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: 13/10/2017

DD/MM/YYYY

The information is to be provided in the cover page only

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Yellow and grey cells: compulsory detail; green cells: automatic compilation; blue cells: voluntary detail.

Not applicable: M ; Not available: L

For all "vertical and horizontal checks" cells is used "Comma Style" Format. Thus, cell which is equal to "0.00" (zero) is shown as "-". Also 1000 separator is used.

Table 1: Reporting of government surplus/ deficit and debt levels and provision of associated data

Member State: Ireland				Year		
Data are in(millions of units of national	ESA 2010	2013	2014	2015	2016	2017
Date: 13/10/2017	codes					
		final	final	final	half-finalized	planned
Net lending (+)/ net borrowing (-)	B.9					
General government	S.13	-11,019	-7,099	-4,969	-1,907	-993
- Central government	S.1311	-11,011	-7,202	-5,547	-2,172	-993
- State government	S.1312	М	М	М	М	М
- Local government	S.1313	-9	103	578	265	0
- Social security funds	S.1314	М	М	М	М	М
		final	final	final	half-finalized	planned
General government consolidated gross	debt					
Level at nominal value outstanding at e	nd of year	215,296	203,326	201,589	200,592	202,605
By category:						
Currency and deposits	AF.2	31,356	20,918	20,713	21,315	
Debt securities	AF.3	112,665	119,078	125,763	124,148	
Short-term	AF.31	2,389	3,760	1,380	2,395	
Long-term	AF.32	110,276	115,318	124,383	121,752	
Loans	AF.4	71,275	63,330	55,113	55,129	
Short-term	AF.41	1,440	1,290	1,026	681	
Long-term	AF.42	69,836	62,040	54,087	54,448	
General government expenditure on:	D 71	0.500	4 4 7 4	4.040	4.000	FOR
Gross fixed capital formation	P.51g	3,530	4,171	4,346		5,325
Interest (consolidated)	D.41 (uses)	7,774	7,604	6,858	6,187	5,895
Gross domestic product at current mar	D 1*~	180,298	194,537	262,037	275,567	200 000
Gross domestic product at current mar	B.1*g	180,298	194,537	202,037	210,007	289,090

(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

Date: 13/10/2017						
Norking balance in central government accounts Basis of the working balance	-11,503 cash	-8,189 cash	-64 cash	-1,012 cash	1,455 planned	
inancial transactions included in the working balance Loans, granted (+)	-366 1,764	325 4,327	-4,238 4,612	-2,470 1,555	-4,643 21	
Loans, repayments (-)	-368	-4,272	-4,671	-1,815	-346	
Equities, acquisition (+)	540	272	21	4	10	
Equities, sales (-)	-1,300	-2	-722	-622	-4,333	
Other financial transactions (+/-)	-1,002	0	-3,479	-1,592	5	
of which: transactions in debt liabilities (+/-)	8	0	224	-5	0	
of which: net settlements under swap contracts (+/-)	0	0	0	0	0	
Detail 1 Detail 2	-5	-13 13	-10 234	-5 0		Adjustment for Central Bank notes & coins income Promissory Notes - repayment of notional loan principal
Detail 2 Detail 3	-1,010	0	-3,746	-1,600		Contingent Capital and preference share assets issued to Bank of Ireland, AIB and PTSB
Detail 4	0	0	0	0		UMTS (mobile telephony) licences:adjustment of prepayment (2012Q4)
Detail 5	0	0	43	13	5	Payments to DSP under S48B of Pensions Act 1990 (e.g. Waterford Crystal Pension Bill)
on-financial transactions not included in the working balance	-188	148	286	361	950	
Detail 1 Detail 2	0	0	0 16	0	0	Promissory Notes: INBS Promissory Notes: EBS
Detail 2 Detail 3	0	0	0	0	0	
Detail 4	0	0	0	-96	0	Cancellation of IW loan 2016 only
Detail 5	0	0	0	555	0	EFSF imputed revenue 2016 only
Detail 6	23	30	12	-1	0	Extra-budgetary funds: POSBF
Detail 7	-5	-2	-10	-13	3	
Detail 8	-191	- 12	-19	-242	11	Extra-budgetary funds: Bank Guarantee Scheme receipts
Detail 9	0	0	4	11	0	
Detail 10 Detail 11	0	0	0	0	0	
Detail 11 Detail 12	114	59	55	111	35	
Detail 13	-76	-69	106	-83	-3	
Detail 14	-45	0	10	-69	0	Interest receivable: contingent capital
Detail 15	40	103	98	71	32	UMTS difference between cash received and revenue due (2) National Lottery Licence tax rever
Detail 16	15	-59	-6	67	0	Difference between Net Revenue Receipts and Exchequer tax receipts
Detail 17	11	60	-86	25	10	
Detail 18	-11	83	72	63	817	SIF B9
Detail 19	-74	-56	35	-37	45	Voted expenditure net of Exchequer issues, A-in-As and financial transactions
ifference between interest paid (+) and accrued (D.41)(-)	-60	60	148	516	270	
ther accounts receivable (+)	98	818	-35	168	433	
Detail 1	75	419	86	397	244	Tax time adjustments: VAT and Excise
Detail 2	71	113	147	27	178	Tax time adjustments: PAYE Income Tax (including USC/Income Levy)
Detail 3	0	0	0	0	0	
Detail 4	-26	-49	-56	-67	0	
Detail 5	-15	-38	-78	171	10	
Detail 6 Detail 7	0	0	0	0	0 0	Prepayments for military equipment Licence Sales - National Lottery - blank
Detail 8	-8	372	-134	-360	0	Accrual adjustment for other voted expenditure
ther accounts payable (-)	176	-627	172	74	86	
Detail 1	2	-5	-2	5	0	
Detail 2	76	-114	-36	92	0	Accrual adjustment for other voted expenditure
Detail 3	-23	-19	-33	-29	-10	
Detail 4	0	0	-38	9	0	
Detail 5	-5	-23	170	-108	0	EU budget contribution
Detail 6 Detail 7	126	-63 -403	112	105	97 0	Assumption of University and Semi State Pension Liabilities Licence Sales - National Lottery
	0	-403	0	0	0	
/orking balance (+/-) of entities not part of central government	м	м	М	м	M	
et lending (+)/ net borrowing (-) of other central government bodies	834	262	295	191	456	
Detail 1	64	-97	-343	65	128	Non-market public corporations
Detail 2	591	368	640	63	318	NPRF/ISIF
Detail 3	34	4	3	0	0	
Detail 4 Detail 5	-13 157	-25 12	-18 13	0 63	11 0	
	157	12	13	63	0	IBRC
ther adjustments (+/-) (please detail)	0	0	-2,111	0	0	
Detail 1	M	M	-2,111	M	M	Conversion of AIB preference shares into Ordinary shares
Detail 2	M	M	_,	M	M	
Detail 3	М	м	м	М	М	
Detail 4	М	М	М	М	М	
Detail 5	М	М	М	М	М	
et lending (+)/ net borrowing (-) (B.9) of central government (S.1311)	-11,011	-7,202	-5,547	-2,172	-993	
ESA 2010 accounts)		-,	-,	_,		

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)	2013	2014	2015	2016	2017	
Date: 13/10/2017						
Working balance in state government accounts	м	м	м	M		<u> </u>
Basis of the working balance	(1)	(1)	(1)	(1)		
	(-)	(-/	(-/	(-)		
Financial transactions included in the working balance	M	М	М	М		
Loans (+/-)	M	M	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	M	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	M	М	М		
Detail 2	M	M	М	М		
Difference between interest paid (+) and accrued (D.41)(-)	M	М	М	М		
Other accounts receivable (+)	M	M	М	М		
Detail 1	M	M	М	М		
Detail 2	M	M	М	М		
Other accounts payable (-)	M	M	М	М		
Detail 1	M	M	М	М		
Detail 2	M	M	М	М		
Norking balance (+/-) of entities not part of state government	M	М	М	М		
Net lending (+)/ net borrowing (-) of other state government bodies	M	М	М	М		
Detail 1	M	М	М	M		
Detail 2	M	М	М	M		
Other adjustments (+/-) (please detail)	M	М	М	М		
Detail 1	M	М	М	M		
Detail 2	M	М	М	M		
Detail 3	M	М	М	М		
Net lending (+)/ net borrowing (-) (B.9) of state government (S.1312)	М	М	М	М		
(ESA 2010 accounts)				=		

(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			Year			
Data are in(millions of units of national currency)	2013	2014	2015	2016	2017	
Date: 13/10/2017						
Vorking balance in local government accounts	-24	15	9	0		
Basis of the working balance	accrual	accrual	accrual	accrual		
inancial transactions included in the working balance	204	226	263	263		
Loans (+/-)	M	М	М	М		
Equities (+/-)	M	M	M	М		
Other financial transactions (+/-)	204	226	263	263		
of which: transactions in debt liabilities (+/-)	M	М	М	М		
of which: net settlements under swap contracts (+/-)	M	M	М	М		
Detail 1	204	226	263	263		Exclude transfers to capital reserve account
Detail 2						
Ion-financial transactions not included in the working balance	-77	28	422	176		
Detail 1	-71	-50	-50			Imputed transfer to housing associations
Detail 2	60	50	50			Imputed interest payments from housing associations
Detail 3	1,328	873	1,552			Local Authorities' capital transfer revenue (Central Government grants + development levies)
Detail 4	-235	-231	-217	-217		Local Authorities' capital italiser revenue (central covernment grants + development revers)
Detail 5	-1,195	-669	-217	-758		Local Authorities' capital formation
Detail 6	-162	-009	-151	-175		Timing adjustment to convert invoiced commercial rates to equal actual cash collected
Detail 7	198	230	126		Adjustments to	reported expenditure to take into account bad debt, movement in provision for doubtful debt and
	130	230	120	140	Aujustments to	
Difference between interest paid (+) and accrued (D.41)(-)	М	М	М	M		
Other accounts receivable (+)	M	М	М	M		
Detail 1						-
Detail 2						-
Dther accounts payable (-)	М	М	М	М		
Detail 1						-
Detail 2						
Norking balance (+/-) of entities not part of local government	М	М	М	М		
Not lending (+)/ net borrowing (-) of other local government bodies	M	M	M	M		
Detail 1	M	M	M	M		
Detail 2						
Other adjustments (+/-) (please detail)	-111	-166	-117	-174		-
Detail 1	-111	-166	-117	-174		Residual
Detail 2						
Detail 3						
Net lending (+)/ net borrowing (-) (B.9) of local government (S.1313)		103	578	265		
ver lending (+) ner borrowing (-) (b.a) or local government (5.1313)	-9	103	5/8	265		

(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		1	Year		
Data are in(millions of units of national currency)	2013	2014	2015	2016	2017
Date: 13/10/2017					
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		
Equities (+/-)	M	м	м	М	
Other financial transactions (+/-)	M	м	м	М	
of which: transactions in debt liabilities (+/-)	M	M	М	M	
of which: net settlements under swap contracts (+/-)	M	м	м	М	
Detail 1	M	М	м	М	
Detail 2	M	M	M		
Non-financial transactions not included in the working balance	М	М	м	М	
Detail 1	M	M	M		
Detail 2	M	M	M		
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.

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	2012	Year	1	2016
Data are in(millions of units of nati Date: 13/10/2017	2013	2014	2015	2016
Net lending (-)/ net borrowing (+) (11,019	7,099	4,969	1,907
Net acquisition (+) of financial ass	-5,675	-18,764	-7,502	-4,206
Currency and deposits (F.2)	-1,220	-6,379	-338	-2,921
Debt securities (F.3)	-757	-1,430	-5,833	-1,133
Loans (F.4)	-2,345	-11,790	-1,049	-252
Increase (+)	1,568	3,674	3,464	1,668
Reduction (-)	-3,913	-15,465	-4,513	-1,920
Short term loans (F.41), net	349	-787	-530	-47
Long-term loans (F.42)	-2,694	-11,003	-520	-205
Increase (+)	1,218	4,462	3,994	1,715
Reduction (-)	-3,913	-15,465	-4,513	-1,920
Equity and investment fund shares/u	-1,307	-91	240	-384
Portfolio investments, net ⁽²⁾	-546	-361	941	234
Equity and investment fund share	-760	270	-701	-618
Increase (+)	540	272	21	4
Reduction (-)	-1,300	-2	-722	-622
Financial derivatives (F.71)	172	143	-287	-1
Other accounts receivable (F.8)	-218	783	-233	484
Other financial assets (F.1, F.6)	0	0	-1	0
Adjustments ⁽²⁾	-124	-353	1,545	2,309
Net incurrence (-) of liabilities in finar	1	1	1	0
Net incurrence (-) of other accounts	154	-788	-312	243
Net incurrence (-) of other liabilities (1	0	0	0
Issuances above(-)/below(+) nomina	-246	-308	-367	50
Difference between interest (D.41) a	-60	60	148	516
Redemptions/repurchase of debt abc	27	485	1,056	1,500
Appreciation(+)/depreciation(-) ⁽³⁾ of fc	0	197	1,019	0
Changes in sector classification (K.6	0	0	0	0
Other volume changes in financial lia	0	0	0	0
Statistical discrepancies	60	47	-749	-1,007
Difference between capital and finan	60	47	-749	-1,007
Other statistical discrepancies (+/-)	L	L	L	L
Change in general government (S.	5,281	-11,970	-1,737	-997

*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 nomi (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 variation in the debt level and the consolidation of debt (central government)

Member State: Ireland		Year	r	Г
Data are in(millions of units of nat	2013	2014	2015	2016
Date: 13/10/2017	2015	2011	2015	2010
Net lending (-)/ net borrowing (+) (11,011	7,202	5,547	2,172
Net acquisition (+) of financial ass	-5,487	-18,196	-8,004	-4,193
Currency and deposits (F.2)	-1,139	-5,829	-246	-2,759
Debt securities (F.3)	-757	-1,430	-5,833	-1,133
Loans (F.4)	-2,358	-11,804	-1,704	-133
Increase (+)	1,814	3,854	3,460	1,908
Reduction (-)	-4,172	-15,658	-5,164	-2,040
Short term loans (F.41), net	349	-787	-530	-47
Long-term loans (F.42)	-2,707	-11,016	-1,175	-86
Increase (+)	1,465	4,642	3,989	1,955
Reduction (-)	-4,172	-15,658	-5,164	-2,040
Equity and investment fund shares/u	-1,307	-91	240	-384
Portfolio investments, net ⁽²⁾	-546	-361	941	234
Equity and investment fund share	-760	270	-701	-618
Increase (+)	540	272	21	4
Reduction (-)	-1,300	-2	-722	-622
Financial derivatives (F.71)	172	143	-287	-1
Other accounts receivable (F.8)	-98	814	-172	216
Other financial assets (F.1, F.6)	0	0	-1	0
		!		
Adjustments ⁽²⁾	-168	-622	1,751	2,298
Net incurrence (-) of liabilities in finan	1	1	1	0
Net incurrence (-) of other accounts	110	-1,057	-106	231
Net incurrence (-) of other liabilities (F	1	0	0	0
Issuances above(-)/below(+) nomina	-246	-308	-367	50
Difference between interest (D.41) a	-60	60	148	516
Redemptions/repurchase of debt abo	27	485	1,056	1,500
		400	1,000	1,500
Appreciation(+)/depreciation(-) ⁽³⁾ of fc	0	197	1,019	0
Changes in sector classification (K.6	0	0	0	0
Other volume changes in financial lia	0	0	0	0
	0	0	0	
Statistical discrepancies	60	47	-748	-1,006
Difference between capital and finan	60	47	-748	-1,006
Other statistical discrepancies (+/-)	60	41	-748	-1,000
	L	L	L	L
	5,415	-11,569	-1,455	-729
Change in central government (S.1				
Change in central government (S.)	210,582	198,973	198,295	<mark>197,718</mark>
Central government contribution t Central government gross debt (lev	214,966	203,397	201,942	201,213
Central government contribution t				

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

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

(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		Year					
Data are in(millions of units of national currency)	2013	2014	2015	2016			
Date: 13/10/2017	2015	2014	2015	2010			
		м					
Net lending (-)/ net borrowing (+) (B.9) of state government (S.1312)*	M		M	M	 	 	
Net acquisition (+) of financial assets ⁽²⁾	M	М	М	M	 	 	
Currency and deposits (F.2)	M	м	M	M	 	 	
Debt securities (F.3)	M	м	M	M	 	 	
Loans (F.4)	М	м	M	M	 	 	
Increase (+)	M	м	M	M	 	 	
Reduction (-)	M	M	м	M	 	 	
Short term loans (F.41), net	M	м	M	M	 	 	
Long-term loans (F.42)	M	М	м	M	 	 	
Increase (+)	M	м	М	M	 	 	
Reduction (-)	M	М	м	M			
Equity and investment fund shares/units (F.5)	М	м	М	м	 	 	
Portfolio investments, net ⁽²⁾	М	м	М	м	 	 	
Equity and investment fund shares/units other than portfolio investments	М	М	м	м			
Increase (+)	М	м	М	м	 	 	
Reduction (-)	М	м	M	м		 	
Financial derivatives (F.71)	м	м	м	м		 	
Other accounts receivable (F.8)	М	м	М	м	 	 	
Other financial assets (F.1, F.6)	М	м	м	м	 	 	
			I		 	 	
Adjustments (2)	M	м	М	M		 	
Net incurrence (-) of liabilities in financial derivatives (F.71)	М	М	м	м		 	
Net incurrence (-) of other accounts payable (F.8)	М	м	м	м		 	
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	М	м	М	м		 	
ssuances above(-)/below(+) nominal value	м	м	м	м	 	 	
Difference between interest (D.41) accrued(-) and paid ⁽⁴⁾ (+)	M	M	M	M	 		
Redemptions/repurchase of debt above(+)/below(-) nominal value	M	M	M	M	 		
		IVI	101		 	 	
Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾	м	м	м	м			
Changes in sector classification (K.61) ⁽⁵⁾ (+/-)	M	M	M	M			
Other volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁵⁾ (-)	M	M	M	M	 	 	
		IVI	IVI	171	 	 	
Statistical discrepancies	м	м	м	M	 	 	
Difference between capital and financial accounts (B.9-B.9f)	M	M	M	M		 	
Other statistical discrepancies (+/-)	M	M	M	M			
Change 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)	М	м	М	м			
State government holdings of other subsectors debt (level) (c) (5)	М	м	М	М	 	 	

(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		Yea	r		
Data are in(millions of units of national currency)	2013	2014	2015	2016	
Date: 13/10/2017					
Net lending (-)/ net borrowing (+) (B.9) of local government (S.1313)*	9	-103	-578	-265	
Net acquisition (+) of financial assets ⁽²⁾	-239	-67	23	165	
Currency and deposits (F.2)	-81	-550	-92	-161	
Debt securities (F.3)	57	460	298	330	
.oans (F.4)	-96	54	-122	-271	
Increase (+)	0	0	0	0	
Reduction (-)	-96	54	-122	-271	
Short term loans (F.41), net	0	0	0	0	
Long-term loans (F.42)	-96	54	-122	-271	
Increase (+)	0	0	0	0	
Reduction (-)	-96	54	-122	-271	
quity 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	
inancial derivatives (F.71)	0	0	0	0	
Other accounts receivable (F.8)	-119	-31	-61	267	
ther financial assets (F.1, F.6)	0	0	0	0	
djustments ⁽²⁾	44	269	-206	11	
let incurrence (-) of liabilities in financial derivatives (F.71)	0	0	0	0	
Net incurrence (-) of other accounts payable (F.8)	44	269	-206	11	
let incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	0	0	0	0	
ssuances above(-)/below(+) nominal value	0	0	0	0	
Difference between interest (D.41) accrued(-) and paid ⁽⁴⁾ (+)	0	0	0	0	
edemptions/repurchase of debt above(+)/below(-) nominal value	0	0	0	0	
/AL					
Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾	0	0	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	0	0	-1	-1	
Difference between capital and financial accounts (B.9-B.9f)	0	0	-1	-1	
Other statistical discrepancies (+/-)	0	0	0	0	
Change in local government (S.1313) consolidated gross debt $^{(1,2)}$	-186	99	-761	-90	
ocal government contribution to general government debt (a=b-c) ⁽⁵⁾	4,714	4,353	3,294	2,874	
Local government gross debt (level) (b) 20	4,920	5,020	4,258	4,169	
Local government holdings of other subsectors debt (level) (c)	206	666	965	1,295	

(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)

Data with a data data data data data data data	Manukan Conta Tarland		Voor				
Date: 1 should year boorsening (a) (b) of social security funds (3.514)"MMMMMRest equilation (1 of funccial saces **MMMMMCurrently and factority (2 -)MMMMMCurrently and factority (2 -)MMMMMSearation (1)MMMMMSearation (1)MMMM<	Member State: Ireland	2012	Year	2015	016		
Net leading (j / net borrowing (a) (8.0) of social social younds (6.3314) N N N Net a capation (j / and borrowing (a) (8.0) of social social younds (f / a) N N N Net a capation (j / and borrowing (a) (8.0) of social social younds (f / a) N N N Debt stocial (f a) N N N N Poto stocial (f a) N N N N		2015	2014	2015	.010		
Net acquire (1)(N)(N)(N)Carrey and space (1)(N)(N)(N)Data scale (2)(N)(N)(N)Carrey and space (1)(N)(N)(N)Carrey and space (1)(N)(N)(N)Space (1)(N)(N)(N)(N)Carrey and space (1)(N)(N)(N)(N)Space (1)(N)(N)(N)(N)Carrey (1)(N)(N)(N)(N) <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>							
Currency ou deponds (F2)NNNNNDeta surfie (F3)NNNNNInvasie (-1, -1)NNNNNReductor (-1, -1)NNNNNReductor (-1, -1)NNNNNReductor (-1, -1)NNNNNReductor (-1, -1)NNNNNReductor (-1)NNNNNReductor (-1)NNNN	Net lending (-)/ net borrowing (+) (B.9) of social security funds (S.1314)*	М	М	М	M		
Long 6 / AMMMRevises (·)AAARevises (·)AAARevises (·)AAAShot tern loss (· f.4), et.AAALong etern loss (· f.4), et.AAALong etern loss (· f.4), et.AAARevises (· f.4), et.AAARevi		М	м	М	M	 	
increase (-) Readoate (-) Readoate (-) M						 	
Roductor () M M M M M Congress (-1), (n) M M M M M Decresse (-1) M	Loans (F.4)		M		М	 	
Shot term chans (# 41), net. M <td< td=""><td></td><td></td><td></td><td></td><td></td><td> </td><td> </td></td<>						 	
Long-encloses (-2)MMMMMReductor ()MMMMMReductor ()MMMMMStatistical discretances (nell adaret-vinits (P.5).MMMMPortiol investments, nell adaret-vinits (P.5).MMMMPortiol investments, nell adaret-vinits (P.5).MMMMReduction ()MMMMMReduction ()M <t< td=""><td></td><td></td><td></td><td></td><td></td><td> </td><td> </td></t<>						 	
Nonser () M	Short term loans (F.41), net	M	м	М	M	 	
Beakering () M <t< td=""><td>Long-term loans (F.42)</td><td></td><td></td><td></td><td></td><td> </td><td> </td></t<>	Long-term loans (F.42)					 	
igaly and investment fund shreakulus (F.5) M M M Exply and investment fund shares/units offer han portfolio investments M M M Exply and investment fund shares/units offer han portfolio investments M M M Exply and investment fund shares/units offer han portfolio investments M M M Feature (F.1) M M M M Intennial deventives (F.7) M M M M Other factorizes (F.7.F) M M M M Other factorizes (F.7.F) M M M M International deventives (F.7.F) M M M M International develop/below(nominal value M M M M International develop/below(nominal value M M M M	Increase (+)		м			 	
Portolic investments, nef ⁽ⁱⁿ⁾ M M <t< td=""><td></td><td></td><td></td><td></td><td></td><td> </td><td> </td></t<>						 	
Equity and investment (und shares/units other than portfolio investments M			М	М	M	 	
Image (r) Bediction (r) Bediction (r) International derivatives (F,71) M <	Portfolio investments, net ⁽²⁾	M	М		м	 	
Reduction (-) M M M M innarial derivatives (F,T1) M M M M Dher accounts receivable (F,8) M M M M Other functial assets (F,1,F,6) M M M M et incurrence (-) of other faccounts payable (F,8) M M M M et incurrence (-) of other faccounts payable (F,8) M M M M et incurrence (-) of other faccounts payable (F,8) M M M M et incurrence (-) of other faccounts payable (F,8) M M M M iterrence bytees interrence (-) af other faccounts payable (F,8) M M M M iterrence bytees interrence (-) af other faccounts payable (F,8) M M M M iterrence bytees interrence (-) af other faccounts payable (F,8) M M M M iterrence bytees interrence (-) af other faccounts payable (F,8) M M M M iterrence bytees interrence (-) af other faccounts payable (F,8) M M	Equity and investment fund shares/units other than portfolio investments	M	м	М	м	 	
Binancial derivatives (F. 7.1) M M M M Derivar accounts receivable (F.8) M M M M Derivar accounts receivable (F.8) M	Increase (+)	M	м	М	M	 	
Interactional species/bit (F, F) M <	Reduction (-)	М	м	М	M	 	
bher financial assets (F,1,F,6) M M M dijustments ^{III} M M M M de incurrence (-) of liabilities in financial derivatives (F,71) M M M M de incurrence (-) of other acounts payable (F,8) M M M M et incurrence (-) of other acounts payable (F,8) M M M M succes above(-)/below(+) nominal value M M M M succes above(-)/below(+) nominal value M M M M succes above(-)/below(+) nominal value M M M M preciation (-)/or of norsign-currency detf ^{G0} M M M M preciation (-)/or of norsign-currency detf ^{G0} M M M M ther volume changes in financial liabilities (K,3, K.4, K.5) ^{G0} (-) M M M M ther volume changes in financial liabilities (K,3, K.4, K.5) ^{G0} (-) M M M M ther volume changes in financial liabilities (K,3, K.4, K.5) ^{G0} (-) M M M	inancial derivatives (F.71)	М	м	м	м		
Mustamets ^m M M M M iet incurrence (·) of labilities in financial derivatives (F.71) M	Other accounts receivable (F.8)	M	М	М	М		
Aet incurrence (-) of iabilities in financial derivatives (F.71) M </td <td>Other financial assets (F.1, F.6)</td> <td>М</td> <td>м</td> <td>м</td> <td>м</td> <td></td> <td></td>	Other financial assets (F.1, F.6)	М	м	м	м		
Aet incurrence (-) of iabilities in financial derivatives (F.71) M </td <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>							
Net incurrence (-) of other accounts payable (F.8) M <t< td=""><td>Adjustments⁽²⁾</td><td>M</td><td>M</td><td>М</td><td>M</td><td></td><td></td></t<>	Adjustments ⁽²⁾	M	M	М	M		
Net incurrence (-) of other liabilities (F.1, F.5, F. 6 and F.72) M M M M ssuances above(-)/below(+) nominal value M M M M Statement interest (D.41) accrued(-) and paid ⁴⁰ (+) M M M M Reference between interest (D.41) accrued(-) and paid ⁴⁰ (+) M M M M Reference between interest (D.41) accrued(-) and paid ⁴⁰ (+) M M M M Reference between interest (D.41) accrued(-) and paid ⁴⁰ (+) M M M M Reference interest (D.41) accrued(-) and paid ⁴⁰ (+) M M M M Reference interest (D.41) accrued(-) and paid ⁴⁰ (+) M M M M Sharpes in financial liabilities (K.3, K.4, K.5) ⁶⁰ (-) M M M M Duter volume changes in financial accounts (B.9-B.91) M M M M M Duter statistical discrepancies (+/-) M<	Net incurrence (-) of liabilities in financial derivatives (F.71)	М	м	М	M		
suances above(-)/below(-) nominal value M M M M Stedemptions/repurchase of debt above(+)/below(-) nominal value M M M M Redemptions/repurchase of debt above(+)/below(-) nominal value M M M M preciation(-) ⁽¹⁰⁾ of foreign-currency debt ⁽⁰⁾ M M M M Changes in sector classification (X.61) ⁽⁶⁾ (A ⁻) M M M M Changes in sector classification (X.61) ⁽⁶⁾ (A ⁻) M M M M Statistical discrepancies M M M M Other volume changes in financial accounts (B.9-B.9f) M M M M Other statistical discrepancies (A ⁻) M M M M Other statistical discrepancies (A ⁻) M M M M Other statistical discrepancies (A ⁻) M M M M Other statistical discrepancies (A ⁻) M M M M Other statistical discrepancies (A ⁻) M M M M Other statistical discrepancies (A ⁻) M M M M Social security contribution to general government debt (a=b-c) ⁽⁶⁾ M M M M Soci	Net incurrence (-) of other accounts payable (F.8)	М	м	м	м		
Difference between interest (D.41) accrued(-) and paid ⁴⁴ (+) M <td>Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)</td> <td>М</td> <td>м</td> <td>м</td> <td>м</td> <td></td> <td></td>	Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	М	м	м	м		
Difference between interest (D.41) accrued(-) and paid ⁴⁰ (+) M <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>							
Itele M <td>ssuances above(-)/below(+) nominal value</td> <td>М</td> <td>м</td> <td>м</td> <td>м</td> <td></td> <td></td>	ssuances above(-)/below(+) nominal value	М	м	м	м		
Redemptions/repurchase of debt above(+)/below(-) nominal value M <td>Difference between interest (D.41) accrued(-) and paid⁽⁴⁾(+)</td> <td>M</td> <td>м</td> <td>м</td> <td>м</td> <td></td> <td></td>	Difference between interest (D.41) accrued(-) and paid ⁽⁴⁾ (+)	M	м	м	м		
Appreciation(+)/@ of foreign-currency debt (^(h)) Image: Normal State (Normal State (Normat Normal State (Normal State (Normal State (Normal St		М	м	м	м	 	
Changes in sector classification (K.61) ⁽⁶⁾ (+/-) M M M M M Dther volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁶⁾ (-) M						 	
Changes in sector classification (K.61) ⁽⁶⁾ (+/-) M M M M Dther volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁶⁾ (-) M M M M Statistical discrepancies M M M M M Difference between capital and financial accounts (B.9-B.9f) M M M M Difference between capital and financial accounts (B.9-B.9f) M M M M Dther statistical discrepancies (+/-) M M M M M Change in social security (S.1314) consolidated gross debt ^(1,2) M M	Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾	М	м	м	м		
Dther volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁵⁾ (-) M <t< td=""><td></td><td></td><td>м</td><td>м</td><td>м</td><td></td><td></td></t<>			м	м	м		
Statistical discrepancies M Difference between capital and financial accounts (B.9-B.9f) M M M <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>							
Difference between capital and financial accounts (B.9-B.9f) M M M M Dther statistical discrepancies (+/-) M M M M Change in social security (S.1314) consolidated gross debt ^(1,2) M M M M Social security contribution to general government debt (a=b-c) ⁽⁶⁾ M M M M Social security gross debt (level) (b) ^{2, g} M M M M Social security holdings of other subsectors debt (level) (c) ⁿ M M M M						 	
Difference between capital and financial accounts (B.9-B.9f) M M M M Dther statistical discrepancies (+/-) M M M M Change in social security (S.1314) consolidated gross debt ^(1,2) M M M M Social security contribution to general government debt (a=b-c) ⁽⁶⁾ M M M M Social security gross debt (level) (b) ^{2,6} M M M M Social security holdings of other subsectors debt (level) (c) ⁿ M M M	Statistical discrepancies	М	М	М	м	 	
Other statistical discrepancies (+/-) M M M Change in social security (S.1314) consolidated gross debt ^(1,2) M M M Change in social security contribution to general government debt (a=b-c) ⁽⁶⁾ M M M Social security gross debt (level) (b) ^{2,9} M M M Social security holdings of other subsectors debt (level) (c) ^a M M M	-			м	м	 	
Change in social security (S.1314) consolidated gross debt ^(1,2) M M M M M Social security contribution to general government debt (a=b-c) ⁽⁵⁾ M M M M M Social security gross debt (level) (b) ^{2.6} M M M M M Social security gross debt (level) (b) ^{2.6} M M M M Social security poldings of other subsectors debt (level) (c) ^a M M M M							
Social security contribution to general government debt (a=b-c) ⁽⁵⁾ M M M Social security gross debt (level) (b) ^{2,5} M M M Social security holdings of other subsectors debt (level) (c) ⁿⁿ M M M						 	
Social security gross debt (level) (b) ^{2,5} M M M Social security holdings of other subsectors debt (level) (c) ^a M M M	Change in social security (S.1314) consolidated gross debt ^(1, 2)	М	м	м	м		
Social security gross debt (level) (b) ^{2,5} M M M Social security holdings of other subsectors debt (level) (c) ^{an} M M M							
Social security gross debt (level) (b) ^{2,50} M M M Social security holdings of other subsectors debt (level) (c) ^{an} M M M	Social security contribution to general government debt (a=b-c) (5)	М	м	м	М		
Social security holdings of other subsectors debt (level) (c)							
*Please note that the sign convention for net lending/ net borrowing is different from tables 1 and 2.				i i i i i i i i i i i i i i i i i i i			

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.

Statement	Member State: Ireland Data are in(millions of units of national currency) Date: 13/10/2017	2013 final	2014 final	Year 2015 final	2016 half-finalized	2017 forecast
Number 2	Trade credits and advances (AF.81 L)	3,647	4,182	4,467	4,325	4,325
3	Amount outstanding in the government debt from the financing of public und	ertakings				
	Data:	0	0	0	0	0
	Institutional characteristics:					
4	In case of substantial differences between the face value and the present value government debt, please provide information on	of				
4		of				
4	government debt, please provide information on i) the extent of these differences:	of				
4	government debt, please provide information on	of				
4	government debt, please provide information on i) the extent of these differences: ii) the reasons for these differences:					
4	government debt, please provide information on i) the extent of these differences:	of 	165,866	207,234	227,742	229,034
	government debt, please provide information on i) the extent of these differences: ii) the reasons for these differences:		165,866	207,234	227,742	229,034