



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: 07/10/2022

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: 07/10/2022	ESA 2010 codes	2018	2019	Year 2020	2021	2022
		final	final	final	half-finalized	planned
Net lending (+)/ net borrowing (-)	B.9					
General government	S.13	446	1 694	-18 763	-7 079	967
- Central government	S.1311	-767	533	-15 379	-6 455	-433
- State government	S.1312	M	M	M	M	M
- Local government	S.1313	76	-464	-144	-439	-692
- Social security funds	S.1314	1 137	1 625	-3 239	-185	2 092
		final	final	final	final	planned
General government consolidated gross debt						
Level at nominal value outstanding at end of year		205 848	203 364	217 741	236 073	235 813
<i>By category:</i>						
Currency and deposits	AF.2	21 648	22 220	23 733	25 077	
Debt securities	AF.3	134 228	133 025	147 427	162 122	
Short-term	AF.31	3 081	2 811	9 301	5 705	
Long-term	AF.32	131 147	130 214	138 126	156 417	
Loans	AF.4	49 972	48 119	46 581	48 874	
Short-term	AF.41	681	321	477	375	
Long-term	AF.42	49 291	47 797	46 104	48 499	
General government expenditure on:						
Gross fixed capital formation	P.51g	6 618	8 024	8 633	8 793	10 105
Interest (consolidated)	D.41 (uses)	5 313	4 621	3 828	3 292	3 290
Gross domestic product at current market prices	B.1*g	326 631	356 705	372 836	426 283	499 162

(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: 07/10/2022						
Working balance in central government	99	647	-12 316	-7 372	345	
<i>Basis of the working balance</i>	cash	cash	cash	cash	planned	
Financial transactions included in the work	-1 493	-2 327	-2 330	-625	-2 091	
Loans, granted (+)	250	185	1 225	9 739	2 753	
Loans, repayments (-)	-534	-1 012	-930	-9 690	-2 892	
Equities, acquisition (+)	6	10	15	25	22	
Equities, sales (-)	-1 426	-1 653	-1 228	-734	-1 980	
Other financial transactions (+/-)	211	143	-1 413	36	7	
of which: transactions in debt liability	0	0	-1 500	0	0	
of which: net settlements under swa	200	137	82	29	0	
Detail 1	0	0	-1 500	0	0	Transfer from National Surplus (Exceptional Contingencies) Reserve Fund
Detail 2	11	6	5	7	7	Payments to DSP under S48B of Pensions Act 1990 (e.g Waterford Crystal Pension Bill)
Non-financial transactions not included in	42	482	105	478	579	
Detail 1	0	0	0	-362	223	Brexit Adjustment Reserve
Detail 2	0	0	0	0	-2 660	Accrual of Defective Concrete Blocks Grant Scheme
Detail 3	-96	-23	-22	-25	107	Extra-budgetary funds: POSBF
Detail 4	9	6	-50	-23	-15	Extra-budgetary funds: Dormant Accounts Fund
Detail 5	161	122	125	151	0	Extra-budgetary funds: Bank Guarantee Scheme receipts
Detail 6	-1	-16	-38	-16	0	Extra-budgetary funds: EU Transfers suspense account
Detail 7	9	21	33	48	0	Extra-budgetary funds: Risk Equalisation Fund (Health Insurance)
Detail 8	-203	165	467	318	2 104	Extra-budgetary funds: All other
Detail 9	20	20	20	20	25	Licence Sales: National Lottery Licence tax revenue (from Q4 2014)
Detail 10	80	38	59	66	43	UMTS difference between cash received and revenue due
Detail 11	-14	-18	-616	461	0	Difference between Net Revenue Receipts and Exchequer tax receipts
Detail 12	78	168	127	-159	10	Net lending/net borrowing: Health Service Executive
Detail 13	0	0	0	0	742	Voted expenditure net of Exchequer issues, A-in-As and financial transactions
Difference between interest paid (+) and a	214	191	406	159	245	
Other accounts receivable (+)	246	582	733	2 269	292	
Detail 1	164	207	246	1 178	111	Tax time adjustments: VAT and Excise
Detail 2	125	239	378	637	146	Tax time adjustments: PAYE Income Tax (including USC/Income Levy)
Detail 3	-17	11	-1	0	0	EU income receivable: transfers from ESF, ERDF and Cohesion Fund
Detail 4	-15	25	-80	-15	35	EU income receivable: FEOGA agricultural guarantee payments
Detail 5	-46	55	30	41	0	Prepayments for military equipment
Detail 6	-29	-23	46	322	0	Accrual adjustment for other voted expenditure
Detail 7	64	68	113	105	0	Interest Received
Other accounts payable (-)	-167	-10	-65	-223	696	
Detail 1	1	5	0	-4	0	Military Expenditure Payables
Detail 2	46	0	0	0	800	Accrual adjustment for other voted expenditure
Detail 3	-62	-90	-113	-116	-169	Carbon credits
Detail 4	-117	-150	-44	-198	0	Accrual adjustment for EU Transfers
Detail 5	-132	132	0	0	0	EU budget contribution
Detail 6	97	93	93	95	65	Assumption of University and Semi State Pension Liabilities
Working balance (+/-) of entities not part o	M	M	M	M	M	
Net lending (+)/ net borrowing (-) of other o	494	863	-2 021	-1 142	-806	
Detail 1	85	765	-2 041	-1 102	-821	Non-market public corporations
Detail 2	375	438	-66	55	131	Irish Strategic Investment Fund
Detail 3	-9	21	-2	-2	0	Voluntary Hospitals
Detail 4	-39	22	74	-116	-116	IOTs
Detail 5	83	-383	14	23	0	IBRC
Other adjustments (+/-) (please detail)	-203	104	109	0	307	
Detail 1	-213	104	109	0	0	Court decision (consultants pay)
Detail 2	10	0	0	0	0	Concession asset reclassification
Detail 3	0	0	0	0	307	Recovery and Resilience Facility Accrual
Net lending (+)/ net borrowing (-) (B.9) of ce	-767	533	-15 379	-6 455	-433	

(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: 07/10/2022	2018	2019	Year 2020	2021	2022	
Working balance in state government accounts						
<i>Basis of the working balance</i>	(1)	(1)	(1)	(1)		
Financial transactions included in the working balance						
Loans (+/-)						
Equities (+/-)						
Other financial transactions (+/-)						
of which: transactions in debt liabilities (+/-)						
of which: net settlements under swap contracts (+/-)						
<i>Detail 1</i>						
<i>Detail 2</i>						
Non-financial transactions not included in the working balance						
<i>Detail 1</i>						
<i>Detail 2</i>						
Difference between interest paid (+) and accrued (D.41)(-)						
Other accounts receivable (+)						
<i>Detail 1</i>						
<i>Detail 2</i>						
Other accounts payable (-)						
<i>Detail 1</i>						
<i>Detail 2</i>						
Working balance (+/-) of entities not part of state government						
Net lending (+)/ net borrowing (-) of other state government bodies						
<i>Detail 1</i>						
<i>Detail 2</i>						
Other adjustments (+/-) (<i>please detail</i>)						
<i>Detail 1</i>						
<i>Detail 2</i>						
<i>Detail 3</i>						
Net lending (+)/ net borrowing (-) (B.9) of state government (S.1312)						

(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: 07/10/2022	2018	2019	Year 2020	2021	2022	
Working balance in local government accounts	7	9	17	17	-692	
<i>Basis of the working balance</i>	accrual	accrual	accrual	accrual		
Financial transactions included in the working balance	307	276	429	418		
Loans (+/-)	M	M	M	M		
Equities (+/-)	M	M	M	M		
Other financial transactions (+/-)	307	276	429	418		
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	418		Exclude transfers to capital reserve account
Non-financial transactions not included in the working balance	108	84	-7	183		
<i>Detail 1</i>	2 208	2 443	2 486	2 470		Local Authorities' capital transfer revenue (Central Government grants + development levies)
<i>Detail 2</i>	-208	-196	-406	-274		Local Authorities' capital transfer payments
<i>Detail 3</i>	-1 830	-2 108	-2 013	-1 985		Local Authorities' capital formation
<i>Detail 4</i>	-122	-159	-952	-586		Timing adjustment to convert invoiced commercial rates to equal actual cash collected
<i>Detail 5</i>	60	105	878	558	Adjustments to	reported expenditure to take into account bad debt, movement in provision for doubtful debt and changes in
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	-526	-705		
<i>Detail 1</i>	-264	-648	-529	-705		AHBs reclassified to local government sector
<i>Detail 2</i>	-2	-2	3	0		Surveyed LA Entities
Other adjustments (+/-) (please detail)	-79	-183	-57	-353		
<i>Detail 1</i>	-79	-183	-57	-353		Residual
<i>Detail 2</i>						
<i>Detail 3</i>						
Net lending (+)/ net borrowing (-) (B.9) of local government (S.1313)	76	-464	-144	-439	-692	
(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 Data are in ...(millions of units of national currency) Date: 07/10/2022	Year					
	2018	2019	2020	2021	2022	
Working balance in social security accounts	1 135	1 569	-3 462	-3 031	2 092	
<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 (+)	88	142	306	2 846		
Detail 1	67	135	188	241		Tax time adjustments: PRSI Receipts
Detail 2	21	7	118	-1		National Training Fund
Detail 3	0	0	0	2 606		Exchequer subvention expenditure
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	-85	-84	0		
Detail 1	-86	-85	-84	0		Pension Funds Classified to S.1314
Detail 2						
Other adjustments (+/-) (please detail)	M	M	M	M		
Detail 1						
Detail 2						
Detail 3						
Net lending (+)/ net borrowing (-) (B.9) of social security (S.1314)	1 137	1 625	-3 239	-185	2 092	

(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: 07/10/2022	Year			
	2018	2019	2020	2021
Net lending (-)/ net borrowing (+) (B.9) of general government (S.13)¹	-446	-1 694	18 763	7 079
Net acquisition (+) of financial assets ⁽²⁾	16 082	-958	-1 052	13 072
Currency and deposits (F.2)	4 087	2 716	250	12 859
Debt securities (F.3)	-136	-153	-119	-791
Loans (F.4)	-1 199	-2 079	-533	-545
<i>Increase (+)</i>	615	1 115	1 008	10 275
<i>Reduction (-)</i>	-1 814	-3 194	-1 541	-10 820
Short term loans (F.41), net	-226	-515	106	-223
Long-term loans (F.42)	-973	-1 564	-640	-322
<i>Increase (+)</i>	841	1 629	902	10 498
<i>Reduction (-)</i>	-1 814	-3 194	-1 541	-10 820
Equity and investment fund shares/units (F.5)	-1 237	-2 350	-1 275	-955
Portfolio investments, net ⁽²⁾	183	-708	-63	-245
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)	14 733	1 034	928	2 546
Other financial assets (F.1, F.6)	0	1	1	-1
Adjustments ⁽³⁾	-12 401	991	-3 011	-1 246
Net incurrence (-) of liabilities in financial derivatives (F.71)	-2	-3	8	-3
Net incurrence (-) of other accounts payable (F.8)	-14 777	-352	-1 910	-1 645
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	0	0	-24	-24
Issuances above(-)/below(+) nominal value	-116	-582	-876	-1 003
Difference between interest (D.41) accrued(-) and paid ⁽⁴⁾ (+)	214	191	406	159
Redemptions/repurchase of debt above(+)/below(-) nominal value	2 275	1 759	654	1 295
Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾	5	-23	-55	-26
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	-1 213	0
Statistical discrepancies	1 345	-822	-321	-573
Difference between capital and financial accounts (B.9-B.9f)	1 345	-822	-321	-573
Other statistical discrepancies (+/-)	0	0	0	0
Change in general government (S.13) consolidated gross debt ^(1, 2)	4 581	-2 484	14 378	18 332

***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: 07/10/2022	Year			
	2018	2019	2020	2021
Net lending (-)/ net borrowing (+) (B.9) of central government (S.1311)	767	-533	15 379	6 455
Net acquisition (+) of financial assets ⁽²⁾	16 666	-964	-780	13 618
Currency and deposits (F.2)	4 717	2 814	181	13 020
Debt securities (F.3)	-131	-153	-123	-792
Loans (F.4)	-1 182	-1 764	77	17
Increase (+)	632	1 429	1 618	10 836
Reduction (-)	-1 814	-3 194	-1 541	-10 820
Short term loans (F.41), net	-226	-515	106	-223
Long-term loans (F.42)	-956	-1 250	-29	240
Increase (+)	858	1 944	1 512	11 060
Reduction (-)	-1 814	-3 194	-1 541	-10 820
Equity and investment fund shares/units (F.5)	-1 245	-2 348	-1 275	-955
Portfolio investments, net ⁽²⁾	175	-705	-63	-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)	14 673	614	663	2 371
Other financial assets (F.1, F.6)	0	1	1	-1
Adjustments ⁽²⁾	-12 432	1 136	-2 873	-634
Net incurrence (-) of liabilities in financial derivatives (F.71)	-7	-3	7	-3
Net incurrence (-) of other accounts payable (F.8)	-14 803	-207	-1 772	-1 033
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	0	0	-24	-24
Issuances above(-)/below(+) nominal value	-116	-582	-876	-1 003
Difference between interest (D.41) accrued(-) and paid ⁽⁴⁾ (+)	214	191	406	159
Redemptions/repurchase of debt above(+)/below(-) nominal value	2 275	1 759	654	1 295
Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾	5	-23	-55	-26
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	-1 213	0
Statistical discrepancies	1 345	-822	-321	-573
Difference between capital and financial accounts (B.9-B.9f)	1 345	-822	-321	-573
Other statistical discrepancies (+/-)	0	0	0	0
Change in central government (S.1311) consolidated gross debt ^(1, 2)	6 347	-1 182	11 405	18 866
Central government contribution to general government debt (a=b-c)	205 189	203 473	214 240	232 446
Central government gross debt (level) (b) ^(2, 5)	209 100	207 918	219 324	238 190
Central government holdings of other subsectors debt (level) (c) ⁽⁵⁾	3 911	4 445	5 083	5 744

***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: 07/10/2022	Year			
	2018	2019	2020	2021
Net lending (-)/ net borrowing (+) (B.9) of state government (S.1312)*				
Net acquisition (+) of financial assets ⁽²⁾	0	0	0	0
Currency and deposits (F.2)				
Debt securities (F.3)				
Loans (F.4)				
Increase (+)				
Reduction (-)				
Short term loans (F.41), net				
Long-term loans (F.42)				
Increase (+)				
Reduction (-)				
Equity and investment fund shares/units (F.5)				
Portfolio investments, net ⁽²⁾				
Equity and investment fund shares/units other than portfolio investments				
Increase (+)				
Reduction (-)				
Financial derivatives (F.71)				
Other accounts receivable (F.8)				
Other financial assets (F.1, F.6)				
Adjustments ⁽²⁾	0	0	0	0
Net incurrence (-) of liabilities in financial derivatives (F.71)				
Net incurrence (-) of other accounts payable (F.8)				
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)				
Issuances above(-)/below(+) nominal value				
Difference between interest (D.41) accrued(-) and paid ⁽⁴⁾ (+)				
Redemptions/repurchase of debt above(+)/below(-) nominal value				
Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾				
Changes in sector classification (K.61) ⁽⁵⁾ (+/-)				
Other volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁵⁾ (-)				
Statistical discrepancies				
Difference between capital and financial accounts (B.9-B.9f)				
Other statistical discrepancies (+/-)				
Change in state government (S.1312) consolidated gross debt ^(1,2)				
State government contribution to general government debt (a=b-c) ⁽⁵⁾				
State government gross debt (level) (b) ^(2,5)				
State government holdings of other subsectors debt (level) (c) ⁽⁵⁾				

***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: 07/10/2022	Year			
	2018	2019	2020	2021
Net lending (-)/ net borrowing (+) (B.9) of local government (S.1313)*	-76	464	144	439
Net acquisition (+) of financial assets ⁽²⁾	463	593	712	1 103
Currency and deposits (F.2)	-68	-79	-89	96
Debt securities (F.3)	331	156	690	1 027
Loans (F.4)	166	219	28	99
Increase (+)	166	219	28	99
Reduction (-)	0	0	0	0
Short term loans (F.41), net	0	0	0	0
Long-term loans (F.42)	166	219	28	99
Increase (+)	166	219	28	99
Reduction (-)	0	0	0	0
Equity and investment fund shares/units (F.5)	8	-2	0	0
Portfolio investments, net ⁽²⁾	0	0	0	0
Equity and investment fund shares/units other than portfolio investments	8	-2	0	0
Increase (+)	8	0	0	0
Reduction (-)	0	-2	0	0
Financial derivatives (F.71)	0	0	0	0
Other accounts receivable (F.8)	26	299	83	-119
Other financial assets (F.1, F.6)	0	0	0	0
Adjustments ⁽³⁾	-69	-154	-138	-389
Net incurrence (-) of liabilities in financial derivatives (F.71)	5	0	0	0
Net incurrence (-) of other accounts payable (F.8)	-74	-153	-138	-389
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(-) ⁽⁵⁾ 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)	318	903	717	1 153
Local government contribution to general government debt (a=b-c) ⁽⁵⁾	2 723	3 470	3 501	3 627
Local government gross debt (level) (b) ⁽⁵⁾	4 574	5 477	6 194	7 347
Local government holdings of other subsectors debt (level) (c) ⁽⁵⁾	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: 07/10/2022	Year			
	2018	2019	2020	2021
Net lending (-)/ net borrowing (+) (B.9) of social security funds (S.131)	-1 137	-1 625	3 239	185
Net acquisition (+) of financial assets ⁽²⁾	1 037	1 617	-3 239	38
Currency and deposits (F.2)	-562	-18	158	-257
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 ⁽²⁾	0	0	0	0
Equity and investment fund shares/units other than portfolio investment	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	183	295
Other financial assets (F.1, F.6)	0	0	0	0
Adjustments ⁽³⁾	100	8	0	-223
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 ⁽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 social security (S.1314) consolidated gross debt ^(1,2)	0	0	0	0
Social security contribution to general government debt (a=b-c) ⁽⁵⁾	-2 065	-3 580	0	0
Social security gross debt (level) (b) ^(2,5)	0	0	0	0
Social security holdings of other subsectors debt (level) (c) ⁽³⁾	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.

