

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

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

Member state: Ireland

Date: 12/10/2012

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.

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: 12/10/2012	ESA 95 codes	Year				
		2008	2009	2010	2011	2012
		Final	Final	Final	Half-finalised	planned
Net borrowing (-)/ net lending (+)	EDP B.9					
General government	S.13	-13,160	-22,484	-48,297	-21,256	-13,634
- Central government	S.1311	-12,223	-19,957	-47,478	-21,265	-13,434
- State government	S.1312	M	M	M	M	M
- Local government	S.1313	-630	-44	95	16	-200
- Social security funds	S.1314	-307	-2,483	-915	-8	0
		Final	Final	Final	Half-finalised	planned
General government consolidated gross debt						
Level at nominal value outstanding at end of year		79,608	104,631	144,227	169,232	191,717
<i>By category:</i>						
Currency and deposits	AF.2	8,843	10,307	13,707	15,217	
Securities other than shares, exc. financial derivatives	AF.33	67,968	91,518	96,381	88,562	
Short-term	AF.331	25,525	20,443	7,203	3,777	
Long-term	AF.332	42,443	71,075	89,178	84,785	
Loans	AF.4	2,796	2,806	34,138	65,453	
Short-term	AF.41	457	707	734	585	
Long-term	AF.42	2,339	2,098	33,404	64,867	
General government expenditure on:						
Gross fixed capital formation	P.51	9,496	6,085	5,506	4,033	3,150
Interest (consolidated)	EDP D.41	2,402	3,294	4,975	5,325	6,456
<i>p.m.: Interest (consolidated)</i>	<i>D.41 (uses)</i>	2,398	3,290	4,984	5,190	6,229
Gross domestic product at current market prices	B.1*g	178,882	161,275	156,487	158,993	162,500

(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: 12/10/2012	Year					
	2008	2009	2010	2011	2012	
Working balance in central government accounts	-12,714	-24,641	-18,744	-24,917	-18,947	
<i>Basis of the working balance</i>	Cash	Cash	Cash	Cash	Cash	
Financial transactions included in the working balance	-38	24	274	7,220	5,372	
Loans, granted (+)	1	2	645	280	473	
Loans, repayments (-)	-9	-8	-255	-59	-6	
Equities, acquisition (+)	0	0	3	1,475	1,809	
Equities, sales (-)	0	0	0	0	0	
Other financial transactions (+/-)	-30	30	-119	5,524	3,097	
of which: transactions in debt liabilities (+/-)	0	0	0	2,524	3,072	
Detail 1	-30	30	9	0	25	Adjustment for Central Bank notes & coins income
Detail 2	0	0	0	2,524	3,072	Promissory Notes - repayment of notional loan principal
Detail 3	M	M	M	3,000	M	Contingent capital assets
Detail 4	0	0	-127	0	0	Exchequer receipts from Ulysses
Non-financial transactions not included in the working balance	-72	176	-30,537	-488	-14	
Detail 1	0	0	-30,850	0	0	Promissory Notes assigned to financial institutions
Detail 2	-4	10	-6	111	52	Bank Guarantee Scheme receipts - special account
Detail 3	-75	-39	-22	-9	-8	POSBF
Detail 4	110	439	-259	-3	-58	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	-429	
Other accounts receivable (+)	-406	-113	-143	529	189	
Detail 1	128	66	-1	20	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	68	Time adjusted PAYE Income Tax receipts
Detail 4	0	0	0	251	-251	Time adjusted Corporation Tax receipts
Detail 5	-101	80	-45	-11	0	EU Transfers
Detail 6						
Detail 7	1	49	-117	47	55	FEOGA Guarantees
Detail 8	-13	14	34	35	0	Military expenditure
Detail 9	9	9	-6	-15	267	Accrual adjustment of UMTS (mobile telephony) licence receipts
Detail 10						
Other accounts payable (-)	-311	-17	512	83	-199	
Detail 1	240	-254	236	15	0	Other voted expenditure accruals
Detail 2	13	-37	-20	0	-30	Impact of departmental balances
Detail 3	2	-3	-112	101	-114	Impact of capital carryover system
Detail 4						
Detail 5	60	-16	-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						
Detail 9						
Working balance (+/-) of entities not part of central government	0	0	0	0	0	
Net borrowing (-) or net lending (+) of other central government bodies	1,344	4,738	2,329	-4,003	593	
Detail 1	-931	218	269	-6	-86	Non-market public corporations
Detail 2	2,314	4,458	2,115	-4,334	555	National Pensions Reserve Fund
Detail 3	-64	35	-58	329	124	Other Extra-Budgetary Funds
Detail 4	24	28	3	7	L	Voluntary and Joint Board Hospitals
Other adjustments (+/-) (please detail)	152	100	170	292	1	
Detail 1	-38	-73	4	-7	1	Residual
Detail 2	0	0	0	128	0	Accrual of receipts of contingent capital
Detail 3	189	172	165	171	0	Health Service Executive
Detail 4						
Detail 5						
Net borrowing (-)/lending(+) (EDP B.9) of central government (S.1311)	-12,223	-19,957	-47,478	-21,265	-13,434	

(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: 12/10/2012						
Working balance in state government accounts	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		
Net borrowing (-)/lending(+) (EDP B.9) of state government (S.1312)	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: 12/10/2012

	2008	2009	Year 2010	2011	2012	
Working balance in local government accounts	-534	37	109	270	L	
<i>Basis of the working balance</i>	Accrual	Accrual	Accrual	Accrual	Accrual	
Financial transactions included in the working balance	-364	-409	-259	-547		
Loans (+/-)	-364	-409	-259	-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	217		
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	272	228	Adjustment for Non-financial Transaction not included in working balance - 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	-25	76		
Detail 1	75	-61	-25	76		Residual
Detail 2	M	M	M	M		
Detail 3	M	M	M	M		
Net borrowing (-)/lending(+) (EDP B.9) of local government (S.1313)	-630	-44	95	16	-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)	2008	2009	2010	2011	2012	
Date: 12/10/2012						
Working balance in social security accounts	-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		
<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 (+)	-51	3	-25	-8	0	
<i>Detail 1</i>	-51	3	-25	-8	0	Accrual adjustment for social insurance receipts
<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 borrowing (-) or net lending (+) 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 (+/-) (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		
Net borrowing (-)/lending(+) (EDP B.9) of social security (S.1314)	-307	-2,483	-915	-8	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: 12/10/2012	Year			
	2008	2009	2010	2011
Net borrowing(+)/lending(-)(EDP B.9) of general government (S.13)*	13,160	22,484	48,297	21,256
Net acquisition (+) of financial assets ⁽²⁾	19,439	2,550	-8,127	3,158
Currency and deposits (F.2)	18,142	637	-11,182	-376
Securities other than shares (F.3)	-227	4,140	2,111	-1,736
Loans (F.4)	268	-9	115	961
Increase (+)	426	106	602	1,140
Reduction (-)	-158	-115	-486	-180
Short term loans (F.41), net	0	0	0	0
Long-term loans (F.42)	268	-9	115	961
Increase (+)	426	106	602	1,140
Reduction (-)	-158	-115	-486	-180
Shares and other equity (F.5)	1,402	-2,357	1,431	3,568
Portfolio investments, net ⁽²⁾	1,432	-2,387	1,420	2,053
Shares and other equity other than portfolio investments	-30	30	11	1,515
Increase (+)	0	30	11	1,515
Reduction (-)	-30	0	0	0
Other financial assets (F.1, F.6 and F.7)	-145	139	-603	741
Adjustments ⁽²⁾	-373	-376	-662	514
Net incurrence (-) of liabilities in financial derivatives (F.34)	0	0	0	1
Net incurrence (-) of other liabilities (F.5, F.6 and F.7)	-620	480	524	341
Issuances above(-)/below(+) nominal value	538	-320	142	11
Difference between interest (EDP D.41) accrued(-) and paid ⁽⁴⁾ (+)	-342	-546	-1,331	140
of which: interest flows attributable to swaps and FRAs	4	4	-9	135
Redemptions of debt above(+)/below(-) nominal value	0	0	2	0
Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾	52	11	1	21
Changes in sector classification (K.12.1) ⁽⁵⁾ (+/-)	0	0	0	0
Other volume changes in financial liabilities (K.7, K.8, K.10) ⁽⁵⁾ (-)	0	0	0	0
Statistical discrepancies	42	365	88	78
Difference between capital and financial accounts (B.9-B.9f)	42	365	88	78
Other statistical discrepancies (+/-)	L	L	L	L
Change in general government (S.13) consolidated gross debt ^(1, 2)	32,269	25,023	39,596	25,005

*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	Year			
Data are in ...(millions of units of national currency)	2008	2009	2010	2011
Date: 12/10/2012				
Net borrowing(+)/lending(-)(EDP B.9) of central government (S.1311)*	12,223	19,957	47,478	21,265
Net acquisition (+) of financial assets ⁽²⁾	19,945	4,944	-7,482	3,244
Currency and deposits (F.2)	18,584	1,733	-10,615	-451
Securities other than shares (F.3)	-251	5,200	2,111	-1,736
Loans (F.4)	656	119	112	991
Increase (+)	1,100	696	1,056	1,474
Reduction (-)	-444	-577	-943	-483
Short term loans (F.41), net	0	0	0	0
Long-term loans (F.42)	656	119	112	991
Increase (+)	1,100	696	1,056	1,474
Reduction (-)	-444	-577	-943	-483
Shares and other equity (F.5)	1,402	-2,357	1,431	3,568
Portfolio investments, net ⁽²⁾	1,432	-2,387	1,420	2,053
Shares and other equity other than portfolio investments	-30	30	11	1,515
Increase (+)	0	30	11	1,515
Reduction (-)	-30	0	0	0
Other financial assets (F.1, F.6 and F.7)	-447	249	-522	872
Adjustments ⁽³⁾	42	-538	-548	418
Net incurrence (-) of liabilities in financial derivatives (F.34)	0	0	0	1
Net incurrence (-) of other liabilities (F.5, F.6 and F.7)	-244	304	624	229
Issuances above(-)/below(+) nominal value	538	-320	142	11
Difference between interest (EDP D.41) accrued(-) and paid ⁽⁴⁾ (+)	-304	-532	-1,317	156
of which: interest flows attributable to swaps and FRAs	4	4	-9	135
Redemptions of debt above(+)/below(-) nominal value	0	0	2	0
Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾	52	11	1	21
Changes in sector classification (K.12.1) ⁽⁵⁾ (+/-)	0	0	0	0
Other volume changes in financial liabilities (K.7, K.8, K.10) ⁽⁵⁾ (-)	0	0	0	0
Statistical discrepancies	49	321	73	72
Difference between capital and financial accounts (B.9-B.9f)	49	321	73	72
Other statistical discrepancies (+/-)	L	L	L	L
Change in central government (S.1311) consolidated gross debt ^(1, 2)	32,258	24,685	39,521	24,999
Central government contribution to general government debt (a=b-c) ⁽⁵⁾	74,679	99,229	138,893	163,998
Central government gross debt (level) (b) ^(2, 5)	79,214	103,898	143,419	168,418
Central government holdings of other subsectors debt (level) (c) ⁽⁵⁾	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	Year			
Data are in ...(millions of units of national currency)	2008	2009	2010	2011
Date: 12/10/2012				
Net borrowing(+)/lending(-)(EDP B.9) of state government (S.1312)*	M	M	M	M
Net acquisition (+) of financial assets ⁽²⁾	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 ⁽²⁾	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
Adjustments ⁽³⁾	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 ⁽⁴⁾ (+)	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(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾	M	M	M	M
Changes in sector classification (K.12.1) ⁽⁵⁾ (+/-)	M	M	M	M
Other volume changes in financial liabilities (K.7, K.8, K.10) ⁽⁵⁾ (-)	M	M	M	M
Statistical discrepancies	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
Change in state government (S.1312) consolidated gross debt ^(1,2)	M	M	M	M
State government contribution to general government debt (a=b-c) ⁽⁵⁾	M	M	M	M
State government gross debt (level) (b) ^(2,5)	M	M	M	M
State government holdings of other subsectors debt (level) (c) ⁽⁵⁾	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: 12/10/2012	Year			
	2008	2009	2010	2011
Net borrowing(+)/lending(-)(EDP B.9) of local government (S.1313)*	630	44	-95	-16
Net acquisition (+) of financial assets ⁽²⁾	342	-48	104	-318
Currency and deposits (F.2)	-97	293	258	10
Securities other than shares (F.3)	-25	-256	65	-68
Loans (F.4)	285	8	-140	-121
Increase (+)	426	104	-44	-24
Reduction (-)	-141	-97	-95	-97
Short term loans (F.41), net	0	0	0	0
Long-term loans (F.42)	285	8	-140	-121
Increase (+)	426	104	-44	-24
Reduction (-)	-141	-97	-95	-97
Shares and other equity (F.5)	0	0	0	0
Portfolio investments, net ⁽²⁾	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	-139
Adjustments ⁽³⁾	-334	194	-30	176
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 ⁽⁴⁾ (+)	-38	-14	-14	-16
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(-) ⁽⁵⁾ of foreign-currency debt ⁽⁵⁾	0	0	0	0
Changes in sector classification (K.12.1) ⁽⁵⁾ (+/-)	0	0	0	0
Other volume changes in financial liabilities (K.7, K.8, K.10) ⁽⁵⁾ (-)	0	0	0	0
Statistical discrepancies	21	28	18	-10
Difference between capital and financial accounts (B.9-B.9f)	21	28	18	-10
Other statistical discrepancies (+/-)	L	L	L	L
Change in local government (S.1313) consolidated gross debt ^(1,2)	659	218	-3	-169
Local government contribution to general government debt (a=b-c) ⁽⁵⁾	4,928	5,402	5,334	5,233
Local government gross debt (level) (b) ⁽⁵⁾	5,403	5,620	5,617	5,449
Local government holdings of other subsectors debt (level) (c) ⁽⁵⁾	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: 12/10/2012	Year			
	2008	2009	2010	2011
Net borrowing(+)/lending(-)(EDP B.9) of social security funds (S.1314)*	307	2,483	915	8
Net acquisition (+) of financial assets ⁽²⁾	-199	-2,467	-827	73
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 ⁽²⁾	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
Adjustments ⁽³⁾	-81	-32	-85	-80
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 ⁽⁴⁾ (+)	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(-) ⁽⁵⁾ of foreign-currency debt	0	0	0	0
Changes in sector classification (K.12.1) ⁽⁵⁾ (+/-)	0	0	0	0
Other volume changes in financial liabilities (K.7, K.8, K.10) ⁽⁵⁾ (-)	0	0	0	0
Statistical discrepancies	-27	16	-3	0
Difference between capital and financial accounts (B.9-B.9f)	-27	16	-3	0
Other statistical discrepancies (+/-)	0	0	0	0
Change in social security (S.1314) consolidated gross debt ^(1,2)	0	0	0	0
Social security contribution to general government debt (a=b-c) ⁽⁵⁾	0	0	0	0
Social security gross debt (level) (b) ^(2,5)	0	0	0	0
Social security holdings of other subsectors debt (level) (c)=-	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: 12/10/2012	Year				
		2008 Final	2009 Final	2010 Final	2011 Half-finalised	2012 forecast
2	Trade credits and advances (AF.71 L)	4,345	4,303	3,783	3,433	L
3	Amount outstanding in the government debt from the financing of public undertakings					
	<i>Data:</i>	7,412	11,412	42,986	50,552	L
	<i>Institutional characteristics:</i>					
4	In case of substantial differences between the face value and the present value of government debt, please provide information on					
	i) the extent of these differences:					
	ii) the reasons for these differences:					
10	Gross National Income at current market prices (B.5*g)(2)	154,878	134,271	131,295	128,301	129,071

(1) Please indicate status of data: estimated, half-finalized, final.
(2) Data to be provided in particular when GNI is substantially greater than GDP.