



An Phríomh-Oifig Staidrimh
Central Statistics Office

Methodological Note

2017 Register of Public Sector Bodies (including General Government Bodies) in Ireland

April 2018

Introduction

Under Council Regulation (EC) No. 479/2009¹ as amended by Council Regulation 679/2010², and Commission Regulation (EU) No 220/2014³ 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 2017) and information on the methodology and classifications employed in its compilation. It has been updated since the version published in October 2017 – 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 rules⁴ 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). 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)

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

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

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

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

⁵ http://epp.eurostat.ec.europa.eu/portal/page/portal/product_details/publication?p_product_code=KS-02-13-269.

⁶ 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

Corporations (ESA 2010 para 2.38)	Non-Profit Institutions (ESA 2010 para 2.39)
(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).

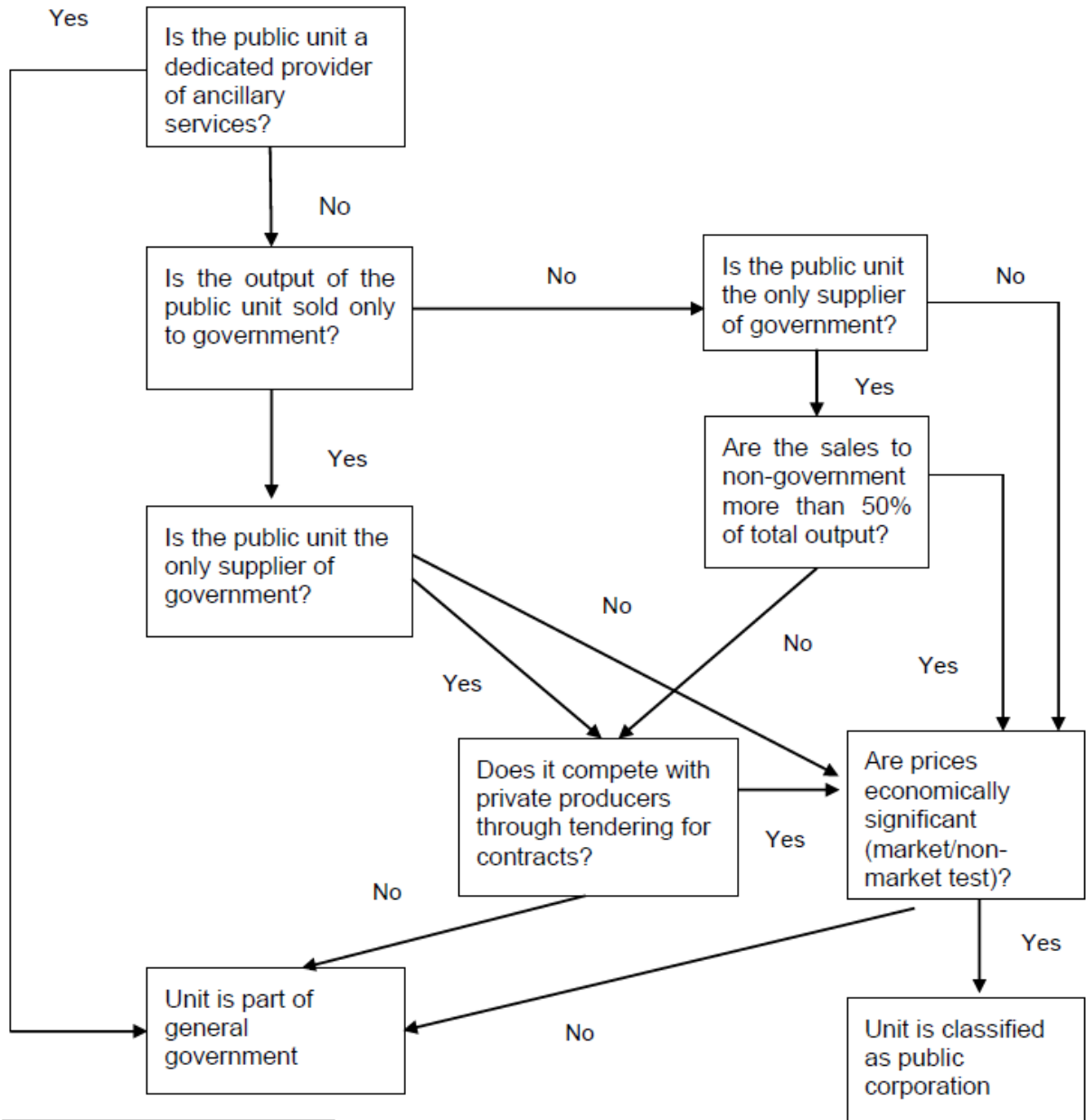
To determine that a publicly controlled producer is a market unit it must charge “*economically significant prices*”, that is prices which substantially influence the amount of the good or service which the producer is willing to supply and the consumer is willing to purchase. If the publicly controlled producer is the only supplier to government of goods or services⁷ 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 2017, including General Government Bodies is provided in Annex 1.

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.

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 2017 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 2017 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: <http://www.cso.ie/en/methods/nationalaccounts/classificationdecisions/classificationofapprovedhousingbodies/>. The AHBs have been included in the register for the first time in April 2018 (see section 1.2 *Local Government*) and their impact on government revenue, expenditure, deficit, assets and liabilities are reflected in the latest 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: <http://www.cso.ie/en/methods/nationalaccounts/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).

Annex 1: Register of Public Sector Bodies, 2017

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 2017 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 1.

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

Departments of State	Additional Votes	Extra-budgetary funds⁸
Agriculture, Food and the Marine		Fishery Harbour Centres Fund Horse and Greyhound Racing Fund
Business, Enterprise and Innovation		
Children & Youth Affairs		
Communications, Climate Action and Environment		Environment Fund
Culture, Heritage and the Gaeltacht	National Gallery	Dormant Accounts Fund Western Investment Fund National Lottery 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
Employment Affairs and Social Protection		Social Insurance Fund

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.

Departments of State	Additional Votes	Extra-budgetary funds⁸
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 Irish Strategic Investment Fund ⁹ 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 and Local Government		Local Authority Library and Archive Service Local Government Fund

⁹ Treated as an institutional unit.

Departments of State	Additional Votes	Extra-budgetary funds ⁸
		Voluntary Housing Scheme
Justice and Equality	Courts Service Garda Síochána (National Police Service) Prisons Property Registration Authority Valuation Office	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> Appeal Commissioner under the EC (re-Use of Public Sector Information) Regulations Public Appointments Service Secret Service Shared Services State Laboratory Superannuation and Retired Allowances	Rent & Interest Account No. 3
Rural and Community Development		
An Taoiseach (Prime Minister)	Attorney General Central Statistics Office Chief State Solicitor's Office Director of Public Prosecutions President's Establishment	
Transport, Tourism & Sport		Local Authority Swimming Pool Programme

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)	
Business, 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)	
Children and Youth Affairs	Adoption Authority of Ireland (AAI)
	Child & Family Agency (Tusla)
	Gaisce (President's National Challenge Award)
	Oberstown Children Detention Campus
	Office of Ombudsman for Children
Communications, Climate Action and Environment	Broadcasting Authority of Ireland (BAI)
	Commission for Communications Regulation (CCR ComReg)
	Commission for Regulation of Utilities
	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	
Culture, Heritage and the Gaeltacht	Arts Council (An Chomhairle Ealaíon)
	Chester Beatty Library
	Crawford Gallery, Cork

Government Department	Agency
	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)
	National Archives, Ireland
	National Archives Advisory Council
	National Library of Ireland (NLI)
	National Museum of Ireland (NMI)
	Office of the National Lottery Regulator
	Oifig Choimisinéir na dTeangacha Oifigúla
	Scéim Aoisliúntas Fhoireann (Udarás na Gaeltachta/ Bhord na Gaeilge)
	Údarás na Gaeltachta
	Waterways Ireland – NS.BODY
	Western Development Commission (WDC)
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 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 Athlone Institute of Technology</p> <ul style="list-style-type: none"> • Institute of Technology Blanchardstown • Institute of Technology Carlow • Cork Institute of Technology • Dublin Institute of Technology • Dundalk Institute of Technology • Dun Laoghaire Institute of Art, Design and Technology • Galway-Mayo Institute of Technology • Letterkenny Institute of Technology • Limerick Institute of Technology • Institute of Technology Sligo • Institute of Technology Tallaght • Institute of Technology Tralee • Waterford Institute of Technology <p>Education and Training Boards</p> <ul style="list-style-type: none"> • City of Dublin Education and Training Board • Donegal Education and Training Board • Kerry Education and Training Board • Cork Education and Training Board • Galway and Roscommon Education and Training Board • Limerick and Clare Education and Training Board • Cavan and Monaghan Education and Training Board • Dublin and Dun Laoghaire Education and Training Board • Kildare and Wicklow Education and Training Board • Kilkenny and Carlow Education and Training Board • Laois and Offaly Education and Training Board • Longford and Westmeath Education and Training Board • Louth and Meath Education and Training Board • Mayo, Sligo and Leitrim Education and Training Board • Tipperary Education and Training Board • Waterford and Wexford Education and Training Board
Employment Affairs and Social Protection	<p>Citizens Information Board</p> <p>Pensions Authority (formerly Pensions Board - Bord Pinsean)</p> <p>Pensions Council</p> <p>Pensions Ombudsman</p>
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>

Government Department	Agency
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, 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)
Justice and Equality	An Garda Síochána Ombudsman Commission (GSOC)
	An Garda Síochána Ombudsman Inspectorate
	Criminal Injuries Compensation Tribunal
	Forensic Science Ireland
	Office of the Data Protection Commissioner
	Office of the State Pathologist
	Ordnance Survey Ireland (OSI)
	Insolvency Service Ireland
	International Protection Appeals Tribunal
	International Protection Office (IPO)
	Irish Film Classification Office
	Irish Human Rights and Equality Commission
	Legal Aid Board
	Legal Services Regulatory Authority
	Mental Health (Criminal Law) Review Board
National Disability Authority	

Government Department	Agency
	National Property Services Regulatory Authority
	Parole Board
	Private Security Authority
Rural and Community Development	Charities Regulatory Authority
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.

1.2.3 Approved Housing Bodies

As of end 2017 14 Tier 3 Approved Housing Bodies was re-classified to the local government subsector. Work on assessing the classification of the remaining AHBs is on-going.

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 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
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 (excluding Irish Rail)
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
Digital Hub Development Agency
Dohcar Ltd
Dohhen Ltd
Drogheda Port Company
Dublin Airport Authority
Dublin City University
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
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 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 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
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)
National University of Ireland Galway
National University of Ireland Maynooth
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 plc
Shannon Castle Banquets & Heritage Limited
Shannon Foynes Port Company
Shannon Commercial Enterprises DAC
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
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 Greyhound Race Company (1953) Ltd
Woodhouse Windfarm Ltd (formerly Bolewind 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
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 DAC
EBS Mortgage Finance
Haven Mortgages Ltd
Irish Permanent Property Co Ltd
Joint Mortgage Holdings No.1 Ltd
Merrion Vps Limited
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