

2026 Memorandum of Funding Agreement

between

The Department of Housing, Local Government and Heritage

and

An Fóram Uisce

and

Tipperary County Council

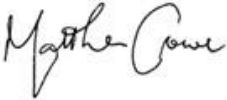
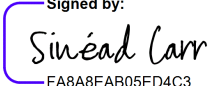
June 2026

1. Introduction

- 1.1 This Memorandum of Funding Agreement (the "Agreement") concerns funding provided by the Department of Housing, Local Government and Heritage (the "DHLGH") to Tipperary County Council on behalf of An Fóram Uisce (AFU).
- 1.2 The purpose of this funding is to facilitate AFU in providing advice to the Minister for Housing Local Government and Heritage (the "Minister"), the Commission for Regulation of Utilities (CRU) and the Water Policy Advisory Committee on specific matters and in making recommendations to Uisce Éireann in accordance with the Water Services Act 2017 (as amended).
- 1.3 The purpose of this Agreement is to provide assurance that the programme of work associated with this funding is managed in an efficient and cost-effective manner. Payments made to AFU are subject, inter alia, to the provisions set out in Department of Public Expenditure and Reform Circular 13/2014 – Management of and Accountability for Grants from Exchequer Funds. The Agreement sets out the activities agreed between both parties that are to be funded for the period covered by the Agreement. It also provides for a framework for reporting and liaison in relation to these activities and their associated expenditure.
- 1.4 The Agreement is designed to coincide with the annual budgetary cycle from estimates to budget to drawdown and sets out the agreed outputs and outcomes anticipated from the activities.
- 1.5 AFU will keep the DHLGH and Tipperary County Council informed of any significant impacts on the work programme through the regular reporting and liaison under this Agreement.
- 1.6 The Agreement will apply for the 2026 financial year.
- 1.7 The agreed funding to be provided to AFU in 2026 is €802,926 (Pay €569,926, Non-Pay €233,000). The breakdown of the 2026 funding is set out at Appendix 1.
- 1.8 The Department will review and update the Agreement on an annual basis in consultation with AFU and Tipperary County Council.
- 1.9 The undersigned agree to the arrangements as set out in this Agreement.

Name	Fintan Towey Assistant Secretary Water Division Department of Housing, Local Government & Heritage	Dr Matt Crowe Chairperson An Fóram Uisce	Sinead Carr Chief Executive Tipperary County Council
-------------	--	--	--

Final for signing

Signature			Signed by:  FA8A8EAB05ED4C3...
Date	12 June, 2026	24 June, 2026	26 June 2026 09:30 BST

2. Background

- 2.1 The Memorandum of Understanding Agreement (the "MoU Agreement") between the DHLGH and AFU defines the terms of the relationship between the two bodies as required under the Code of Practice for the Governance of State Bodies.
- 2.2 That MOU Agreement outlines the governance arrangements relating to AFU and, as such, it aims to ensure clarity of accountability, roles and responsibilities of AFU and the DHLGH with a view to ensuring that AFU discharges its statutory functions in an efficient and effective manner.
- 2.3 This Memorandum of Funding Agreement (the "Agreement") provides detailed information as to the planned disbursement of funding being provided by DHLGH to Tipperary County Council on behalf of and in relation to the work of AFU. This Agreement is subordinate to the MOU Agreement between the DHLGH and AFU.
- 2.4 The functions of AFU are set out in section 26 of the Water Services Act 2017 (as amended) and these are outlined in the MOU Agreement.

3. Purpose of Funding

- 3.1 The overall purpose of the funding being provided to Tipperary County Council on behalf of AFU under this Agreement in 2026 is as follows: .
 - to provide for the staffing/secretarial/administrative related costs;
 - to provide for the members' expenses including Chairperson's fee;
 - to discharge the statutory responsibilities (section 26 of the Water Services Act 2017 (as amended) of An Fóram Uisce so as:
 - to advise the Minister for Housing, Local Government and Heritage in relation to Government water policy having regard to, amongst other things water conservation, rural water services and the interests of the customers of Uisce Éireann;
 - to make recommendations to Uisce Éireann in relation to the performance by Uisce Éireann of its functions and when requested in writing in that behalf by Uisce Éireann on any policy document prepared by Uisce Éireann;
 - to advise and provide observations to the Commission for Regulation of Utilities ("CRU") in relation to the performance by Uisce Éireann of its functions, and when requested in writing in that behalf by the CRU, on any consultation document prepared by the CRU in respect of any water services provided by Uisce Éireann;
 - to advise the Water Policy Advisory Committee (established by Regulation 3 of the European Union (Water Policy) Regulations 2014 (S.1 350 of 2014) in relation to any river basin management plan (within the meaning of Regulation 13 of the European Communities (Water Policy) Regulations

2003 (S.I. No. 722 of 2003)) and implementation of that plan, and on matters pertaining to the objectives of the EU Water Framework Directive, and on such other related matters concerning the management of inland aquatic environment and water resources;

- to examine such other water-related matters, including the carrying out of research concerning those matters, as the Minister requests the Forum to examine and to advise the Minister accordingly;
- to facilitate the preparation of AFU'S annual report (section 32 of the Water Services Act 2017 (as amended)).

4. Meetings Under This Agreement

4.1 AFU will meet on a quarterly basis with relevant DHLGH officials on water related matters and such meetings will also consider updates on this Agreement, as appropriate. The meetings will be attended by the Chairperson and secretariat of AFU and senior management in the Water Division.

4.2 In relation to financial governance and oversight and matters relating to this Agreement, these meetings will serve to:

- Examine and agree the funding for the programme of work that AFU is undertaking;
- Examine and appraise the expenditure in undertaking that programme;
- Review progress towards achieving the programme of work of AFU for the year;
- Review and address any operational issues and/or key risks in delivering the programme; and
- Consider any modifications or alterations required to this Agreement.

Note: *In addition to the scheduled quarterly meetings, the DHLGH and AFU will engage separately in relation to relevant funding and operational issues as they arise.*

4.3 A formal meeting to review this Agreement, including the overall value for money and cost effectiveness of AFU programme, and to plan for the following year's agreement will be held.

4.4 A meeting will be held in Q4 2026 and will consider if any modifications or alterations are required to this Agreement, including where funding amounts/programmes change, and in light of any other clarifications which are highlighted below, and noting that the funding available is dependent on the availability of Exchequer funds and it is not demand-led. That meeting will also include consideration of any enhanced or additional responsibilities that may be requested or required of AFU and any changes agreed will be reflected in the 2027 version of this Agreement.

5. Key Activities

The activities agreed to be funded in 2026 are categorised as follows:

1. Secretarial/administrative related costs: staffing costs, office expenses (including ICT licences and hardware, office rent, office supplies, insurance, telephone, advertising, and procurement costs), CMC and staff pension charge, staff meeting costs, travel and subsistence costs, and staff training, facilitation & conference attendance costs.
2. Members' expenses: Chairperson's fee, members' meeting costs, travel and subsistence costs, and members' training, facilitation & conference attendance costs. It is anticipated that in 2026, 9 plenary meetings of AFU will be held with 8 of these meetings held in person, the other 1 plenary meeting will be held online. Additionally, it is anticipated that members will attend 3 in person Forum field trips/workshops during 2026. Approximately 15 members will also attend the EPA Water Conference in Galway in June. Members of the Forums Liaison Group with Uisce Éireann will attend 1 to 2 in person meetings during 2026.
3. Costs associated with the discharging of AFU statutory responsibilities:
 - Provision of advice to the Minister in respect of:
 - water conservation,
 - rural water services and
 - the interests of the customers of Uisce Éireann;
 - Provision of advice to the Water Policy Advisory Committee;
 - Provision of recommendations to Uisce Éireann in relation to the performance by Uisce Éireann of its functions;
 - Provision of advice and observations to the CRU; and
 - Examination of other water-related matters as the Minister requests and advising the Minister accordingly.
 - Annual report related costs, including design and layout costs, and translation costs.

6. Financial Management, Risk Management and Procurement

7.1 Grant Allocation

Subject to compliance with the conditions set down in the Letter of Allocation issued to Tipperary County Council and AFU, the DHLGH will allocate the agreed monies in the sum of €802,926 for the 2026 financial year. The funding will be drawn down monthly on the submission and approval of vouched invoices. The expenditure claims will be signed off by the SEO and counter signed by the Director of Services (Tipperary County Council).

DHLGH, AFU and Tipperary County Council recognise a collective responsibility for ensuring that an effective system of internal financial controls is maintained and operated, to comply

with statutory obligations applicable to the provision of funding for AFU and the recent DPER Circular 18/2025 on Value for Money Obligations.

The arrangements and timelines for the budget and payments are outlined in the table below.

7.2 Risk Management and Compliance

Tipperary County Council will adopt and maintain a structured approach to risk and control and, where appropriate enhance its risk management and keep it under continuous review for improvement. This should include:

- an annual review of the effectiveness of Tipperary County Council's system of internal controls, including financial, operational and compliance controls and risk management must be carried out as soon as possible following the end of each financial year;
- detailed procedures must be in place outlining Tipperary County Council's control procedures and financial monitoring, control and verification checks implemented to ensure accountability and compliance with best financial practice; and
- where specific issues have or will emerge Tipperary County Council will keep the Department informed of efforts to address and resolve such matters and submit any reports to the Department on the resolution of any such matters and the actions taken to prevent any reoccurrence.

7.3 Procurement

It is understood that procurement will be carried out in accordance with procedures in place at Tipperary County Council and will be in line with national procurement standards including the recent DPER Circular 17/2025 on Green Public Procurement. This section outlines the requirements in relation to financial management, monitoring, control and audit of funds. It is a condition of funding that Tipperary County Council complies with DPER Circular 13/2014, and, in particular, the Statement of Principles for Grantees (Appendix 2 of Circular 13/2014).

7.4 Accounting, auditing and reporting arrangements

In its Annual Report, AFU is obliged to include details of all proper and usual accounts of money received or expended by it including any other reporting aspect as may be directed by the Minister for Housing, Local Government and Heritage.

The income that Tipperary County Council receives from DHLGH on behalf of AFU, and the expenditure by Tipperary County Council on behalf of AFU should be clearly identifiable in Tipperary County Council's financial accounts. It is acknowledged that such accounts are part of the Annual Financial Statement ("AFS") of the Council. The Local Government Auditor is responsible for the audit of Tipperary County Council's accounts. A copy of the extract from the audited Tipperary County Council's accounts should be provided to the Water Division, following the completion of the audit and presentation of the Accounts to the Council.

Budgets and Allocations

No.	Description	DHLGH Actions	Tipperary County Council and AFU Actions
1	AFU grant allocation	• Inform AFU of pre-Budget estimates of grant allocation. • Confirm post-Budget grant allocation. • Issue annual funding allocation letter.	• Submit to DHLGH projections and estimated costs associated with funding AFU. • AFU will keep the DHLGH informed of any changes to projections.

Payments to Tipperary County Council

No.	Description	DHLGH Actions	Tipperary County Council and AFU Actions
2	Issuing payments to Tipperary County Council	• Monthly claims checked and approved by Water Services Governance Section. • Payments made as per vouched expenditure or as otherwise agreed, between AFU, Tipperary County Council and the DHLGH.	• Monitor timely transfer of funds
3	Drawdown requests	• Agree format for drawdown requests in respect of AFU expenditure.	• Submit drawdown requests in accordance with the requirements of Circular 13/2014 and in the format agreed with DHLGH on the basis of vouched expenditure under specified activity codes.
4	In-year adjustments to Budget allocations	• Review applications from AFU for reallocation of funds.	• Engagement between DHLGH and AFU in relation to the mid-year review of expenditure (June 2026), to include any proposals for reallocation of funding within categories; and engagement between DHLGH and AFU in relation to the 2027 Estimates process (September 2026). • In accordance with Circular 13/2014, expenditure profiles and reports to be submitted and discussed at monitoring meetings.

5	End year balances	• Agree final outturn. • DHLGH to confirm the final end year payment dates with AFU.	• Final drawdown to be calculated on 'Actual Spend' basis. Note include verified committed spend for Month 12 of the calendar year. .
6	Financial statements and accounts		• The Forum's Income & Expenditure is included in the AFS of the Council.

Internal Controls of Funds by Tipperary County Council

No.	Description	DHLGH Actions	Tipperary County Council Actions
7	Procurement	• Circulate any relevant correspondence emanating from OGP to AFU.	• Tendering and appointment of contractors in line with appropriate national and Tipperary County Council procedures. • Use standard Tipperary County Council Contracts and Service Level Agreements to govern funded activities. • Maintain within Tipperary County Council Contracts Register records of all contracts awarded.
8	Maintain appropriate internal systems of financial management and control, including safeguards against fraud and theft		• Apply appropriate procedures and processes of financial control and management. • In line with the stipulations of the Code of Practice for the Governance of State Bodies, Tipperary County Council will ensure it has an effective risk management system in place, including regular updating of corporate and office-level risk registers. • Require contractors to demonstrate tax compliance by having up-to-date Clearance Certificates (On-line, Real time)

Appendix 1

Budget 2026 Summary Table

	Budget 2026
AFU Activities	€802,926
<i>Pay Related Costs</i>	<i>569,926</i>
Staff Salaries	415,880
25% CMC	93,471
13% Pension Contribution	48,605
Chairs allowance	11,970
<i>Non-Pay Related Costs</i>	<i>€233,000</i>
Staff Travel & Subsistence	€20,000
Staff Training, Facilitation & Conference attendance	€5,000
Staff Meeting Costs	€2,000
Office Expenses	€16,000
Members Travel & Subsistence	€17,000
Members Training, Facilitation & Conference attendance	€12,000
Members Meeting Costs	€13,000
Research & Advice	€72,000
Communications & Education	€56,000
Strategic Plan	€15,000
Annual Report	€5,000