

## **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

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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: Ireland**

**Date: 12/10/2015**

DD/MM/YYYY

*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 Data are in ...(millions of units of national currency) Date:12/10/2015	ESA 2010 codes	Year				
		2011	2012	2013	2014	2015
		final	final	half-finalized	half-finalized	planned
<b>Net lending (+)/ net borrowing (-)</b>	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	M	M	M	M	M
- Local government	S.1313	-109	-136	42	-3	423
- 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>		190,123	210,238	215,333	203,187	203,226
<i>By category:</i>						
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	71,312	63,191	
Short-term	AF.41	558	1,886	1,442	1,320	
Long-term	AF.42	37,166	58,963	69,870	61,870	
<b>General government expenditure on:</b>						
<b>Gross fixed capital formation</b>	P.51g	4,099	3,621	3,251	3,688	4,372
<b>Interest (consolidated)</b>	D.41 (uses)	5,888	7,157	7,666	7,506	6,804
<b>Gross domestic product at current market prices</b>	B.1*g	173,940	174,845	179,448	189,046	210,137

(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 surplus/ deficit**

Member State: Ireland Data are in ... (millions of units of national currency) Date: 12/10/2015	Year				
	2011	2012	2013	2014	2015
<b>Working balance in central government accounts</b>	<b>-24,918</b>	<b>-14,892</b>	<b>-11,503</b>	<b>-8,183</b>	<b>-2,789</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	7,273	2,254	-381	304	-1,220
Loans, granted (+)	286	456	1,764	4,327	205
Loans, repayments (-)	-59	-6	-368	-4,272	-284
Equities, acquisition (+)	1,532	1,811	540	272	22
Equities, sales (-)	0	0	-1,300	-2	-1,147
Other financial transactions (+/-)	5,514	-7	-1,017	-21	-15
of which: transactions in debt liabilities (+/-)	2,517	-7	8	0	8
of which: net settlements under swap contracts (+/-)	0	0	0	0	0
Detail 1	0	0	-5	-13	-6
Detail 2	2,517	0	13	13	14
Detail 3	3,000	0	-1,010	0	0
Detail 4	-3	-7	-15	-21	-24
					Adjustment for Central Bank notes & coins income
					Promissory Notes - repayment of notional loan principal
					Contingent Capital assets issued to Bank of Ireland, AIB and PTSB
					UMTS (mobile telephony) licences: repayment of notional loan principal
Non-financial transactions not included in the working balance	-118	-458	-495	93	41
Detail 1	0	0	0	0	0
Detail 2	0	0	13	13	0
Detail 3	0	0	0	0	0
Detail 4	111	52	23	30	-4
Detail 5	-9	-5	-5	-2	7
Detail 6	-106	-99	-191	-12	-27
Detail 7	13	8	0	0	0
Detail 8	0	0	0	0	0
Detail 9	-600	0	0	0	0
Detail 10	0	0	114	59	54
Detail 11	259	241	-76	-69	-6
Detail 12	128	0	-45	0	0
Detail 13	0	-450	738	15	0
Detail 14	41	-99	15	-27	0
Detail 15	155	-82	11	60	-28
Detail 16	-192	-1	-26	79	0
Detail 17	83	-24	-74	-53	45
					Promissory Notes: INBS
					Promissory Notes: EBS
					Promissory Notes: Anglo Irish Bank
					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 e.g UMTS (mobile telephony)
					Difference between Net Revenue Receipts and Exchequer tax receipts
					Net lending/net borrowing: Health Service Executive
					SIF 59
					Voted expenditure net of Exchequer issues, A-in-As and financial transactions
Difference between interest paid (+) and accrued (D.41)(-)	94	-309	71	176	339
Other accounts receivable (+)	629	-186	98	617	408
Detail 1	-3	80	75	391	194
Detail 2	273	92	71	113	191
Detail 3	251	-251	0	0	0
Detail 4	-11	-21	-26	-49	0
Detail 5	47	10	-15	-38	23
Detail 6	35	40	0	0	0
Detail 7	0	0	0	0	0
Detail 8	37	-136	-8	199	0
Other accounts payable (-)	111	115	180	-628	108
Detail 1	-18	26	78	-111	0
Detail 2	0	-2	-20	-28	-22
Detail 3	-13	-8	0	0	0
Detail 4	0	-35	-5	-23	0
Detail 5	142	134	126	-63	109
Detail 6	0	0	0	-402	21
					Tax time adjustments: VAT and Excise
					Tax time adjustments: PAYE Income Tax (including USC/Income Levy)
					Tax time adjustments: SEPA delay
					EU income receivable: transfers from ESF, ERDF and Cohesion Fund
					EU income receivable: FEOGA agricultural guarantee payments
					Prepayments for military equipment
					Licence Sales - National Lottery - blank
					Accrual adjustment for other voted expenditure
					Accrual adjustment for other voted expenditure
					Carbon credits
					Accrual adjustment for EU Transfers
					EU budget contribution
					Assumption of University and Semi State Pension Liabilities
					Licence Sales - National Lottery
Working balance (+/-) of entities not part of central government	M	M	M	M	M
Net lending (+)/ net borrowing (-) of other central government bodies	-4,767	-452	847	292	-1,659
Detail 1	-6	-21	64	-92	-593
Detail 2	-4,373	334	591	368	-957
Detail 3	-9	-6	34	4	-48
Detail 4	11	3	0	0	0
Detail 5	-389	-761	157	12	-61
					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 lending (+)/ net borrowing (-) (B.9) of central government (S.1311)</b>	<b>-21,695</b>	<b>-13,929</b>	<b>-10,194</b>	<b>-7,329</b>	<b>-4,773</b>

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

Member State: Ireland Data are in ...(millions of units of national currency) Date: 12/10/2015	2011	2012	Year 2013	2014	2015	
<b>Working balance in state government accounts</b>	M	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	M	
Loans (+/-)	M	M	M	M	M	
Equities (+/-)	M	M	M	M	M	
Other financial transactions (+/-)	M	M	M	M	M	
of which: transactions in debt liabilities (+/-)	M	M	M	M	M	
of which: net settlements under swap contracts (+/-)	M	M	M	M	M	
Detail 1	M	M	M	M	M	
Detail 2	M	M	M	M	M	
Non-financial transactions not included in the working balance	M	M	M	M	M	
Detail 1	M	M	M	M	M	
Detail 2	M	M	M	M	M	
Difference between interest paid (+) and accrued (D.41)(-)	M	M	M	M	M	
Other accounts receivable (+)	M	M	M	M	M	
Detail 1	M	M	M	M	M	
Detail 2	M	M	M	M	M	
Other accounts payable (-)	M	M	M	M	M	
Detail 1	M	M	M	M	M	
Detail 2	M	M	M	M	M	
Working balance (+/-) of entities not part of state government	M	M	M	M	M	
Net lending (+)/ net borrowing (-) of other state government bodies	M	M	M	M	M	
Detail 1	M	M	M	M	M	
Detail 2	M	M	M	M	M	
Other adjustments (+/-) (please detail)	M	M	M	M	M	
Detail 1	M	M	M	M	M	
Detail 2	M	M	M	M	M	
Detail 3	M	M	M	M	M	
<b>Net lending (+)/ net borrowing (-) (B.9) of state government (S.1312)</b>	M	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 surplus/ deficit**

Member State:Ireland Data are in ...(millions of units of national currency) Date:12/10/2015	2011	2012	Year 2013	2014	2015	
<b>Working balance in local government accounts</b>	4	-24	-24	14		
<i>Basis of the working balance</i>	accrual	accrual	accrual	accrual		
Financial transactions included in the working balance	204	172	204	212		
Loans (+/-)	M	M	M	M		
Equities (+/-)	M	M	M	M		
Other financial transactions (+/-)	204	172	204	212		
of which: transactions in debt liabilities (+/-)	M	M	M	M		
of which: net settlements under swap contracts (+/-)	M	M	M	M		
Detail 1	204	172	204	212		Exclude transfers to capital reserve account
Detail 2						
Non-financial transactions not included in the working balance	-235	-236	-126	-326		
Detail 1	-61	-71	-71	-50		Imputed transfer to housing associations
Detail 2	60	60	60	50		Imputed interest payments from housing associations
Detail 3	2,085	1,560	1,353	1,161		Local Authorities' capital transfer revenue (Central Government grants + development levies)
Detail 4	-174	-224	-151	-112		Local Authorities' capital transfer payments
Detail 5	-2,078	-1,519	-1,354	-1,398		Local Authorities' capital formation
Detail 6	-185	-223	-162	-172		Adjusting invoiced commercial rates to equal actual cash collected
Detail 7	118	181	198	195		reduce expenditure costs to remove bad debt provisions for rates
Difference between interest paid (+) and accrued (D.41)(-)	M	M	M	M		
Other accounts receivable (+)	M	M	M	M		
Detail 1						
Detail 2						
Other accounts payable (-)	M	M	M	M		
Detail 1						
Detail 2						
Working balance (+/-) of entities not part of local government	M	M	M	M		
Net lending (+)/ net borrowing (-) of other local government bodies	M	M	M	M		
Detail 1						
Detail 2						
Other adjustments (+/-) (please detail)	-82	-47	-12	97		
Detail 1	-82	-47	-12	97		Residual
Detail 2						
Detail 3						
<b>Net lending (+)/ net borrowing (-) (B.9) of local government (S.1313)</b>	<b>-109</b>	<b>-136</b>	<b>42</b>	<b>-3</b>		
(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 surplus/ deficit**

Member State:Ireland Data are in ...(millions of units of national currency) Date:12/10/2015	Year				
	2011	2012	2013	2014	2015
<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 lending (+)/ net borrowing (-) 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 lending (+)/ net borrowing (-) (B.9) of social security (S.1314)</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 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 Data are in ...(millions of units of national currency) Date:12/10/2015	Year			
	2011	2012	2013	2014
<b>Net lending (-)/ net borrowing (+) (B.9) of general government</b>	<b>21,804</b>	<b>14,065</b>	<b>10,153</b>	<b>7,331</b>
<b>Net acquisition (+) of financial assets <sup>(2)</sup></b>	<b>3,665</b>	<b>5,785</b>	<b>-5,622</b>	<b>-18,538</b>
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
Long-term loans (F.42)	342	-3,485	-2,855	-10,920
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 <sup>(2)</sup>	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
<b>Adjustments <sup>(3)</sup></b>	<b>20,198</b>	<b>345</b>	<b>667</b>	<b>-771</b>
Net incurrence (-) of liabilities in financial derivatives (F.71)	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.7)	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(-) nominal value	0	-47	27	485
Appreciation(+)/depreciation(-) <sup>(3)</sup> of foreign-currency debt	21	-4	-3	-3
Changes in sector classification (K.61) <sup>(5)</sup> (+/-)	19,862	0	0	0
Other volume changes in financial liabilities (K.3, K.4, K.5)	0	0	0	0
<b>Statistical discrepancies</b>	<b>229</b>	<b>-80</b>	<b>-103</b>	<b>-169</b>
Difference between capital and financial accounts (B.9)	229	-80	-103	-169
Other statistical discrepancies (+/-)	L	L	L	L
<b>Change in general government (S.13) consolidated</b>	<b>45,896</b>	<b>20,116</b>	<b>5,095</b>	<b>-12,147</b>

**\*Please note that the sign convention for net lending/ net borrowing 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 decrease (4) Including capital uplift

(2) Consolidated within general government.

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

(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 v and the consolidation of debt (central government)**

Member State:Ireland Data are in ...(millions of units of national currency) Date:12/10/2015	Year			
	2011	2012	2013	2014
<b>Net lending (-)/ net borrowing (+) (B.9) of central gov</b>	<b>21,695</b>	<b>13,929</b>	<b>10,194</b>	<b>7,329</b>
<b>Net acquisition (+) of financial assets <sup>(2)</sup></b>	<b>3,800</b>	<b>6,085</b>	<b>-5,361</b>	<b>-18,633</b>
Currency and deposits (F.2)	-666	5,609	-1,200	-5,911
Debt securities (F.3)	-648	956	-757	-1,430
Loans (F.4)	1,202	-2,049	-2,379	-11,925
Increase (+)	1,745	2,500	1,793	4,480
Reduction (-)	-543	-4,550	-4,172	-16,405
Short term loans (F.41), net	885	1,069	349	-787
Long-term loans (F.42)	317	-3,118	-2,728	-11,137
Increase (+)	860	1,431	1,443	5,267
Reduction (-)	-543	-4,550	-4,172	-16,405
Equity and investment fund shares/units (F.5)	3,703	1,826	-1,307	-91
Portfolio investments, net <sup>(2)</sup>	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)	479	-181	86	626
Other financial assets (F.1, F.6)	0	-1	0	0
<b>Adjustments <sup>(2)</sup></b>	<b>20,175</b>	<b>307</b>	<b>687</b>	<b>-441</b>
Net incurrence (-) of liabilities in financial derivatives (F.71)	2	0	0	0
Net incurrence (-) of other accounts payable (F.8)	70	-363	839	-791
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.7)	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(-) nominal value	0	-47	27	485
Appreciation(+)/depreciation(-) <sup>(3)</sup> of foreign-currency debt	21	-4	-3	-3
Changes in sector classification (K.61) <sup>(5)</sup> (+/-)	19,862	0	0	0
Other volume changes in financial liabilities (K.3, K.4, K.5)	0	0	0	0
<b>Statistical discrepancies</b>	<b>200</b>	<b>-59</b>	<b>-104</b>	<b>109</b>
Difference between capital and financial accounts (B.9-10)	200	-59	-104	109
Other statistical discrepancies (+/-)	L	L	L	L
<b>Change in central government (S.1311) consolidate</b>	<b>45,870</b>	<b>20,262</b>	<b>5,417</b>	<b>-11,637</b>
<b>Central government contribution to general government</b>	<b>184,868</b>	<b>205,058</b>	<b>210,584</b>	<b>199,077</b>
Central government gross debt (level) (b) <sup>(2, 5)</sup>	189,288	209,550	214,967	203,331
Central government holdings of other subsectors debt	4,420	4,492	4,383	4,254

**\*Please note that the sign convention for net lending/ net borrowing 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 decrease; (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 Data are in ...(millions of units of national currency) Date: 12/10/2015	Year			
	2011	2012	2013	2014
<b>Net lending (-)/ net borrowing (+) (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>(3)</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 lending/ net borrowing 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 surplus/ deficit 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:12/10/2015	Year			
	2011	2012	2013	2014
<b>Net lending (-)/ net borrowing (+) (B.9) of local government (S.1313)*</b>	<b>109</b>	<b>136</b>	<b>-42</b>	<b>3</b>
<b>Net acquisition (+) of financial assets <sup>(2)</sup></b>	<b>-308</b>	<b>-264</b>	<b>-342</b>	<b>425</b>
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 <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)	-175	-151	-88	-89
Other financial assets (F.1, F.6)	0	0	0	0
<b>Adjustments <sup>(3)</sup></b>	<b>23</b>	<b>38</b>	<b>-20</b>	<b>-330</b>
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 <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>28</b>	<b>-21</b>	<b>0</b>	<b>-278</b>
Difference between capital and financial accounts (B.9-B.9f)	28	-21	0	-278
Other statistical discrepancies (+/-)	0	0	0	0
<b>Change in local government (S.1313) consolidated gross debt <sup>(1,2)</sup></b>	<b>-148</b>	<b>-111</b>	<b>-403</b>	<b>-180</b>
<b>Local government contribution to general government debt (a=b-c) <sup>(5)</sup></b>	<b>5,254</b>	<b>5,180</b>	<b>4,749</b>	<b>4,110</b>
Local government gross debt (level) (b) <sup>(5)</sup>	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 lending/ net borrowing 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 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 Data are in ... (millions of units of national currency) Date: 12/10/2015	Year			
	2011	2012	2013	2014
<b>Net lending (-)/ net borrowing (+) (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
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>(3)</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>(5)</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>(5)</sup>	M	M	M	M

\*Please note that the sign convention for net lending/ net borrowing 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:12/10/2015		Year				
		2011 final	2012 final	2013 half-finalized	2014 half-finalized	2015 forecast
<b>Statement Number</b>						
2	<b>Trade credits and advances (AF.81 L)</b>	3,024	3,649	2,992	3,628	3,628
3	<b>Amount outstanding in the government debt from the financing of public undertakings</b>					
	<i>Data:</i>	47,035	48,335	45,705	45,691	41,770
	<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>	143,271	144,702	153,165	163,917	180,613
	(1) Please indicate status of data: estimated, half-finalized, final.					
	(2) Data to be provided in particular when GNI is substantially greater than GDP.					