

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: 30/09/2013

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: 30/09/2013	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	-22,170	-48,389	-21,358	-13,511	-12,149
- Central government	S.1311	-19,677	-47,577	-21,318	-13,434	-12,149
- State government	S.1312	M	M	M	M	M
- Local government	S.1313	-10	103	-32	-90	0
- Social security funds	S.1314	-2,483	-915	-8	13	0
General government consolidated gross debt		final	final	half-finalized	half-finalized	planned
Level at nominal value outstanding at end of year		104,544	144,164	169,226	192,458	205,890
<i>By category:</i>						
Currency and deposits	AF.2	10,307	13,707	15,216	17,465	
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	85,704	
Short-term	AF.41	707	735	574	1,891	
Long-term	AF.42	2,138	33,405	64,886	83,813	
General government expenditure on:						
Gross fixed capital formation	P.51	6,075	5,390	3,894	3,057	2,985
Interest (consolidated)	EDP D.41	3,295	4,974	5,325	6,135	7,645
<i>p.m.: Interest (consolidated)</i>	<i>D.41 (uses)</i>	3,290	4,984	5,190	5,912	7,379
Gross domestic product at current market prices	B.1*g	162,284	158,097	162,600	163,938	165,875

(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: 30/09/2013						
	2009	2010	Year 2011	2012	2013	
Working balance in central government accounts	-24,641	-18,745	-24,918	-14,892	-11,298	
<i>Basis of the working balance</i>	cash	cash	cash	cash	planned	
Financial transactions included in the working balance	28	268	7,266	2,299	-1,553	
Loans, granted (+)	1	639	280	472	211	
Loans, repayments (-)	0	-252	-59	-2	-4	
Equities, acquisition (+)	0	3	1,530	1,810	541	
Equities, sales (-)	0	0	0	0	-1,288	
Other financial transactions (+/-)	27	-122	5,514	20	-1,013	
of which: transactions in debt liabilities (+/-)	0	0	2,517	20	13	
<i>Detail 1</i>	30	9	0	27	0	
<i>Detail 2</i>	0	0	2,517	0	13	Promissory Notes - repayment of notional loan principal
<i>Detail 3</i>	0	0	3,000	0	-1,010	Contingent capital assets
<i>Detail 4</i>	-3	-3	-3	-7	-15	UMTS (mobile telephony) licences: repayment of notional loan principal
<i>Detail 5</i>	0	-127	0	0	0	Exchequer receipts from Ulysses
Non-financial transactions not included in the working balance	452	-30,334	170	-519	172	
<i>Detail 1</i>	0	-5,300	0	0	0	Promissory Notes: INBS
<i>Detail 2</i>	0	-250	0	0	0	Promissory Notes: EBS
<i>Detail 3</i>	0	-25,300	0	0	0	Promissory Notes: Anglo Irish Bank
<i>Detail 4</i>	10	-6	111	52	23	Extra-budgetary funds: POSBF
<i>Detail 5</i>	-39	-22	-9	-5	-5	Extra-budgetary funds: Dormant Accounts Fund
<i>Detail 6</i>	439	-259	-3	-67	-155	Extra-budgetary funds: Bank Guarantee Scheme receipts
<i>Detail 7</i>	10	1	13	8	0	
<i>Detail 8</i>	-243	0	0	0	0	Extra-budgetary funds: Small Savings Reserve Fund
<i>Detail 9</i>	0	600	-600	0	0	Extra-budgetary funds: Capital Service Redemption Fund
<i>Detail 10</i>	38	38	259	241	-69	Extra-budgetary funds: All other
<i>Detail 11</i>	0	0	128	0	-44	Interest receivable: contingent capital
<i>Detail 12</i>	0	0	0	-450	515	UMTS (mobile telephony) and National Lottery licence sales
<i>Detail 13</i>	38	12	34	-152	0	Difference between Net Revenue Receipts and Exchequer tax receipts
<i>Detail 14</i>	171	167	155	-82	33	Health Service Executive
<i>Detail 15</i>	29	-14	83	-63	-124	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	-365	Note: 2010 figure includes €561 million in respect of interest coupon payable on Promissory Notes
Other accounts receivable (+)	-214	-40	629	-241	102	
<i>Detail 1</i>	-338	2	-3	80	38	Tax time adjustments: VAT and Excise
<i>Detail 2</i>	-31	-33	273	92	74	Tax time adjustments: PAYE Income Tax (including USC/Income Levy)
<i>Detail 3</i>	0	0	251	-251	0	Tax time adjustments: Corporation Tax
<i>Detail 4</i>	80	-45	-11	-75	0	EU income receivable: transfers from ESF, ERDF and Cohesion Fund
<i>Detail 5</i>	49	-117	47	10	-10	EU income receivable: FEOSA agricultural guarantee payments
<i>Detail 6</i>	14	34	35	40	0	Prepayments for military equipment
<i>Detail 7</i>	12	119	37	-136	0	Appropriation Accounts accrual adjustment for other voted expenditure (Asset)
Other accounts payable (-)	249	213	-31	-2	15	
<i>Detail 1</i>	265	213	-18	26	0	Appropriation Accounts accrual adjustment for other voted expenditure (Liability)
<i>Detail 2</i>	0	0	0	-2	-20	Carbon credits
<i>Detail 3</i>	-16	-1	-13	8	0	Accrual adjustment for EU Transfers
<i>Detail 4</i>	0	0	0	-35	35	EU budget contribution
<i>Detail 5</i>	0	0	0	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	-4,396	367	779	
<i>Detail 1</i>	218	269	-6	-21	205	Non-market public corporations
<i>Detail 2</i>	4,433	2,116	-4,373	334	574	National Pensions Reserve Fund
<i>Detail 3</i>	28	2	-17	54	0	Public Hospitals
Other adjustments (+/-) (please detail)	0	0	0	0	0	
<i>Detail 1</i>	M	M	M	M	M	
<i>Detail 2</i>	M	M	M	M	M	
<i>Detail 3</i>	M	M	M	M	M	
<i>Detail 4</i>	M	M	M	M	M	
<i>Detail 5</i>	M	M	M	M	M	
Net borrowing (-)/lending(+) (EDP B.9) of central government (S.1311)	-19,677	-47,577	-21,318	-13,434	-12,149	

(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: 30/09/2013	2009	2010	Year 2011	2012	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		
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	Year					'Overall Surplus/(Deficit) for Year' per consolidated Local Authority Financial Statements
Data are in ...(millions of units of national currency)	2009	2010	2011	2012	2013	
Working balance in local government accounts	9	14	0	22		
<i>Basis of the working balance</i>	accrual	accrual	accrual	accrual		
Financial transactions included in the working balance	230	242	204	134		
Loans (+/-)	M	M	M	M		
Equities (+/-)	M	M	M	M		
Other financial transactions (+/-)	230	242	204	134		
of which: transactions in debt liabilities (+/-)	M	M	M	M		
<i>Detail 1</i>	230	242	204	134		Exclude transfers to capital reserve account
<i>Detail 2</i>	0	0	0	0		
Non-financial transactions not included in the working balance	-174	-279	-120	-16		
<i>Detail 1</i>	-70	-61	-71	-71		Imputed transfer to housing associations
<i>Detail 2</i>	66	60	60	60		Imputed interest payments from housing associations
<i>Detail 3</i>	4,078	3,151	2,184	1,790		Local Authorities' capital transfer revenue (Central Government grants + development levies)
<i>Detail 4</i>	-319	-287	-143	-201		Local Authorities' capital transfer payments
<i>Detail 5</i>	-3,930	-3,141	-2,150	-1,594		Local Authorities' capital formation
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 local government	M	M	M	M		
Net borrowing (-) or net lending (+) of other local government bodies	4	19	10	5		
<i>Detail 1</i>	4	19	10	5		Net lending/net borrowing of VEC's/IOT's
<i>Detail 2</i>	M	M	M	M		
Other adjustments (+/-) (please detail)	-78	109	-125	-234		
<i>Detail 1</i>	-78	109	-125	-234		Residual
<i>Detail 2</i>	M	M	M	M		
<i>Detail 3</i>	M	M	M	M		
Net borrowing (-)/lending(+) (EDP B.9) of local government (S.1313)	-10	103	-32	-90		

(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: 30/09/2013	2009	2010	Year 2011	2012	2013	
Working balance in social security accounts	-2,487	-890	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 (+)	4	-25	-8	13		
<i>Detail 1</i>	4	-25	-8	13		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	13		
<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: 30/09/2013	Year			
	2009	2010	2011	2012
Net borrowing(+)/lending(-)(EDP B.9) of general government (S.13)*	22,170	48,389	21,358	13,511
Net acquisition (+) of financial assets ⁽²⁾	2,912	-7,753	3,574	10,153
Currency and deposits (F.2)	909	-11,221	-400	5,735
Securities other than shares (F.3)	4,140	2,111	-1,607	1,169
Loans (F.4)	121	437	1,343	1,984
Increase (+)	240	683	1,466	2,253
Reduction (-)	-119	-246	-123	-268
Short term loans (F.41), net	0	0	885	1,409
Long-term loans (F.42)	121	437	457	576
Increase (+)	240	683	580	844
Reduction (-)	-119	-246	-123	-268
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)	100	-511	654	-550
Adjustments ⁽³⁾	26	-959	24	-353
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)	799	252	-69	-603
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	6	-9	134	224
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	-168	-56	105	-78
Difference between capital and financial accounts (B.9-B.9f)	-168	-56	105	-78
Other statistical discrepancies (+/-)	L	L	L	L
Change in general government (S.13) consolidated gross debt ^(1, 2)	24,941	39,621	25,061	23,233

*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: 30/09/2013				
Net borrowing(+)/lending(-)(EDP B.9) of central government (S.1311)*	19,677	47,577	21,318	13,434
Net acquisition (+) of financial assets ⁽²⁾	5,308	-7,127	3,495	10,607
Currency and deposits (F.2)	2,044	-10,619	-519	5,557
Securities other than shares (F.3)	5,200	2,111	-1,607	1,169
Loans (F.4)	197	376	1,318	2,351
Increase (+)	767	1,069	1,732	2,609
Reduction (-)	-570	-694	-414	-258
Short term loans (F.41), net	0	0	885	1,409
Long-term loans (F.42)	197	376	432	942
Increase (+)	767	1,069	846	1,201
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)	224	-425	719	-284
Adjustments ⁽³⁾	-225	-781	150	-598
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)	534	416	41	-848
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	6	-9	134	224
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	-199	-83	73	-64
Difference between capital and financial accounts (B.9-B.9f)	-199	-83	73	-64
Other statistical discrepancies (+/-)	L	L	L	L
Change in central government (S.1311) consolidated gross debt ^(1, 2)	24,561	39,585	25,035	23,379
Central government contribution to general government debt (a=b-c) ⁽⁵⁾	99,102	138,831	163,972	187,279
Central government gross debt (level) (b) ^(2, 5)	103,771	143,357	168,391	191,771
Central government holdings of other subsectors debt (level) (c) ⁽⁵⁾	4,669	4,526	4,420	4,492

***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: 30/09/2013	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: 30/09/2013	Year			
	2009	2010	2011	2012
Net borrowing(+)/lending(-)(EDP B.9) of local government (S.1313)*	10	-103	32	90
Net acquisition (+) of financial assets ⁽²⁾	-51	110	-198	-242
Currency and deposits (F.2)	253	224	56	219
Securities other than shares (F.3)	-258	51	-56	-48
Loans (F.4)	57	-81	-64	-304
Increase (+)	154	0	33	0
Reduction (-)	-97	-81	-97	-304
Short term loans (F.41), net	0	0	0	0
Long-term loans (F.42)	57	-81	-64	-304
Increase (+)	154	0	33	0
Reduction (-)	-97	-81	-97	-304
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)	-103	-84	-134	-109
Adjustments ⁽³⁾	283	-79	-14	55
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)	297	-79	-14	55
Issuances above(-)/below(+) nominal value	0	0	0	0
Difference between interest (EDP D.41) accrued(-) and paid ⁽⁴⁾ (+)	-14	0	0	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	15	30	32	-14
Difference between capital and financial accounts (B.9-B.9f)	15	30	32	-14
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: 30/09/2013	Year			
	2009	2010	2011	2012
Net borrowing(+)/lending(-)(EDP B.9) of social security funds (S.1314)*	2,483	915	8	-13
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	-97	190
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	-97	190
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: 30/09/2013	Year				
		2009 final	2010 final	2011 half-finalized	2012 half-finalized	2013 forecast
2	Trade credits and advances (AF.71 L)	3,417	3,245	3,107	3,021	3,035
3	Amount outstanding in the government debt from the financing of public undertakings					
	<i>Data:</i>	11,412	42,986	50,552	52,832	51,060
	<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)	135,279	132,905	131,947	133,864	136,444

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