



## 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: 08/10/2020**

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: 08/10/2020	ESA 2010 codes	2016	2017	Year 2018	2019	2020
		final	final	final	half-finalized	planned
<b>Net lending (+)/ net borrowing (-)</b>	B.9					
General government	S.13	-1.805	-957	380	1.850	-23.783
- Central government	S.1311	-1.954	-1.076	288	2.214	-21.918
- State government	S.1312	M	M	M	M	M
- Local government	S.1313	149	119	92	-364	-1.865
- 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>		200.621	201.249	205.881	204.198	217.479
<i>By category:</i>						
Currency and deposits	AF.2	21.317	21.600	21.648	22.220	
Debt securities	AF.3	123.881	130.112	134.231	133.566	
Short-term	AF.31	2.395	2.920	3.084	3.352	
Long-term	AF.32	121.485	127.192	131.147	130.214	
Loans	AF.4	55.423	49.538	50.002	48.412	
Short-term	AF.41	691	514	671	304	
Long-term	AF.42	54.732	49.024	49.331	48.108	
<b>General government expenditure on:</b>						
<b>Gross fixed capital formation</b>	P.51g	5.190	5.279	6.431	8.081	8.745
<b>Interest (consolidated)</b>	D.41 (uses)	6.264	5.941	5.318	4.457	3.955
<b>Gross domestic product at current market prices</b>	B.1*g	270.809	300.387	326.986	356.051	348.475

(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: 08/10/2020					
	2016	2017	Year 2018	2019	2020
<b>Working balance in central government accounts</b>	<b>-1.018</b>	<b>1.906</b>	<b>99</b>	<b>647</b>	<b>-16.430</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	-2.196	-4.452	-1.498	-2.336	-4.825
Loans, granted (+)	1.555	193	250	185	385
Loans, repayments (-)	-1.815	-540	-534	-1.012	-340
Equities, acquisition (+)	3	2	2	1	10
Equities, sales (-)	-622	-4.334	-1.426	-1.653	-3.385
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
Detail 2					-1.500
Detail 3	-1.600	0	0	0	0
Detail 4	0	0	0	0	0
Detail 5	0	0	0	0	0
Detail 6	13	4	11	6	5
Non-financial transactions not included in the working balance	610	827	1.144	2.060	-2.871
Detail 1	-96	0	0	0	0
Detail 2	0	0	0	0	0
Detail 3	555	0	0	0	0
Detail 4	-1	-16	-96	-23	-20
Detail 5	-13	13	9	6	-5
Detail 6	-240	-4	161	121	0
Detail 7	11	0	-34	-27	0
Detail 8	-2	-8	0	0	0
Detail 9	0	0	0	0	0
Detail 10	0	0	0	0	0
Detail 11	111	15	9	21	0
Detail 12	-83	159	-174	186	4
Detail 13	-69	0	0	0	0
Detail 14	20	20	20	20	25
Detail 15	51	73	80	38	35
Detail 16	-63	71	25	63	0
Detail 17	26	-117	78	168	10
Detail 18	441	624	1.068	1.489	-3.135
Detail 19	-37	-4	0	0	215
Difference between interest paid (+) and accrued (D.41)(-)	221	-42	214	364	600
Other accounts receivable (+)	310	278	188	554	1.770
Detail 1	329	-21	167	222	960
Detail 2	16	92	125	239	845
Detail 3	0	0	0	0	0
Detail 4	-67	74	-73	-27	0
Detail 5	171	-30	-15	25	-35
Detail 6	-4	39	-46	55	0
Detail 7	-153	87	-34	-29	0
Detail 8	19	37	64	68	0
Other accounts payable (-)	76	45	-162	-10	-35
Detail 1	4	-2	0	0	0
Detail 2	-1	-1	1	5	0
Detail 3	98	-1	51	0	0
Detail 4	-26	-32	-62	-90	-110
Detail 5	-9	-22	-117	-150	0
Detail 6	-108	0	-132	132	0
Detail 7	118	103	97	93	75
Detail 8	0	0	0	0	0
Working balance (+/-) of entities not part of central government	M	M	M	M	M
Net lending (+)/ net borrowing (-) of other central government bodies	43	362	505	830	-237
Detail 1	65	8	95	771	-342
Detail 2	63	329	375	438	60
Detail 3	-28	-24	-9	-9	0
Detail 4	-86	59	-39	13	20
Detail 5	29	-11	83	-383	25
Other adjustments (+/-) (please detail)	0	0	-203	104	110
Detail 1	0	0	0	0	0
Detail 2	0	0	-213	104	110
Detail 3	0	0	10	0	0
<b>Net lending (+)/ net borrowing (-) (B.9) of central government (S.1311)</b>	<b>-1.954</b>	<b>-1.076</b>	<b>288</b>	<b>2.214</b>	<b>-21.918</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: 08/10/2020	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>	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	2016	2017	Year 2018	2019	2020	
Data are in ... (millions of units of national currency)						
Date: 08/10/2020						
<b>Working balance in local government accounts</b>	<b>17</b>	<b>1</b>	<b>7</b>	<b>0</b>	<b>-1.865</b>	
<i>Basis of the working balance</i>	accrual	accrual	accrual	accrual	planned	
Financial transactions included in the working balance	280	290	307	307		
Loans (+/-)	M	M	M	M		
Equities (+/-)	M	M	M	M		
Other financial transactions (+/-)	280	290	307	307		
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	307	307		
Detail 2						Exclude transfers to capital reserve account
Non-financial transactions not included in the working balance	241	54	359	74		
Detail 1	1.427	1.584	1.773	1.794		Local Authorities' capital transfer revenue (Central Government grants + development levies)
Detail 2	-185	-289	-331	-362		Local Authorities' capital transfer payments
Detail 3	-994	-1.134	-1.021	-1.263		Local Authorities' capital formation
Detail 4	-150	-134	-122	-155		Timing adjustment to convert invoiced commercial rates to equal actual cash collected
Detail 5	145	26	60	60		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	-250	-635		
Detail 1	-119	-143	-247	-635		AHBs reclassified to local government sector for March 2018 EDP
Detail 2	4	-2	-3	0		Surveyed LA Entities
Other adjustments (+/-) (please detail)	-275	-82	-331	-110		
Detail 1	-275	-82	-331	-110		Residual
Detail 2						
Detail 3						
<b>Net lending (+)/ net borrowing (-) (B.9) of local government (S.1313)</b>	<b>149</b>	<b>119</b>	<b>92</b>	<b>-364</b>	<b>-1.865</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: 08/10/2020	2016	2017	Year 2018	2019	2020	
<b>Working balance in social security accounts</b>	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	
Detail 1	M	M	M	M	M	
Detail 2	M	M	M	M	M	
Non-financial transactions not included in the working balance	M	M	M	M	M	
Detail 1	M	M	M	M	M	
Detail 2	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	
Detail 1	M	M	M	M	M	
Detail 2	M	M	M	M	M	
Other accounts payable (-)	M	M	M	M	M	
Detail 1	M	M	M	M	M	
Detail 2	M	M	M	M	M	
Working balance (+/-) of entities not part of social security funds	M	M	M	M	M	
Net lending (+)/ net borrowing (-) of other social security bodies	M	M	M	M	M	
Detail 1	M	M	M	M	M	
Detail 2	M	M	M	M	M	
Other adjustments (+/-) (please detail)	M	M	M	M	M	
Detail 1	M	M	M	M	M	
Detail 2	M	M	M	M	M	
Detail 3	M	M	M	M	M	
<b>Net lending (+)/ net borrowing (-) (B.9) of social security (S.1314)</b>	M	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: 08/10/2020	Year			
	2016	2017	2018	2019
<b>Net lending (-)/ net borrowing (+) (B.9) of general government (S.13)*</b>	<b>1.805</b>	<b>957</b>	<b>-380</b>	<b>-1.850</b>
<b>Net acquisition (+) of financial assets <sup>(2)</sup></b>	<b>-4.838</b>	<b>-2.141</b>	<b>17.382</b>	<b>66</b>
Currency and deposits (F.2)	-3.341	2.458	4.435	2.123
Debt securities (F.3)	-1.419	-49	-136	-153
Loans (F.4)	-325	-781	-1.197	-2.154
Increase (+)	2.183	386	609	983
Reduction (-)	-2.507	-1.167	-1.807	-3.137
Short term loans (F.41), net	-46	-33	-227	-516
Long-term loans (F.42)	-278	-748	-970	-1.638
Increase (+)	2.229	419	836	1.499
Reduction (-)	-2.507	-1.167	-1.807	-3.137
Equity and investment fund shares/units (F.5)	-382	-4.496	-1.240	-2.351
Portfolio investments, net <sup>(2)</sup>	237	-164	184	-699
Equity and investment fund shares/units other than portfolio investments	-619	-4.333	-1.425	-1.652
Increase (+)	3	2	2	1
Reduction (-)	-622	-4.334	-1.426	-1.653
Financial derivatives (F.71)	-279	-426	-165	-127
Other accounts receivable (F.8)	906	1.154	15.685	2.726
Other financial assets (F.1, F.6)	0	0	0	1
<b>Adjustments <sup>(3)</sup></b>	<b>1.672</b>	<b>1.630</b>	<b>-12.203</b>	<b>57</b>
Net incurrence (-) of liabilities in financial derivatives (F.71)	0	-5	5	0
Net incurrence (-) of other accounts payable (F.8)	338	-356	-14.745	-271
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	-582
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	569
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>359</b>	<b>183</b>	<b>-166</b>	<b>43</b>
Difference between capital and financial accounts (B.9-B.9f)	359	183	-166	43
Other statistical discrepancies (+/-)	0	0	0	0
<b>Change in general government (S.13) consolidated gross debt <sup>(1, 2)</sup></b>	<b>-1.002</b>	<b>629</b>	<b>4.632</b>	<b>-1.683</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: 08/10/2020	Year			
	2016	2017	2018	2019
<b>Net lending (-)/ net borrowing (+) (B.9) of central government (S.1311)*</b>	<b>1.954</b>	<b>1.076</b>	<b>-288</b>	<b>-2.214</b>
<b>Net acquisition (+) of financial assets <sup>(2)</sup></b>	<b>-4.703</b>	<b>-1.854</b>	<b>17.437</b>	<b>108</b>
Currency and deposits (F.2)	-3.180	2.587	4.501	2.218
Debt securities (F.3)	-1.421	-55	-131	-153
Loans (F.4)	-83	-430	-1.181	-1.715
Increase (+)	2.424	737	626	1.421
Reduction (-)	-2.507	-1.167	-1.807	-3.137
Short term loans (F.41), net	-47	-32	-227	-516
Long-term loans (F.42)	-36	-397	-954	-1.199
Increase (+)	2.471	770	852	1.937
Reduction (-)	-2.507	-1.167	-1.807	-3.137
Equity and investment fund shares/units (F.5)	-384	-4.494	-1.245	-2.349
Portfolio investments, net <sup>(2)</sup>	235	-161	180	-696
Equity and investment fund shares/units other than portfolio investments	-619	-4.333	-1.425	-1.652
Increase (+)	3	2	2	1
Reduction (-)	-622	-4.334	-1.426	-1.653
Financial derivatives (F.71)	-279	-426	-165	-127
Other accounts receivable (F.8)	643	963	15.658	2.232
Other financial assets (F.1, F.6)	0	0	0	1
<b>Adjustments <sup>(3)</sup></b>	<b>1.639</b>	<b>1.625</b>	<b>-12.144</b>	<b>140</b>
Net incurrence (-) of liabilities in financial derivatives (F.71)	0	0	1	0
Net incurrence (-) of other accounts payable (F.8)	324	-366	-14.682	-188
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	-582
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	569
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>359</b>	<b>183</b>	<b>-167</b>	<b>44</b>
Difference between capital and financial accounts (B.9-B.9f)	359	183	-167	44
Other statistical discrepancies (+/-)	0	0	0	0
<b>Change in central government (S.1311) consolidated gross debt <sup>(1, 2)</sup></b>	<b>-751</b>	<b>1.029</b>	<b>4.838</b>	<b>-1.923</b>
<b>Central government contribution to general government debt (a=b-c) <sup>(5)</sup></b>	<b>197.537</b>	<b>198.558</b>	<b>203.213</b>	<b>200.801</b>
Central government gross debt (level) (b) <sup>(2, 5)</sup>	201.216	202.245	207.083	205.160
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: 08/10/2020	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>(2)</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: 08/10/2020	Year			
	2016	2017	2018	2019
<b>Net lending (-)/ net borrowing (+) (B.9) of local government (S.1313)*</b>	<b>-149</b>	<b>-119</b>	<b>-92</b>	<b>364</b>
<b>Net acquisition (+) of financial assets <sup>(2)</sup></b>	<b>163</b>	<b>-58</b>	<b>463</b>	<b>604</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)	263	191	27	494
Other financial assets (F.1, F.6)	0	0	0	0
<b>Adjustments <sup>(3)</sup></b>	<b>33</b>	<b>5</b>	<b>-59</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	-63	-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>(3)</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>885</b>
<b>Local government contribution to general government debt (a=b-c) <sup>(5)</sup></b>	<b>3.083</b>	<b>2.692</b>	<b>2.668</b>	<b>3.397</b>
Local government gross debt (level) (b) <sup>(5)</sup>	4.378	4.206	4.519	5.404
Local government holdings of other subsectors debt (level) (c) <sup>(5)</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: 08/10/2020	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
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 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>(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 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: 08/10/2020		Year				
		2016	2017	2018	2019	2020
Statement Number		final	final	final	half-finalized	forecast
2	<b>Trade credits and advances (AF.81 L)</b>	4.502	5.001	5.166	5.326	5.326
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>	220.721	239.207	257.455	275.463	L

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

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