Reporting of Government Deficits and Debt Levels

in accordance with Council Regulation (EC) N° 479/2009, as amended by Commission Regulation (EU) No 220/2014 and the Statements contained in the Council minutes of 22/11/1993

Set of reporting tables revised to comply with Council Regulation (EC) N° 479/2009, as amended by Commission Regulation (EU) No 220/2014

Member State:IrelandDate:12/10/2015

The information is to be provided in the cover page only

Table 1: Reporting of government surplus/ deficit 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 surplus/ deficit (B.9) of each government sub-sector.

Tables 3A to 3E: Provision of the data which explain the contributions of the government surplus/ deficit 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 surplus/ deficit 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:12/10/2015	codes					
		final	final	half-finalized	half-finalized	planned
Net lending (+)/ net borrowing (-)	B.9					
General government	S.13	-21,804	-14,065	-10,153	-7,331	-4,350
- Central government	S.1311	-21,695	-13,929	-10,194	-7,329	-4,773
- State government	S.1312	М	М	М	М	М
- Local government	S.1313	-109	-136	42	-3	423
- Social security funds	S.1314	М	М	М	М	М
		final	final	half-finalized	half finalized	plannod
General government consolidated gross debt		IIIIai	IIIIai	Hall-Illialized	Ilan-Illianzeu	planned
Level at nominal value outstanding at end of year		190,123	210,238	215,333	203,187	203,226
By category:						
Currency and deposits	AF.2	58,386	62,092	31,356	20,918	
Debt securities	AF.3	94,013	87,297	112,665	119,078	
Short-term	AF.31	3,777	2,535	2,389	3,760	
Long-term	AF.32	90,236	84,762	110,276	115,318	
Loans	AF.4	37,723	60,849	•	63,191	
Short-term	AF.41	558	1,886	•	1,320	
Long-term	AF.42	37,166	58,963	69,870	61,870	
General government expenditure on:						
Gross fixed capital formation	P.51g	4,099	3,621	3,251	3,688	4,372
Interest (consolidated)	D.41 (uses)	5,888	7,157	7,666	7,506	6,804
Gross domestic product at current market prices	B.1*g	173,940	174,845	179,448	189,046	210,137

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

1					
-24,918	-14,892	-11,503	-8,183	-2,789	
			.,		
1,332	1,011				
5.514	-7				***************************************
2,517	-7	8	0	8	
0	0	0	0	0	
0	0	-5	-13	-6	Adjustment for Central Bank notes & coins income
2,517	0	13	13	14	Promissory Notes - repayment of notional loan principal
	0		0		Contingent Capital assets issued to Bank of Ireland, AIB and PTSB
-3	-7	-15	-21	-24	UMTS (mobile telephony) licences: repayment of notional loan principal
-118	-458	495	93	41	
0	0	0	0	0	Promissory Notes: INBS
0	0	13	13		Promissory Notes: EBS
0	0	0	0		Promissory Notes: Anglo Irish Bank
111	52	23	30	-4	Extra-budgetary funds: POSBF
-9	-5	-5	-2	7	Extra-budgetary funds: Dormant Accounts Fund
-106	-99	-191	-12	-27	Extra-budgetary funds: Bank Guarantee Scheme receipts
				0	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)
				-0	Extra-budgetary funds: All other Interest receivable: contingent capital
					Licence Sales e.g UMTS (mobile telephony)
41					Difference between Net Revenue Receipts and Exchequer tax receipts
155				-28	Net lending/net borrowing: Health Service Executive
-192	-1	-26	79	0	SIF B9
83	-24	-74	-53	45	Voted expenditure net of Exchequer issues, A-in-As and financial transactions
94	-309	71	176	339	
					Tax time adjustments: VAT and Excise
					Tax time adjustments: VAT and Excise Tax time adjustments: PAYE Income Tax (including USC/Income Levy)
					Tax time adjustments: TATE meetine Tax (medaling ocorritorine tevy)
			-49		EU income receivable: transfers from ESF, ERDF and Cohesion Fund
47			-38	23	EU income receivable: FEOGA agricultural guarantee payments
35	40	0	0	0	Prepayments for military equipment
0	0	0	0	0	Licence Sales - National Lottery - blank
37				0	Accrual adjustment for other voted expenditure
					Accrual adjustment for other voted expenditure
				-22	Carbon credits
					Accrual adjustment for EU Transfers
					EU budget contribution
					Assumption of University and Semi State Pension Liabilities Licence Sales - National Lottery
0	0	0	-402	21	Licence Sales - National Lottery
М	М	М	М	м	
					Non-market public corporations
					National Pensions Reserve Fund Voluntary Hospitals
					IOTs (moved from LG to CG)
					IO IS (moved from LG to CG) IBRC
	.51	.51	12		
0	0	0	0	0	
М	М	М	М	М	
M	М	M	М	M	
-21,695	-13,929	-10,194	-7,329	-4,773	
	cash 7,273 286 -59 1,532 0 5,514 2,517 0 2,517 3,000 -3 -118 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 289 128 0 128 0 128 0 141 155 -192 83 251 -111 47 35 0 377 1111 -18 0	cash cash 7,273 2,254 286 436 55 -6 1,532 1,811 0 0 5,514 -7 2,517 0 0 0 2,517 0 3,000 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 111 52 -9 -5 -106 -99 13 8 0 0 0 0 269 241 128 0 0 -3 0 -3 0 -3 12	cash cash cash 7,273 2,254 -381 286 456 1,764 -59 -6 -368 1,532 1,811 540 0 0 -1,300 5,514 -7 -1,017 2,517 0 13 3,000 0 -1,00 -3 -7 -1,010 -3 -7 -1,010 -3 -7 -1,010 -3 -7 -1,010 -3 -7 -1,010 -3 -7 -1,010 -3 -7 -1,010 -3 -7 -1,010 -3 -7 -1,010 -111 5 223 -9 -5 -5 -106 -99 -191 13 8 0 -6 -24 14 -76 -268 111 155 -82	cash cash cash cash 7,273 2,254 -381 304 286 456 1,764 4,327 1,532 1,811 540 272 1,532 1,811 540 272 0 0 -1,300 -2 5,514 -7 -1,017 -21 2,517 0 13 13 3,000 0 -1,010 0 0 0 0 0 0 3,37 7 -1,017 -21 -118 -458 495 93 0 0 0 0 0 13 33 7 -1,010 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 111 52 23 30 0 <t< td=""><td>cash cash cash planned 7,273 2,254 -381 304 -1,220 286 456 1,764 4,327 208 399 -6 -366 4,272 228 0 0 -1,100 -2 -1,147 5,514 -7 -1,017 -21 -1.15 2,517 -7 8 0 8 0 0 -5 -13 -6 2,517 0 13 13 14 3,000 0 -1,010 0 0 0 0 -1,010 0 0 3,000 -7 -15 -21 -24 -118 -458 495 93 41 0 0 0 0 0 0 0 0 0 0 0 0 111 52 23 30 -4 -9 -5 <</td></t<>	cash cash cash planned 7,273 2,254 -381 304 -1,220 286 456 1,764 4,327 208 399 -6 -366 4,272 228 0 0 -1,100 -2 -1,147 5,514 -7 -1,017 -21 -1.15 2,517 -7 8 0 8 0 0 -5 -13 -6 2,517 0 13 13 14 3,000 0 -1,010 0 0 0 0 -1,010 0 0 3,000 -7 -15 -21 -24 -118 -458 495 93 41 0 0 0 0 0 0 0 0 0 0 0 0 111 52 23 30 -4 -9 -5 <

(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 surplus/ deficit

Member State:Ireland			Year		
Data are in(millions of units of national currency)	2011	2012	2013	2014	2015
Date:12/10/2015					
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	M		М		
Loans (+/-)	M		М		
Equities (+/-)	M	М	М		
Other financial transactions (+/-)	M		M		
of which: transactions in debt liabilities (+/-)	M	М	M		
of which: net settlements under swap contracts (+/-)	M	М	М		
Detail 1	M		М		
Detail 2	M	М	М	М	
Non-financial transactions not included in the working balance	M		M		
Detail 1	М		М		
Detail 2	M	М	М	М	
Difference hat was interest and (1) and account (D (4)())					
Difference between interest paid (+) and accrued (D.41)(-)	M	М	М	М	
Other accounts receivable (+)					
Detail 1	M		M		
Detail 1 Detail 2					
Other accounts payable (-)	M		M		
Detail 1	M		M		
Detail 1 Detail 2	M		M		
Delali Z	M	M	M	M	
Working balance (+/-) of entities not part of state government	M	м	М	М	
Net lending (+)/ net borrowing (-) of other state government bodies	M	M	M		
Detail 1	M		M		
Detail 2	M		M		
	IVI	IVI	IVI	IVI	
Other adjustments (+/-) (please detail)	М	М	М	М	
Detail 1	M		M		
Detail 2	M		M		
Detail 3	M		M		
		- M	- M	, in the second s	
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 surplus/ deficit

Member State:Ireland			Year			
ata are in(millions of units of national currency)	2011	2012	2013	2014	2015	
Date:12/10/2015		1 1			2010	
Norking balance in local government accounts	4	-24	-24	14		-
Basis of the working balance	accrual	accrual	accrual	accrual	·	
Tinanaial transportions included in the working balance	204	172	204	212		
Financial transactions included in the working balance Loans (+/-)	204 M					
Equities (+/-)	M		M			
Other financial transactions (+/-)	204					
of which: transactions in debt liabilities (+/-)	M		M			
of which: net settlements under swap contracts (+/-)	M		M		ı	
Detail 1	204	172	204	212	ı	Exclude transfers to capital reserve account
Detail 2						
Non-financial transactions not included in the working balance	-235		-126			
Detail 1	-61		-71			Imputed transfer to housing associations
Detail 2	60		60		·	Imputed interest payments from housing associations
Detail 3	2,085		1,353	1,161	·	Local Authorities' capital transfer revenue (Central Government grants + development levies)
Detail 4	-174		-151	-112		Local Authorities' capital transfer payments
Detail 5	-2,078		-1,354	-1,398		Local Authorities' capital formation
Detail 6 Detail 7	-185		-162			Adjusting invoiced commercial rates to equal actual cash collected
Delan 7	118	181	198	190		reduce expenditure costs to remove bad debt provisions for rates
Difference between interest paid (+) and accrued (D.41)(-)	M	М	М	М		
Other accounts receivable (+)	M	М	M	М	·	
Detail 1					. <u> </u>	
Detail 2					·	
Other accounts payable (-)	M	M	M	М		
Detail 1 Detail 2						
Working balance (+/-) of entities not part of local government	M	М	М	М		
Net lending (+)/ net borrowing (-) of other local government bodies	M		M			
Detail 1					ı	
Detail 2	1				1	
Other adjustments (+/-) (please detail)	-82					
Detail 1	-82	-47	-12	97	·	Residual
Detail 2						
Detail 3						
Net lending (+)/ net borrowing (-) (B.9) of local government (S.1313) (ESA 2010 accounts)	<mark>-109</mark>	-136	42	-3	. <u> </u>	

(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 surplus/ deficit

Member State:Ireland			Year		
Data are in(millions of units of national currency)	2011	2012	2013	2014	2015
Date:12/10/2015					
Working balance in social security accounts	М	м	М	М	
Basis of the working balance	(1)	(1)	(1)	(1)	
Financial transactions included in the working balance	M	м	М	М	
Loans (+/-)	M	М	М	М	
Equities (+/-)	M	М	М	М	
Other financial transactions (+/-)	M	М	М	М	
of which: transactions in debt liabilities (+/-)	M	М	М	М	
of which: net settlements under swap contracts (+/-)	M	м	М	М	
Detail 1	M	м	М	М	
Detail 2	M	м	М	М	
Non-financial transactions not included in the working balance	M	М	М	М	
Detail 1	M	М	М	М	
Detail 2	M	М	М	М	
Difference between interest paid (+) and accrued (D.41)(-)	M	М	М	М	
Other accounts receivable (+)	M	М	М	М	
Detail 1	M	М	М	М	
Detail 2	M	М	М	М	
Other accounts payable (-)	M	М	М	М	
Detail 1	M	М	М	М	
Detail 2	M	М	М	М	
Working balance (+/-) of entities not part of social security funds	M	М	М	М	
Net lending (+)/ net borrowing (-) of other social security bodies	M	М	М	М	
Detail 1	M	М	М	М	
Detail 2	M	М	М	М	
Other adjustments (+/-) (please detail)	M	М	М	М	
Detail 1	M	М	М	М	
Detail 2	M	М	М	М	
Detail 3	M	М	М	М	
Net lending (+)/ net borrowing (-) (B.9) of social security (S.1314)	M	М	М	М	
(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 surplus/ deficit and the other relevant factors to the variation in the debt level (general government)

Member State:Ireland	2011	Yea		2014
Data are in(millions of units of national currency)	2011	2012	2013	2014
Date:12/10/2015				
Net lending (-)/ net borrowing (+) (B.9) of general go	21,804	14,065	10,153	7,331
Net acquisition (+) of financial assets (2)	3,665	5,785	-5,622	-18,538
Currency and deposits (F.2)	-650	5,827	-1,246	-5,944
Debt securities (F.3)	-648	956	-757	-1,430
Loans (F.4)	1,227	-2,416	-2,506	-11,708
Increase (+)	1,468	1,877	1,407	3,757
Reduction (-)	-241	-4,293	-3,913	-15,465
Short term loans (F.41), net	885	1,069	349	-787
	342	-3,485	-2,855	-10,920
Long-term loans (F.42)				
Increase (+)	584	808	1,057	4,544
Reduction (-)	-241	-4,293	-3,913	-15,465
Equity and investment fund shares/units (F.5)	3,703	1,826	-1,307	-91
Portfolio investments, net ⁽²⁾	2,171	15	-546	-361
Equity and investment fund shares/units other than	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	538
Other financial assets (F.1, F.6)	0	-1	0	0
Adjustments ⁽²⁾	20,198	345	667	-771
Net incurrence (-) of liabilities in financial derivatives (F	2	0	0	0
Net incurrence (-) of other accounts payable (F.8)	93	-325	819	-1,121
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F	0	1	-1	0
······································	•		•	
Issuances above(-)/below(+) nominal value	126	1,030	-246	-308
Difference between interest (D.41) accrued(-) and paid	94	-309	71	176
Redemptions/repurchase of debt above(+)/below(-) nor	0	-309	27	485
Redemptions/repurchase of debt above(+)/below(-) hol	0	-47	21	400
A mass single λ (1) (1) and single λ (3) of the single λ (3)	01	4	0	0
Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency de	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	0	0	0	0
Statistical discrepancies	229	-80	-103	-169
Difference between capital and financial accounts (B.9-	229	-80	-103	-169
Other statistical discrepancies (+/-)	L	L	L	L
Change in general government (S.13) consolidated	45,896	20,116	5,095	-12,147
		• • 1•00		1 10
*Please note that the sign convention for net			· · · ·	· · ·

(1) A positive entry in this row means that nominal debt increases, a negative entry that nominal debt decrease (4) Including capital uplift
 (2) Consolidated within general government.
 (5) AF.2, AF.3 and AF.4 at face value.

(2) Consolidated within general government.

(3) Due to exchange-rate movements.

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

Debt securities (F.3)-648Loans (F.4)1,202Increase (+)1,745Reduction (-)-543Short term loans (F.41), net885Long-term loans (F.42)317Increase (+)860Reduction (-)-543Equity and investment fund shares/units (F.5)3,703Portfolio investments, net ⁽²⁾ 2,171Equity and investment fund shares/units other than1,532Increase (+)1,532Reduction (-)0Financial derivatives (F.71)-270Other accounts receivable (F.8)479Other financial assets (F.1, F.6)0Adjustments ^(a) 20,175Net incurrence (-) of ther accounts payable (F.8)70Net incurrence (-) of other accounts payable (F.8)70Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F0Issuances above(-)/below(+) nominal value126Difference between interest (D.41) accrued(-) and paid ⁽¹⁾ 94Redemptions/repurchase of debt above(+)/below(-) nor0Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency det21Changes in sector classification (K.61) ⁽⁵⁾ (+/-)19,862Other volume changes in financial liabilities (K.3, K.4, K0Statistical discrepancies200	2012 13,929 6,085 5,609 9556 -2,049 2,500 1,069 -3,118 1,431 -4,550 1,826 15 1,811 1,811 0 -755 -181 -1 3007 0 -3,63 1 1	2013 10,194 -5,361 -1,200 -7,57 -2,379 1,793 -4,172 349 -2,728 1,443 -4,172 -1,307 -546 -760 540 -1,300 196 866 0 0 687 0 839 -1	2014 7,329 7,329 -18,633 -5,911 -1,430 -11,925 4,480 -16,405 -787 -11,137 -11,137 -5,267 -16,405 -787 -11,405 -787 -2 -2 97 626 0 -2 -2 -3 -2 -2 -3 -3 -2 -3 -3 -2 -2 -3 -3 -2 -2 -3 -2 -2 -2 -3 -2 -2 -2 -3 -2 -2 -2 -3 -2 -2 -2 -2 -3 -2 -2 -2 -2 -2 -2 -2 -2 -2 -2	
Vet acquisition (+) of financial assets ⁽²⁾ 3,800Currency and deposits (F.2)-666Debt securities (F.3)-648.oans (F.4)1,202Increase (+)1,745Reduction (-)-543Short term loans (F.42)317Increase (+)860Reduction (-)-543Equity and investment fund shares/units (F.5)3,703Portfolio investments, net ⁽²⁾ 2,171Equity and investment fund shares/units other than1,532Increase (+)1,532Reduction (-)0Financial derivatives (F.71)-270Other accounts receivable (F.8)479Other financial assets (F.1, F.6)0Adjustments ⁽²⁾ 20,175Net incurrence (-) of other accounts payable (F.8)70Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F0Other accounts payable (F.8)70Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F0Out account (-) ⁽³⁾ of foreign-currency det21Changes in sector classification (+) ⁽³⁾ of foreign-currency det21Changes in sector classification (K.61) ⁽⁵⁾ (+/-)19,862Other volume changes in financial liabilities (K.3, K.4, K0Statistical discrepancies200	6,085 5,609 956 -2,049 2,500 -4,550 1,069 -3,118 1,431 1,431 1,831 1,826 15 1,826 15 1,811 0 -75 -181 -1 1 307 0 -363	-5,361 -1,200 -757 -2,379 1,793 -4,172 -4,172 -1,307 -546 -760 540 -1,300 196 866 0 0 -1,300 196 866 0 0	-18,633 -5,911 -1,430 -11,925 4,480 -16,405 -787 -11,137 5,267 -16,405 -91 -361 2770 272 -2 97 6226 0 0 -441 0	
Currency and deposits (F.2)-666Debt securities (F.3)-648Loans (F.4)1,202Increase (+)1,745Reduction (-)-543Short term loans (F.42)317Increase (+)860Reduction (-)-543Equity and investment fund shares/units (F.5)3,703Portfolio investments, net ⁽²⁾ 2,171Equity and investment fund shares/units other than1,532Increase (+)1,532Reduction (-)0Financial derivatives (F.71)-270Other accounts receivable (F.8)479Other financial assets (F.1, F.6)0Net incurrence (-) of ther accounts payable (F.8)70Net incurrence (-) of other accounts payable (F.8)70Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F0Difference between interest (D.41) accrued(-) and paid ⁽¹ 94Redemptions/repurchase of debt above(+)/below(-) nor0Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency det21Changes in sector classification (K.61) ⁽⁵⁾ (+/-)19,862Other volume changes in financial liabilities (K.3, K.4, K0Statistical discrepancies200	5,609 956 -2,049 2,500 -4,550 1,069 -3,118 1,431 -4,550 1,826 15 1,811 1,811 1,811 1,811 0 -75 -181 -1 1 307 0 -363	-1,200 -757 -2,379 1,793 -4,172 349 -2,728 1,443 -4,172 -1,307 -546 -760 540 -1,300 196 866 0 0 -1,300 0 -1,300 -0,400 -1,300 -	-5,911 -1,430 -11,925 4,480 -16,405 -787 -11,137 5,267 -16,405 -91 -361 270 272 -2 97 626 0 0 -441 0	
Debt securities (F.3)-648Loans (F.4)1,202Increase (+)1,745Reduction (-)-543Short term loans (F.41), net885Long-term loans (F.42)317Increase (+)860Reduction (-)-543Equity and investment fund shares/units (F.5)3,703Portfolio investments, net ⁽²⁾ 2,171Equity and investment fund shares/units other than1,532Increase (+)70Reduction (-)0Financial derivatives (F.71)-270Other accounts receivable (F.8)479Other financial assets (F.1, F.6)0Adjustments ^(a) 20,175Net incurrence (-) of other accounts payable (F.8)70Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F0Uther financial only expression (D.41) accrued(-) and paid ⁽¹⁾ 94Redemptions/repurchase of debt above(+)/below(-) nor0Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency det21Changes in sector classification (K.61) ⁽⁵⁾ (+/-)19,862Other volume changes in financial liabilities (K.3, K.4, K0Statistical discrepancies200	956 -2,049 2,500 -4,550 1,069 -3,118 1,431 -4,550 1,826 15 1,811 1,811 1,811 1,811 0 0 -75 -181 -1 1 307 0 -363	-757 -2,379 1,793 -4,172 349 -2,728 1,443 -4,172 -1,307 -546 -760 540 -1,300 196 86 0 0 -1,300 0 -1,300 0 -1,300 -0,400 -1,300 -0,400 -1,300 -0,400 -0,400 -1,300 -0,400 -0,400 -0,400 -1,300 -0,400	-1,430 -11,925 4,480 -16,405 -787 -11,137 5,267 -16,405 -91 -361 270 272 -2 97 626 0 0 -441	
Loans (F.4)1,202Increase (+)1,745Reduction (-)-543Short term loans (F.41), net885Long-term loans (F.42)317Increase (+)860Reduction (-)-543Equity and investment fund shares/units (F.5)3,703Portfolio investments, net ⁽²⁾ 2,171Equity and investment fund shares/units other than1,532Increase (+)70Reduction (-)0Financial derivatives (F.71)-270Other accounts receivable (F.8)479Other financial assets (F.1, F.6)0Adjustments ⁽²⁾ 20,175Net incurrence (-) of other accounts payable (F.8)70Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F0Suances above(-)/below(+) nominal value126Difference between interest (D.41) accrued(-) and paid94Redemptions/repurchase of debt above(+)/below(-) nor0Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency det21Changes in sector classification (K.61) ⁽⁵⁾ (+/-)19,862Other volume changes in financial liabilities (K.3, K.4, K0	-2,049 2,500 -4,550 1,069 -3,118 1,431 -4,550 1,826 15 1,811 1,811 1,811 1,811 0 0 -75 -181 -1 1 307 0 -363	-2,379 1,793 -4,172 349 -2,728 1,443 -4,172 -1,307 -546 -760 540 -1,300 196 86 0 -1,300 0 -1,300 -1,300 0 -1,300 -0,400 -0,500	-11,925 4,480 -16,405 -787 -11,137 5,267 -16,405 -91 -361 270 272 -2 97 626 0 0 -441 0	
Increase (+)1,745Reduction (-)-543Short term loans (F.41), net885Long-term loans (F.42)317Increase (+)860Reduction (-)-543Equity and investment fund shares/units (F.5)3,703Portfolio investments, net ⁽²⁾ 2,171Equity and investment fund shares/units other than1,532Increase (+)1,532Reduction (-)0Financial derivatives (F.71)-270Other accounts receivable (F.8)479Other financial assets (F.1, F.6)0Adjustments ⁽²⁾ 20,175Net incurrence (-) of other accounts payable (F.8)70Net incurrence (-) of other labilities in financial derivatives (F.2Issuances above(-)/below(+) nominal value126Difference between interest (D.41) accrued(-) and paid94Redemptions/repurchase of debt above(+)/below(-) nor0Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency det21Changes in sector classification (K.61) ⁽⁵⁾ (+/-)19,862Other volume changes in financial liabilities (K.3, K.4, K0Statistical discrepancies200	2,500 -4,550 1,069 -3,118 1,431 -4,550 1,826 15 1,811 1,811 1,811 0 0 -75 -181 -1 1 307 0 -363	1,793 -4,172 349 -2,728 1,443 -4,172 -1,307 -546 -760 540 -1,300 -1,300 196 86 0 0 -1,300 0 -1,300 0 -1,300 0 -1,300 -0,500 -1,300 -0,5	4,480 -16,405 -787 -11,137 5,267 -16,405 -91 -361 270 272 -2 97 626 0 0 -441 0	
Reduction (-)543Short term loans (F.41), net885Long-term loans (F.42)317Increase (+)860Reduction (-)-543Equity and investment fund shares/units (F.5)3,703Portfolio investments, net ⁽²⁾ 2,171Equity and investment fund shares/units other than1,532Increase (+)1,532Reduction (-)0Financial derivatives (F.71)-270Other accounts receivable (F.8)479Other financial assets (F.1, F.6)0Adjustments ^(a) 20,175Net incurrence (-) of their liabilities in financial derivatives (F.2Issuances above(-)/below(+) nominal value126Difference between interest (D.41) accrued(-) and paid ⁽¹⁾ 94Redemptions/repurchase of debt above(+)/below(-) nor0Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency det21Changes in sector classification (K.61) ⁽⁵⁾ (+/-)19,862Other volume changes in financial liabilities (K.3, K.4, K0	-4,550 1,069 -3,118 1,431 -4,550 1,826 15 1,811 1,811 0 -75 -181 -1 307 0 -363	-4,172 349 -2,728 1,443 -4,172 -1,307 -546 -760 540 -1,300 196 866 0 0	-16,405 -787 -11,137 5,267 -16,405 -91 -361 2770 272 -2 97 626 0 0 -441 0	
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Long-term loans (F.42)317Increase (+)860Reduction (-)-543Equity and investment fund shares/units (F.5)3,703Portfolio investments, net ⁽²⁾ 2,171Equity and investment fund shares/units other than1,532Increase (+)1,532Reduction (-)0Financial derivatives (F.71)-270Other accounts receivable (F.8)479Other financial assets (F.1, F.6)0Adjustments (*)20,175Net incurrence (-) of their liabilities in financial derivatives (F.2Issuances above(-)/below(+) nominal value126Difference between interest (D.41) accrued(-) and paid ⁽¹⁾ 94Redemptions/repurchase of debt above(+)/below(-) nor0Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency det21Changes in sector classification (K.61) ⁽⁵⁾ (+/-)19,862Other volume changes in financial liabilities (K.3, K.4, K0	-3,118 1,431 -4,550 1,826 15 1,811 1,811 0 -75 -181 -1 307 0 -363	-2,728 1,443 -4,172 -1,307 -546 -760 540 -1,300 196 866 0 0 -1,300 196 867 0 839	-11,137 5,267 -16,405 -91 -361 270 272 -2 97 626 0 0 -441 0	
Increase (+)860Reduction (-)-543Equity and investment fund shares/units (F.5)3,703Portfolio investments, net ⁽²⁾ 2,171Equity and investment fund shares/units other than1,532Increase (+)1,532Reduction (-)0Financial derivatives (F.71)-270Other accounts receivable (F.8)479Other financial assets (F.1, F.6)0Adjustments ^(a) 20,175Net incurrence (-) of liabilities in financial derivatives (F. 2Net incurrence (-) of other accounts payable (F.8)70Net incurrence (-) of other liabilities (F.1, F.5, F.6 and FOther sabove(-)/below(+) nominal value126Difference between interest (D.41) accrued(-) and paid ⁽¹ Papreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency det21Changes in sector classification (K.61) ⁽⁵⁾ (+/-)19,862Other volume changes in financial liabilities (K.3, K.4, K0Statistical discrepancies200	1,431 -4,550 1,826 15 1,811 1,811 0 -75 -181 -1 307 0 -363	1,443 -4,172 -1,307 -546 -760 540 -1,300 196 866 0 0 -1,300 196 866 0 0	5,267 -16,405 -91 -361 270 272 -2 97 626 0 0 -441 0	
Reduction (-)543Equity and investment fund shares/units (F.5)3,703Portfolio investments, net ⁽²⁾ 2,171Equity and investment fund shares/units other than1,532Increase (+)1,532Reduction (-)0Financial derivatives (F.71)-270Other accounts receivable (F.8)479Other financial assets (F.1, F.6)0Adjustments ^(a) 20,175Net incurrence (-) of liabilities in financial derivatives (F. 2Net incurrence (-) of other accounts payable (F.8)70Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F0Uther financial solve(-)/below(+) nominal value126Difference between interest (D.41) accrued(-) and paid ⁽¹⁾ 94Redemptions/repurchase of debt above(+)/below(-) nor0Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency det21Changes in sector classification (K.61) ⁽⁵⁾ (+/-)19,862Other volume changes in financial liabilities (K.3, K.4, K0Statistical discrepancies200	4,550 1,826 15 1,811 1,811 0 -75 -181 -1 307 0 -363	-4,172 -1,307 -546 -760 540 -1,300 196 866 0 0 -1,300 196 868 0 0	-16,405 -91 -361 270 272 -2 97 626 0 0 -441	
Equity and investment fund shares/units (F.5) $3,703$ Portfolio investments, net(2) $2,171$ Equity and investment fund shares/units other than $1,532$ Increase (+) $1,532$ Reduction (-)0Financial derivatives (F.71) -270 Other accounts receivable (F.8) 479 Other financial assets (F.1, F.6)0Adjustments ^(a) $20,175$ Net incurrence (-) of liabilities in financial derivatives (F. 2Net incurrence (-) of other accounts payable (F.8)70Net incurrence (-) of other liabilities (F.1, F.5, F.6 and FOlfference between interest (D.41) accrued(-) and paid ⁽¹⁾ Difference between interest (D.41) accrued(-) and paid ⁽¹⁾ Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency detChanges in sector classification (K.61) ⁽⁵⁾ (+/-)Other volume changes in financial liabilities (K.3, K.4, KOStatistical discrepancies200	1,826 15 1,811 <i>1,811</i> 0 -75 -181 -1 307 0 -363	-1,307 -546 -760 540 -1,300 196 866 0 0 	-91 -361 270 272 -2 97 626 0 	
Portfolio investments, net 2 2 1 1 532 Portfolio investment fund shares/units other than $1,532$ $1,532$ $1,532$ Increase (+) $1,532$ $1,532$ $1,532$ Reduction (-)0 0 0 Financial derivatives (F.71) -270 0 Other accounts receivable (F.8) 479 0 Other financial assets (F.1, F.6) 0 0 Adjustments (a) $20,175$ 0 Net incurrence (-) of liabilities in financial derivatives (F. 2) $20,175$ Net incurrence (-) of other accounts payable (F.8) 70 Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F 0 Issuances above(-)/below(+) nominal value 126 Difference between interest (D.41) accrued(-) and paid ⁽¹⁾ 94 Redemptions/repurchase of debt above(+)/below(-) nor 0 Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency det 21 Changes in sector classification (K.61) ⁽⁵⁾ (+/-) $19,862$ Other volume changes in financial liabilities (K.3, K.4, K 0 Statistical discrepancies 200	15 1,811 0 -75 -181 -1 307 0 -363	-546 -760 540 -1,300 196 86 0 0 	-361 270 272 -2 97 626 0 -441 0	
Equity and investment fund shares/units other than1,532Increase (+)1,632Reduction (-)0Financial derivatives (F.71)-270Other accounts receivable (F.8)479Other financial assets (F.1, F.6)0Adjustments (a)20,175Net incurrence (-) of liabilities in financial derivatives (F.2Net incurrence (-) of other accounts payable (F.8)70Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F0Issuances above(-)/below(+) nominal value126Difference between interest (D.41) accrued(-) and paid (9494Redemptions/repurchase of debt above(+)/below(-) nor0Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency det21Changes in sector classification (K.61) ⁽⁵⁾ (+/-)19,862Other volume changes in financial liabilities (K.3, K.4, K0Statistical discrepancies200	1,811 1,811 0 -75 -181 -1 307 0 -363	-760 540 -1,300 196 86 0 0 687 0 839	270 272 -2 97 626 0 -441 0	
Increase (+)1,532Reduction (-)0Financial derivatives (F.71)-270Other accounts receivable (F.8)479Other financial assets (F.1, F.6)0Adjustments (2)20,175Net incurrence (-) of liabilities in financial derivatives (F.2Net incurrence (-) of other accounts payable (F.8)70Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F0Issuances above(-)/below(+) nominal value126Difference between interest (D.41) accrued(-) and paid94Redemptions/repurchase of debt above(+)/below(-) nor0Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency det21Changes in sector classification (K.61) ⁽⁵⁾ (+/-)19,862Other volume changes in financial liabilities (K.3, K.4, K0Statistical discrepancies200	1,811 0 75 -181 -1 307 0 -363	540 -1,300 196 86 0 687 0 839	272 -2 97 626 0 -441 0	
Reduction (-)0Financial derivatives (F.71)-270Other accounts receivable (F.8)479Other financial assets (F.1, F.6)0Adjustments (a)20,175Net incurrence (-) of liabilities in financial derivatives (F.2Net incurrence (-) of other accounts payable (F.8)70Net incurrence (-) of other accounts payable (F.8)70Issuances above(-)/below(+) nominal value126Difference between interest (D.41) accrued(-) and paid94Redemptions/repurchase of debt above(+)/below(-) nor0Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency det21Changes in sector classification (K.61) ⁽⁵⁾ (+/-)19,862Other volume changes in financial liabilities (K.3, K.4, K0Statistical discrepancies200	0 -75 -181 -1 307 0 -363	-1,300 196 86 0 687 0 839	-2 97 626 0 -441 0	
Financial derivatives (F.71) -270 Other accounts receivable (F.8) 479 Other financial assets (F.1, F.6) 0 Adjustments (a) 20,175 Net incurrence (-) of liabilities in financial derivatives (F. 2 Net incurrence (-) of other accounts payable (F.8) 70 Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F 0 Issuances above(-)/below(+) nominal value 126 Difference between interest (D.41) accrued(-) and paid ⁽¹ 94 Redemptions/repurchase of debt above(+)/below(-) nor 0 Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency det 21 Changes in sector classification (K.61) ⁽⁵⁾ (+/-) 19,862 Other volume changes in financial liabilities (K.3, K.4, K 0 Statistical discrepancies 200	-75 -181 -1 307 0 -363	196 86 0 687 0 839	97 626 0 -441 0	
Other accounts receivable (F.8) 479 Other financial assets (F.1, F.6) 0 Adjustments ^(a) 20,175 Net incurrence (-) of liabilities in financial derivatives (F. 2 Net incurrence (-) of other accounts payable (F.8) 70 Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F 0 Issuances above(-)/below(+) nominal value 126 Difference between interest (D.41) accrued(-) and paid ⁽¹ 94 Redemptions/repurchase of debt above(+)/below(-) nor 0 Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency det 21 Changes in sector classification (K.61) ⁽⁵⁾ (+/-) 19,862 Other volume changes in financial liabilities (K.3, K.4, K 0 Statistical discrepancies 200	-181 -1 307 0 -363	86 0 687 0 839	626 0 -441 0	
Other financial assets (F.1, F.6) 0 Adjustments (a) 20,175 Net incurrence (-) of liabilities in financial derivatives (F. 2 2 Net incurrence (-) of other accounts payable (F.8) 70 Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F 0 Issuances above(-)/below(+) nominal value 126 Difference between interest (D.41) accrued(-) and paid ⁽¹ 94 Redemptions/repurchase of debt above(+)/below(-) nor 0 Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency det 21 Changes in sector classification (K.61) ⁽⁵⁾ (+/-) 19,862 Other volume changes in financial liabilities (K.3, K.4, K 0 Statistical discrepancies 200	-1 307 0 -363	0 687 0 839	-441 0	
Adjustments (a) 20,175 Net incurrence (-) of liabilities in financial derivatives (F. 2 2 Net incurrence (-) of other accounts payable (F.8) 70 Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F 0 Issuances above(-)/below(+) nominal value 126 Difference between interest (D.41) accrued(-) and paid ⁽¹ 94 Redemptions/repurchase of debt above(+)/below(-) nor 0 Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency det 21 Changes in sector classification (K.61) ⁽⁵⁾ (+/-) 19,862 Other volume changes in financial liabilities (K.3, K.4, K 0 Statistical discrepancies 200	307 0 -363	687 0 839	-441 0	
Net incurrence (-) of liabilities in financial derivatives (F. 2 Net incurrence (-) of other accounts payable (F.8) 70 Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F 0 Issuances above(-)/below(+) nominal value 126 Difference between interest (D.41) accrued(-) and paid ⁽¹ 94 Redemptions/repurchase of debt above(+)/below(-) nor 0 Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency det 21 Changes in sector classification (K.61) ⁽⁵⁾ (+/-) 19,862 Other volume changes in financial liabilities (K.3, K.4, K 0 Statistical discrepancies 200	0 -363	0 839	0	
Net incurrence (-) of liabilities in financial derivatives (F. 2 Net incurrence (-) of other accounts payable (F.8) 70 Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F 0 Issuances above(-)/below(+) nominal value 126 Difference between interest (D.41) accrued(-) and paid ⁽¹ 94 Redemptions/repurchase of debt above(+)/below(-) nor 0 Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency det 21 Changes in sector classification (K.61) ⁽⁵⁾ (+/-) 19,862 Other volume changes in financial liabilities (K.3, K.4, K 0 Statistical discrepancies 200	0 -363	0 839	0	
Net incurrence (-) of other accounts payable (F.8) 70 Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F 0 Issuances above(-)/below(+) nominal value 126 Difference between interest (D.41) accrued(-) and paid ⁶ 94 Redemptions/repurchase of debt above(+)/below(-) nor 0 Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency det 21 Changes in sector classification (K.61) ⁽⁵⁾ (+/-) 19,862 Other volume changes in financial liabilities (K.3, K.4, K 0 Statistical discrepancies 200	-363	839		
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F 0 Issuances above(-)/below(+) nominal value 126 Difference between interest (D.41) accrued(-) and paid ⁽¹ 94 Redemptions/repurchase of debt above(+)/below(-) nor 0 Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency det 21 Changes in sector classification (K.61) ⁽⁵⁾ (+/-) 19,862 Other volume changes in financial liabilities (K.3, K.4, K 0 Statistical discrepancies 200			-791	
Issuances above(-)/below(+) nominal value 126 Difference between interest (D.41) accrued(-) and paid ⁽ 94 Redemptions/repurchase of debt above(+)/below(-) nor 0 Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency det 21 Changes in sector classification (K.61) ⁽⁵⁾ (+/-) 19,862 Other volume changes in financial liabilities (K.3, K.4, K 0 Statistical discrepancies 200	I	-1	0	
Difference between interest (D.41) accrued(-) and paid ⁽ 94 Redemptions/repurchase of debt above(+)/below(-) nor 0 Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency det 21 Changes in sector classification (K.61) ⁽⁵⁾ (+/-) 19,862 Other volume changes in financial liabilities (K.3, K.4, K 0 Statistical discrepancies 200			U	
Redemptions/repurchase of debt above(+)/below(-) nor 0 Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency det 21 Changes in sector classification (K.61) ⁽⁵⁾ (+/-) 19,862 Other volume changes in financial liabilities (K.3, K.4, K 0 Statistical discrepancies 200	1,030	-246	-308	
Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency det 21 Changes in sector classification (K.61) ⁽⁵⁾ (+/-) 19,862 Other volume changes in financial liabilities (K.3, K.4, K 0 Statistical discrepancies 200	-309	71	176	
Changes in sector classification (K.61) ⁽⁵⁾ (+/-) 19,862 Other volume changes in financial liabilities (K.3, K.4, K 0 Statistical discrepancies 200	-47	27	485	
Changes in sector classification (K.61) ⁽⁵⁾ (+/-) 19,862 Other volume changes in financial liabilities (K.3, K.4, K 0 Statistical discrepancies 200	-4	-3	-3	
Other volume changes in financial liabilities (K.3, K.4, K 0 Statistical discrepancies 200	-4	0	0	
Statistical discrepancies 200	0	0	0	
· · · · · · · · · · · · · · · · · · ·	0			
Difference between capital and financial accounts (B.9- 200	-59	-104	109	
	-59	-104	109	
Other statistical discrepancies (+/-)	L	L	L	
Change in central government (S.1311) consolidate 45,870	20,262	5,417	-11,637	
Central government contribution to general govern 184,868		210,584	199,077	
Central government gross debt (level) (b) (2.5) 189.288	205 050		203,331	
Central government holdings of other subsectors debt 4,420	205,058 209,550	214,967	4,254	

(1) A positive entry in this row means that nominal debt increases, a negative entry that nominal debt decreases (4) Including capital uplift

(2) Consolidated within central government.

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

(3) Due to exchange-rate movements.

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

Member State:Ireland		Year			 	
Data are in(millions of units of national currency)	2011	2012	2013	014		
Date:12/10/2015		-		-		
Net lending (-)/ net borrowing (+) (B.9) of state government (S.1312)*	м	м	м	м	 	
Net acquisition (+) of financial assets ⁽²⁾	M	M	M	M	 	
Currency and deposits (F.2)	M	M	M	M	 	
Debt securities (F.3)	M	M	M	M	 	
.oans (F.4)	M	M	M	M	 	
	M	M	M	M	 	
Increase (+)	M	M	M	M	 	
Reduction (-) Short term loans (F.41), net	M	M	M	M	 	
	M	M	M		 	
Long-term loans (F.42)	M	M	M	M M	 	
Increase (+)	M	M	M		 	
Reduction (-) Equity and investment fund shares/units (F.5)	M	M	M	M	 	
Portfolio investments, net ⁽²⁾	M	M	M	M	 	
Equity and investment fund shares/units other than portfolio investments	M	M	M	M	 	
Increase (+)	М	M	М	M	 	
Reduction (-)	М	М	М	M	 	
inancial derivatives (F.71)	M	M	M	M	 	
ther accounts receivable (F.8)	M	м	М	M	 	
Other financial assets (F.1, F.6)	M	M	M	M	 	
djustments ⁽²⁾	M	м	М	м	 	
let incurrence (-) of liabilities in financial derivatives (F.71)	M	м	М	M	 	
let 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	м	М	M	 	
Difference between interest (D.41) accrued(-) and paid ⁽⁴⁾ (+)	M	м	М	M	 	
Redemptions/repurchase of debt above(+)/below(-) nominal value	M	M	М	M	 	
(2) (5)					 	
ppreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾	M	M	M	M	 	
Changes in sector classification (K.61) ⁽⁵⁾ (+/-)	M	м	M	M	 	
Other volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁵⁾ (-)	M	M	M	M		
tatistical discrepancies	м	м	м	м	 	
Difference between capital and financial accounts (B.9-B.9f)	M	M	M	M	 	
	M	M	M	M	 	
Other statistical discrepancies (+/-)	IVI	IVI	IVI		 	******
hange in state government (S.1312) consolidated gross debt ^(1, 2)	М	М	М	м	 	
State government contribution to general government debt (a=b-c) ⁽⁵⁾	М	м	М	м	 	
State government gross debt (level) (b) (2.5)	M	M	M	M	 	
State government holdings of other subsectors debt (level) (c) (5)		М	М			

A positive entry in this row means that nominal debt increases, a negative entry that nominal debt decreases.
 Consolidated within state government.

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

(3) Due to exchange-rate movements.

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

Member State:Ireland		Yea	ur		
Data are in(millions of units of national currency)	2011	2012	2013	2014	
Date:12/10/2015					
Net lending (-)/ net borrowing (+) (B.9) of local government (S.1313)*	109	136	-42	3	
Net acquisition (+) of financial assets ⁽²⁾	-308	-264	-342	425	
Currency and deposits (F.2)	15	219	-46	-33	
Debt securities (F.3)	-84	-27	28	460	
Loans (F.4)	-64	-304	-235	87	
Increase (+)	33	0	0	297	
Reduction (-)	-97	-304	-235	-210	
Short term loans (F.41), net	0	0	0	0	
Long-term loans (F.42)	-64	-304	-235	87	
Increase (+)	33	0	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	
Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾	0		0		
Changes in sector classification (K.61) ⁽⁵⁾ (+/-)	0	0	0	0	
Other volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁵⁾ (-)	0	0	0	0	
Statistical discrepancies	28	-21	0	-278	
Difference between capital and financial accounts (B.9-B.9f)	28	-21	0	-278	
Other statistical discrepancies (+/-)		-21	0	-278	
Change in local government (S.1313) consolidated gross debt ^(1, 2)	-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) an	5,469	5,358	4,749	4,110	
Local government holdings of other subsectors debt (level) (c)	215	<u> </u>	206	4,776	
	210	110	200	000	

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

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

(2) Consolidated within local government.(3) Due to exchange-rate movements.

Table 3E: Provision of the data which explain the contributions of the surplus/ deficit and the other relevant factors to the variation in the debt level and the consolidation of debt (social security funds)

Member State:Ireland	2011	Yea	r 2013	2014
Data are in(millions of units of national currency) Date:12/10/2015	2011	2012	2013	2014
Net lending (-)/ net borrowing (+) (B.9) of social security funds (S.1314)*	м	М	M	м
Net acquisition (+) of financial assets (2)	М	М	М	М
Currency and deposits (F.2)	М	М	М	М
Debt securities (F.3)	М	м	М	М
Loans (F.4)	М	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)	М	М	М	М
Increase (+)	М	М	М	М
Reduction (-)	M	M	M	M
Equity and investment fund shares/units (F.5)	M	M	M	M
Portfolio investments, net ⁽²⁾	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
Adjustments ⁽²⁾	M	М	м	м
•				
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	М
Issuances above(-)/below(+) nominal value	M	м	M	M
Difference between interest (D.41) accrued(-) and paid ⁽⁴⁾ (+)	M	м	M	M
Redemptions/repurchase of debt above(+)/below(-) nominal value	M	М	М	М
Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾	М	м	М	М
Changes in sector classification (K.61) ⁽⁵⁾ (+/-)	M	м	М	М
Other volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁵⁾ (-)	М	М	М	М
Statistical discrepancies	M	М	M	М
Difference between capital and financial accounts (B.9-B.9f)	М	М	м	М
Other statistical discrepancies (+/-)	M	M	M	M
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 contribution to general government debt (a=b=c)	M	M	M	M
Social security gross debt (level) (b) ^(2,-3) Social security holdings of other subsectors debt (level) (c) ⁽³⁾	M	M	M	M
ער איז	M	IMI	M	M
*Please note that the sign convention for net lending/ net borrowing is different	ent from tables 1 a	nd 2.		

A positive entry in this row means that nominal debt increases, a negative entry that nominal debt decreases.
 Consolidated within social security.
 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)	2011	2012	Year 2013	2014	2015
Statement	Date:12/10/2015	final	final	half-finalized	half-finalized	forecast
Number 2	Trade credits and advances (AF.81 L)	3,024	3,649	2,992	3,628	3,628
3	Amount outstanding in the government debt from the financing of public un	ndertakings				
	Data:	47,035	48,335	45,705	45,691	41,770
	Institutional characteristics:					
4	In case of substantial differences between the face value and the present valu government debt, please provide information on	ue of				
4		ue of				
4	government debt, please provide information on	le of				
4	government debt, please provide information on	ae of				
4	government debt, please provide information on i) the extent of these differences:					
4	government debt, please provide information on i) the extent of these differences:	ue of	144,702	153,165	163,917	180,613
	government debt, please provide information oni) the extent of these differences:ii) the reasons for these differences:		144,702	153,165	163,917	180,613