



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: 15/10/2018

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: 15/10/2018	ESA 2010 codes	2014	2015	Year		2018
		final	final	2016	2017	2018
				final	half-finalized	forecast
Net lending (+)/ net borrowing (-)	B.9					
General government	S.13	-7,046	-5,014	-1,466	-729	-315
- Central government	S.1311	-7,198	-5,578	-1,614	-938	182
- State government	S.1312	M	M	M	M	M
- Local government	S.1313	153	564	148	209	-497
- Social security funds	S.1314	M	M	M	M	M
		final	final	final	half-finalized	forecast
General government consolidated gross debt						
Level at nominal value outstanding at end of year		203,355	201,624	200,678	201,290	205,924
<i>By category:</i>						
Currency and deposits	AF.2	20,918	20,713	21,315	21,597	
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	55,145	55,212	49,012	
Short-term	AF.41	1,294	1,032	669	491	
Long-term	AF.42	62,066	54,113	54,542	48,521	
General government expenditure on:						
Gross fixed capital formation	P.51g	4,271	4,720	5,273	5,360	6,805
Interest (consolidated)	D.41 (uses)	7,589	6,849	6,165	5,806	5,290
Gross domestic product at current market prices	B.1*g	195,293	262,466	273,238	294,110	321,575

(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: 15/10/2018

	2014	2015	Year 2016	2017	2018	
Working balance in central government accounts	-8,189	-64	-1,018	1,909	-630	
<i>Basis of the working balance</i>	cash	cash	cash	cash	forecast	
Financial transactions included in the working balance	325	-4,238	-2,468	-4,664	-2,141	
Loans, granted (+)	4,327	4,612	1,555	193	244	
Loans, repayments (-)	-4,272	-4,671	-1,815	-540	-971	
Equities, acquisition (+)	272	21	6	13	11	
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	Adjustment for Central Bank notes & coins income
Detail 2	13	234	0	0	0	Promissory Notes - repayment of notional loan principal
Detail 3	0	-3,746	-1,600	0	0	Contingent Capital and preference share assets issued to Bank of Ireland, AIB and PTSB
Detail 4	0	0	0	0	0	UMTS (mobile telephony) licences: adjustment of prepayment (2012Q4)
Detail 5	0	0	0	0	0	Transactions with Ulysses securitisation vehicle
Detail 6	0	43	13	4	4	Payments to DSP under S48B of Pensions Act 1990 (re Waterford Crystal Pension Bill)
Non-financial transactions not included in the working balance	148	287	812	1,225	1,516	
Detail 1	0	0	-96	0	0	Cancellation of IW loan 2016 only
Detail 2	12	16	0	0	0	Promissory Notes: EBS
Detail 3	0	0	555	0	0	EFSF imputed revenue 2016 only
Detail 4	30	12	-1	-16	0	Extra-budgetary funds: POSBF
Detail 5	-2	-10	-13	13	-25	Extra-budgetary funds: Dormant Accounts Fund
Detail 6	12	4	-240	-4	8	Extra-budgetary funds: Bank Guarantee Scheme receipts
Detail 7	-24	-22	-2	-8	0	Eligible Liabilities Guarantee
Detail 8	0	4	11	0	0	Extra-budgetary funds: EU Transfers suspense account
Detail 9	0	0	0	0	0	Extra-budgetary funds: Small Savings Reserve Fund
Detail 10	0	0	0	0	0	Extra-budgetary funds: Capital Service Redemption Account (CSRA)
Detail 11	59	55	111	15	0	Extra-budgetary funds: Risk Equalisation Fund (Health Insurance)
Detail 12	-69	106	-83	159	84	Extra-budgetary funds: All other
Detail 13	0	10	-69	0	0	Interest receivable contingent capital
Detail 14	103	98	71	93	47	Sales: (1) UMTS difference between cash received and revenue due (2) National Lottery Licence tax revenue from 2014
Detail 15	-59	-6	67	255	0	Difference between Net Revenue Receipts and Exchequer tax receipts
Detail 16	60	-86	26	26	10	Net lending/net borrowing: Health Service Executive
Detail 17	83	72	512	696	1,347	SIF BS
Detail 18	-56	35	-37	-4	45	Voted expenditure net of Exchequer issues, A-in-As and financial transactions
Difference between interest paid (+) and accrued (D.41)(-)	60	148	516	218	513	
Other accounts receivable (+)	818	-13	363	150	635	
Detail 1	419	86	397	-70	272	Tax time adjustments: VAT and Excise
Detail 2	113	158	16	92	232	Tax time adjustments: PAYE Income Tax (including USC/Income Levy)
Detail 3	0	0	0	0	70	Tax time adjustments: SEPA delay
Detail 4	-49	-56	-67	74	0	EU income receivable: transfers from ESF, ERDF and Cohesion Fund
Detail 5	-38	-78	171	-30	60	EU income receivable: FEOSA agricultural guarantee payments
Detail 6	0	0	0	0	0	Prepayments for military equipment
Detail 7	372	-123	-153	84	0	Accrual adjustment for other voted expenditure
Detail 8						
Other accounts payable (-)	-627	161	60	-3	-87	
Detail 1	-3	-2	4	-2	0	Accrual adjustment for GFCF
Detail 2	-115	-47	97	-52	-30	Accrual adjustment for other voted expenditure
Detail 3	-19	-33	-29	-25	-63	Carbon credits
Detail 4	0	-38	-9	-22	0	Accrual adjustment for EU Transfers
Detail 5	-23	170	-108	0	-85	EU budget contribution
Detail 6	-63	112	105	99	91	Assumption of University and Semi State Pension Liabilities
Detail 7	-403	0	0	0	0	Licence Sales - National Lottery
Working balance (+/-) of entities not part of central government	M	M	M	M	377	
Net lending (+) net borrowing (-) of other central government bodies	266	252	122	226	-16	
Detail 1	50	-343	65	-157	383	Non-market public corporations
Detail 2	223	640	63	329	0	NPR/SIF
Detail 3	6	23	-28	-29	11	Voluntary Hospitals
Detail 4	-25	-13	-7	93	0	IOTs (moved from LG to CG)
Detail 5	12	-55	29	-11	0	IBRC
Other adjustments (+/-) (please detail)	0	-2,111	0	0	0	
Detail 1	0	-2,111	0	0	0	Conversion of AIB preference shares into Ordinary shares
Detail 2						
Detail 3						
Detail 4						
Detail 5						
Net lending (+) net borrowing (-) (B.9) of central government (S.1311)	-7,198	-5,578	-1,614	-938	182	

(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: 15/10/2018	2014	2015	Year 2016	2017	2018	
Working balance in state government 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 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		

(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)	2014	2015	2016	2017	2018	
Date: 15/10/2018						
Working balance in local government accounts	15	9	17	0	-497	
<i>Basis of the working balance</i>	accrual	accrual	accrual	accrual	forecast	
Financial transactions included in the working balance	226	263	280	204		
Loans (+/-)	M	M	M	M		
Equities (+/-)	M	M	M	M		
Other financial transactions (+/-)	226	263	280	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	280	204		Exclude transfers to capital reserve account
Detail 2						
Non-financial transactions not included in the working balance	48	379	24	13		
Detail 1	874	1,554	1,425	1,316		Local Authorities' capital transfer revenue (Central Government grants + development levies)
Detail 2	-161	-162	-167	-136		Local Authorities' capital transfer payments
Detail 3	-718	-990	-1,228	-1,288		Local Authorities' capital formation
Detail 4	-175	-151	-150	-190		Timing adjustment to convert invoiced commercial rates to equal actual cash collected
Detail 5	230	130	145	312		Adjustments to reported expenditure to take into account bad debt, movement in provision for doubtful debt and changes in stocks.
Detail 6	-2	-2	-1	-1		change in stock has not been included in Working balance but should be
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	50	-14	-117	-116		
Detail 1	50	-14	-117	-116		AHBs reclassified to local government sector for March 2018 EDP
Detail 2						
Other adjustments (+/-) (please detail)	-186	-73	-57	108		
Detail 1	-186	-73	-57	108		Residual
Detail 2						
Detail 3						
Net lending (+)/ net borrowing (-) (B.9) of local government (S.1313)	153	564	148	209	-497	

(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: 15/10/2018	2014	2015	Year 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: 15/10/2018	Year			
	2014	2015	2016	2017
Net lending (-)/ net borrowing (+) (B.9) of general government (S.13)*	7,046	5,014	1,466	729
Net acquisition (+) of financial assets ⁽²⁾	-18,761	-7,352	-3,993	-1,389
Currency and deposits (F.2)	-6,372	-322	-3,008	2,474
Debt securities (F.3)	-1,429	-5,661	-1,150	184
Loans (F.4)	-11,808	-1,080	-366	-447
Increase (+)	3,850	4,152	1,866	523
Reduction (-)	-15,658	-5,232	-2,231	-971
Short term loans (F.41), net	-787	-530	-47	-32
Long-term loans (F.42)	-11,020	-550	-319	-415
Increase (+)	4,638	4,682	1,912	556
Reduction (-)	-15,658	-5,232	-2,231	-971
Equity and investment fund shares/units (F.5)	-90	242	-379	-4,487
Portfolio investments, net ⁽²⁾	-359	943	237	-166
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	-3	-197
Other accounts receivable (F.8)	794	-244	912	1,084
Other financial assets (F.1, F.6)	0	-1	0	0
Adjustments ⁽³⁾	-337	1,590	2,414	2,121
Net incurrence (-) of liabilities in financial derivatives (F.71)	1	1	0	0
Net incurrence (-) of other accounts payable (F.8)	-772	-267	348	-104
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	70	-984	-834	-848
Difference between capital and financial accounts (B.9-B.9f)	70	-984	-834	-848
Other statistical discrepancies (+/-)	L	L	L	L
Change in general government (S.13) consolidated gross debt ^(1, 2)	-11,982	-1,731	-946	612

*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: 15/10/2018	Year			
	2014	2015	2016	2017
Net lending (-)/ net borrowing (+) (B.9) of central government (S.1311)*	7,198	5,578	1,614	938
Net acquisition (+) of financial assets ⁽²⁾	-18,187	-7,825	-3,872	-1,144
Currency and deposits (F.2)	-5,833	-220	-2,855	2,613
Debt securities (F.3)	-1,429	-5,661	-1,150	184
Loans (F.4)	-11,805	-1,704	-129	-146
Increase (+)	3,853	3,528	2,102	824
Reduction (-)	-15,658	-5,232	-2,231	-971
Short term loans (F.41), net	-787	-530	-47	-32
Long-term loans (F.42)	-11,017	-1,174	-82	-114
Increase (+)	4,641	4,058	2,149	857
Reduction (-)	-15,658	-5,232	-2,231	-971
Equity and investment fund shares/units (F.5)	-90	240	-381	-4,489
Portfolio investments, net ⁽²⁾	-360	941	235	-168
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	-3	-197
Other accounts receivable (F.8)	826	-192	647	890
Other financial assets (F.1, F.6)	0	-1	0	0
Adjustments ⁽³⁾	-651	1,774	2,338	2,098
Net incurrence (-) of liabilities in financial derivatives (F.71)	1	1	0	0
Net incurrence (-) of other accounts payable (F.8)	-1,041	-55	336	-131
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⁾ (-)	-45	-28	-64	5
Statistical discrepancies	70	-984	-834	-848
Difference between capital and financial accounts (B.9-B.9f)	70	-984	-834	-848
Other statistical discrepancies (+/-)	L	L	L	L
Change in central government (S.1311) consolidated gross debt ^(1, 2)	-11,569	-1,457	-753	1,044
Central government contribution to general government debt (a=b-c) ⁽⁵⁾	198,940	198,230	197,513	198,537
Central government gross debt (level) (b) ^(2, 5)	203,397	201,940	201,187	202,230
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: 15/10/2018	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: 15/10/2018	Year			
	2014	2015	2016	2017
Net lending (-)/ net borrowing (+) (B.9) of local government (S.1313)*	-153	-564	-148	-209
Net acquisition (+) of financial assets ⁽²⁾	-41	25	173	-6
Currency and deposits (F.2)	-540	-101	-152	-139
Debt securities (F.3)	460	298	330	219
Loans (F.4)	70	-122	-273	-281
Increase (+)	0	0	0	0
Reduction (-)	70	-122	-273	-281
Short term loans (F.41), net	0	0	0	0
Long-term loans (F.42)	70	-122	-273	-281
Increase (+)	0	0	0	0
Reduction (-)	70	-122	-273	-281
Equity and investment fund shares/units (F.5)	1	2	2	1
Portfolio investments, net ⁽²⁾	0	0	0	0
Equity and investment fund shares/units other than portfolio investments	1	2	2	1
Increase (+)	1	2	2	1
Reduction (-)	0	0	0	0
Financial derivatives (F.71)	0	0	0	0
Other accounts receivable (F.8)	-32	-51	266	194
Other financial assets (F.1, F.6)	0	0	0	0
Adjustments ⁽³⁾	314	-184	76	22
Net incurrence (-) of liabilities in financial derivatives (F.71)	0	0	0	0
Net incurrence (-) of other accounts payable (F.8)	269	-212	12	27
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⁾ (-)	45	28	64	-5
Statistical discrepancies	-1	0	0	1
Difference between capital and financial accounts (B.9-B.9f)	-1	0	0	1
Other statistical discrepancies (+/-)	0	0	0	0
Change in local government (S.1313) consolidated gross debt ^(1,2)	119	-723	101	-192
Local government contribution to general government debt (a=b-c) ⁽⁵⁾	4,415	3,394	3,165	2,753
Local government gross debt (level) (b) ⁽⁵⁾	5,081	4,359	4,460	4,267
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: 15/10/2018	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: 15/10/2018	Year				
		2014 final	2015 final	2016 final	2017 half-finalized	2018 forecast
2	Trade credits and advances (AF.81 L)	4,183	4,418	4,280	4,525	4,525
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)	164,929	201,667	223,150	234,221	252,050
	(1) Please indicate status of data: estimated, half-finalized, final.					
	(2) Data to be provided in particular when GNI is substantially greater than GDP.					