

# Reporting of Government Deficits and Debt Levels

in accordance with Council Regulation (EC) N° 479/2009, as amended by Commission Regulation (EU) No 220/2014 and the Statements contained in the Council minutes of 22/11/1993

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Set of reporting tables revised to comply with Council Regulation (EC) N° 479/2009, as amended by Commission Regulation (EU) No 220/2014

**Member State: Ireland**

**Date: 10/10/2016**

DD/MM/YYYY

*The information is to be provided in the cover page only*

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*Yellow and grey cells: compulsory detail; green cells: automatic compilation; blue cells: voluntary detail.*

*Not applicable: M ; Not available: L*

*For all "vertical and horizontal checks" cells is used "Comma Style" Format. Thus, cell which is equal to "0.00" (zero) is shown as "-". Also 1000 separator is used.*

**Table 1: Reporting of government surplus/ deficit and debt levels and provision of associated data**

Member State: Ireland Data are in ...(millions of units of national currency) Date: 10/10/2016	ESA 2010 codes	Year				
		2012	2013	2014	2015	2016
		final	final	half-finalized	half-finalized	planned
<b>Net lending (+)/ net borrowing (-)</b>	B.9					
General government	S.13	-14,014	-10,193	-7,197	-4,786	-2,388
- Central government	S.1311	-13,929	-10,193	-7,170	-5,483	-2,388
- State government	S.1312	M	M	M	M	M
- Local government	S.1313	-85	-1	-27	697	0
- Social security funds	S.1314	M	M	M	M	M
		final	final	half-finalized	half-finalized	planned
<b>General government consolidated gross debt</b>						
<b>Level at nominal value outstanding at end of year</b>		209,986	215,298	203,299	201,134	200,318
<i>By category:</i>						
Currency and deposits	AF.2	62,092	31,356	20,918	20,713	
Debt securities	AF.3	87,297	112,665	119,078	125,565	
Short-term	AF.31	2,535	2,389	3,760	1,182	
Long-term	AF.32	84,762	110,276	115,318	124,383	
Loans	AF.4	60,597	71,277	63,303	54,856	
Short-term	AF.41	1,884	1,441	1,294	1,050	
Long-term	AF.42	58,713	69,836	62,010	53,805	
<b>General government expenditure on:</b>						
<b>Gross fixed capital formation</b>	P.51g	3,470	3,530	4,171	4,346	4,585
<b>Interest (consolidated)</b>	D.41 (uses)	7,179	7,614	7,449	6,693	6,195
<b>Gross domestic product at current market prices</b>	B.1*g	175,754	180,209	193,160	255,815	263,075

(1) Please indicate status of data: estimated, half-finalized, final.

**Table 2A: Provision of the data which explain the transition between the public accounts budget balance and the central government surplus/ deficit**

Member State: Ireland						
Data are in...(millions of units of national currency)						
Date: 10/10/2016						
	2012	2013	Year 2014	2015	2016	
<b>Working balance in central government accounts</b>	<b>-14,892</b>	<b>-11,503</b>	<b>-8,189</b>	<b>-62</b>	<b>-1,444</b>	
<i>Basis of the working balance</i>	<i>cash</i>	<i>cash</i>	<i>cash</i>	<i>cash</i>	<i>planned</i>	
<b>Financial transactions included in the working balance</b>	<b>2,254</b>	<b>-381</b>	<b>304</b>	<b>-4,243</b>	<b>-2,685</b>	
Loans, granted (+)	456	1,764	4,327	4,612	27	
Loans, repayments (-)	-6	-368	-4,272	-4,671	-443	
Equities, acquisition (+)	1,811	540	272	21	4	
Equities, sales (-)	0	-1,300	-2	-722	-624	
Other financial transactions (+/-)	-7	-1,017	-21	-3,484	-1,648	
of which: transactions in debt liabilities (+/-)	-7	8	0	245	0	
of which: net settlements under swap contracts (+/-)	0	0	0	0	0	
Detail 1	0	-5	-13	10	0	Adjustment for Central Bank notes & coins income
Detail 2	0	13	13	234	-1,600	Promissory Notes - repayment of notional loan principal
Detail 3	0	-1,010	0	-3,746	-61	Contingent Capital and preference share assets issued to Bank of Ireland, AIB and PTSB
Detail 4	-7	-15	-21	-26	0	UMTS (mobile telephony) licences: repayment of notional loan principal
Detail 5	0	0	0	43	13	Payments to DSP under S48B of Pensions Act 1990 (e.g Waterford Crystal Pension Bill)
<b>Non-financial transactions not included in the working balance</b>	<b>-458</b>	<b>509</b>	<b>67</b>	<b>187</b>	<b>360</b>	
Detail 1	0	0	0	0	1	Promissory Notes: INBS
Detail 2	0	12	12	16	0	Promissory Notes: EBS
Detail 3	0	0	0	0	0	Promissory Notes: Anglo Irish Bank
Detail 4	52	23	30	12	0	Extra-budgetary funds: POSBF
Detail 5	-5	-5	-2	-10	-19	Extra-budgetary funds: Dormant Accounts Fund
Detail 6	-99	-191	-12	-19	7	Extra-budgetary funds: Bank Guarantee Scheme receipts
Detail 7	8	0	0	4	0	Extra-budgetary funds: EU Transfers suspense account
Detail 8	0	0	0	0	0	Extra-budgetary funds: Small Savings Reserve Fund
Detail 9	0	0	0	0	0	Extra-budgetary funds: Capital Service Redemption Account (CSRA)
Detail 10	0	114	59	55	0	Extra-budgetary funds: Risk Equalisation Fund (Health Insurance)
Detail 11	241	-76	-70	106	-15	Extra-budgetary funds: All other
Detail 12	0	-45	0	10	-69	Interest receivable: contingent capital
Detail 13	-450	738	23	40	21	Licence Sales e.g UMTS (mobile telephony) & National Lottery Licence
Detail 14	-99	15	-59	-6	0	Difference between Net Revenue Receipts and Exchequer tax receipts
Detail 15	-82	11	60	-87	10	Net lending/net borrowing: Health Service Executive
Detail 16	-1	-11	83	32	379	SIF B9
Detail 17	-24	-74	-56	35	45	Voted expenditure net of Exchequer issues, A-in-As and financial transactions
<b>Difference between interest paid (+) and accrued (D.41)(-)</b>	<b>-309</b>	<b>59</b>	<b>179</b>	<b>281</b>	<b>594</b>	
<b>Other accounts receivable (+)</b>	<b>-186</b>	<b>98</b>	<b>817</b>	<b>-29</b>	<b>571</b>	
Detail 1	80	75	419	86	203	Tax time adjustments: VAT and Excise
Detail 2	92	71	113	157	167	Tax time adjustments: PAYE Income Tax (including USC/Income Levy)
Detail 3	-251	0	0	0	0	Tax time adjustments: SEPA delay
Detail 4	-21	-26	-49	-56	0	EU income receivable: transfers from ESF, ERDF and Cohesion Fund
Detail 5	10	-15	-38	-78	201	EU income receivable: FEOGA agricultural guarantee payments
Detail 6	40	0	0	0	0	Prepayments for military equipment
Detail 7	0	0	0	0	0	Licence Sales - National Lottery - blank
Detail 8	-136	-8	372	-138	0	Accrual adjustment for other voted expenditure
<b>Other accounts payable (-)</b>	<b>115</b>	<b>180</b>	<b>-636</b>	<b>182</b>	<b>86</b>	
Detail 1	26	78	-119	-33	0	Accrual adjustment for other voted expenditure
Detail 2	-2	-20	-28	-28	-18	Carbon credits
Detail 3	-8	0	0	-38	0	Accrual adjustment for EU Transfers
Detail 4	-35	-5	-23	170	0	EU budget contribution
Detail 5	134	126	-63	112	104	Assumption of University and Semi State Pension Liabilities
Detail 6	0	0	-403	0	0	Licence Sales - National Lottery
<b>Working balance (+/-) of entities not part of central government</b>	<b>M</b>	<b>M</b>	<b>M</b>	<b>M</b>	<b>M</b>	
<b>Net lending (+) net borrowing (-) of other central government bodies</b>	<b>-452</b>	<b>847</b>	<b>287</b>	<b>-1,798</b>	<b>129</b>	
Detail 1	-21	64	-97	-343	-86	Non-market public corporations
Detail 2	334	591	367	-1,471	204	National Pensions Reserve Fund
Detail 3	-6	34	4	3	0	Voluntary Hospitals
Detail 4	3	0	0	0	11	IOTs (moved from LG to CG)
Detail 5	-761	157	12	13	0	IBRC
<b>Other adjustments (+/-) (please detail)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Detail 1	M	M	M	M	M	
Detail 2	M	M	M	M	M	
Detail 3	M	M	M	M	M	
Detail 4	M	M	M	M	M	
Detail 5	M	M	M	M	M	
<b>Net lending (+) net borrowing (-) (B.9) of central government (S.1311)</b>	<b>-13,929</b>	<b>-10,193</b>	<b>-7,170</b>	<b>-5,483</b>	<b>-2,388</b>	

(ESA 2010 accounts)

(1) Please indicate accounting basis of the working balance: cash, accrual, mixed, other.

Note: Member States can adapt tables 2A, B, C and D to their national specificity according to the established practice

**Table 2B: Provision of the data which explain the transition between the working balance and the state government surplus/ deficit**

Member State: Ireland Data are in ...(millions of units of national currency) Date: 10/10/2016	2012	2013	Year 2014	2015	2016	
<b>Working balance in state government accounts</b>	M	M	M	M		
<i>Basis of the working balance</i>	(1)	(1)	(1)	(1)		
Financial transactions included in the working balance	M	M	M	M		
Loans (+/-)	M	M	M	M		
Equities (+/-)	M	M	M	M		
Other financial transactions (+/-)	M	M	M	M		
of which: transactions in debt liabilities (+/-)	M	M	M	M		
of which: net settlements under swap contracts (+/-)	M	M	M	M		
<i>Detail 1</i>	M	M	M	M		
<i>Detail 2</i>	M	M	M	M		
Non-financial transactions not included in the working balance	M	M	M	M		
<i>Detail 1</i>	M	M	M	M		
<i>Detail 2</i>	M	M	M	M		
Difference between interest paid (+) and accrued (D.41)(-)	M	M	M	M		
Other accounts receivable (+)	M	M	M	M		
<i>Detail 1</i>	M	M	M	M		
<i>Detail 2</i>	M	M	M	M		
Other accounts payable (-)	M	M	M	M		
<i>Detail 1</i>	M	M	M	M		
<i>Detail 2</i>	M	M	M	M		
Working balance (+/-) of entities not part of state government	M	M	M	M		
Net lending (+)/ net borrowing (-) of other state government bodies	M	M	M	M		
<i>Detail 1</i>	M	M	M	M		
<i>Detail 2</i>	M	M	M	M		
Other adjustments (+/-) ( <i>please detail</i> )	M	M	M	M		
<i>Detail 1</i>	M	M	M	M		
<i>Detail 2</i>	M	M	M	M		
<i>Detail 3</i>	M	M	M	M		
<b>Net lending (+)/ net borrowing (-) (B.9) of state government (S.1312)</b>	M	M	M	M		

(ESA 2010 accounts)

(1) Please indicate accounting basis of the working balance: cash, accrual, mixed, other.

Note: Member States can adapt tables 2A, B, C and D to their national specificity according to the established practice

**Table 2C: Provision of the data which explain the transition between the working balance and the local government surplus/ deficit**

Member State: Ireland Data are in ...(millions of units of national currency) Date: 10/10/2016	2012	2013	Year 2014	2015	2016	
<b>Working balance in local government accounts</b>	-24	-24	14	0		
<i>Basis of the working balance</i>	accrual	accrual	accrual	accrual		
Financial transactions included in the working balance	172	204	226	300		
Loans (+/-)	M	M	M	M		
Equities (+/-)	M	M	M	M		
Other financial transactions (+/-)	172	204	226	300		
of which: transactions in debt liabilities (+/-)	M	M	M	M		
of which: net settlements under swap contracts (+/-)	M	M	M	M		
Detail 1	172	204	226	300		Exclude transfers to capital reserve account
Detail 2						
Non-financial transactions not included in the working balance	-190	-75	-94	457		
Detail 1	-71	-71	-50	-50		Imputed transfer to housing associations
Detail 2	60	60	50	50		Imputed interest payments from housing associations
Detail 3	1,573	1,328	864	1,389		Local Authorities' capital transfer revenue (Central Government grants + development levies)
Detail 4	-273	-233	-222	-222		Local Authorities' capital transfer payments
Detail 5	-1,437	-1,195	-736	-711		Local Authorities' capital formation
Detail 6	-223	-162	0	0		Timing adjustment to convert invoiced commercial rates to equal actual cash collected
Detail 7	181	198	0	0		Timing adjustment to reduce expenditure costs to remove bad debt provisions for rates
Difference between interest paid (+) and accrued (D.41)(-)	M	M	M	M		
Other accounts receivable (+)	M	M	M	M		
Detail 1						
Detail 2						
Other accounts payable (-)	M	M	M	M		
Detail 1						
Detail 2						
Working balance (+/-) of entities not part of local government	M	M	M	M		
Net lending (+)/ net borrowing (-) of other local government bodies	M	M	M	M		
Detail 1						
Detail 2						
Other adjustments (+/-) (please detail)	-42	-106	-173	-60		
Detail 1	-42	-106	-173	-60		Residual
Detail 2						
Detail 3						
<b>Net lending (+)/ net borrowing (-) (B.9) of local government (S.1313)</b>	<b>-85</b>	<b>-1</b>	<b>-27</b>	<b>697</b>		
(ESA 2010 accounts)						

(1) Please indicate accounting basis of the working balance: cash, accrual, mixed, other.

Note: Member States can adapt tables 2A, B, C and D to their national specificity according to the established practice

**Table 2D: Provision of the data which explain the transition between the working balance and the social security surplus/ deficit**

Member State: Ireland Data are in ...(millions of units of national currency) Date: 10/10/2016	Year				
	2012	2013	2014	2015	2016
<b>Working balance in social security accounts</b>	M	M	M	M	
<i>Basis of the working balance</i>	(1)	(1)	(1)	(1)	
Financial transactions included in the working balance	M	M	M	M	
Loans (+/-)	M	M	M	M	
Equities (+/-)	M	M	M	M	
Other financial transactions (+/-)	M	M	M	M	
of which: transactions in debt liabilities (+/-)	M	M	M	M	
of which: net settlements under swap contracts (+/-)	M	M	M	M	
<i>Detail 1</i>	M	M	M	M	
<i>Detail 2</i>	M	M	M	M	
Non-financial transactions not included in the working balance	M	M	M	M	
<i>Detail 1</i>	M	M	M	M	
<i>Detail 2</i>	M	M	M	M	
Difference between interest paid (+) and accrued (D.41)(-)	M	M	M	M	
Other accounts receivable (+)	M	M	M	M	
<i>Detail 1</i>	M	M	M	M	
<i>Detail 2</i>	M	M	M	M	
Other accounts payable (-)	M	M	M	M	
<i>Detail 1</i>	M	M	M	M	
<i>Detail 2</i>	M	M	M	M	
Working balance (+/-) of entities not part of social security funds	M	M	M	M	
Net lending (+)/ net borrowing (-) of other social security bodies	M	M	M	M	
<i>Detail 1</i>	M	M	M	M	
<i>Detail 2</i>	M	M	M	M	
Other adjustments (+/-) ( <i>please detail</i> )	M	M	M	M	
<i>Detail 1</i>	M	M	M	M	
<i>Detail 2</i>	M	M	M	M	
<i>Detail 3</i>	M	M	M	M	
<b>Net lending (+)/ net borrowing (-) (B.9) of social security (S.1314)</b>	<b>M</b>	<b>M</b>	<b>M</b>	<b>M</b>	

(ESA 2010 accounts)

(1) Please indicate accounting basis of the working balance: cash, accrual, mixed, other.

Note: Member States can adapt tables 2A, B, C and D to their national specificity according to the established practice

**Table 3A: Provision of the data which explain the contributions of the surplus/ deficit and the other relevant factors to the variation in the debt level (general government)**

Member State: Ireland Data are in ... (millions of units of national currency) Date: 10/10/2016	Year			
	2012	2013	2014	2015
<b>Net lending (-)/ net borrowing (+) (B.9) of general government (S.13)*</b>	<b>14,014</b>	<b>10,193</b>	<b>7,197</b>	<b>4,786</b>
<b>Net acquisition (+) of financial assets <sup>(2)</sup></b>	<b>6,058</b>	<b>-5,526</b>	<b>-18,856</b>	<b>-7,283</b>
Currency and deposits (F.2)	5,838	-1,259	-6,232	-505
Debt securities (F.3)	956	-757	-1,430	-5,833
Loans (F.4)	-2,415	-2,365	-11,847	-975
Increase (+)	1,877	1,548	3,618	3,538
Reduction (-)	-4,293	-3,913	-15,465	-4,513
Short term loans (F.41), net	1,069	349	-787	-530
Long-term loans (F.42)	-3,484	-2,714	-11,059	-445
Increase (+)	808	1,199	4,405	4,068
Reduction (-)	-4,293	-3,913	-15,465	-4,513
Equity and investment fund shares/units (F.5)	1,826	-1,307	-91	240
Portfolio investments, net <sup>(2)</sup>	15	-546	-361	941
Equity and investment fund shares/units other than portfolio investments	1,811	-760	270	-701
Increase (+)	1,811	540	272	21
Reduction (-)	0	-1,300	-2	-722
Financial derivatives (F.71)	-76	196	98	-367
Other accounts receivable (F.8)	-70	-35	645	158
Other financial assets (F.1, F.6)	-1	0	0	-1
<b>Adjustments <sup>(3)</sup></b>	<b>299</b>	<b>703</b>	<b>-519</b>	<b>656</b>
Net incurrence (-) of liabilities in financial derivatives (F.71)	1	-1	-1	0
Net incurrence (-) of other accounts payable (F.8)	-372	869	-872	-308
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	1	-1	0	0
Issuances above(-)/below(+) nominal value	1,030	-246	-308	-367
Difference between interest (D.41) accrued(-) and paid <sup>(4)</sup> (+)	-309	59	179	281
Redemptions/repurchase of debt above(+)/below(-) nominal value	-47	27	485	1,056
Appreciation(+)/depreciation(-) <sup>(3)</sup> of foreign-currency debt <sup>(5)</sup>	-4	-3	-3	-7
Changes in sector classification (K.61) <sup>(5)</sup> (+/-)	0	0	0	0
Other volume changes in financial liabilities (K.3, K.4, K.5) <sup>(5)</sup> (-)	0	0	0	0
<b>Statistical discrepancies</b>	<b>-92</b>	<b>-59</b>	<b>180</b>	<b>-324</b>
Difference between capital and financial accounts (B.9-B.9f)	-92	-59	180	-324
Other statistical discrepancies (+/-)	L	L	L	L
<b>Change in general government (S.13) consolidated gross debt <sup>(1, 2)</sup></b>	<b>20,279</b>	<b>5,312</b>	<b>-11,998</b>	<b>-2,165</b>

\*Please note that the sign convention for net lending/ net borrowing is different from tables 1 and 2.

(1) A positive entry in this row means that nominal debt increases, a negative entry that nominal debt decreases.

(2) Consolidated within general government.

(3) Due to exchange-rate movements.

(4) Including capital uplift

(5) AF.2, AF.3 and AF.4 at face value.

**Table 3B: Provision of the data which explain the contributions of the surplus/ deficit and the other relevant factors to the variation in the debt level and the consolidation of debt (central government)**

Member State: Ireland Data are in ...(millions of units of national currency) Date: 10/10/2016	Year			
	2012	2013	2014	2015
<b>Net lending (-)/ net borrowing (+) (B.9) of central government (S.1311)*</b>	<b>13,929</b>	<b>10,193</b>	<b>7,170</b>	<b>5,483</b>
<b>Net acquisition (+) of financial assets <sup>(2)</sup></b>	<b>6,084</b>	<b>-5,368</b>	<b>-18,180</b>	<b>-7,619</b>
Currency and deposits (F.2)	5,612	-1,199	-5,779	-232
Debt securities (F.3)	956	-757	-1,430	-5,833
Loans (F.4)	-2,049	-2,387	-11,825	-1,582
Increase (+)	2,500	1,785	4,480	4,765
Reduction (-)	-4,550	-4,172	-16,305	-6,347
Short term loans (F.41), net	1,069	349	-787	-530
Long-term loans (F.42)	-3,118	-2,736	-11,037	-1,052
Increase (+)	1,431	1,436	4,621	4,112
Reduction (-)	-4,550	-4,172	-15,658	-5,164
Equity and investment fund shares/units (F.5)	1,826	-1,307	-91	240
Portfolio investments, net <sup>(2)</sup>	15	-546	-361	941
Equity and investment fund shares/units other than portfolio investments	1,811	-760	270	-701
Increase (+)	1,811	540	272	21
Reduction (-)	0	-1,300	-2	-722
Financial derivatives (F.71)	-76	196	98	-367
Other accounts receivable (F.8)	-184	85	847	156
Other financial assets (F.1, F.6)	-1	0	0	-1
<b>Adjustments <sup>(2)</sup></b>	<b>341</b>	<b>659</b>	<b>-741</b>	<b>729</b>
Net incurrence (-) of liabilities in financial derivatives (F.71)	1	-1	-1	0
Net incurrence (-) of other accounts payable (F.8)	-330	825	-1,093	-234
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	1	-1	0	0
Issuances above(-)/below(+) nominal value	1,030	-246	-308	-367
Difference between interest (D.41) accrued(-) and paid <sup>(4)</sup> (+)	-309	59	179	281
Redemptions/repurchase of debt above(+)/below(-) nominal value	-47	27	485	1,056
Appreciation(+)/depreciation(-) <sup>(3)</sup> of foreign-currency debt <sup>(5)</sup>	-4	-3	-3	-7
Changes in sector classification (K.61) <sup>(5)</sup> (+/-)	0	0	0	0
Other volume changes in financial liabilities (K.3, K.4, K.5) <sup>(5)</sup> (-)	0	0	0	0
<b>Statistical discrepancies</b>	<b>-91</b>	<b>-67</b>	<b>189</b>	<b>-323</b>
Difference between capital and financial accounts (B.9-B.9f)	-91	-67	189	-323
Other statistical discrepancies (+/-)	L	L	L	L
<b>Change in central government (S.1311) consolidated gross debt <sup>(1, 2)</sup></b>	<b>20,262</b>	<b>5,417</b>	<b>-11,562</b>	<b>-1,730</b>
<b>Central government contribution to general government debt (a=b-c) <sup>(5)</sup></b>	<b>205,058</b>	<b>210,584</b>	<b>198,981</b>	<b>197,948</b>
Central government gross debt (level) (b) <sup>(2, 5)</sup>	209,550	214,967	203,405	201,675
Central government holdings of other subsectors debt (level) (c) <sup>(6)</sup>	4,492	4,383	4,424	3,727

**\*Please note that the sign convention for net lending/ net borrowing is different from tables 1 and 2.**

(1) A positive entry in this row means that nominal debt increases, a negative entry that nominal debt decreases.

(2) Consolidated within central government.

(3) Due to exchange-rate movements.

(4) Including capital uplift

(5) AF.2, AF.3 and AF.4 at face value.



**Table 3C: Provision of the data which explain the contributions of the surplus/ deficit and the other relevant factors to the variation in the debt level and the consolidation of debt (state government)**

Member State: Ireland Data are in ...(millions of units of national currency) Date: 10/10/2016	Year			
	2012	2013	2014	2015
<b>Net lending (-)/ net borrowing (+) (B.9) of state government (S.1312)*</b>	<b>M</b>	<b>M</b>	<b>M</b>	<b>M</b>
<b>Net acquisition (+) of financial assets <sup>(2)</sup></b>	<b>M</b>	<b>M</b>	<b>M</b>	<b>M</b>
Currency and deposits (F.2)	M	M	M	M
Debt securities (F.3)	M	M	M	M
Loans (F.4)	M	M	M	M
Increase (+)	M	M	M	M
Reduction (-)	M	M	M	M
Short term loans (F.41), net	M	M	M	M
Long-term loans (F.42)	M	M	M	M
Increase (+)	M	M	M	M
Reduction (-)	M	M	M	M
Equity and investment fund shares/units (F.5)	M	M	M	M
Portfolio investments, net <sup>(2)</sup>	M	M	M	M
Equity and investment fund shares/units other than portfolio investments	M	M	M	M
Increase (+)	M	M	M	M
Reduction (-)	M	M	M	M
Financial derivatives (F.71)	M	M	M	M
Other accounts receivable (F.8)	M	M	M	M
Other financial assets (F.1, F.6)	M	M	M	M
<b>Adjustments <sup>(3)</sup></b>	<b>M</b>	<b>M</b>	<b>M</b>	<b>M</b>
Net incurrence (-) of liabilities in financial derivatives (F.71)	M	M	M	M
Net incurrence (-) of other accounts payable (F.8)	M	M	M	M
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	M	M	M	M
Issuances above(-)/below(+) nominal value	M	M	M	M
Difference between interest (D.41) accrued(-) and paid <sup>(4)</sup> (+)	M	M	M	M
Redemptions/repurchase of debt above(+)/below(-) nominal value	M	M	M	M
Appreciation(+)/depreciation(-) <sup>(3)</sup> of foreign-currency debt <sup>(5)</sup>	M	M	M	M
Changes in sector classification (K.61) <sup>(5)</sup> (+/-)	M	M	M	M
Other volume changes in financial liabilities (K.3, K.4, K.5) <sup>(5)</sup> (-)	M	M	M	M
<b>Statistical discrepancies</b>	<b>M</b>	<b>M</b>	<b>M</b>	<b>M</b>
Difference between capital and financial accounts (B.9-B.9f)	M	M	M	M
Other statistical discrepancies (+/-)	M	M	M	M
<b>Change in state government (S.1312) consolidated gross debt <sup>(1, 2)</sup></b>	<b>M</b>	<b>M</b>	<b>M</b>	<b>M</b>
<b>State government contribution to general government debt (a=b-c) <sup>(5)</sup></b>	<b>M</b>	<b>M</b>	<b>M</b>	<b>M</b>
State government gross debt (level) (b) <sup>(2, 5)</sup>	M	M	M	M
State government holdings of other subsectors debt (level) (c) <sup>(5)</sup>	M	M	M	M

**\*Please note that the sign convention for net lending/ net borrowing is different from tables 1 and 2.**

(1) A positive entry in this row means that nominal debt increases, a negative entry that nominal debt decreases.

(2) Consolidated within state government.

(3) Due to exchange-rate movements.

(4) Including capital uplift

(5) AF.2, AF.3 and AF.4 at face value.

**Table 3D: Provision of the data which explain the contributions of the surplus/ deficit and the other relevant factors to the variation in the debt level and the consolidation of debt (local government)**

Member State: Ireland Data are in ...(millions of units of national currency) Date: 10/10/2016	Year			
	2012	2013	2014	2015
<b>Net lending (-)/ net borrowing (+) (B.9) of local government (S.1313)*</b>	<b>85</b>	<b>1</b>	<b>27</b>	<b>-697</b>
<b>Net acquisition (+) of financial assets <sup>(2)</sup></b>	<b>10</b>	<b>-239</b>	<b>-176</b>	<b>-63</b>
Currency and deposits (F.2)	226	-60	-452	-273
Debt securities (F.3)	-56	37	467	320
Loans (F.4)	-275	-96	12	-112
Increase (+)	0	0	222	98
Reduction (-)	-275	-96	-210	-210
Short term loans (F.41), net	0	0	0	0
Long-term loans (F.42)	-275	-96	12	-112
Increase (+)	0	0	222	98
Reduction (-)	-275	-96	-210	-210
Equity and investment fund shares/units (F.5)	0	0	0	0
Portfolio investments, net <sup>(2)</sup>	0	0	0	0
Equity and investment fund shares/units other than portfolio investments	0	0	0	0
Increase (+)	0	0	0	0
Reduction (-)	0	0	0	0
Financial derivatives (F.71)	0	0	0	0
Other accounts receivable (F.8)	114	-119	-202	2
Other financial assets (F.1, F.6)	0	0	0	0
<b>Adjustments <sup>(2)</sup></b>	<b>-42</b>	<b>44</b>	<b>222</b>	<b>-74</b>
Net incurrence (-) of liabilities in financial derivatives (F.71)	0	0	0	0
Net incurrence (-) of other accounts payable (F.8)	-42	44	222	-74
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	0	0	0	0
Issuances above(-)/below(+) nominal value	0	0	0	0
Difference between interest (D.41) accrued(-) and paid <sup>(4)</sup> (+)	0	0	0	0
Redemptions/repurchase of debt above(+)/below(-) nominal value	0	0	0	0
Appreciation(+)/depreciation(-) <sup>(3)</sup> of foreign-currency debt <sup>(5)</sup>	0	0	0	0
Changes in sector classification (K.61) <sup>(5)</sup> (+/-)	0	0	0	0
Other volume changes in financial liabilities (K.3, K.4, K.5) <sup>(5)</sup> (-)	0	0	0	0
<b>Statistical discrepancies</b>	<b>0</b>	<b>8</b>	<b>-9</b>	<b>-1</b>
Difference between capital and financial accounts (B.9-B.9f)	0	8	-9	-1
Other statistical discrepancies (+/-)	0	0	0	0
<b>Change in local government (S.1313) consolidated gross debt <sup>(1,2)</sup></b>	<b>52</b>	<b>-186</b>	<b>64</b>	<b>-834</b>
<b>Local government contribution to general government debt (a=b-c) <sup>(5)</sup></b>	<b>4,928</b>	<b>4,714</b>	<b>4,318</b>	<b>3,186</b>
Local government gross debt (level) (b) <sup>(5)</sup>	5,106	4,920	4,984	4,150
Local government holdings of other subsectors debt (level) (c)-	179	206	666	965

\*Please note that the sign convention for net lending/ net borrowing is different from tables 1 and 2.

(1) A positive entry in this row means that nominal debt increases, a negative entry that nominal debt decreases.

(2) Consolidated within local government.

(3) Due to exchange-rate movements.

(4) Including capital uplift

(5) AF.2, AF.3 and AF.4 at face value.

**Table 3E: Provision of the data which explain the contributions of the surplus/ deficit and the other relevant factors to the variation in the debt level and the consolidation of debt (social security funds)**

Member State: Ireland Data are in...(millions of units of national currency) Date: 10/10/2016	Year			
	2012	2013	2014	2015
<b>Net lending (-)/ net borrowing (+) (B.9) of social security funds (S.1314)*</b>	<b>M</b>	<b>M</b>	<b>M</b>	<b>M</b>
<b>Net acquisition (+) of financial assets <sup>(2)</sup></b>	<b>M</b>	<b>M</b>	<b>M</b>	<b>M</b>
Currency and deposits (F.2)	M	M	M	M
Debt securities (F.3)	M	M	M	M
Loans (F.4)	M	M	M	M
Increase (+)	M	M	M	M
Reduction (-)	M	M	M	M
Short term loans (F.41), net	M	M	M	M
Long-term loans (F.42)	M	M	M	M
Increase (+)	M	M	M	M
Reduction (-)	M	M	M	M
Equity and investment fund shares/units (F.5)	M	M	M	M
Portfolio investments, net <sup>(2)</sup>	M	M	M	M
Equity and investment fund shares/units other than portfolio investments	M	M	M	M
Increase (+)	M	M	M	M
Reduction (-)	M	M	M	M
Financial derivatives (F.71)	M	M	M	M
Other accounts receivable (F.8)	M	M	M	M
Other financial assets (F.1, F.6)	M	M	M	M
<b>Adjustments <sup>(3)</sup></b>	<b>M</b>	<b>M</b>	<b>M</b>	<b>M</b>
Net incurrence (-) of liabilities in financial derivatives (F.71)	M	M	M	M
Net incurrence (-) of other accounts payable (F.8)	M	M	M	M
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	M	M	M	M
Issuances above(-)/below(+) nominal value	M	M	M	M
Difference between interest (D.41) accrued(-) and paid <sup>(4)</sup> (+)	M	M	M	M
Redemptions/repurchase of debt above(+)/below(-) nominal value	M	M	M	M
Appreciation(+)/depreciation(-) <sup>(5)</sup> of foreign-currency debt <sup>(5)</sup>	M	M	M	M
Changes in sector classification (K.61) <sup>(5)</sup> (+/-)	M	M	M	M
Other volume changes in financial liabilities (K.3, K.4, K.5) <sup>(5)</sup> (-)	M	M	M	M
<b>Statistical discrepancies</b>	<b>M</b>	<b>M</b>	<b>M</b>	<b>M</b>
Difference between capital and financial accounts (B.9-B.9f)	M	M	M	M
Other statistical discrepancies (+/-)	M	M	M	M
<b>Change in social security (S.1314) consolidated gross debt <sup>(1, 2)</sup></b>	<b>M</b>	<b>M</b>	<b>M</b>	<b>M</b>
<b>Social security contribution to general government debt (a=b-c) <sup>(5)</sup></b>	<b>M</b>	<b>M</b>	<b>M</b>	<b>M</b>
Social security gross debt (level) (b) <sup>(2, 5)</sup>	M	M	M	M
Social security holdings of other subsectors debt (level) (c) <sup>(3)</sup>	M	M	M	M

\*Please note that the sign convention for net lending/ net borrowing is different from tables 1 and 2.

(1) A positive entry in this row means that nominal debt increases, a negative entry that nominal debt decreases.

(2) Consolidated within social security.

(3) Due to exchange-rate movements.

(4) Including capital uplift

(5) AF.2, AF.3 and AF.4 at face value.

**Table 4: Provision of other data in accordance with the statements contained in the Council minutes of 22/11/1993.**

Statement Number	Member State: Ireland Data are in ...(millions of units of national currency) Date: 10/10/2016	Year				
		2012	2013	2014	2015	2016
		final	final	half-finalized	half-finalized	forecast
2	<b>Trade credits and advances (AF.81 L)</b>	4,042	3,338	3,838	4,094	4,094
3	<b>Amount outstanding in the government debt from the financing of public undertakings</b>					
	<i>Data:</i>	0	0	0	0	0
	<i>Institutional characteristics:</i>					
4	<b>In case of substantial differences between the face value and the present value of government debt, please provide information on</b>					
	i) the extent of these differences:					
	ii) the reasons for these differences:					
10	<b>Gross National Income at current market prices (B.5*g)(2)</b>	143,593	153,102	164,488	203,886	216,616
	(1) Please indicate status of data: estimated, half-finalized, final.					
	(2) Data to be provided in particular when GNI is substantially greater than GDP.					