



Ciste Nuálaíochta um Theicneolaíochtaí Bunathraitheacha
Disruptive Technologies Innovation Fund

Guide for Applicants
2024

Ciste Nuálaíochta um
Theicneolaíochtaí
Bunathraitheacha
Disruptive
Technologies
Innovation Fund



Riailas
na hÉireann
Government
of Ireland

Tionscadal Éireann
Project Ireland
2040



How to navigate this document:

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DTIF overview

- DTIF is a €500 million Fund for disruptive technologies.
- It was established under Project Ireland 2040 and is one of four Funds set up under Ireland's National Development Plan (NDP) 2018-2027.
- It is managed by the Department of Enterprise, Trade and Employment and administered by Enterprise Ireland.
- Across the six DTIF calls to date, 104 collaborative projects with 393 partners have been allocated funding of €371 million.

DTIF Objectives

- To support enterprises in Ireland to collaborate on challenges associated with new disruptive technologies that will have a transformative impact on how we will work and live in the future.
- To support enterprises in Ireland to avail of opportunities associated with 'disruptive technologies' by de-risking collaborative projects.
- To demonstrate commercial impacts within 3 to 7 years of DTIF project completion.
- To strengthen company start-up activity associated with disruptive technology.
- To build on research undertaken in Ireland and to leverage that research further by supporting the delivery and exploitation of new technology-based solutions from that research.
- To promote innovation and drive collaboration between Ireland's enterprises and its research base.
- To foster deeper and wider RD&I collaborations between the public and private sectors in key technology areas and support collaborations between large firms and SMEs in Ireland.
- To prepare Irish enterprises and public bodies to engage in European and global partnerships around the development and deployment of disruptive technologies.

DTIF funding of consortia

- DTIF provides funding for collaborations on technology-based disruptive innovation that can alter markets, alter the way businesses operate, involve the creation of new products or the emergence of new business models.
- Consortium membership and structure should have a strategic rationale with partners committed to collaborating to common aims and objectives.
- Effective participation and ease of management should be a consideration in shaping consortium size.

Acceptance of Applications

- The Call, open from May 2024, will remain open for applications until 30 April 2025 at 17:00. Applications can be submitted online at any time during this period.
Before preparing/submitting a DTIF proposal, applicants should liaise with their agency representatives (Enterprise Ireland, Údarás na Gaeltachta, IDA Ireland) to determine eligibility and capacity to participate in DTIF.
-

Introduction

- Only projects that meet the eligibility criteria specified below will be evaluated.
- All sections of the application must be completed by the lead partner and signed by each consortium member. Incomplete applications will be deemed ineligible.
- Partners listed on Parts A and B of the application form must not differ.
- DTIF requires that the project work and the majority of the funded activity be undertaken in Ireland. Any exceptions must be justified and made clear at the application stage.
- Collaborators that are not seeking funding should not be included in the consortium or on the application.

Consortium Structure

- The consortium must comprise of at least 3 independent partners which may consist of enterprises only or enterprises with one or more of the Research Performing Organisations (RPOs) listed in Appendix 2. Any of the consortium partners may lead the project.
- The consortium must comprise of at least one SME and one other enterprise partner.
- All enterprise consortium partners must be based in Ireland and must be registered through the Irish Companies Registration Office.
- All consortium partners must have confirmed their client status with their development agency (Enterprise Ireland, IDA Ireland or Údarás na Gaeltachta) or be an eligible Research Performing Organisation (RPO).
- RPO participation must be approved by an authorised signatory for the RPO (e.g., Vice-President/Dean of Research).

Funding Parameters

- The consortium must request DTIF funding of at least €1.5 million.
- Maximum project duration is three years. Note that projects of less than two years duration are unlikely to be funded.
- 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 to 100% of their eligible costs.
- RPOs cannot receive more than 50% of the total DTIF grant aid to the project.
- Entities listed on the application must be those incurring costs throughout the project.
- DTIF funding can only be drawn down by clients of Enterprise Ireland, IDA Ireland, Údarás na Gaeltachta (who are registered in Ireland through the Companies Registration Office) and eligible RPOs.
- At date of submission, each enterprise partner in the consortium must have provided financial information to allow their “Undertaking in Difficulty” (UiD) status to be verified. Note: Financial information for Enterprise partners should be sent to DTIFFinance@enterprise-ireland.com.

**Research
Priority Areas**

Funding applications must be within the Irish Research Priority Areas. See Appendix 6.

**Research
Activities**

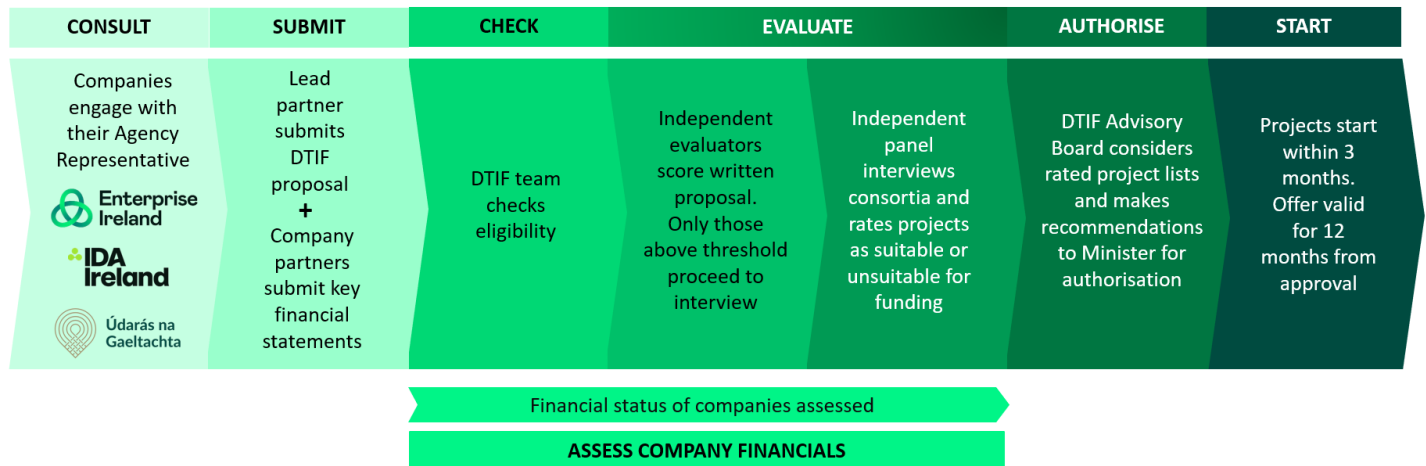
The disruptive and innovative nature of the proposal must be articulated in the application and it must comprise of “industrial research” and/or “experimental development” as defined in COMMISSION REGULATION (EU) No 651/2014. “Fundamental research”, as defined in the same Regulation, will not be funded. In general, proposals will be expected to fall within Technology Readiness Levels 3-9 (see Appendix 1).

Industrial Research Definition	Experimental Development Definition
<p>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.</p>	<p>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.</p>

**Application
Exclusivity**

Applicants are required to confirm that the application submitted to DTIF has not been submitted to another National Development Plan (NDP) Fund (i.e. Urban Regeneration and Development Fund, Rural Regeneration and Development Fund, Climate Action Fund).

APPLYING FOR THE DISRUPTIVE TECHNOLOGIES INNOVATION FUND (DTIF)



Application Process

- Formal applications must be made via the online application portal (ei.submit.com).
- An indicative Word and PDF version of the Application Form will be available on the Department’s website to facilitate you to prepare/draft the application content in advance of online submission.
- An information webinar will take place following the call opening and will be available online throughout 2024 and recordings of the information webinar and written answers to Frequently Asked Questions (FAQs) will be made available online.

Application Requirements

- The lead partner is required to complete and submit the online application form on behalf of the consortium.
- Lead partner means the party that has overall responsibility for project management structures.
- The online application form can be completed in multiple instalments, BUT it is not possible to make any changes in the application once it has been formally submitted.
- The application must be signed by all participants.
- RPO participation must be approved by an authorised signatory for the RPO (e.g., Vice-President/Dean of Research).
- It is the lead partner’s responsibility to ensure Enterprise Ireland receives the complete application.
- Each enterprise partner in the consortium must have provided, at the time of application submission, financial information to allow their “Undertaking in Difficulty” (UiD) status to be verified.
- Note: Relevant financial information for UiD verification is confidential for each company and must be sent to DTIFFinance@enterprise-ireland.com by each enterprise partner.

Eligibility

Only applications that are complete and satisfy the eligibility criteria will be evaluated.

Expert Review**Review of Written Proposals**

Applications that are deemed to be eligible are sent for remote evaluation by a minimum of three independent international experts.

Expert Panel Interview with Consortium

Each eligible application that meets the required standard in the remote evaluation will result in the DTIF consortia being invited for interview with expert panels.

Evaluation Criteria (for written and panel reviews)

Evaluation Criteria	Score Range*	Weighting (marks/300)
Strength of the disruptive technology	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

*Where a project falls below 60 marks out of 100 in any category, it will be removed from the process and will not be funded.

Marking System

Score	Rating	Comment
0		The proposal fails to address the criterion or cannot be assessed due to missing or incomplete information.
1-20	Poor	The criterion is inadequately addressed or there are serious inherent weaknesses.
21-40	Fair	The proposal broadly addresses the criterion but there are significant weaknesses.
41-60	Good	The proposal addresses the criterion well, but a number of shortcomings are present.
61-80	Very Good	The proposal addresses the criterion very well, but a small number of shortcomings are present.
80-100	Excellent	The proposal successfully addresses all relevant aspects of the criterion very well. Any shortcomings are minor.

DTIF Advisory Board

- Eligible projects that meet the required standard are submitted to the DTIF Advisory Board for consideration of recommendation of funding to the Minister.
- The Department of Enterprise, Trade and Employment chairs the DTIF Advisory Board, which is comprised of nominated members of Science Foundation Ireland (SFI), Enterprise Ireland (EI), IDA Ireland, Department of Further and Higher Education, Research, Innovation and Science (DFHERIS) and the Department of Agriculture, Food, and the Marine (DAFM).

Ministerial Approval

- The Minister for Enterprise, Trade and Employment has final approval on the funding awarded to the recommended projects.

Resubmission and Redress

- Unsuccessful consortia may re-apply with new proposals.
- Lead partners will have the opportunity to seek redress 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.

Deadline for Project Start

- Projects must start within 12 months of the date that the Minister for Enterprise, Trade and Employment formally approves the funding award. Letters of Offer for the funding will be withdrawn from projects not started by that time.

Introduction

- The independent international evaluators apply the following selection criteria for the remote evaluations and the panel interviews.

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” and falls within Technology Readiness Levels 3-9.
- 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.

Excellence of the Overall Proposal and Approach

- The concept should be sound.
- Project objectives are clear and relevant.
- The project should have credible proposed methodology.
- 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 24 to 36 months based on the work packages described.

Economic Impact and Sustainability

- The proposal has the potential to significantly alter markets, their functioning and/or significantly alter the way that businesses operate through the creation of new business models.
- The proposal demonstrates potential to enhance innovation capacity of enterprise partners, especially SMEs (RD&I performance, ability to engage with and deploy disruptive technologies in the future).
- Proposal demonstrates potential to create significant new market opportunities and exports, support job creation/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 Plan and neither hinders the achievement of Ireland’s climate objectives nor has other significant negative environmental impacts.

Quality and Efficiency of the Collaboration

- 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 brings together the necessary expertise.

**SMART
Deliverables**

- All Deliverables must be SMART (Specific, Measurable, Achievable, Relevant and Time-bound).
 - The ownership of the deliverable and collaborator(s) assigned to their delivery 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.
 - Deliverables should be clearly linked to the overall project objectives and where possible be aligned to payment milestones which are typically at 12 monthly intervals.
 - Deliverables should be periodic and equally dispersed through the entire project timeframe, capable of demonstrating progress to the final objective.
-

Rules governing UiD evaluation for DTIF

- To prevent companies receiving selective advantages that distort competition and trade within the EU, Article 107 of the Treaty on the Functioning of the European Union (TFEU) contains a general prohibition of State Aid, i.e., aid granted by a Member State or through State resources.
- In some circumstances, government intervention is necessary for a well-functioning economy to offset market failure and General Block Exemption Regulation (GBER) parameters allow EU Member States to bring certain State aid schemes into place.
- DTIF falls under this GBER regulation and must adhere to its requirements which, under Article 2(18), states that a company considered to be an Undertaking in Difficulty at the time of application cannot participate.
- A company is categorised as being an Undertaking in Difficulty and is not eligible for DTIF funding where more than 50% of its subscribed share capital is depleted as a result of accumulated losses.

Non-UiD Status Declaration

- Each company applicant to DTIF must declare that it is not an ‘Undertaking in Difficulty’ and must provide key financial information to support this declaration.
- The declaration and supporting financial information must be provided by e-mail to the DTIF Financial mailbox at DTIFFinance@enterprise-ireland.com at the same time as the online application is submitted.

Group Structure Information Required

- If the company applicant is part of a Group, details of the group structure and consolidated group financial statements of the parent company must be provided.
- Details of any change in the applicant company’s structure (e.g., acquired/merged) must be provided and include:
 - details of the transactions
 - financial information pre and post the change in company structure.

Key Financial Statements to be provided by company applicants

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

- Latest Financial Statements (audited or unaudited) approved by the company board and signed by 2 directors: Profit & Loss and Balance Sheet AND
- Draft financial statements awaiting approval by the Board and sign-off by 2 directors: Profit & Loss and Balance Sheet AND
- Latest Management Accounts covering the period since the Financial Statement i.e., no more than 3 months old from application submission date: Profit & Loss and Balance Sheet

UiD Example

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

Eligible project costs

An SME may claim up to 50% of its eligible project costs from DTIF and must fund the other 50% from its own resources. Large companies may claim up to 40% of its eligible project costs from DTIF and must fund the other 60% from its own resources. Funding for the company's contribution cannot be provided by:

- Other State or EU funds.
- Another consortium member.

Cost Model Options

Effective from 1st January 2024, in respect of R&D costs, the following options are available to companies within DTIF:

OPTION 1- Simplified Overheads Approach	OPTION 2 - Defined Overheads Approach
Eligible cost categories: 1. Salaries 2. Consultancy 3. Contractual research & Equivalent Services 4. Capital (depreciated only)	Eligible cost categories: 1. Materials 2. Salaries 3. Consultancy 4. Contractual Research & Equivalent Services 5. Capital (depreciated only)
Overhead: A 20% flat rate Overhead figure is applied to the total cost of the research project as defined by the cost categories above.	Overhead: The Overhead figure to be 20% of the Salaries cost, and the overhead figures must be validated.
Excluded: The cost categories excluded are 'travel and subsistence' and 'materials'.	Excluded: The cost category excluded is 'travel and subsistence'.

Rationale: The EU State Aid basis for the overall initiative is: The State Aid basis is the Commission Regulation (EU) No. 2023/1315 of 23rd June 2023 amending regulation General Block Exemption Regulation No.651/2014, the Regional Aid Map for Ireland, applicable from 01 January 2022 to 31 December 2027, Commission Decision – SA 101399.

GBER, Section 4, Article 25-30, deal with 'Aid for Research and Development and Innovation'. The De Minimis Aid Regulation, Commission Regulation (EU) No. 2023/2831 of 13th of December 2023 amending Commission Regulation (EU) No. 1407/2013.

Salaries

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 20% of eligible salary costs).
- f) Salary costs of the Managing Director (MD) or Chief Executive Officer (CEO) are generally not eligible except for 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.

Materials

Materials (Applicable in OPTION 2 - Detailed Costing Approach: See Page 9) 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.
 - iii. Provide the most accurate costings available. More information may be requested as part of the due diligence process.
 - iv. For Recoverable Value - enter an estimate of the scrap or other value of materials that could be reused after the project.

Contractual research, knowledge acquisition, consultancy services

Contractual research, knowledge acquisition, consultancy services used exclusively for the project are allowable for SME partners only and must form a minority of the partner's cost:

- 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 allowed may be reduced to what is considered 'reasonable' and 'required' for the project.
- i) Consultancy costs should be a modest portion of the overall project costs.

Exceptional External Costs

- a) Funding towards external clinical trial costs (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.
- b) Funding towards market research /consumer focus panels are eligible only insofar as the results are a necessary input to develop the product/service/process.
- c) 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.

**Capital
Equipment
Costs**

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

Allowable

- Equipment such as test equipment, one off software licences (perpetual licences), lab scale prototype lines, items not completely consumed by the R&D project.

Not Allowable

- General production equipment, or equipment that will subsequently become production equipment is not eligible for RD&I capital equipment grants.
- Building/renovation costs will generally not be considered an eligible cost under DTIF.
- Costs for deposit or orders placed for capital equipment before the start date will not be covered.

Depreciation

- The Depreciation Period is the period over which the item is to be written down to zero value.
 - All capital equipment must be depreciated.
 - Depreciation may only be claimed for the time the asset is used on the project.
 - Typically, 36 months depreciation is allowable on general personal computer equipment and peripherals.
 - Typically, 60 months depreciation is allowable on Test equipment/lab scale prototype.
 - No exceptions can be made without approval.
-

RPO Limit	RPOs may claim up to 100% of their eligible project costs from DTIF provided that the combined amount for RPOs in the consortium does not represent more than 50% of the total DTIF Funding for the project.
Salaries	<p>Salaries wholly necessary for the completion of the project:</p> <ol style="list-style-type: none"> 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. 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. The salaries / wages of permanent academic staff are not eligible for grant support. 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 Irish Research Council for Science, Engineering and Technology (IRCSET) rate will apply: €16,000 stipend, €5,750 contribution to fees and €2,250 contribution towards eligible direct project expenses. The costs of a project manager should be included for lead partners only. Some project management costs are allowable in other partners, depending on the size of the consortium and the complexity of the project. The Principal Investigator must be an employee of the RPO, either permanent or with a contract that covers the duration of the project.
Materials	<p>Materials wholly necessary for the completion of the project (generally, no more than 20% of the partner's budget):</p> <ol style="list-style-type: none"> Food, ingredients, annual/monthly software licences, prototype tooling, hosting charges. The most accurate costings available should be used. More information may be requested as part of the due diligence process. Publication and open access costs may be included.
Travel & Subsistence	<p>Travel and Subsistence (5% of partner's salary budget max):</p> <ol style="list-style-type: none"> Enterprise Ireland reserves the right to support only travel that is considered reasonable and required for the project. Where conference attendance is planned, it must relate directly to the project and have some beneficial aspect. Travel costs must be in line with the RPO travel policy. Travel and subsistence for consultants should be included in their daily rate.
Contractual research, knowledge acquisition, consultancy services	<p>Contractual research, knowledge acquisition, consultancy services used exclusively for the project (20% of partner's salary costs max):</p> <ol style="list-style-type: none"> Consultancy/contracting costs are generally only provided for work done in Ireland. Such costs are provided to RPOs primarily to facilitate the introduction of other academic partners who add value to the project. Costs can be included for external expertise to assist with design, implementation or testing directly related to the project. Consultancy should be primarily focussed on bringing new skills/capability to the team. Consultancy may not be provided by a consortium member. Consultancy costs should be a modest portion of the overall project costs. Consultant's daily rate should be inclusive of all travel and subsistence expenses. 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). As part of the due diligence, the daily rate and number of days allowed may be reduced to what is considered 'reasonable' and 'required' for the project.

Patent Costs

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.

Capital Equipment Costs for Project R&D

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

Allowable

- Equipment such as test equipment, one off software licences (perpetual licences), lab scale prototype lines, items not completely consumed by the R&D project.
- 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 it can be charged to the DTIF grant.

Not Allowable

- General production equipment, or equipment that will subsequently become production equipment is not eligible for RD&I capital equipment grants.
- Building/renovation costs will generally not be considered an eligible cost under DTIF.
- Costs for deposit or orders placed for capital equipment before the start date will not be covered.

Depreciation

- The Depreciation Period is the period over which the item is to be written down to zero value.
- All capital equipment must be depreciated.
- Depreciation may only be claimed for the time the asset is used on the project.
- Typically, 36 months depreciation is allowable on general personal computer equipment and peripherals.
- Typically, 60 months depreciation is allowable on Test equipment/lab scale prototype.
- No exceptions can be made without approval.

Certification, Testing, Market Studies, and Clinical Trials

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

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

Cost Claims

- 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 referring to the applicant.
- Sales and marketing costs will be disallowed in all cases.

Cost Categories

Costs must be submitted for each individual partner in the consortium under the following categories:

For all consortium partners

- Salaries wholly necessary for the completion of the project
- Materials wholly necessary for the completion of the project (generally, no more than 20% of the partner's budget)
- Travel and Subsistence (not allowed)
- Patent Costs for IP generated in the project
- Capital Equipment Costs for Project R&D
- Overheads

For SMEs Only

- Contractual research, knowledge acquisition, consultancy services used exclusively for the project (must form a minority of the partner's cost)
- Patent Costs for IP generated in the project

Tracking and Recording Costs

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.

**Appendix 1 -
Technology
Readiness
Levels**

Project proposals submitted to the DTIF are expected to be in the Technology Readiness Level (TRL) range of 3 to 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 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).

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.

**Appendix 2 -
Research
Performing
Organisations
eligible for DTIF
funding**

Research Performing Organisations that are eligible to participate in DTIF include:

<ul style="list-style-type: none"> • Atlantic Technological University (ATU) • Digital Manufacturing Institute (DMI) • Dublin City University (DCU) • Dublin Institute for Advanced Studies (DIAS) • Dun Laoghaire Institute of Art, Design & Technology (IADT) • Dundalk Institute of Technology (DkIT) • Irish Manufacturing Research Centre (IMR) • Marine Institute (MI) • Munster Technological University (MTU) • National College of Ireland (NCI) • National Institute for Bioprocessing Research and Training (NIBRT) 	<ul style="list-style-type: none"> • National University of Ireland, Cork (UCC) • National University of Ireland, Dublin (UCD) • University of Galway (NUIG) • Maynooth University (NUIM) • Royal College of Surgeons in Ireland (RCSI) • South East Technological University (SETU) • Teagasc • Technological University Dublin (TUD) • Technological University Shannon (TUS) • Trinity College Dublin (TCD) • Tyndall National Institute • University of Limerick (UL)
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Additional public research bodies, not listed above, may be eligible to apply for funding. Please email specific queries to DTIF@enterprise-ireland.com

**Appendix 3 -
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, videoconferencing, 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.

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 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.

**Appendix 4 -
SME
Definition**

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.

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.

**Large Company
Definition**

A large company is defined by the EU’s Corporate Sustainability Reporting Directive (CSRD) as one which meets at least two out of the following three criteria: A balance sheet total of more than €20 million; A net turnover of more than €40 million; 250 or more employees.

**Appendix 5 -
UiD Full
Definition**

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

- 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 (4) and 'share capital' includes, where relevant, any share premium.
 - 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.
 - 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.
 - 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.
 - In the case of an undertaking that is not an SME, for the past two years:
 - a) the undertaking's book debt to equity ratio has been greater than 7,5; and
 - b) the undertaking's EBITDA interest coverage ratio has been below 1,0.
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**Appendix 6 -
Priority
Research Areas**

Theme	Priority Area
ICT	Future Networks, Communications, and Internet of Things
	Data Analytics, Management, Security, Privacy, Robotics and Artificial Intelligence (including Machine Learning)
	Digital Platforms, Content and Applications, and Augmented Reality and Virtual Reality
Health and Well Being	Connected Health and Independent Living
	Medical Devices
	Diagnostics
	Therapeutics
Food	Food for Health
	Smart and Sustainable Food Production and Processing
Energy, Climate Action, and Sustainability	Decarbonising the Energy System
	Sustainable Living
Manufacturing and Materials	Advanced and Smart Manufacturing
	Manufacturing and Novel Materials
Services and Business	Innovation in Services and Business Processes

For further information:

Please visit: <https://enterprise.gov.ie/dtif>

Applicant enquiries: dtif@enterprise-ireland.com

Social media: Follow the Department of Enterprise Trade and Employment @DeptEnterprise and Enterprise Ireland @EntIrl on X for updates

Ciste Nuálaíochta um
Theicneolaíochtaí
Bunathraitheacha
Disruptive
Technologies
Innovation Fund



Rialtas
na hÉireann
Government
of Ireland

Tionscadal Éireann
Project Ireland
2040

 Enterprise
Ireland