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: 16/04/2020

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: 16/04/2020	ESA 2010 codes	2016	2017	Year 2018	2019	2020
		final	final	final	half-finalized	planned
Net lending (+)/ net borrowing (-)	B.9					
General government	S.13	-1.877	-968	380	1.339	-23.885
- Central government	S.1311	-2.026	-1.086	285	1.871	-20.905
- State government	S.1312	М	М	М	М	М
- Local government	S.1313	149	118	95	-532	-2.980
- 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 end of year		200.618	201.259	205.883	204.044	217.710
By category:						
Currency and deposits	AF.2	21.315	21.600	21.648	22.213	
Debt securities	AF.3	123.881	130.121	134.233	133.571	
Short-term	AF.31	2.395	2.929	2.988	3.357	
Long-term	AF.32	121.485	127.191	131.245	130.214	
Loans	AF.4	55.423	49.538	50.002	48.259	
Short-term	AF.41	691	514	671	304	
Long-term	AF.42	54.732	49.024	49.331	47.955	
General government expenditure on:						
Gross fixed capital formation	P.51g	5.197	5.272	6.332	8.074	8.865
Interest (consolidated)	D.41 (uses)	6.264	5.941	5.317	4.458	3.950
Gross domestic product at current market prices	B.1*g	271.684	297.131	324.038	347.215	315.450

(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

Data are in(millions of units of national currency) Date: 16/04/2020	2016	2017	2018	2019	2020	
Vorking balance in central government acco	-1.018	1.906	99	647	-14.010	
asis of the working balance	cash	cash	cash	cash	planned	
inancial transactions included in the working b	-2.199	-4.452	-1.498	-2.336	-4.415	
Loans, granted (+)	1.555	193	250	185	385	
Loans, repayments (-) Equities, acquisition (+)	-1.815 0	-540 2	-534	-1.012	-340 10	
Equities, acquisition (1) Equities, sales (-)	-622	-4.334	-1.426	-1.653	-2.975	
Other financial transactions (+/-)	-1.316	228	211	143	-1.495	
of which: transactions in debt liabilities (4	-5	0	0	0	0	
of which: net settlements under swap col	275	223	200	137	0	
Detail 1	-5	0	0	0	0	Adjustment for Central Bank notes & coins income
Detail 2 Detail 3	-1.600	0	0	0		Promissory Notes - repayment of notional loan principal Contingent Capital and preference share assets issued to Bank of Ireland, AIB and PTSB
Detail 4	-1.000	0	0	0		UMTS (mobile telephony) licences:adjustment of prepayment (2012Q4)
Detail 5	0	0	0	0	-1.500	Transactions with Ulysses securitisation vehicle
Detail 6	13	4	11	6	5	Payments to DSP under S48B of Pensions Act 1990 (e.g Waterford Crystal Pension Bill)
Non-financial transactions not included in the w	548	827	1.142	1.968	-3.525	
Detail 1	-96	0	0	0		Cancellation of IW loan 2016 only
Detail 2	0	0	0	0		Promissory Notes: EBS
Detail 3	555	0	0	0		EFSF imputed revenue 2016 only
Detail 4 Detail 5	-1 -13	-16 13	-96 9	-23 6	-20	Extra-budgetary funds: POSBF
Detail 5 Detail 6	-13 -240	-4	9 161	121	0	Extra-budgetary funds: Dormant Accounts Fund Extra-budgetary funds: Bank Guarantee Scheme receipts
Detail 7	-240	-4	-34	-6	0	Extra-budgetary funds: EU Transfers suspense account
Detail 8	-2	-8	0	0		Eligible Liabilities Guarantee
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	111	15	9	21	0	Extra-budgetary funds: Risk Equalisation Fund (Health Insurance)
Detail 12 Detail 13	-83 -69	159 0	-174 0	186 0	-20	Extra-budgetary funds: All other Interest receivable: contingent capital
Detail 14	20	20	20	20	25	Licence Sales: National Lottery Licence tax revenue (from Q4 2014)
Detail 15	51	73	80	37	35	UMTS difference between cash received and revenue due
Detail 16	-63	71	25	43	0	Difference between Net Revenue Receipts and Exchequer tax receipts
Detail 17	26	-117	78	78	10	Net lending/net borrowing: Health Service Executive
Detail 18 Detail 19	378	624	1.066	1.485 0	-3.770	SIF B9
	-37	-4	0	0	215	Voted expenditure net of Exchequer issues, A-in-As and financial transactions
Difference between interest paid (+) and accrue	221	-42	214	364	700	
Other accounts receivable (+)	311	268	210	268	450	
Detail 1 Detail 2	329	-21	167	-12	280	Tax time adjustments: VAT and Excise
Detail 2 Detail 3	16 0	92 0	125 0	243 0	200	Tax time adjustments: PAYE Income Tax (including USC/Income Levy) Tax time adjustments: SEPA delay
Detail 4	-67	74	-73	-112	0	EU income receivable: transfers from ESF, ERDF and Cohesion Fund
Detail 5	171	-30	-15	25	-30	EU income receivable: FEOGA agricultural guarantee payments
Detail 6	-4	39	-46	55	0	Prepayments for military equipment
Detail 7	-152	76	-12	0	0	Accrual adjustment for other voted expenditure
Detail 8	19	37	64	68	0	Interest Received
Other accounts payable (-) Detail 1	69 4	46 -2	-162 0	17 0	-30 0	Accrual adjustment for GFCF
Detail 2	-1	-2	1	5	0	Military Expenditure Payables
Detail 3	98	-1	51	0	0	Accrual adjustment for other voted expenditure
Detail 4	-26	-32	-62	-90	-110	Carbon credits
Detail 5	-9	-22	-117	-122	0	Accrual adjustment for EU Transfers
Detail 6	-108	0	-132	132	0	EU budget contribution
Detail 7 Detail 8	111 0	103 0	97 0	92 0	80 0	Assumption of University and Semi State Pension Liabilities Licence Sales - National Lottery
		•		-		
Norking balance (+/-) of entities not part of cen	М	М	М	М	м	
Net lending (+)/ net borrowing (-) of other centra	43	362	482	839	-185	Non-model and the second second
Detail 1 Detail 2	65 63	8 329	95 375	771 438	-350 120	Non-market public corporations Irish Strategic Investment Fund
Detail 2 Detail 3	-28	-24	-9	-9	0	Voluntary Hospitals
Detail 4	-86	59	-62	22	20	IOTs (moved from LG to CG)
Detail 5	29	-11	83	-383	25	IBRC
Other adjustments (+/-) (please detail)	0	0	202	404	440	
Detail 1	0	0	-203 0	104 0	110	Conversion of AIB preference shares into Ordinary shares
Detail 2	0	0	-213	104	110	Court decision (consultants pay)
Detail 3	0	0	10	0		Concession asset reclassification
Detail 4						
Detail 5						
Net lending (+)/ net borrowing (-) (B.9) of central g	-2.026	-1.086	285	1.871	-20.905	

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

	r					
Member State: Ireland			Year			
Data are in(millions of units of national currency)	2016	2017	2018	2019	2020	
Date: 16/04/2020						
Norking balance in state government accounts	M	M	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	М		
Equities (+/-)	M	М	M	М		
Other financial transactions (+/-)	M	М	M	М		
of which: transactions in debt liabilities (+/-)	M	M	М	М		
of which: net settlements under swap contracts (+/-)	M	M	М	М		
Detail 1	М	М	М	М		
Detail 2	M	М	М	М		
Ion-financial transactions not included in the working balance	M	M	М	М		
Detail 1	M	М	М	М		
Detail 2	M	М	М	М		
		I				
ifference between interest paid (+) and accrued (D.41)(-)	M	м	М	М		
Other accounts receivable (+)	M	м	М	М		
Detail 1	M	M	М	М		
Detail 2	M	М	М	М		
Other accounts payable (-)	M	М	М	М		
Detail 1	M	M	М	М		
Detail 2	M	M	М	М		
Vorking balance (+/-) of entities not part of state government	M	М	М	М		
let lending (+)/ net borrowing (-) of other state government bodies	M	M	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	M	М	М		
Detail 2	М	М	М	М		
Detail 3	M	М	М	М		
Net lending (+)/ net borrowing (-) (B.9) of state government (S.1312)	М	м	м	М		

(ESA 2010 accounts)

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

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

Member State: Ireland			Year	I		
Data are in(millions of units of national currency) Date: 16/04/2020	2016	2017	2018	2019	2020	
Working balance in local government accounts	17	1	0	0	-2.980	
Basis of the working balance	accrual	accrual	accrual	accrual		
Financial transactions included in the working balance	280	290		238		
Loans (+/-)	M	M		M		
Equities (+/-)	M	М	М	М		
Other financial transactions (+/-)	280	290	238	238		
of which: transactions in debt liabilities (+/-)	M	M	M	М		
of which: net settlements under swap contracts (+/-)	M	M	M	М		
Detail 1	280	290	238	238		Exclude transfers to capital reserve account
Detail 2						
		100	70.4	100		
Non-financial transactions not included in the working balance	270	122		403		
Detail 1	1.427	1.584	1.584	1.628		Local Authorities' capital transfer revenue (Central Government grants + development levies)
Detail 2	-157	-221	-155	-148		Local Authorities' capital transfer payments
Detail 3	-994	-1.134 -134	-925 -151	-1.273		Local Authorities' capital formation
Detail 4	-150			-155		Timing adjustment to convert invoiced commercial rates to equal actual cash collected
Detail 5	145	26	351	351		Adjustments to reported expenditure to take into account bad debt, movement in provision for doubtful debt and changes in stock
Detail 6	-1	0	0	0		Change in stock has not been included in Working balance but should be
Detail 7						
Difference between interest paid (+) and accrued (D.41)(-)	M	М	М	М		
Other accounts receivable (+)	М	М	м	М		
Detail 1						
Detail 2						
Other accounts payable (-)	М	м	М	М		
Detail 1						
Detail 2						
Norking balance (+/-) of entities not part of local government Net lending (+)/ net borrowing (-) of other local government bodies	-115	M -145		M -482		
Detail 1	-115	-145		-482		AHBs reclassified to local government sector for March 2018 EDP
Detail 2	-119	-143		-402		
	4	-2	U	U		Surveyed LA Entities
Other adjustments (+/-) (please detail)	-303	-150	-600	-691		L
Detail 1	-303	-150	-600	-691		Residual
Detail 2						
Detail 3						
Net lending (+)/ net borrowing (-) (B.9) of local government (S.1313)	149	118	95	-532	-2.980	
(ESA 2010 accounts)	149	118	95	-532	-2.980	

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

Table 2D: Provision of the data which explain the transition between the working balance and the social security surplus/ deficit

			Veen			
Member State: Ireland Data are in(millions of units of national currency)	2016	2017	Year 2018	2019	2020	
Date: 16/04/2020	2010	2017	2018	2019	2020	
Vorking balance in social security accounts	M	М	M	M		
asis of the working balance	(1)	(1)	(1)	(1)		1
inancial transactions included in the working balance	M	М	М	М		
Loans (+/-)	M	М	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	М	М	М		
Detail 1	M	М	М	М		
Detail 2	M	М	М	М		
lon-financial transactions not included in the working balance	M	М	М	М		
Detail 1	M	M	M	M		
Detail 2	M	M	M	M		
ifference between interest paid (+) and accrued (D.41)(-)	м	М	М	М		
······································						
Other accounts receivable (+)	М	М	М	М		
Detail 1	M	M	M	M		
Detail 2	M	M	M	M		
ther accounts payable (-)	M	M	M	M		
Detail 1	M	M	M	M		
Detail 2	M	M	M	M		
	IVI	IVI	IVI	IVI		
Vorking balance (+/-) of entities not part of social security funds	M	м	м	М		
et lending (+)/ net borrowing (-) of other social security bodies	M	M	M	M		
Detail 1	M	M	M	M		
Detail 2	M	M	M	M		
	IM	IVI	IVI	IVI		
ther adjustments (+/-) (<i>please detail</i>)	M	М	М	М		
Detail 1	M	M	M	M		
Detail 2	M	M	M	M		
Detail 3	M	M	M	M		
		IVI	IVI	IVI		
let lending (+)/ net borrowing (-) (B.9) of social security (S.1314)	м	м	м	м		

(ESA 2010 accounts)

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

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)

anding (-) net borrowing (+) (B.9) of general government (\$.13)* 1.877 968 -3.80 -1.339 acquisition (+) of financial assets ⁽ⁿ⁾ -4.886 -2.169 17.400 -989 ency and deposits (F.2) -3.383 2.493 4.379 1.726 securities (F.3) -1.119 -99 86 153 securities (F.3) -1.119 -2.154 2531 increase (+) 2.163 386 610 377 eduction (-) -2.552 1167 -1.807 -2.551 increase (+) 2.229 419 836 683 Reduction (-) -2.552 1167 -1.807 -2.551 increase (+) 2.229 419 836 833 Reduction (-) -2.552 1167 -1.807 -2.531 y and investment fund shares/units (F.5) -385 -4.999 -1.240 -2.360 ordridio investments -622 -4.334 -1.426 -1.652 icquity and investment fund shares/units other than portfolio investments	Member State: Ireland Data are in(millions of units of national currency) Data: 16/04/2020
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(1) A positive entry in this row means that nominal debt increases, a negative entry that nominal debt decreases.

(2) Consolidated within general government.

(4) Including capital uplift(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)

				1
Member State: Ireland Data are in(millions of units of national currency)	2016	Yea 2017	r 2018	2019
Data are in(millions of units of national currency) Date: 16/04/2020	2010	2017	2018	2019
Net lending (-)/ net borrowing (+) (B.9) of central government (S.1311)	2.026	1.086	-285	-1.871
Net acquisition (+) of financial assets ⁽²⁾	-4.752	-1.883	17.455	-626
Currency and deposits (F.2)	-3.223	2.622	4.445	1.821
Debt securities (F.3)	-1.421	-105	-81	-153
Loans (F.4)	-87	-430	-1.181	-1.715
Increase (+)	2.424	737	626	815
Reduction (-)	-2.512	-1.167	-1.807	-2.531
Short term loans (F.41), net	-47	-32	-227	-516
Long-term loans (F.42)	-40	-397	-954	-1.199
Increase (+)	2.471	770	852	1.331
Reduction (-)	-2.512	-1.167	-1.807	-2.531
Equity and investment fund shares/units (F.5)	-387	-4.497	-1.245	-2.358
Portfolio investments, net ⁽²⁾	235	-164	180	-705
Equity and investment fund shares/units other than portfolio investment	-622	-4.333	-1.425	-1.652
Increase (+)	0	2	2	1
Reduction (-)	-622	-4.334	-1.426	-1.653
Financial derivatives (F.71)	-279	-426	-165	-127
Other accounts receivable (F.8)	644	953	15.682	1.905
Other financial assets (F.1, F.6)	0	0	0	1
Adjustments ⁽²⁾	1.640	1.624	-12.120	448
Net incurrence (-) of liabilities in financial derivatives (F.71)	0	0	1	0
Net incurrence (-) of other accounts payable (F.8)	325	-366	-14.658	118
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	0	0	0	0
Issuances above(-)/below(+) nominal value	-406	-395	-116	-1.770
Difference between interest (D.41) accrued(-) and paid ⁽⁴⁾ (+)	221	-42	214	364
Redemptions/repurchase of debt above(+)/below(-) nominal value	1.500	2.253	2.434	1.759
Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾	0	175	5	-23
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	332	214	-220	124
Difference between capital and financial accounts (B.9-B.9f)	332	214	-220	124
Other statistical discrepancies (+/-)	L	L	L	L
Change in central government (S.1311) consolidated gross debt ^(1, 2)	-753	1.041	4.830	-1.926
Central government contribution to general government debt (a=b-c)	197.535	198.567	203.215	200.799
Central government gross debt (level) (b) (2.5)	201.214	202.255	207.085	205.159
Central government holdings of other subsectors debt (level) (c) ⁽⁵⁾	3.679	3.688	3.870	4.360
*Please note that the sign convention for net lending/ net bor				

*Please note that the sign convention for net lending/ net borrowing is different from tables 1 and 2.

A positive entry in this row means that nominal debt increases, a negative entry that nominal debt decreases.
 Consolidated within central government.

(3) Due to exchange-rate movements.

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	2016	2017 Yea	2018	2019
Data are in(millions of units of national currency) Date: 16/04/2020	2016	2017	2018	2019
Net lending (-)/ net borrowing (+) (B.9) of state government (S.1312)*	М	м	M	М
Net acquisition (+) of financial assets ⁽²⁾	м	М	М	М
Currency and deposits (F.2)	M	м	М	М
Debt securities (F.3)	M	м	М	М
Loans (F.4)	M	м	м	М
Increase (+)	М	М	М	М
Reduction (-)	М	М	М	М
Short term loans (F.41), net	M	М	М	М
Long-term loans (F.42)	M	М	М	М
Increase (+)	М	М	М	М
Reduction (-)	М	М	М	М
Equity and investment fund shares/units (F.5)	M	M	M	M
Portfolio investments, net ⁽²⁾	М	м	м	М
Equity and investment fund shares/units other than portfolio investments	M	M	M	M
Increase (+)	M	M	M	М
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
		IVI	IVI	IVI
Adjustments ⁽²⁾	м	М	М	М
Net incurrence (-) of liabilities in financial derivatives (F.71)	M	M	M	M
Net incurrence (-) of the 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
	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	М	M
(0) (0)	M	M	M	M
Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾	M	м	М	M
Changes in sector classification (K.61) ⁽⁵⁾ (+/-)	M	м	М	М
Other volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁵⁾ (-)	M	м	М	М
	M	M	M	M
Statistical discrepancies	M	м	M	M
Difference between capital and financial accounts (B.9-B.9f)	M	М	М	М
Other statistical discrepancies (+/-)	M	М	М	М
	М	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)	M	м	м	М
State government gross debt (level) (b) (2,5)	M	М	M	М
State government holdings of other subsectors debt (level) (c) (5)	M	м	M	М
			·	
*Please note that the sign convention for net lending/ net borrowing is diffe	erent from tables	1 and 2.		

A positive entry in this row means that nominal debt increases, a negative entry that nominal debt decreases.
 Consolidated within state government.

(3) Due to exchange-rate movements.

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	I	
Data are in(millions of units of national currency)	2016	2017	2018	2019	
ate: 16/04/2020					
let lending (-)/ net borrowing (+) (B.9) of local government (S.1313)*	-149	-118	-95	532	
et acquisition (+) of financial assets ⁽²⁾	163	-58	462	283	
Currency and deposits (F.2)	-160	-129	-66	-95	
ebt securities (F.3)	330	225	331	156	
oans (F.4)	-273	-343	166	51	
Increase (+)	0	0	166	51	
Reduction (-)	-273	-343	0	0	
Short term loans (F.41), net	0	0	0	0	
Long-term loans (F.42)	-273	-342	166	51	
Increase (+)	0	0	166	51	
Reduction (-)	-273	-342	0	0	
Equity and investment fund shares/units (F.5)	-2/3	-342	5	-2	
Portfolio investments. net ⁽²⁾	0	-2	0	-2	
	2				
Equity and investment fund shares/units other than portfolio investments	2	-2	5	-2 0	
Increase (+) Reduction (-)	0	-2	5	-2	
Financial derivatives (F.71)	0	0	0	0	
ther accounts receivable (F.8)	264	191	27	174	
ther financial assets (F.1, F.6)	0	0	0	0	
• • • • •					
djustments ⁽²⁾	32	4	-55	-83	
et incurrence (-) of liabilities in financial derivatives (F.71)	0	-5	5	0	
Net incurrence (-) of other accounts payable (F.8)	14	9	-60	-83	
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	
Redemptions/repurchase of debt above(+)/below(-) nominal value	0	0	0	0	
(2) (5)					
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⁾ (-)	19	0	0	0	
Statistical discrepancies	0	0	0	0	
Difference between capital and financial accounts (B.9-B.9f)	0	0	0	0	
Other statistical discrepancies (+/-)	0	0	0	0	
Change in local government (S.1313) consolidated gross debt ^(1, 2)	47	-172	313	732	
ocal government contribution to general government debt (a=b-c) (5)	3.083	2.692	2.668	3.245	
Local government gross debt (level) (b) and Local government holdings of other subsectors debt (level) (c)	4.378 1.295	4.206	4.519	5.251	
		1.514	1.850	2.006	

A positive entry in this row means that nominal debt increases, a negative entry that nominal debt decreases.
 Consolidated within local government.
 Due to exchange-rate movements.

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		Yea	ar .	
Data are in(millions of units of national currency)	2016	2017	2018	2019
Date: 16/04/2020	2010	2017	2010	2015
Net lending (-)/ net borrowing (+) (B.9) of social security funds (S.1314)*	M	M	M	М
Net acquisition (+) of financial assets ⁽²⁾	M	М	М	М
Currency and deposits (F.2)	M	M	М	М
Debt securities (F.3)	M	М	м	М
Loans (F.4)	M	M	М	M
Increase (+)	М	М	М	М
Reduction (-)	М	М	М	М
Short term loans (F.41), net	M	М	М	М
Long-term loans (F.42)	M	M	М	М
Increase (+)	М	М	М	М
Reduction (-)	М	М	М	М
Equity and investment fund shares/units (F.5)	M	М	м	М
Portfolio investments, net ⁽²⁾	M	М	м	М
Equity and investment fund shares/units other than portfolio investments	M	M	M	M
Increase (+)	M	M	М	М
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
		IVI	IVI	IVI
Adjustments (2)	м	М	М	М
Adjustments ⁽²⁾ Net incurrence (-) of liabilities in financial derivatives (F.71)	M	M	M	M
Net incurrence (-) of other accounts payable (F.8)	M	M	М	M
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	M	М	М	M
	M	M	М	M
Issuances above(-)/below(+) nominal value	M	M	М	M
Difference between interest (D.41) accrued(-) and paid ⁽⁴⁾ (+)	M	M	М	M
Redemptions/repurchase of debt above(+)/below(-) nominal value	M	М	М	M
	M	Μ	М	M
Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾	M	М	М	M
Changes in sector classification (K.61) ⁽⁵⁾ (+/-)	M	М	М	М
Other volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁵⁾ (-)	М	М	м	М
	M	М	М	М
Statistical discrepancies	M	M	м	M
Difference between capital and financial accounts (B.9-B.9f)	M	M	M	M
Other statistical discrepancies (+/-)	M	M	M	M
	M	M	M	M
Change in social security (S.1314) consolidated gross debt ^(1, 2)	М	м	м	м
		I		
Social security contribution to general government debt (a=b-c) (5)	М	м	м	М
Social security gross debt (level) (b) ^(2.5)	M	M	M	M
Social security holdings of other subsectors debt (level) (c)	M	M	M	M
			IVI	IVI
*Please note that the sign convention for net lending/ net borrowing is diffe	rent from tables 1	and 2.		
note that the sign convention for net lending/ net borrowing is diffe	rent 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.

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: 16/04/2020	2016 (1)	2017 (1)	Year 2018 (1)	2019 (1)	2020 forecast
Number 2	Trade credits and advances (AF.81 L)	4.502	5.002	5.146	5.358	5.400
3	Amount outstanding in the government debt from the financing of public unde	rtakings				
	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 i) the extent of these differences:	of				
	ii) the reasons for these differences:					
10	Gross National Income at current market prices (B.5*g)(2)	221.595	235.951	254.183	267.757	241.425
10	· 	221.595	235.951	254.183	267.757	241.425