



**An Phríomh-Oifig Staidrimh**  
Central Statistics Office

## **Methodological Note**

# **2016 Register of Public Sector Bodies (including General Government Bodies) in Ireland**

**April 2017**

## Introduction

Under Council Regulation (EC) No. 479/2009<sup>1</sup> as amended by Council Regulation 679/2010<sup>2</sup>, and Commission Regulation (EU) No 220/2014<sup>3</sup> the Central Statistics Office (CSO) is responsible for the official reporting of Ireland's General Government Deficit/Balance (GGDeficit / GGB), Debt (GGDebt) and other Government Finance Statistics (GFS). In particular, this requires the CSO to define the scope of the Public Sector (which includes the General Government Sector) in Ireland. This document presents a list of bodies to be included in this register (reference year 2016) and information on the methodology and classifications employed in its compilation. It has been updated since the version published in October 2016 – see section on Compilation and Up-Date of Register of Public Sector Bodies for further information.

## Classifying the Public Sector (including General Government)

The legally binding accounting rules<sup>4</sup> which must be used by all EU countries for producing these statistics are those of the *European System of Accounts 2010* (ESA 2010)<sup>5</sup>. The *Manual on Government Debt and Deficit* (MGDD)<sup>6</sup> 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). Commercial public sector bodies are classified as 'public' subsectors of S11 and S12.

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;

and which either

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)

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<sup>1</sup> <http://eur-lex.europa.eu/LexUriServ/LexUriServ.do?uri=OJ:L:2009:145:0001:0009:en:PDF>

<sup>2</sup> <http://eur-lex.europa.eu/LexUriServ/LexUriServ.do?uri=OJ:L:2010:198:0001:0004:EN:PDF>

<sup>3</sup> <http://eur-lex.europa.eu/legal-content/EN/TXT/HTML/?uri=CELEX:32013R0549&from=EN>

<sup>4</sup> <http://eur-lex.europa.eu/legal-content/EN/TXT/HTML/?uri=CELEX:32013R0549&from=EN>

<sup>5</sup> [http://epp.eurostat.ec.europa.eu/portal/page/portal/product\\_details/publication?p\\_product\\_code=KS-02-13-269](http://epp.eurostat.ec.europa.eu/portal/page/portal/product_details/publication?p_product_code=KS-02-13-269).

<sup>6</sup> [http://epp.eurostat.ec.europa.eu/cache/ITY\\_OFFPUB/KS-GQ-14-010/EN/KS-GQ-14-010-EN.PDF](http://epp.eurostat.ec.europa.eu/cache/ITY_OFFPUB/KS-GQ-14-010/EN/KS-GQ-14-010-EN.PDF)

## 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**

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

## 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.

## 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<sup>7</sup> 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.

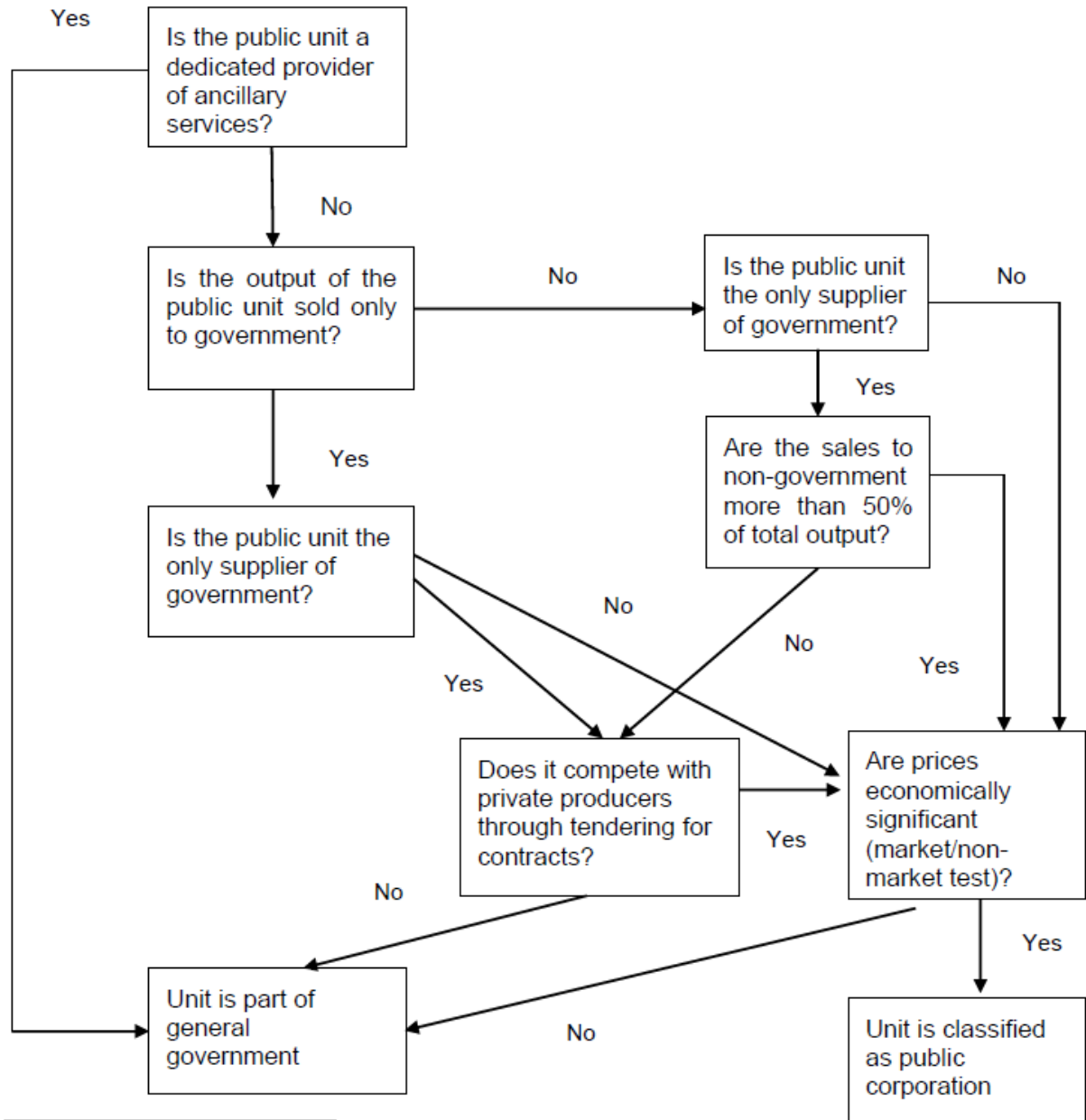
**The Register of Public Sector Bodies with reference to 2016, including General Government Bodies is provided in Annex 1.**

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<sup>7</sup> 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.

Decision Tree for Classifying Bodies into Public Sector and Government – MGDD 2016 (page 22)

Decision tree



## **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 research undertaken by the CSO. During 2016 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 Environment, Community 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. A preliminary analysis of the results of the central government survey conducted in 2016 is reflected in the current publication. Work on the local government survey and consequent updates to the register is on-going.

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).

## **Annex 1: Register of Public Sector Bodies, 2016**

### **1 Public Sector Bodies in General Government Sector (S.13)**

#### **1.1 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

##### **1.1.1 Departments of State, Ministerial Vote Groups and Extra-Budgetary Funds**

In 2016 there were 16 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 1.

**Table 1 Departments of State, Additional Votes and Extra-Budgetary Funds**

<b>Departments of State</b>	<b>Additional Votes</b>	<b>Extra-budgetary funds<sup>8</sup></b>
Agriculture, Food and the Marine		Fishery Harbour Centres Fund Horse and Greyhound Racing Fund
Arts, Heritage, Regional, Rural and Gaeltacht Affairs	National Gallery	Dormant Accounts Fund Western Investment Fund National Lottery Fund
Children & Youth Affairs		
Communications, Climate Action and Environment		Environment Fund
Defence	Army Pensions	
Education and Skills		Adult Education Organisations Fund Ciste na Gaeilge Department of Education Scholarship Fund Fund for Organisations Promoting Ireland as an Educational Centre National Training Fund Residential Institutions Education Fund Residential Institutions Redress Scheme Residential Institutions Statutory Fund (Caranua) Scientific and Technological Education (Investment) Fund

<sup>8</sup> 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.



Departments of State	Additional Votes	Extra-budgetary funds <sup>8</sup>
Finance	Comptroller and Auditor General Revenue Commissioners Tax Appeals Commission	Bank Guarantee Scheme Fund Capital Service Redemption Account Carbon Fund Credit Institutions(Eligible Institutions Guarantee)Scheme Account 2013 Credit Union Fund Deposit Guarantee Scheme Hepatitis C and HIV Compensation Tribunal Reparation Account 2013 Hepatitis C and HIV Compensation Tribunal Special Account 2013 Fund for Cultural, Scientific etc. Organisations Intestate Estates Fund Deposit Account Ireland-United States Educational Fund 2013 Land Bond Account Local Loans Fund Account 2013 National Lottery Suspense Account National Pensions Reserve Fund <sup>9</sup> Post Office Savings Bank Fund Programme for Peace and Reconciliation Small Savings Reserve Fund Social Insurance Investment Fund State Property (Misc. Deposits) Account Sundry Monies Deposit Account Traveller's Protection Fund
Foreign Affairs and Trade	International Co-operation	
Health	Health Services Executive	Special Account for Compensation of Hepatitis C Risk Equalisation Fund
Housing, Planning, Community and Local Government		Local Authority Library and Archive Service

<sup>9</sup> Treated as an institutional unit.

Departments of State	Additional Votes	Extra-budgetary funds <sup>8</sup>
		Local Government Fund Voluntary Housing Scheme
Jobs, Enterprise and Innovation		
Justice and Equality	Courts Service Garda Síochána (National Police Service) Prisons Property Registration Authority	Garda Síochána Reward Fund
Public Expenditure and Reform	Office of Public Works Office of Government Procurement Ombudsman (incl. the following) <i>Office of the Ombudsman</i> <i>Office of the Information Commissioner</i> <i>Commissioner for Environmental Information</i> <i>Standards in Public Office Commission</i> <i>Commission for Public Service Appointments</i> Public Appointments Service Secret Service Shared Services State Laboratory Superannuation and Retired Allowances Valuation Office	Rent & Interest Account No. 3
Social Protection		Social Insurance Fund
An Taoiseach (Prime Minister)	Attorney General Central Statistics Office Chief State Solicitor's Office Director of Public Prosecutions President's Establishment	
Transport, Tourism & Sport		

### 1.1.2 Other Non-market Agencies included in Central Government Sector

Government Department	Agency
Agriculture, Food and the Marine	Aquaculture Licences Appeals Board (ALAB)
	Bord Bia (Irish Food Board)
	Bord Iascaigh Mhara (Irish Sea Fisheries Board)
	FEOGA
	Horse Racing Ireland (HRI)
	Horse Sport Ireland
	HRI Racecourses
	Marine Institute (Foras na Mara)
	Moorepark Technology Ltd
	National Milk Agency
	Sea Fisheries Protection Agency (SFPA)
	Teagasc (Agriculture and Food Development Authority)
	Arts, Heritage, Regional, Rural and Gaeltacht Affairs
Chester Beatty Library	
Crawford Gallery, Cork	
Discovery Programme Ltd	
Foras Teanga (The Language Body) - NS.BODY	
Foras Teanga (Ulster-Scots Agency) – NS.BODY	
Heritage Council (Comhairle Oidhreachta)	
Irish Film Board (Bord Scannán na hÉireann)	
Irish Heritage Trust	
Irish Manuscripts Commission	
Irish Museum of Modern Art (IMMA)	
Language Commissioner (Coimisinéir Teanga)	
National Archives ,Ireland	
National Archives Advisory Council	
National Library of Ireland (NLI)	
National Museum of Ireland (NMI)	
Office of the National Lottery Regulator	
Scéim Aoisliúntas Fhoireann (Udarás na Gaeltachta/ Bhord na Gaeilge)	
Údarás na Gaeltachta	
Waterways Ireland – NS.BODY	
Western Development Commission (WDC)	

<b>Government Department</b>	<b>Agency</b>
Children and Youth Affairs	Adoption Authority of Ireland (AAI)
	Child & Family Agency (Tusla)
	Children Detention Schools
	Gaisce (President's National Challenge Award)
	Office of Ombudsman for Children
Communications, Climate Action and Environment	Broadcasting Authority of Ireland (BAI)
	Commission for Communications Regulation (CCR ComReg)
	Commission for Energy Regulation (CER)
	Environmental Protection Agency (EPA)
	Inland Fisheries Ireland
	Irish National Petroleum Corporation
	National Oil Reserves Agency (NORA)
	RTE – Raidió Teilifís Éireann
	Sustainable Energy Authority of Ireland (SEAI)
	Teilifís na Gaeilge/TG4
	The Loughs Agency
Defence	Army Pensions Board
	Defence Forces (Oglaigh na hÉireann)
	Office of Ombudsman for the Defence Forces
Education and Skills	Chomhairle um Oideachais Gaeltachta agus Gaelscolaíochta (Speisialta)
	Commission to Inquire into Child Abuse
	Dublin Institute for Advanced Studies
	Educational Research Centre (ERC)
	Exchange Bureau (Léargas)
	Grangegorman Development Agency
	Higher Education Authority / Údarás an Ard Oideachas
	Irish Research Council
	National Centre for Guidance in Education
	National Centre for Technology in Education
	National Council for Curriculum & Assessment
	National Council for Special Education
	Quality and Qualifications Ireland
	Residential Institutions Statutory Fund Board (CaraNua)
	Residential Institutions Redress Board (RIRB)
	Skillnets
	Solas (ex FAS-Foras Aiseanna Saothair)
	Schools: voluntary secondary, primary, community and comprehensive schools
	State Examinations Commission (SEC)
	Teaching Council

Government Department	Agency
	<p>Institutes of Technology</p> <ul style="list-style-type: none"> <li>• Athlone Institute of Technology</li> <li>• Institute of Technology Blanchardstown</li> <li>• Institute of Technology Carlow</li> <li>• Cork Institute of Technology</li> <li>• Dublin Institute of Technology</li> <li>• Dundalk Institute of Technology</li> <li>• Dun Laoghaire Institute of Art, Design and Technology</li> <li>• Galway-Mayo Institute of Technology</li> <li>• Letterkenny Institute of Technology</li> <li>• Limerick Institute of Technology</li> <li>• Institute of Technology Sligo</li> <li>• Institute of Technology Tallaght</li> <li>• Institute of Technology Tralee</li> <li>• Waterford Institute of Technology</li> </ul> <p>Education and Training Boards</p> <ul style="list-style-type: none"> <li>• City of Dublin Education and Training Board</li> <li>• Donegal Education and Training Board</li> <li>• Kerry Education and Training Board</li> <li>• Cork Education and Training Board</li> <li>• Galway and Roscommon Education and Training Board</li> <li>• Limerick and Clare Education and Training Board</li> <li>• Cavan and Monaghan Education and Training Board</li> <li>• Dublin and Dun Laoghaire Education and Training Board</li> <li>• Kildare and Wicklow Education and Training Board</li> <li>• Kilkenny and Carlow Education and Training Board</li> <li>• Laois and Offaly Education and Training Board</li> <li>• Longford and Westmeath Education and Training Board</li> <li>• Louth and Meath Education and Training Board</li> <li>• Mayo, Sligo and Leitrim Education and Training Board</li> <li>• Tipperary Education and Training Board</li> <li>• Waterford and Wexford Education and Training Board</li> </ul>
Finance	<p>Credit Union Restructuring Board (ReBo)</p> <p>Financial Services Ombudsman Bureau</p> <p>Irish Bank Resolution Corporation</p> <p>Irish Financial Services Appeals Tribunal</p> <p>Irish Fiscal Advisory Council</p> <p>NAMA-National Asset Management Agency</p> <p>National Development Finance Agency (NDFA)</p> <p>National Treasury Management Agency (NTMA)</p> <p>Strategic Banking Corporation of Ireland</p>

<b>Government Department</b>	<b>Agency</b>
Health	Dental Council
	Food Safety Authority of Ireland (FSAI)
	Food Safety Promotion Board (SAFEFOOD)
	Health and Social Care Professionals Council
	Health Information and Quality Authority (HIQA)
	Health Insurance Authority
	Health Research Board (Bord Taighde Sláinte) (HRB)
	Health Products Regulatory Authority (HPRA)
	Health Service National Partnership Forum
	Irish Blood Transfusion Service Board (IBTS)
	Institute of Public Health in Ireland (IPH)
	Medical Council
	Mental Health Commission
	National Cancer Registry Board
	National Treatment Purchase Fund Board
	Nursing and Midwifery Board of Ireland (Bord Altranais)
	Pharmaceutical Society of Ireland
	Pre-Hospital Emergency Care Council (PHECC)
	Voluntary hospitals and hospices
Housing, Planning, Community and Local Government	Bord Pleanála (Planning Board)
	Housing Finance Agency
	Housing & Sustainable Communities Agency
	Irish Water
	Irish Water Safety
	Local Government Management Agency (LGMA)
	Pobal
	Private Residential Tenancies Board (PRTB)
Jobs, Enterprise and Innovation	Competition and Consumer Protection Commission (CCPC)
	Enterprise Ireland
	Health and Safety Authority
	IDA Ireland
	Irish Auditing and Accounting Supervisory Authority
	National Standards Authority of Ireland (NSAI)
	Science Foundation Ireland
	Trade and Business Development Body (INTERTRADE Ireland)
	Workplace Relations Commission (WRC)
Justice and Equality	An Garda Síochána Ombudsman Commission (GSOC)
	An Garda Síochána Ombudsman Inspectorate
	Charities Regulatory Authority
	Criminal Injuries Compensation Tribunal
	Forensic Science Laboratory
	Office of the Data Protection Commissioner

<b>Government Department</b>	<b>Agency</b>
	Office of the Refugee Appeals Tribunal
	Office of the Refugee Applications Commissioner
	Office of the State Pathologist
	Ordnance Survey Ireland (OSI)
	Insolvency Service Ireland
	Irish Film Classification Office
	Irish Human Rights and Equality Commission
	Legal Aid Board
	Mental Health (Criminal Law) Review Board
	National Disability Authority
	National Property Services Regulatory Authority
	Parole Board
	Private Security Authority
Social Protection	Citizens Information Board
	Pensions Authority (formerly Pensions Board - Bord Pinsean)
	Pensions Council
	Pensions Ombudsman
Taoiseach	NESDO/Comhar National Economic and Social Development Office
	NESC National Economic and Social Council
Transport, Tourism and Sport	Commission for Aviation Regulation
	Commission for Railway Regulation
	Commissioners of Irish Lights
	Fáilte Ireland
	Irish Rail (Iarnród Éireann) - CIE subsidiary
	Marine Casualty Investigation Board
	Medical Bureau Of Road Safety
	National Transport Authority
	Road Safety Authority
	Sport Ireland
	Tourism Ireland
	Transport Infrastructure Ireland

## 1.2 Local Government (S.1313)

Local Government incorporates all bodies established for the purpose of local administration. The principal bodies included are Local Authorities. Formerly VECs were also included in this subsector.

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.

### 1.2.1 Local Authorities

Local authorities operate under the supervision of the Minister for Housing, Planning, Community and Local Government. Up to mid-2014 they consisted of 5 City Councils, 29 County Councils, 5 Borough Councils and 75 Town Councils as well as 8 Regional Authorities and 2 Regional Assemblies. With the passing of the Local Government Reform Act, 2014 a new structure comprising 31 city and county councils was brought into effect from 1 June 2014, (following local elections on 23 May 2014). The new structure is as follows:

#### **Local Authorities as at end 2016**

Carlow County Council  
Cavan County Council  
Clare County Council  
Cork City Council  
Cork County Council  
Donegal County Council  
Dublin City Council  
Dun Laoire/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  
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

### **1.2.2 Education and Training Boards (formerly Vocational Education Committees)**

Up to mid 2013 there were 33 VECs operating in respect of 27 county council areas, 5 city council areas and one in the former borough area of Dun Laoghaire. They provided and managed second level vocational schools and community colleges in their own local areas, employed administrative and teaching staff and provided education and ancillary services for their administrative areas. They were financed partly from local rates and partly from Exchequer grants.

On 1st July 2013, the 33 VECs were dissolved and replaced by 16 ETBs. ETBs are established under and governed according to the Education and Training Boards Act 2013. Each ETB is a statutory body with its own corporate status. They are statutory education authorities with responsibility for education and training, youth work and a range of other statutory functions. ETBs manage and operate second-level schools, further education colleges, pilot community national schools and a range of adult and further education centres delivering education and training programmes.

The ETBs are financed solely through Exchequer grants and revenue generated from self-financing courses. They generate no revenue from local rates, unlike the previous arrangement for the VECs. While the VECs were historically classified in Local Government due to the revised governance arrangements in place ETBs are classified in Central Government.

## **2. 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 Limited  
An Post National Lottery Company  
Aniram Mda Ltd  
Arcade Property Company  
ASC Airport Services Consolidated Ltd  
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  
Cappawhite Ltd  
Castlepook Power Ltd  
Clonmel Greyhound Racing Company Ltd  
Coillte TEO  
Commdec Ltd  
Córas Iompair Éireann  
Cork Greyhound Race Company Ltd  
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  
Derryquin Hotels (Dublin)  
Derryquin Hotels Ltd  
Derryquin Hotels Ltd (Cork)  
Digital Hub Development Agency  
Dohcar Ltd  
Dohhen Ltd  
Drogheda Port Company  
Dublin Airport Authority  
Dublin Greyhound and Sports Association Ltd  
Dublin Port Company  
Dun Laoghaire Harbour Company  
Economic and Social Research Institute  
Edenderry Power Ltd  
Edenderry Power Operations Ltd  
Eirgrid Interconnector Ltd  
Eirgrid PLC  
Electricity Supply Board (Head Office)  
Elfinance  
Ervia ESOP Trustee Ltd  
Ervia (Gas Networks Ireland, Aurora Telecom)  
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 Ltd  
ESB Financial Enterprises Ltd (formerly Salmara Holdings Ltd.)  
ESB Independent Energy Ltd.  
ESB Independent Energy NI Ltd.  
ESB Independent Generation Trading Ltd  
ESB International Investments Ltd  
ESB International Ltd  
ESB Networks Ltd  
ESB Novusmodus GP Ltd  
ESB Power Generation Holding 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  
Galway Greyhound Stadium Ltd  
Galway Harbour Company  
Garvagh Glebe Power Ltd  
Gaslink Independent System Operator Ltd  
Gatland Property Ltd (DAA)  
General Estates and Trust Company Ltd  
Gort Windfarms Limited  
GPO IEC Ltd  
Greener Ideas Ltd  
GVS Gift Voucher Shop Ltd  
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  
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 Ltd  
Moylurg Rockingham Limited  
Mullingar Greyhound Racing Company Ltd  
National Concert Hall  
National Digital Research Centre (NDRC)  
Natural Gas Finance Limited  
Navan Races Ltd  
New Ross Port Company  
Orliven Ltd  
Oweninny Power Ltd  
P B Nominees Ltd

Personal Injuries Assessment Board  
Port Of Cork Company  
Port of Waterford Company  
Post Consult International Limited  
Post Trust Ltd  
Postpoint Services 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 Ltd  
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 Ltd  
Shannon Castle Banquets & Heritage Limited  
Shannon Foynes Ports Company  
Shannon Free Airport Development Company Ltd (renamed Shannon Commercial Enterprises Ltd)  
Shelbourne Greyhound Stadium Ltd  
Skobar  
Skonac  
Skopek  
Skovale  
Skyzone Ltd (DAA)  
Synergen  
The Hire Purchase Company of Ireland Ltd  
The Kingdom Greyhound Racing Company Ltd  
The Leopardstown Club Ltd  
The Tipperary Race Company PLC

Tote Arena Ltd  
Tote Ireland Ltd  
Transpost Ltd  
Tullynahaw Power Ltd  
Utilities O & M Services Ltd  
Veterinary Council of Ireland  
Wallkav Ltd  
Waterfern Ltd  
Waterford Greyhound Race Company (1953) Ltd  
Wicklow Port Company  
Woodhouse Windfarm Ltd (formerly Boleywind Ltd)  
Youghal Greyhound Race Company Ltd

### **3. Public Sector Bodies in 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  
Allianz Life Holdings  
Allied Irish Banks (Holdings & Investments) Ltd  
Allied Irish Banks Plc  
Allied Irish Finance Ltd  
Allied Irish Nominees Ltd  
Ark Secretarial Limited  
Central Bank & Financial Services Authority Ireland  
EBS Building Society  
EBS Mortgage Finance  
Emerald Bridge Fibres Ltd  
Haven Mortgages Ltd  
Hinsona Limited  
Irish Permanent Property Co Ltd  
Joint Mortgage Holdings No.1 Ltd  
Merrion Vps Limited  
Munster and Leinster Bank Limited  
One Direct (Ireland) Ltd  
Permanent TSB Finance Limited  
Permanent TSB PLC  
Permanent TSB Group Holdings PLC  
Prize Bond Company Ltd  
Royal Bank of Ireland Ltd  
Springboard Mortgages Ltd  
VHI