels 3-9. Please see Appendix I for further details.

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.

Export Controls, Trade Sanctions and DETE Authorisations

The European Union operates a system of controls on the export of sensitive items from EU Member States.¹² Export Controls support the non-proliferation of weapons of mass destruction, regional stability, and the protection of human rights. A breach of these measures constitutes a serious offence, with the offender subject to fine or imprisonment. Furthermore, substantial reputational damage would arise both for an offending exporter and for Ireland as a result of a breach. **The legal obligation to comply with the controls rests with the exporter.** Further details are available at Appendix III below and compliance queries may be directed by email to trade.compliance@enterprise.gov.ie.

7.2 THE CONSORTIUM

A consortium may consist of enterprises only or enterprises with one or more RPOs.

- The minimum consortium supported under the Fund will comprise of at least three independent partners seeking funding from the DTIF of which two must be enterprises and one of these must be an SME.
- The leader of the consortium can be an eligible enterprise or an eligible RPO¹³.
- No other organisations, e.g. collaborators not seeking funding, should be included.
- Ideally, there should be a strategic rationale for the consortium, i.e. they are operating in the same value chain with each enterprise partner having a role to play in the final revenue streams.
- There should be appropriate balance in the consortium and ideally no participant should account for less than 10% of the project funding, unless they have specific capability or intellectual property on which the project hinges. 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.
- RPOs cannot receive more than 50% of the total DTIF grant aid to the project.

Consortium size should be considered in terms of ease of management and effective participation in the project.

7.3 COLLABORATION

Collaboration and collaborative research are key aspects of the DTIF. A meaningful collaboration is sought where all partners are sharing project costs, risk and rewards. They should generally have a

¹² The primary governing regulation in respect of the export of Dual-use items is the EU Dual-use Regulation (Regulation (EU) 2021/821 of the European Parliament and of the Council of 20 May 2021 setting up a Union regime for the control of exports, brokering, technical assistance, transit and transfer of dual-use items (recast), which is available at: <https://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=OJ:L:2021:206:FULL&from=EN>.

¹³ The Principal Investigator must be an employee of the RPO, either permanent or with a contract that covers the duration of the project.

strategic linkage, that is, the project would be difficult to execute without their mutual collaboration. Sufficient detail should be provided to allow assessment of the nature of the consortium, its composition, processes, and the benefits to each participant.

7.4 DELIVERABLES

All Deliverables must be SMART (Specific, Measurable, Achievable, Relevant and Time-bound). The ownership of the deliverable and collaborators should be clearly specified in all cases. Deliverables should be drafted with sufficient descriptive text to allow evaluators assess the relevance of the deliverables in the context of the project. They should be clearly linked to the overall project objectives and where possible be aligned to payment milestones which are typically 12 monthly intervals.

Deliverables should be periodic and equally dispersed through the entire project timeframe, capable of demonstrating progress to the final objective.

8 FUNDING, COSTS AND PAYMENTS

The funding allowed is determined by national legislation¹⁷ and State Aid rules and as set out in the EU-approved [Research, Development and Innovation Scheme, 2014-2020 extended to 2023](#). Eligible costs must be focussed on INDUSTRIAL RESEARCH and/or EXPERIMENTAL DEVELOPMENT and as set out in the extended scheme, with Sections 1 to 11, 15 and 17 being the relevant sections for the DTIF.

8.1 COSTS GENERAL

In general, claims will be based on incurred costs and paid retrospectively.

- Costs should be submitted for payment every 12 months.
- Costs must be relevant, reasonable and wholly necessary within the project. These will be examined in detail for all projects prior to formal contract.
- Costs can only be incurred between the Start Date and End Date of the project.
- Reallocation of costs between partners will not be permitted without prior approval.
- Cost limits will be rigidly applied and where these are outside scope, they will be reduced without reference to the applicant.
- Sales and marketing costs will be disallowed in all cases.
- Costs must be submitted for each individual partner in the consortium under the categories listed below.
- Financial records of payments and receipts must be maintained using either a separate accounting system or an adequate accounting code for all transactions relating to the project and keeping all other administrative records of the project (including, without prejudice to the generality of the foregoing, timesheets detailing the time spent by all persons on the project) the start date of which will be communicated by Enterprise Ireland and make such records available on request such as to enable evaluation and/or financial audit of expenditure to be carried out if so required by any competent authority in line with provisions under national and EU law.
- All project partners must be based in Ireland.
- All projects must adhere to the Environmental aid requirements of Do No Significant Harm (DNSH)
- Pre-finance for small companies (less than 50 employees):
 - Enterprise Ireland can make payment of up to one-third of the research grant prior to the approved costs being incurred, subject to the company supplying:

- A rationale for why the company requires pre-finance;
- Evidence that it has available to it sufficient assets to cover its liability under the grant.

8.2 ENTERPRISE COSTS

Companies may claim up to 50% of their eligible project costs:

Where a company is claiming 50% of their costs, the other 50% cannot be funded through other State or EU funds in order to comply with EU State Aid rules. The company must fund from own resources. Note that funding for the company cannot be provided by another consortium member.

- 1) Salaries wholly necessary for the completion of the project:
 - a. Costs for internal scientific and technical staff to the extent employed directly on the project are eligible, based on a percentage of their time to be spent on the project each month.
 - b. Maximum eligible annual salary for personnel, e.g. researchers, technicians and other supporting staff in the project is €150,000 per annum (exclusive of employer's PRSI contributions).
 - c. It is normally 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.
 - d. Salary refers to gross salary excluding bonus, pension or other endowment.
 - e. The costs of administration, finance, purchasing, IT support etc. are considered as overheads and are covered under the overhead allowance (calculated at 30% of eligible salary costs).
 - f. 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.
 - g. The costs of a project manager should be included for lead partners only. Note that some project management costs are allowable in other partners, depending on the size of the consortium and the complexity of the project.

- 2) Materials wholly necessary for the completion of the project (generally, no more than 20% of the partner's budget):
 - a. Typically, food ingredients, annual/monthly software licences, prototype tooling, hosting charges.
 - b. Where the project includes testing/development work on a production line the following costs may be eligible:
 - i. Staff time and materials used specifically for the project.
 - ii. Rent of equipment up to six months.
 - c. Provide the most accurate costings available. More information may be requested as part of the due diligence process.
 - d. For Recoverable Value - enter an estimate of the scrap or other value of materials that could be reused after the project.

- 3) Travel and Subsistence (5% of the partner's salary budget max):
 - a. Wholly necessary for the completion of the project - Enterprise Ireland reserves the right to support only travel that is considered reasonable and required for the project.
 - b. Travel costs are only supported for Economy Air/Rail Fares, Economy Car Hire. The Mileage rate is 60 Cents/Km.

- c. Subsistence is for all out of pocket expenses including, hotels, meals, taxis, local fares, incidentals etc. Rates for a 24-hour period are €150 [Ireland] or €200 [Overseas] per day or a day rate of €60.
 - d. Subsistence can only apply where a person is absent on business at a location more than 8 kilometres (overnights 80km) from their work base.
 - e. Business Development or Sales related travel is NOT eligible.
 - f. Travel and subsistence for consultants should be included in their daily rate (and not included separately here).
- 4) Contractual research, knowledge acquisition, consultancy services used exclusively for the project (must form a minority of the partner's cost) – **SMEs only:**
- a. Consultancy/contracting costs are generally only provided for work commissioned by SMEs in Ireland. Where consultancy needs to be contracted outside Ireland, a clear business case needs to be provided.
 - b. The costs to the company for availing of external consultancy, contractual research, knowledge and patent licencing from third parties – at arms-length (an individual, a company or a 3rd level organisation) are eligible insofar as they relate directly to the project.
 - c. Such services may not be provided by a consortium member.
 - d. Costs can be included for external expertise to assist with design, implementation or testing directly related to the project.
 - e. Consultancy should be primarily focussed on bringing in new skills/capability to the company.
 - f. Consultants daily rate should be inclusive of all travel and subsistence expenses.
 - g. Daily rates for consultancy must be at commercial market rates. Please note that the MAXIMUM daily rate allowable is €900 for short assignments. For longer terms, the following maximum rates will apply (first 20 days €900, next 20 days €700 remaining days €600).
 - h. As part of the due diligence, the daily rate and number of days actually allowed may be reduced to what is considered to be 'reasonable' and 'required' for the project.
 - i. Consultancy costs should be a modest portion of the overall project costs.

Note re external clinical trial costs: funding towards clinical trials (up to phase 2A) is eligible provided that the results are a necessary input to develop the product/service/process as part of the project.

Note re market research/consumer studies: - funding towards market research / consumer focus panels are eligible only insofar as the results are a necessary input to develop the product/service/process.

Note re acquisition of IP/knowledge required directly for the project - only knowledge and patents bought or licensed from outside sources at arms-length conditions and used exclusively for the project will be considered eligible costs. Certification and testing will only be supported on work resulting directly from the project.

- 5) Patent Costs for IP generated in the project – **SMEs only:**
- A contribution to patenting costs relating to intellectual property established as a result of the work carried out as part of the project can be funded (for SMEs only).
- i. 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.

- ii. Costs can only be incurred between the start and end date of the project.
- iii. Grant aid for such IP protection is “ring fenced” and can only be claimed for this purpose.
- iv. A maximum of €50,000 eligible expense will be allowed (at 50% grant rate) per SME partner.

6) Capital Equipment Costs for Project R&D (tangible and intangible assets):

- a. e.g. test equipment, one off software licences (perpetual licences), lab scale prototype lines, items not completely consumed by the R&D project. Note that general production equipment, or equipment that will subsequently become production equipment is not eligible for RD&I capital equipment grants.
- b. All capital equipment must be depreciated.
 - i. No deposit or orders may be placed for capital equipment before the start date
 - ii. Depreciation Period: This is the period over which the item is to be written down to zero value.
 - iii. Depreciation may only be claimed for the time the asset is used on the project.
 - iv. General personal computer equipment and peripherals: typically 36 months depreciation is allowable.
 - v. Test equipment lab scale prototype: typically 60 months depreciation is allowable – no exceptions without approval.
 - vi. Building/renovation costs will generally not be considered an eligible cost under DTIF.

7) Overheads:

- 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.).

8.3 RPO COSTS

1) Salaries wholly necessary for the completion of the project:

- a. IUA Salary Scale + employer PRSI and where approved pension @20% for internal staff to the extent employed directly on the project are eligible, based on a percentage of their time to be spent on the project each month.
- b. It is normally 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.
- c. The salaries / wages of permanent academic staff are not eligible for grant support.
- d. The funding of PhD and MSc students is not an objective of the DTIF. Where a student can make a valuable contribution to a DTIF project the IRCSET rate will apply: €16,000 stipend, €5,750 contribution to fees and €2,250 contribution towards eligible direct project expenses.
- e. The costs of a project manager should be included for lead partners only. Note that some project management costs are allowable in other partners, depending on the size of the consortium and the complexity of the project.
- f. The costs of administration, finance, IT support etc., are considered as overheads and are covered under the overhead.

- 2) Materials wholly necessary for the completion of the project (generally, no more than 20% of the partner's budget):
 - a. Food, ingredients, annual/monthly software licences, prototype tooling, hosting charges.
 - b. The most accurate costings available should be used. More information may be requested as part of the due diligence process.
 - c. Publication and open access costs may be included.

- 3) Travel and Subsistence (5% of partner's salary budget max):
 - a. Enterprise Ireland reserves the right to support only travel that is considered reasonable and required for the project.
 - b. Conference attendance is considered beneficial to the overall project. Where conference attendance is planned it must relate directly to the project and have some beneficial aspect.
 - c. Travel costs must be in line with the RPO travel policy.
 - d. Travel and subsistence for consultants should be included in their daily rate (and not included separately here).

- 4) Contractual research, knowledge acquisition, consultancy services used exclusively for the project (20% of partner's salary costs max):
 - a. Consultancy/contracting costs are generally only provided for work done in Ireland.
 - b. Such costs are provided to RPOs primarily to facilitate the introduction of other academic partners who add value to the project.
 - c. Costs can be included for external expertise to assist with design, implementation or testing directly related to the project.
 - d. Consultancy should be primarily focussed on bringing in new skills/capability to the team.
 - e. Consultancy may not be provided by a consortium member.
 - f. Consultancy costs should be a modest portion of the overall project costs.
 - g. Consultant's daily rate should be inclusive of all travel and subsistence expenses.
 - h. Daily rates must be at commercial market rates. Please note that the MAXIMUM daily rate allowable is €900 for short assignments. For longer terms, the following max rates will apply (first 20 days €900, next 20 days €700 remaining €600).
 - i. As part of the due diligence, the daily rate and number of days actually allowed may be reduced to what is considered to be 'reasonable' and 'required' for the project.

Note re Certification, Testing, Market Studies and Clinical Trial Costs: In general, these costs will not be supported in RPOs. In limited circumstances, and with the pre-approval of the DTIF team, some costs may be supported.

- 5) Patent Costs for IP generated in the project:

A contribution to patenting costs relating to intellectual property established as a result of the work carried out as part of the project can be funded.

 - i. 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.
 - ii. Costs can only be incurred between the start and end date of the project.
 - iii. Grant aid for such IP protection is "ring fenced" and can only be claimed for this purpose.
 - iv. A maximum of €25,000 eligible expense will be allowed per RPO partner per project.

- 6) Capital Equipment Costs for Project R&D (tangible and intangible assets):
- a. e.g. test equipment, one off software licences (perpetual licences), lab scale prototype lines, items not completely consumed by the R&D project.
 - b. Access to existing equipment if available in Ireland is preferred and access charges are an eligible cost. Applicants must demonstrate the case for new equipment before they can be charged to the DTIF grant.
 - c. All capital equipment must be depreciated.
 - i. Depreciation Period: This is the period over which the item is to be written down to zero value.
 - ii. General personal computer equipment and peripherals: typically 36 months depreciation is allowable.
 - iii. Test equipment lab scale prototype: typically 60 months depreciation is allowable.
 - iv. Building/renovation costs will generally not be considered an eligible cost under DTIF.
- 7) Overheads:
- a. 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.).

APPENDIX I

DEFINITIONS

SME

Small and medium-sized enterprises (SMEs) are defined in the EU recommendation 2003/361.

The main factors determining whether an enterprise is an SME are:

1. staff headcount
2. either turnover and/or balance sheet total.

Company category	Staff headcount	Turnover	Balance sheet total
Medium-sized	51-250	≤ € 50 m	≤ € 43 m
Small	11-50	≤ € 10 m	≤ € 10 m
Micro	≤ 10	≤ € 2 m	≤ € 2 m

The European Commission's User Guide on the SME Definition is available [here](#). The User Guide states: "Meeting the staff headcount criterion is mandatory in order to be considered an SME. However, an enterprise may choose to meet either the turnover or the balance sheet total ceiling. It does not need to satisfy both requirements and may exceed one of them without impact on its SME status."

SME applicants should ensure that the company cannot be considered an Undertaking in Difficulty (as defined in COMMISSION REGULATION (EU) No 651/2014 of 17 June 2014 declaring certain categories of aid compatible with the internal market in application of Articles 107 and 108 of the Treaty) at time of application.

UNDERTAKING IN DIFFICULTY

All company applicants should ensure that the company cannot be considered an Undertaking in Difficulty (as defined in COMMISSION REGULATION (EU) No 651/2014 of 17 June 2014 declaring certain categories of aid compatible with the internal market in application of Articles 107 and 108 of the Treaty) at time of application.

'Undertaking in difficulty' means an undertaking in respect of which at least one of the following circumstances occurs:

- (a) In the case of a limited liability company (other than an SME that has been in existence for less than three years or, for the purposes of eligibility for risk finance aid, an SME within 7 years from its first commercial sale that qualifies for risk finance investments following due diligence by the selected financial intermediary), where more than half of its subscribed share capital has disappeared as a result of accumulated losses. This is the case when deduction of accumulated losses from reserves (and all other elements generally considered as part of the own funds of the company) leads to a negative cumulative amount that exceeds half of the subscribed share capital. For the purposes of this provision, 'limited liability company' refers in particular to the types of company mentioned in Annex I of Directive 2013/34/EU (1) and 'share capital' includes, where relevant, any share premium.

(b) In the case of a company where at least some members have unlimited liability for the debt of the company (other than an SME that has been in existence for less than three years or, for the purposes of eligibility for risk finance aid, an SME within 7 years from its first commercial sale that qualifies for risk finance investments following due diligence by the selected financial intermediary), where more than half of its capital as shown in the company accounts has disappeared as a result of accumulated losses. For the purposes of this provision, 'a company where at least some members have unlimited liability for the debt of the company' refers in particular to the types of company mentioned in Annex II of Directive 2013/34/EU.

(c) Where the undertaking is subject to collective insolvency proceedings or fulfils the criteria under its domestic law for being placed in collective insolvency proceedings at the request of its creditors.

(d) Where the undertaking has received rescue aid and has not yet reimbursed the loan or terminated the guarantee, or has received restructuring aid and is still subject to a restructuring plan.

(e) In the case of an undertaking that is not an SME, where, for the past two years:

- (1) the undertaking's book debt to equity ratio has been greater than 7,5 and
- (2) the undertaking's EBITDA interest coverage ratio has been below 1,0.

LEAD PARTNER

The Lead Partner means the party having submitted the Consortium Application on behalf of the consortium and having overall responsibility for project management structures. All individual partners retain full legal and financial responsibility for their own role within the collaboration.

FUNDAMENTAL RESEARCH

As defined in Commission Regulation (EU) No 651/2014:

Fundamental research, means experimental or theoretical work undertaken primarily to acquire new knowledge of the underlying foundations of phenomena and observable facts, without any direct practical application or use in view.

INDUSTRIAL RESEARCH

As 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.

EXPERIMENTAL DEVELOPMENT

As 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.

TECHNOLOGY READINESS LEVELS (TRL)

Projects submitted to the DTIF are expected to be in the range of TRL levels 3 – 9 based on the descriptions below. Ideally the consortium should be capable of demonstrating how it will move from the current state of the art in TRL 3 to a system prototype in TRL 9.

- TRL 1 – basic principles observed
- TRL 2 – technology concept formulated
- **TRL 3 – experimental proof of concept**
- **TRL 4 – technology validated in laboratory**
- **TRL 5 – technology validated in relevant environment (industrially relevant environment in the case of key enabling technologies)**
- **TRL 6 – technology demonstrated in relevant environment (industrially relevant environment in the case of key enabling technologies)**
- **TRL 7 – system prototype demonstration in operational environment**
- **TRL 8 – system complete and qualified**
- **TRL 9 – actual system proven in operational environment (competitive manufacturing in the case of key enabling technologies or in space).**

APPENDIX II

ELIGIBLE RESEARCH PERFORMING ORGANISATIONS

Atlantic Technological University	National University of Ireland, Dublin (UCD)
Boyne Research Institute	National University of Ireland, Galway (NUIG)
Dublin City University (DCU)	National University of Ireland, Maynooth (NUIM)
Dublin Institute for Advanced Studies (DIAS)	Royal College of Surgeons in Ireland (RCSI)
Dun Laoghaire Institute of Art, Design & Technology (IADT)	South East Technological University
Dundalk Institute of Technology (DkIT)	Teagasc
Irish Manufacturing Research Centre (IMR)	Technological University Dublin (TUD)
Marine Institute	Technological University Shannon (TUS)
Munster Technological University	Trinity College Dublin (TCD)
National College of Ireland (NCI)	Tyndall National Institute
National Institute for Bioprocessing Research and Training (NIBRT)	University of Limerick (UL)
National University of Ireland, Cork (UCC)	

Please note that additional public research bodies not listed may be eligible to apply for funding. Please email specific queries to DTIF@enterprise-ireland.com.

APPENDIX III

Export Controls, Trade Sanctions and DETE Authorisations

In Ireland, the Department of Enterprise, Trade and Employment (DETE) is the national competent authority for export controls and EU trade-related restrictive measures (trade sanctions).

Authorisation from DETE is required for the export/transfer of controlled goods and derogations from trade sanctions.

The export/transfer of a range of sensitive items and technologies from within the EU to third countries is controlled. Notably, “Dual-use” goods (products and components, **including software and technology**, which can be used for both civil and military purposes) are subject to authorisation requirements. The definitive list of Dual-use goods is set out in Annex I to the EU Dual-use Regulation. Brokering of transactions in Dual-use goods, and the provision of technical assistance in respect of Dual-use goods are similarly controlled.

Intangible technology transfers, as well as **research**, collaborative work across borders, video-conferencing, raw data and publications (including pre-publication material) are also subject to controls where the relevant content meets certain thresholds for export-controlled technology. The European Commission has provided guidance for **Internal Compliance Programmes** for research involving dual-use items.¹⁴

Further information on export controls is available on DETE’s website (Information on Export Controls - DETE (enterprise.gov.ie)), along with regularly-updated information on trade sanctions in respect of Russia’s aggression against Ukraine (EU trade sanctions in response to situation in Ukraine - DETE (enterprise.gov.ie)). The EU Sanctions Map site provides an excellent overview of all EU sanctions. Compliance queries may be directed by email to trade.compliance@enterprise.gov.ie. To set up your Exporter Profile for authorisation applications with DETE, please email exportcontrol@enterprise.gov.ie.

¹⁴ Commission Recommendation (EU) 2021/1700. Available < <https://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:32021H1700&from=EN>>.