

# **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: 31/03/2012**

DD/MM/YYYY

*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.**

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**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: 31/03/2012	ESA 95 codes	Year				
		2008	2009	2010	2011	2012
		Final	Final	Final	Half-finalised	planned
<b>Net borrowing (-)/ net lending (+)</b>	EDP B.9					
General government	S.13	-13,219	-22,519	-48,607	-20,515	-13,055
- Central government	S.1311	-12,282	-19,992	-47,787	-20,518	-12,855
- State government	S.1312	M	M	M	M	M
- Local government	S.1313	-630	-44	95	10	-200
- Social security funds	S.1314	-307	-2,483	-915	-8	0
		Final	Final	Final	Half-finalised	planned
<b>General government consolidated gross debt</b>						
<b>Level at nominal value outstanding at end of year</b>		79,582	104,602	144,241	169,264	186,381
<i>By category:</i>						
Currency and deposits	AF.2	8,843	10,307	13,707	15,209	
Securities other than shares, exc. financial derivatives	AF.33	67,955	91,474	96,328	88,559	
Short-term	AF.331	25,512	20,399	7,145	3,774	
Long-term	AF.332	42,443	71,075	89,183	84,786	
Loans	AF.4	2,783	2,821	34,206	65,496	
Short-term	AF.41	455	705	733	533	
Long-term	AF.42	2,328	2,116	33,473	64,963	
<b>General government expenditure on:</b>						
<b>Gross fixed capital formation</b>	P.51	9,435	6,359	6,118	5,187	3,885
<b>Interest (consolidated)</b>	EDP D.41	2,484	3,282	4,885	5,386	6,615
<i>p.m.: Interest (consolidated)</i>	<i>D.41 (uses)</i>	2,480	3,278	4,894	5,251	6,399
<b>Gross domestic product at current market prices</b>	B.1*g	179,990	160,596	155,992	156,438	159,125

(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 data and the central government deficit/surplus**

Member state: Ireland						
Data are in ... (millions of units of national currency)						
Date: 31/03/2012						
	2008	2009	Year 2010	2011	2012	
<b>Working balance in central government accounts</b>	<b>-12,714</b>	<b>-24,641</b>	<b>-18,744</b>	<b>-24,917</b>	<b>-18,520</b>	
<i>Basis of the working balance</i>	<b>Cash</b>	<b>Cash</b>	<b>Cash</b>	<b>Cash</b>	<b>Cash</b>	
<b>Financial transactions included in the working balance</b>	<b>-38</b>	<b>24</b>	<b>273</b>	<b>8,304</b>	<b>5,376</b>	
Loans, granted (+)	1	2	645	280	456	
Loans, repayments (-)	-9	-8	-253	-59	-6	
Equities, acquisition (+)	0	0	0	2,559	1,812	
Equities, sales (-)	0	0	0	0	0	
Other financial transactions (+/-)	-30	30	-119	5,524	3,115	
of which: transactions in debt liabilities (+/-)	0	0	0	2,524	3,085	
Detail 1	-30	30	9	0	32	Adjustment for Central Bank notes & coins income
Detail 2	0	0	0	2,524	3,085	Promissory Notes - repayment of notional loan principal
Detail 3	M	M	M	3,000	M	Contingent capital assets
Detail 4	0	0	-127	0	-2	Exchequer receipts from Ulysses
<b>Non-financial transactions not included in the working balance</b>	<b>-72</b>	<b>176</b>	<b>-30,537</b>	<b>-488</b>	<b>-135</b>	
Detail 1	0	0	-30,850	0	0	Promissory Notes assigned to financial institutions
Detail 2	-4	10	-6	111	88	Bank Guarantee Scheme receipts - special account
Detail 3	-75	-39	-22	-9	-8	POSBF
Detail 4	110	439	-259	-3	-215	Dormant Accounts Fund
Detail 5	-2	10	1	13	0	EU Transfers suspense account
Detail 6	-101	-243	0	0	0	Small Savings Reserve Fund
Detail 7	0	0	600	-600	0	Capital Services Redemption Account
Difference between interest paid (+) and accrued (EDP D.41)(-)	-177	-225	-1,339	20	-221	
<b>Other accounts receivable (+)</b>	<b>-147</b>	<b>-87</b>	<b>-110</b>	<b>661</b>	<b>207</b>	
Detail 1	128	66	-1	0	0	Difference between Net Revenue Receipts and Exchequer tax receipts
Detail 2	-382	-293	-58	6	50	Time adjusted VAT and Excise tax receipts
Detail 3	-48	-38	49	196	65	Time adjusted PAYE Income Tax receipts
Detail 4	0	0	0	251	-251	Time adjusted Corporation Tax receipts
Detail 5	-36	83	-45	-11	0	EU Transfers
Detail 6	194	22	17	0	0	Health Service Executive
Detail 7	1	49	-117	47	80	FEOGA Guarantees
Detail 8	-13	14	34	35	0	Military expenditure
Detail 9	9	9	9	9	263	Accrual adjustment of UMTS (mobile telephony) licence receipts
Detail 10	0	0	0	128	0	Accrual of receipts of contingent capital
<b>Other accounts payable (-)</b>	<b>-437</b>	<b>77</b>	<b>611</b>	<b>69</b>	<b>-200</b>	
Detail 1	240	-254	236	0	0	Other voted expenditure accruals
Detail 2	13	-37	-20	0	0	Impact of departmental balances
Detail 3	2	-3	-112	102	-116	Impact of capital carryover system
Detail 4	-61	97	99	0	0	Health Service Executive
Detail 5	-5	-20	-1	-13	0	EU Transfers
Detail 6	0	0	110	-56	-55	Overpayment to departmental holding fund
Detail 7	-627	293	298	36	0	Farm Waste Management Scheme
Detail 8	L	L	L	L	L	Payments from exchequer to other central government bodies
Detail 9	M	M	M	M	-30	departmental balances
<b>Working balance (+/-) of entities not part of central government</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net borrowing (-) or net lending (+) of other central government bodies</b>	<b>1,341</b>	<b>4,734</b>	<b>2,221</b>	<b>-4,042</b>	<b>638</b>	
Detail 1	-933	213	174	-5	-67	Non-market public corporations
Detail 2	2,314	4,458	2,093	-4,366	555	National Pensions Reserve Fund
Detail 3	-64	35	-58	329	149	Other Extra-Budgetary Funds
Detail 4	24	27	12	L	L	Voluntary and Joint Board Hospitals
<b>Other adjustments (+/-) (please detail)</b>	<b>-37</b>	<b>-50</b>	<b>-162</b>	<b>-124</b>	<b>0</b>	
Detail 1	-37	-50	-162	-124	L	Residual
Detail 2						
Detail 3						
Detail 4						
Detail 5						
<b>Net borrowing (-)/lending(+) (EDP B.9) of central government (S.1311)</b>	<b>-12,282</b>	<b>-19,992</b>	<b>-47,787</b>	<b>-20,518</b>	<b>-12,855</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	Year					
Data are in ...(millions of units of national currency)	2008	2009	2010	2011	2012	
Date: 31/03/2012						
<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		
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 (+)	M	M	M	M		
Detail 1	M	M	M	M		
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 state government	M	M	M	M		
Net borrowing (-) or net lending (+) of other state government 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 state government (S.1312)</b>	<b>M</b>	<b>M</b>	<b>M</b>	<b>M</b>		
<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	Year					
Data are in ...(millions of units of national currency)	2008	2009	2010	2011	2012	
Date: 31/03/2012						
<b>Working balance in local government accounts</b>	-534	37	197	270	L	
<i>Basis of the working balance</i>	Accrual	Accrual	Accrual	Accrual	Accrual	
Financial transactions included in the working balance	-364	-409	-284	-547		
Loans (+/-)	-364	-409	-284	-547		
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	194	390	270	216		
Detail 1	-62	-70	-61	-71		Imputed transfer to housing associations
Detail 2	57	66	60	60		Imputed interest payments from housing associations
Detail 3	199	394	271	228		Receipts from sale of affordable housing
Difference between interest paid (+) and accrued (EDP D.41)(-)	M	M	M	M		
Other accounts receivable (+)	M	M	M	M		
Detail 1	M	M	M	M		
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 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)	75	-61	-88	70		
Detail 1	75	-61	-88	70		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>	<b>-630</b>	<b>-44</b>	<b>95</b>	<b>10</b>	<b>-200</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 2D: Provision of the data which explain the transition between the working balance and the social security deficit/surplus**

Member state: Ireland Data are in ... (millions of units of national currency) Date: 31/03/2012	Year					
	2008	2009	2010	2011	2012	
<b>Working balance in social security accounts</b>	-255	-2,487	-890	0	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		
Detail 3	M	M	M	M		
Difference between interest paid (+) and accrued (EDP D.41)(-)	M	M	M	M		
Other accounts receivable (+)	-51	3	-25	-8		
Detail 1	-51	3	-25	-8		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>	<b>-307</b>	<b>-2,483</b>	<b>-915</b>	<b>-8</b>	<b>0</b>	
<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: 31/03/2012	Year			
	2008	2009	2010	2011
<b>Net borrowing(+)/lending(-)(EDP B.9) of general government (S.13)*</b>	<b>13,219</b>	<b>22,519</b>	<b>48,607</b>	<b>20,515</b>
<b>Net acquisition (+) of financial assets <sup>(2)</sup></b>	<b>19,695</b>	<b>3,001</b>	<b>-8,614</b>	<b>3,809</b>
Currency and deposits (F.2)	18,221	1,023	-11,431	-178
Securities other than shares (F.3)	-116	4,189	1,985	-2,157
Loans (F.4)	268	-9	116	963
Increase (+)	426	106	585	1,126
Reduction (-)	-158	-115	-469	-163
Short term loans (F.41), net	0	0	0	0
Long-term loans (F.42)	268	-9	116	963
Increase (+)	426	106	585	1,126
Reduction (-)	-158	-115	-469	-163
Shares and other equity (F.5)	1,402	-2,357	1,320	4,703
Portfolio investments, net <sup>(2)</sup>	1,432	-2,387	1,312	2,144
Shares and other equity other than portfolio investments	-30	30	9	2,559
Increase (+)	0	30	9	2,559
Reduction (-)	-30	0	0	0
Other financial assets (F.1, F.6 and F.7)	-80	155	-604	478
<b>Adjustments <sup>(3)</sup></b>	<b>-453</b>	<b>-445</b>	<b>-599</b>	<b>137</b>
Net incurrence (-) of liabilities in financial derivatives (F.34)	-23	132	-4	-747
Net incurrence (-) of other liabilities (F.5, F.6 and F.7)	-685	458	499	392
Issuances above(-)/below(+) nominal value	538	-320	142	11
Difference between interest (EDP D.41) accrued(-) and paid <sup>(4)</sup> (+)	-342	-546	-1,331	82
of which: interest flows attributable to swaps and FRAs	L	L	L	L
Redemptions of debt above(+)/below(-) nominal value	0	0	2	0
Appreciation(+)/depreciation(-) <sup>(3)</sup> of foreign-currency debt <sup>(5)</sup>	60	-168	94	399
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>-41</b>	<b>-54</b>	<b>245</b>	<b>561</b>
Difference between capital and financial accounts (B.9-B.9f)	-41	-54	245	561
Other statistical discrepancies (+/-)	L	L	L	L
<b>Change in general government (S.13) consolidated gross debt <sup>(1, 2)</sup></b>	<b>32,421</b>	<b>25,021</b>	<b>39,639</b>	<b>25,023</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 debt level and the consolidation of debt (central government)**

Member state: Ireland Data are in ...(millions of units of national currency) Date: 31/03/2012	Year			
	2008	2009	2010	2011
<b>Net borrowing(+)/lending(-)(EDP B.9) of central government (S.1311)*</b>	<b>12,282</b>	<b>19,992</b>	<b>47,787</b>	<b>20,518</b>
<b>Net acquisition (+) of financial assets <sup>(2)</sup></b>	<b>20,200</b>	<b>5,387</b>	<b>-7,960</b>	<b>3,841</b>
Currency and deposits (F.2)	18,664	2,110	-10,854	-312
Securities other than shares (F.3)	-140	5,250	1,985	-2,157
Loans (F.4)	656	119	114	992
Increase (+)	1,100	696	1,056	1,474
Reduction (-)	-444	-577	-942	-482
Short term loans (F.41), net	0	0	0	0
Long-term loans (F.42)	656	119	114	992
Increase (+)	1,100	696	1,056	1,474
Reduction (-)	-444	-577	-942	-482
Shares and other equity (F.5)	1,402	-2,357	1,320	4,703
Portfolio investments, net <sup>(2)</sup>	1,432	-2,387	1,312	2,144
Shares and other equity other than portfolio investments	-30	30	9	2,559
Increase (+)	0	30	9	2,559
Reduction (-)	-30	0	0	0
Other financial assets (F.1, F.6 and F.7)	-382	265	-524	616
<b>Adjustments <sup>(3)</sup></b>	<b>-38</b>	<b>-607</b>	<b>-485</b>	<b>65</b>
Net incurrence (-) of liabilities in financial derivatives (F.34)	-23	132	-4	-747
Net incurrence (-) of other liabilities (F.5, F.6 and F.7)	-309	282	599	280
Issuances above(-)/below(+) nominal value	538	-320	142	11
Difference between interest (EDP D.41) accrued(-) and paid <sup>(4)</sup> (+)	-304	-532	-1,317	122
of which: interest flows attributable to swaps and FRAs	L	L	L	L
Redemptions of debt above(+)/below(-) nominal value	0	0	2	0
Appreciation(+)/depreciation(-) <sup>(3)</sup> of foreign-currency debt <sup>(5)</sup>	60	-168	94	399
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>-34</b>	<b>-90</b>	<b>221</b>	<b>592</b>
Difference between capital and financial accounts (B.9-B.9f)	-34	-90	221	592
Other statistical discrepancies (+/-)	L	L	L	L
<b>Change in central government (S.1311) consolidated gross debt <sup>(1, 2)</sup></b>	<b>32,409</b>	<b>24,682</b>	<b>39,564</b>	<b>25,016</b>
<b>Central government contribution to general government debt (a=b-c) <sup>(5)</sup></b>	<b>74,653</b>	<b>99,201</b>	<b>138,907</b>	<b>164,030</b>
Central government gross debt (level) (b) <sup>(2, 5)</sup>	79,188	103,870	143,434	168,450
Central government holdings of other subsectors debt (level) (c) <sup>(5)</sup>	4,534	4,669	4,527	4,420

**\*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: 31/03/2012	Year			
	2008	2009	2010	2011
<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>(3)</sup> of foreign-currency debt <sup>(5)</sup>	M	M	M	M
Changes in sector classification (K.12.1) <sup>(5)</sup> (+/-)	M	M	M	M
Other volume changes in financial liabilities (K.7, K.8, K.10) <sup>(5)</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: 31/03/2012	Year			
	2008	2009	2010	2011
<b>Net borrowing(+)/lending(-)(EDP B.9) of local government (S.1313)*</b>	<b>630</b>	<b>44</b>	<b>-95</b>	<b>-10</b>
<b>Net acquisition (+) of financial assets <sup>(2)</sup></b>	<b>342</b>	<b>-39</b>	<b>96</b>	<b>-263</b>
Currency and deposits (F.2)	-97	301	249	70
Securities other than shares (F.3)	-25	-256	65	-68
Loans (F.4)	285	8	-140	-119
Increase (+)	426	104	-61	-39
Reduction (-)	-141	-97	-79	-80
Short term loans (F.41), net	0	0	0	0
Long-term loans (F.42)	285	8	-140	-119
Increase (+)	426	104	-61	-39
Reduction (-)	-141	-97	-79	-80
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)	178	-92	-79	-146
<b>Adjustments <sup>(3)</sup></b>	<b>-334</b>	<b>194</b>	<b>-30</b>	<b>153</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)	-296	208	-15	192
Issuances above(-)/below(+) nominal value	0	0	0	0
Difference between interest (EDP D.41) accrued(-) and paid <sup>(4)</sup> (+)	-38	-14	-14	-39
of which: interest flows attributable to swaps and FRAs	L	L	L	L
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>21</b>	<b>19</b>	<b>26</b>	<b>-47</b>
Difference between capital and financial accounts (B.9-B.9f)	21	19	26	-47
Other statistical discrepancies (+/-)	L	L	L	L
<b>Change in local government (S.1313) consolidated gross debt <sup>(1, 2)</sup></b>	<b>659</b>	<b>218</b>	<b>-3</b>	<b>-168</b>
<b>Local government contribution to general government debt (a=b-c) <sup>(5)</sup></b>	<b>4,928</b>	<b>5,402</b>	<b>5,334</b>	<b>5,234</b>
Local government gross debt (level) (b) <sup>(5)</sup>	5,403	5,620	5,617	5,449
Local government holdings of other subsectors debt (level) (c) <sup>(5)</sup>	474	218	283	215

**\*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 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: 31/03/2012	Year			
	2008	2009	2010	2011
<b>Net borrowing(+)/lending(-)(EDP B.9) of social security funds (S.1314)*</b>	<b>307</b>	<b>2,483</b>	<b>915</b>	<b>8</b>
<b>Net acquisition (+) of financial assets <sup>(2)</sup></b>	<b>-199</b>	<b>-2,467</b>	<b>-827</b>	<b>73</b>
Currency and deposits (F.2)	-346	-1,389	-826	64
Securities other than shares (F.3)	24	-1,060	0	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)	124	-18	-2	8
<b>Adjustments <sup>(3)</sup></b>	<b>-81</b>	<b>-32</b>	<b>-85</b>	<b>-80</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)	-81	-32	-85	-80
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>(3)</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>-27</b>	<b>16</b>	<b>-3</b>	<b>0</b>
Difference between capital and financial accounts (B.9-B.9f)	-27	16	-3	0
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>-</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.**

Statement Number	Member state: Ireland Data are in ...(millions of units of national currency) Date: 31/03/2012	Year				
		2008 estimated	2009 estimated	2010 estimated	2011 estimated	2012 estimated
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>	7,412	11,411	42,987	50,555	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>	155,986	133,592	129,301	127,526	129,897

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

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