



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: 17/04/2018

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 Data are in ...(millions of units of national currency) Date: 17/04/2018 | ESA 2010 codes | 2014 | 2015 | Year | | |
|--|-------------------|---------|---------|----------------|-----------|---------|
| | | | | 2016 | 2017 | 2018 |
| | | final | final | half-finalized | estimated | planned |
| Net lending (+)/ net borrowing (-) | B.9 | | | | | |
| General government | S.13 | -7,062 | -4,952 | -1,422 | -1,014 | -781 |
| - Central government | S.1311 | -7,200 | -5,510 | -1,562 | -1,190 | -315 |
| - State government | S.1312 | M | M | M | M | M |
| - Local government | S.1313 | 138 | 558 | 140 | 176 | -466 |
| - Social security funds | S.1314 | M | M | M | M | M |
| | | final | final | half-finalized | estimated | planned |
| General government consolidated gross debt | | | | | | |
| Level at nominal value outstanding at end of year | | 203,355 | 201,631 | 200,693 | 201,294 | 206,304 |
| <i>By category:</i> | | | | | | |
| Currency and deposits | AF.2 | 20,918 | 20,713 | 21,315 | 21,579 | |
| Debt securities | AF.3 | 119,078 | 125,766 | 124,151 | 130,681 | |
| Short-term | AF.31 | 3,760 | 1,380 | 2,395 | 2,929 | |
| Long-term | AF.32 | 115,318 | 124,387 | 121,756 | 127,751 | |
| Loans | AF.4 | 63,360 | 55,151 | 55,226 | 49,034 | |
| Short-term | AF.41 | 1,294 | 1,032 | 669 | 496 | |
| Long-term | AF.42 | 62,066 | 54,120 | 54,557 | 48,538 | |
| | | | | | | |
| General government expenditure on: | | | | | | |
| Gross fixed capital formation | P.51g | 4,239 | 4,577 | 5,091 | 5,498 | 6,790 |
| Interest (consolidated) | D.41 (uses) | 7,589 | 6,849 | 6,165 | 5,811 | 5,350 |
| | | | | | | |
| Gross domestic product at current market prices | B.1*g | 194,537 | 262,037 | 275,567 | 296,152 | 312,760 |

(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: 17/04/2018 | | | | | |
| | 2014 | 2015 | Year 2016 | 2017 | 2018 |
| Working balance in central government accounts | -8,189 | -64 | -1,018 | 1,909 | -1,516 |
| <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 | 325 | -4,238 | -2,468 | -4,664 | -1,626 |
| Loans, granted (+) | 4,327 | 4,612 | 1,555 | 193 | 30 |
| Loans, repayments (-) | -4,272 | -4,671 | -1,815 | -540 | -244 |
| Equities, acquisition (+) | 272 | 21 | 6 | 13 | 13 |
| Equities, sales (-) | -2 | -722 | -622 | -4,334 | -1,429 |
| Other financial transactions (+/-) | 0 | -3,479 | -1,592 | 4 | 4 |
| of which: transactions in debt liabilities (+/-) | 0 | 224 | -5 | 0 | 0 |
| of which: net settlements under swap contracts (+/-) | 0 | 0 | 0 | 0 | 0 |
| Detail 1 | -13 | -10 | -5 | 0 | 0 |
| Detail 2 | 13 | 234 | 0 | 0 | 0 |
| Detail 3 | 0 | -3,746 | -1,600 | 0 | 0 |
| Detail 4 | 0 | 0 | 0 | 0 | 0 |
| Detail 5 | 0 | 0 | 0 | 0 | 0 |
| Detail 6 | 0 | 43 | 13 | 4 | 4 |
| | | | | | <i>Adjustment for Central Bank notes & coins income</i> |
| | | | | | <i>Promissory Notes - repayment of notional loan principal</i> |
| | | | | | <i>Contingent Capital and preference share assets issued to Bank of Ireland, AIB and PTSB</i> |
| | | | | | <i>UMTS (mobile telephony) licences adjustment of prepayment (2012Q4)</i> |
| | | | | | <i>Transactions with Ulysses securitisation vehicle</i> |
| | | | | | <i>Payments to DSP under S48B of Pensions Act 1990 (e.g. Waterford Crystal Pension Bill)</i> |
| Non-financial transactions not included in the working balance | 148 | 287 | 811 | 986 | 1,337 |
| Detail 1 | 0 | 0 | -96 | 0 | 0 |
| Detail 2 | 12 | 16 | 0 | 0 | 0 |
| Detail 3 | 0 | 0 | 555 | 0 | 0 |
| Detail 4 | 30 | 12 | -1 | -16 | 0 |
| Detail 5 | -2 | -10 | -13 | 13 | -25 |
| Detail 6 | -12 | -19 | -242 | -12 | 6 |
| Detail 7 | 0 | 4 | 11 | 0 | 0 |
| Detail 8 | 0 | 0 | 0 | 0 | 0 |
| Detail 9 | 0 | 0 | 0 | 0 | 0 |
| Detail 10 | 59 | 55 | 111 | 15 | 9 |
| Detail 11 | -69 | 106 | -83 | 159 | 98 |
| Detail 12 | 0 | 10 | -69 | 0 | 0 |
| Detail 13 | 103 | 98 | 71 | 93 | 47 |
| Detail 14 | -59 | -6 | 67 | 17 | 0 |
| Detail 15 | 60 | -86 | 25 | 25 | 10 |
| Detail 16 | 83 | 72 | 512 | 696 | 1,148 |
| Detail 17 | -56 | 35 | -37 | -4 | 45 |
| | | | | | <i>Cancellation of IW loan 2016 only</i> |
| | | | | | <i>Promissory Notes: EBS</i> |
| | | | | | <i>EFSE imputed revenue 2016 only</i> |
| | | | | | <i>Extra-budgetary funds: POSBF</i> |
| | | | | | <i>Extra-budgetary funds: Dormant Accounts Fund</i> |
| | | | | | <i>Extra-budgetary funds: Bank Guarantee Scheme receipts</i> |
| | | | | | <i>Extra-budgetary funds: EU Transfers suspense account</i> |
| | | | | | <i>Extra-budgetary funds: Small Savings Reserve Fund</i> |
| | | | | | <i>Extra-budgetary funds: Capital Service Redemption Account (CSRA)</i> |
| | | | | | <i>Extra-budgetary funds: Risk Equalisation Fund (Health Insurance)</i> |
| | | | | | <i>Extra-budgetary funds: All other</i> |
| | | | | | <i>Interest receivable: contingent capital</i> |
| | | | | | <i>licence Sales: (1) UMTS difference between cash received and revenue due (2) National Lottery Licence tax revenue (from Q4 2014)</i> |
| | | | | | <i>Difference between Net Revenue Receipts and Exchequer tax receipts</i> |
| | | | | | <i>Net lending/net borrowing: Health Service Executive</i> |
| | | | | | <i>SIF B9</i> |
| | | | | | <i>Voted expenditure net of Exchequer issues, A-in-As and financial transactions</i> |
| Difference between interest paid (+) and accrued (D.41)(-) | 60 | 148 | 516 | 218 | 476 |
| Other accounts receivable (+) | 818 | -13 | 363 | 75 | 606 |
| Detail 1 | 419 | 86 | 397 | -61 | 279 |
| Detail 2 | 113 | 158 | 16 | 92 | 267 |
| Detail 3 | 0 | 0 | 0 | 0 | 0 |
| Detail 4 | -49 | -56 | -67 | 74 | 0 |
| Detail 5 | -38 | -78 | 171 | -30 | 60 |
| Detail 6 | 0 | 0 | 0 | 0 | 0 |
| Detail 7 | 372 | -123 | -153 | 0 | 0 |
| | | | | | <i>Tax time adjustments: VAT and Excise</i> |
| | | | | | <i>Tax time adjustments: PAYE Income Tax (including USC/Income Levy)</i> |
| | | | | | <i>Tax time adjustments: SEPA delay</i> |
| | | | | | <i>EU income receivable: transfers from ESF, ERDF and Cohesion Fund</i> |
| | | | | | <i>EU income receivable: FEOGA agricultural guarantee payments</i> |
| | | | | | <i>Prepayments for military equipment</i> |
| | | | | | <i>Accrual adjustment for other voted expenditure</i> |
| Other accounts payable (-) | -627 | 161 | 78 | 64 | 79 |
| Detail 1 | -5 | -2 | 5 | -1 | 0 |
| Detail 2 | -114 | -47 | 96 | -31 | -12 |
| Detail 3 | -19 | -33 | -29 | -25 | 0 |
| Detail 4 | 0 | -38 | 9 | 22 | 0 |
| Detail 5 | -23 | 170 | -108 | 0 | 91 |
| Detail 6 | -63 | 112 | 105 | 99 | 0 |
| Detail 7 | -403 | 0 | 0 | 0 | 0 |
| | | | | | <i>Accrual adjustment for GFCE</i> |
| | | | | | <i>Accrual adjustment for other voted expenditure</i> |
| | | | | | <i>Carbon credits</i> |
| | | | | | <i>Accrual adjustment for EU Transfers</i> |
| | | | | | <i>EU budget contribution</i> |
| | | | | | <i>Assumption of University and Semi State Pension Liabilities</i> |
| | | | | | <i>Licence Sales - National Lottery</i> |
| Working balance (+/-) of entities not part of central government | M | M | M | M | M |
| Net lending (+)/ net borrowing (-) of other central government bodies | 264 | 320 | 156 | 220 | 328 |
| Detail 1 | -97 | -343 | 65 | -157 | 7 |
| Detail 2 | 368 | 640 | 63 | 329 | 311 |
| Detail 3 | 6 | 23 | -28 | -29 | 0 |
| Detail 4 | -25 | -13 | -7 | 93 | 11 |
| Detail 5 | 12 | 13 | 63 | -17 | 0 |
| | | | | | <i>Non-market public corporations</i> |
| | | | | | <i>NPRF/ISIF</i> |
| | | | | | <i>Voluntary Hospitals</i> |
| | | | | | <i>IOTs (moved from LG to CG)</i> |
| | | | | | <i>IBRC</i> |
| Other adjustments (+/-) (please detail) | 0 | -2,111 | 0 | 0 | 0 |
| Detail 1 | 0 | -2,111 | 0 | 0 | 0 |
| Detail 2 | | | | | |
| Detail 3 | | | | | |
| Detail 4 | | | | | |
| Detail 5 | | | | | |
| | | | | | <i>Conversion of AIB preference shares into Ordinary shares</i> |
| Net lending (+)/ net borrowing (-) (B.9) of central government (S.1311) | -7,200 | -5,510 | -1,562 | -1,190 | -315 |

(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: 17/04/2018 | 2014 | 2015 | Year 2016 | 2017 | 2018 | |
|--|------|------|--------------|------|------|--|
| Working balance in state government accounts | 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 | | |
| 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 state government | M | M | M | M | | |
| Net lending (+)/ net borrowing (-) of other state government 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 | | |
| Net lending (+)/ net borrowing (-) (B.9) of state government (S.1312) | 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 | Year | | | | | |
|--|------------|------------|------------|------------|-------------|---|
| Data are in ...(millions of units of national currency) | 2014 | 2015 | 2016 | 2017 | 2018 | |
| Date: 17/04/2018 | | | | | | |
| Working balance in local government accounts | 15 | 9 | 0 | 0 | -466 | |
| <i>Basis of the working balance</i> | accrual | accrual | accrual | accrual | | |
| Financial transactions included in the working balance | 226 | 263 | 220 | 204 | | |
| Loans (+/-) | M | M | M | M | | |
| Equities (+/-) | M | M | M | M | | |
| Other financial transactions (+/-) | 226 | 263 | 220 | 204 | | |
| of which: transactions in debt liabilities (+/-) | M | M | M | M | | |
| of which: net settlements under swap contracts (+/-) | M | M | M | M | | |
| Detail 1 | 226 | 263 | 220 | 204 | | Exclude transfers to capital reserve account |
| Detail 2 | | | | | | |
| Non-financial transactions not included in the working balance | 27 | 375 | 135 | -89 | | |
| Detail 1 | 874 | 1,553 | 1,292 | 1,240 | | Local Authorities' capital transfer revenue (Central Government grants + development levies) |
| Detail 2 | -184 | -162 | -167 | -159 | | Local Authorities' capital transfer payments |
| Detail 3 | -718 | -990 | -963 | -1,078 | | Local Authorities' capital formation |
| Detail 4 | -175 | -151 | -175 | -190 | | Timing adjustment to convert invoiced commercial rates to equal actual cash collected |
| Detail 5 | 230 | 126 | 148 | 97 | | Adjustments to reported expenditure to take into account bad debt, movement in provision for doubtful debt and changes in stocks. |
| Detail 6 | | | | | | |
| Detail 7 | | | | | | |
| 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 | 35 | -20 | -125 | -149 | | |
| Detail 1 | 35 | -20 | -125 | -149 | | AHBs reclassified to local government sector for March 2018 EDP |
| Detail 2 | | | | | | |
| Other adjustments (+/-) (please detail) | -164 | -69 | -91 | 210 | | |
| Detail 1 | -164 | -69 | -91 | 210 | | Residual |
| Detail 2 | | | | | | |
| Detail 3 | | | | | | |
| Net lending (+)/ net borrowing (-) (B.9) of local government (S.1313) | 138 | 558 | 140 | 176 | -466 | |

(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: 17/04/2018 | Year | | | | |
|--|------|------|------|------|------|
| | 2014 | 2015 | 2016 | 2017 | 2018 |
| Working balance in social security accounts | 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 (+/-) (please detail) | 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 | |
| Net lending (+)/ net borrowing (-) (B.9) of social security (S.1314) | 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 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: 17/04/2018 | Year | | | |
|---|----------------|---------------|---------------|---------------|
| | 2014 | 2015 | 2016 | 2017 |
| Net lending (-)/ net borrowing (+) (B.9) of general government (S.13)* | 7,062 | 4,952 | 1,422 | 1,014 |
| Net acquisition (+) of financial assets ⁽²⁾ | -18,769 | -7,460 | -3,787 | -1,495 |
| Currency and deposits (F.2) | -6,373 | -322 | -3,008 | 2,603 |
| Debt securities (F.3) | -1,430 | -5,833 | -1,133 | 185 |
| Loans (F.4) | -11,802 | -1,042 | -198 | -296 |
| Increase (+) | 3,856 | 4,190 | 2,034 | 675 |
| Reduction (-) | -15,658 | -5,232 | -2,231 | -971 |
| Short term loans (F.41), net | -787 | -530 | -47 | -32 |
| Long-term loans (F.42) | -11,014 | -512 | -151 | -264 |
| Increase (+) | 4,644 | 4,720 | 2,081 | 707 |
| Reduction (-) | -15,658 | -5,232 | -2,231 | -971 |
| Equity and investment fund shares/units (F.5) | -91 | 241 | -380 | -4,507 |
| Portfolio investments, net ⁽²⁾ | -361 | 942 | 236 | -186 |
| Equity and investment fund shares/units other than portfolio investments | 270 | -701 | -616 | -4,321 |
| Increase (+) | 272 | 21 | 6 | 13 |
| Reduction (-) | -2 | -722 | -622 | -4,334 |
| Financial derivatives (F.71) | 143 | -287 | -1 | -202 |
| Other accounts receivable (F.8) | 782 | -217 | 932 | 722 |
| Other financial assets (F.1, F.6) | 0 | -1 | 0 | 0 |
| Adjustments ⁽³⁾ | -350 | 1,585 | 2,414 | 2,313 |
| Net incurrence (-) of liabilities in financial derivatives (F.71) | 1 | 1 | 0 | 0 |
| Net incurrence (-) of other accounts payable (F.8) | -785 | -272 | 348 | 88 |
| Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72) | 0 | 0 | 0 | 0 |
| Issuances above(-)/below(+) nominal value | -308 | -367 | 50 | -423 |
| Difference between interest (D.41) accrued(-) and paid ⁽⁴⁾ (+) | 60 | 148 | 516 | 218 |
| Redemptions/repurchase of debt above(+)/below(-) nominal value | 485 | 1,056 | 1,500 | 2,254 |
| Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾ | 197 | 1,019 | 0 | 175 |
| 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 | 75 | -801 | -988 | -1,230 |
| Difference between capital and financial accounts (B.9-B.9f) | 75 | -801 | -988 | -1,230 |
| Other statistical discrepancies (+/-) | L | L | L | L |
| Change in general government (S.13) consolidated gross debt ^(1, 2) | -11,982 | -1,725 | -938 | 601 |

*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: 17/04/2018 | Year | | | |
|---|----------------|----------------|----------------|----------------|
| | 2014 | 2015 | 2016 | 2017 |
| Net lending (-)/ net borrowing (+) (B.9) of central government (S.1311)* | 7,200 | 5,510 | 1,562 | 1,190 |
| Net acquisition (+) of financial assets ⁽²⁾ | -18,200 | -7,972 | -3,834 | -1,406 |
| Currency and deposits (F.2) | -5,833 | -220 | -2,855 | 2,738 |
| Debt securities (F.3) | -1,430 | -5,833 | -1,133 | 185 |
| Loans (F.4) | -11,804 | -1,704 | -129 | -144 |
| Increase (+) | 3,854 | 3,528 | 2,103 | 827 |
| Reduction (-) | -15,658 | -5,232 | -2,231 | -971 |
| Short term loans (F.4.1), net | -787 | -530 | -47 | -32 |
| Long-term loans (F.4.2) | -11,016 | -1,175 | -82 | -112 |
| Increase (+) | 4,642 | 4,057 | 2,149 | 859 |
| Reduction (-) | -15,658 | -5,232 | -2,231 | -971 |
| Equity and investment fund shares/units (F.5) | -91 | 240 | -382 | -4,508 |
| Portfolio investments, net ⁽²⁾ | -361 | 941 | 234 | -187 |
| Equity and investment fund shares/units other than portfolio investments | 270 | -701 | -616 | -4,321 |
| Increase (+) | 272 | 21 | 6 | 13 |
| Reduction (-) | -2 | -722 | -622 | -4,334 |
| Financial derivatives (F.7.1) | 143 | -287 | -1 | -202 |
| Other accounts receivable (F.8) | 814 | -166 | 666 | 525 |
| Other financial assets (F.1, F.6) | 0 | -1 | 0 | 0 |
| Adjustments ⁽³⁾ | -665 | 1,774 | 2,330 | 2,318 |
| Net incurrence (-) of liabilities in financial derivatives (F.7.1) | 1 | 1 | 0 | 0 |
| Net incurrence (-) of other accounts payable (F.8) | -1,054 | -60 | 336 | 71 |
| Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.7.2) | 0 | 0 | 0 | 0 |
| Issuances above(-)/below(+) nominal value | -308 | -367 | 50 | -423 |
| Difference between interest (D.41) accrued(-) and paid ⁽⁴⁾ (+) | 60 | 148 | 516 | 218 |
| Redemptions/repurchase of debt above(+)/below(-) nominal value | 485 | 1,056 | 1,500 | 2,254 |
| Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾ | 197 | 1,019 | 0 | 175 |
| Changes in sector classification (K.61) ⁽⁵⁾ (+/-) | 0 | 0 | 0 | 0 |
| Other volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁵⁾ (-) | -46 | -23 | -72 | 22 |
| Statistical discrepancies | 96 | -762 | -804 | -1,082 |
| Difference between capital and financial accounts (B.9-B.9f) | 96 | -762 | -804 | -1,082 |
| Other statistical discrepancies (+/-) | L | L | L | L |
| Change in central government (S.1311) consolidated gross debt ^(1, 2) | -11,569 | -1,450 | -745 | 1,020 |
| Central government contribution to general government debt (a=b-c) ⁽⁵⁾ | 198,940 | 198,237 | 197,528 | 198,528 |
| Central government gross debt (level) (b) ^(2, 5) | 203,397 | 201,946 | 201,201 | 202,222 |
| Central government holdings of other subsectors debt (level) (c) ⁽⁵⁾ | 4,456 | 3,710 | 3,673 | 3,693 |

***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: 17/04/2018 | Year | | | |
|--|----------|----------|----------|----------|
| | 2014 | 2015 | 2016 | 2017 |
| Net lending (-)/ net borrowing (+) (B.9) of state government (S.1312)* | M | M | M | M |
| Net acquisition (+) of financial assets ⁽²⁾ | M | M | M | M |
| Currency and deposits (F.2) | M | M | M | M |
| Debt securities (F.3) | M | M | M | M |
| 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 ⁽²⁾ | M | M | M | M |
| Equity and investment fund shares/units other than portfolio investments | M | M | M | M |
| Increase (+) | M | M | M | M |
| Reduction (-) | M | M | M | M |
| Financial derivatives (F.71) | M | M | M | M |
| Other accounts receivable (F.8) | M | M | M | M |
| Other financial assets (F.1, F.6) | M | M | M | M |
| Adjustments ⁽²⁾ | M | M | M | M |
| 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 ⁽⁴⁾ (+) | M | M | M | M |
| Redemptions/repurchase of debt above(+)/below(-) nominal value | M | M | M | M |
| Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾ | M | M | M | M |
| 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 |
| Statistical discrepancies | M | M | M | 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) | M | M | M | M |
| State government contribution to general government debt (a=b-c) ⁽⁵⁾ | M | M | M | M |
| State government gross debt (level) (b) ^(2, 5) | M | M | M | M |
| State government holdings of other subsectors debt (level) (c) ⁽⁵⁾ | 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: 17/04/2018 | Year | | | |
|--|--------------|--------------|--------------|--------------|
| | 2014 | 2015 | 2016 | 2017 |
| Net lending (-)/ net borrowing (+) (B.9) of local government (S.1313)* | -138 | -558 | -140 | -176 |
| Net acquisition (+) of financial assets ⁽²⁾ | -36 | 63 | 341 | 150 |
| Currency and deposits (F.2) | -540 | -101 | -152 | -135 |
| Debt securities (F.3) | 460 | 298 | 330 | 219 |
| Loans (F.4) | 75 | -84 | -105 | -132 |
| Increase (+) | 0 | 0 | 0 | 0 |
| Reduction (-) | 75 | -84 | -105 | -132 |
| Short term loans (F.41), net | 0 | 0 | 0 | 0 |
| Long-term loans (F.42) | 75 | -84 | -105 | -132 |
| Increase (+) | 0 | 0 | 0 | 0 |
| Reduction (-) | 75 | -84 | -105 | -132 |
| Equity and investment fund shares/units (F.5) | 1 | 2 | 2 | 0 |
| Portfolio investments, net ⁽²⁾ | 0 | 0 | 0 | 0 |
| Equity and investment fund shares/units other than portfolio investments | 1 | 2 | 2 | 0 |
| Increase (+) | 1 | 2 | 2 | 0 |
| Reduction (-) | 0 | 0 | 0 | 0 |
| Financial derivatives (F.71) | 0 | 0 | 0 | 0 |
| Other accounts receivable (F.8) | -32 | -51 | 266 | 198 |
| Other financial assets (F.1, F.6) | 0 | 0 | 0 | 0 |
| Adjustments ⁽³⁾ | 315 | -189 | 84 | -5 |
| Net incurrence (-) of liabilities in financial derivatives (F.71) | 0 | 0 | 0 | 0 |
| Net incurrence (-) of other accounts payable (F.8) | 269 | -212 | 12 | 17 |
| Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72) | 0 | 0 | 0 | 0 |
| Issuances above(-)/below(+) nominal value | 0 | 0 | 0 | 0 |
| Difference between interest (D.41) accrued(-) and paid ⁽⁴⁾ (+) | 0 | 0 | 0 | 0 |
| Redemptions/repurchase of debt above(+)/below(-) nominal value | 0 | 0 | 0 | 0 |
| Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾ | 0 | 0 | 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⁾ (-) | 46 | 23 | 72 | -22 |
| Statistical discrepancies | -21 | -39 | -184 | -149 |
| Difference between capital and financial accounts (B.9-B.9f) | -21 | -39 | -184 | -149 |
| Other statistical discrepancies (+/-) | 0 | 0 | 0 | 0 |
| Change in local government (S.1313) consolidated gross debt ^(1,2) | 119 | -723 | 101 | -180 |
| Local government contribution to general government debt (a=b-c) ⁽⁵⁾ | 4,415 | 3,394 | 3,165 | 2,766 |
| Local government gross debt (level) (b) ^{5*} | 5,081 | 4,359 | 4,460 | 4,280 |
| Local government holdings of other subsectors debt (level) (c) ⁻ | 666 | 965 | 1,295 | 1,514 |

***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: 17/04/2018 | Year | | | |
|--|----------|----------|----------|----------|
| | 2014 | 2015 | 2016 | 2017 |
| Net lending (-)/ net borrowing (+) (B.9) of social security funds (S.1314)* | M | M | M | M |
| Net acquisition (+) of financial assets ⁽²⁾ | M | M | M | M |
| Currency and deposits (F.2) | M | M | M | M |
| Debt securities (F.3) | M | M | M | M |
| 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 ⁽²⁾ | M | M | M | M |
| Equity and investment fund shares/units other than portfolio investments | M | M | M | M |
| Increase (+) | M | M | M | M |
| Reduction (-) | M | M | M | M |
| Financial derivatives (F.71) | M | M | M | M |
| Other accounts receivable (F.8) | M | M | M | M |
| Other financial assets (F.1, F.6) | M | M | M | M |
| Adjustments ⁽³⁾ | M | M | M | M |
| 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 ⁽⁴⁾ (+) | M | M | M | M |
| Redemptions/repurchase of debt above(+)/below(-) nominal value | M | M | M | M |
| Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾ | M | M | M | M |
| 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 |
| Statistical discrepancies | M | M | M | M |
| Difference between capital and financial accounts (B.9-B.9f) | M | M | M | M |
| Other 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) ⁽⁵⁾ | M | M | M | M |
| Social security gross debt (level) (b) ^(2, 5) | M | M | M | M |
| Social security holdings of other subsectors debt (level) (c) ⁽⁵⁾ | 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.

| Statement Number | Member State: Ireland Data are in ...(millions of units of national currency) Date: 17/04/2018 | Year | | | | |
|------------------|--|---------|---------|---------|---------|----------|
| | | 2014 | 2015 | 2016 | 2017 | 2018 |
| | | (1) | (1) | (1) | (1) | forecast |
| 2 | Trade credits and advances (AF.81 L) | 4,183 | 4,418 | 4,280 | 4,946 | 4,946 |
| 3 | Amount outstanding in the government debt from the financing of public undertakings | | | | | |
| | <i>Data:</i> | 0 | 0 | 0 | 0 | 0 |
| | <i>Institutional characteristics:</i> | | | | | |
| 4 | In case of substantial differences between the face value and the present value of government debt, please provide information on | | | | | |
| | i) the extent of these differences: | | | | | |
| | ii) the reasons for these differences: | | | | | |
| 10 | Gross National Income at current market prices (B.5*g)(2) | 165,865 | 207,234 | 227,742 | 242,257 | 255,400 |

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

(2) Data to be provided in particular when GNI is substantially greater than GDP.