



An Phríomh-Oifig Staidrimh
Central Statistics Office

Methodological Note

2014 Register of Public Sector Bodies (including General Government Bodies) in Ireland

October 2015

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 2014) and information on the methodology and classifications employed in its compilation. It has been updated since the version published in April 2015 – 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).

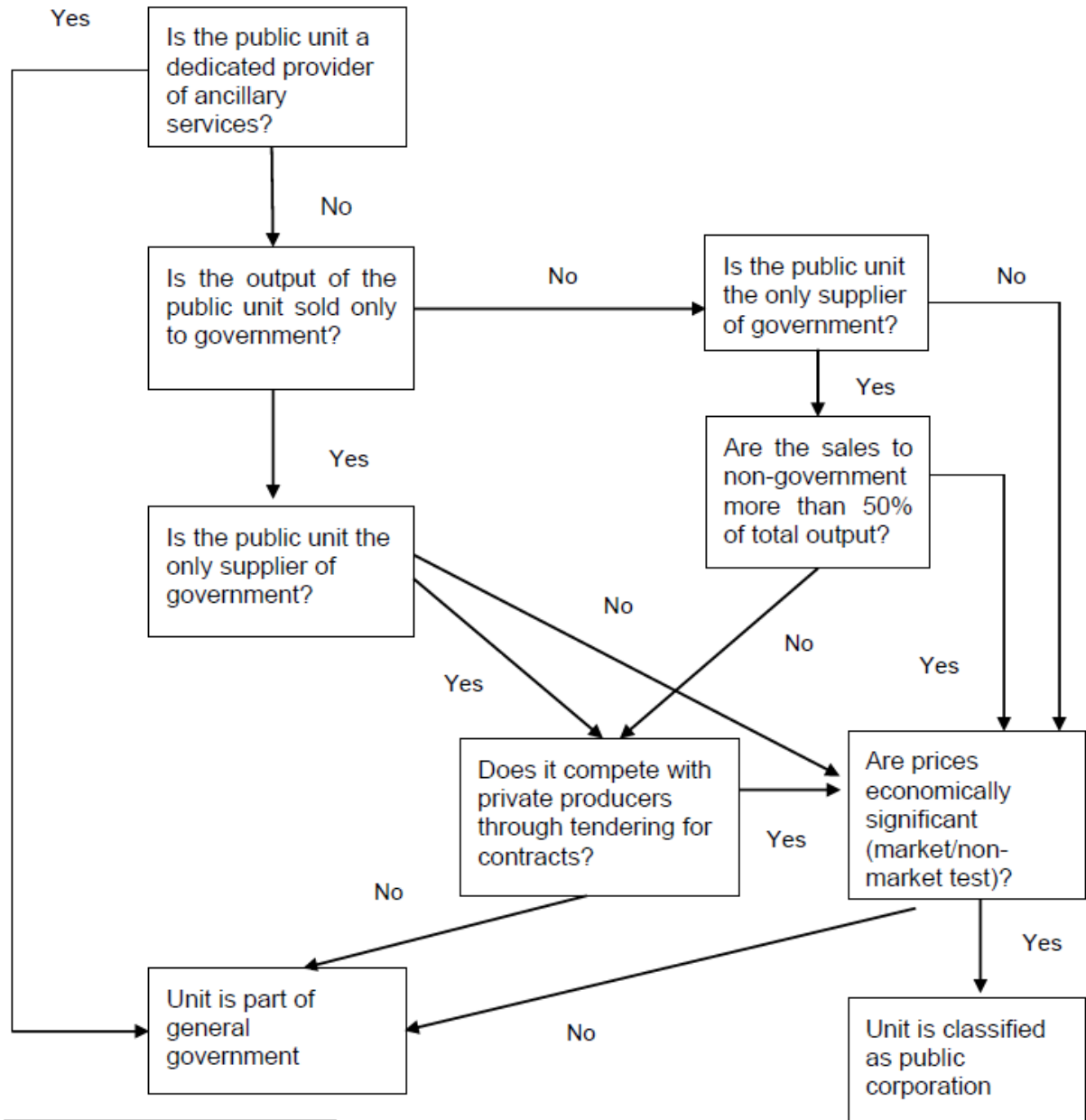
To determine that a publicly controlled producer is a market unit it must charge “*economically significant prices*”, that is prices which substantially influence the amount of the good or service which the producer is willing to supply and the consumer is willing to purchase. If the publicly controlled 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 2014, 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 2014 (page 19)

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 2014 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. This work is substantially complete for the central government sub-sector and preliminary results of the central government survey are reflected in the current publication. Work on the local government survey is on-going and will be reflected in the April 2016 version of the register.

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).

Changes since April 2015

The main changes to the register since the version published in April 2015 are:

1. The classification of Irish Water which was flagged as provisional in April has now been finalised. A Eurostat decision that Irish Water was to be classified to Sector S.1311 (Central Government) was published on 28th July 2015. Copies of documents relating to this classification decision are available on the CSO website at the link below⁸.
2. A number of bodies within the health sector which were previously regarded as professional associations have been reviewed and deemed to have the characteristics of regulators – therefore they have been classified to the government sector in line with the latest guidance.
3. Other changes such as mergers of public bodies (e.g.the Equality Authority and the Irish Human Rights Commission and the incorporation of a number of child welfare agencies in the newly established TúsIa) have been made to the register also.

⁸ <http://www.cso.ie/en/surveysandmethodology/nationalaccounts/classificationdecisions/>

Annex 1: Register of Public Sector Bodies, 2014

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

There are currently 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

Departments of State	Additional Votes	Extra-budgetary funds⁹
Agriculture, Food and the Marine		Fishery Harbour Centres Fund Horse and Greyhound Racing Fund
Arts, Heritage and the Gaeltacht	National Gallery	
Children & Youth Affairs		
Communications, Energy and Natural Resources		
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 Scientific and Technological Education (Investment) Fund
Environment, Community and Local Government		Environment Fund Local Authority Library and Archive Service Local Government Fund Voluntary Housing Scheme Western Investment Fund

⁹ 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 ⁹
Finance	Appeals Commissioners Comptroller and Auditor General Revenue Commissioners	Bank Guarantee Scheme Fund Capital Service Redemption Account Carbon Fund Credit Institutions(Eligible Institutions Guarantee)Scheme Account 2013 Credit Union Fund Deposit Guarantee Scheme Dormant Accounts Fund 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 Fund Account National Lottery Suspense Account National Pensions Reserve Fund ¹⁰ 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

¹⁰ Treated as an institutional unit.

Departments of State	Additional Votes	Extra-budgetary funds ⁹
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 Fisheries Board
	National Milk Agency
	Sea Fisheries Protection Agency (SFPA)
	Teagasc (Agriculture and Food Development Authority)
	Arts, Heritage and the Gaeltacht
Chester Beatty Library	
Crawford Gallery, Cork	
Council of National Cultural Institutions (CNCI)	
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)	
Scéim Aoisliúntas Fhoireann (Udarás na Gaeltachta/ Bhord na Gaeilge)	
Údarás na Gaeltachta	
Waterways Ireland - NS.BODY	

Government Department	Agency
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, Energy and Natural Resources	Broadcasting Authority of Ireland (BAI)
	Commission for Communications Regulation (CCR ComReg)
	Commission for Energy Regulation (CER)
	Inland Fisheries Ireland
	Irish National Petroleum Corporation
	National Oil Reserves Agency (NORA)
	Ordnance Survey Ireland (OSI)
	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
	Education Finance Board
	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
	Solas (ex FAS-Foras Aiseanna Saothair)
	Schools: voluntary secondary, primary, community and comprehensive schools
Teaching Council	

Government Department	Agency
	Institutes of Technology <ul style="list-style-type: none"> • Athlone Institute of Technology • 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
Environment, Community and Local Government	Bord Pleanála (Planning Board) Environmental Protection Agency (EPA) Housing Finance Agency Housing & Sustainable Communities Agency Irish Water Irish Water Safety Local Government Management Agency (LGMA) Pobal Private Residential Tenancies Board (PRTB) Western Development Commission (WDC)
Finance	Financial Services Ombudsman Bureau Irish Bank Resolution Corporation Irish Financial Services Appeals Tribunal Irish Fiscal Advisory Council NAMA-National Asset Management Agency National Development Finance Agency (NDFA) National Treasury Management Agency (NTMA) Office of the National Lottery Regulator Strategic Banking Corporation of Ireland
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)

Government Department	Agency
	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)
	Opticians Board (Bord Na Radharcmhastóirí)
	Pharmaceutical Society of Ireland
	Pre-Hospital Emergency Care Council (PHECC)
	Voluntary hospitals and hospices
Jobs, Enterprise and Innovation	Competition and Consumer Protection Commission (CCPC)
	Enterprise Ireland
	Health and Safety Authority
	IDA Ireland
	Irish Auditing and Accounting Supervisory Authority
	Labour Relations Commission
	National Standards Authority of Ireland (NSAI)
	Science Foundation Ireland
	Trade and Business Development Body (INTERTRADE Ireland)
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
	Office of the Refugee Appeals Tribunal
	Office of the Refugee Applications Commissioner
	Office of the State Pathologist
	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

Government Department	Agency
Transport, Tourism and Sport	Commission for Aviation Regulation
	Commissioners of Irish Lights
	Fáilte Ireland
	Irish Rail (Iarnród Éireann) - CIE subsidiary
	Irish Sports Council
	Marine Casualty Investigation Board
	Medical Bureau Of Road Safety
	National Roads Authority
	National Sports Campus Development Authority
	National Transport Authority
	Railway Procurement Agency
	Railway Safety Commission
	Road Safety Authority
	Tourism 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
- Vocational Education Committees/Education and Training Boards

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 the Environment, 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 2014

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
Sth 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.

Education and Training Boards

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

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 (Shannon)
Ammonite Ltd
An Post
An Post BillPost Processing Services Ltd
An Post Direct Management Services Ltd
An Post Geodirectory Limited
An Post National Lottery Company
Aniram Mda Ltd
ARRAMARA TEO
ASC Airport Services Consolidated Ltd
Aurora Telecom Ltd
Ballymartin Windfarm Ltd
BGE (IOM) Limited
BGE Finance Plc
BGE Holdings Ltd
Blogram
BnM Fuels Ltd
Booltiagh Wind Ltd
Bord Gais Eireann
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
Bus Atha Cliath
Bus Éireann
BW2 Wind Farm Ltd
Cappawhite Ltd
Care Trust
Clashganna Mills Trust Ltd
Clonmel Greyhound Racing Company Ltd
Coillte TEO
Commdec Ltd

Conquer and Care Lotteries Ltd
Conservation Engineering Limited
Coras Iompair Eireann
Cork Greyhound Race Company Ltd
Cork Racecourse Ltd
Crockahenny Wind Farm Ltd.
Cushaling Power Ltd
DAA Airport Services
DAA Finance plc
DAA Operations Ltd
Derryarkin Sand and Gravel Limited
Derryquin Hotels (Dublin)
Derryquin Hotels Ltd
Derryquin Hotels Ltd (Cork)
Digital Hub
Dohcar Ltd
Dohhen Ltd
Drogheda Port Company
DTT Network Company
Dublin Airport Authority
Dublin Docklands Affordable Housing Ltd
Dublin Docklands Dev 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
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
Falleenafinnoga Windfarm Ltd
Fullplex Management Company Ltd
Galway Greyhound Stadium Ltd
Galway Harbour Company
Garracummer Wind Farm Ltd
Garvagh Glebe Power Ltd
Gaslink Independent System Operator Ltd
Gatland Property Ltd
General Estates and Trust Company Ltd
Gort Windfarms Limited
Grand Canal Harbour Management Co Ltd
Greener Ideas Ltd
Guinness Mahon Ireland Limited
GVS Gift Voucher Shop Ltd
Hengram Ltd
Hibernian Wind Power Ltd.
Housing and Sustainable Communities Agency
HRI Racecourses Ltd
Inish Wind Ltd
Institute of Public Administration
Irish Aviation Authority
Irish National Stud Company Limited
Irish Thoroughbred Marketing Limited
Jonent Downs Ltd
Kavwall Ltd
Keelderry Wind Farms Ltd
Keelderry Windfarm Supply Ltd
Kerry Wind Power Ltd
Killhills Windfarm Ltd
Kilrush Creek Marina Ltd
Kobai Ltd
Limerick Greyhound Racing Track Ltd
Lisheen Windfarm II Ltd
Lisheen Windfarm Ltd

Marro Properties Ltd
Mezzanine Management Ltd
Mienvee Energy (Nominees) Ltd
Mienvee Energy 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 Co.
National Learning Network Ltd
Natural Gas Finance Limited
Navan Golf Club PLC
Navan Races Ltd
New Ross Port Company
Newgrove Housing Association Ltd
Newmarket Windfarms Ltd
North Wall Quay/Mayor St Management Ltd
Orliven Ltd
Oweninny Power Ltd
P B Nominees Ltd
Personal Injuries Assessment Board
Platin Power Trading Ltd
Port Of Cork
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
Rehab Enterprises Ltd
Rehab Foundation Ltd
Rehab Glass & Cans Ltd
Rehab Glassco
Rehab Group Ltd
Rehab Holdings Ltd
Rehab Lotteries Ltd
Rehab Net Games Ltd
RehabCare
Reisk Windfarm Ltd
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
Rushwood Holdings Ltd
S & M (Limerick) Ltd
Sanditon
Seirbhisi Theilifis na Gaeilge Teoranta
Shannon Castle Banquets & Heritage Limited
Shannon Foynes Ports Company
Shannon Free Airport Development Company Ltd
Shelbourne Greyhound Stadium Ltd
Skobar
Skobio
Skodell
Skonac
Skopek
Skovale
Smithstown Windfarm Ltd
Sorner Wind Ltd
Stepping Out (Athlone) Ltd
Suttons Ltd
Suttons Oil Ltd
SWS Energy Ltd
SWS Glentanemacelligot Wind Farm Ltd
SWS Gneevs Wind Farm Ltd
SWS Green Energy Ltd
SWS Inchincoosh Wind Farm Ltd
SWS International Energy Ltd
SWS Kilgarvan Wind Farm Ltd
SWS Knockacummer Wind Farm Ltd
SWS Knockawarriga Wind Farm Ltd
SWS Natural Resources Holdings Ltd
SWS Wind Farms Ltd
Synergen
The Hire Purchase Company of Ireland Ltd
The Kingdom Greyhound Racing Company Ltd
The Leopardstown Club Ltd
The Munster and Leinster Bank Ltd
The Polio Fellowship Of Ireland
The Tipperary Race Company PLC
Tooreen Windfarm Ltd
Tote Arena Ltd
Tote Ireland Ltd

Transpost Ltd
Traprop Ltd
Tullynahaw Power Ltd
Utilities O & M Services Ltd
Veterinary Council of Ireland
VHI
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 plc
AIB Combined Leasing Ltd
AIB Commercial Finance Ltd
AIB Corporate Banking Ltd
AIB Corporate Finance Ltd
AIB Debt Management Ltd
AIB European Investments Ltd
AIB Finance Ltd
AIB Financial Services Ltd
AIB Holdings (Ireland) Limited
AIB Insurance Services Ltd
AIB International Finance
AIB International Leasing Ltd
AIB Investment Company
AIB Investment Services Ltd
AIB Leasing Ltd
AIB Limited
AIB Mortgage Bank
AIB Services Ltd
AIB Telephone Services Ltd
AIB Venture Capital Ltd
Ali Bank Nominees Ltd
Allianz Life Holdings
Allied Combined Trust Ltd
Allied Irish Banks (Holdings & Investments) Ltd
Allied Irish Banks Plc
Allied Irish Finance Ltd
Allied Irish Leasing Ltd
Allied Irish Nominees Ltd
Blue Cube Personal Loans Limited
Central Bank & Financial Services Authority Ireland
EBS Building Society
EBS Mortgage Finance
Emerald Bridge Fibres Ltd
First Venture Fund Ltd
Haven Mortgages Ltd
Hinsona Limited
IBRC Assurance Company Ltd
Irish Life Investment Managers Ltd
Irish Life Permanent Group Holdings PLC
Irish Nationwide Building Society

Irish Permanent Property Co Ltd
Irish Progressive Services International
Joint Mortgage Holdings No.1 Ltd
One Direct (Ireland) Ltd
Permanent TSB Finance Limited
Permanent TSB Group PLC
Springboard Mortgages Ltd
The Prize Bond Company Ltd
The Royal Bank of Ireland Ltd