

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: 11/04/2014

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: 11/04/2014	ESA 95 codes	Year				
		2010	2011	2012	2013	2014
		final	final	half-finalized	estimated	planned
Net borrowing (-)/ net lending (+)	EDP B.9					
General government	S.13	-48,386	-21,350	-13,443	-11,778	-8,088
- Central government	S.1311	-47,577	-21,310	-13,367	-11,830	-8,088
- State government	S.1312	M	M	M	M	M
- Local government	S.1313	103	-32	-90	44	0
- Social security funds	S.1314	-912	-8	13	8	0
General government consolidated gross debt		final	final	half-finalized	estimated	planned
Level at nominal value outstanding at end of year		144,163	169,222	192,467	202,920	204,375
<i>By category:</i>						
Currency and deposits	AF.2	13,708	15,216	17,465	19,424	
Securities other than shares, exc. financial derivatives	AF.33	96,317	88,550	89,289	112,162	
Short-term	AF.331	7,203	3,777	2,535	2,389	
Long-term	AF.332	89,114	84,773	86,754	109,772	
Loans	AF.4	34,138	65,456	85,713	71,335	
Short-term	AF.41	735	569	1,907	1,466	
Long-term	AF.42	33,403	64,887	83,807	69,869	
General government expenditure on:						
Gross fixed capital formation	P.51	5,390	3,894	3,057	2,723	2,720
Interest (consolidated)	EDP D.41	4,973	5,322	6,134	7,681	7,966
<i>p.m.: Interest (consolidated)</i>	<i>D.41 (uses)</i>	4,984	5,190	5,912	7,407	7,692
Gross domestic product at current market prices	B.1*g	158,097	162,600	163,938	164,050	168,385

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

Table 2A: Provision of the data which explain the transition between the public accounts budget balance and the central government deficit/surplus

Member state: IRELAND Data are in ... (millions of units of national currency) Date: 11/04/2014		Year					
		2010	2011	2012	2013	2014	
Working balance in central government accounts		-18,745	-24,918	-14,892	-11,497	-8,700	
<i>Basis of the working balance</i>		cash	cash	cash	cash	planned	
Financial transactions included in the working balance		268	7,266	2,299	-1,433	61	
Loans, granted (+)		639	280	472	729	57	
Loans, repayments (-)		-252	-59	-2	-368	-261	
Equities, acquisition (+)		3	1,530	1,810	540	272	
Equities, sales (-)		0	0	0	-1,300	0	
Other financial transactions (+/-)		-122	5,514	20	-1,034	-8	
of which: transactions in debt liabilities (+/-)		0	2,517	20	8	-8	
Detail 1		9	0	27	-5	0	Adjustment for Central Bank notes & coins income
Detail 2		0	2,517	0	13	13	Promissory Notes - repayment of notional loan principal
Detail 3		0	3,000	0	-1,010	0	Contingent Capital assets issued by Bank of Ireland and AIB
Detail 4		-3	-3	-7	-32	-21	UMTS (mobile telephony) licences: repayment of notional loan principal
Detail 5		-127	0	0	0	0	Transactions with Ulysses securitisation vehicle
Non-financial transactions not included in the working balance		-30,334	170	-445	514	-168	
Detail 1		-5,300	0	0	0	0	Promissory Notes: INBS
Detail 2		-250	0	0	0	0	Promissory Notes: EBS
Detail 3		-25,300	0	0	0	0	Promissory Notes: Anglo Irish Bank
Detail 4		-6	111	52	23	17	Extra-budgetary funds: POSBF
Detail 5		-22	-9	-5	-5	-4	Extra-budgetary funds: Dormant Accounts Fund
Detail 6		-259	-3	-67	-167	-17	Extra-budgetary funds: Bank Guarantee Scheme receipts
Detail 7		1	13	8	0	0	Extra-budgetary funds: EU Transfers suspense account
Detail 8		0	0	0	0	0	Extra-budgetary funds: Small Savings Reserve Fund
Detail 9		600	-600	0	0	0	Extra-budgetary funds: Capital Service Redemption Account (CSRA)
Detail 10		0	0	0	114	25	Extra-budgetary funds: Risk Equalisation Fund (Health Insurance)
Detail 11		38	259	241	-76	-131	Extra-budgetary funds: All other
Detail 12		0	128	0	-44	0	Interest receivable: contingent capital
Detail 13		0	0	-450	738	0	Licence Sales - UMTS (mobile telephony)
Detail 14		12	34	-106	6	0	Net lending/net borrowing: Health Service Executive
Detail 15		167	155	-95	1	17	
Detail 16		-14	83	-24	-75	-75	Voted expenditure net of Exchequer issues, A-in-As and financial transactions
Difference between interest paid (+) and accrued (EDP D.41)(-)		-1,326	-38	-447	-209	-115	
Other accounts receivable (+)		-40	629	-186	71	280	
Detail 1		2	-3	80	54	101	Tax time adjustments: VAT and Excise
Detail 2		-33	273	92	71	93	Tax time adjustments: PAYE Income Tax (including USC/Income Levy)
Detail 3		0	251	-251	0	0	Tax time adjustments: Corporation Tax
Detail 4		-45	-11	-21	-38	0	EU income receivable: transfers from ESF, ERDF and Cohesion Fund
Detail 5		-117	47	10	-15	85	EU income receivable: FEOGA agricultural guarantee payments
Detail 6		34	35	40	0	0	Prepayments for military equipment
Detail 7		119	37	-136	0	0	
Other accounts payable (-)		213	-31	-2	-76	70	
Detail 1		213	-18	26	0	0	Accrual adjustment for other voted expenditure (liability)
Detail 2		0	0	-2	-20	-22	Carbon credits
Detail 3		-1	-13	8	0	0	Accrual adjustment for EU Transfers
Detail 4		0	0	-35	-5	40	EU budget contribution
Detail 5		0	0	0	-51	52	Accrual adjustment for IBRC ELG claims due but not yet paid
Working balance (+/-) of entities not part of central government		M	M	M	M	M	
Net borrowing (-) or net lending (+) of other central government bodies		2,387	-4,388	306	799	485	
Detail 1		269	-6	-21	224	134	Non-market public corporations
Detail 2		2,116	-4,373	334	575	351	National Pensions Reserve Fund
Detail 3		2	-9	-6	0	0	Voluntary Hospitals
Other adjustments (+/-) (please detail)		M	M	M	M	M	
Detail 1							
Detail 2							
Detail 3							
Detail 4							
Detail 5							
Net borrowing (-)/lending(+) (EDP B.9) of central government (S.1311)		-47,577	-21,310	-13,367	-11,830	-8,088	

(ESA 95 accounts)

(1) Please indicate accounting basis of the working balance: cash, accrual, mixed, other.

Note: Member States can adapt tables 2A, B, C and D to their national specificity according to the established practice

Table 2B: Provision of the data which explain the transition between the working balance and the state government deficit/surplus

Member state: IRELAND Data are in ...(millions of units of national currency) Date: 11/04/2014	2010	2011	Year 2012	2013	2014	
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						
Detail 2						
Non-financial transactions not included in the working balance	M	M	M	M		
Detail 1						
Detail 2						
Difference between interest paid (+) and accrued (EDP D.41)(-)	M	M	M	M		
Other accounts receivable (+)	M	M	M	M		
Detail 1						
Detail 2						
Other accounts payable (-)	M	M	M	M		
Detail 1						
Detail 2						
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						
Detail 2						
Other adjustments (+/-) (please detail)	M	M	M	M		
Detail 1						
Detail 2						
Detail 3						
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					
Data are in ...(millions of units of national currency)	2010	2011	2012	2013	2014	
Date: 11/04/2014						
Working balance in local government accounts	14	4	-24	-2		
<i>Basis of the working balance</i>	accrual	accrual	accrual	accrual		
Financial transactions included in the working balance	242	204	172	142		
Loans (+/-)	M	M	M	M		
Equities (+/-)	M	M	M	M		
Other financial transactions (+/-)	242	204	172	142		
of which: transactions in debt liabilities (+/-)	M	M	M	M		
<i>Detail 1</i>	242	204	172	142		Exclude transfers to capital reserve account
<i>Detail 2</i>	L	L	L	L		
Non-financial transactions not included in the working balance	-242	-111	-97	-211		
<i>Detail 1</i>	-61	-71	-71	-71		Imputed transfer to housing associations
<i>Detail 2</i>	60	60	60	60		Imputed interest payments from housing associations
<i>Detail 3</i>	2,997	2,088	1,603	1,374		Local Authorities' capital transfer revenue (Central Government grants + development levies)
<i>Detail 4</i>	-287	-143	-201	-201		Local Authorities' capital transfer payments
<i>Detail 5</i>	-2,950	-2,044	-1,488	-1,373		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	19	11	3	0		
<i>Detail 1</i>	19	11	3	0		Net lending/net borrowing of VECs (ETBs from mid-2013)/IOTs
<i>Detail 2</i>	M	M	M	M		
Other adjustments (+/-) (please detail)	72	-139	-143	115		
<i>Detail 1</i>	72	-139	-143	115		Difference between unadjusted non-financial and financial accounts (B.9-B.9f)
<i>Detail 2</i>	L	L	L	L		
<i>Detail 3</i>	L	L	L	L		
Net borrowing (-)/lending(+) (EDP B.9) of local government (S.1313)	103	-32	-90	44		

(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: 11/04/2014	2010	2011	Year 2012	2013	2014	
Working balance in social security accounts	-890	0	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>						
<i>Detail 2</i>						
Non-financial transactions not included in the working balance	M	M	M	M		
<i>Detail 1</i>						
<i>Detail 2</i>						
Difference between interest paid (+) and accrued (EDP D.41)(-)	M	M	M	M		
Other accounts receivable (+)	-22	-8	13	8		
<i>Detail 1</i>	-22	-8	13	8		Accrual Adjustment for Social Insurance receipts
<i>Detail 2</i>						
Other accounts payable (-)	M	M	M	M		
<i>Detail 1</i>						
<i>Detail 2</i>						
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>						
<i>Detail 2</i>						
Other adjustments (+/-) (please detail)	M	M	M	M		
<i>Detail 1</i>						
<i>Detail 2</i>						
<i>Detail 3</i>						
Net borrowing (-)/lending(+) (EDP B.9) of social security (S.1314)	-912	-8	13	8		
<i>(ESA 95 accounts)</i>						

(1) Please indicate accounting basis of the working balance: cash, accrual, mixed, other.

Note: Member States can adapt tables 2A, B, C and D to their national specificity according to the established practice

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

Member state: IRELAND Data are in ...(millions of units of national currency) Date: 11/04/2014	Year			
	2010	2011	2012	2013
Net borrowing(+)/lending(-)(EDP B.9) of general government (S.13)*	48,386	21,350	13,443	11,778
Net acquisition (+) of financial assets ⁽²⁾	-7,753	3,540	10,073	-1,394
Currency and deposits (F.2)	-11,221	-398	5,954	-972
Securities other than shares (F.3)	2,111	-1,607	1,169	393
Loans (F.4)	437	1,342	1,532	516
Increase (+)	683	1,465	1,847	786
Reduction (-)	-246	-123	-315	-269
Short term loans (F.41), net	0	885	1,069	349
Long-term loans (F.42)	437	457	463	167
Increase (+)	683	580	778	436
Reduction (-)	-246	-123	-315	-269
Shares and other equity (F.5)	1,431	3,583	1,842	-1,252
Portfolio investments, net ⁽²⁾	1,428	2,053	32	-772
Shares and other equity other than portfolio investments	3	1,530	1,810	-480
Increase (+)	3	1,530	1,810	820
Reduction (-)	0	0	0	-1,300
Other financial assets (F.1, F.6 and F.7)	-512	619	-423	-80
Adjustments ⁽³⁾	-919	65	-280	125
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)	282	-44	-530	557
Issuances above(-)/below(+) nominal value	122	126	748	-246
Difference between interest (EDP D.41) accrued(-) and paid ⁽⁴⁾ (+)	-1,326	-38	-447	-209
of which: interest flows attributable to swaps and FRAs	-10	132	223	274
Redemptions of debt above(+)/below(-) nominal value	2	0	-47	27
Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾	1	21	-4	-3
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	-91	104	9	-56
Difference between capital and financial accounts (B.9-B.9f)	-91	104	9	-56
Other statistical discrepancies (+/-)	L	L	L	L
Change in general government (S.13) consolidated gross debt ^(1, 2)	39,623	25,059	23,245	10,453

*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)	2010	2011	2012	2013
Date: 11/04/2014				
Net borrowing(+)/lending(-)(EDP B.9) of central government (S.1311)*	47,577	21,310	13,367	11,830
Net acquisition (+) of financial assets ⁽²⁾	-7,127	3,499	10,507	-1,466
Currency and deposits (F.2)	-10,619	-519	5,770	-923
Securities other than shares (F.3)	2,111	-1,607	1,169	393
Loans (F.4)	376	1,317	1,899	426
Increase (+)	1,069	1,741	2,470	822
Reduction (-)	-694	-424	-572	-395
Short term loans (F.41), net	0	885	1,069	349
Long-term loans (F.42)	376	432	830	77
Increase (+)	1,069	856	1,401	472
Reduction (-)	-694	-424	-572	-395
Shares and other equity (F.5)	1,431	3,583	1,842	-1,252
Portfolio investments, net ⁽²⁾	1,428	2,053	32	-772
Shares and other equity other than portfolio investments	3	1,530	1,810	-480
Increase (+)	3	1,530	1,810	820
Reduction (-)	0	0	0	-1,300
Other financial assets (F.1, F.6 and F.7)	-426	725	-172	-110
Adjustments ⁽³⁾	-785	149	-511	234
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)	416	40	-761	666
Issuances above(-)/below(+) nominal value	122	126	748	-246
Difference between interest (EDP D.41) accrued(-) and paid ⁽⁴⁾ (+)	-1,326	-38	-447	-209
of which: interest flows attributable to swaps and FRAs	-10	132	223	274
Redemptions of debt above(+)/below(-) nominal value	2	0	-47	27
Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾	1	21	-4	-3
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	-78	75	29	-41
Difference between capital and financial accounts (B.9-B.9f)	-78	75	29	-41
Other statistical discrepancies (+/-)	L	L	L	L
Change in central government (S.1311) consolidated gross debt ^(1, 2)	39,586	25,033	23,392	10,558
Central government contribution to general government debt (a=b-c) ⁽⁵⁾	138,829	163,968	187,287	197,954
Central government gross debt (level) (b) ^(2, 5)	143,354	168,388	191,779	202,337
Central government holdings of other subsectors debt (level) (c) ⁽⁵⁾	4,526	4,420	4,492	4,383

***Please note that the sign convention for net borrowing / net lending is different from tables 1 and 2.**

(1) A positive entry in this row means that nominal debt increases, a negative entry that nominal debt decreases.

(2) Consolidated within central government.

(3) Due to exchange-rate movements.

(4) Including capital uplift

(5) AF.2, AF.33 and AF.4. At face value.

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

Member state: IRELAND Data are in ...(millions of units of national currency) Date: 11/04/2014	Year			
	2010	2011	2012	2013
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: 11/04/2014	Year			
	2010	2011	2012	2013
Net borrowing(+)/lending(-)(EDP B.9) of local government (S.1313)*	-103	32	90	-44
Net acquisition (+) of financial assets ⁽²⁾	110	-192	-243	-122
Currency and deposits (F.2)	224	57	225	-46
Securities other than shares (F.3)	51	-56	-48	29
Loans (F.4)	-81	-64	-304	-19
Increase (+)	14	33	0	0
Reduction (-)	-95	-97	-304	-19
Short term loans (F.41), net	0	0	0	0
Long-term loans (F.42)	-81	-64	-304	-19
Increase (+)	14	33	0	0
Reduction (-)	-95	-97	-304	-19
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)	-84	-129	-115	-86
Adjustments ⁽³⁾	-49	12	42	-20
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)	-49	12	42	-20
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	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	0	0	0	0
Difference between capital and financial accounts (B.9-B.9f)	0	0	0	0
Other statistical discrepancies (+/-)	L	L	L	L
Change in local government (S.1313) consolidated gross debt ^(1, 2)	-43	-148	-111	-186
Local government contribution to general government debt (a=b-c) ⁽⁵⁾	5,334	5,254	5,180	4,966
Local government gross debt (level) (b) ⁽⁵⁾	5,617	5,469	5,358	5,172
Local government holdings of other subsectors debt (level) (c) ⁽⁵⁾	283	215	179	206

***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: 11/04/2014	Year			
	2010	2011	2012	2013
Net borrowing(+)/lending(-)(EDP B.9) of social security funds (S.1314)*	912	8	-13	-8
Net acquisition (+) of financial assets ⁽²⁾	-827	88	-176	113
Currency and deposits (F.2)	-826	64	-41	-3
Securities other than shares (F.3)	0	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)	-2	24	-135	116
Adjustments ⁽³⁾	-85	-96	190	-90
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)	-85	-96	190	-90
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	0	0	0	0
Difference between capital and financial accounts (B.9-B.9f)	0	0	0	0
Other statistical discrepancies (+/-)	0	0	0	0
Change in social security (S.1314) consolidated gross debt ^(1,2)	0	0	0	15
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	15
Social security holdings of other subsectors debt (level) (c) ⁻	0	0	0	15

***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: 11/04/2014	Year				
		2010 final	2011 final	2012 half-finalized	2013 estimated	2014 planned
2	Trade credits and advances (AF.71 L)	3,245	3,096	3,733	3,481	3,481
3	Amount outstanding in the government debt from the financing of public undertakings					
	<i>Data:</i>	42,932	47,381	48,687	48,693	48,693
	<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)	132,905	131,947	133,864	138,941	143,500

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

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