

# 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: Ireland**

**Date:15/04/2016**

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:15/04/2016	ESA 2010 codes	Year				
		2012	2013	2014	2015	2016
		final	final	half-finalized	half-finalized	planned
<b>Net lending (+)/ net borrowing (-)</b>	B.9					
General government	S.13	-14,014	-10,193	-7,195	-4,936	-2,615
- Central government	S.1311	-13,929	-10,193	-7,169	-5,626	-2,615
- State government	S.1312	M	M	M	M	M
- Local government	S.1313	-85	-1	-27	690	0
- Social security funds	S.1314	M	M	M	M	M
		final	final	half-finalized	half-finalized	planned
<b>General government consolidated gross debt</b>						
<b>Level at nominal value outstanding at end of year</b>		209,986	215,298	203,295	201,266	205,056
<i>By category:</i>						
Currency and deposits	AF.2	62,092	31,356	20,918	20,704	
Debt securities	AF.3	87,297	112,665	119,078	125,565	
Short-term	AF.31	2,535	2,389	3,760	1,182	
Long-term	AF.32	84,762	110,276	115,318	124,383	
Loans	AF.4	60,597	71,277	63,300	54,996	
Short-term	AF.41	1,884	1,441	1,294	1,054	
Long-term	AF.42	58,713	69,836	62,006	53,942	
<b>General government expenditure on:</b>						
<b>Gross fixed capital formation</b>	P.51g	3,566	3,302	4,002	3,903	3,937
<b>Interest (consolidated)</b>	D.41 (uses)	7,157	7,667	7,485	6,747	6,596
<b>Gross domestic product at current market prices</b>	B.1*g	174,845	179,448	189,046	214,623	230,833

(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: 15/04/2016	Year				
	2012	2013	2014	2015	2016
<b>Working balance in central government accounts</b>	<b>-14,892</b>	<b>-11,503</b>	<b>-8,189</b>	<b>-62</b>	<b>-1,682</b>
<i>Basis of the working balance</i>	<i>cash</i>	<i>cash</i>	<i>cash</i>	<i>cash</i>	<i>planned</i>
<b>Financial transactions included in the working balance</b>	<b>2,254</b>	<b>-381</b>	<b>304</b>	<b>-4,243</b>	<b>-2,506</b>
Loans, granted (+)	456	1,764	4,327	4,612	85
Loans, repayments (-)	-6	-368	-4,272	-4,671	-71
Equities, acquisition (+)	1,811	540	272	21	6
Equities, sales (-)	0	-1,300	-2	-722	-2,466
Other financial transactions (+/-)	-7	-1,017	-21	-3,484	-60
of which: transactions in debt liabilities (+/-)	-7	8	0	245	1
of which: net settlements under swap contracts (+/-)	0	0	0	0	0
Detail 1	0	-5	-13	10	0
Detail 2	0	13	13	234	1
Detail 3	0	-1,010	0	-3,746	0
Detail 4	-7	-15	-21	-26	-61
					Adjustment for Central Bank notes & coins income
					Promissory Notes - repayment of notional loan principal
					Contingent Capital and preference share assets issued to Bank of Ireland, AIB and PTSB
					UMTS (mobile telephony) licences: repayment of notional loan principal
<b>Non-financial transactions not included in the working balance</b>	<b>-458</b>	<b>509</b>	<b>67</b>	<b>186</b>	<b>253</b>
Detail 1	0	0	0	0	1
Detail 2	0	12	12	16	0
Detail 3	0	0	0	0	0
Detail 4	52	23	30	-4	0
Detail 5	-5	-5	-2	-5	-19
Detail 6	-99	-191	-12	-19	-13
Detail 7	8	0	0	4	0
Detail 8	0	0	0	0	0
Detail 9	0	0	0	0	0
Detail 10	0	114	59	55	0
Detail 11	241	-76	-69	106	20
Detail 12	0	-45	0	10	-69
Detail 13	-450	738	23	40	20
Detail 14	-99	15	-59	-6	0
Detail 15	-82	11	60	L	18
Detail 16	-1	-11	83	-44	249
Detail 17	-24	-74	-56	35	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) & National Lottery Licence
					Difference between Net Revenue Receipts and Exchequer tax receipts
					Net lending/net borrowing: Health Service Executive
					SIF 89
					Voted expenditure net of Exchequer issues, A-in-As and financial transactions
<b>Difference between interest paid (+) and accrued (D.41)(-)</b>	<b>-309</b>	<b>59</b>	<b>179</b>	<b>225</b>	<b>556</b>
<b>Other accounts receivable (+)</b>	<b>-186</b>	<b>98</b>	<b>818</b>	<b>-118</b>	<b>489</b>
Detail 1	80	75	419	98	90
Detail 2	92	71	113	157	198
Detail 3	-251	0	0	0	0
Detail 4	-21	-26	-49	-71	0
Detail 5	10	-15	-38	-78	201
Detail 6	40	0	0	0	0
Detail 7	0	0	0	0	0
Detail 8	-136	-8	372	-224	0
<b>Other accounts payable (-)</b>	<b>115</b>	<b>180</b>	<b>-636</b>	<b>184</b>	<b>107</b>
Detail 1	26	78	-119	L	0
Detail 2	-2	-20	-28	-28	-18
Detail 3	-8	0	0	38	0
Detail 4	-35	-5	-23	63	0
Detail 5	134	126	-63	112	104
Detail 6	0	0	-403	0	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
<b>Working balance (+/-) of entities not part of central government</b>	<b>M</b>	<b>M</b>	<b>M</b>	<b>M</b>	<b>0</b>
<b>Net lending (+)/ net borrowing (-) of other central government bodies</b>	<b>-452</b>	<b>847</b>	<b>287</b>	<b>-1,798</b>	<b>169</b>
Detail 1	-21	64	-97	-343	-153
Detail 2	334	591	368	-1,471	322
Detail 3	-6	34	4	3	0
Detail 4	3	0	0	0	0
Detail 5	-761	157	12	13	0
					Non-market public corporations
					National Pensions Reserve Fund
					Voluntary Hospitals
					IOTs (moved from LG to CG)
					IBRC
<b>Other adjustments (+/-) (please detail)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
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>-13,929</b>	<b>-10,193</b>	<b>-7,169</b>	<b>-5,626</b>	<b>-2,615</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:15/04/2016	2012	2013	Year 2014	2015	2016	
<b>Working balance in state government accounts</b>	M	M	M	M		
<i>Basis of the working balance</i>	(1)	(1)	(1)	(1)		
Financial transactions included in the working balance	M	M	M	M		
Loans (+/-)	M	M	M	M		
Equities (+/-)	M	M	M	M		
Other financial transactions (+/-)	M	M	M	M		
of which: transactions in debt liabilities (+/-)	M	M	M	M		
of which: net settlements under swap contracts (+/-)	M	M	M	M		
Detail 1	M	M	M	M		
Detail 2	M	M	M	M		
Non-financial transactions not included in the working balance	M	M	M	M		
Detail 1	M	M	M	M		
Detail 2	M	M	M	M		
Difference between interest paid (+) and accrued (D.41)(-)	M	M	M	M		
Other accounts receivable (+)	M	M	M	M		
Detail 1	M	M	M	M		
Detail 2	M	M	M	M		
Other accounts payable (-)	M	M	M	M		
Detail 1	M	M	M	M		
Detail 2	M	M	M	M		
Working balance (+/-) of entities not part of state government	M	M	M	M		
Net lending (+)/ net borrowing (-) of other state government bodies	M	M	M	M		
Detail 1	M	M	M	M		
Detail 2	M	M	M	M		
Other adjustments (+/-) (please detail)	M	M	M	M		
Detail 1	M	M	M	M		
Detail 2	M	M	M	M		
Detail 3	M	M	M	M		
<b>Net lending (+)/ net borrowing (-) (B.9) of state government (S.1312)</b>	M	M	M	M		

(ESA 2010 accounts)

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

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

**Table 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:15/04/2016	2012	2013	Year 2014	2015	2016	
<b>Working balance in local government accounts</b>	-24	-24	14	0		
<i>Basis of the working balance</i>	accrual	accrual	accrual	accrual		
Financial transactions included in the working balance	172	204	226	300		
Loans (+/-)	M	M	M	M		
Equities (+/-)	M	M	M	M		
Other financial transactions (+/-)	172	204	226	300		
of which: transactions in debt liabilities (+/-)	M	M	M	M		
of which: net settlements under swap contracts (+/-)	M	M	M	M		
Detail 1	172	204	226	300		Exclude transfers to capital reserve account
Detail 2						
Non-financial transactions not included in the working balance	-190	-75	-160	483		
Detail 1	-71	-71	-50	-50		Imputed transfer to housing associations
Detail 2	60	60	50	50		Imputed interest payments from housing associations
Detail 3	1,573	1,328	864	1,288		Local Authorities' capital transfer revenue (Central Government grants + development levies)
Detail 4	-273	-233	-219	-219		Local Authorities' capital transfer payments
Detail 5	-1,437	-1,195	-805	-587		Local Authorities' capital formation
Detail 6	-223	-162	0	0		Timing adjustment to convert invoiced commercial rates to equal actual cash collected
Detail 7	181	198	0	0		Timing adjustment to 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)	-42	-106	-107	-94		
Detail 1	-42	-106	-107	-94		Residual
Detail 2						
Detail 3						
<b>Net lending (+)/ net borrowing (-) (B.9) of local government (S.1313)</b>	<b>-85</b>	<b>-1</b>	<b>-27</b>	<b>689</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:15/04/2016	Year				
	2012	2013	2014	2015	2016
<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>	<b>M</b>	<b>M</b>	<b>M</b>	<b>M</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 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: 15/04/2016	Year			
	2012	2013	2014	2015
<b>Net lending (-)/ net borrowing (+) (B.9) of general government (S.13)*</b>	<b>14,014</b>	<b>10,193</b>	<b>7,195</b>	<b>4,937</b>
<b>Net acquisition (+) of financial assets <sup>(2)</sup></b>	<b>6,058</b>	<b>-5,518</b>	<b>-19,006</b>	<b>-7,334</b>
Currency and deposits (F.2)	5,838	-1,259	-6,329	-219
Debt securities (F.3)	956	-757	-1,430	-5,833
Loans (F.4)	-2,415	-2,357	-11,826	-893
Increase (+)	1,877	1,556	3,639	4,077
Reduction (-)	-4,293	-3,913	-15,465	-4,970
Short term loans (F.41), net	1,069	349	-787	-530
Long-term loans (F.42)	-3,484	-2,707	-11,039	-363
Increase (+)	808	1,206	4,426	4,607
Reduction (-)	-4,293	-3,913	-15,465	-4,970
Equity and investment fund shares/units (F.5)	1,826	-1,307	-91	100
Portfolio investments, net <sup>(2)</sup>	15	-546	-361	801
Equity and investment fund shares/units other than portfolio investments	1,811	-760	270	-701
Increase (+)	1,811	540	272	21
Reduction (-)	0	-1,300	-2	-722
Financial derivatives (F.71)	-76	196	98	-367
Other accounts receivable (F.8)	-70	-35	572	-121
Other financial assets (F.1, F.6)	-1	0	0	-1
<b>Adjustments <sup>(3)</sup></b>	<b>299</b>	<b>703</b>	<b>-288</b>	<b>663</b>
Net incurrence (-) of liabilities in financial derivatives (F.71)	1	-1	-1	0
Net incurrence (-) of other accounts payable (F.8)	-372	869	-641	-244
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	1	-1	0	0
Issuances above(-)/below(+) nominal value	1,030	-246	-308	-367
Difference between interest (D.41) accrued(-) and paid <sup>(4)</sup> (+)	-309	59	179	225
Redemptions/repurchase of debt above(+)/below(-) nominal value	-47	27	485	1,056
Appreciation(+)/depreciation(-) <sup>(5)</sup> of foreign-currency debt	-4	-3	-3	-7
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>-92</b>	<b>-66</b>	<b>97</b>	<b>-295</b>
Difference between capital and financial accounts (B.9-B.9f)	-92	-66	97	-295
Other statistical discrepancies (+/-)	L	L	L	L
<b>Change in general government (S.13) consolidated gross debt <sup>(1, 2)</sup></b>	<b>20,279</b>	<b>5,312</b>	<b>-12,002</b>	<b>-2,030</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 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 surplus/ deficit and the other relevant factors to the variation in the debt level and the consolidation of debt (central government)**

Member State: Ireland Data are in ... (millions of units of national currency) Date: 15/04/2016	Year			
	2012	2013	2014	2015
<b>Net lending (-)/ net borrowing (+) (B.9) of central government (S.1311)*</b>	<b>13,929</b>	<b>10,193</b>	<b>7,169</b>	<b>5,626</b>
<b>Net acquisition (+) of financial assets <sup>(2)</sup></b>	<b>6,084</b>	<b>-5,360</b>	<b>-18,330</b>	<b>-7,662</b>
Currency and deposits (F.2)	5,612	-1,199	-5,877	-103
Debt securities (F.3)	956	-757	-1,430	-5,833
Loans (F.4)	-2,049	-2,379	-11,804	-1,461
Increase (+)	2,500	1,793	4,480	4,765
Reduction (-)	-4,550	-4,172	-16,284	-6,226
Short term loans (F.41), net	1,069	349	-787	-530
Long-term loans (F.42)	-3,118	-2,728	-11,016	-931
Increase (+)	1,431	1,443	5,267	5,295
Reduction (-)	-4,550	-4,172	-16,284	-6,226
Equity and investment fund shares/units (F.5)	1,826	-1,307	-91	100
Portfolio investments, net <sup>(2)</sup>	15	-546	-361	801
Equity and investment fund shares/units other than portfolio investments	1,811	-760	270	-701
Increase (+)	1,811	540	272	21
Reduction (-)	0	-1,300	-2	-722
Financial derivatives (F.71)	-76	196	98	-367
Other accounts receivable (F.8)	-184	85	774	2
Other financial assets (F.1, F.6)	-1	0	0	-1
<b>Adjustments <sup>(2)</sup></b>	<b>341</b>	<b>659</b>	<b>-510</b>	<b>736</b>
Net incurrence (-) of liabilities in financial derivatives (F.71)	1	-1	-1	0
Net incurrence (-) of other accounts payable (F.8)	-330	825	-862	-170
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	1	-1	0	0
Issuances above(-)/below(+) nominal value	1,030	-246	-308	-367
Difference between interest (D.41) accrued(-) and paid <sup>(4)</sup> (+)	-309	59	179	225
Redemptions/repurchase of debt above(+)/below(-) nominal value	-47	27	485	1,056
Appreciation(+)/depreciation(-) <sup>(3)</sup> of foreign-currency debt <sup>(5)</sup>	-4	-3	-3	-7
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>-91</b>	<b>-75</b>	<b>105</b>	<b>-295</b>
Difference between capital and financial accounts (B.9-B.9f)	-91	-75	105	-295
Other statistical discrepancies (+/-)	L	L	L	L
<b>Change in central government (S.1311) consolidated gross debt <sup>(1, 2)</sup></b>	<b>20,262</b>	<b>5,417</b>	<b>-11,566</b>	<b>-1,594</b>
<b>Central government contribution to general government debt (a=b-c) <sup>(5)</sup></b>	<b>205,058</b>	<b>210,584</b>	<b>198,977</b>	<b>198,080</b>
Central government gross debt (level) (b) <sup>(2, 5)</sup>	209,550	214,967	203,401	201,807
Central government holdings of other subsectors debt (level) (c) <sup>(6)</sup>	4,492	4,383	4,424	3,727

**\*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 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 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:15/04/2016	Year			
	2012	2013	2014	2015
<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:15/04/2016	Year			
	2012	2013	2014	2015
<b>Net lending (-)/ net borrowing (+) (B.9) of local government (S.1313)*</b>	<b>85</b>	<b>1</b>	<b>27</b>	<b>-689</b>
<b>Net acquisition (+) of financial assets <sup>(2)</sup></b>	<b>10</b>	<b>-239</b>	<b>-176</b>	<b>-71</b>
Currency and deposits (F.2)	226	-60	-452	-116
Debt securities (F.3)	-56	37	467	320
Loans (F.4)	-275	-96	12	-152
Increase (+)	0	0	222	58
Reduction (-)	-275	-96	-210	-210
Short term loans (F.41), net	0	0	0	0
Long-term loans (F.42)	-275	-96	12	-152
Increase (+)	0	0	222	58
Reduction (-)	-275	-96	-210	-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)	114	-119	-202	-123
Other financial assets (F.1, F.6)	0	0	0	0
<b>Adjustments <sup>(2)</sup></b>	<b>-42</b>	<b>44</b>	<b>222</b>	<b>-74</b>
Net incurrence (-) of liabilities in financial derivatives (F.71)	0	0	0	0
Net incurrence (-) of other accounts payable (F.8)	-42	44	222	-74
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>-1</b>	<b>8</b>	<b>-8</b>	<b>0</b>
Difference between capital and financial accounts (B.9-B.9f)	-1	8	-8	0
Other statistical discrepancies (+/-)	0	0	0	0
<b>Change in local government (S.1313) consolidated gross debt <sup>(1,2)</sup></b>	<b>52</b>	<b>-186</b>	<b>64</b>	<b>-834</b>
<b>Local government contribution to general government debt (a=b-c) <sup>(5)</sup></b>	<b>4,928</b>	<b>4,714</b>	<b>4,318</b>	<b>3,186</b>
Local government gross debt (level) (b) <sup>(5)</sup>	5,106	4,920	4,984	4,150
Local government holdings of other subsectors debt (level) (c)-	179	206	666	965

\*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: 15/04/2016	Year			
	2012	2013	2014	2015
<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>(3)</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:15/04/2016		Year				
		2012 final	2013 half-finalized	2014 half-finalized	2015 half-finalized	2016 planned
<b>Statement Number</b>						
2	<b>Trade credits and advances (AF.81 L)</b>	4,042	3,338	3,607	4,005	4,005
3	<b>Amount outstanding in the government debt from the financing of public undertakings</b>					
	<i>Data:</i>	0	0	0	0	0
	<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>	144,721	153,245	163,920	182,265	194,654
	(1) Please indicate status of data: estimated, half-finalized, final.					
	(2) Data to be provided in particular when GNI is substantially greater than GDP.					