



## 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: 14/04/2022**

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: 14/04/2022	ESA 2010 codes	2018	2019	Year 2020	2021	2022
		final	final	final	half-finalized	planned
<b>Net lending (+)/ net borrowing (-)</b>	B.9					
General government	S.13	471	1 724	-19 130	-8 111	-1 998
- Central government	S.1311	-742	563	-15 554	-7 195	-2 423
- State government	S.1312	M	M	M	M	M
- Local government	S.1313	76	-464	-147	-356	-954
- Social security funds	S.1314	1 137	1 625	-3 429	-560	1 379
		final	final	final	final	planned
<b>General government consolidated gross debt</b>						
<b>Level at nominal value outstanding at end of year</b>		205 851	203 986	217 879	235 851	233 813
<i>By category:</i>						
Currency and deposits	AF.2	21 648	22 220	23 733	25 076	
Debt securities	AF.3	134 231	133 566	147 425	162 122	
Short-term	AF.31	3 084	3 352	9 299	5 705	
Long-term	AF.32	131 147	130 214	138 126	156 417	
Loans	AF.4	49 972	48 200	46 721	48 652	
Short-term	AF.41	681	334	496	383	
Long-term	AF.42	49 291	47 866	46 224	48 269	
<b>General government expenditure on:</b>						
<b>Gross fixed capital formation</b>	P.51g	6 620	8 032	8 516	8 498	10 625
<b>Interest (consolidated)</b>	D.41 (uses)	5 315	4 623	3 830	3 291	3 555
<b>Gross domestic product at current market prices</b>	B.1*g	326 043	356 526	372 869	421 529	467 075

(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)	2018	2019	2020	2021	2022	
Date: 14/04/2022						
<b>Working balance in central government accounts</b>	99	647	-12 316	-7 372	-1 065	
<i>Basis of the working balance</i>	cash	cash	cash	cash	planned	
<b>Financial transactions included in the working balance</b>	-1 493	-2 327	-2 330	-625	-1 518	
Loans, granted (+)	250	185	1 225	9 739	6 736	
Loans, repayments (-)	-534	-1 012	-930	-9 690	-6 761	
Equities, acquisition (+)	6	10	15	25	21	
Equities, sales (-)	-1 426	-1 653	-1 228	-734	-1 521	
Other financial transactions (+/-)	211	143	-1 413	36	7	
of which: transactions in debt liabilities (+/-)	0	0	-1 500	0	0	
of which: net settlements under swap contracts (+/-)	200	137	82	29	0	
<i>Detail 1</i>	0	0	-1 500	0	0	Transfer from National Surplus (Exceptional Contingencies) Reserve Fund
<i>Detail 2</i>	11	6	5	7	7	Payments to DSP under S48B of Pensions Act 1990 (e.g Waterford Crystal Pension Bill)
<i>Detail 3</i>						
<b>Non-financial transactions not included in the working balance</b>	65	496	203	1 166	425	
<i>Detail 1</i>	-96	-23	-22	-25	-22	Extra-budgetary funds: POSBF
<i>Detail 2</i>	9	6	-50	-23	-15	Extra-budgetary funds: Dormant Accounts Fund
<i>Detail 3</i>	161	122	125	151	0	Extra-budgetary funds: Bank Guarantee Scheme receipts
<i>Detail 4</i>	-1	-16	-38	-16	0	Extra-budgetary funds: EU Transfers suspense account
<i>Detail 5</i>	9	21	33	48	0	Extra-budgetary funds: Risk Equalisation Fund (Health Insurance)
<i>Detail 6</i>	-203	165	467	318	55	Extra-budgetary funds: All other
<i>Detail 7</i>	20	20	20	12	25	Licence Sales: National Lottery Licence tax revenue (from Q4 2014)
<i>Detail 8</i>	80	38	58	66	43	UMTS difference between cash received and revenue due
<i>Detail 9</i>	9	-4	-517	509	0	Difference between Net Revenue Receipts and Exchequer tax receipts
<i>Detail 10</i>	78	168	127	127	10	Net lending/net borrowing: Health Service Executive
<i>Detail 11</i>	0	0	0	0	330	Voted expenditure net of Exchequer issues, A-in-As and financial transactions
<i>Detail 12</i>						
<b>Difference between interest paid (+) and accrued (D.41)(-)</b>	214	191	406	159	287	
<b>Other accounts receivable (+)</b>	249	598	437	1 512	206	
<i>Detail 1</i>	167	222	25	778	70	Tax time adjustments: VAT and Excise
<i>Detail 2</i>	125	239	303	603	61	Tax time adjustments: PAYE Income Tax (including USC/Income Levy)
<i>Detail 3</i>	-17	11	-1	0	0	EU income receivable: transfers from ESF, ERDF and Cohesion Fund
<i>Detail 4</i>	-15	25	-80	-15	75	EU income receivable: FEOGA agricultural guarantee payments
<i>Detail 5</i>	-46	55	30	41	0	Prepayments for military equipment
<i>Detail 6</i>	-29	-23	46	0	0	Accrual adjustment for other voted expenditure
<i>Detail 7</i>	64	68	113	105	0	Interest Received
<i>Detail 8</i>						
<b>Other accounts payable (-)</b>	-167	-10	-65	-585	-267	
<i>Detail 1</i>	1	5	0	-4	0	Military Expenditure Payables
<i>Detail 2</i>	46	0	0	0	0	Accrual adjustment for other voted expenditure
<i>Detail 3</i>	-62	-90	-113	-116	-332	Carbon credits
<i>Detail 4</i>	-117	-150	-44	-559	0	Accrual adjustment for EU Transfers
<i>Detail 5</i>	-132	132	0	0	0	EU budget contribution
<i>Detail 6</i>	97	93	93	95	65	Assumption of University and Semi State Pension Liabilities
<i>Detail 7</i>						
<b>Working balance (+/-) of entities not part of central government</b>	M	M	M	M	M	
<b>Net lending (+)/ net borrowing (-) of other central government bodies</b>	494	863	-1 997	-1 451	-1 033	
<i>Detail 1</i>	85	765	-2 041	-1 412	-998	Non-market public corporations
<i>Detail 2</i>	375	438	-66	55	80	Irish Strategic Investment Fund
<i>Detail 3</i>	-9	21	-2	-2	0	Voluntary Hospitals
<i>Detail 4</i>	-39	22	97	-116	-116	IOTs
<i>Detail 5</i>	83	-383	14	23	0	IBRC
<b>Other adjustments (+/-) (please detail)</b>	-203	104	109	0	542	
<i>Detail 1</i>	-213	104	109	0	0	Court decision (consultants pay)
<i>Detail 2</i>	10	0	0	0	0	Concession asset reclassification
<i>Detail 3</i>	0	0	0	0	223	Brexit Adjustment Reserve Accrual
<i>Detail 4</i>	0	0	0	0	319	Recovery and Resilience Facility Accrual
<i>Detail 5</i>						
<b>Net lending (+)/ net borrowing (-) (B.9) of central government (S.1311)</b>	-742	563	-15 554	-7 195	-2 423	

(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: 14/04/2022	2018	2019	Year 2020	2021	2022	
<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: 14/04/2022	2018	2019	Year 2020	2021	2022	
<b>Working balance in local government accounts</b>	7	9	17	0	-954	
<i>Basis of the working balance</i>	accrual	accrual	accrual	accrual		
Financial transactions included in the working balance	307	276	429	429		
Loans (+/-)	M	M	M	M		
Equities (+/-)	M	M	M	M		
Other financial transactions (+/-)	307	276	429	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>	307	276	429	429		Exclude transfers to capital reserve account
<i>Detail 2</i>						
Non-financial transactions not included in the working balance	67	86	-6	143		
<i>Detail 1</i>	2 167	2 444	2 485	2 423		Local Authorities' capital transfer revenue (Central Government grants + development levies)
<i>Detail 2</i>	-208	-196	-406	-289		Local Authorities' capital transfer payments
<i>Detail 3</i>	-1 830	-2 108	-2 012	-2 002		Local Authorities' capital formation
<i>Detail 4</i>	-122	-159	-952	-475		Timing adjustment to convert invoiced commercial rates to equal actual cash collected
<i>Detail 5</i>	60	105	878	485	Adjustments to reported expenditure to take into account bad debt, movement in provision for doubtful debt and changes in	
<i>Detail 6</i>						
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	-266	-650	-529	-404		
<i>Detail 1</i>	-264	-648	-529	-404		AHBs reclassified to local government sector
<i>Detail 2</i>	-2	-2	0	0		Surveyed LA Entities
Other adjustments (+/-) (please detail)	-38	-184	-58	-523		
<i>Detail 1</i>	-38	-184	-58	-523		Residual
<i>Detail 2</i>						
<i>Detail 3</i>						
<b>Net lending (+)/ net borrowing (-) (B.9) of local government (S.1313)</b>	<b>76</b>	<b>-464</b>	<b>-147</b>	<b>-356</b>	<b>-954</b>	

(ESA 2010 accounts)

(1) Please indicate accounting basis of the working balance: cash, accrual, mixed, other. 75.9992926 -463.7779352 -146.7269931 -355.5722151

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)	2018	2019	2020	2021	2022	
Date: 14/04/2022						
<b>Working balance in social security accounts</b>	1 135	1 569	-3 462	-425		
<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		
<i>Detail 1</i>						
<i>Detail 2</i>						
Non-financial transactions not included in the working balance	M	M	M	M		
<i>Detail 1</i>						
<i>Detail 2</i>						
Difference between interest paid (+) and accrued (D.41)(-)	M	M	M	M		
Other accounts receivable (+)	88	142	116	-135		
<i>Detail 1</i>	67	135	93	-106		Tax time adjustments: PRSI Receipts
<i>Detail 2</i>	21	7	23	-29		National Training Fund / Other Government Agencies
Other accounts payable (-)	M	M	M	M		
<i>Detail 1</i>						
<i>Detail 2</i>						
Working balance (+/-) of entities not part of social security funds	M	M	M	M		
Net lending (+)/ net borrowing (-) of other social security bodies	-86	-85	-84	0		
<i>Detail 1</i>	-86	-85	-84	0		Pension Funds Classified to S.1314
<i>Detail 2</i>						
Other adjustments (+/-) (please detail)	M	M	M	M		
<i>Detail 1</i>						
<i>Detail 2</i>						
<i>Detail 3</i>						
<b>Net lending (+)/ net borrowing (-) (B.9) of social security (S.1314)</b>	<b>1 137</b>	<b>1 625</b>	<b>-3 429</b>	<b>-560</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 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: 14/04/2022	Year			
	2018	2019	2020	2021
<b>Net lending (-)/ net borrowing (+) (B.9) of general government (S.13)<sup>1</sup></b>	<b>-471</b>	<b>-1 724</b>	<b>19 130</b>	<b>8 111</b>
<b>Net acquisition (+) of financial assets <sup>(2)</sup></b>	<b>16 025</b>	<b>-777</b>	<b>-1 670</b>	<b>11 256</b>
Currency and deposits (F.2)	4 027	2 797	-10	12 548
Debt securities (F.3)	-136	-153	-119	-791
Loans (F.4)	-1 199	-2 034	-486	-601
<i>Increase (+)</i>	615	1 160	1 064	10 050
<i>Reduction (-)</i>	-1 814	-3 194	-1 550	-10 650
Short term loans (F.41), net	-226	-516	107	-223
Long-term loans (F.42)	-973	-1 518	-593	-378
<i>Increase (+)</i>	841	1 675	957	10 273
<i>Reduction (-)</i>	-1 814	-3 194	-1 550	-10 650
Equity and investment fund shares/units (F.5)	-1 237	-2 351	-1 279	-954
Portfolio investments, net <sup>(2)</sup>	183	-708	-67	-244
Equity and investment fund shares/units other than portfolio investme	-1 420	-1 643	-1 212	-710
<i>Increase (+)</i>	6	10	15	25
<i>Reduction (-)</i>	-1 426	-1 653	-1 228	-734
Financial derivatives (F.71)	-165	-127	-304	-42
Other accounts receivable (F.8)	14 735	1 090	527	1 096
Other financial assets (F.1, F.6)	0	1	1	-1
<b>Adjustments <sup>(3)</sup></b>	<b>-12 242</b>	<b>-34</b>	<b>-2 246</b>	<b>-691</b>
Net incurrence (-) of liabilities in financial derivatives (F.71)	-2	-3	7	-4
Net incurrence (-) of other accounts payable (F.8)	-14 777	-349	-1 808	-727
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	-1	-1	-29	-72
Issuances above(-)/below(+) nominal value	-116	-582	-876	-880
Difference between interest (D.41) accrued(-) and paid <sup>(4)</sup> (+)	214	191	406	159
Redemptions/repurchase of debt above(+)/below(-) nominal value	2 434	732	1 322	858
Appreciation(+)/depreciation(-) <sup>(3)</sup> of foreign-currency debt <sup>(5)</sup>	5	-23	-55	-26
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	-1 213	0
<b>Statistical discrepancies</b>	<b>1 269</b>	<b>670</b>	<b>-1 321</b>	<b>-704</b>
Difference between capital and financial accounts (B.9-B.9f)	1 269	670	-1 321	-704
Other statistical discrepancies (+/-)	0	0	0	0
<b>Change in general government (S.13) consolidated gross debt <sup>(1, 2)</sup></b>	<b>4 580</b>	<b>-1 865</b>	<b>13 893</b>	<b>17 972</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: 14/04/2022	Year			
	2018	2019	2020	2021
<b>Net lending (-)/ net borrowing (+) (B.9) of central government (S.1311)</b>	<b>742</b>	<b>-563</b>	<b>15 554</b>	<b>7 195</b>
<b>Net acquisition (+) of financial assets <sup>(2)</sup></b>	<b>16 609</b>	<b>-828</b>	<b>-1 257</b>	<b>12 557</b>
Currency and deposits (F.2)	4 657	2 894	-77	12 776
Debt securities (F.3)	-131	-153	-123	-792
Loans (F.4)	-1 182	-1 765	70	25
Increase (+)	632	1 429	1 619	10 675
Reduction (-)	-1 814	-3 194	-1 550	-10 650
Short term loans (F.41), net	-226	-516	107	-223
Long-term loans (F.42)	-956	-1 250	-37	248
Increase (+)	858	1 944	1 512	10 898
Reduction (-)	-1 814	-3 194	-1 550	-10 650
Equity and investment fund shares/units (F.5)	-1 245	-2 349	-1 278	-955
Portfolio investments, net <sup>(2)</sup>	175	-706	-66	-245
Equity and investment fund shares/units other than portfolio investment	-1 420	-1 643	-1 212	-710
Increase (+)	6	10	15	25
Reduction (-)	-1 426	-1 653	-1 228	-734
Financial derivatives (F.71)	-165	-127	-304	-42
Other accounts receivable (F.8)	14 675	671	454	1 545
Other financial assets (F.1, F.6)	0	1	1	-1
<b>Adjustments <sup>(2)</sup></b>	<b>-12 274</b>	<b>112</b>	<b>-2 109</b>	<b>-181</b>
Net incurrence (-) of liabilities in financial derivatives (F.71)	-7	-3	7	-4
Net incurrence (-) of other accounts payable (F.8)	-14 803	-204	-1 672	-218
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	-1	-1	-29	-72
Issuances above(-)/below(+) nominal value	-116	-582	-876	-880
Difference between interest (D.41) accrued(-) and paid <sup>(4)</sup> (+)	214	191	406	159
Redemptions/repurchase of debt above(+)/below(-) nominal value	2 434	732	1 322	858
Appreciation(+)/depreciation(-) <sup>(3)</sup> of foreign-currency debt <sup>(5)</sup>	5	-23	-55	-26
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	-1 213	0
<b>Statistical discrepancies</b>	<b>1 270</b>	<b>670</b>	<b>-1 320</b>	<b>-704</b>
Difference between capital and financial accounts (B.9-B.9f)	1 270	670	-1 320	-704
Other statistical discrepancies (+/-)	0	0	0	0
<b>Change in central government (S.1311) consolidated gross debt <sup>(1, 2)</sup></b>	<b>6 347</b>	<b>-609</b>	<b>10 867</b>	<b>18 867</b>
<b>Central government contribution to general government debt (a=b-c)</b>	<b>205 193</b>	<b>204 095</b>	<b>214 379</b>	<b>232 637</b>
Central government gross debt (level) (b) <sup>(2, 5)</sup>	209 104	208 495	219 361	238 228
Central government holdings of other subsectors debt (level) (c) <sup>(5)</sup>	3 911	4 399	4 982	5 591

**\*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: 14/04/2022	Year			
	2018	2019	2020	2021
<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: 14/04/2022	Year			
	2018	2019	2020	2021
<b>Net lending (-)/ net borrowing (+) (B.9) of local government (S.1313)*</b>	<b>-76</b>	<b>464</b>	<b>147</b>	<b>356</b>
<b>Net acquisition (+) of financial assets <sup>(2)</sup></b>	<b>463</b>	<b>593</b>	<b>707</b>	<b>671</b>
Currency and deposits (F.2)	-68	-79	-90	124
Debt securities (F.3)	331	156	690	1 027
Loans (F.4)	166	219	28	-17
Increase (+)	166	219	28	0
Reduction (-)	0	0	0	-17
Short term loans (F.41), net	0	0	0	0
Long-term loans (F.42)	166	219	28	-17
Increase (+)	166	219	28	0
Reduction (-)	0	0	0	-17
Equity and investment fund shares/units (F.5)	8	-2	-2	1
Portfolio investments, net <sup>(2)</sup>	0	0	0	0
Equity and investment fund shares/units other than portfolio investments	8	-2	-2	1
Increase (+)	8	0	0	1
Reduction (-)	0	-2	-2	0
Financial derivatives (F.71)	0	0	0	0
Other accounts receivable (F.8)	26	299	80	-465
Other financial assets (F.1, F.6)	0	0	0	0
<b>Adjustments <sup>(3)</sup></b>	<b>-69</b>	<b>-154</b>	<b>-137</b>	<b>-286</b>
Net incurrence (-) of liabilities in financial derivatives (F.71)	5	0	0	0
Net incurrence (-) of other accounts payable (F.8)	-74	-153	-137	-287
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>318</b>	<b>903</b>	<b>716</b>	<b>739</b>
<b>Local government contribution to general government debt (a=b-c) <sup>(6)</sup></b>	<b>2 723</b>	<b>3 470</b>	<b>3 500</b>	<b>3 213</b>
Local government gross debt (level) (b) **	4 574	5 477	6 193	6 933
Local government holdings of other subsectors debt (level) (c)**	1 850	2 006	2 693	3 719

\*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: 14/04/2022	Year			
	2018	2019	2020	2021
<b>Net lending (-)/ net borrowing (+) (B.9) of social security funds (S.1314)*</b>	<b>-1 137</b>	<b>-1 625</b>	<b>3 429</b>	<b>560</b>
<b>Net acquisition (+) of financial assets <sup>(2)</sup></b>	<b>1 037</b>	<b>1 617</b>	<b>-3 429</b>	<b>-337</b>
Currency and deposits (F.2)	-562	-18	158	-352
Debt securities (F.3)	1 565	1 515	-3 580	0
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)	34	121	-7	15
Other financial assets (F.1, F.6)	0	0	0	0
<b>Adjustments <sup>(3)</sup></b>	<b>100</b>	<b>8</b>	<b>0</b>	<b>-223</b>
Net incurrence (-) of liabilities in financial derivatives (F.71)	0	0	0	0
Net incurrence (-) of other accounts payable (F.8)	100	8	0	-223
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 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>-2 065</b>	<b>-3 580</b>	<b>0</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>	2 065	3 580	0	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.

