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 revised to comply with Commission Regulation (EU) No 220/2014

Member State: IRELAND

Date: 13/04/2015

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				Year		
Data are in(millions of units of national currency)	ESA 2010	2011	2012	2013	2014	2015
Date: 13/04/2015	codes					
		final	final	half-finalized	half-finalized	planned
Net lending (+)/ net borrowing (-)	B.9					
General government	S.13	-21,804	-14,065	-10,152	-7,629	-5,835
- Central government	S.1311	-21,695	-13,929	-10,194	-7,626	-5,835
- State government	S.1312	М	M	M	М	M
- Local government	S.1313	-109	-136	42	-3	0
- Social security funds	S.1314	М	M	M	M	M
		final	final	half-finalized	half-finalized	planned
General government consolidated gross debt						
Level at nominal value outstanding at end of year		190,123	210,238	215,328	203,319	209,092
By category:						
Currency and deposits	AF.2	58,386	62,092	31,356	20,914	
Debt securities	AF.3	94,013	87,297	112,665	119,006	
Short-term	AF.31	3,777	2,535	2,389	3,688	
Long-term	AF.32	90,236	84,762	110,276	115,318	
Loans	AF.4	37,723	60,849	71,307	63,399	
Short-term	AF.41	558	1,886	1,436		
Long-term	AF.42	37,166	58,963	69,870	62,096	
General government expenditure on:						
Gross fixed capital formation	P.51g	4,099	3,375	3,100	3,509	3,526
Interest (consolidated)	D.41 (uses)	5,888	7,157	7,666	7,502	7,485
Cross domestic and but at any and the control of th	D 14.	174 040	170 755	474 704	405 440	100.266
Gross domestic product at current market prices	B.1*g	171,042	172,755	174,791	185,412	198,268

⁽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

Iember State: IRELAND		1	Year	i		
ata are in(millions of units of national currency) ate: 13/04/2015	2011	2012	2013	2014	2015	
orking balance in central government accounts	-24,918	-14,892	-11,503	-8,183	-5,097	
asis of the working balance	cash	cash	cash	cash	planned	
nancial transactions included in the working balance	7,273	2,254	-381	304	-159	
Loans, granted (+)	286	456	1,764	4,327	67	
Loans, repayments (-)	-59	-6	-368	-4,272	-95	
Equities, acquisition (+)	1,532	1,811	540	272	218	
Equities, sales (-)	0	0	-1,300	-2	-338	***************************************
Other financial transactions (+/-)	5,514	-7	-1,017	-21	-11	
of which: transactions in debt liabilities (+/-)	2,517	-7	8	0	0	
of which: net settlements under swap contracts (+/-) Detail 1	0	0	-5	-13	0	Adjustment for Central Bank notes & coins income
Detail 2	2,517	0	13	-13 13	14	Promissory Notes - repayment of notional loan principal
Detail 3	3,000	0	-1,010	0	0	Contingent Capital assets issued to Bank of Ireland, AIB and PTSB
Detail 4	-3	-7	-15	-21	-26	UMTS (mobile telephony) licences: repayment of notional loan principal
Dottali +			-10	-21	-20	OWI O (mobile tolephony) accrees, repayment of notional local philospal
on-financial transactions not included in the working balance	-118	-458	495	-60	-47	
Detail 1	0	0	0	0	0	Promissory Notes: INBS
Detail 2	0	0	13	13	0	Promissory Notes: EBS
Detail 3	0	0	0	0	0	Promissory Notes: Anglo Irish Bank
Detail 4	111	52	23	30	18	Extra-budgetary funds: POSBF
Detail 5	-9	-5	-5	-2	-10	Extra-budgetary funds: Dormant Accounts Fund
Detail 6	-106	-99	-191	-12	1	Extra-budgetary funds: Bank Guarantee Scheme receipts
Detail 7	13	8	0	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	0	0	0	0	Extra-budgetary funds: Capital Service Redemption Account (CSRA)
Detail 10	0	0	114	59	27	Extra-budgetary funds: Risk Equalisation Fund (Health Insurance)
Detail 11 Detail 12	259	241	-76	-69 0	-146	Extra-budgetary funds: All other
Detail 12 Detail 13	128	-450	-45 738	15	0	Interest receivable: contingent capital Licence Sales e.g UMTS (mobile telephony)
Detail 14	41	-430	15	-27	0	Difference between Net Revenue Receipts and Exchequer tax receipts
Detail 15	155	-82	11	-27	18	Net lending/net borrowing: Health Service Executive
Detail 16	-192	-1	-26	-14	0	SIF B9
Detail 17	83	-24	-74	-53	45	Voted expenditure net of Exchequer issues, A-in-As and financial transactions
ifference between interest paid (+) and accrued (D.41)(-)	94	-309	71	176	366	
			1			
ther accounts receivable (+) Detail 1	629	-186	98	365	482	T
Detail 2	-3 273	80 92	75 71	363 113	329 108	Tax time adjustments: VAT and Excise Tax time adjustments: PAYE Income Tax (including USC/Income Levy)
Detail 3	251	-251	0	0	0	Tax time adjustments: FATE income rax (including 030/income Levy)
Detail 4	-11	-21	-26	-75	0	EU income receivable: transfers from ESF, ERDF and Cohesion Fund
Detail 5	47	10	-15	-38	0	EU income receivable: FEOGA agricultural guarantee payments
Detail 6	35	40	0	0	0	Prepayments for military equipment
Detail 7	0	0	0	2	20	Licence Sales - National Lottery
Detail 8	37	-136	-8	0	25	Accrual adjustment for other voted expenditure
her accounts payable (-)	111	115	180	-517	328	
Detail 1	-18	26	78	0	250	Accrual adjustment for other voted expenditure
Detail 2	0	-2	-20	-28	-15	Carbon credits
Detail 3	-13	-8	0	0	0	Accrual adjustment for EU Transfers
Detail 4	0	-35	-5	-23	0	EU budget contribution
Detail 5	142	134	126	-63	93	Assumption of University and Semi State Pension Liabilities
Detail 6	0	0	0	-402	0	Licence Sales - National Lottery
orking holonog (1/) of antition not part of control government						
orking balance (+/-) of entities not part of central government et borrowing (-) or net lending (+) of other central government bodies	-4,767	-452	M 847	M 288	-1,707	
Detail 1	-4,767	-452 -21	224	288 55	-1,707	Non-market public corporations
Detail 2	-4,373	334	431	221	-1,271	National Pensions Reserve Fund
Detail 3	-9	-6	34	0	0	Voluntary Hospitals
Detail 4	11	3	0	0	0	IOTs (moved from LG to CG)
Detail 5	-389	-761	157	12	-61	IBRC
her adjustments (+/-) (please detail)	0	0	0	0	0	
Detail 1	М	М	М	М	М	
Detail 2	M	M	М	М	М	
Detail 3	M	М	М	М	М	
Detail 4	М	М	М	М	М	
	М	М	М	М	М	
Detail 5	IVI	IVI	101	101	101	

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

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)	2011	2012	2013	2014	2015	
Date: 13/04/2015						
Working balance in state government accounts	M	М	М	М		
Basis of the working balance	(1)	(1)	(1)	(1)		
Financial transactions included in the working balance	М	М	М	М		
Loans (+/-)	M	М	М	М		
Equities (+/-)	M	М	М	M		
Other financial transactions (+/-)	М	М	М	М		
of which: transactions in debt liabilities (+/-)	M	М	М	М		
of which: net settlements under swap contracts (+/-)	М	М	М	M		
Detail 1	М	М	М	М		
Detail 2	М	М	М	М		
Non-financial transactions not included in the working balance	M	М	M	M	l	
Detail 1	M					
Detail 2	M					
<i>ν</i>ειαι Ζ	IVI	M	IVI	M	<u> </u>	
Difference between interest paid (+) and accrued (D.41)(-)	М	М	М	M		
·						
Other accounts receivable (+)	М	М	М	М		<u></u>
Detail 1	М	М	М	M		
Detail 2	М	М	М	М		
Other accounts payable (-)	М			М		
Detail 1	М	М	М	М		
Detail 2	M	М	М	М		
Vorking balance (+/-) of entities not part of state government	M	М	M	M		
Net borrowing (-) or net lending (+) of other state government bodies	M			M		
Detail 1	M			•••		
Detail 2	M					
	IVI	IVI	IVI	IVI	1	
ther adjustments (+/-) (please detail)	M			М		
Detail 1	M					
Detail 2	М	М	М	М		
Detail 3	M	М	М	М		
Net lending (+)/ net borrowing (-) (B.9) of state government (S.1312)	М	М	М	М		

(ESA 2010 accounts)

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

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)	2011	2012	2013	2014	2015	
Date: 13/04/2015						
Norking balance in local government accounts	4	-24	-10	0		
Basis of the working balance	accrual	accrual	accrual	accrual		
inancial transactions included in the working balance	204	172	187	170		
Loans (+/-)	M	М	M	М		
Equities (+/-)	M	М	М	М		
Other financial transactions (+/-)	204	172	187	170		
of which: transactions in debt liabilities (+/-)	M	М	M	М		
of which: net settlements under swap contracts (+/-)	0	0	0	0		
Detail 1	204	172	187	170		Exclude transfers to capital reserve account
Detail 2						
Non-financial transactions not included in the working balance	-235	-236	-238	-140		
Detail 1	-61	-71	-71	-50		Imputed transfer to housing association
Detail 2	60	60	60	50		Imputed interest payments from housing association
Detail 3	2,085	1,560	1,186	1,000		Local Authorities' capital transfer revenue (Central Government grants + development levi
Detail 4	-174	-224	-151	-100		Local Authorities' capital transfer payme
Detail 5	-2,078	-1,519	-1,298	-1,060		Local Authorities' capital formati
Detail 6	-185	-223	-162	-172		Adjusting invoiced commercial rates to equal actual cash collecte
Detail 7	118	181	198	192		reduce expenditure costs to remove bad debt provisions for rat
Difference between interest paid (+) and accrued (D.41)(-)	M	М	M	М		
Other accounts receivable (+)	M	М	M	М		
Detail 1						
Detail 2						
Other accounts payable (-)	M	М	M	М		
Detail 1						
Detail 2						
Vorking balance (+/-) of entities not part of local government	M	М	M	М		
Net borrowing (-) or net lending (+) of other local government bodies	M	М	M	М		
Detail 1						
Detail 2						
Other adjustments (+/-) (please detail)	-82	-47	103	-33		
Detail 1	-82	-47	103	-33		Resid
Detail 2						
Detail 3						
let lending (+)/ net borrowing (-) (B.9) of local government (S.1313)	-109	-136	42	-3		

(ESA 2010 accounts)

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

Table 2D: Provision of the data which explain the transition between the working balance and the social security deficit/surplus

Member State: IRELAND			Year		
Data are in(millions of units of national currency)	2011	2012	2013	2014	2015
Date: 13/04/2015					
Working balance in social security accounts	М	M		М	
Basis of the working balance	(1)	(1)	(1)	(1)	
Financial transactions included in the working balance	М	М		М	
Loans (+/-)	M	M		M	
Equities (+/-)	M	M		M	
Other financial transactions (+/-)	M	M		M	
of which: transactions in debt liabilities (+/-)	M	M	M	M	
of which: net settlements under swap contracts (+/-)	M	M	М	М	
Detail 1	М	М		М	
Detail 2	М	М	М	М	
No. Constitution of the Control of t					
Non-financial transactions not included in the working balance	M	M		M	
Detail 1	М	М		М	
Detail 2	M	M	M	M	
Difference between interest paid (+) and accrued (D.41)(-)	М	М	М	М	
Difference between interest paid (+) and accided (D.41)(-)	IVI	IVI	IVI	IVI	
Other accounts receivable (+)	М	М		М	
Detail 1	М	М	M	М	
Detail 2	М	М	M	М	
Other accounts payable (-)	М	М	M	М	
Detail 1	М	М	M	М	
Detail 2	М	М	М	М	
Working balance (+/-) of entities not part of social security funds	М	М		M	
Net borrowing (-) or net lending (+) of other social security bodies	М	М		М	
Detail 1	М	М	М	М	
Detail 2	М	М	М	М	
Other adjustments (+/-) (please detail)	М	М		M	
Detail 1	М	М		M	
Detail 2	M	M		M	
Detail 3	М	М	М	M	
Net lending (+)/ net borrowing (-) (B.9) of social security (S.1314)	M	М	М	M	
(ESA 2010 accounts)					

(ESA 2010 accounts

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

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		Yea	r	
Data are in(millions of units of national currency)	2011	2012	2013	2014
Date: 13/04/2015	2011	2012	2013	2014
Net lending (-)/ net borrowing (+) (B.9) of general government (S.13)*	21,804	14,065	10,152	7,629
Net acquisition (+) of financial assets (2)	3,664	5,783	-5,630	-19,142
Currency and deposits (F.2)	-650	5,827	-1,254	-6,129
Debt securities (F.3)	-648	956	-757	-1,430
Loans (F.4)	1,227	-2,416	-2,506	-11,675
Increase (+)	1,468	1,877	1,407	3,975
Reduction (-)	-241	-4,293	-3,913	-15,650
Short term loans (F.41), net	885	1,069	349	-787
Long-term loans (F.42)	342	-3,485	-2,855	-10,888
Increase (+)	584	808	1,057	4,762
Reduction (-)	-241	-4,293	-3,913	-15,650
Equity and investment fund shares/units (F.5)	3,701	1,824	-1,307	-91
Portfolio investments, net ⁽²⁾	2,170	13	-546	-361
Equity and investment fund shares/units other than portfolio investments	1,532	1,811	-760	270
Increase (+)	1,532	1,811	540	272
Reduction (-)	0	0	-1,300	-2
Financial derivatives (F.71)	-270	-75	196	97
Other accounts receivable (F.8)	304	-333	-2	86
Other financial assets (F.1, F.6)	0	-1	0	0
, ,				
Adjustments (2)	20,198	345	669	-402
Net incurrence (-) of liabilities in financial derivatives (F.71)	2	0	0	0
Net incurrence (-) of other accounts payable (F.8)	93	-325	821	-752
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	0	1	-1	0
Issuances above(-)/below(+) nominal value	126	1,030	-246	-308
Difference between interest (D.41) accrued(-) and paid ⁽⁴⁾ (+)	94	-309	71	176
Redemptions/repurchase of debt above(+)/below(-) nominal value	0	-47	27	485
()				,,,,,
Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾	21	-4	-3	-3
Changes in sector classification (K.61) ⁽⁵⁾ (+/-)	19,862	0	0	0
Other volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁵⁾ (-)	0	0	0	0
		- U	0	
Statistical discrepancies	230	-78	-102	-93
Difference between capital and financial accounts (B.9-B.9f)	230	-78	-102	-93
Other statistical discrepancies (+/-)	1	1	1	I
		L		L
Change in general government (S.13) consolidated gross debt (1, 2)	45,896	20,116	5,090	-12,008

^{*}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		Yea	ar	
Data are in(millions of units of national currency)	2011	2012	2013	2014
Date: 13/04/2015				
Net lending (-)/ net borrowing (+) (B.9) of central government (S.1311)*	21,695	13,929	10,194	7,626
Net acquisition (+) of financial assets (2)	3,798	6,083	-5,368	-19,237
Currency and deposits (F.2)	-666	5,609	-1,208	-6,096
Debt securities (F.3)	-648	956	-757	-1,430
Loans (F.4)	1,202	-2,049	-2,379	-11,892
Increase (+)	1,745	2,500	1,793	3,758
Reduction (-)	-543	-4.550	-4.172	-15.650
Short term loans (F.41), net	885	1,069	349	-787
Long-term loans (F.42)	317	-3,118	-2,728	-11,105
Increase (+)	860	1,431	1,443	4,545
increase (+) Reduction (-)	-543	-4,550	-4,172	-15,650
Equity and investment fund shares/units (F.5)	3,701	1,824	-1,307	-15,650
Portfolio investment rund snares/units (F.5)	2,170	1,824	-1,307	-361
Equity and investment fund shares/units other than portfolio investments	1,532	1,811	-760	270
Increase (+)	1,532	1,811	540	272
Reduction (-)	0	0	-1,300	-2
Financial derivatives (F.71)	-270	-75	196	97
Other accounts receivable (F.8)	479	-181	86	175
Other financial assets (F.1, F.6)	0	-1	0	0
Adjustments (2)	00.475	007	000	70
Adjustments ⁽²⁾	20,175	307	689	-72
Net incurrence (-) of liabilities in financial derivatives (F.71)	2	0	0	0
Net incurrence (-) of other accounts payable (F.8)	70	-363	841	-422
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	0	1	-1	0
Issuances above(-)/below(+) nominal value	126	1,030	-246	-308
Difference between interest (D.41) accrued(-) and paid ⁽⁴⁾ (+)	94	-309	71	176
Redemptions/repurchase of debt above(+)/below(-) nominal value	0	-47	27	485
Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾	21	-4	-3	-3
Changes in sector classification (K.61) ⁽⁵⁾ (+/-)	19,862	0	0	0
Other volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁵⁾ (-)	0	0	0	0
Statistical discrepancies	202	-57	-103	185
Difference between capital and financial accounts (B.9-B.9f)	202	-57	-103	185
Other statistical discrepancies (+/-)	L	L	L	L
Change in central government (S.1311) consolidated gross debt (1, 2)	45,870	20,262	5,412	-11,498
	,		-,	,100
Central government contribution to general government debt (a=b-c) (5)	184,868	205,058	210,578	199,210
Central government gross debt (level) (b) (2.5)	189,288	209,550	214,962	203,464
Central government holdings of other subsectors debt (level) (c) (5)	4,420	4,492	4,383	4,254

*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			'ear	
Data are in(millions of units of national currency)	2011	2012	2013	2014
Date: 13/04/2015	2011	2012	2013	2014
			<u> </u>	
Net lending (-)/ net borrowing (+) (B.9) of state government (S.1312)*	М	N	Λ M	I
Net acquisition (+) of financial assets (2)	М	N	ı M	1
Currency and deposits (F.2)	М	N	ı M	1
Debt securities (F.3)	М	N	и м	1
Loans (F.4)	М	N	1 M	1
Increase (+)	М	N	1 M	Λ
Reduction (-)	М	N	1 M	
Short term loans (F.41), net	М	N		
Long-term loans (F.42)	М	N		
Increase (+)	M			
Reduction (-)	M			
r · · · · · · · · · · · · · · · · · · ·	M	N.		
Equity and investment fund shares/units (F.5)				
Portfolio investments, net ⁽²⁾	M	N		
Equity and investment fund shares/units other than portfolio investments	M	N.		
Increase (+)	М	N		
Reduction (-)	М	Λ		
Financial derivatives (F.71)	М	N		
Other accounts receivable (F.8)	М	N	1 M	ľ
Other financial assets (F.1, F.6)	М	N	Λ M	ı n
Adjustments (2)	M	N	1 M	ı r
Net incurrence (-) of liabilities in financial derivatives (F.71)	М	N	ı M	1
Net incurrence (-) of other accounts payable (F.8)	М	N		
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	M			
(IVI		1	
Issuances above(-)/below(+) nominal value	М	N	и м	ı
Difference between interest (D.41) accrued(-) and paid ⁽⁴⁾ (+)	M	N.		
Redemptions/repurchase of debt above(+)/below(-) nominal value	M	N.		
Redemptions/repurchase of debt above(+)/below(-) nominal value	MI	IV	I IVI	i r
(3)				
Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾	M	N		
Changes in sector classification (K.61) ⁽⁵⁾ (+/-)	M			
Other volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁵⁾ (-)	М	N.	1 M	I 1
Statistical discrepancies	M	N.	1 M	ľ
Difference between capital and financial accounts (B.9-B.9f)	M	N	Λ M	1 1
Other statistical discrepancies (+/-)	М	N	1 M	ı r
4.0				
Change in state government (S.1312) consolidated gross debt ^(1, 2)	М	N	л м	ı ı
State government contribution to general government debt (a=b-c) (5)	М	N	л м	
State government contribution to general government debt (a=b-c)				
	M	N.	1 1	ıl r
State government contribution to general government debt (a=b-c) State government gross debt (level) (b) (2.5) State government holdings of other subsectors debt (level) (c) (5)	M M	N N		

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

(3) Due to exchange-rate movements.

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

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

⁽²⁾ Consolidated within state government.

⁽⁴⁾ Including capital uplift

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		Year		I
Data are in(millions of units of national currency)	2011	2012	2013	2014
Date: 13/04/2015				
Net lending (-)/ net borrowing (+) (B.9) of local government (S.1313)*	109	136	-42	3
Net acquisition (+) of financial assets (2)	-279	-285	-341	147
Currency and deposits (F.2)	15	219	-46	-33
Debt securities (F.3)	-56	-48	29	182
Loans (F.4)	-64	-304	-235	87
Increase (+)	33	0	0	297
Reduction (-)	-97	-304	-235	-210
Short term loans (F.41), net	-97	-304	-235	-210
	-64	•	-235	87
Long-term loans (F.42)		-304		
Increase (+)	33	·	0	297
Reduction (-)	-97	-304	-235	-210
Equity and investment fund shares/units (F.5)	0	0	0	0
Portfolio investments, net ⁽²⁾	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)	-175	-151	-88	-89
Other financial assets (F.1, F.6)	0	0	0	0
Adjustments (2)	23	38	-20	-330
Net incurrence (-) of liabilities in financial derivatives (F.71)	0	0	0	0
Net incurrence (-) of other accounts payable (F.8)	23	38	-20	-330
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 ⁽⁴⁾ (+)	0	0	0	0
Redemptions/repurchase of debt above(+)/below(-) nominal value	0	0	0	0
Tredemplionorreparenase or debt above(+)/below(-) nonlinal value	U	U	U	0
Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾	0	0	0	0
Changes in sector classification (K.61) ⁽⁵⁾ (+/-)	0	0	0	0
	0	0		
Other volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁵⁾ (-)	0	0	0	0
Chatistical disavanancies				
Statistical discrepancies	0	0	0	-1
Difference between capital and financial accounts (B.9-B.9f)	0	0	0	-1
Other statistical discrepancies (+/-)	L	L	L	L
Change in local government (S.1313) consolidated gross debt (1, 2)	-148	444	402	100
Change in local government (3.1313) consolidated gross debt	-148	-111	-403	-180
Local government contribution to general government debt (a=b-c) (5)	5,254	5,180	4,749	4,110
Local government gross debt (level) (b) (4.5)	5,469	5,358	4,956	4,776
Local government holdings of other subsectors debt (level) (c)	215	179	206	666

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

(3) Due to exchange-rate movements.

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

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

⁽²⁾ Consolidated within local government.

⁽⁴⁾ Including capital uplift

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: 13/04/2015	2011	2012 Ye	2013	2014	
Net lending (-)/ net borrowing (+) (B.9) of social security funds (S.1314)*	M	М	М	М	
Net acquisition (+) of financial assets (2)	M	М	М	М	
Currency and deposits (F.2)	M	М	М	М	
Debt securities (F.3)	M	М	М	М	
Loans (F.4)	M	М	М	М	
Increase (+)	М	М	М	М	
Reduction (-)	М	М	М	М	
Short term loans (F.41), net	M	М	М	М	
Long-term loans (F.42)	M	М	М	М	
Increase (+)	М	М	М	М	
Reduction (-)	М	М	М	М	
Equity and investment fund shares/units (F.5)	M	М	М	М	
Portfolio investments, net ⁽²⁾	M	М	M	M	
Equity and investment fund shares/units other than portfolio investments	M	М	M	М	
Increase (+)	М	М	М	М	
Reduction (-)	М	М	М	М	
Financial derivatives (F.71)	M	М	M	M	
Other accounts receivable (F.8)	M	М	M	M	
Other financial assets (F.1, F.6)	M	М	M	M	
djustments (2)	M	М		М	
let incurrence (-) of liabilities in financial derivatives (F.71)	M	М	M	М	
Net incurrence (-) of other accounts payable (F.8)	M	М	М	M	
let incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	M	M	M	M	
ssuances above(-)/below(+) nominal value	M	M		M	
Difference between interest (D.41) accrued(-) and paid ⁽⁴⁾ (+)	M	M	M	M	
Redemptions/repurchase of debt above(+)/below(-) nominal value	M	M	M	M	
		•			
Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾	M	M		M	
Changes in sector classification (K.61) ⁽⁵⁾ (+/-)	M M	M M	M M	M	
Other volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁵⁾ (-)	M	IVI	IVI	M	
statistical discrepancies	M	М	М	M	
Difference between capital and financial accounts (B.9-B.9f)	M	M	M	M	
Other statistical discrepancies (+/-)	M	M	M	M	
officer statistical discrepancies (+/-)	IVI	IVI	IVI	IVI	
Change in social security (S.1314) consolidated gross debt (1, 2)	М	М	М	М	
Social security contribution to general government debt (a=b-c) (5)	М	М	М	М	
Social security gross debt (level) (b) ^(2, 5)	M	M		M	
Social security holdings of other subsectors debt (level) (c)	IVI	141	141	101	

⁽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.

nent	Member State: IRELAND Data are in(millions of units of national currency) Date: 13/04/2015	2011 final	2012 final	Year 2013 half-finalized	2014 half-finalized	2015 forecast
ber	Trade credits and advances (AF.81 L)	3,099	3,733	3,361	3,612	3,612
	Amount outstanding in the government debt from the financing of public u	ındertakings				
	Data:	47,035	48,335	45,705	45,691	45,178
	Institutional characteristics:					
	In case of substantial differences between the face value and the present value government debt, please provide information on	ulue of				
		ilue of				
	government debt, please provide information on i) the extent of these differences:	alue of				
	government debt, please provide information on	alue of				
	government debt, please provide information on i) the extent of these differences: ii) the reasons for these differences:					
)	government debt, please provide information on i) the extent of these differences:	139,093	142,619	148,709	159,641	170,086