



Innovation Fund 2026

FAQ



Irish Manufacturing Research (IMR)

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An Roinn Aeráide,
Fuinnimh agus Comhshaoil
Department of Climate,
Energy and the Environment

Applicants should read this document alongside the Terms & Conditions, Guide for Applicants and Application Form. In the event of inconsistency, the Terms & Conditions and Letter of Offer for successful applicants take precedence.

No.	Question	Response
A. Application and submission		
1	What is the deadline for CIRCULÉIRE Innovation Fund 2026 applications?	The deadline for full proposal submissions is 31 August 2026 at 23:59 Irish time. Applicants should submit well in advance of the deadline to allow time to complete the Award Force fields and upload all required documents.
2	How are applications submitted?	Applications must be submitted through the CIRCULÉIRE Innovation Fund 2026 online submission platform, hosted on Award Force (available at: https://www.circuleire.ie/innovation-fund). Applicants must complete the required online fields and upload the completed Application Form, Project Budget Application Workbook and De Minimis Aid & UiD Declaration Form, where required. The Application Form may be uploaded as a PDF to preserve formatting. The Project Budget Application Workbook must be uploaded in Excel format. Applications submitted by email will not be accepted unless IMR has specifically confirmed in writing that this is an alternative submission method in advance.
3	What documents must be submitted?	Applicants must upload the completed Application Form, Project Budget Application Workbook and signed De Minimis Aid & UiD Declaration Form for each funded partner where required to Award Force (found at: https://www.circuleire.ie/innovation-fund)
4	Can I update my application or send additional material after the deadline?	No. Applicants may not update their Award Force submission or submit additional material after the call deadline, unless IMR specifically requests clarification during eligibility or completeness checks.

5	Do the details entered in Award Force need to match the uploaded documents?	Yes. Applicants must ensure that the information entered in Award Force is consistent with the uploaded Application Form and Project Budget Application Workbook. In particular, the Lead Organisation, project title, requested grant aid amount, total project cost and project duration must match across all submitted materials.
6	What happens if my application is incomplete?	Each application will be assessed for completeness after the closing date. Incomplete applications may be deemed ineligible and not be considered further. This includes cases where required Award Force fields are incomplete, required documents have not been uploaded, or the information entered in Award Force is materially inconsistent with the uploaded Application Form or Project Budget Application Workbook. Applicants will be notified where an application is deemed incomplete and therefore ineligible.
7	Should the proposal include a detailed list of references?	References may be included in footnotes or in a short reference list where helpful. A full list of publications is not mandatory. Applicants should ensure that all information needed by reviewers is included in the proposal itself, with references used for verification only.
8	What should I do if I experience technical issues with the Award Force platform when completing or submitting my application?	Applicants are strongly encouraged to complete and submit their application well in advance of the published deadline and to allow sufficient time for uploading documents, completing validation checks and finalising their submission. If an applicant experiences a genuine technical issue that prevents them from completing or submitting their application through the Award Force platform, please check the contingency process in the Guide for Applicants document (Section 1.5 Submission of Proposals)

B. Eligibility, project details and consortium structure

9	Who can lead a proposal?	The proposal must be led by a CIRCULÉIRE member. An organisation that is not currently a CIRCULÉIRE member may still lead a proposal if it becomes a member by the time of submission. Other organisations may participate as Project Partners, Project Participants, in-kind contributors or subcontractors where appropriate and do not need to be CIRCULÉIRE members.
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10	Can non-members participate?	Yes. The Innovation Fund is a collaborative programme and is not intended to exclude non-member organisations from participating. Non-members may participate as Project Partners, Project Participants, in-kind contributors or subcontractors where appropriate. However, the Lead Partner must be a CIRCULÉIRE member by the time of submission.
11	What is the minimum number of partners?	Projects must involve collaboration between at least two organisations, with the consortium led by a CIRCULÉIRE member. The proposal should clearly define each partner's role and demonstrate the value of the collaboration.
12	What is the permitted project duration?	Projects may be either 6 or 12 months in duration, as specified in the call.
13	What is the project budget range?	The CIRCULÉIRE Innovation Fund 2026 supports three indicative funding bands: • Small scale projects: up to €50,000 grant aid requested • Medium scale projects: up to €150,000 grant aid requested • Large scale projects: up to €250,000 grant aid requested The maximum grant requested must not exceed €250,000 per project. The grant requested is not the same as the total project cost. The total project cost may exceed the grant aid requested, with the balance funded through partner contribution, which may include cash contribution, approved in-kind support or a combination of both, in line with applicable co-funding requirements.
14	What is the difference between a Lead Partner, Project Partner, Project Participant, partner contribution, in-kind support and subcontractor?	The Lead Partner is the CIRCULÉIRE member organisation that submits the application, leads the consortium and acts as the main point of contact with IMR. A Project Partner is an organisation that is part of the consortium, carries out defined project work and may receive grant funding where eligible. A Project Participant is an organisation or stakeholder that supports the project but does not receive grant funding and is not responsible for delivering funded work packages.

		Partner contribution means the portion of total project cost that is not funded by the CIRCULÉIRE Innovation Fund. It may be provided as cash, in-kind support, or a combination of both, where eligible and approved. In-kind support is a non-cash form of partner contribution, such as staff time, use of facilities, equipment access, materials, data or other resources. It must be clearly described, valued where applicable, linked to the project work plan and supported by appropriate evidence. A subcontractor provides a specific service under contract. A subcontractor is not part of the consortium and does not receive grant funding directly.
15	Is a consortium agreement required?	Yes. Any final award of funding will require a signed consortium agreement between the Lead Partner and all project partners. IMR is not expected to provide a draft agreement but may provide guidance on matters the agreement should address.
16	Can a partner participate in more than one application?	A partner may participate in more than one application, provided it has the capacity to deliver each role and the proposals are distinct. Any overlapping costs, staff time or commitments should be clearly explained. Partners must also ensure compliance with De Minimis rules where involved in multiple successful applications. Where participation across multiple projects would result in a partner exceeding the €300,000 De Minimis threshold, the partner will be required to accept only those projects that ensure continued compliance with this limit.
17	Can the innovation fund be used for scaling up projects or only for new projects at the pilot phase?	The Innovation Fund is not limited to new projects at the pilot phase. Existing projects seeking to scale up are also eligible to apply, provided that they meet all eligibility requirements set out in the Fund Guidelines, including the requirement for collaboration between at least two organisations. For projects seeking to scale up an existing initiative, applicants should clearly demonstrate how the proposed funding will support the project's expansion and development beyond its current stage.

		Proposals should clearly explain the pathway to scale, the role of the collaborating organisations in supporting this process and how the project's benefits and impact could be sustained and expanded over time.
18	If a project is developed in Ireland, but deployed and/or scaled outside of Ireland is that acceptable?	No, given the nature and objectives of the CIRCULÉIRE Innovation Fund 2026, proposed projects must be developed, deployed and scaled in Ireland. The Innovation Fund is implemented through a public-private partnership, with public funding provided by Ireland's Department of Climate, Energy and Environment. Accordingly, funded projects are expected to test, demonstrate and scale circular economy solutions within Ireland. Projects intended primarily for deployment and scaling outside of Ireland are therefore not eligible for funding under this Fund.
19	Would cross-border partners in Northern Ireland be eligible as a collaboration?	Northern Ireland-based organisations can participate in projects but are not eligible to receive direct funding, instead contributing as non-funded project partners or associates.

C. Funding rates, partner contribution and State Aid

20	What funding rates apply?	Academic Institutions and RTOs may receive 100% funding for eligible direct costs where the funded activity is non-economic in nature. Micro / small enterprises, medium enterprises and large enterprises / MNCs may receive 70% funding for eligible direct costs. Registered charities, non-profit organisations and social enterprises may receive 100% funding where the funded activity is non-economic and public-good in nature. Where the funded activity is economic or commercial, the enterprise funding rate of 70% applies. Enterprise funding is provided at 70% of eligible costs, subject to De Minimis eligibility, the applicable single-undertaking threshold, DCEE approval and completion of award-stage checks. The 70% rate has been selected as a programme design benchmark aligned with collaborative RD&I / demonstration funding practice, including the Horizon Europe Innovation Action model. The State Aid compliance route for enterprise funding is De Minimis.
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		The applicable funding rate is assessed at partner level.
21	My organisation is a social enterprise. Do we receive 100% funding?	Not automatically. Social enterprises may receive 100% funding where the funded activity is non-economic and public-good in nature. Where the activity is economic or commercial, or where the project creates a direct commercial advantage, the enterprise funding rate of 70% applies.
22	Are registered charities and non-profit organisations required to make a financial contribution?	Registered charities and non-profit organisations may receive 100% funding where the funded activity is non-economic and public-good in nature. Where the funded activity is economic or commercial, the enterprise funding rate of 70% applies and the remaining amount is treated as partner contribution. Partners may also choose to make cash or in-kind support.
23	If we are a not-for-profit, how are we classified?	Not-for-profit status does not automatically determine the funding rate. Applicants must identify their organisation type in the Application Form and must declare the nature of the proposed funded activity. Registered charities, non-profit organisations and social enterprises may receive 100% funding where the funded activity is non-economic and public-good in nature. Where the activity is economic or commercial, the enterprise funding rate of 70% applies.
24	Does De Minimis apply only to the Lead Partner or to all partners?	De Minimis requirements apply to each relevant partner receiving De Minimis aid under the Fund, not only to the Lead Partner. Each relevant funded partner must complete a De Minimis Declaration Form. The €300,000 threshold applies to the relevant single undertaking over a rolling three-year period. A single undertaking includes the applicant organisation and any linked or associated enterprises forming part of the same group structure. IMR, DCEE or appointed financial reviewers may review declarations before any funding award is confirmed.
25	Are Academic Institutions and RTOs subject to De Minimis?	Academic Institutions, RPOs and RTOs may receive 100% funding for eligible direct costs where the funded activity is non-economic in nature. De Minimis requirements are expected to apply to enterprise funding and any other funding treated as De Minimis aid. IMR may request further information to confirm the applicable State Aid treatment before award.

26	What is a single undertaking for De Minimis purposes?	A single undertaking includes the applicant organisation and any linked or associated enterprises forming part of the same group structure. Applicants must declare De Minimis aid received by the applicant and, where applicable, by linked enterprises within the same single undertaking during the rolling three-year period up to the date of application.
27	What happens if a partner exceeds the De Minimis threshold?	If the relevant De Minimis threshold would be exceeded, IMR may not be able to provide funding to that partner under De Minimis. This may affect the project budget, partner contribution or award decision. Applicants should complete the declaration carefully and seek clarification where needed. IMR may reduce, refuse or withdraw funding where De Minimis requirements are not met.
28	Is there a commitment to award funding by organisation type or company size?	No. There is no pre-set allocation of funding by organisation type or company size. Applications will be assessed through the evaluation process set out in the Guide for Applicants. Organisation type is used to determine eligibility and the applicable funding rate, but awards are based on proposal quality, fit with Fund objectives, collaboration, impact, scaling potential, value for money and available budget.
29	Are organisations that are an Undertaking in Difficulty eligible to receive funding?	No. Organisations that are an Undertaking in Difficulty are not eligible to receive funding under the CIRCULÉIRE Innovation Fund 2026. Applicants and funded partners may be required to declare their Undertaking in Difficulty status as part of the application and award process. IMR may refuse, reduce, withdraw or recover funding where an applicant or funded partner is determined to be an Undertaking in Difficulty, or where information provided is incomplete, inaccurate or misleading.
30	What funding rate applies to a Public Limited Company?	The applicable funding rate is determined by the category under which the applicant is eligible to apply, as set out in the Guide for Applicants. Where a Public Limited Company falls within the enterprise category, the enterprise funding rate of 70% of eligible project costs will apply, subject to eligibility, De Minimis requirements, the applicable single-undertaking threshold, DCEE approval and completion of award-stage checks.

D. Budget rules and eligible costs		
31	How are overheads calculated?	A flat 25% overhead rate applies to eligible direct costs, excluding subcontracting. Applicants do not need to itemise actual overhead expenditure. The overhead is intended to contribute to indirect project delivery costs such as finance, HR, IT, facilities, audit support, procurement, reporting, governance and administration.
32	Are overheads applied to subcontracting costs?	No. Subcontracting is excluded from the overhead calculation. Overheads are calculated at 25% on eligible direct costs excluding subcontracting.
33	How does the €150,000 salary cap work?	A salary cap of €150,000 applies for grant eligibility. A partner may include a staff member with a salary above €150,000 in the project budget, but only the salary amount up to €150,000 is eligible for grant support. Any salary amount above the cap remains part of the full project cost and is treated as partner contribution. Overheads are calculated only on the eligible capped salary amount.
34	Can salaries above €150,000 be included in the project?	Yes. Salaries above €150,000 may be included as full project costs where relevant. The amount above €150,000 will not be grant-funded and will fall into the partner contribution.
35	How should employer PRSI be treated?	Employer PRSI should be calculated in line with the Budget Application Workbook and applicable scheme rules. Applicants should use the current applicable employer rate when preparing the budget.
36	How are equipment costs treated?	Equipment costs must be calculated using depreciation. Applicants should enter the full equipment value, useful life in months, monthly depreciation and project duration in the Budget Application Workbook. Only the depreciation-based project cost should be included as the eligible project equipment cost, unless otherwise stated in the scheme rules. Residual value is not deducted separately because the eligible cost is based on the project-use depreciation amount, not the full purchase value.
37	Can existing equipment be included?	Existing equipment may be included only where it is directly required for the project and the cost is calculated in line with the depreciation approach in the Budget Application Workbook,

		subject to scheme rules. Applicants should explain the basis for the useful life and project-use calculation.
38	Are travel and subsistence costs eligible?	Travel and subsistence costs may be eligible where they are reasonable, necessary and directly linked to project delivery. They must be justified in the Application Form – offering a clear explanation for the Work Package or Tasks they relate to - and included in the Budget Application Workbook. Where the Guide for Applicants sets a threshold or percentage limit, applicants must follow it. Travel and subsistence costs not clearly related to the project may be rejected.
39	Are subcontracting or external assistance costs eligible?	Subcontracting and external assistance costs may be eligible where they are necessary, reasonable and clearly linked to project delivery. Applicants must explain why the work cannot be delivered by project partners, how the cost was estimated and what procurement approach will be followed given public procurement rules will apply (see Question 40). Subcontracting is excluded from the overhead calculation. Subcontracting and external assistance are subject to a maximum eligible daily rate of €750 plus VAT. Costs above this daily rate will not be grant-funded and may be treated as partner contribution, where relevant and approved.
40	Do consultants or external experts require procurement?	Yes. As the Fund is supported by public funding, applicants must comply with applicable public procurement requirements when engaging external assistance, consultancy, subcontracting, equipment, goods and services. As a minimum: • For values below €5,000, a verbal quote or documented value-for-money check should be retained. • For values between €5,000 and €25,000, three written quotes should be sought. • For values above €25,000, a formal, open and transparent procurement process should be followed in line with public procurement rules.

		Applicants and funded projects must retain appropriate procurement records to demonstrate compliance.
41	If a partner has a €5,000 budget, can they claim this back in full?	The €5,000 minimum threshold, where applicable, refers to gross eligible budgeted expenditure for that partner. The grant aid amount depends on the partner's funding rate. For example, an enterprise partner with €5,000 eligible costs and a 70% funding rate could receive up to €3,500 in grant aid, with the remaining €1,500 treated as partner contribution. That partner contribution may be provided as cash, in-kind support, or a combination of both, where eligible and approved. Applicants should clearly identify the basis of any partner contribution in the Budget Application Workbook and retain appropriate evidence during project delivery.
42	Are costs incurred before the project start date eligible?	Costs incurred before the approved project start date are not expected to be eligible unless explicitly approved in writing by IMR or explicitly stated in the Letter of Offer. Applicants should not assume pre-award costs will be funded.
43	How should VAT be treated?	Applicants should follow the Guide for Applicants and Budget Application Workbook. As a general principle, recoverable VAT should not be claimed as an eligible project cost. Applicants should seek advice from their finance team where unsure.
E. Evaluation and award process		
44	How will submissions be evaluated?	Eligible applications will be subject to external, independent peer review. Each application is expected to be evaluated by three independent assessors. More detail on the evaluation process and scoring criteria will be set out in the Guide for Applicants.
45	What is the purpose of the external review panel?	External reviewers support the evaluation process by assessing applications against the criteria set out in the Guide for Applicants. Reviewers may include relevant circular economy, technical, commercial, industry and impact expertise. External reviewers provide assessment and recommendations. Final funding decisions rest with the Department of Climate, Energy and Environment, or their delegated decision-making body, as set out in the call documentation.

46	When will I know whether I will be offered a grant?	It is expected that applicants will be notified in Q4 2026 with project kick off in January 2027.
47	When will unsuccessful applicants receive feedback?	It is expected that unsuccessful applicants will be notified in Q4 2026. Feedback will include the outcome of the eligibility check, the final score and, where available, high-level qualitative feedback from the external peer-review process.
48	Can I reapply if my application is refused?	Yes. Applicants may apply again under future CIRCULÉIRE Innovation Fund calls, where available. If reapplying with the same topic, applicants should review and update the proposal considering feedback from the selection process and any further enhancements of the project concept.
49	When can projects start?	Projects may start only after award conditions are satisfied and the Letter of Offer or relevant funding agreement is in place, unless IMR confirms otherwise in writing. The anticipated start date for successful 2026 applicants is January 2027. Applicants should use January 2027 as the anticipated start date in the Application Form, noting that the approved project start date will be confirmed in the Letter of Offer.

F. Project delivery, reporting and communications

50	What communication and knowledge sharing outputs are required?	Each funded project must deliver the required communication and knowledge-sharing outputs as set out in the Guide for Applicants and Application Form, including at a minimum: • one project case study • one industry-focused briefing paper • one project webinar or knowledge-sharing session Funded projects will also be required to submit final technical and financial reports as part of project closure. Templates and further guidance on these outputs will be provided by IMR to successful applicants. These outputs should be included in the applicant's proposed work plan, timeline and budget.
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		Participation in CIRCULÉIRE programme-level learning, evaluation and knowledge-sharing activities through IMR is a condition of funding.
51	How will confidential information be handled?	Applicants should clearly identify any commercially sensitive or confidential information in the proposal. Funded projects will be expected to share appropriate non-confidential learning with CIRCULÉIRE members and wider ecosystem stakeholders. Communication outputs should not disclose confidential or commercially sensitive information unless agreed by the relevant parties. However, confidentiality does not remove the requirement to provide IMR with sufficient information for monitoring, reporting, evaluation, audit and programme learning.
52	What happens if the project budget, scope or timeline changes after award?	Material changes to project scope, budget, timeline, partner roles or eligibility status must be notified to IMR and may require approval before implementation. Applicants should not assume that changes will be accepted automatically.
53	What reporting will be required?	Reporting requirements will be set out in the Letter of Offer, Guide for Applicants and project reporting templates. Funded projects should expect to report on progress, spend, partner activity, outputs, risks, dissemination, regulatory implications, impact and pathways to scale. Reporting also includes provision of project data, outputs and impact information to support programme monitoring, evaluation and reporting requirements.
54	Will gender balance be assessed?	Applicants are encouraged to promote gender balance at all levels of the project team, including project management and leading roles. Successful applicants may be asked to report on project team composition during delivery, where required by the fund.
55	What makes a strong proposal?	A strong proposal should clearly define the circular economy challenge, explain why collaboration is needed, show a credible demonstration plan, quantify expected impacts where possible, align work packages with the budget, address risk and explain how learning could be replicated or scaled across the wider CIRCULÉIRE network, as well as outlining future pathways to scale beyond the funded pilot term



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