

**Annual Debt and Deficit Data for Ireland
as reported in the April 2017
Excessive Deficit Procedure notification**

**Statistical data for years 2013 - 2016 in these tables
are prepared by the Central Statistics Office
Forecast data for 2017 is provided by the Department of Finance**

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: 13/04/2017

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.

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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: 13/04/2017	ESA 2010 codes	Year					Source
		2013	2014	2015	2016	2017	
Net lending (+)/ net borrowing (-)	B.9	final CSO	final CSO	half-finalized CSO	estimated CSO	planned Dept. of Finance	
General government	S.13	-10,296	-7,177	-5,034	-1,526	-1,211	
- Central government	S.1311	-10,287	-7,280	-5,611	-1,791	-1,211	
- State government	S.1312	M	M	M	M	M	
- Local government	S.1313	-9	103	578	265	0	
- Social security funds	S.1314	M	M	M	M	M	
		final	final	final	half-finalized	planned	
General government consolidated gross debt							
Level at nominal value outstanding at end of year		215,296	203,326	201,384	200,569	204,595	
<i>By category:</i>							
Currency and deposits	AF.2	31,356	20,918	20,713	21,315		
Debt securities	AF.3	112,665	119,078	125,565	124,025		
Short-term	AF.31	2,389	3,760	1,182	2,273		
Long-term	AF.32	110,276	115,318	124,383	121,752		
Loans	AF.4	71,275	63,330	55,106	55,229		
Short-term	AF.41	1,440	1,290	1,026	681		
Long-term	AF.42	69,836	62,040	54,080	54,548		
General government expenditure on:							
Gross fixed capital formation	P.51g	3,530	4,171	4,346	4,898	5,332	
Interest (consolidated)	D.41 (uses)	7,719	7,583	6,840	6,178	6,024	
Gross domestic product at current market prices	B.1*g	180,209	193,160	255,815	265,835	280,564	

(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: 13/04/2017		2013	2014	Year 2015	2016	2017	
Working balance in central government accounts		-11,503	-8,189	-64	-1,012	-2,050	
<i>Basis of the working balance</i>		cash	cash	cash	cash	planned	
	<i>data source</i>	CSO	CSO	CSO	CSO	Dept. of Finance	
Financial transactions included in the working balance							
Loans, granted (+)		-381	304	-4,264	-2,500	-1,081	
Loans, repayments (-)		1,764	4,327	4,612	1,555	21	
Equities, acquisition (+)		-368	-4,272	-4,671	-1,815	-185	
Equities, sales (-)		540	272	21	4	11	
Other financial transactions (+/-)		-1,300	-2	-722	-622	-900	
of which: transactions in debt liabilities (+/-)		-1,017	-21	-3,504	-1,621	-27	
of which: net settlements under swap contracts (+/-)		8	0	224	-5	0	
Detail 1		-5	-13	-10	-5	0	Adjustment for Central Bank notes & coins income
Detail 2		13	13	234	0	0	Promissory Notes - repayment of notional loan principal
Detail 3		-1,010	0	-3,746	-1,600	0	Contingent Capital and preference share assets issued to Bank of Ireland, AIB and PTSB
Detail 4		-15	-21	-26	-30	-32	UMTS (mobile telephony) licences: repayment of notional loan principal
Detail 5				43	13	5	Payments to DSP under S48B of Pensions Act 1990 (e.g Waterford Crystal Pension Bill)
Non-financial transactions not included in the working balance							
Detail 1		509	65	208	451	749	Promissory Notes: INBS
Detail 2		0	0	0	M	M	Promissory Notes: EBS
Detail 3		12	12	16	M	M	Promissory Notes: Anglo Irish Bank
Detail 4		0	0	0	M	M	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	17	3	Extra-budgetary funds: Dormant Accounts Fund
Detail 8		-191	-12	-19	-242	11	Extra-budgetary funds: Bank Guarantee Scheme receipts
Detail 9		0	0	4	3	0	Extra-budgetary funds: EU Transfers suspense account
Detail 10		0	0	0	0	0	Extra-budgetary funds: Small Savings Reserve Fund
Detail 11		0	0	0	0	0	Extra-budgetary funds: Capital Service Redemption Account (CSRA)
Detail 12		114	59	55	111	0	Extra-budgetary funds: Risk Equalisation Fund (Health Insurance)
Detail 13		-76	-69	106	60	-11	Extra-budgetary funds: All other
Detail 14		-45	0	10	-69	0	Interest receivable: contingent capital
Detail 15		738	21	20	18	25	UMTS licence sale
Detail 16		15	-59	-6	67	0	Difference between Net Revenue Receipts and Exchequer tax receipts
Detail 17		11	60	-86	L	10	Net lending/net borrowing: Health Service Executive
Detail 18		-11	83	72	66	667	SIF B9
Detail 19		-74	-86	35	-37	45	Voted expenditure net of Exchequer issues, A-in-As and financial transactions
Difference between interest paid (+) and accrued (D.41)(-)		-32	59	148	521	221	
Other accounts receivable (+)							
Detail 1		98	820	-19	597	452	Tax time adjustments: VAT and Excise
Detail 2		75	419	86	406	244	Tax time adjustments: PAYE Income Tax (including USC/Income Levy)
Detail 3		71	113	147	33	178	Tax time adjustments: SEPA delay
Detail 4		0	0	0	0	0	EU income receivable: transfers from ESF, ERDF and Cohesion Fund
Detail 5		-26	-49	-56	-32	0	EU income receivable: FEOGA agricultural guarantee payments
Detail 6		-15	-38	-78	171	30	Prepayments for military equipment
Detail 7		0	0	0	0	0	Licence Sales - National Lottery
Detail 8		0	2	20	20	0	Accrual adjustment for other voted expenditure
Detail 8		-8	372	-138	L	0	
Other accounts payable (-)							
Detail 1		176	-627	177	-40	86	Accrual adjustment for GFCF
Detail 2		2	-5	-2	L	0	Accrual adjustment for other voted expenditure
Detail 3		76	-114	-31	L	0	Carbon credits
Detail 4		-23	-19	-33	-29	-10	Accrual adjustment for EU Transfers
Detail 5		0	0	-38	1	0	EU budget contribution
Detail 6		-5	-23	170	-116	0	Assumption of University and Semi State Pension Liabilities
Detail 7		126	-63	112	105	97	Licence Sales - National Lottery
Detail 8		0	-403	0	0	0	
Detail 8		0	0	0	0	0	
Working balance (+/-) of entities not part of central government							
Net lending (+)/ net borrowing (-) of other central government bodies		M	M	M	M	M	
Detail 1		847	287	313	191	412	Non-market public corporations
Detail 2		64	-97	-343	65	109	NPRF/ISIF
Detail 3		591	368	640	63	292	Voluntary Hospitals
Detail 4		34	4	3	L	0	IOTs (moved from LG to CG)
Detail 5		0	0	0	L	11	IBRC
Detail 5		157	12	13	63	0	
Other adjustments (+/-) (please detail)							
Detail 1		0	0	-2,111	0	0	Conversion of AIB preference shares into Ordinary shares
Detail 2		M	M	-2,111	M	M	
Detail 3						M	
Detail 4						M	
Detail 5						M	
Net lending (+)/ net borrowing (-) (B.9) of central government (S.1311)		-10,287	-7,280	-5,611	-1,791	-1,211	

(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: 13/04/2017	2013	2014	Year 2015	2016	2017	
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	M	
Loans (+/-)	M	M	M	M	M	
Equities (+/-)	M	M	M	M	M	
Other financial transactions (+/-)	M	M	M	M	M	
of which: transactions in debt liabilities (+/-)	M	M	M	M	M	
of which: net settlements under swap contracts (+/-)	M	M	M	M	M	
<i>Detail 1</i>	M	M	M	M	M	
<i>Detail 2</i>	M	M	M	M	M	
Non-financial transactions not included in the working balance	M	M	M	M	M	
<i>Detail 1</i>	M	M	M	M	M	
<i>Detail 2</i>	M	M	M	M	M	
Difference between interest paid (+) and accrued (D.41)(-)	M	M	M	M	M	
Other accounts receivable (+)	M	M	M	M	M	
<i>Detail 1</i>	M	M	M	M	M	
<i>Detail 2</i>	M	M	M	M	M	
Other accounts payable (-)	M	M	M	M	M	
<i>Detail 1</i>	M	M	M	M	M	
<i>Detail 2</i>	M	M	M	M	M	
Working balance (+/-) of entities not part of state government	M	M	M	M	M	
Net lending (+)/ net borrowing (-) of other state government bodies	M	M	M	M	M	
<i>Detail 1</i>	M	M	M	M	M	
<i>Detail 2</i>	M	M	M	M	M	
Other adjustments (+/-) (please detail)	M	M	M	M	M	
<i>Detail 1</i>	M	M	M	M	M	
<i>Detail 2</i>	M	M	M	M	M	
<i>Detail 3</i>	M	M	M	M	M	
Net lending (+)/ net borrowing (-) (B.9) of state government (S.1312)	M	M	M	M	M	
<i>(ESA 2010 accounts)</i>						

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

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

Table 2C: Provision of the data which explain the transition between the working balance and the local government surplus/ deficit

Member State: Ireland

Data are in ...(millions of units of national currency)

Date: 13/04/2017

	2013	2014	Year 2015	2016	2017	
Working balance in local government accounts	-24	15	9	0		
<i>Basis of the working balance</i>	accrual	accrual	accrual	accrual		
Financial transactions included in the working balance	204	226	263	263		
Loans (+/-)	M	M	M	M		
Equities (+/-)	M	M	M	M		
Other financial transactions (+/-)	204	226	263	263		
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>	204	226	263	263		Exclude transfers to capital reserve account
<i>Detail 2</i>						
Non-financial transactions not included in the working balance	-77	-27	321	58		
<i>Detail 1</i>	-71	-50	-50	-50		Imputed transfer to housing associations
<i>Detail 2</i>	60	50	50	50		Imputed interest payments from housing associations
<i>Detail 3</i>	1,328	873	1,552	1,177		Local Authorities' capital transfer revenue (Central Government grants + development levies)
<i>Detail 4</i>	-235	-231	-217	-217		Local Authorities' capital transfer payments
<i>Detail 5</i>	-1,195	-669	-887	-763		Local Authorities' capital formation
<i>Detail 6</i>	-162	-175	-151	-175		Timing adjustment to convert invoiced commercial rates to equal actual cash collected
<i>Detail 7</i>	198	175	24	35		Adjustments to reported expenditure to take into account bad debt, movement in provision for doubtful debt and changes
Difference between interest paid (+) and accrued (D.41)(-)	M	M	M	M		
Other accounts receivable (+)	M	M	M	M		
<i>Detail 1</i>						
<i>Detail 2</i>						
Other accounts payable (-)	M	M	M	M		
<i>Detail 1</i>						
<i>Detail 2</i>						
Working balance (+/-) of entities not part of local government	M	M	M	M		
Net lending (+)/ net borrowing (-) of other local government bodies	M	M	M	M		
<i>Detail 1</i>						
<i>Detail 2</i>						
Other adjustments (+/-) (please detail)	-111	-110	-15	-55		
<i>Detail 1</i>	-111	-110	-15	-55		Residual
<i>Detail 2</i>						
<i>Detail 3</i>						
Net lending (+)/ net borrowing (-) (B.9) of local government (S.1313)	-9	103	578	265		

(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: 13/04/2017	2013	2014	Year 2015	2016	2017	
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 (+/-) (<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 social security (S.1314)	M	M	M	M		
<i>(ESA 2010 accounts)</i>						

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

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

Table 3A: Provision of the data which explain the contributions of the surplus/ deficit and the other relevant factors to the variation in the debt level (general government)

Member State: Ireland Data are in ... (millions of units of national currency) Date: 13/04/2017	Year			
	2013	2014	2015	2016
Net lending (-)/ net borrowing (+) (B.9) of general government	10,296	7,177	5,034	1,526
Net acquisition (+) of financial assets ⁽²⁾	-5,638	-18,903	-7,525	-3,880
Currency and deposits (F.2)	-1,202	-6,344	-344	-3,146
Debt securities (F.3)	-757	-1,430	-5,833	-1,133
Loans (F.4)	-2,374	-11,811	-1,007	-91
Increase (+)	1,539	3,653	3,506	1,829
Reduction (-)	-3,913	-15,465	-4,513	-1,920
Short term loans (F.41), net	349	-787	-530	-47
Long-term loans (F.42)	-2,723	-11,024	-477	-44
Increase (+)	1,190	4,441	4,036	-44
Reduction (-)	-3,913	-15,465	-4,513	0
Equity and investment fund shares/units (F.5)	-1,307	-91	240	-384
Portfolio investments, net ⁽²⁾	-546	-361	941	234
Equity and investment fund shares/units other than portfolio investments	-760	270	-701	-618
Increase (+)	540	272	21	4
Reduction (-)	-1,300	-2	-722	-622
Financial derivatives (F.71)	196	98	-367	0
Other accounts receivable (F.8)	-194	676	-213	873
Other financial assets (F.1, F.6)	0	0	-1	0
Adjustments ⁽²⁾	617	-602	523	2,203
Net incurrence (-) of liabilities in financial derivatives (F.71)	1	1	0	0
Net incurrence (-) of other accounts payable (F.8)	871	-837	-307	156
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	1	0	0	0
Issuances above(-)/below(+) nominal value	-246	-308	-367	50
Difference between interest (D.41) accrued(-) and paid ⁽⁴⁾ (+)	-32	59	148	521
Redemptions/repurchase of debt above(+)/below(-) nominal value	27	485	1,056	1,500
Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt	-3	-3	-7	-24
Changes in sector classification (K.61) ⁽⁵⁾ (+/-)	0	0	0	0
Other volume changes in financial liabilities (K.3, K.4, K.5)	0	0	0	0
Statistical discrepancies	5	358	27	-665
Difference between capital and financial accounts (B.9-B.99)	5	358	27	-665
Other statistical discrepancies (+/-)	L	L	L	L
Change in general government (S.13) consolidated gross debt	5,281	-11,970	-1,942	-815

***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: 13/04/2017	Year			
	2013	2014	2015	2016
Net lending (-)/ net borrowing (+) (B.9) of central government (S.1311)*	10,287	7,280	5,611	1,791
Net acquisition (+) of financial assets ⁽²⁾	-5,450	-18,335	-8,027	-3,867
Currency and deposits (F.2)	-1,121	-5,794	-252	-2,985
Debt securities (F.3)	-757	-1,430	-5,833	-1,133
Loans (F.4)	-2,387	-11,825	-1,662	28
Increase (+)	1,785	3,834	3,502	2,069
Reduction (-)	-4,172	-15,658	-5,164	-2,040
Short term loans (F.41), net	349	-787	-530	-47
Long-term loans (F.42)	-2,736	-11,037	-1,132	75
Increase (+)	1,436	4,621	4,032	2,116
Reduction (-)	-4,172	-15,658	-5,164	-2,040
Equity and investment fund shares/units (F.5)	-1,307	-91	240	-384
Portfolio investments, net ⁽²⁾	-546	-361	941	234
Equity and investment fund shares/units other than portfolio investments	-760	270	-701	-618
Increase (+)	540	272	21	4
Reduction (-)	-1,300	-2	-722	-622
Financial derivatives (F.71)	196	98	-367	0
Other accounts receivable (F.8)	-75	707	-152	606
Other financial assets (F.1, F.6)	0	0	-1	0
Adjustments ⁽³⁾	573	-871	729	2,192
Net incurrence (-) of liabilities in financial derivatives (F.71)	1	1	0	0
Net incurrence (-) of other accounts payable (F.8)	827	-1,106	-101	145
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	1	0	0	0
Issuances above(-)/below(+) nominal value	-246	-308	-367	50
Difference between interest (D.41) accrued(-) and paid ⁽⁴⁾ (+)	-32	59	148	521
Redemptions/repurchase of debt above(+)/below(-) nominal value	27	485	1,056	1,500
Appreciation(+)/depreciation(-) ⁽⁵⁾ of foreign-currency debt ⁽⁵⁾	-3	-3	-7	-24
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	5	357	27	-664
Difference between capital and financial accounts (B.9-B.9f)	5	357	27	-664
Other statistical discrepancies (+/-)	L	L	L	L
Change in central government (S.1311) consolidated gross debt ^(1,2)	5,415	-11,569	-1,659	-547
Central government contribution to general government debt (a=b-c) ⁽³⁾	210,582	198,973	198,090	197,695
Central government gross debt (level) (b) ^(2,5)	214,966	203,397	201,737	201,190
Central government holdings of other subsectors debt (level) (c) ⁽⁵⁾	4,383	4,424	3,647	3,495

*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: 13/04/2017	Year			
	2013	2014	2015	2016
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 ⁽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(-) ⁽⁵⁾ of foreign-currency debt	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: 13/04/2017	Year			
	2013	2014	2015	2016
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
Loans (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
Equity 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
Financial derivatives (F.71)	0	0	0	0
Other accounts receivable (F.8)	-119	-31	-61	267
Other financial assets (F.1, F.6)	0	0	0	0
Adjustments ⁽³⁾	44	269	-206	11
Net incurrence (-) of liabilities in financial derivatives (F.71)	0	0	0	0
Net incurrence (-) of other accounts payable (F.8)	44	269	-206	11
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⁾ (-)	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
Local government contribution to general government debt (a=b-c) ⁽⁵⁾	4,714	4,353	3,294	2,874
Local government gross debt (level) (b) ⁽²⁾	4,920	5,020	4,258	4,169
Local government holdings of other subsectors debt (level) (c) ⁽²⁾	206	666	965	1,295

*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: 13/04/2017	Year			
	2013	2014	2015	2016
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.

Member State: Ireland Data are in ...(millions of units of national currency) Date: 13/04/2017		Year					Source
		2013	2014	2015	2016	2017	
Statement		final	final	half-finalized	estimated	forecast	
2	Trade credits and advances (AF.81 L)	CSO	CSO	CSO	CSO	Dept of Finance	
		3,136	3,727	4,001	3,957	3,957	
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)	153,102	164,488	203,886	219,539	231,271	

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

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