



Reporting of Government Deficits and Debt Levels

in accordance with Council Regulation (EC) N° 479/2009, as amended by Commission Regulation (EU) No 220/2014 and the Statements contained in the Council minutes of 22/11/1993

Set of reporting tables revised to comply with Council Regulation (EC) N° 479/2009, as amended by Commission Regulation (EU) No 220/2014

Member State: Ireland

Date: 15/04/2021

DD/MM/YYYY

The information is to be provided in the cover page only

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Yellow and grey cells: compulsory detail; green cells: automatic compilation; blue cells: voluntary detail.

Not applicable: M ; Not available: L

For all "vertical and horizontal checks" cells is used "Comma Style" Format. Thus, cell which is equal to "0.00" (zero) is shown as "-". Also 1000 separator is used.

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

Member State: Ireland Data are in ...(millions of units of national currency) Date: 15/04/2021	ESA 2010 codes	2017	2018	Year 2019	2020	2021
		final	final	final	half-finalized	planned
Net lending (+)/ net borrowing (-)	B.9					
General government	S.13	-996	324	1 758	-18 416	-18 060
- Central government	S.1311	-1 093	248	2 230	-18 057	-16 736
- State government	S.1312	M	M	M	M	M
- Local government	S.1313	97	76	-472	-359	-1 325
- 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		201 266	205 901	204 223	218 157	239 287
<i>By category:</i>						
Currency and deposits	AF.2	21 600	21 648	22 220	23 721	
Debt securities	AF.3	130 112	134 231	133 566	147 425	
Short-term	AF.31	2 920	3 084	3 352	9 299	
Long-term	AF.32	127 192	131 147	130 214	138 126	
Loans	AF.4	49 555	50 022	48 437	47 011	
Short-term	AF.41	524	681	334	505	
Long-term	AF.42	49 031	49 341	48 103	46 506	
General government expenditure on:						
Gross fixed capital formation	P.51g	5 506	6 906	8 426	9 795	11 105
Interest (consolidated)	D.41 (uses)	5 941	5 318	4 459	3 684	3 360
Gross domestic product at current market prices	B.1*g	300 387	326 986	356 051	366 506	L

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

Table 2A: Provision of the data which explain the transition between the public accounts budget balance and the central government surplus/ deficit

Member State: Ireland					
Data are in ... (millions of units of national currency)					
Date: 15/04/2021					
	2017	2018	Year 2019	2020	2021
Working balance in central government accounts	1 906	99	647	-12 316	-16 903
<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	-4 452	-1 498	-2 336	-2 346	-275
Loans, granted (+)	193	250	185	1 225	4 930
Loans, repayments (-)	-540	-534	-1 012	-930	-4 853
Equities, acquisition (+)	2	2	1	19	17
Equities, sales (-)	-4 334	-1 426	-1 653	-1 228	-374
Other financial transactions (+/-)	228	211	143	-1 433	6
of which: transactions in debt liabilities (+/-)	0	0	0	-1 500	0
of which: net settlements under swap contracts (+/-)	223	200	137	62	0
Detail 1	0	0	0	0	0
Detail 2	0	0	0	-1 500	0
Detail 3	0	0	0	0	0
Detail 4	0	0	0	0	0
Detail 5	0	0	0	0	0
Detail 6	4	11	6	5	6
					Adjustment for Central Bank notes & coins income
					Transfer from National Surplus (Exceptional Contingencies) Reserve Fund
					Contingent Capital and preference share assets issued to Bank of Ireland, AIB and PTSB
					UMTS (mobile telephony) licences: adjustment of prepayment (2012Q4)
					Transactions with Ulysses securitisation vehicle
					Payments to DSP under S48B of Pensions Act 1990 (e.g Waterford Crystal Pension Bill)
Non-financial transactions not included in the working balance	820	1 116	2 040	-2 599	318
Detail 1	0	0	0	0	0
Detail 2	0	0	0	0	0
Detail 3	0	0	0	0	0
Detail 4	-16	-96	-23	-22	-33
Detail 5	13	9	6	-50	-5
Detail 6	-4	161	121	125	0
Detail 7	0	-34	-27	-73	0
Detail 8	-8	0	0	0	0
Detail 9	0	0	0	0	0
Detail 10	0	0	0	0	0
Detail 11	15	9	21	33	0
Detail 12	153	-203	165	467	146
Detail 13	0	0	0	0	0
Detail 14	20	20	20	20	25
Detail 15	73	80	38	58	42
Detail 16	71	25	63	129	0
Detail 17	-117	78	168	168	10
Detail 18	624	1 068	1 489	-3 454	-576
Detail 19	-4	0	0	0	710
					Cancellation of IW loan 2016 only
					DEASP Receipt from SIF
					EFSF imputed revenue 2016 only
					Extra-budgetary funds: POSBF
					Extra-budgetary funds: Dormant Accounts Fund
					Extra-budgetary funds: Bank Guarantee Scheme receipts
					Extra-budgetary funds: EU Transfers suspense account
					Eligible Liabilities Guarantee
					Extra-budgetary funds: Small Savings Reserve Fund
					Extra-budgetary funds: Capital Service Redemption Account (CSRA)
					Extra-budgetary funds: Risk Equalisation Fund (Health Insurance)
					Extra-budgetary funds: All other
					Interest receivable: contingent capital
					Licence Sales: National Lottery Licence tax revenue (from Q4 2014)
					UMTS difference between cash received and revenue due
					Difference between Net Revenue Receipts and Exchequer tax receipts
					Net lending/net borrowing: Health Service Executive
					SIF B9
					Voted expenditure net of Exchequer issues, A-in-As and financial transactions
Difference between interest paid (+) and accrued (D.41)(-)	-42	214	364	580	308
Other accounts receivable (+)	278	193	561	555	874
Detail 1	-21	167	222	155	483
Detail 2	92	125	239	478	262
Detail 3	0	0	0	0	0
Detail 4	74	-73	-27	-142	0
Detail 5	-30	-15	25	-80	130
Detail 6	39	-46	55	30	0
Detail 7	87	-29	-23	0	0
Detail 8	37	64	68	113	0
Other accounts payable (-)	45	-167	-10	-65	-51
Detail 1	-2	0	0	0	0
Detail 2	-1	1	5	0	0
Detail 3	-1	46	0	0	0
Detail 4	-32	-62	-90	-113	-122
Detail 5	-22	-117	-150	-44	0
Detail 6	0	-132	132	0	0
Detail 7	103	97	93	93	71
Detail 8	0	0	0	0	0
					Accrual adjustment for GFCF
					Military Expenditure Payables
					Accrual adjustment for other voted expenditure
					Carbon credits
					Accrual adjustment for EU Transfers
					EU budget contribution
					Assumption of University and Semi State Pension Liabilities
					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 bodies	352	494	860	-1 975	-1 007
Detail 1	-2	84	764	-2 060	-1 227
Detail 2	329	375	438	-66	86
Detail 3	-24	-9	21	21	0
Detail 4	59	-39	20	115	115
Detail 5	-11	83	-383	14	19
					Non-market public corporations
					Irish Strategic Investment Fund
					Voluntary Hospitals
					IOTs (moved from LG to CG)
					IBRC
Other adjustments (+/-) (please detail)	0	-203	104	109	0
Detail 1	0	0	0	0	0
Detail 2	0	-213	104	109	0
Detail 3	0	10	0	0	0
Detail 4					
Detail 5					
					Conversion of AIB preference shares into Ordinary shares
					Court decision (consultants pay)
					Concession asset reclassification
[Net lending (+)/ net borrowing (-) (B.9) of central government (S.1311)]	-1 093	248	2 230	-18 057	-16 736
<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 2B: Provision of the data which explain the transition between the working balance and the state government surplus/ deficit

Member State: Ireland Data are in ...(millions of units of national currency) Date: 15/04/2021	2017	2018	Year 2019	2020	2021	
Working balance in state government accounts	M	M	M	M		
<i>Basis of the working balance</i>	(1)	(1)	(1)	(1)		
Financial transactions included in the working balance	M	M	M	M		
Loans (+/-)	M	M	M	M		
Equities (+/-)	M	M	M	M		
Other financial transactions (+/-)	M	M	M	M		
of which: transactions in debt liabilities (+/-)	M	M	M	M		
of which: net settlements under swap contracts (+/-)	M	M	M	M		
<i>Detail 1</i>	M	M	M	M		
<i>Detail 2</i>	M	M	M	M		
Non-financial transactions not included in the working balance	M	M	M	M		
<i>Detail 1</i>	M	M	M	M		
<i>Detail 2</i>	M	M	M	M		
Difference between interest paid (+) and accrued (D.41)(-)	M	M	M	M		
Other accounts receivable (+)	M	M	M	M		
<i>Detail 1</i>	M	M	M	M		
<i>Detail 2</i>	M	M	M	M		
Other accounts payable (-)	M	M	M	M		
<i>Detail 1</i>	M	M	M	M		
<i>Detail 2</i>	M	M	M	M		
Working balance (+/-) of entities not part of state government	M	M	M	M		
Net lending (+)/ net borrowing (-) of other state government bodies	M	M	M	M		
<i>Detail 1</i>	M	M	M	M		
<i>Detail 2</i>	M	M	M	M		
Other adjustments (+/-) (<i>please detail</i>)	M	M	M	M		
<i>Detail 1</i>	M	M	M	M		
<i>Detail 2</i>	M	M	M	M		
<i>Detail 3</i>	M	M	M	M		
Net lending (+)/ net borrowing (-) (B.9) of state government (S.1312)	M	M	M	M		

(ESA 2010 accounts)

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

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

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

Member State: Ireland	Year					
Data are in ... (millions of units of national currency)	2017	2018	2019	2020	2021	
Date: 15/04/2021						
Working balance in local government accounts	1	7	9	0	-1 325	
<i>Basis of the working balance</i>	accrual	accrual	accrual	accrual		
Financial transactions included in the working balance	290	307	276	276		
Loans (+/-)	M	M	M	M		
Equities (+/-)	M	M	M	M		
Other financial transactions (+/-)	290	307	276	276		
of which: transactions in debt liabilities (+/-)	M	M	M	M		
of which: net settlements under swap contracts (+/-)	M	M	M	M		
Detail 1	290	307	276	276		Exclude transfers to capital reserve account
Detail 2						
Non-financial transactions not included in the working balance	42	73	37	-16		
Detail 1	1 584	2 167	2 444	2 595		Local Authorities' capital transfer revenue (Central Government grants + development levies)
Detail 2	-87	-208	-257	-356		Local Authorities' capital transfer payments
Detail 3	-1 348	-1 823	-2 101	-2 205		Local Authorities' capital formation
Detail 4	-134	-122	-155	-155		Timing adjustment to convert invoiced commercial rates to equal actual cash collected
Detail 5	26	60	104	104		Adjustments to reported expenditure to take into account bad debt, movement in provision for doubtful debt and changes in stocks.
Detail 6	0	0	0	0		Change in stock has not been included in Working balance but should be
Difference between interest paid (+) and accrued (D.41)(-)	M	M	M	M		
Other accounts receivable (+)	M	M	M	M		
Detail 1						
Detail 2						
Other accounts payable (-)	M	M	M	M		
Detail 1						
Detail 2						
Working balance (+/-) of entities not part of local government	M	M	M	M		
Net lending (+)/ net borrowing (-) of other local government bodies	-167	-266	-658	-602		
Detail 1	-165	-263	-658	-602		AHBs reclassified to local government sector
Detail 2	-2	-3	0	0		Surveyed LA Entities
Other adjustments (+/-) (please detail)	-69	-45	-135	-17		
Detail 1	-69	-45	-135	-17		Residual
Detail 2						
Detail 3						
Net lending (+)/ net borrowing (-) (B.9) of local government (S.1313)	97	76	-472	-359	-1 325	

(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	Year				
Data are in ...(millions of units of national currency)	2017	2018	2019	2020	2021
Date: 15/04/2021					
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: 15/04/2021	Year			
	2017	2018	2019	2020
Net lending (-)/ net borrowing (+) (B.9) of general government (S.13)*	996	-324	-1 758	18 416
Net acquisition (+) of financial assets ⁽²⁾	-2 138	17 437	143	-3 940
Currency and deposits (F.2)	2 458	4 482	2 270	-929
Debt securities (F.3)	-51	-136	-153	-119
Loans (F.4)	-782	-1 195	-1 983	-452
Increase (+)	390	617	1 154	1 307
Reduction (-)	-1 171	-1 811	-3 136	-1 758
Short term loans (F.41), net	-32	-226	-516	101
Long-term loans (F.42)	-749	-969	-1 467	-553
Increase (+)	422	843	1 669	1 206
Reduction (-)	-1 171	-1 811	-3 136	-1 758
Equity and investment fund shares/units (F.5)	-4 495	-1 237	-2 351	-1 293
Portfolio investments, net ⁽²⁾	-163	188	-699	-85
Equity and investment fund shares/units other than portfolio investments	-4 333	-1 425	-1 652	-1 208
Increase (+)	2	2	1	19
Reduction (-)	-4 334	-1 426	-1 653	-1 228
Financial derivatives (F.71)	-426	-165	-127	-284
Other accounts receivable (F.8)	1 159	15 688	2 486	-864
Other financial assets (F.1, F.6)	0	0	1	1
Adjustments ⁽³⁾	1 619	-12 233	-61	-200
Net incurrence (-) of liabilities in financial derivatives (F.71)	-4	-2	-3	8
Net incurrence (-) of other accounts payable (F.8)	-368	-14 768	-346	138
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	0	0	0	0
Issuances above(-)/below(+) nominal value	-395	-116	-582	-184
Difference between interest (D.41) accrued(-) and paid ⁽⁴⁾ (+)	-42	214	364	580
Redemptions/repurchase of debt above(+)/below(-) nominal value	2 253	2 434	529	515
Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾	175	5	-23	-45
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	-1 213
Statistical discrepancies	152	-244	-2	-341
Difference between capital and financial accounts (B.9-B.9f)	152	-244	-2	-341
Other statistical discrepancies (+/-)	0	0	0	0
Change in general government (S.13) consolidated gross debt ^(1, 2)	629	4 635	-1 678	13 934

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

(1) A positive entry in this row means that nominal debt increases, a negative entry that nominal debt decreases.

(2) Consolidated within general government.

(3) Due to exchange-rate movements.

(4) Including capital uplift

(5) AF.2, AF.3 and AF.4 at face value.

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

Member State: Ireland Data are in ... (millions of units of national currency) Date: 15/04/2021	Year			
	2017	2018	2019	2020
Net lending (-)/ net borrowing (+) (B.9) of central government (S.1311)*	1 093	-248	-2 230	18 057
Net acquisition (+) of financial assets ⁽²⁾	-1 847	17 486	202	-3 234
Currency and deposits (F.2)	2 590	4 545	2 350	-838
Debt securities (F.3)	-55	-131	-153	-123
Loans (F.4)	-429	-1 180	-1 709	102
Increase (+)	743	631	1 428	1 860
Reduction (-)	-1 171	-1 811	-3 136	-1 758
Short term loans (F.41), net	-32	-226	-516	101
Long-term loans (F.42)	-397	-954	-1 193	1
Increase (+)	775	857	1 943	1 759
Reduction (-)	-1 171	-1 811	-3 136	-1 758
Equity and investment fund shares/units (F.5)	-4 494	-1 245	-2 349	-1 291
Portfolio investments, net ⁽²⁾	-161	180	-696	-83
Equity and investment fund shares/units other than portfolio investments	-4 333	-1 425	-1 652	-1 208
Increase (+)	2	2	1	19
Reduction (-)	-4 334	-1 426	-1 653	-1 228
Financial derivatives (F.71)	-426	-165	-127	-284
Other accounts receivable (F.8)	967	15 662	2 188	-802
Other financial assets (F.1, F.6)	0	0	1	1
Adjustments ⁽³⁾	1 631	-12 158	94	-34
Net incurrence (-) of liabilities in financial derivatives (F.71)	0	-7	-3	8
Net incurrence (-) of other accounts payable (F.8)	-360	-14 688	-191	305
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	0	0	0	0
Issuances above(-)/below(+) nominal value	-395	-116	-582	-184
Difference between interest (D.41) accrued(-) and paid ⁽⁴⁾ (+)	-42	214	364	580
Redemptions/repurchase of debt above(+)/below(-) nominal value	2 253	2 434	529	515
Appreciation(+)/depreciation(-) ⁽⁵⁾ of foreign-currency debt ⁽⁵⁾	175	5	-23	-45
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	-1 213
Statistical discrepancies	152	-244	-2	-341
Difference between capital and financial accounts (B.9-B.9f)	152	-244	-2	-341
Other statistical discrepancies (+/-)	0	0	0	0
Change in central government (S.1311) consolidated gross debt ^(1,2)	1 029	4 836	-1 936	14 448
Central government contribution to general government debt (a=b-c) ⁽⁵⁾	198 527	203 182	200 752	214 619
Central government gross debt (level) (b) ^(2,5)	202 257	207 093	205 157	219 605
Central government holdings of other subsectors debt (level) (c) ⁽⁵⁾	3 731	3 911	4 404	4 986

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

(1) A positive entry in this row means that nominal debt increases, a negative entry that nominal debt decreases.

(2) Consolidated within central government.

(3) Due to exchange-rate movements.

(4) Including capital uplift

(5) AF.2, AF.3 and AF.4 at face value.

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

Member State: Ireland Data are in ... (millions of units of national currency) Date: 15/04/2021	Year			
	2017	2018	2019	2020
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(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾	M	M	M	M
Changes in sector classification (K.61) ⁽⁵⁾ (+/-)	M	M	M	M
Other volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁵⁾ (-)	M	M	M	M
Statistical discrepancies	M	M	M	M
Difference between capital and financial accounts (B.9-B.9f)	M	M	M	M
Other statistical discrepancies (+/-)	M	M	M	M
Change in state government (S.1312) consolidated gross debt ^(1, 2)	M	M	M	M
State government contribution to general government debt (a=b-c) ⁽⁵⁾	M	M	M	M
State government gross debt (level) (b) ^(2, 5)	M	M	M	M
State government holdings of other subsectors debt (level) (c) ⁽⁵⁾	M	M	M	M

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

(1) A positive entry in this row means that nominal debt increases, a negative entry that nominal debt decreases.

(2) Consolidated within state government.

(3) Due to exchange-rate movements.

(4) Including capital uplift

(5) AF.2, AF.3 and AF.4 at face value.

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

Member State: Ireland Data are in ...(millions of units of national currency) Date: 15/04/2021	Year			
	2017	2018	2019	2020
Net lending (-)/ net borrowing (+) (B.9) of local government (S.1313)*	-97	-76	472	359
Net acquisition (+) of financial assets ⁽²⁾	-61	467	590	562
Currency and deposits (F.2)	-132	-63	-81	-92
Debt securities (F.3)	224	331	156	690
Loans (F.4)	-343	166	219	28
Increase (+)	0	166	219	28
Reduction (-)	-343	0	0	0
Short term loans (F.41), net	0	0	0	0
Long-term loans (F.42)	-342	166	219	28
Increase (+)	0	166	219	28
Reduction (-)	-342	0	0	0
Equity and investment fund shares/units (F.5)	-1	8	-2	-2
Portfolio investments, net ⁽²⁾	0	0	0	0
Equity and investment fund shares/units other than portfolio investments	-1	8	-2	-2
Increase (+)	0	8	0	0
Reduction (-)	-1	0	-2	-2
Financial derivatives (F.71)	0	0	0	0
Other accounts receivable (F.8)	192	26	298	-62
Other financial assets (F.1, F.6)	0	0	0	0
Adjustments ⁽³⁾	-13	-76	-155	-167
Net incurrence (-) of liabilities in financial derivatives (F.71)	-5	5	0	0
Net incurrence (-) of other accounts payable (F.8)	-9	-80	-155	-167
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	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)	-171	316	908	754
Local government contribution to general government debt (a=b-c) ⁽⁵⁾	2 739	2 719	3 471	3 539
Local government gross debt (level) (b) =*	4 254	4 570	5 477	6 232
Local government holdings of other subsectors debt (level) (c)**	1 514	1 850	2 006	2 693

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

(1) A positive entry in this row means that nominal debt increases, a negative entry that nominal debt decreases.

(2) Consolidated within local government.

(3) Due to exchange-rate movements.

(4) Including capital uplift

(5) AF.2, AF.3 and AF.4 at face value.

Table 3E: Provision of the data which explain the contributions of the surplus/ deficit and the other relevant factors to the variation in the debt level and the consolidation of debt (social security funds)

Member State: Ireland Data are in ...(millions of units of national currency) Date: 15/04/2021	Year			
	2017	2018	2019	2020
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) ^a	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.

