Introduction

This register provides the basis for the preparation of Government Finance Statistics and Excessive Deficit Procedure reporting for Ireland. It gives a list of all organisations in the State which are considered to be “government” bodies for the purposes of these statistics. It also lists organisations which, while under public control, are not part of the government sector. The distinction between the government and public sectors is explained later in this document.

As well as a listing of bodies to be included in the register (reference year 2018) this document sets out information on the methodology and classifications employed in its compilation. It has been updated since the version published in October 2018 – see section on Compilation and Up-Date of Register of Public Sector Bodies for further information.

Legal basis

Under Council Regulation (EC) No. 479/2009\(^1\) as amended by Council Regulation 679/2010\(^2\), and Commission Regulation (EU) No 220/2014\(^3\) the Central Statistics Office (CSO) is responsible for the official reporting of Ireland’s General Government Balance (GGB), Debt (GGDebt) and other Government Finance Statistics (GFS). In particular, this requires the CSO to define the scope of the government and public sectors in Ireland.

Defining Government and the Public Sector

The legally binding accounting rules\(^4\) which must be used by all EU countries for producing these statistics are those of the *European System of Accounts 2010* (ESA 2010)\(^5\). The *Manual on Government Debt and Deficit* (MGDD)\(^6\) provides further guidance on the implementation of ESA 2010 when reporting GFS.

In ESA 2010, General Government is one of five mutually exclusive institutional sectors within the economy. These are (a) non-financial corporations (S11); (b) financial corporations (S12); (c) general government (S13); (d) households (S14); and (e) non-profit institutions serving households (S15).

Sectors S11 and S12 may be further sub-divided into “private” and “public”. Public corporations are those that are deemed to be controlled by government (S13).

The General Government Sector (S.13) is the set of all bodies which:

1. are directly or indirectly controlled by a Government department or office, or by a local authority;
2. lack autonomy of decision and the power to own assets/liabilities, and/or do not produce a full set of accounts (the ‘institutional unit’ test); or
3. are non-market producers (the ‘market/non-market’ test)
Defining Control

ESA2010, para 20.18 defines control as the ability to determine the general policy or programme of that entity. Paras 2.38 and 2.39 of ESA 2010 set out, respectively, indicators of control for corporations and non-profit institutions (see Table 1). They also note in each case of that while a single indicator may be sufficient to establish control it may be necessary to assess a combination of indicators to determine control of the entity. If an entity is determined to be under public control it must then be established whether it should be classified in General Government or in the commercial public sector.

### Table 1 Indicators of Government control

<table>
<thead>
<tr>
<th>Corporations (ESA 2010 para 2.38)</th>
<th>Non-Profit Institutions (ESA 2010 para 2.39)</th>
</tr>
</thead>
<tbody>
<tr>
<td>(a) Government ownership of the majority of the voting interest</td>
<td>(a) Appointment of officers</td>
</tr>
<tr>
<td>(b) Government control of the board or governing body</td>
<td>(b) Provisions of the enabling instruments</td>
</tr>
<tr>
<td>(c) Government control of the appointment and removal of key personnel</td>
<td>(c) Contractual agreements</td>
</tr>
<tr>
<td>(d) Government control of key committees in the entity</td>
<td>(d) Degree of financing</td>
</tr>
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<td>(e) Government possession of a golden share</td>
<td>(e) Degree of government risk exposure</td>
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<tr>
<td>(f) Special regulations</td>
<td></td>
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<tr>
<td>(g) Government as a dominant customer</td>
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<tr>
<td>(h) Borrowing from government</td>
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</tr>
</tbody>
</table>

Defining an Institutional Unit

ESA 2010 defines an institutional unit using four criteria:

a) ability to own goods or assets in its own right and to exchange the ownership of goods or assets in transactions with other institutional units;

b) ability to take economic decisions and engage in economic activities for which it is itself held to be directly responsible and accountable at law;

c) ability to incur liabilities on its own behalf, to take on other obligations for further commitments and to enter into contracts and

d) ability to draw up a complete set of accounts, covering all transactions carried out during the accounting period, as well as a balance sheet of assets and liabilities.

An entity which fails the criteria of an institutional unit is classified in the same sector as the body which controls it. Therefore publicly controlled units which are not institutional units are classified in General Government. For example most extra-budgetary funds are not categorised as institutional units.
Chapter 1 Defining Government and the Public Sector

Defining Market/Non-Market Units

ESA 2010 (para 20.29) states that the classification of “core government units engaged in the provision of goods and services on a non-market basis and/or in the redistribution of income and wealth, is straightforward.” This refers to what are typically thought of as Government units – in Ireland’s case these would include Departments of State and their associated Offices and Local Authorities.

However, other units may also be classified to the government sector if they are controlled by Government and if they are classified as “non-market producers”. The General Government sector thus encompasses both Central and Local Government, non-commercial state owned bodies and extra budgetary funds.

Other bodies which are considered “market” institutional units controlled by Government (e.g. ESB, AIB) are classified in the ‘commercial Public Sector’ – either Non-Financial Corporation Sector (S.11) or the Financial Corporation Sector (S.12).

To determine that a publicly controlled producer is a market unit it must charge “economically significant prices”, that is prices which substantially influence the amount of the good or service which the producer is willing to supply and the consumer is willing to purchase. If the publicly controlled producer is the only supplier to government of goods or services it must do so on the basis of competition with private producers (e.g. through a tendering process) in order to be considered a market producer. It must also have a profit-based incentive to adjust supply and must be able to operate in market conditions and to meet its financial obligations. The ability to undertake a market activity is checked via a quantitative criterion which measures whether the entity is covering at least 50% of its production costs through sales (as defined in ESA 2010 paras 20.30-20.32) over a multi-year period.

Compilation and Up-Date of Register of Public Sector Bodies

The register presented in this document is based on a number of sources including government publications, academic databases, and data collection undertaken by the CSO. During 2018 the CSO has conducted joint surveys of:

- All central government departments - with the Department of Public Expenditure and Reform
- All local authorities - with the Department of the Housing, Planning and Local Government.

This has been done in order to confirm or revise existing listings and to obtain further information as needed on all bodies under the aegis of these government units to ensure their correct classification according to the above criteria. Analysis of the results of the central government survey conducted in

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7 Providers of “ancillary services” such as transport, financing, purchasing, computer services etc. who provide services exclusively to a parent unit are classified in the same sector as their parent unit.
2018 is reflected in the current publication. Work on the local government survey and consequent updates to the register is on-going.

At the end of 2017 the Central Statistics Office classified a number of the larger Approved Housing Bodies into the local government subsector. Details of this decision can be seen at: https://www.cso.ie/en/methods/governmentaccounts/classificationdecisions/classificationofapprovedhousingbodies/ These AHBs have been included in the register since April 2018 (see section 1.2 Local Government) and their impact on government revenue, expenditure, deficit, assets and liabilities are reflected in Government Finance Statistics annual and quarterly releases available at: http://www.cso.ie/en/statistics/governmentaccounts/.

The seven universities governed by the Universities Act, 1997 have been classified as under public sector control as at end 2017 and are included in the register in section 2 - Public Sector Bodies in Non-Financial Corporation Sector (S.11). This means that, as is the case for all public corporations, their stock of liabilities is included in the contingent liabilities of government, but is not on the balance sheet of government. Details of this classification can be seen at: https://www.cso.ie/en/methods/governmentaccounts/classificationdecisions/classificationofuniversities/.

The composition of this register is not static. Government controlled bodies are established, closed and merged over time. Also the market/non-market status of bodies must be continually reviewed. Consequently the Register of Public Sector Bodies is reviewed and up-dated periodically (at least annually).
2.1 Central Government (S.1311)

Central Government is defined to include all bodies established through political processes and for whose activities a Minister of Government or other responsible person is accountable to the people through the Oireachtas (National Parliament). This responsibility extends to the presentation of detailed audited annual accounts to the Oireachtas. Central Government includes legislative, judicial and executive bodies established in this manner. The sector does not include public corporations or enterprises engaged in the production of market services or goods. The main classes of Central Government bodies are:

- Departments of State including any additional voted expenditure under the aegis of the Minister
- Extra-Budgetary Funds for which separate accounts are maintained and which are directly administered by Departments
- Bodies which are not Departments but which are funded almost entirely from the Exchequer, are subject to controls and may be regarded as extensions of Government Departments

2.1.1 Departments of State, Ministerial Vote Groups and Extra-Budgetary Funds

In 2018 there were 17 Departments of State. These are financed by appropriations from the Exchequer Account that are voted each year by the Oireachtas. Some Departments have a number of additional votes, which provide separate appropriations for sub-offices and activities (grouped into Ministerial Vote Groups). For instance, the Central Statistics Office (CSO) is part of the Taoiseach’s Vote Group but has its own separate Vote.

The full list of Departments, Additional Votes and Extra-Budgetary Funds is shown in Table 2.1.1.
Chapter 2 Register of General Government Units

Table 2.1.1 Departments of State, Additional Votes and Extra-Budgetary Funds

<table>
<thead>
<tr>
<th>Departments of State</th>
<th>Additional Votes</th>
<th>Extra-budgetary funds$^8$</th>
</tr>
</thead>
<tbody>
<tr>
<td>Agriculture, Food and the Marine</td>
<td></td>
<td>Fishery Harbour Centres Fund</td>
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<td></td>
<td></td>
<td>Horse and Greyhound Racing Fund</td>
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<tr>
<td>Business, Enterprise and Innovation</td>
<td></td>
<td></td>
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<tr>
<td>Children &amp; Youth Affairs</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Communications, Climate Action and Environment</td>
<td></td>
<td>Environment Fund</td>
</tr>
<tr>
<td>Culture, Heritage and the Gaeltacht</td>
<td>National Gallery</td>
<td>Dormant Accounts Fund</td>
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<tr>
<td></td>
<td></td>
<td>Western Investment Fund</td>
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<td></td>
<td></td>
<td>National Lottery Fund</td>
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<tr>
<td>Defence</td>
<td>Army Pensions</td>
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<tr>
<td>Education and Skills</td>
<td></td>
<td>Adult Education Organisations Fund</td>
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<tr>
<td></td>
<td></td>
<td>Ciste na Gaeilge</td>
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<tr>
<td></td>
<td></td>
<td>Department of Education Scholarship Fund</td>
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<td></td>
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<td>Fund for Organisations Promoting Ireland as an Educational Centre</td>
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<td></td>
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<td>National Training Fund</td>
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<td></td>
<td></td>
<td>Residential Institutions Education Fund</td>
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<td></td>
<td></td>
<td>Residential Institutions Redress Board (RIRB)</td>
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<tr>
<td></td>
<td></td>
<td>Residential Institutions Statutory Fund (Caranua)</td>
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<tr>
<td></td>
<td></td>
<td>Scientific and Technological Education (Investment) Fund</td>
</tr>
<tr>
<td>Employment Affairs and Social Protection</td>
<td></td>
<td>Social Insurance Fund</td>
</tr>
</tbody>
</table>

$^8$ Most extra-budgetary funds are not treated as institutional units as they generally have no autonomy of decision. Exceptions to this are the National Pensions Reserve Fund and the Social Insurance Fund.
## Chapter 2 Register of General Government Units

<table>
<thead>
<tr>
<th>Departments of State</th>
<th>Additional Votes</th>
<th>Extra-budgetary funds&lt;sup&gt;a&lt;/sup&gt;</th>
</tr>
</thead>
<tbody>
<tr>
<td>Finance</td>
<td>Comptroller and Auditor General</td>
<td>Bank Guarantee Scheme Fund</td>
</tr>
<tr>
<td></td>
<td>Revenue Commissioners</td>
<td>Capital Service Redemption Account</td>
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<td></td>
<td>Tax Appeals Commission</td>
<td>Carbon Fund</td>
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<td></td>
<td>Credit Institutions(Eligible Institutions Guarantee)Scheme Account 2013</td>
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<td></td>
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<td>Credit Union Fund</td>
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<td></td>
<td></td>
<td>Deposit Guarantee Scheme</td>
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<td></td>
<td></td>
<td>Hepatitis C and HIV Compensation Tribunal Reparation Account 2013</td>
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<td></td>
<td></td>
<td>Hepatitis C and HIV Compensation Tribunal Special Account 2013</td>
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<tr>
<td></td>
<td></td>
<td>Fund for Cultural, Scientific etc. Organisations</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Intestate Estates Fund Deposit Account</td>
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<tr>
<td></td>
<td></td>
<td>Ireland-United States Educational Fund 2013</td>
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<tr>
<td></td>
<td></td>
<td>Ireland Strategic Investment Fund&lt;sup&gt;a&lt;/sup&gt;</td>
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<tr>
<td></td>
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<td>Land Bond Account</td>
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<td></td>
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<td>Local Loans Fund</td>
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<td></td>
<td>National Lottery Suspense Account</td>
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<td></td>
<td></td>
<td>Post Office Savings Bank Fund</td>
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<tr>
<td></td>
<td></td>
<td>Programme for Peace and Reconciliation</td>
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<td></td>
<td></td>
<td>Small Savings Reserve Fund</td>
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<td></td>
<td></td>
<td>Social Insurance Investment Fund</td>
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<td></td>
<td></td>
<td>State Property (Misc. Deposits) Account</td>
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<tr>
<td></td>
<td></td>
<td>Sundry Monies Deposit Account</td>
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<tr>
<td></td>
<td></td>
<td>Traveller’s Protection Fund</td>
</tr>
<tr>
<td>Foreign Affairs and Trade</td>
<td>International Co-operation</td>
<td></td>
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<tr>
<td>Health</td>
<td>Health Services Executive</td>
<td>Special Account for Compensation of Hepatitis C</td>
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<tr>
<td></td>
<td></td>
<td>Risk Equalisation Fund</td>
</tr>
<tr>
<td>Housing, Planning and Local Government</td>
<td></td>
<td>Local Authority Library and Archive Service</td>
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</tbody>
</table>

<sup>a</sup> Treated as an institutional unit.
## Register of General Government Units

<table>
<thead>
<tr>
<th>Departments of State</th>
<th>Additional Votes</th>
<th>Extra-budgetary funds</th>
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<tbody>
<tr>
<td></td>
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<td>Local Government Fund Voluntary Housing Scheme</td>
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<tr>
<td>Justice and Equality</td>
<td>Courts Service</td>
<td>Garda Síochána Reward Fund</td>
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<td>Garda Síochána (National Police Service)</td>
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<td></td>
<td>Prisons</td>
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<td></td>
<td>Property Registration Authority</td>
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<td></td>
<td>Valuation Office</td>
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<tr>
<td>Public Expenditure and Reform</td>
<td>National Shared Services Office</td>
<td>Rent &amp; Interest Account No. 3</td>
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<td></td>
<td>Office of Public Works</td>
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<td></td>
<td>Office of Government Procurement</td>
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<td></td>
<td>Ombudsman (incl. the following)</td>
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<tr>
<td></td>
<td>Office of the Ombudsman</td>
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<td>Office of the Information Commissioner</td>
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<td>Commissioner for Environmental</td>
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<td>Information</td>
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<td>Standards in Public Office</td>
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<td>Commission for Public Service</td>
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<td>Appointments</td>
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<td>Appeal Commissioner under the EC (re-</td>
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<td>Use of Public Sector Information)</td>
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<td>Regulations</td>
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<td>Public Appointments Service</td>
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<td>Secret Service</td>
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<td>State Laboratory</td>
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<td></td>
<td>Superannuation and Retired Allowances</td>
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<td>Rural and Community Development</td>
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<tr>
<td>An Taoiseach (Prime Minister)</td>
<td>Attorney General</td>
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<td></td>
<td>Central Statistics Office</td>
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<td></td>
<td>Chief State Solicitor’s Office</td>
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<td></td>
<td>Director of Public Prosecutions</td>
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<td>President’s Establishment</td>
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<tr>
<td>Transport, Tourism &amp; Sport</td>
<td></td>
<td>Local Authority Swimming Pool Programme</td>
</tr>
</tbody>
</table>
### 2.1.2 Other Non-market Agencies included in Central Government Sector

<table>
<thead>
<tr>
<th>Government Department</th>
<th>Agency</th>
</tr>
</thead>
<tbody>
<tr>
<td>Agriculture, Food and the Marine</td>
<td>Aquaculture Licences Appeals Board (ALAB)</td>
</tr>
<tr>
<td></td>
<td>Bord Bia (Irish Food Board)</td>
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<tr>
<td></td>
<td>Bord Iascaigh Mhara (Irish Sea Fisheries Board)</td>
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<td>FEOGA</td>
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<td>Horse Racing Ireland (HRI)</td>
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<td>Horse Sport Ireland</td>
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<td>HRI Racecourses</td>
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<td>Marine Institute (Foras na Mara)</td>
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<td>Moorepark Technology Ltd</td>
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<td>National Milk Agency</td>
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<td>Sea Fisheries Protection Agency (SFPA)</td>
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<td>Teagasc (Agriculture and Food Development Authority)</td>
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<tr>
<td>Business, Enterprise and Innovation</td>
<td>Competition and Consumer Protection Commission (CCPC)</td>
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<td></td>
<td>Enterprise Ireland</td>
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<td>Health and Safety Authority</td>
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<td>IDA Ireland</td>
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<td></td>
<td>Irish Auditing and Accounting Supervisory Authority</td>
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<td></td>
<td>National Standards Authority of Ireland (NSAI)</td>
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<td></td>
<td>Science Foundation Ireland</td>
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<td></td>
<td>Trade and Business Development Body (INTERTRADE Ireland)</td>
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<td></td>
<td>Workplace Relations Commission (WRC)</td>
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<tr>
<td>Children and Youth Affairs</td>
<td>Adoption Authority of Ireland (AAI)</td>
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<td>Child &amp; Family Agency (Tusla)</td>
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<td>Gaisce (President’s National Challenge Award)</td>
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<td></td>
<td>Oberstown Children Detention Campus</td>
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<td></td>
<td>Office of Ombudsman for Children</td>
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<tr>
<td>Communications, Climate Action and Environment</td>
<td>Broadcasting Authority of Ireland (BAI)</td>
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<td>Commission for Communications Regulation (CCR ComReg)</td>
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<td>Commission for Regulation of Utilities</td>
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<td>Environmental Protection Agency (EPA)</td>
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<td>Inland Fisheries Ireland</td>
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<td>Irish National Petroleum Corporation</td>
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<td>National Oil Reserves Agency (NORA)</td>
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<td>RTE – Raidió Teilifís Éireann</td>
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<td></td>
<td>Sustainable Energy Authority of Ireland (SEAI)</td>
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<td></td>
<td>Teilifís na Gaeilge/TG4</td>
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<td></td>
<td>The Loughs Agency</td>
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</tbody>
</table>
# Chapter 2 Register of General Government Units

<table>
<thead>
<tr>
<th>Government Department</th>
<th>Agency</th>
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</thead>
<tbody>
<tr>
<td>Culture, Heritage and the Gaeltacht</td>
<td>Arts Council (An Chomhairle Ealaion)</td>
</tr>
<tr>
<td></td>
<td>Chester Beatty Library</td>
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<td></td>
<td>Crawford Gallery, Cork</td>
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<td></td>
<td>Discovery Programme Ltd</td>
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<td></td>
<td>Foras Teanga (The Language Body) - NS.BODY</td>
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<td></td>
<td>Foras Teanga (Ulster-Scots Agency) – NS.BODY</td>
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<tr>
<td></td>
<td>Heritage Council (Comhairle Oidhreachta)</td>
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<td></td>
<td>Irish Heritage Trust</td>
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<td></td>
<td>Irish Manuscripts Commission</td>
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<td></td>
<td>Irish Museum of Modern Art (IMMA)</td>
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<td>National Archives, Ireland</td>
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<td></td>
<td>National Archives Advisory Council</td>
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<td></td>
<td>National Library of Ireland (NLI)</td>
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<td></td>
<td>National Museum of Ireland (NMI)</td>
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<tr>
<td></td>
<td>Office of the National Lottery Regulator</td>
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<td></td>
<td>Oifig Choimisinéir na dTeangacha Oifigúla</td>
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<tr>
<td></td>
<td>Scéim Aoisliúntas Fhoireann (Udarás na Gaeltachta/ Bhord na Gaeilge)</td>
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<tr>
<td></td>
<td>Screen Ireland</td>
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<td></td>
<td>Údarás na Gaeltachta</td>
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<td></td>
<td>Waterways Ireland – NS.BODY</td>
</tr>
<tr>
<td>Defence</td>
<td>Army Pensions Board</td>
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<td>Defence Forces (Oglaigh na hÉireann)</td>
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<td>Office of Ombudsman for the Defence Forces</td>
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<tr>
<td>Education and Skills</td>
<td>Chomhairle um Oideachais Gaeltachta agus Gaelscolaíochta (Speisialta)</td>
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<td></td>
<td>Commission to Inquire into Child Abuse</td>
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<td></td>
<td>Dublin Institute for Advanced Studies</td>
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<td>Educational Research Centre (ERC)</td>
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<td>Exchange Bureau (Léargas)</td>
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<td>Grangegeorman Development Agency</td>
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<td>Higher Education Authority / Údarás an Ard Oideachas</td>
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<td>Irish Research Council</td>
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<td>National Centre for Guidance in Education</td>
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<td>National Council for Curriculum &amp; Assessment</td>
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<td>National Council for Special Education</td>
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<td>Quality and Qualifications Ireland</td>
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<td>Skillnets</td>
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<td>Solas (ex FAS-Foras Aiseanna Saothair)</td>
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<td></td>
<td>Schools: voluntary secondary, primary, community and comprehensive</td>
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<td></td>
<td>State Examinations Commission (SEC)</td>
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<td>Teaching Council</td>
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### Chapter 2 Register of General Government Units

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<thead>
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<th>Agency</th>
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<td>Institutes of Technology</td>
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<td>• Athlone Institute of Technology</td>
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<td>• Dublin and Dun Laoghaire Education and Training Board</td>
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<td>• Tipperary Education and Training Board</td>
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<td>• Waterford and Wexford Education and Training Board</td>
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<tr>
<td>Employment Affairs and Social Protection</td>
<td>Citizens Information Board</td>
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<td>Pensions Authority (formerly Pensions Board - Bord Pinsean)</td>
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<td>Finance</td>
<td>Credit Union Restructuring Board (ReBo)</td>
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<td>Financial Services and Pensions Ombudsman (FSPO)</td>
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<td>Irish Bank Resolution Corporation</td>
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<td>Irish Fiscal Advisory Council</td>
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<td>NAMA-National Asset Management Agency</td>
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<td>National Development Finance Agency (NDFA)</td>
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<td>National Treasury Management Agency (NTMA)</td>
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<td>Strategic Banking Corporation of Ireland</td>
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<td>Dental Council</td>
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<td>Food Safety Authority of Ireland (FSAI)</td>
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<td>Food Safety Promotion Board (SAFEFOOD)</td>
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<td>Health and Social Care Professionals Council</td>
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<td>Health Information and Quality Authority (HIQA)</td>
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<td>Health Research Board (Bord Taighde Sláinte) (HRB)</td>
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<td>Health Products Regulatory Authority (HPRA)</td>
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<td>Health Service National Partnership Forum</td>
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<td>Irish Blood Transfusion Service Board (IBTS)</td>
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<td>Institute of Public Health in Ireland (IPH)</td>
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<td>Medical Council</td>
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<td>Mental Health Commission</td>
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<td>National Cancer Registry Board</td>
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<td>National Treatment Purchase Fund Board</td>
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<td>Nursing and Midwifery Board of Ireland (Bord Altranais)</td>
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<td>Pre-Hospital Emergency Care Council (PHECC)</td>
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<td>Voluntary hospitals and hospices</td>
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<td>Housing, Planning, and Local Government</td>
<td>Bord Pleanála (Planning Board)</td>
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<td></td>
<td>Eastern and Midland Regional Assembly</td>
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<td></td>
<td>Housing Finance Agency</td>
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<td>Housing &amp; Sustainable Communities Agency</td>
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<td>Irish Water</td>
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<td>Irish Water Safety</td>
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<td>Land Development Agency</td>
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<td>Local Government Management Agency (LGMA)</td>
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<td>Northern and Western Regional Assembly</td>
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<td>Private Residential Tenancies Board (PRTB)</td>
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<td>Southern Regional Assembly</td>
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<tr>
<td>Justice and Equality</td>
<td>An Garda Síochána Ombudsman Commission (GSOC)</td>
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<td></td>
<td>An Garda Síochána Ombudsman Inspectorate</td>
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<td>Criminal Injuries Compensation Tribunal</td>
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<td>Data Protection Commissioner</td>
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<td>Forensic Science Ireland</td>
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<td>Insolvency Service Ireland</td>
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<td>International Protection Appeals Tribunal</td>
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<td>Irish Naturalisation and Immigration Service (INIS)</td>
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<td>International Protection Office (IPO An Office of INIS)</td>
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<td>Irish Film Classification Office</td>
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<td>Irish Human Rights and Equality Commission</td>
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<td>Legal Aid Board</td>
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<td>Legal Services Regulatory Authority</td>
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<td>Mental Health (Criminal Law) Review Board</td>
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<td>National Disability Authority</td>
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<td>National Property Services Regulatory Authority</td>
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<td>Office of the State Pathologist</td>
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<td>Ordnance Survey Ireland (OSI)</td>
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<td>Parole Board</td>
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<td>Policing Authority</td>
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<td>Private Security Authority</td>
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<td>Rural and Community Development</td>
<td>Charities Regulatory Authority</td>
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<tr>
<td>Taoiseach</td>
<td>Western Development Commission (WDC)</td>
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<td></td>
<td>NESDO/Comhar National Economic and Social Development Office</td>
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<td>NESC National Economic and Social Council</td>
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<td>Transport, Tourism and Sport</td>
<td>Commission for Aviation Regulation</td>
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<td>Commission for Railway Regulation</td>
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<td>Commissioners of Irish Lights</td>
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<td>Fáilte Ireland</td>
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<td>Irish Rail (Iarnród Éireann) - CIE subsidiary</td>
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<td>Marine Casualty Investigation Board</td>
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<td>Medical Bureau Of Road Safety</td>
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<td>National Transport Authority</td>
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<td>Road Safety Authority</td>
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<td>Sport Ireland</td>
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<td>Tourism Ireland</td>
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<td>Transport Infrastructure Ireland</td>
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2.2 Local Government (S.1313)

Local Government incorporates all bodies established for the purpose of local administration. At present this sub-sector comprises all Local Authorities, Regional Assemblies and a number of Approved Housing Bodies.

Formerly, VECs and Health Boards were also included in this subsector. Their successor bodies (Education and Training Boards and the Health Service Executive) are now classified in Central Government.

The review of bodies under the aegis of local authorities is still on-going as described earlier and a detailed list will be made available in subsequent versions of this register.

2.2.1 Local Authorities

Local authorities operate under the supervision of the Minister for Housing, Planning, and Local Government. The Local Authorities comprise of 31 city and county councils and 3 Regional Assemblies. The structure is as follows:

Local Authorities as at end 2018
Carlow County Council
Cavan County Council
Clare County Council
Cork City Council
Cork County Council
Donegal County Council
Dublin City Council
Dun Laoghaire/Rathdown County Council
Fingal County Council
Galway City Council
Galway County Council
Kerry County Council
Kildare County Council
Kilkenny County Council
Laois County Council
Leitrim County Council
Limerick City & County Council
Longford County Council
Louth County Council
Mayo County Council
Chapter 2 Register of General Government Units

Meath County Council
Monaghan County Council
Offaly County Council
Roscommon County Council
Sligo County Council
South Dublin County Council
Tipperary County Council
Waterford City & County Council
Westmeath County Council
Wexford County Council
Wicklow County Council

2.2.2 Regional Assemblies
Northern and Western Regional Assembly
Southern Regional Assembly
Eastern and Midland Regional Assembly

2.2.3 Approved Housing Bodies
As of end 2017 14 Tier 3 Approved Housing Bodies was re-classified to the local government subsector with retrospective effect. Work on assessing the classification of the remaining AHBs is on-going.
3.1 Public Sector Bodies in Non-Financial Corporation Sector (S.11)

Abargrove Ltd
Abbey Theatre Amharclann Na Mainistreach
Advanced Environmental Solutions Ltd
Advertising Standards Authority Ireland
Aer Rianta International CPT
Airstream Wind Energy Ltd
Ammonite Ltd
An Post
An Post BillPost Processing Services Ltd
An Post Geodirectory DAC
Aniram Mda Ltd
Arcade Property Company
ASC Airport Services Consolidated Ltd
Bantry Bay Port Company
Blogram
BnM Fuels Ltd
Bord Na Gcon
Bord na Móna
Bord na Mona Allen Peat
Bord na Mona Energy Ltd
Bord na Mona Environmental Ltd
Bord na Mona Fuels Ltd
Bord na Mona Horticulture Ltd
Bord na Mona Powergen (formerly Windfarm One)
Bord na Mona Property Ltd
Bremore Ireland Port
Bruckana Supply Company Ltd
Bruckana Wind Farm Ltd
Bus Átha Cliath (Dublin Bus)
Bus Éireann
Care Trust
Cappawhite Wind Ltd
Castlepook Power Ltd
Clonmel Greyhound Racing Company Ltd
Coillte TEO
Commdec Ltd
Córas Iompair Éireann (excluding Irish Rail)
Cork Airport
Cork Greyhound Race Company Ltd
Cork Port Terminals Services
Cork Racecourse Ltd
Corvoderry Wind Farm Ltd
Crockahenny Wind Farm Ltd.
Cushaling Power Ltd
DAA plc
DAA Airport Services
DAA Finance plc
DAA International plc
DAA Operations Ltd
DAA Pension Corporate Trustee Ltd
Derryarkin Sand and Gravel Limited
Digital Hub Development Agency
Dohcar Ltd
Dohhen Ltd
Dublin Airport
Dublin City University
Dublin Greyhound and Sports Association Ltd
Dublin Port Company
Economic and Social Research Institute
Edenderry Power Ltd
Edenderry Power Operations Ltd
Eirgrid Interconnector Ltd
Eirgrid PLC
Electricity Supply Board (Head Office)
Emerald Bridge Fibres DAC
Ervia ESOP Trustee Ltd
Ervia (excluding Irish Water)
ESB 1927 Properties Ltd
ESB Commercial Properties Ltd (formerly Seltan 11 Ltd)
ESB Electric Ireland Ltd
ESB Energy International Ltd (formerly ESB International Ltd.)
ESB Finance DAC
ESB Financial Enterprises Ltd (formerly Salmara Holdings Ltd.)
ESB Independent Energy Ltd.
ESB Independent Energy NI Ltd.
ESB Independent Generation Trading Ltd
ESB Innovation ROI Ltd
ESB International Investments Ltd
ESB International Ltd
ESB Networks DAC
ESB Novusmodus GP Ltd
ESB Power Generation Holding Ltd
ESB Solar (IRE) Ltd
ESB Telecoms Ltd
ESB Trading Ltd (formerly Blackwind Ltd)
ESB Wind Development Ltd
ESBI Carbon Solutions Ltd
ESBI Computing Ltd.
ESBI Consultants Ltd.
ESBI Contracting Ltd.
ESBI Engineering & Facility Management Ltd
Eyke Ltd
Fairyhouse Club Ltd
Fullplex Management Company Ltd
Gaelic Ferries
Galway Greyhound Stadium Ltd
Galway Harbour Company
Garvagh Glebe Power Ltd
Gatland Property Ltd (DAA)
General Estates and Trust Company Ltd
Gort Windfarms Limited
GPO IEC Ltd
Greener Ideas Ltd
GVS Gift Voucher Shop DAC
Halamar Developments Ltd (DAA)
Hengram Ltd
Hibernian Wind Power Ltd.
HRI Racecourses Ltd
Institute of Public Administration
Irish Aviation Authority
Irish National Stud Company Limited
Irish Thoroughbred Marketing Limited
Jonent Downs Ltd
Kavwall Ltd
Kerry Wind Power Ltd
Kilrush Creek Marina Ltd
Kingspan ESB DAC
Limerick Cargo Handling Ltd
Limerick Greyhound Racing Track Ltd
Marro Properties Ltd
Mezzanine Management Ltd
Mount Eagle Wind Farm Ltd
Mount Lucas Supply Company Ltd
Mount Lucas Wind Farm Ltd
Mountainlodge Power DAC
Moylurg Rockingham Limited
Mullingar Greyhound Racing Company Ltd
National Concert Hall
National Digital Research Centre (NDRC)
National Learning Network Ltd
National University of Ireland Galway
National University of Ireland Maynooth
Navan Races Ltd
Newgrove Housing Association Ltd
New Ross Port Company
Orliven Ltd
Oweninny Power 2 DAC
Oweninny Power DAC
Oweninny Power Holdings DAC
P B Nominees Ltd
Personal Injuries Assessment Board
Port Of Cork Company
Port of Waterford Company
Post Consult International Limited
Post Trust Ltd
Powerteam Electrical Services Ltd
Precision Marketing Information Ltd (trading as Data Ireland)
Prince's Street Property Co Ltd
PrintPost Ltd
Radstock Ltd
Raheenleagh Power DAC
Rehab Enterprises Ltd
Rehab Foundation Ltd
Rehab Glassco
Rehab Group Ltd
Rehab Lotteries Ltd
RehabCare
Renewable Energy Ireland Limited
REPAK LTD
RG Recycle Holdings Ltd
RTÉ Commercial Enterprises Limited
RTÉ Licence Collections Ltd
RTÉ Music Limited
RTÉ Transmission Network Limited (renamed 2RN)
Rushwood Holdings Ltd
S & M (Limerick) Ltd
Sanditon
Seirbhisi Theilifis na Gaeilge Teoranta
Shannon Group
Shannon Airport Authority plc
Shannon Foynes Port Company
Shannon Commercial Enterprises DAC
Shannon Heritage DAC
Shelbourne Greyhound Stadium Ltd
SIRO Ltd (Formerly Evolve Structure Services Ltd)
Skobar
Skonac
Skopek
Skovale
Skyzone Ltd (DAA)
Stepping Out (Athlone) Ltd
Synergen Power Ltd
The Hire Purchase Company of Ireland Ltd
The Kingdom Greyhound Racing Company Ltd
The Leopardstown Club Ltd
The Polio Fellowship Of Ireland
The Tipperary Race Company PLC
Total Shopping Convenience Holdings Ltd
Total Shopping Convenience Ltd
Tote Arena Ltd
Tote Ireland Ltd
Transpost Ltd
Trinity College Dublin
TSC Ventures DAC
Tullynahaw Power Ltd
University College Cork
University College Dublin
University of Limerick
Utilities O & M Services Ltd
Veterinary Council of Ireland
Wallkav Ltd
Waterfern Ltd
Waterford Container Terminal DAC Ireland
Waterford Greyhound Race Company (1953) Ltd
Woodhouse Windfarm Ltd (formerly Boleywind Ltd)
Youghal Greyhound Race Company Ltd
3.2 Public Sector Bodies in the Financial Corporations Sector (S12)

AIB 24 Hour Services Ltd
AIB Capital Exchange Offering 2009 Ltd
AIB Capital Markets Ltd
AIB Combined Leasing Ltd
AIB Commercial Finance Ltd
AIB Corporate Finance Ltd
AIB Debt Management Ltd
AIB European Investments Ltd
AIB Finance Ltd
AIB Holdings (Ireland) Limited
AIB Insurance Services Ltd
AIB International Finance
AIB International Leasing Ltd
AIB Investment Services Ltd
AIB Leasing Ltd
AIB Limited
AIB Mortgage Bank
AIB Services Ltd
Allied Irish Banks (Holdings & Investments) Ltd
Allied Irish Banks Plc
Allied Irish Finance Ltd
Allied Irish Nominees Ltd
Ark Secretarial Limited
Augmentum Ltd
Central Bank & Financial Services Authority Ireland
EBS DAC
EBS Mortgage Finance
Haven Mortgages Ltd
Irish Permanent Property Co Ltd
Joint Mortgage Holdings No.1 Ltd
Munster and Leinster Bank Limited
Permanent TSB Finance Limited
Permanent TSB PLC
Permanent TSB Group Holdings PLC
Post Insurance
Postpoint Services Ltd
Prize Bond Company DAC
Royal Bank of Ireland Ltd
Springboard Mortgages Ltd
VHI