

## **Reporting of Government Deficits and Debt Levels**

in accordance with Council Regulation (EC) N° 479/2009, as amended  
and the Statements contained in the Council minutes of 22/11/1993

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Set of reporting tables as endorsed by the CMFB on 06/08/2009.

**Member state: Ireland**

**Date: 11/10/2011**

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

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

**Tables 2A to 2D: Provision of the data which explain the transition between the national definitions of government balance and the deficit/surplus (EDP B.9) of each government sub-sector.**

**Tables 3A to 3E: Provision of the data which explain the contributions of the government deficit/surplus and the other relevant factors to the variation in the government debt level, and the consolidation of debt (general government and general government subsectors).**

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

*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 deficit/surplus and debt levels and provision of associated data**

Member state: Ireland Data are in ...(millions of units of national currency) Date: 11/10/2011	ESA 95 codes	Year				
		2007	2008	2009	2010	2011
		Final	Final	Final	Half-finalised	planned
<b>Net borrowing (-)/ net lending (+)</b>	EDP B.9					
General government	S.13	124	-13,210	-22,787	-48,837	-15,508
- Central government	S.1311	-74	-12,346	-20,149	-47,955	-15,308
- State government	S.1312	M	M	M	M	M
- Local government	S.1313	-418	-558	-154	33	-200
- Social security funds	S.1314	616	-306	-2,483	-915	0
		Final	Final	Final	Half-finalised	planned
<b>General government consolidated gross debt Level at nominal value outstanding at end of year</b>		47,342	79,819	104,731	147,988	170,645
<i>By category:</i>						
Currency and deposits	AF.2	7,676	8,843	10,307	13,708	
Securities other than shares, exc. financial derivatives	AF.33	37,525	68,141	91,557	100,056	
Short-term	AF.331	5,737	25,698	20,482	10,871	
Long-term	AF.332	31,788	42,443	71,075	89,185	
Loans	AF.4	2,142	2,834	2,867	34,223	
Short-term	AF.41	393	459	707	726	
Long-term	AF.42	1,748	2,375	2,160	33,498	
<b>General government expenditure on: Gross fixed capital formation</b>	P.51	8,743	9,363	6,486	5,922	4,987
<b>Interest (consolidated)</b>	EDP D.41	1,984	2,484	3,282	4,885	5,368
<i>p.m.: Interest (consolidated)</i>	D.41 (uses)	1,988	2,480	3,278	4,894	5,366
<b>Gross domestic product at current market prices</b>	B.1*g	189,933	179,990	160,596	155,992	155,250

(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 deficit/surplus**

Member state: Ireland						
Data are in ...(millions of units of national currency)						
Date: 11/10/2011						
	2007	2008	Year 2009	2010	2011	
<b>Working balance in central government accounts</b>	<b>-1,619</b>	<b>-12,714</b>	<b>-24,641</b>	<b>-18,744</b>	<b>-24,774</b>	
<i>Basis of the working balance</i>	Cash	Cash	Cash	Cash	Cash	
Financial transactions included in the working balance	-74	-38	22	274	9,865	
Loans, granted (+)	2	1	2	645	280	
Loans, repayments (-)	-16	-9	-9	-252	-57	
Equities, acquisition (+)	0	0	0	0	7,571	
Equities, sales (-)	0	0	0	0	-1,014	
Other financial transactions (+/-)	-59	-30	30	-119	3,085	
of which: transactions in debt liabilities (+/-)	0	0	0	0	0	
Detail 1	-59	-30	30	9	0	Adjustment for Central Bank notes & coins income
Detail 2	0	0	0	0	3,085	Promissory Notes - repayment of notional loan principal
Detail 3	0	0	0	-127	0	Exchequer receipts from Ulysses
Non-financial transactions not included in the working balance	0	0	0	-30,850	0	
Detail 1	0	0	0	-30,850	0	Promissory Notes assigned to financial institutions
Detail 2						
Difference between interest paid (+) and accrued (EDP D.41)(-)	265	-177	-225	-1,339	-420	
Other accounts receivable (+)	-303	-136	-194	-182	353	
Detail 1	86	128	66	-2	0	Difference between Net Revenue Receipts and Exchequer tax receipts
Detail 2	-195	-382	-293	-58	-20	Time adjustment of VAT and Excise tax receipts
Detail 3	-19	-48	-155	-29	248	Time adjustment of PAYE Income Tax receipts
Detail 4	-138	-36	83	-45	0	EU Transfers
Detail 5	-94	206	33	25	0	Health Service Executive
Detail 6	10	1	49	-117	127	FEOGA Guarantees
Detail 7	4	-13	14	34	0	Military expenditure
Detail 8	44	8	8	8	-2	UMTS (mobile telephony) licence receipts
Other accounts payable (-)	-287	-437	77	611	-74	
Detail 1	-128	240	-254	236	L	Other voted expenditure accruals
Detail 2	-46	13	-37	-20	0	Impact of departmental balances
Detail 3	-33	2	-3	-112	L	Impact of capital carryover system
Detail 4	-82	-61	97	99	L	Health Service Executive
Detail 5	2	-5	-20	-1	0	EU Transfers
Detail 6				110	-110	Overpayment to departmental holding fund
Detail 7	0	-627	293	298	36	Farm Waste Management Scheme
Detail 8	L	L	L	L	L	Payments from exchequer to other central government bodies
Working balance (+/-) of entities not part of central government	0	0	0	0	0	
Net borrowing (-) or net lending (+) of other central government bodies	1,965	1,279	4,928	2,390	-233	
Detail 1	91	-926	214	154	-73	Non-market public corporations
Detail 2	2,196	2,314	4,489	1,958	591	National Pensions Reserve Fund
Detail 3	-47	-75	-39	-22	-12	Dormant Accounts Fund
Detail 4	-13	-65	32	-54	-153	Other Extra-Budgetary Funds
Detail 5	0	110	439	-259	14	Bank Guarantee Scheme receipts - special account
Detail 6	3	-2	9	1	0	EU Transfers suspense account
Detail 7	-26	24	27	12	L	Voluntary and Joint Board Hospitals
Detail 8	-238	-101	-243	0	0	Small Savings Reserve Fund
Detail 9	0	0	0	600	-600	Capital Services Redemption Account
Other adjustments (+/-) (please detail)	-22	-122	-116	-115	-25	
Detail 1	-22	-122	-116	-115	-25	Residual
Detail 2						
Detail 3						
Detail 4						
Detail 5						
<b>Net borrowing (-)/lending(+) (EDP B.9) of central government (S.1311)</b>	<b>-74</b>	<b>-12,346</b>	<b>-20,149</b>	<b>-47,955</b>	<b>-15,308</b>	

(ESA 95 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 deficit/surplus**

Member state: Ireland Data are in ...(millions of units of national currency) Date: 11/10/2011	2007	2008	Year 2009	2010	2011	
<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		
<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 (EDP 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 borrowing (-) or net lending (+) 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 (+/-) (please detail)	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 borrowing (-)/lending(+) (EDP B.9) of state government (S.1312)</b>	M	M	M	M		
<i>(ESA 95 accounts)</i>						

(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 deficit/surplus**

Member state: Ireland Data are in ...(millions of units of national currency) Date: 11/10/2011	2007	2008	Year 2009	2010	2011	
<b>Working balance in local government accounts</b>	-180	-534	70	-55	-200	
<i>Basis of the working balance</i>	Accrual	Accrual	Accrual	Accrual	L	
Financial transactions included in the working balance	-263	-93	-126	-21		
Loans (+/-)	-263	-93	-126	-21		
Equities (+/-)	M	M	M	M		
Other financial transactions (+/-)	M	M	M	M		
of which: transactions in debt liabilities (+/-)	M	M	M	M		
Detail 1	M	M	M	M		
Detail 2	M	M	M	M		
Non-financial transactions not included in the working balance	-4	-5	-4	-1		
Detail 1	-38	-62	-70	-61		Imputed transfer to housing associations
Detail 2	34	57	66	60		Imputed interest payments from housing associations
Difference between interest paid (+) and accrued (EDP D.41)(-)	M	M	M	M		
Other accounts receivable (+)	L	L	L	L		
Detail 1	L	L	L	L		
Detail 2	L	L	L	L		
Other accounts payable (-)	L	L	L	L		
Detail 1	L	L	L	L		
Detail 2	L	L	L	L		
Working balance (+/-) of entities not part of local government	M	M	M	M		
Net borrowing (-) or net lending (+) of other local government bodies	M	M	M	M		
Detail 1	M	M	M	M		
Detail 2	M	M	M	M		
Other adjustments (+/-) (please detail)	29	75	-94	110		
Detail 1	29	75	-94	110		Residual
Detail 2	M	M	M	M		
Detail 3	M	M	M	M		
<b>Net borrowing (-)/lending(+) (EDP B.9) of local government (S.1313)</b>	-418	-558	-154	33	-200	
(ESA 95 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 deficit/surplus**

Member state: Ireland	Year					
Data are in ...(millions of units of national currency)	2007	2008	2009	2010	2011	
Date: 11/10/2011						
<b>Working balance in social security accounts</b>	583	-255	-2,487	-890	0	
<i>Basis of the working balance</i>	Cash	Cash	Cash	Cash	Cash	
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		
Detail 1	M	M	M	M		
Detail 2	M	M	M	M		
Non-financial transactions not included in the working balance	M	M	M	M		
Detail 1	M	M	M	M		
Detail 2	M	M	M	M		
Difference between interest paid (+) and accrued (EDP D.41)(-)	M	M	M	M		
Other accounts receivable (+)	33	-51	3	-25	0	
Detail 1	33	-51	3	-25	0	Accrual adjustment for social insurance receipts
Detail 2	M	M	M	M		
Other accounts payable (-)	M	M	M	M		
Detail 1	M	M	M	M		
Detail 2	M	M	M	M		
Working balance (+/-) of entities not part of social security funds	M	M	M	M		
Net borrowing (-) or net lending (+) of other social security bodies	M	M	M	M		
Detail 1	M	M	M	M		
Detail 2	M	M	M	M		
Other adjustments (+/-) (please detail)	M	M	M	M		
Detail 1	M	M	M	M		
Detail 2	M	M	M	M		
Detail 3	M	M	M	M		
<b>Net borrowing (-)/lending(+) (EDP B.9) of social security (S.1314)</b>	616	-306	-2,483	-915	0	
<i>(ESA 95 accounts)</i>						

(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 deficit/surplus 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: 11/10/2011	Year			
	2007	2008	2009	2010
<b>Net borrowing(+)/lending(-)(EDP B.9) of general government (S.13)</b>	<b>-124</b>	<b>13,210</b>	<b>22,787</b>	<b>48,837</b>
<b>Net acquisition (+) of financial assets <sup>(2)</sup></b>	<b>3,855</b>	<b>20,053</b>	<b>2,387</b>	<b>-4,787</b>
Currency and deposits (F.2)	521	18,504	635	-7,554
Securities other than shares (F.3)	1,343	-116	4,189	1,985
Loans (F.4)	364	271	-8	328
Increase (+)	533	426	106	684
Reduction (-)	-169	-155	-114	-355
Short term loans (F.41), net	0	0	0	0
Long-term loans (F.42)	364	271	-8	328
Increase (+)	533	426	106	684
Reduction (-)	-169	-155	-114	-355
Shares and other equity (F.5)	1,169	1,402	-2,357	1,320
Portfolio investments, net <sup>(2)</sup>	1,235	1,432	-2,387	1,311
Shares and other equity other than portfolio investments	-67	-30	30	9
Increase (+)	0	0	30	9
Reduction (-)	-67	-30	0	0
Other financial assets (F.1, F.6 and F.7)	459	-7	-72	-866
<b>Adjustments <sup>(3)</sup></b>	<b>-365</b>	<b>-453</b>	<b>-512</b>	<b>-654</b>
Net incurrence (-) of liabilities in financial derivatives (F.34)	-79	-23	132	-5
Net incurrence (-) of other liabilities (F.5, F.6 and F.7)	-358	-685	391	443
Issuances above(-)/below(+) nominal value	69	538	-320	144
Difference between interest (EDP D.41) accrued(-) and paid <sup>(4)</sup> (+)	-12	-342	-546	-1,331
of which: interest flows attributable to swaps and FRAs	L	L	L	L
Redemptions of debt above(+)/below(-) nominal value	4	0	0	0
Appreciation(+)/depreciation(-) <sup>(3)</sup> of foreign-currency debt <sup>(5)</sup>	11	60	-168	94
Changes in sector classification (K.12.1) <sup>(5)</sup> (+/-)	0	0	0	0
Other volume changes in financial liabilities (K.7, K.8, K.10) <sup>(5)</sup> (-)	0	0	0	0
<b>Statistical discrepancies</b>	<b>-62</b>	<b>-334</b>	<b>250</b>	<b>-139</b>
Difference between capital and financial accounts (B.9-B.9f)	-62	-334	250	-139
Other statistical discrepancies (+/-)	L	L	L	L
<b>Change in general government (S.13) consolidated gross debt <sup>(1),(2)</sup></b>	<b>3,305</b>	<b>32,477</b>	<b>24,912</b>	<b>43,257</b>

**\*Please note that the sign convention for net borrowing / net lending 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.33 and AF.4. At face value.

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

Member state: Ireland Data are in ...(millions of units of national currency) Date: 11/10/2011	Year			
	2007	2008	2009	2010
<b>Net borrowing(+)/lending(-)(EDP B.9) of central government (S.1311)*</b>	<b>74</b>	<b>12,346</b>	<b>20,149</b>	<b>47,955</b>
<b>Net acquisition (+) of financial assets <sup>(2)</sup></b>	<b>3,614</b>	<b>20,434</b>	<b>5,026</b>	<b>-4,073</b>
Currency and deposits (F.2)	453	18,894	1,865	-7,003
Securities other than shares (F.3)	1,303	-140	5,250	1,985
Loans (F.4)	750	659	119	244
Increase (+)	1,136	1,100	696	1,055
Reduction (-)	-386	-441	-576	-811
Short term loans (F.41), net	0	0	0	0
Long-term loans (F.42)	750	659	119	244
Increase (+)	1,136	1,100	696	1,055
Reduction (-)	-386	-441	-576	-811
Shares and other equity (F.5)	1,169	1,402	-2,357	1,320
Portfolio investments, net <sup>(2)</sup>	1,235	1,432	-2,387	1,311
Shares and other equity other than portfolio investments	-67	-30	30	9
Increase (+)	0	0	30	9
Reduction (-)	-67	-30	0	0
Other financial assets (F.1, F.6 and F.7)	-61	-382	149	-618
<b>Adjustments <sup>(3)</sup></b>	<b>-389</b>	<b>-38</b>	<b>-674</b>	<b>-582</b>
Net incurrence (-) of liabilities in financial derivatives (F.34)	-79	-23	132	-5
Net incurrence (-) of other liabilities (F.5, F.6 and F.7)	-413	-309	216	501
Issuances above(-)/below(+) nominal value	69	538	-320	144
Difference between interest (EDP D.41) accrued(-) and paid <sup>(4)</sup> (+)	20	-304	-532	-1,317
of which: interest flows attributable to swaps and FRAs	L	L	L	L
Redemptions of debt above(+)/below(-) nominal value	4	0	0	0
Appreciation(+)/depreciation(-) <sup>(3)</sup> of foreign-currency debt <sup>(5)</sup>	11	60	-168	94
Changes in sector classification (K.12.1) <sup>(5)</sup> (+/-)	0	0	0	0
Other volume changes in financial liabilities (K.7, K.8, K.10) <sup>(5)</sup> (-)	0	0	0	0
<b>Statistical discrepancies</b>	<b>-56</b>	<b>-323</b>	<b>222</b>	<b>-148</b>
Difference between capital and financial accounts (B.9-B.9f)	-56	-323	222	-148
Other statistical discrepancies (+/-)	L	L	L	L
<b>Change in central government (S.1311) consolidated gross debt <sup>(1, 2)</sup></b>	<b>3,243</b>	<b>32,418</b>	<b>24,723</b>	<b>43,152</b>
<b>Central government contribution to general government debt (a=b-c) <sup>(5)</sup></b>	<b>42,960</b>	<b>74,704</b>	<b>99,292</b>	<b>142,586</b>
Central government gross debt (level) (b) <sup>(2, 5)</sup>	46,821	79,239	103,961	147,113
Central government holdings of other subsectors debt (level) (c) <sup>(5)</sup>	3,861	4,534	4,669	4,527

**\*Please note that the sign convention for net borrowing / net lending 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.33 and AF.4. At face value.



**Table 3C: Provision of the data which explain the contributions of the deficit/surplus 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: 11/10/2011	Year			
	2007	2008	2009	2010
<b>Net borrowing(+)/lending(-)(EDP B.9) of state government (S.1312)*</b>	M	M	M	M
<b>Net acquisition (+) of financial assets <sup>(2)</sup></b>	M	M	M	M
Currency and deposits (F.2)	M	M	M	M
Securities other than shares (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
Shares and other equity (F.5)	M	M	M	M
Portfolio investments, net <sup>(2)</sup>	M	M	M	M
Shares and other equity other than portfolio investments	M	M	M	M
Increase (+)	M	M	M	M
Reduction (-)	M	M	M	M
Other financial assets (F.1, F.6 and F.7)	M	M	M	M
<b>Adjustments <sup>(3)</sup></b>	M	M	M	M
Net incurrence (-) of liabilities in financial derivatives (F.34)	M	M	M	M
Net incurrence (-) of other liabilities (F.5, F.6 and F.7)	M	M	M	M
Issuances above(-)/below(+) nominal value	M	M	M	M
Difference between interest (EDP D.41) accrued(-) and paid <sup>(4)</sup> (+)	M	M	M	M
of which: interest flows attributable to swaps and FRAs	M	M	M	M
Redemptions 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.12.1) <sup>(6)</sup> (+/-)	M	M	M	M
Other volume changes in financial liabilities (K.7, K.8, K.10) <sup>(6)</sup> (-)	M	M	M	M
<b>Statistical discrepancies</b>	M	M	M	M
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>	M	M	M	M
<b>State government contribution to general government debt (a=b-c) <sup>(5)</sup></b>	M	M	M	M
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 borrowing / net lending 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.33 and AF.4. At face value.

**Table 3D: Provision of the data which explain the contributions of the deficit/surplus 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: 11/10/2011	Year			
	2007	2008	2009	2010
<b>Net borrowing(+)/lending(-)(EDP B.9) of local government (S.1313)*</b>	<b>418</b>	<b>558</b>	<b>154</b>	<b>-33</b>
<b>Net acquisition (+) of financial assets <sup>(2)</sup></b>	<b>427</b>	<b>414</b>	<b>-159</b>	<b>-17</b>
Currency and deposits (F.2)	-458	-45	159	275
Securities other than shares (F.3)	68	-77	-122	10
Loans (F.4)	338	285	8	-58
Increase (+)	491	426	104	39
Reduction (-)	-153	-141	-97	-97
Short term loans (F.41), net	0	0	0	0
Long-term loans (F.42)	338	285	8	-58
Increase (+)	491	426	104	39
Reduction (-)	-153	-141	-97	-97
Shares and other equity (F.5)	0	0	0	0
Portfolio investments, net <sup>(2)</sup>	0	0	0	0
Shares and other equity other than portfolio investments	0	0	0	0
Increase (+)	0	0	0	0
Reduction (-)	0	0	0	0
Other financial assets (F.1, F.6 and F.7)	478	251	-203	-244
<b>Adjustments<sup>(3)</sup></b>	<b>14</b>	<b>-334</b>	<b>194</b>	<b>9</b>
Net incurrence (-) of liabilities in financial derivatives (F.34)	0	0	0	0
Net incurrence (-) of other liabilities (F.5, F.6 and F.7)	46	-296	208	23
Issuances above(-)/below(+) nominal value	0	0	0	0
Difference between interest (EDP D.41) accrued(-) and paid <sup>(4)</sup> (+)	-32	-38	-14	-14
of which: interest flows attributable to swaps and FRAs	0	0	0	0
Redemptions of debt above(+)/below(-) nominal value	0	0	0	0
Appreciation(+)/depreciation(-) <sup>(5)</sup> of foreign-currency debt <sup>(5)</sup>	0	0	0	0
Changes in sector classification (K.12.1) <sup>(5)</sup> (+/-)	0	0	0	0
Other volume changes in financial liabilities (K.7, K.8, K.10) <sup>(5)</sup> (-)	0	0	0	0
<b>Statistical discrepancies</b>	<b>-4</b>	<b>16</b>	<b>12</b>	<b>14</b>
Difference between capital and financial accounts (B.9-B.9f)	-4	16	12	14
Other statistical discrepancies (+/-)	L	L	L	L
<b>Change in local government (S.1313) consolidated gross debt <sup>(1, 2)</sup></b>	<b>855</b>	<b>655</b>	<b>202</b>	<b>-27</b>
<b>Local government contribution to general government debt (a=b-c) <sup>(5)</sup></b>	<b>4,383</b>	<b>5,115</b>	<b>5,439</b>	<b>5,402</b>
Local government gross debt (level) (b) =*	4,791	5,446	5,648	5,621
Local government holdings of other subsectors debt (level) (c)**	409	332	210	219
<b>*Please note that the sign convention for net borrowing / net lending is different from tables 1 and 2.</b>				

(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.33 and AF.4. At face value.

**Table 3E: Provision of the data which explain the contributions of the deficit/surplus 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: 11/10/2011	Year			
	2007	2008	2009	2010
<b>Net borrowing(+)/lending(-)(EDP B.9) of social security funds (S.1314)*</b>	<b>-616</b>	<b>306</b>	<b>2,483</b>	<b>915</b>
<b>Net acquisition (+) of financial assets <sup>(2)</sup></b>	<b>607</b>	<b>-199</b>	<b>-2,467</b>	<b>-829</b>
Currency and deposits (F.2)	526	-346	-1,389	-826
Securities other than shares (F.3)	40	24	-1,060	0
Loans (F.4)	0	0	0	0
Increase (+)	0	0	0	0
Reduction (-)	0	0	0	0
Short term loans (F.41), net	0	0	0	0
Long-term loans (F.42)	0	0	0	0
Increase (+)	0	0	0	0
Reduction (-)	0	0	0	0
Shares and other equity (F.5)	0	0	0	0
Portfolio investments, net <sup>(2)</sup>	0	0	0	0
Shares and other equity other than portfolio investments	0	0	0	0
Increase (+)	0	0	0	0
Reduction (-)	0	0	0	0
Other financial assets (F.1, F.6 and F.7)	42	124	-18	-4
<b>Adjustments<sup>(3)</sup></b>	<b>10</b>	<b>-81</b>	<b>-32</b>	<b>-81</b>
Net incurrence (-) of liabilities in financial derivatives (F.34)	0	0	0	0
Net incurrence (-) of other liabilities (F.5, F.6 and F.7)	10	-81	-32	-81
Issuances above(-)/below(+) nominal value	0	0	0	0
Difference between interest (EDP D.41) accrued(-) and paid <sup>(4)</sup> (+)	0	0	0	0
of which: interest flows attributable to swaps and FRAs	0	0	0	0
Redemptions of debt above(+)/below(-) nominal value	0	0	0	0
Appreciation(+)/depreciation(-) <sup>(5)</sup> of foreign-currency debt <sup>(5)</sup>	0	0	0	0
Changes in sector classification (K.12.1) <sup>(5)</sup> (+/-)	0	0	0	0
Other volume changes in financial liabilities (K.7, K.8, K.10) <sup>(5)</sup> (-)	0	0	0	0
<b>Statistical discrepancies</b>	<b>-1</b>	<b>-27</b>	<b>16</b>	<b>-5</b>
Difference between capital and financial accounts (B.9-B.9f)	-1	-27	16	-5
Other statistical discrepancies (+/-)	0	0	0	0
<b>Change in social security (S.1314) consolidated gross debt <sup>(1,2)</sup></b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Social security contribution to general government debt (a=b-c) <sup>(5)</sup></b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Social security gross debt (level) (b) <sup>(2,5)</sup>	0	0	0	0
Social security holdings of other subsectors debt (level) (c) <sup>(3)</sup>	0	0	0	0

**\*Please note that the sign convention for net borrowing / net lending 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.33 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.**

Member state: Ireland Data are in ... (€millions) Date: 11/10/2011		Year				
		2007	2008	2009	2010	2011
Statement		Final	Final	Final	Half-finalised	forecast
2	<b>Trade credits and advances (AF.71 L)</b>	n/a	n/a	n/a	n/a	n/a
3	<b>Amount outstanding in the government debt from the financing of public undertakings</b>					
	<i>Data:</i>	8,292	7,412	5,942	5,943	L
	<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>	164,621	155,986	133,592	129,301	L

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

(2) Data to be provided in particular when GNI is substantially greater than GDP.