

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: 17/04/2013

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 deficit/surplus and debt levels and provision of associated data

Member state: Ireland Data are in ...(millions of units of national currency) Date: 17/04/2013	ESA 95 codes	Year				
		2009	2010	2011	2012	2013
		final	final	half-finalized	half-finalized	planned
Net borrowing (-)/ net lending (+)	EDP B.9					
General government	S.13	-22,368	-48,274	-21,268	-12,461	-12,575
- Central government	S.1311	-19,841	-47,455	-21,277	-12,433	-12,575
- State government	S.1312	M	M	M	M	M
- Local government	S.1313	-44	95	16	-47	0
- Social security funds	S.1314	-2,483	-915	-8	19	0
		final	final	half-finalized	half-finalized	planned
General government consolidated gross debt						
Level at nominal value outstanding at end of year		104,544	144,164	169,226	192,461	207,000
<i>By category:</i>						
Currency and deposits	AF.2	10,307	13,707	15,216	17,477	
Securities other than shares, exc. financial derivatives	AF.33	91,391	96,317	88,550	89,289	
Short-term	AF.331	20,443	7,203	3,777	2,535	
Long-term	AF.332	70,948	89,114	84,773	86,754	
Loans	AF.4	2,845	34,140	65,459	85,695	
Short-term	AF.41	707	735	574	1,901	
Long-term	AF.42	2,138	33,405	64,886	83,793	
General government expenditure on:						
Gross fixed capital formation	P.51	6,085	5,506	4,033	3,348	3,178
Interest (consolidated)	EDP D.41	3,294	4,975	5,325	6,133	8,239
<i>p.m.: Interest (consolidated)</i>	<i>D.41 (uses)</i>	3,290	4,984	5,190	5,912	8,006
Gross domestic product at current market prices	B.1*g	161,275	156,487	158,993	163,595	167,900

(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: 17/04/2013						
	2009	2010	Year 2011	2012	2013	
Working balance in central government accounts	-24,641	-18,745	-24,917	-14,891	-11,236	
<i>Basis of the working balance</i>	<i>cash</i>	<i>cash</i>	<i>cash</i>	<i>cash</i>	<i>planned</i>	
Financial transactions included in the working balance	31	271	7,269	2,319	-1,554	
Loans, granted (+)	1	639	280	472	279	
Loans, repayments (-)	0	-252	-59	-2	-4	
Equities, acquisition (+)	0	3	1,530	1,810	541	
Equities, sales (-)	0	0	0	0	-1,300	
Other financial transactions (+/-)	30	-119	5,517	39	-1,070	
of which: transactions in debt liabilities (+/-)	0	0	2,517	39	13	
Detail 1	30	9	0	27	0	Adjustment for Central Bank notes & coins income
Detail 2	0	0	2,517	12	13	Promissory Notes - repayment of notional loan principal
Detail 3	0	0	3,000	0	-1,057	Contingent Capital assets issued to Bank of Ireland and AIB
Detail 4	0	0	0	0	-26	UMTS (mobile telephony) licences: repayment of notional loan principal
Detail 5	0	-127	0	0	0	Transactions with Ulysses securitisation vehicle
Non-financial transactions not included in the working balance	486	-30,451	247	521	-348	
Detail 1	0	-5,300	0	0	0	Promissory Notes: INBS
Detail 2	0	-250	0	0	0	Promissory Notes: EBS
Detail 3	0	-25,300	0	0	0	Promissory Notes: Anglo Irish Bank
Detail 4	10	-6	111	-20	24	Extra-budgetary funds: POSBF
Detail 5	-39	-22	-9	-5	-5	Extra-budgetary funds: Dormant Accounts Fund
Detail 6	439	-259	-3	-67	-156	Extra-budgetary funds: Bank Guarantee Scheme receipts
Detail 7	10	1	13	8	0	Extra-budgetary funds: EU Transfers suspense account
Detail 8	-243	0	0	0	0	Extra-budgetary funds: Small Savings Reserve Fund
Detail 9	0	600	-600	0	1	Extra-budgetary funds: Capital Service Redemption Fund
Detail 10	35	-57	342	230	-214	Extra-budgetary funds: All other
Detail 11	0	0	128	0	2	Interest receivable: contingent capital
Detail 12	8	-9	8	282	0	Non-cash receipts from UMTS (mobile telephony) licence sales
Detail 13	66	-1	20	0	0	Net lending/net borrowing: Health Service Executive
Detail 14	171	167	155	156	0	Difference between Net Revenue Receipts and Exchequer tax receipts
Detail 15	29	-14	82	-63	0	Voted expenditure net of Exchequer issues, A-in-As and financial transactions
Difference between interest paid (+) and accrued (EDP D.41)(-)	-229	-1,326	-38	-447	-479	2013: nat debt accr int = 274m; accr interest payable to IBRC -214m (this excludes the EBS interest)
Other accounts receivable (+)	-188	-125	521	-190	227	
Detail 1	-293	-47	3	46	84	Tax time adjustments: VAT and Excise
Detail 2	-38	49	196	80	74	Tax time adjustments: PAYE Income Tax (including USC/Income Levy)
Detail 3	0	0	251	-251	0	Tax time adjustments: Corporation Tax
Detail 4	80	-45	-11	-75	0	EU income receivable: transfers from ESF, ERDF and Cohesion Fund
Detail 5	49	-117	47	10	70	EU income receivable: FEOGA agricultural guarantee payments
Detail 6	14	34	35	0	0	Prepayments for military equipment
Other accounts payable (-)	23	533	34	-45	-13	
Detail 1	-254	236	15	0	-30	Accrual adjustment for other voted expenditure
Detail 2	0	0	0	-2	-18	Carbon credits
Detail 3	-16	-1	-13	-8	0	Accrual adjustment for EU Transfers
Detail 4	0	0	0	-35	35	EU budget contribution
Detail 5	293	298	33	0	0	Farm Waste Management Scheme
Working balance (+/-) of entities not part of central government	M	M	M	M	M	
Net borrowing (-) or net lending (+) of other central government bodies	4,678	2,387	-4,393	299	793	
Detail 1	218	269	-6	-21	233	Non-market public corporations
Detail 2	4,433	2,116	-4,373	334	560	National Pensions Reserve Fund
Detail 3	28	2	-14	-13	0	Voluntary Hospitals
Other adjustments (+/-) (please detail)	0	0	0	0	33	
Detail 1	0	0	0	0	33	Residual
Detail 2	0	0	0	0	0	
Detail 3	0	0	0	0	0	
Detail 4	0	0	0	0	0	
Detail 5	0	0	0	0	0	
Net borrowing (-)/lending(+) (EDP B.9) of central government (S.1311)	-19,841	-47,455	-21,277	-12,433	-12,575	

(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)	2009	2010	2011	2012	2013	
Date: 17/04/2013						
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	M	
Loans (+/-)	M	M	M	M	M	
Equities (+/-)	M	M	M	M	M	
Other financial transactions (+/-)	M	M	M	M	M	
of which: transactions in debt liabilities (+/-)	M	M	M	M	M	
Detail 1	M	M	M	M	M	
Detail 2	M	M	M	M	M	
Non-financial transactions not included in the working balance	M	M	M	M	M	
Detail 1	M	M	M	M	M	
Detail 2	M	M	M	M	M	
Difference between interest paid (+) and accrued (EDP D.41)(-)	M	M	M	M	M	
Other accounts receivable (+)	M	M	M	M	M	
Detail 1	M	M	M	M	M	
Detail 2	M	M	M	M	M	
Other accounts payable (-)	M	M	M	M	M	
Detail 1	M	M	M	M	M	
Detail 2	M	M	M	M	M	
Working balance (+/-) of entities not part of state government	M	M	M	M	M	
Net borrowing (-) or net lending (+) of other state government bodies	M	M	M	M	M	
Detail 1	M	M	M	M	M	
Detail 2	M	M	M	M	M	
Other adjustments (+/-) (please detail)	M	M	M	M	M	
Detail 1	M	M	M	M	M	
Detail 2	M	M	M	M	M	
Detail 3	M	M	M	M	M	
Net borrowing (-)/lending(+) (EDP B.9) of state government (S.1312)	M	M	M	M	M	

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

Member state: Ireland	2009	2010	Year 2011	2012	2013	
Data are in ...(millions of units of national currency)						
Date: 17/04/2013						
Working balance in local government accounts	37	109	270	L	L	
<i>Basis of the working balance</i>	Accrual	Accrual	Accrual	accrual		
Financial transactions included in the working balance	-409	-259	-547	L		
Loans (+/-)	-409	-259	-547	L		
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			
Detail 2	M	M	M			
Non-financial transactions not included in the working balance	390	270	217	L		
Detail 1	-70	-61	-71			Imputed transfer to housing associations
Detail 2	66	60	60			Imputed interest payments from housing associations
	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			
Detail 2	M	M	M			
Other accounts payable (-)	M	M	M	M		
Detail 1	M	M	M			
Detail 2	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			
Detail 2	M	M	M			
Other adjustments (+/-) (please detail)	-61	-25	76	L		
Detail 1	-61	-25	76			Residual
Detail 2	M	M	M			
Detail 3	M	M	M			
Net borrowing (-)/lending(+) (EDP B.9) of local government (S.1313)	-44	95	16	-47	0	
(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: 17/04/2013		2009	2010	Year 2011	2012	2013	
Working balance in social security accounts		-2,487	-890	0	0	0	
<i>Basis of the working balance</i>		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 (+)		3	-25	-8	19		
<i>Detail 1</i>		3	-25	-8	19		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)		-2,483	-915	-8	19	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: 17/04/2013	Year			
	2009	2010	2011	2012
Net borrowing(+)/lending(-)(EDP B.9) of general government (S.13)*	22,368	48,274	21,268	12,461
Net acquisition (+) of financial assets ⁽²⁾	3,022	-7,601	3,678	10,309
Currency and deposits (F.2)	789	-11,052	-140	5,493
Securities other than shares (F.3)	4,140	2,111	-1,607	1,117
Loans (F.4)	145	337	1,333	1,994
Increase (+)	264	583	1,456	2,114
Reduction (-)	-119	-246	-123	-120
Short term loans (F.41), net	0	0	885	1,409
Long-term loans (F.42)	145	337	448	586
Increase (+)	264	583	571	694
Reduction (-)	-119	-246	-123	-108
Shares and other equity (F.5)	-2,357	1,431	3,583	1,815
Portfolio investments, net ⁽²⁾	-2,387	1,420	2,053	-21
Shares and other equity other than portfolio investments	30	11	1,530	1,836
Increase (+)	30	11	1,530	1,836
Reduction (-)	0	0	0	0
Other financial assets (F.1, F.6 and F.7)	305	-429	508	-111
Adjustments ⁽³⁾	-196	-680	267	400
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)	577	532	175	150
Issuances above(-)/below(+) nominal value	-639	122	126	748
Difference between interest (EDP D.41) accrued(-) and paid ⁽⁴⁾ (+)	-243	-1,340	-54	-447
of which: interest flows attributable to swaps and FRAs	0	0	0	0
Redemptions of debt above(+)/below(-) nominal value	99	6	0	-47
Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾	11	1	21	-4
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	-254	-373	-152	66
Difference between capital and financial accounts (B.9-B.9f)	-254	-373	-152	66
Other statistical discrepancies (+/-)	L	L	L	L
Change in general government (S.13) consolidated gross debt ^(1, 2)	24,941	39,621	25,061	23,235

*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)	2009	2010	2011	2012
Date: 17/04/2013				
Net borrowing(+)/lending(-)(EDP B.9) of central government (S.1311)*	19,841	47,455	21,277	12,433
Net acquisition (+) of financial assets ⁽²⁾	5,525	-6,991	3,703	10,750
Currency and deposits (F.2)	1,950	-10,549	-214	5,416
Securities other than shares (F.3)	5,200	2,111	-1,607	1,117
Loans (F.4)	208	370	1,328	2,240
Increase (+)	778	1,063	1,742	2,499
Reduction (-)	-570	-694	-414	-258
Short term loans (F.41), net	0	0	885	1,409
Long-term loans (F.42)	208	370	443	832
Increase (+)	778	1,063	857	1,090
Reduction (-)	-570	-694	-414	-258
Shares and other equity (F.5)	-2,357	1,431	3,583	1,815
Portfolio investments, net ⁽²⁾	-2,387	1,420	2,053	-21
Shares and other equity other than portfolio investments	30	11	1,530	1,836
Increase (+)	30	11	1,530	1,836
Reduction (-)	0	0	0	0
Other financial assets (F.1, F.6 and F.7)	524	-355	613	161
Adjustments ⁽³⁾	-567	-461	214	142
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)	192	737	106	-108
Issuances above(-)/below(+) nominal value	-639	122	126	748
Difference between interest (EDP D.41) accrued(-) and paid ⁽⁴⁾ (+)	-229	-1,326	-38	-447
of which: interest flows attributable to swaps and FRAs	0	0	0	0
Redemptions of debt above(+)/below(-) nominal value	99	6	0	-47
Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾	11	1	21	-4
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	-239	-418	-159	65
Difference between capital and financial accounts (B.9-B.9f)	-239	-418	-159	65
Other statistical discrepancies (+/-)	L	L	L	L
Change in central government (S.1311) consolidated gross debt ^(1, 2)	24,561	39,585	25,035	23,390
Central government contribution to general government debt (a=b-c) ⁽⁵⁾	99,102	138,831	163,972	187,281
Central government gross debt (level) (b) ^(2, 5)	103,771	143,357	168,391	191,781
Central government holdings of other subsectors debt (level) (c) ⁽⁵⁾	4,669	4,526	4,420	4,500

***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: 17/04/2013	Year			
	2009	2010	2011	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: 17/04/2013	Year			
	2009	2010	2011	2012
Net borrowing(+)/lending(-)(EDP B.9) of local government (S.1313)*	44	-95	-16	47
Net acquisition (+) of financial assets ⁽²⁾	-58	142	-288	-201
Currency and deposits (F.2)	228	322	10	118
Securities other than shares (F.3)	-256	65	-69	-36
Loans (F.4)	71	-175	-83	-175
Increase (+)	168	0	13	0
Reduction (-)	-97	-175	-97	-175
Short term loans (F.41), net	0	0	0	0
Long-term loans (F.42)	71	-175	-83	-175
Increase (+)	168	0	13	0
Reduction (-)	-97	-175	-97	-175
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)	-101	-70	-146	-109
Adjustments ⁽³⁾	302	-137	150	43
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)	316	-123	166	43
Issuances above(-)/below(+) nominal value	0	0	0	0
Difference between interest (EDP D.41) accrued(-) and paid ⁽⁴⁾ (+)	-14	-14	-16	0
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	-31	48	6	0
Difference between capital and financial accounts (B.9-B.9f)	-31	48	6	0
Other statistical discrepancies (+/-)	L	L	L	L
Change in local government (S.1313) consolidated gross debt ^(1, 2)	257	-43	-148	-111
Local government contribution to general government debt (a=b-c) ⁽⁵⁾	5,442	5,334	5,254	5,180
Local government gross debt (level) (b) ⁽⁵⁾	5,660	5,617	5,469	5,358
Local government holdings of other subsectors debt (level) (c) ⁽⁵⁾	218	283	215	179

***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: 17/04/2013	Year			
	2009	2010	2011	2012
Net borrowing(+)/lending(-)(EDP B.9) of social security funds (S.1314)*	2,483	915	8	-19
Net acquisition (+) of financial assets ⁽²⁾	-2,467	-827	88	-176
Currency and deposits (F.2)	-1,389	-826	64	-41
Securities other than shares (F.3)	-1,060	0	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)	-18	-2	24	-135
Adjustments ⁽³⁾	-32	-85	-96	196
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)	-32	-85	-96	196
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(-) ⁽³⁾ 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	16	-3	1	0
Difference between capital and financial accounts (B.9-B.9f)	16	-3	1	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: 17/04/2013	Year				
		2009	2010	2011	2012	2013
		(1)	(1)	(1)	(1)	forecast
2	Trade credits and advances (AF.71 L)	4,192	3,560	3,334	3,219	L
3	Amount outstanding in the government debt from the financing of public undertakings					
	<i>Data:</i>	11,412	42,986	50,552	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)	134,271	131,295	128,301	134,634	137,570

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

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