

# **Reporting of Government Deficits and Debt Levels**

in accordance with Council Regulation (EC) N° 479/2009, as amended  
and the Statements contained in the Council minutes of 22/11/1993

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Set of reporting tables revised to comply with Commission Regulation (EU) No 220/2014

**Member State: Ireland**

**Date: 13/10/2014**

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: 13/10/2014	ESA 2010 codes	2010	2011	Year		
				2012	2013	2014
		final	final	half-finalized	half-finalized	planned
<b>Net borrowing (-)/ net lending (+)</b>	B.9					
<b>General government</b>	S.13	-53,467	-21,588	-13,901	-9,967	-6,889
- Central government	S.1311	-53,552	-21,546	-13,808	-10,011	-6,889
- State government	S.1312	M	M	M	M	M
- Local government	S.1313	85	-42	-93	44	0
- Social security funds	S.1314	M	M	M	M	M
		final	final	half-finalized	half-finalized	planned
<b>General government consolidated gross debt</b>						
<b>Level at nominal value outstanding at end of year</b>		144,163	190,111	210,226	215,550	203,160
<i>By category:</i>						
Currency and deposits	AF.2	13,708	58,386	62,092	31,356	
Debt securities	AF.3	96,317	94,001	87,285	112,660	
Short-term	AF.31	7,203	3,777	2,535	2,389	
Long-term	AF.32	89,114	90,224	84,750	110,270	
Loans	AF.4	34,138	37,723	60,849	71,534	
Short-term	AF.41	735	569	1,907	1,468	
Long-term	AF.42	33,403	37,154	58,942	70,066	
<b>General government expenditure on:</b>						
<b>Gross fixed capital formation</b>	P.51g	5,526	4,021	3,340	3,034	2,860
<b>Interest (consolidated)</b>	D.41 (uses)	4,921	5,888	7,157	7,657	7,474
<b>Gross domestic product at current market prices</b>	B.1*g	164,928	171,042	172,755	174,791	183,800

(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: 13/10/2014	Year				
	2010	2011	2012	2013	2014
<b>Working balance in central government accounts</b>	<b>-18,745</b>	<b>-24,918</b>	<b>-14,892</b>	<b>-11,503</b>	<b>-7,934</b>
<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	268	7,273	2,254	-398	101
Loans, granted (+)	639	286	456	1,764	140
Loans, repayments (-)	-252	-59	-6	-368	-265
Equities, acquisition (+)	3	1,532	1,811	540	273
Equities, sales (-)	0	0	0	-1,300	-40
Other financial transactions (+/-)	-122	5,514	-7	-1,034	-6
of which: transactions in debt liabilities (+/-)	0	2,517	-7	8	-7
of which: net settlements under swap contracts (+/-)	M	M	M	M	0
Detail 1	9	0	0	-5	1
Detail 2	0	2,517	0	13	14
Detail 3	0	3,000	0	-1,010	0
Detail 4	-3	-3	-7	-32	-21
Detail 5	-127	0	0	0	0
					Adjustment for Central Bank notes & coins income
					Promissory Notes - repayment of notional loan principal
					Promissory Notes: EBS
					Promissory Notes: Anglo Irish Bank
					Contingent Capital assets issued to Bank of Ireland, AIB and PTSB
					UMTS (mobile telephony) licences: repayment of notional loan principal
					Transactions with Ulysses securitisation vehicle
Non-financial transactions not included in the working balance	-31,165	-21	-433	535	-123
Detail 1	-5,300	0	0	0	0
Detail 2	-250	0	0	13	0
Detail 3	-25,300	0	0	0	0
Detail 4	-6	111	52	23	30
Detail 5	-22	-9	-5	-5	-5
Detail 6	-259	-3	-67	-167	-17
Detail 7	1	13	8	0	0
Detail 8	0	0	0	0	0
Detail 9	600	-600	0	0	0
Detail 10	0	0	0	114	25
Detail 11	38	259	241	-76	-97
Detail 12	0	128	0	-44	0
Detail 13	0	0	-450	738	0
Detail 14	12	34	-106	8	0
Detail 15	167	155	-82	11	17
Detail 16	-831	-192	-1	-4	0
Detail 17	-14	83	-24	-74	-75
					Promissory Notes: INBS
					Extra-budgetary funds: POSBF
					Extra-budgetary funds: Dormant Accounts Fund
					Extra-budgetary funds: Bank Guarantee Scheme receipts
					Extra-budgetary funds: EU Transfers suspense account
					Extra-budgetary funds: Small Savings Reserve Fund
					Extra-budgetary funds: Capital Service Redemption Account (CSRA)
					Extra-budgetary funds: Risk Equalisation Fund (Health Insurance)
					Extra-budgetary funds: All other
					Interest receivable: contingent capital
					Licence Sales - UMTS (mobile telephony)
					Difference between Net Revenue Receipts and Exchequer tax receipts
					Net lending/net borrowing: Health Service Executive
					SIF B9
					Voted expenditure net of Exchequer issues, A-tr-A's and financial transactions
Difference between interest paid (+) and accrued (D.41)(-)	-1,273	146	-213	78	201
Other accounts receivable (+)	-40	629	-186	97	315
Detail 1	2	-3	80	74	104
Detail 2	-33	273	92	71	101
Detail 3	0	251	-251	0	0
Detail 4	-45	-11	-21	-26	0
Detail 5	-117	47	10	-15	85
Detail 6	34	35	40	0	0
Detail 7	119	37	-136	-8	0
Detail 8					26
					Tax time adjustments: VAT and Excise
					Tax time adjustments: PAYE Income Tax (including USC/Income Levy)
					Tax time adjustments: Corporation Tax
					EU income receivable: transfers from ESF, ERDF and Cohesion Fund
					EU income receivable: FEOSA agricultural guarantee payments
					Prepayments for military equipment
					Accrual adjustment for other voted expenditure
					accrual of interest receivable from ICF
Other accounts payable (-)	-1,185	111	115	180	48
Detail 1	213	-18	26	78	-25
Detail 2	0	0	-2	-20	-18
Detail 3	-1	-13	-8	0	0
Detail 4	0	0	-35	-5	40
Detail 5	-1,397	142	134	126	106
Detail 6					-55
					Carbon credits
					Accrual adjustment for other voted expenditure
					Accrual adjustment for EU Transfers
					EU budget contribution
					Assumption of University and Semi State Pension Liabilities
					Water related assets of LG, accounts payable
Working balance (+/-) of entities not part of central government	M	M	M	M	M
Net borrowing (-) or net lending (+) of other central government bodies	-1,412	-4,767	-451	1,001	502
Detail 1	269	-6	-21	224	155
Detail 2	-1,702	-4,373	334	582	359
Detail 3	2	-9	-6	27	0
Detail 4	19	11	3	0	0
Detail 5	0	-389	-761	157	-12
					Non-market public corporations
					National Pensions Reserve Fund
					Voluntary Hospitals
					IOTs (moved from LG to CG)
					IBRC
Other adjustments (+/-) (please detail)	0	0	0	0	0
Detail 1	M	M	M	M	M
Detail 2	M	M	M	M	M
Detail 3	M	M	M	M	M
Detail 4	M	M	M	M	M
Detail 5	M	M	M	M	M
<b>Net borrowing (-)/lending(+) (B.9) of central government (S.1311)</b>	<b>-53,552</b>	<b>-21,546</b>	<b>-13,808</b>	<b>-10,011</b>	<b>-6,889</b>
<i>(ESA 2010 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 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: 13/10/2014	2010	2011	Year 2012	2013	2014	
<b>Working balance in state government accounts</b>	M	M	M	M		
<i>Basis of the working balance</i>	(1)	(1)	(1)	(1)		
Financial transactions included in the working balance	M	M	M	M		
Loans (+/-)	M	M	M	M		
Equities (+/-)	M	M	M	M		
Other financial transactions (+/-)	M	M	M	M		
of which: transactions in debt liabilities (+/-)	M	M	M	M		
of which: net settlements under swap contracts (+/-)	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 (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 state government	M	M	M	M		
Net borrowing (-) or net lending (+) of other state government 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		
<b>Net borrowing (-)/lending(+) (B.9) of state government (S.1312)</b>	M	M	M	M		
<i>(ESA 2010 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: 13/10/2014	2010	2011	Year 2012	2013	2014	
<b>Working balance in local government accounts</b>	14	4	-24	-10		
<i>Basis of the working balance</i>	Accrual	Accrual	Accrual	accrual		
Financial transactions included in the working balance	242	204	172	187		
Loans (+/-)	M	M	M	M		
Equities (+/-)	M	M	M	M		
Other financial transactions (+/-)	242	204	172	187		
of which: transactions in debt liabilities (+/-)	242	204	172	187		
of which: net settlements under swap contracts (+/-)	M	M	M	M		
Detail 1	242	204	172	187		Exclude transfers to capital reserve account
Detail 2						
Non-financial transactions not included in the working balance	-285	-168	-193	-274		
Detail 1	-70	-61	-71	-71		Imputed transfer to housing associations
Detail 2	66	60	60	60		Imputed interest payments from housing associations
Detail 3	3,016	2,085	1,561	1,186		Local Authorities' capital transfer revenue (Central Government grants + development levies)
Detail 4	-246	-174	-224	-151		Local Authorities' capital transfer payments
Detail 5	-3,050	-2,078	-1,519	-1,298		Local Authorities' capital formation
Difference between interest paid (+) and accrued (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	0	0	0	0		
Detail 1						
Detail 2						
Other adjustments (+/-) (please detail)	114	-82	-47	141		
Detail 1	114	-82	-47	141		Residual
Detail 2						
Detail 3						
<b>Net borrowing (-)/lending(+) (B.9) of local government (S.1313)</b>	85	-42	-93	44		

(ESA 2010 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: 13/10/2014	2010	2011	Year 2012	2013	2014	
<b>Working balance in social security accounts</b>	M	M	M	M		
<i>Basis of the working balance</i>	(1)	(1)	(1)	(1)		
Financial transactions included in the working balance	M	M	M	M		
Loans (+/-)	M	M	M	M		
Equities (+/-)	M	M	M	M		
Other financial transactions (+/-)	M	M	M	M		
of which: transactions in debt liabilities (+/-)	M	M	M	M		
of which: net settlements under swap contracts (+/-)	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 (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 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 (+/-) ( <i>please detail</i> )	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		
<b>Net borrowing (-)/lending(+) (B.9) of social security (S.1314)</b>	M	M	M	M		

(ESA 2010 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 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: 13/10/2014	Year			
	2010	2011	2012	2013
<b>Net borrowing(+)/lending(-)(B.9) of general government (S.13)*</b>	<b>53,467</b>	<b>21,588</b>	<b>13,901</b>	<b>9,967</b>
<b>Net acquisition (+) of financial assets <sup>(2)</sup></b>	<b>-11,511</b>	<b>4,103</b>	<b>5,687</b>	<b>-5,049</b>
Currency and deposits (F.2)	-11,221	-303	5,867	-1,249
Debt securities (F.3)	1,845	-620	935	-394
Loans (F.4)	428	1,227	-2,424	-2,289
Increase (+)	674	1,406	1,865	1,551
Reduction (-)	-246	-179	-4,289	-3,840
Short term loans (F.41), net	0	885	1,069	349
Long-term loans (F.42)	428	342	-3,493	-2,639
Increase (+)	674	521	796	1,202
Reduction (-)	-246	-179	-4,289	-3,840
Equity and investment fund shares/units (F.5)	-2,387	3,701	1,827	-1,337
Portfolio investments, net <sup>(2)</sup>	-2,390	2,170	15	-576
Equity and investment fund shares/units other than portfolio investments	3	1,532	1,811	-760
Increase (+)	3	1,532	1,811	540
Reduction (-)	0	0	0	-1,300
Financial derivatives (F.71)	253	-270	-75	196
Other accounts receivable (F.8)	-430	368	-442	23
Other financial assets (F.1, F.6)	0	0	-1	0
<b>Adjustments <sup>(3)</sup></b>	<b>-2,263</b>	<b>20,244</b>	<b>452</b>	<b>419</b>
Net incurrence (-) of liabilities in financial derivatives (F.71)	0	2	0	0
Net incurrence (-) of other accounts payable (F.8)	-1,115	87	-313	789
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	0	0	-1	1
Issuances above(-)/below(+) nominal value	122	126	1,030	-246
Difference between interest (D.41) accrued(-) and paid <sup>(4)</sup> (+)	-1,273	146	-213	78
Redemptions/repurchase of debt above(+)/below(-) nominal value	2	0	-47	-199
Appreciation(+)/depreciation(-) <sup>(3)</sup> of foreign-currency debt <sup>(5)</sup>	1	21	-4	-3
Changes in sector classification (K.61) <sup>(5)</sup> (+/-)	0	19,862	0	0
Other volume changes in financial liabilities (K.3, K.4, K.5) <sup>(5)</sup> (-)	0	0	0	0
<b>Statistical discrepancies</b>	<b>-70</b>	<b>11</b>	<b>75</b>	<b>-13</b>
Difference between capital and financial accounts (B.9-B.9f)	-70	11	75	-13
Other statistical discrepancies (+/-)	L	L	L	L
<b>Change in general government (S.13) consolidated gross debt <sup>(1,2)</sup></b>	<b>39,623</b>	<b>45,948</b>	<b>20,115</b>	<b>5,324</b>

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

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

(2) Consolidated within general government.

(3) Due to exchange-rate movements.

(4) Including capital uplift

(5) AF.2, AF.3 and AF.4 at face value.

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

Member State: Ireland Data are in ...(millions of units of national currency) Date: 13/10/2014	Year			
	2010	2011	2012	2013
<b>Net borrowing(+)/lending(-)(B.9) of central government (S.1311)*</b>	<b>53,552</b>	<b>21,546</b>	<b>13,808</b>	<b>10,011</b>
<b>Net acquisition (+) of financial assets <sup>(2)</sup></b>	<b>-11,689</b>	<b>4,144</b>	<b>5,965</b>	<b>-5,008</b>
Currency and deposits (F.2)	-11,442	-318	5,648	-1,203
Debt securities (F.3)	1,858	-648	956	-395
Loans (F.4)	367	1,202	-2,057	-2,379
Increase (+)	1,060	1,682	2,488	1,857
Reduction (-)	-694	-480	-4,546	-4,236
Short term loans (F.41), net	0	885	1,069	349
Long-term loans (F.42)	367	317	-3,126	-2,728
Increase (+)	1,060	797	1,419	1,508
Reduction (-)	-694	-480	-4,546	-4,236
Equity and investment fund shares/units (F.5)	-2,387	3,701	1,827	-1,337
Portfolio investments, net <sup>(2)</sup>	-2,390	2,170	15	-576
Equity and investment fund shares/units other than portfolio investments	3	1,532	1,811	-760
Increase (+)	3	1,532	1,811	540
Reduction (-)	0	0	0	-1,300
Financial derivatives (F.71)	253	-270	-75	196
Other accounts receivable (F.8)	-338	477	-333	109
Other financial assets (F.1, F.6)	0	0	-1	0
<b>Adjustments <sup>(3)</sup></b>	<b>-2,207</b>	<b>20,222</b>	<b>414</b>	<b>439</b>
Net incurrence (-) of liabilities in financial derivatives (F.71)	0	2	0	0
Net incurrence (-) of other accounts payable (F.8)	-1,059	65	-351	809
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	0	0	-1	1
Issuances above(-)/below(+) nominal value	122	126	1,030	-246
Difference between interest (D.41) accrued(-) and paid <sup>(4)</sup> (+)	-1,273	146	-213	78
Redemptions/repurchase of debt above(+)/below(-) nominal value	2	0	-47	-199
Appreciation(+)/depreciation(-) <sup>(3)</sup> of foreign-currency debt <sup>(5)</sup>	1	21	-4	-3
Changes in sector classification (K.61) <sup>(5)</sup> (+/-)	0	19,862	0	0
Other volume changes in financial liabilities (K.3, K.4, K.5) <sup>(5)</sup> (-)	0	0	0	0
<b>Statistical discrepancies</b>	<b>-70</b>	<b>11</b>	<b>75</b>	<b>-13</b>
Difference between capital and financial accounts (B.9-B.9f)	-70	11	75	-13
Other statistical discrepancies (+/-)	L	L	L	L
<b>Change in central government (S.1311) consolidated gross debt <sup>(1, 2)</sup></b>	<b>39,586</b>	<b>45,922</b>	<b>20,262</b>	<b>5,429</b>
<b>Central government contribution to general government debt (a=b-c) <sup>(5)</sup></b>	<b>138,829</b>	<b>184,857</b>	<b>205,046</b>	<b>210,584</b>
Central government gross debt (level) (b) <sup>(2, 5)</sup>	143,355	189,276	209,538	214,967
Central government holdings of other subsectors debt (level) (c) <sup>(5)</sup>	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.3 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: 13/10/2014	Year			
	2010	2011	2012	2013
<b>Net borrowing(+)/lending(-)(B.9) of state government (S.1312)*</b>	<b>M</b>	<b>M</b>	<b>M</b>	<b>M</b>
<b>Net acquisition (+) of financial assets <sup>(2)</sup></b>	<b>M</b>	<b>M</b>	<b>M</b>	<b>M</b>
Currency and deposits (F.2)	M	M	M	M
Debt securities (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
Equity and investment fund shares/units (F.5)	M	M	M	M
Portfolio investments, net <sup>(2)</sup>	M	M	M	M
Equity and investment fund shares/units other than portfolio investments	M	M	M	M
Increase (+)	M	M	M	M
Reduction (-)	M	M	M	M
Financial derivatives (F.71)	M	M	M	M
Other accounts receivable (F.8)	M	M	M	M
Other financial assets (F.1, F.6)	M	M	M	M
<b>Adjustments <sup>(2)</sup></b>	<b>M</b>	<b>M</b>	<b>M</b>	<b>M</b>
Net incurrence (-) of liabilities in financial derivatives (F.71)	M	M	M	M
Net incurrence (-) of other accounts payable (F.8)	M	M	M	M
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	M	M	M	M
Issuances above(-)/below(+) nominal value	M	M	M	M
Difference between interest (D.41) accrued(-) and paid <sup>(4)</sup> (+)	M	M	M	M
Redemptions/repurchase of debt above(+)/below(-) nominal value	M	M	M	M
Appreciation(+)/depreciation(-) <sup>(3)</sup> of foreign-currency debt <sup>(5)</sup>	M	M	M	M
Changes in sector classification (K.61) <sup>(5)</sup> (+/-)	M	M	M	M
Other volume changes in financial liabilities (K.3, K.4, K.5) <sup>(5)</sup> (-)	M	M	M	M
<b>Statistical discrepancies</b>	<b>M</b>	<b>M</b>	<b>M</b>	<b>M</b>
Difference between capital and financial accounts (B.9-B.9f)	M	M	M	M
Other statistical discrepancies (+/-)	M	M	M	M
<b>Change in state government (S.1312) consolidated gross debt <sup>(1, 2)</sup></b>	<b>M</b>	<b>M</b>	<b>M</b>	<b>M</b>
<b>State government contribution to general government debt (a=b-c) <sup>(5)</sup></b>	<b>M</b>	<b>M</b>	<b>M</b>	<b>M</b>
State government gross debt (level) (b) <sup>(2, 5)</sup>	M	M	M	M
State government holdings of other subsectors debt (level) (c) <sup>(5)</sup>	M	M	M	M

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

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

(2) Consolidated within state government.

(3) Due to exchange-rate movements.

(4) Including capital uplift

(5) AF.2, AF.3 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: 13/10/2014	Year			
	2010	2011	2012	2013
<b>Net borrowing(+)/lending(-) of local government (S.1313)*</b>	<b>-85</b>	<b>42</b>	<b>93</b>	<b>-44</b>
<b>Net acquisition (+) of financial assets <sup>(2)</sup></b>	<b>99</b>	<b>-213</b>	<b>-242</b>	<b>-122</b>
Currency and deposits (F.2)	220	15	219	-46
Debt securities (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
Equity and investment fund shares/units (F.5)	0	0	0	0
Portfolio investments, net <sup>(2)</sup>	0	0	0	0
Equity and investment fund shares/units other than portfolio investments	0	0	0	0
Increase (+)	0	0	0	0
Reduction (-)	0	0	0	0
Financial derivatives (F.71)	0	0	0	0
Other accounts receivable (F.8)	-92	-108	-109	-86
Other financial assets (F.1, F.6)	0	0	0	0
<b>Adjustments <sup>(3)</sup></b>	<b>-57</b>	<b>23</b>	<b>38</b>	<b>-20</b>
Net incurrence (-) of liabilities in financial derivatives (F.71)	0	0	0	0
Net incurrence (-) of other accounts payable (F.8)	-57	23	38	-20
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	0	0	0	0
Issuances above(-)/below(+) nominal value	0	0	0	0
Difference between interest (D.41) accrued(-) and paid <sup>(4)</sup> (+)	0	0	0	0
Redemptions/repurchase of debt above(+)/below(-) nominal value	0	0	0	0
Appreciation(+)/depreciation(-) <sup>(3)</sup> of foreign-currency debt <sup>(5)</sup>	0	0	0	0
Changes in sector classification (K.61) <sup>(5)</sup> (+/-)	0	0	0	0
Other volume changes in financial liabilities (K.3, K.4, K.5) <sup>(5)</sup> (-)	0	0	0	0
<b>Statistical discrepancies</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Difference between capital and financial accounts (B.9-B.9f)	0	0	0	0
Other statistical discrepancies (+/-)	L	L	L	L
<b>Change in local government (S.1313) consolidated gross debt <sup>(1, 2)</sup></b>	<b>-43</b>	<b>-148</b>	<b>-111</b>	<b>-186</b>
<b>Local government contribution to general government debt (a=b-c) <sup>(5)</sup></b>	<b>5,334</b>	<b>5,254</b>	<b>5,180</b>	<b>4,966</b>
Local government gross debt (level) (b) <sup>(5)</sup>	5,617	5,469	5,358	5,172
Local government holdings of other subsectors debt (level) (c) <sup>(5)</sup>	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.3 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: 13/10/2014	Year			
	2010	2011	2012	2013
<b>Net borrowing(+)/lending(-)(B.9) of social security funds (S.1314)*</b>	<b>M</b>	<b>M</b>	<b>M</b>	<b>M</b>
<b>Net acquisition (+) of financial assets <sup>(2)</sup></b>	<b>M</b>	<b>M</b>	<b>M</b>	<b>M</b>
Currency and deposits (F.2)	M	M	M	M
Debt securities (F.3)	M	M	M	M
Loans (F.4)	M	M	M	M
<i>Increase (+)</i>	<i>M</i>	<i>M</i>	<i>M</i>	<i>M</i>
<i>Reduction (-)</i>	<i>M</i>	<i>M</i>	<i>M</i>	<i>M</i>
Short term loans (F.41), net	M	M	M	M
Long-term loans (F.42)	M	M	M	M
<i>Increase (+)</i>	<i>M</i>	<i>M</i>	<i>M</i>	<i>M</i>
<i>Reduction (-)</i>	<i>M</i>	<i>M</i>	<i>M</i>	<i>M</i>
Equity and investment fund shares/units (F.5)	M	M	M	M
Portfolio investments, net <sup>(2)</sup>	M	M	M	M
Equity and investment fund shares/units other than portfolio investments	M	M	M	M
<i>Increase (+)</i>	<i>M</i>	<i>M</i>	<i>M</i>	<i>M</i>
<i>Reduction (-)</i>	<i>M</i>	<i>M</i>	<i>M</i>	<i>M</i>
Financial derivatives (F.71)	M	M	M	M
Other accounts receivable (F.8)	M	M	M	M
Other financial assets (F.1, F.6)	M	M	M	M
<b>Adjustments <sup>(2)</sup></b>	<b>M</b>	<b>M</b>	<b>M</b>	<b>M</b>
Net incurrence (-) of liabilities in financial derivatives (F.71)	M	M	M	M
Net incurrence (-) of other accounts payable (F.8)	M	M	M	M
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	M	M	M	M
Issuances above(-)/below(+) nominal value	M	M	M	M
Difference between interest (D.41) accrued(-) and paid <sup>(4)</sup> (+)	M	M	M	M
Redemptions/repurchase of debt above(+)/below(-) nominal value	M	M	M	M
Appreciation(+)/depreciation(-) <sup>(3)</sup> of foreign-currency debt <sup>(5)</sup>	M	M	M	M
Changes in sector classification (K.61) <sup>(5)</sup> (+/-)	M	M	M	M
Other volume changes in financial liabilities (K.3, K.4, K.5) <sup>(5)</sup> (-)	M	M	M	M
<b>Statistical discrepancies</b>	<b>M</b>	<b>M</b>	<b>M</b>	<b>M</b>
Difference between capital and financial accounts (B.9-B.9f)	M	M	M	M
Other statistical discrepancies (+/-)	M	M	M	M
<b>Change in social security (S.1314) consolidated gross debt <sup>(1, 2)</sup></b>	<b>M</b>	<b>M</b>	<b>M</b>	<b>M</b>
<b>Social security contribution to general government debt (a=b-c) <sup>(5)</sup></b>	<b>M</b>	<b>M</b>	<b>M</b>	<b>M</b>
Social security gross debt (level) (b) <sup>(2, 5)</sup>	M	M	M	M
Social security holdings of other subsectors debt (level) (c) <sup>(2)</sup>	M	M	M	M

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

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

(2) Consolidated within social security.

(3) Due to exchange-rate movements.

(4) Including capital uplift

(5) AF.2, AF.3 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.**

Member State: Ireland Data are in ...(millions of units of national currency) Date: 13/10/2014		Year				
		2010	2011	2012	2013	2014
Statement		final	final	half-finalized	half-finalized	forecast
2	<b>Trade credits and advances (AF.81 L)</b>	3,319	3,230	3,861	3,566	3,566
3	<b>Amount outstanding in the government debt from the financing of public undertakings</b>					
	<i>Data:</i>	42,987	47,035	45,263	42,633	42,619
	<i>Institutional characteristics:</i>	.....				
4	<b>In case of substantial differences between the face value and the present value of government debt, please provide information on</b>	.....				
	i) the extent of these differences:					
	ii) the reasons for these differences:	.....				
10	<b>Gross National Income at current market prices (B.5*g)(2)</b>	138,673	139,093	142,619	148,709	155,380

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

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