



## 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: 14/10/2021**

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: 14/10/2021	ESA 2010 codes	2017	2018	Year 2019	2020	2021
		final	final	final	half-finalized	planned
<b>Net lending (+)/ net borrowing (-)</b>	B.9					
General government	S.13	-877	487	1 823	-18 417	-13 254
- Central government	S.1311	-1 688	-726	629	-14 549	-11 592
- State government	S.1312	M	M	M	M	M
- Local government	S.1313	97	76	-464	-234	-1 251
- Social security funds	S.1314	714	1 137	1 658	-3 634	-411
		final	final	final	half-finalized	planned
<b>General government consolidated gross debt</b>						
<b>Level at nominal value outstanding at end of year</b>		201 271	205 851	203 986	217 881	238 163
<i>By category:</i>						
Currency and deposits	AF.2	21 600	21 648	22 220	23 733	
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	49 560	49 972	48 200	46 723	
Short-term	AF.41	524	681	334	496	
Long-term	AF.42	49 036	49 291	47 866	46 227	
<b>General government expenditure on:</b>						
<b>Gross fixed capital formation</b>	P.51g	5 548	6 950	8 459	8 785	9 430
<b>Interest (consolidated)</b>	D.41 (uses)	5 906	5 315	4 623	3 829	3 295
<b>Gross domestic product at current market prices</b>	B.1*g	296 925	326 043	356 526	372 869	428 700

(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: 14/10/2021						
	2017	2018	Year 2019	2020	2021	
<b>Working balance in central government accounts</b>	<b>1 906</b>	<b>99</b>	<b>647</b>	<b>-12 316</b>	<b>-12 125</b>	
<i>Basis of the working balance</i>	<i>cash</i>	<i>cash</i>	<i>cash</i>	<i>cash</i>	<i>planned</i>	
<b>Financial transactions included in the working balance</b>	<b>-4 452</b>	<b>-1 493</b>	<b>-2 327</b>	<b>-2 330</b>	<b>-396</b>	
Loans, granted (+)	193	250	185	1 225	9 887	
Loans, repayments (-)	-540	-534	-1 012	-930	-9 830	
Equities, acquisition (+)	2	6	10	15	24	
Equities, sales (-)	-4 334	-1 426	-1 653	-1 228	-483	
Other financial transactions (+/-)	228	211	143	-1 413	6	
of which: transactions in debt liabilities (+/-)	0	0	0	-1 500	0	
of which: net settlements under swap contracts (+/-)	223	200	137	82	0	
<i>Detail 1</i>	0	0	0	0	0	Adjustment for Central Bank notes & coins income
<i>Detail 2</i>	0	0	0	-1 500	0	Transfer from National Surplus (Exceptional Contingencies) Reserve Fund
<i>Detail 3</i>	0	0	0	0	0	Contingent Capital and preference share assets issued to Bank of Ireland, AIB and PTSB
<i>Detail 4</i>	0	0	0	0	0	UMTS (mobile telephony) licences: adjustment of prepayment (2012Q4)
<i>Detail 5</i>	0	0	0	0	0	Transactions with Ulysses securitisation vehicle
<i>Detail 6</i>	4	11	6	5	6	Payments to DSP under S48B of Pensions Act 1990 (e.g Waterford Crystal Pension Bill)
<b>Non-financial transactions not included in the working balance</b>	<b>203</b>	<b>81</b>	<b>562</b>	<b>918</b>	<b>932</b>	
<i>Detail 1</i>	0	0	0	0	0	Cancellation of IW loan 2016 only
<i>Detail 2</i>	0	0	0	0	0	DEASP Receipt from SIF
<i>Detail 3</i>	0	0	0	0	0	EFSF imputed revenue 2016 only
<i>Detail 4</i>	-16	-96	-23	-22	-24	Extra-budgetary funds: POSBF
<i>Detail 5</i>	13	9	6	-50	-16	Extra-budgetary funds: Dormant Accounts Fund
<i>Detail 6</i>	-4	161	121	125	0	Extra-budgetary funds: Bank Guarantee Scheme receipts
<i>Detail 7</i>	7	-1	-16	-38	0	Extra-budgetary funds: EU Transfers suspense account
<i>Detail 8</i>	-8	0	0	0	0	Eligible Liabilities Guarantee
<i>Detail 9</i>	0	0	0	0	0	Extra-budgetary funds: Small Savings Reserve Fund
<i>Detail 10</i>	0	0	0	0	0	Extra-budgetary funds: Capital Service Redemption Account (CSRA)
<i>Detail 11</i>	15	9	21	33	0	Extra-budgetary funds: Risk Equalisation Fund (Health Insurance)
<i>Detail 12</i>	153	-203	165	467	150	Extra-budgetary funds: All other
<i>Detail 13</i>	0	0	0	0	0	Interest receivable: contingent capital
<i>Detail 14</i>	20	20	20	20	25	Licence Sales: National Lottery Licence tax revenue (from Q4 2014)
<i>Detail 15</i>	73	80	38	58	42	UMTS difference between cash received and revenue due
<i>Detail 16</i>	71	25	63	252	0	Difference between Net Revenue Receipts and Exchequer tax receipts
<i>Detail 17</i>	-117	78	168	73	10	Net lending/net borrowing: Health Service Executive
<i>Detail 18</i>	0	0	0	0	0	SIF B9
<i>Detail 19</i>	-4	0	0	0	745	Voted expenditure net of Exchequer issues, A-in-As and financial transactions
<b>Difference between interest paid (+) and accrued (D.41)(-)</b>	<b>-42</b>	<b>214</b>	<b>191</b>	<b>406</b>	<b>284</b>	
<b>Other accounts receivable (+)</b>	<b>301</b>	<b>249</b>	<b>598</b>	<b>710</b>	<b>1 031</b>	
<i>Detail 1</i>	-21	167	222	133	490	Tax time adjustments: VAT and Excise
<i>Detail 2</i>	92	125	239	478	411	Tax time adjustments: PAYE Income Tax (including USC/Income Levy)
<i>Detail 3</i>	0	0	0	0	0	Tax time adjustments: SEPA delay
<i>Detail 4</i>	96	-17	11	-1	0	EU income receivable: transfers from ESF, ERDF and Cohesion Fund
<i>Detail 5</i>	-30	-15	25	-80	130	EU income receivable: FEOGA agricultural guarantee payments
<i>Detail 6</i>	39	-46	55	30	0	Prepayments for military equipment
<i>Detail 7</i>	87	-29	-23	36	0	Accrual adjustment for other voted expenditure
<i>Detail 8</i>	37	64	68	113	0	Interest Received
<b>Other accounts payable (-)</b>	<b>45</b>	<b>-167</b>	<b>-10</b>	<b>-65</b>	<b>-81</b>	
<i>Detail 1</i>	-2	0	0	0	0	Accrual adjustment for GFCF
<i>Detail 2</i>	-1	1	5	0	0	Military Expenditure Payables
<i>Detail 3</i>	-1	46	0	0	0	Accrual adjustment for other voted expenditure
<i>Detail 4</i>	-32	-62	-90	-113	-152	Carbon credits
<i>Detail 5</i>	-22	-117	-150	-44	0	Accrual adjustment for EU Transfers
<i>Detail 6</i>	0	-132	132	0	0	EU budget contribution
<i>Detail 7</i>	103	97	93	93	71	Assumption of University and Semi State Pension Liabilities
<i>Detail 8</i>	0	0	0	0	0	Licence Sales - National Lottery
<b>Working balance (+/-) of entities not part of central government</b>	<b>M</b>	<b>M</b>	<b>M</b>	<b>M</b>	<b>M</b>	
<b>Net lending (+)/ net borrowing (-) of other central government bodies</b>	<b>352</b>	<b>494</b>	<b>863</b>	<b>-1 980</b>	<b>-987</b>	
<i>Detail 1</i>	-2	85	765	-2 058	-1 197	Non-market public corporations
<i>Detail 2</i>	329	375	438	-66	86	Irish Strategic Investment Fund
<i>Detail 3</i>	-24	-9	21	21	0	Voluntary Hospitals
<i>Detail 4</i>	59	-39	22	108	108	IOTs (moved from LG to CG)
<i>Detail 5</i>	-11	83	-383	14	16	IBRC
<b>Other adjustments (+/-) (please detail)</b>	<b>0</b>	<b>-203</b>	<b>104</b>	<b>109</b>	<b>-249</b>	
<i>Detail 1</i>	0	0	0	0	0	Conversion of AIB preference shares into Ordinary shares
<i>Detail 2</i>	0	-213	104	109	0	Court decision (consultants pay)
<i>Detail 3</i>	0	10	0	0	0	Concession asset reclassification
<i>Detail 4</i>					-396	Brexit Adjustment Reserve Accrual
<i>Detail 5</i>					147	Recovery and Resilience Facility Accrual
<b>Net lending (+)/ net borrowing (-) (B.9) of central government (S.1311)</b>	<b>-1 688</b>	<b>-726</b>	<b>629</b>	<b>-14 549</b>	<b>-11 592</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 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: 14/10/2021	2017	2018	Year 2019	2020	2021	
<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		
<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		
<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>		

(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						
Data are in ...(millions of units of national currency)						
Date: 14/10/2021						
	2017	2018	Year 2019	2020	2021	
<b>Working balance in local government accounts</b>	1	7	9	17		
<i>Basis of the working balance</i>	accrual	accrual	accrual	accrual		
Financial transactions included in the working balance	290	307	276	429		
Loans (+/-)	M	M	M	M		
Equities (+/-)	M	M	M	M		
Other financial transactions (+/-)	290	307	276	429		
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>	290	307	276	429		Exclude transfers to capital reserve account
<i>Detail 2</i>						
Non-financial transactions not included in the working balance	42	73	136	-206		
<i>Detail 1</i>	1 584	2 167	2 444	2 485		Local Authorities' capital transfer revenue (Central Government grants + development levies)
<i>Detail 2</i>	-87	-208	-196	-407		Local Authorities' capital transfer payments
<i>Detail 3</i>	-1 348	-1 823	-2 102	-2 005		Local Authorities' capital formation
<i>Detail 4</i>	-134	-122	-124	-952		Timing adjustment to convert invoiced commercial rates to equal actual cash collected
<i>Detail 5</i>	26	60	114	672		Adjustments to reported expenditure to take into account bad debt, movement in provision for doubtful debt and changes in stocks.
<i>Detail 6</i>	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		
<i>Detail 1</i>						
<i>Detail 2</i>						
Other accounts payable (-)	M	M	M	M		
<i>Detail 1</i>						
<i>Detail 2</i>						
Working balance (+/-) of entities not part of local government	M	M	M	M		
Net lending (+)/ net borrowing (-) of other local government bodies	-167	-265	-650	-555		
<i>Detail 1</i>	-165	-264	-648	-555		AHBs reclassified to local government sector
<i>Detail 2</i>	-2	-2	-2	0		Surveyed LA Entities
Other adjustments (+/-) (please detail)	-69	-45	-234	80		
<i>Detail 1</i>	-69	-45	-234	80		Residual
<i>Detail 2</i>						
<i>Detail 3</i>						
<b>Net lending (+)/ net borrowing (-) (B.9) of local government (S.1313)</b>	97	76	-464	-234		
<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 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: 14/10/2021						
<b>Working balance in social security accounts</b>	731	1 135	1 569	L		
<i>Basis of the working balance</i>	cash	cash	cash	cash		
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						
Detail 2						
Non-financial transactions not included in the working balance	M	M	M	M		
Detail 1						
Detail 2						
Difference between interest paid (+) and accrued (D.41)(-)	M	M	M	M		
Other accounts receivable (+)	69	88	174	-33		
Detail 1	62	67	168	-33		Tax time adjustments: PRSI Receipts
Detail 2	7	21	7	L		National Training Fund
Other accounts payable (-)	M	M	M	M		
Detail 1						
Detail 2						
Working balance (+/-) of entities not part of social security funds	M	M	M	M		
Net lending (+)/ net borrowing (-) of other social security bodies	-86	-86	-85	-84		
Detail 1	-86	-86	-85	-84		Pension Funds Classified to S.1314
Detail 2						
Other adjustments (+/-) (please detail)	M	M	M	M		
Detail 1						
Detail 2						
Detail 3						
<b>Net lending (+)/ net borrowing (-) (B.9) of social security (S.1314)</b>	714	1 137	1 658	-3 634		
<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: 14/10/2021	Year			
	2017	2018	2019	2020
<b>Net lending (-)/ net borrowing (+) (B.9) of general govern</b>	<b>877</b>	<b>-487</b>	<b>-1 823</b>	<b>18 417</b>
<b>Net acquisition (+) of financial assets <sup>(2)</sup></b>	<b>-2 517</b>	<b>15 864</b>	<b>-684</b>	<b>-1 705</b>
Currency and deposits (F.2)	3 125	3 864	2 801	-15
Debt securities (F.3)	-51	-136	-153	-119
Loans (F.4)	-779	-1 197	-1 977	-454
<i>Increase (+)</i>	392	614	1 159	1 040
<i>Reduction (-)</i>	-1 171	-1 811	-3 136	-1 494
Short term loans (F.41), net	-32	-226	-516	101
Long-term loans (F.42)	-747	-971	-1 462	-555
<i>Increase (+)</i>	424	840	1 674	939
<i>Reduction (-)</i>	-1 171	-1 811	-3 136	-1 494
Equity and investment fund shares/units (F.5)	-4 495	-1 237	-2 351	-1 279
Portfolio investments, net <sup>(2)</sup>	-163	183	-708	-67
Equity and investment fund shares/units other than portf	-4 333	-1 420	-1 643	-1 212
<i>Increase (+)</i>	2	6	10	15
<i>Reduction (-)</i>	-4 334	-1 426	-1 653	-1 228
Financial derivatives (F.71)	-426	-165	-127	-304
Other accounts receivable (F.8)	110	14 735	1 122	465
Other financial assets (F.1, F.6)	0	0	1	1
<b>Adjustments <sup>(2)</sup></b>	<b>1 621</b>	<b>-12 070</b>	<b>-33</b>	<b>-1 684</b>
Net incurrence (-) of liabilities in financial derivatives (F.71)	-4	-2	-3	7
Net incurrence (-) of other accounts payable (F.8)	-365	-14 605	-348	-1 183
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	-1	-1	-1	-92
Issuances above(-)/below(+) nominal value	-395	-116	-582	-876
Difference between interest (D.41) accrued(-) and paid <sup>(4)</sup> (+)	-42	214	191	406
Redemptions/repurchase of debt above(+)/below(-) nominal	2 253	2 434	732	1 311
Appreciation(+)/depreciation(-) <sup>(3)</sup> of foreign-currency debt <sup>(5)</sup>	175	5	-23	-45
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	-1 213
<b>Statistical discrepancies</b>	<b>653</b>	<b>1 273</b>	<b>675</b>	<b>-1 133</b>
Difference between capital and financial accounts (B.9-B.9f)	653	1 273	675	-1 133
Other statistical discrepancies (+/-)	0	0	0	0
<b>Change in general government (S.13) consolidated gros</b>	<b>634</b>	<b>4 580</b>	<b>-1 865</b>	<b>13 895</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: 14/10/2021	Year			
	2017	2018	2019	2020
<b>Net lending (-)/ net borrowing (+) (B.9) of central government</b>	<b>1 688</b>	<b>726</b>	<b>-629</b>	<b>14 549</b>
<b>Net acquisition (+) of financial assets <sup>(2)</sup></b>	<b>-2 405</b>	<b>16 448</b>	<b>-768</b>	<b>-1 105</b>
Currency and deposits (F.2)	2 668	4 494	2 899	-82
Debt securities (F.3)	-55	-131	-153	-123
Loans (F.4)	-429	-1 180	-1 709	102
Increase (+)	743	631	1 428	1 595
Reduction (-)	-1 171	-1 811	-3 136	-1 494
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	1 494
Reduction (-)	-1 171	-1 811	-3 136	-1 494
Equity and investment fund shares/units (F.5)	-4 494	-1 245	-2 349	-1 278
Portfolio investments, net <sup>(2)</sup>	-161	175	-706	-66
Equity and investment fund shares/units other than portfolio in	-4 333	-1 420	-1 643	-1 212
Increase (+)	2	6	10	15
Reduction (-)	-4 334	-1 426	-1 653	-1 228
Financial derivatives (F.71)	-426	-165	-127	-304
Other accounts receivable (F.8)	330	14 675	670	579
Other financial assets (F.1, F.6)	0	0	1	1
<b>Adjustments <sup>(2)</sup></b>	<b>1 593</b>	<b>-12 101</b>	<b>112</b>	<b>-1 521</b>
Net incurrence (-) of liabilities in financial derivatives (F.71)	0	-7	-3	7
Net incurrence (-) of other accounts payable (F.8)	-397	-14 630	-203	-1 021
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	-1	-1	-1	-92
Issuances above(-)/below(+) nominal value	-395	-116	-582	-876
Difference between interest (D.41) accrued(-) and paid <sup>(4)</sup> (+)	-42	214	191	406
Redemptions/repurchase of debt above(+)/below(-) nominal value	2 253	2 434	732	1 311
Appreciation(+)/depreciation(-) <sup>(3)</sup> of foreign-currency debt <sup>(5)</sup>	175	5	-23	-45
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	-1 213
<b>Statistical discrepancies</b>	<b>653</b>	<b>1 273</b>	<b>675</b>	<b>-1 053</b>
Difference between capital and financial accounts (B.9-B.9f)	653	1 273	675	-1 053
Other statistical discrepancies (+/-)	0	0	0	0
<b>Change in central government (S.1311) consolidated gross debt</b>	<b>1 529</b>	<b>6 347</b>	<b>-609</b>	<b>10 869</b>
<b>Central government contribution to general government debt</b>	<b>199 029</b>	<b>205 193</b>	<b>204 095</b>	<b>214 381</b>
Central government gross debt (level) (b) <sup>(2, 5)</sup>	202 757	209 104	208 495	219 363
Central government holdings of other subsectors debt (level) (c)	3 728	3 911	4 399	4 982

**\*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: 14/10/2021	Year			
	2017	2018	2019	2020
<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: 14/10/2021	Year			
	2017	2018	2019	2020
<b>Net lending (-)/ net borrowing (+) (B.9) of local government (S.1313)*</b>	<b>-97</b>	<b>-76</b>	<b>464</b>	<b>234</b>
<b>Net acquisition (+) of financial assets <sup>(2)</sup></b>	<b>-61</b>	<b>463</b>	<b>593</b>	<b>645</b>
Currency and deposits (F.2)	-132	-68	-79	-90
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 <sup>(2)</sup>	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	299	19
Other financial assets (F.1, F.6)	0	0	0	0
<b>Adjustments <sup>(3)</sup></b>	<b>-11</b>	<b>-70</b>	<b>-153</b>	<b>-163</b>
Net incurrence (-) of liabilities in financial derivatives (F.71)	-5	5	0	0
Net incurrence (-) of other accounts payable (F.8)	-6	-74	-154	-163
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> (-)	0	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>-169</b>	<b>318</b>	<b>903</b>	<b>716</b>
<b>Local government contribution to general government debt (a=b-c) <sup>(6)</sup></b>	<b>2 742</b>	<b>2 723</b>	<b>3 470</b>	<b>3 500</b>
Local government gross debt (level) (b) **	4 256	4 574	5 477	6 193
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: 14/10/2021	Year			
	2017	2018	2019	2020
<b>Net lending (-)/ net borrowing (+) (B.9) of social security funds (S.1314)*</b>	<b>-714</b>	<b>-1 137</b>	<b>-1 658</b>	<b>3 634</b>
<b>Net acquisition (+) of financial assets <sup>(2)</sup></b>	<b>677</b>	<b>1 037</b>	<b>1 650</b>	<b>-3 555</b>
Currency and deposits (F.2)	589	-562	-18	158
Debt securities (F.3)	500	1 565	1 515	-3 580
Loans (F.4)	0	0	0	0
Increase (+)	0	0	0	0
Reduction (-)	0	0	0	0
Short term loans (F.41), net	0	0	0	0
Long-term loans (F.42)	0	0	0	0
Increase (+)	0	0	0	0
Reduction (-)	0	0	0	0
Equity and investment fund shares/units (F.5)	0	0	0	0
Portfolio investments, net <sup>(2)</sup>	0	0	0	0
Equity and investment fund shares/units other than portfolio investments	0	0	0	0
Increase (+)	0	0	0	0
Reduction (-)	0	0	0	0
Financial derivatives (F.71)	0	0	0	0
Other accounts receivable (F.8)	-412	34	153	-133
Other financial assets (F.1, F.6)	0	0	0	0
<b>Adjustments <sup>(3)</sup></b>	<b>37</b>	<b>100</b>	<b>8</b>	<b>0</b>
Net incurrence (-) of liabilities in financial derivatives (F.71)	0	0	0	0
Net incurrence (-) of other accounts payable (F.8)	37	100	8	0
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> (-)	0	0	0	0
<b>Statistical discrepancies</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-79</b>
Difference between capital and financial accounts (B.9-B.9f)	0	0	0	-79
Other statistical discrepancies (+/-)	0	0	0	0
<b>Change in social security (S.1314) consolidated gross debt <sup>(1,2)</sup></b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Social security contribution to general government debt (a=b-c) <sup>(5)</sup></b>	<b>-500</b>	<b>-2 065</b>	<b>-3 580</b>	<b>0</b>
Social security gross debt (level) (b) <sup>(2,5)</sup>	0	0	0	0
Social security holdings of other subsectors debt (level) (c) <sup>(3)</sup>	500	2 065	3 580	0

**\*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.

