



## 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

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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*

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

**Tables 2A to 2D: Provision of the data which explain the transition between the national definitions of government balance and the surplus/ deficit (B.9) of each government subsector.**

**Tables 3A to 3E: Provision of the data which explain the contributions of the government surplus/ deficit and the other relevant factors to the variation in the government debt level, and the consolidation of debt (general government and general government subsectors).**

**Table 4: Provision of other data in accordance with the statements contained in the Council minutes of 22/11/1993.**

***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
<b>Net lending (+)/ net borrowing (-)</b>	B.9					
<b>General government</b>	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	M	M	M	M	M
- Local government	S.1313	149	118	95	-532	-2.980
- Social security funds	S.1314	M	M	M	M	M
		final	final	final	half-finalized	planned
<b>General government consolidated gross debt</b>						
<b>Level at nominal value outstanding at end of year</b>		200.618	201.259	205.883	204.044	217.710
<i>By category:</i>						
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	
<b>General government expenditure on:</b>						
<b>Gross fixed capital formation</b>	P.51g	5.197	5.272	6.332	8.074	8.865
<b>Interest (consolidated)</b>	D.41 (uses)	6.264	5.941	5.317	4.458	3.950
<b>Gross domestic product at current market prices</b>	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**

Member State: Ireland	Year					
Data are in...(millions of units of national currency)	2016	2017	2018	2019	2020	
Date: 16/04/2020						
<b>Working balance in central government accounts</b>	<b>-1.018</b>	<b>1.906</b>	<b>99</b>	<b>647</b>	<b>-14.010</b>	
<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	-2.199	-4.452	-1.498	-2.336	-4.415	
Loans, granted (+)	1.555	193	250	185	385	
Loans, repayments (-)	-1.815	-540	-534	-1.012	-340	
Equities, acquisition (+)	0	2	2	1	10	
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 (+)	-5	0	0	0	0	
of which: net settlements under swap contracts	275	223	200	137	0	
Detail 1	-5	0	0	0	0	Adjustment for Central Bank notes & coins income
Detail 2	0	0	0	0	0	Promissory Notes - repayment of notional loan principal
Detail 3	-1.600	0	0	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	-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 working balance	548	827	1.142	1.968	-3.525	
Detail 1	-96	0	0	0	0	Cancellation of IW loan 2016 only
Detail 2	0	0	0	0	0	Promissory Notes: EBS
Detail 3	555	0	0	0	0	EFSF imputed revenue 2016 only
Detail 4	-1	-16	-96	-23	-20	Extra-budgetary funds: POSBF
Detail 5	-13	13	9	6	0	Extra-budgetary funds: Dormant Accounts Fund
Detail 6	-240	-4	161	121	0	Extra-budgetary funds: Bank Guarantee Scheme receipts
Detail 7	11	0	-34	-6	0	Extra-budgetary funds: EU Transfers suspense account
Detail 8	-2	-8	0	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	-83	159	-174	186	-20	Extra-budgetary funds: All other
Detail 13	-69	0	0	0	0	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	378	624	1.066	1.485	-3.770	SIF B9
Detail 19	-37	-4	0	0	215	Voted expenditure net of Exchequer issues, A-in-As and financial transactions
Difference between interest paid (+) and accrued	221	-42	214	364	700	
Other accounts receivable (+)	311	268	210	268	450	
Detail 1	329	-21	167	-12	280	Tax time adjustments: VAT and Excise
Detail 2	16	92	125	243	200	Tax time adjustments: PAYE Income Tax (including USC/Income Levy)
Detail 3	0	0	0	0	0	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 (-)	69	46	-162	17	-30	
Detail 1	4	-2	0	0	0	Accrual adjustment for GFCE
Detail 2	-1	-1	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	111	103	97	92	80	Assumption of University and Semi State Pension Liabilities
Detail 8	0	0	0	0	0	Licence Sales - National Lottery
Working balance (+/-) of entities not part of central government	M	M	M	M	M	
Net lending (+)/ net borrowing (-) of other central government entities	43	362	482	839	-185	
Detail 1	65	8	95	771	-350	Non-market public corporations
Detail 2	63	329	375	438	120	Irish Strategic Investment Fund
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	-203	104	110	
Detail 1	0	0	0	0	0	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	0	Concession asset reclassification
Detail 4						
Detail 5						
<b>Net lending (+)/ net borrowing (-) (B.9) of central government</b>	<b>-2.026</b>	<b>-1.086</b>	<b>285</b>	<b>1.871</b>	<b>-20.905</b>	

(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: 16/04/2020	2016	2017	Year 2018	2019	2020	
<b>Working balance in state government accounts</b>	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		
Detail 1	M	M	M	M		
Detail 2	M	M	M	M		
Non-financial transactions not included in the working balance	M	M	M	M		
Detail 1	M	M	M	M		
Detail 2	M	M	M	M		
Difference between interest paid (+) and accrued (D.41)(-)	M	M	M	M		
Other accounts receivable (+)	M	M	M	M		
Detail 1	M	M	M	M		
Detail 2	M	M	M	M		
Other accounts payable (-)	M	M	M	M		
Detail 1	M	M	M	M		
Detail 2	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		
Detail 1	M	M	M	M		
Detail 2	M	M	M	M		
Other adjustments (+/-) (please detail)	M	M	M	M		
Detail 1	M	M	M	M		
Detail 2	M	M	M	M		
Detail 3	M	M	M	M		
<b>Net lending (+)/ net borrowing (-) (B.9) of state government (S.1312)</b>	<b>M</b>	<b>M</b>	<b>M</b>	<b>M</b>		
<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: 16/04/2020	2016	2017	Year 2018	2019	2020	
<b>Working balance in local government accounts</b>	<b>17</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>-2.980</b>	
<i>Basis of the working balance</i>	accrual	accrual	accrual	accrual		
Financial transactions included in the working balance	280	290	238	238		
Loans (+/-)	M	M	M	M		
Equities (+/-)	M	M	M	M		
Other financial transactions (+/-)	280	290	238	238		
of which: transactions in debt liabilities (+/-)	M	M	M	M		
of which: net settlements under swap contracts (+/-)	M	M	M	M		
Detail 1	280	290	238	238		Exclude transfers to capital reserve account
Detail 2						
Non-financial transactions not included in the working balance	270	122	704	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	-925	-1.273		Local Authorities' capital formation
Detail 4	-150	-134	-151	-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 stocks.
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	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	-115	-145	-247	-482		
Detail 1	-119	-143	-247	-482		AHBs reclassified to local government sector for March 2018 EDP
Detail 2	4	-2	0	0		Surveyed LA Entities
Other adjustments (+/-) (please detail)	-303	-150	-600	-691		
Detail 1	-303	-150	-600	-691		Residual
Detail 2						
Detail 3						
<b>Net lending (+)/ net borrowing (-) (B.9) of local government (S.1313)</b>	<b>149</b>	<b>118</b>	<b>95</b>	<b>-532</b>	<b>-2.980</b>	

(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: 16/04/2020	2016	2017	Year 2018	2019	2020	
<b>Working balance in social security accounts</b>	M	M	M	M		
<i>Basis of the working balance</i>	(1)	(1)	(1)	(1)		
<b>Financial transactions included in the working balance</b>	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		
Detail 1	M	M	M	M		
Detail 2	M	M	M	M		
<b>Non-financial transactions not included in the working balance</b>	M	M	M	M		
Detail 1	M	M	M	M		
Detail 2	M	M	M	M		
<b>Difference between interest paid (+) and accrued (D.41)(-)</b>	M	M	M	M		
<b>Other accounts receivable (+)</b>	M	M	M	M		
Detail 1	M	M	M	M		
Detail 2	M	M	M	M		
<b>Other accounts payable (-)</b>	M	M	M	M		
Detail 1	M	M	M	M		
Detail 2	M	M	M	M		
<b>Working balance (+/-) of entities not part of social security funds</b>	M	M	M	M		
<b>Net lending (+)/ net borrowing (-) of other social security bodies</b>	M	M	M	M		
Detail 1	M	M	M	M		
Detail 2	M	M	M	M		
<b>Other adjustments (+/-) (please detail)</b>	M	M	M	M		
Detail 1	M	M	M	M		
Detail 2	M	M	M	M		
Detail 3	M	M	M	M		
<b>Net lending (+)/ net borrowing (-) (B.9) of social security (S.1314)</b>	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: 16/04/2020	Year			
	2016	2017	2018	2019
<b>Net lending (-)/ net borrowing (+) (B.9) of general government (S.13)*</b>	<b>1.877</b>	<b>968</b>	<b>-380</b>	<b>-1.339</b>
<b>Net acquisition (+) of financial assets <sup>(2)</sup></b>	<b>-4.886</b>	<b>-2.169</b>	<b>17.400</b>	<b>-989</b>
Currency and deposits (F.2)	-3.383	2.493	4.379	1.726
Debt securities (F.3)	-1.419	-99	-86	-153
Loans (F.4)	-329	-781	-1.197	-2.154
Increase (+)	2.183	386	610	377
Reduction (-)	-2.512	-1.167	-1.807	-2.531
Short term loans (F.41), net	-46	-33	-227	-516
Long-term loans (F.42)	-283	-748	-970	-1.638
Increase (+)	2.229	419	836	893
Reduction (-)	-2.512	-1.167	-1.807	-2.531
Equity and investment fund shares/units (F.5)	-385	-4.499	-1.240	-2.360
Portfolio investments, net <sup>(2)</sup>	237	-166	184	-708
Equity and investment fund shares/units other than portfolio investments	-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)	908	1.143	15.709	2.078
Other financial assets (F.1, F.6)	0	0	0	1
<b>Adjustments <sup>(3)</sup></b>	<b>1.672</b>	<b>1.629</b>	<b>-12.176</b>	<b>365</b>
Net incurrence (-) of liabilities in financial derivatives (F.71)	0	-5	5	0
Net incurrence (-) of other accounts payable (F.8)	338	-358	-14.718	35
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 <sup>(4)</sup> (+)	221	-42	214	364
Redemptions/repurchase of debt above(+)/below(-) nominal value	1.500	2.253	2.434	1.759
Appreciation(+)/depreciation(-) <sup>(3)</sup> of foreign-currency debt <sup>(5)</sup>	0	175	5	-23
Changes in sector classification (K.61) <sup>(5)</sup> (+/-)	0	0	0	0
Other volume changes in financial liabilities (K.3, K.4, K.5) <sup>(5)</sup> (-)	19	0	0	0
<b>Statistical discrepancies</b>	<b>332</b>	<b>213</b>	<b>-220</b>	<b>123</b>
Difference between capital and financial accounts (B.9-B.9f)	332	213	-220	123
Other statistical discrepancies (+/-)	L	L	L	L
<b>Change in general government (S.13) consolidated gross debt <sup>(1, 2)</sup></b>	<b>-1.004</b>	<b>641</b>	<b>4.624</b>	<b>-1.839</b>

\*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: 16/04/2020	Year			
	2016	2017	2018	2019
<b>Net lending (-)/ net borrowing (+) (B.9) of central government (S.1311)</b>	<b>2.026</b>	<b>1.086</b>	<b>-285</b>	<b>-1.871</b>
<b>Net acquisition (+) of financial assets <sup>(2)</sup></b>	<b>-4.752</b>	<b>-1.883</b>	<b>17.455</b>	<b>-626</b>
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 <sup>(2)</sup>	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
<b>Adjustments <sup>(2)</sup></b>	<b>1.640</b>	<b>1.624</b>	<b>-12.120</b>	<b>448</b>
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 <sup>(4)</sup> (+)	221	-42	214	364
Redemptions/repurchase of debt above(+)/below(-) nominal value	1.500	2.253	2.434	1.759
Appreciation(+)/depreciation(-) <sup>(3)</sup> of foreign-currency debt <sup>(5)</sup>	0	175	5	-23
Changes in sector classification (K.61) <sup>(5)</sup> (+/-)	0	0	0	0
Other volume changes in financial liabilities (K.3, K.4, K.5) <sup>(5)</sup> (-)	0	0	0	0
<b>Statistical discrepancies</b>	<b>332</b>	<b>214</b>	<b>-220</b>	<b>124</b>
Difference between capital and financial accounts (B.9-B.9f)	332	214	-220	124
Other statistical discrepancies (+/-)	L	L	L	L
<b>Change in central government (S.1311) consolidated gross debt <sup>(1,2)</sup></b>	<b>-753</b>	<b>1.041</b>	<b>4.830</b>	<b>-1.926</b>
<b>Central government contribution to general government debt (a=b-c)</b>	<b>197.535</b>	<b>198.567</b>	<b>203.215</b>	<b>200.799</b>
Central government gross debt (level) (b) <sup>(2,5)</sup>	201.214	202.255	207.085	205.159
Central government holdings of other subsectors debt (level) (c) <sup>(5)</sup>	3.679	3.688	3.870	4.360

**\*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: 16/04/2020	Year			
	2016	2017	2018	2019
<b>Net lending (-)/ net borrowing (+) (B.9) of state government (S.1312)*</b>	<b>M</b>	<b>M</b>	<b>M</b>	<b>M</b>
<b>Net acquisition (+) of financial assets <sup>(2)</sup></b>	<b>M</b>	<b>M</b>	<b>M</b>	<b>M</b>
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 <sup>(2)</sup>	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
<b>Adjustments <sup>(3)</sup></b>	<b>M</b>	<b>M</b>	<b>M</b>	<b>M</b>
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 <sup>(4)</sup> (+)	M	M	M	M
Redemptions/repurchase of debt above(+)/below(-) nominal value	M	M	M	M
Appreciation(+)/depreciation(-) <sup>(3)</sup> of foreign-currency debt <sup>(5)</sup>	M	M	M	M
Changes in sector classification (K.61) <sup>(5)</sup> (+/-)	M	M	M	M
Other volume changes in financial liabilities (K.3, K.4, K.5) <sup>(5)</sup> (-)	M	M	M	M
<b>Statistical discrepancies</b>	<b>M</b>	<b>M</b>	<b>M</b>	<b>M</b>
Difference between capital and financial accounts (B.9-B.9f)	M	M	M	M
Other statistical discrepancies (+/-)	M	M	M	M
<b>Change in state government (S.1312) consolidated gross debt <sup>(1, 2)</sup></b>	<b>M</b>	<b>M</b>	<b>M</b>	<b>M</b>
<b>State government contribution to general government debt (a=b-c) <sup>(5)</sup></b>	<b>M</b>	<b>M</b>	<b>M</b>	<b>M</b>
State government gross debt (level) (b) <sup>(2, 5)</sup>	M	M	M	M
State government holdings of other subsectors debt (level) (c) <sup>(5)</sup>	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: 16/04/2020	Year			
	2016	2017	2018	2019
<b>Net lending (-)/ net borrowing (+) (B.9) of local government (S.1313)*</b>	<b>-149</b>	<b>-118</b>	<b>-95</b>	<b>532</b>
<b>Net acquisition (+) of financial assets <sup>(2)</sup></b>	<b>163</b>	<b>-58</b>	<b>462</b>	<b>283</b>
Currency and deposits (F.2)	-160	-129	-66	-95
Debt securities (F.3)	330	225	331	156
Loans (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	-2	5	-2
Portfolio investments, net <sup>(2)</sup>	0	0	0	0
Equity and investment fund shares/units other than portfolio investments	2	-2	5	-2
Increase (+)	2	0	5	0
Reduction (-)	0	-2	0	-2
Financial derivatives (F.71)	0	0	0	0
Other accounts receivable (F.8)	264	191	27	174
Other financial assets (F.1, F.6)	0	0	0	0
<b>Adjustments <sup>(2)</sup></b>	<b>32</b>	<b>4</b>	<b>-55</b>	<b>-83</b>
Net incurrence (-) of liabilities in financial derivatives (F.71)	0	-5	5	0
Net incurrence (-) of other accounts payable (F.8)	14	9	-60	-83
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 <sup>(4)</sup> (+)	0	0	0	0
Redemptions/repurchase of debt above(+)/below(-) nominal value	0	0	0	0
Appreciation(+)/depreciation(-) <sup>(5)</sup> of foreign-currency debt <sup>(5)</sup>	0	0	0	0
Changes in sector classification (K.61) <sup>(5)</sup> (+/-)	0	0	0	0
Other volume changes in financial liabilities (K.3, K.4, K.5) <sup>(5)</sup> (-)	19	0	0	0
<b>Statistical discrepancies</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Difference between capital and financial accounts (B.9-B.9f)	0	0	0	0
Other statistical discrepancies (+/-)	0	0	0	0
<b>Change in local government (S.1313) consolidated gross debt <sup>(1, 2)</sup></b>	<b>47</b>	<b>-172</b>	<b>313</b>	<b>732</b>
<b>Local government contribution to general government debt (a=b-c) <sup>(6)</sup></b>	<b>3.083</b>	<b>2.692</b>	<b>2.668</b>	<b>3.245</b>
Local government gross debt (level) (b) <sup>a*</sup>	4.378	4.206	4.519	5.251
Local government holdings of other subsectors debt (level) (c) <sup>a*</sup>	1.295	1.514	1.850	2.006

\*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: 16/04/2020	Year			
	2016	2017	2018	2019
<b>Net lending (-)/ net borrowing (+) (B.9) of social security funds (S.1314)*</b>	<b>M</b>	<b>M</b>	<b>M</b>	<b>M</b>
<b>Net acquisition (+) of financial assets <sup>(2)</sup></b>	<b>M</b>	<b>M</b>	<b>M</b>	<b>M</b>
Currency and deposits (F.2)	M	M	M	M
Debt securities (F.3)	M	M	M	M
Loans (F.4)	M	M	M	M
<i>Increase (+)</i>	<i>M</i>	<i>M</i>	<i>M</i>	<i>M</i>
<i>Reduction (-)</i>	<i>M</i>	<i>M</i>	<i>M</i>	<i>M</i>
Short term loans (F.41), net	M	M	M	M
Long-term loans (F.42)	M	M	M	M
<i>Increase (+)</i>	<i>M</i>	<i>M</i>	<i>M</i>	<i>M</i>
<i>Reduction (-)</i>	<i>M</i>	<i>M</i>	<i>M</i>	<i>M</i>
Equity and investment fund shares/units (F.5)	M	M	M	M
Portfolio investments, net <sup>(2)</sup>	M	M	M	M
Equity and investment fund shares/units other than portfolio investments	M	M	M	M
<i>Increase (+)</i>	<i>M</i>	<i>M</i>	<i>M</i>	<i>M</i>
<i>Reduction (-)</i>	<i>M</i>	<i>M</i>	<i>M</i>	<i>M</i>
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
<b>Adjustments <sup>(3)</sup></b>	<b>M</b>	<b>M</b>	<b>M</b>	<b>M</b>
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
	M	M	M	M
Issuances above(-)/below(+) nominal value	M	M	M	M
Difference between interest (D.41) accrued(-) and paid <sup>(4)</sup> (+)	M	M	M	M
Redemptions/repurchase of debt above(+)/below(-) nominal value	M	M	M	M
	M	M	M	M
Appreciation(+)/depreciation(-) <sup>(3)</sup> of foreign-currency debt <sup>(5)</sup>	M	M	M	M
Changes in sector classification (K.61) <sup>(5)</sup> (+/-)	M	M	M	M
Other volume changes in financial liabilities (K.3, K.4, K.5) <sup>(5)</sup> (-)	M	M	M	M
	M	M	M	M
<b>Statistical discrepancies</b>	<b>M</b>	<b>M</b>	<b>M</b>	<b>M</b>
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
<b>Change in social security (S.1314) consolidated gross debt <sup>(1, 2)</sup></b>	<b>M</b>	<b>M</b>	<b>M</b>	<b>M</b>
<b>Social security contribution to general government debt (a=b-c) <sup>(5)</sup></b>	<b>M</b>	<b>M</b>	<b>M</b>	<b>M</b>
Social security gross debt (level) (b) <sup>(2, 5)</sup>	M	M	M	M
Social security holdings of other subsectors debt (level) (c) <sup>(3)</sup>	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: 16/04/2020	Year				
		2016	2017	2018	2019	2020
		(1)	(1)	(1)	(1)	forecast
2	<b>Trade credits and advances (AF.81 L)</b>	4.502	5.002	5.146	5.358	5.400
3	<b>Amount outstanding in the government debt from the financing of public undertakings</b>					
	<i>Data:</i>	0	0	0	0	0
	<i>Institutional characteristics:</i>	..... ..... ..... ..... ..... ..... ..... .....				
4	<b>In case of substantial differences between the face value and the present value of government debt, please provide information on</b>	..... ..... ..... ..... ..... ..... ..... .....				
	i) the extent of these differences:					
	ii) the reasons for these differences:	..... ..... ..... ..... ..... ..... ..... .....				
10	<b>Gross National Income at current market prices (B.5*g)(2)</b>	221.595	235.951	254.183	267.757	241.425
	(1) Please indicate status of data: estimated, half-finalized, final.					
	(2) Data to be provided in particular when GNI is substantially greater than GDP.					