



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: 17/04/2023

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: 17/04/2023	ESA 2010 codes	2019	2020	Year 2021	2022	2023
		final	final	final	half-finalized	planned
Net lending (+)/ net borrowing (-)	B.9					
General government	S.13	1 670	-18 676	-6 806	8 032	10 002
- Central government	S.1311	521	-15 284	-6 300	6 457	7 601
- State government	S.1312	M	M	M	M	M
- Local government	S.1313	-476	-152	-320	-754	-902
- Social security funds	S.1314	1 625	-3 239	-185	2 329	3 303
		final	final	final	half-finalized	planned
General government consolidated gross debt						
Level at nominal value outstanding at end of year		203 383	217 885	236 117	224 755	223 541
<i>By category:</i>						
Currency and deposits	AF.2	22 220	23 733	25 077	25 874	
Debt securities	AF.3	133 025	147 427	162 012	149 579	
Short-term	AF.31	2 811	9 301	5 595	712	
Long-term	AF.32	130 214	138 126	156 417	148 868	
Loans	AF.4	48 138	46 725	49 028	49 302	
Short-term	AF.41	564	481	383	366	
Long-term	AF.42	47 574	46 244	48 645	48 935	
General government expenditure on:						
Gross fixed capital formation	P.51g	8 094	8 638	8 709	9 982	11 410
Interest (consolidated)	D.41 (uses)	4 621	3 828	3 292	3 276	3 430
Gross domestic product at current market prices	B.1*g	356 705	372 836	426 283	502 584	551 857

(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: 17/04/2023	2019	2020	Year 2021	2022	2023	
Working balance in central government accounts	647	-12 316	-7 372	4 985	4 535	
<i>Basis of the working balance</i>	<i>cash</i>	<i>cash</i>	<i>cash</i>	<i>cash</i>	<i>planned</i>	
Financial transactions included in the working balance	-2 337	-2 333	-678	-776	3 303	
Loans, granted (+)	185	1 225	9 739	2 492	452	
Loans, repayments (-)	-1 012	-933	-9 712	-2 819	-269	
Equities, acquisition (+)	10	15	25	24	116	
Equities, sales (-)	-1 653	-1 228	-746	-2 474	-1 001	
Other financial transactions (+/-)	133	-1 413	16	2 001	4 006	
of which: transactions in debt liabilities (+/-)	-10	-1 500	-20	1 988	4 007	
of which: net settlements under swap contracts (+/-)	137	82	29	6	-2	
<i>Detail 1</i>	-10	0	-20	-12		Adjustment for Central Bank notes & coins income
<i>Detail 2</i>	0	-1 500	0	2 000	4 000	Transfer from National Surplus (Exceptional Contingencies) Reserve Fund
<i>Detail 3</i>	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		UMTS (mobile telephony) licences/adjustment of prepayment (2012Q4)
<i>Detail 5</i>	0	0	0	0		Transactions with Ulysses securitisation vehicle
<i>Detail 6</i>	6	5	7	7	7	Payments to DSP under S48B of Pensions Act 1990 (e.g Waterford Crystal Pension Bill)
Non-financial transactions not included in the working balance	460	138	546	285	651	
<i>Detail 1</i>	0	0	-307	-145	278	RRF / Brexit Adjustment Reserve
<i>Detail 2</i>	0	0	0	0		X
<i>Detail 3</i>	0	0	0	0	0	Accrual of Defective Concrete Blocks Grant Scheme
<i>Detail 4</i>	-23	-22	-25	124	49	Extra-budgetary funds: POSBF
<i>Detail 5</i>	6	-50	-23	33	-19	Extra-budgetary funds: Dormant Accounts Fund
<i>Detail 6</i>	121	125	151	164	0	Extra-budgetary funds: Bank Guarantee Scheme receipts
<i>Detail 7</i>	-38	-6	-5	-51	0	Extra-budgetary funds: EU Transfers suspense account
<i>Detail 8</i>	0	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>	21	33	48	23	0	Extra-budgetary funds: Risk Equalisation Fund (Health Insurance)
<i>Detail 12</i>	165	467	318	345	396	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	26	Licence Sales:
<i>Detail 15</i>	38	59	66	66	-89	National Lottery Licence tax revenue (from Q4 2014)
<i>Detail 16</i>	-18	-615	463	-217	0	UMTS difference between cash received and revenue due
<i>Detail 17</i>	168	127	-159	-159	10	Difference between Net Revenue Receipts and Exchequer tax receipts
<i>Detail 18</i>	0	0	0	0	0	Net lending/net borrowing: Health Service Executive
<i>Detail 19</i>	0	0	0	83	0	SIF B9
						Voted expenditure net of Exchequer issues, A-in-As and financial transactions
Difference between interest paid (+) and accrued (D.41)(-)	191	406	159	127	265	
Other accounts receivable (+)	582	733	2 301	1 716	-402	
<i>Detail 1</i>	207	246	1 177	427	279	Tax time adjustments: VAT and Excise
<i>Detail 2</i>	239	378	637	253	119	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>	11	-1	0	-58	0	EU income receivable: transfers from ESF, ERDF and Cohesion Fund
<i>Detail 5</i>	25	-80	-15	15	0	EU income receivable: FEOGA agricultural guarantee payments
<i>Detail 6</i>	55	30	41	77	0	Prepayments for military equipment
<i>Detail 7</i>	-23	46	355	807	-800	Accrual adjustment for other voted expenditure
<i>Detail 8</i>	68	113	105	195	0	Interest Received
Other accounts payable (-)	-10	-65	-223	-51	264	
<i>Detail 1</i>	0	0	0	0	0	Accrual adjustment for GFCF
<i>Detail 2</i>	5	0	-4	1	0	Military Expenditure Payables
<i>Detail 3</i>	0	0	0	0	400	Accrual adjustment for other voted expenditure
<i>Detail 4</i>	-90	-113	-116	-146	-195	Carbon credits
<i>Detail 5</i>	-150	-44	-198	0	0	Accrual adjustment for EU Transfers
<i>Detail 6</i>	132	0	0	0	0	EU budget contribution
<i>Detail 7</i>	93	93	95	95	59	Assumption of University and Semi State Pension Liabilities
<i>Detail 8</i>	0	0	0	0	0	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	883	-1 956	-1 033	171	-1 013	
<i>Detail 1</i>	794	-2 009	-1 107	-266	-1 290	Non-market public corporations
<i>Detail 2</i>	438	-66	55	71	161	Irish Strategic Investment Fund
<i>Detail 3</i>	21	-2	32	32	0	Voluntary Hospitals
<i>Detail 4</i>	13	107	-36	287	115	IOTs
<i>Detail 5</i>	-383	14	23	46	0	IBRC
Other adjustments (+/-) (please detail)	104	109	0	0	-	
<i>Detail 1</i>	0	0	0	0	-	Conversion of AIB preference shares into Ordinary shares
<i>Detail 2</i>	104	109	0	0	-	Court decision (consultants pay)
<i>Detail 3</i>	0	0	0	0	-	Concession asset reclassification
<i>Detail 4</i>	0	0	0	0	-	Remove - Brexit Adjustment Reserve Accrual
<i>Detail 5</i>	0	0	0	0	-	Recovery and Resilience Facility Accrual
Net lending (+)/ net borrowing (-) (B.9) of central government (S.1311)	521	-15 284	-6 300	6 457	7 601	
<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: 17/04/2023	2019	2020	Year 2021	2022	2023	
Working balance in state government accounts	M	M	M	M		
<i>Basis of the working balance</i>	other	other	other	other		
Financial transactions included in the working balance	M	M	M	M		
Loans (+/-)	M	M	M	M		
Equities (+/-)	M	M	M	M		
Other financial transactions (+/-)	M	M	M	M		
of which: transactions in debt liabilities (+/-)	M	M	M	M		
of which: net settlements under swap contracts (+/-)	M	M	M	M		
Detail 1	M	M	M	M		
Detail 2	M	M	M	M		
Non-financial transactions not included in the working balance	M	M	M	M		
Detail 1	M	M	M	M		
Detail 2	M	M	M	M		
Difference between interest paid (+) and accrued (D.41)(-)	M	M	M	M		
Other accounts receivable (+)	M	M	M	M		
Detail 1	M	M	M	M		
Detail 2	M	M	M	M		
Other accounts payable (-)	M	M	M	M		
Detail 1	M	M	M	M		
Detail 2	M	M	M	M		
Working balance (+/-) of entities not part of state government	M	M	M	M		
Net lending (+)/ net borrowing (-) of other state government bodies	M	M	M	M		
Detail 1	M	M	M	M		
Detail 2	M	M	M	M		
Other adjustments (+/-) (please detail)	M	M	M	M		
Detail 1	M	M	M	M		
Detail 2	M	M	M	M		
Detail 3	M	M	M	M		
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 Data are in ...(millions of units of national currency) Date: 17/04/2023	2019	2020	Year 2021	2022	2023	
Working balance in local government accounts	9	17	17	0	-902	
<i>Basis of the working balance</i>	accrual	accrual	accrual	accrual		
Financial transactions included in the working balance	276	429	418	418		
Loans (+/-)	M	M	M	M		
Equities (+/-)	M	M	M	M		
Other financial transactions (+/-)	276	429	418	418		
of which: transactions in debt liabilities (+/-)	M	M	M	M		
of which: net settlements under swap contracts (+/-)	M	M	M	M		
Detail 1	276	429	418	418		Exclude transfers to capital reserve account
Detail 2						
Non-financial transactions not included in the working balance	119	-7	86	8		
Detail 1	2 443	2 486	2 621	2 667		Local Authorities' capital transfer revenue (Central Government grants + development levies)
Detail 2	-197	-407	-355	-304		Local Authorities' capital transfer payments
Detail 3	-2 107	-2 012	-2 042	-2 216		Local Authorities' capital formation
Detail 4	-124	-952	-569	-569		Timing adjustment to convert invoiced commercial rates to equal actual cash collected
Detail 5	105	878	431	431	Adjustments to	reported expenditure to take into account bad debt, movement in provision for doubtful debt and changes in
Detail 6						
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	-663	-534	-704	-828		
Detail 1	-660	-532	-704	-828		AHBs reclassified to local government sector
Detail 2	-2	-3	0	0		Surveyed LA Entities
Other adjustments (+/-) (please detail)	-218	-57	-138	-352		
Detail 1	-218	-57	-138	-352		Residual
Detail 2						
Detail 3						
Net lending (+)/ net borrowing (-) (B.9) of local government (S.1313)	-476	-152	-320	-754	-902	
(ESA 2010 accounts)						

-476 -152 -320 -754

(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)	2019	2020	2021	2022	2023	
Date: 17/04/2023						
Working balance in social security accounts	1 569	-3 462	-3 031	2 092	3 303	
<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 (+)	142	306	2 846	237		
Detail 1	135	188	241	284		Tax time adjustments: PRSI Receipts
Detail 2	7	118	-1	-47		National Training Fund
Detail 3	0	0	2 606	0		Exchequer subvention expenditure
Other accounts payable (-)	M	M	M	M		
Detail 1						
Detail 2						
Working balance (+/-) of entities not part of social security financing	M	M	M	M		
Net lending (+)/ net borrowing (-) of other social security bodies	-85	-84	0	0		
Detail 1	-85	-84	0	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.1)	1 625	-3 239	-185	2 329	3 303	
(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: 17/04/2023	Year				
	2019	2020	2021	2022	
Net lending (-)/ net borrowing (+) (B.9) of general government (S.13)*	-1 670	18 676	6 806	-8 032	
Net acquisition (+) of financial assets ⁽²⁾	-1 103	-1 010	13 196	-4 348	
Currency and deposits (F.2)	2 547	162	12 792	-3 996	
Debt securities (F.3)	-153	-118	-789	638	
Loans (F.4)	-2 096	-540	-546	-554	
Increase (+)	1 098	1 002	10 284	2 916	
Reduction (-)	-3 194	-1 542	-10 830	-3 470	
Short term loans (F.41), net	-515	106	-220	-15	
Long-term loans (F.42)	-1 581	-646	-325	-538	
Increase (+)	1 612	896	10 504	2 932	
Reduction (-)	-3 194	-1 542	-10 830	-3 470	
Equity and investment fund shares/units (F.5)	-2 347	-1 273	-954	-2 500	
Portfolio investments, net ⁽²⁾	-700	-56	-223	-51	
Equity and investment fund shares/units other than portfolio investments	-1 647	-1 217	-731	-2 450	
Increase (+)	6	10	15	25	
Reduction (-)	-1 653	-1 228	-746	-2 474	
Financial derivatives (F.71)	-127	-304	-69	-186	
Other accounts receivable (F.8)	1 072	1 062	2 763	2 251	
Other financial assets (F.1, F.6)	1	1	-1	0	
Adjustments ⁽³⁾	1 094	-3 045	-1 501	1 804	
Net incurrence (-) of liabilities in financial derivatives (F.71)	-2	7	-3	8	
Net incurrence (-) of other accounts payable (F.8)	-249	-1 929	-1 898	-201	
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	0	-39	-26	3	
Issuances above(-)/below(+) nominal value	-582	-876	-1 003	393	
Difference between interest (D.41) accrued(-) and paid ⁽⁴⁾ (+)	191	406	159	127	
Redemptions/repurchase of debt above(+)/below(-) nominal value	1 759	654	1 295	1 496	
Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾	-23	-55	-26	-23	
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	-1 213	0	0	
Statistical discrepancies	-786	-119	-268	-786	
Difference between capital and financial accounts (B.9-B.9f)	-786	-119	-268	-786	
Other statistical discrepancies (+/-)	0	0	0	0	
Change in general government (S.13) consolidated gross debt ^(1, 2)	-2 465	14 502	18 232	-11 362	

*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	Year				
Data are in ...(millions of units of national currency)	2019	2020	2021	2022	
Date: 17/04/2023					
Net lending (-)/ net borrowing (+) (B.9) of central government (S.1311)*	-521	15 284	6 300	-6 457	
Net acquisition (+) of financial assets ⁽²⁾	-1 095	-825	13 727	-3 957	
Currency and deposits (F.2)	2 642	81	12 952	-4 028	
Debt securities (F.3)	-153	-122	-789	638	
Loans (F.4)	-1 764	77	16	315	
Increase (+)	1 429	1 619	10 845	3 784	
Reduction (-)	-3 194	-1 542	-10 830	-3 470	
Short term loans (F.41), net	-515	106	-220	-15	
Long-term loans (F.42)	-1 250	-29	236	330	
Increase (+)	1 944	1 513	11 066	3 800	
Reduction (-)	-3 194	-1 542	-10 830	-3 470	
Equity and investment fund shares/units (F.5)	-2 344	-1 273	-954	-2 500	
Portfolio investments, net ⁽²⁾	-697	-56	-223	-50	
Equity and investment fund shares/units other than portfolio investments	-1 647	-1 217	-731	-2 450	
Increase (+)	6	10	15	25	
Reduction (-)	-1 653	-1 228	-746	-2 474	
Financial derivatives (F.71)	-127	-304	-69	-186	
Other accounts receivable (F.8)	651	714	2 572	1 805	
Other financial assets (F.1, F.6)	1	1	-1	0	
Adjustments ⁽²⁾	1 237	-2 940	-890	1 667	
Net incurrence (-) of liabilities in financial derivatives (F.71)	-3	7	-3	8	
Net incurrence (-) of other accounts payable (F.8)	-105	-1 824	-1 287	-337	
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	0	-39	-26	3	
Issuances above(-)/below(+) nominal value	-582	-876	-1 003	393	
Difference between interest (D.41) accrued(-) and paid ⁽⁴⁾ (+)	191	406	159	127	
Redemptions/repurchase of debt above(+)/below(-) nominal value	1 759	654	1 295	1 496	
Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾	-23	-55	-26	-23	
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	-1 213	0	0	
Statistical discrepancies	-786	-119	-268	-785	
Difference between capital and financial accounts (B.9-B.9f)	-786	-119	-268	-785	
Other statistical discrepancies (+/-)	0	0	0	0	
Change in central government (S.1311) consolidated gross debt ^(1, 2)	-1 165	11 400	18 869	-9 532	
Central government contribution to general government debt (a=b-c) ⁽⁵⁾	203 474	214 230	232 437	222 130	
Central government gross debt (level) (b) ^(2, 5)	207 936	219 336	238 205	228 672	
Central government holdings of other subsectors debt (level) (c) ⁽⁵⁾	4 462	5 107	5 767	6 543	

***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: 17/04/2023	Year				
	2019	2020	2021	2022	
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 ⁽²⁾	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	Year				
Data are in ...(millions of units of national currency)	2019	2020	2021	2022	
Date: 17/04/2023					
Net lending (-)/ net borrowing (+) (B.9) of local government (S.1313)*	476	152	320	754	
Net acquisition (+) of financial assets ⁽²⁾	597	806	1 119	308	
Currency and deposits (F.2)	-77	-77	97	82	
Debt securities (F.3)	156	690	1 027	216	
Loans (F.4)	219	28	99	-93	
Increase (+)	219	28	99	-93	
Reduction (-)	0	0	0	0	
Short term loans (F.41), net	0	0	0	0	
Long-term loans (F.42)	219	28	99	-93	
Increase (+)	219	28	99	0	
Reduction (-)	0	0	0	-93	
Equity and investment fund shares/units (F.5)	-2	0	0	-1	
Portfolio investments, net ⁽²⁾	0	0	0	0	
Equity and investment fund shares/units other than portfolio investments	-2	0	0	-1	
Increase (+)	-2	0	0	0	
Reduction (-)	0	0	0	-1	
Financial derivatives (F.71)	0	0	0	0	
Other accounts receivable (F.8)	300	165	-104	104	
Other financial assets (F.1, F.6)	0	0	0	0	
Adjustments ⁽³⁾	-151	-105	-388	-90	
Net incurrence (-) of liabilities in financial derivatives (F.71)	0	0	0	0	
Net incurrence (-) of other accounts payable (F.8)	-151	-105	-388	-90	
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)	922	853	1 051	972	
Local government contribution to general government debt (a=b-c) ⁽⁵⁾	3 489	3 655	3 680	4 436	
Local government gross debt (level) (b) ^{a=}	5 495	6 348	7 399	8 371	
Local government holdings of other subsectors debt (level) (c) ⁼	2 006	2 693	3 719	3 935	

***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	Year				
Data are in ...(millions of units of national currency)	2019	2020	2021	2022	
Date: 17/04/2023					
Net lending (-)/ net borrowing (+) (B.9) of social security funds (S.1314)*	-1 625	3 239	185	-2 329	
Net acquisition (+) of financial assets ⁽²⁾	1 617	-3 239	38	2 103	
Currency and deposits (F.2)	-18	158	-257	-50	
Debt securities (F.3)	1 515	-3 580	0	1 810	
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 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)	121	183	295	343	
Other financial assets (F.1, F.6)	0	0	0	0	
Adjustments ⁽³⁾	8	0	-223	227	
Net incurrence (-) of liabilities in financial derivatives (F.71)	0	0	0	0	
Net incurrence (-) of other accounts payable (F.8)	8	0	-223	227	
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⁾	-3 580	0	0	-1 810	
Social security gross debt (level) (b) ^(2, 5)	0	0	0	0	
Social security holdings of other subsectors debt (level) (c) ⁽³⁾	3 580	0	0	1 810	

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

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

(2) Consolidated within social security.

(3) Due to exchange-rate movements.

(4) Including capital uplift

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

Table 4: Provision of other data in accordance with the statements contained in the Council minutes of 22/11/1993.

Member State: Ireland Data are in ...(millions of units of national currency) Date: 17/04/2023		Year				
		2019	2020	2021	2022	2023
		final	final	final	half-finalized	forecast
Statement Number						
2	Trade credits and advances (AF.81 L)	5 081	5 682	6 757	6 772	6 772
3	Amount outstanding in the government debt from the financing of public undertakings					
	<i>Data:</i>	0	0	0	0	0
	<i>Institutional characteristics:</i>					
4	In case of substantial differences between the face value and the present value of government debt, please provide information on					
	i) the extent of these differences:					
	ii) the reasons for these differences:					
10	Gross National Income at current market prices (B.5*g)(2)	277 064	280 670	323 481	364 161	L

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

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