



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: 17/04/2024

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: 17/04/2024	ESA 2010 codes	2020	2021	Year 2022	2023	2024
		final	final	final	half-finalized	planned
Net lending (+)/ net borrowing (-)	B.9					
General government	S.13	-18 704	-6 565	8 635	8 328	8 057
- Central government	S.1311	-15 282	-6 028	6 812	5 964	5 428
- State government	S.1312	M	M	M	M	M
- Local government	S.1313	-184	-352	-601	-1 022	-1 487
- Social security funds	S.1314	-3 239	-185	2 424	3 386	4 116
		final	final	final	half-finalized	planned
General government consolidated gross debt						
Level at nominal value outstanding at end of year		217 885	236 127	224 748	220 672	220 171
<i>By category:</i>						
Currency and deposits	AF.2	23 733	25 077	25 873	25 854	
Debt securities	AF.3	147 427	162 012	149 579	147 315	
Short-term	AF.31	9 301	5 595	712	581	
Long-term	AF.32	138 126	156 417	148 868	146 734	
Loans	AF.4	46 725	49 038	49 296	47 504	
Short-term	AF.41	481	384	348	320	
Long-term	AF.42	46 244	48 654	48 948	47 183	
General government expenditure on:						
Gross fixed capital formation	P.51g	8 851	9 141	10 490	11 777	13 210
Interest (consolidated)	D.41 (uses)	3 827	3 290	3 327	3 486	3 480
Gross domestic product at current market price	B.1*g	375 250	434 070	506 282	504 620	531 915

(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	2020		Year 2022		2023		2024	
Data are in ... (millions of units of national currency)								
Date: 17/04/2024								
Working balance in central government accounts	-12 316	-7 372	4 985	1 178	1 905			
<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	-2 333	-678	-776	3 157	3 780			
Loans, granted (+)	1 225	9 739	2 492	549	561			
Loans, repayments (-)	-933	-9 712	-2 819	-180	-855			
Equities, acquisition (+)	15	25	24	27	16			
Equities, sales (-)	-1 228	-746	-2 474	-1 080	0			
Other financial transactions (+/-)	-1 413	16	2 001	3 841	4 057			
of which: transactions in debt liabilities (+/-)	-1 500	-20	1 988	3 993	4 057			
of which: net settlements under swap contracts (+/-)	82	29	6	-2	0			
Detail 1	0	-20	-12	-7				Adjustment for Central Bank notes & coins income
Detail 2	-1 500	0	2 000	4 000				Transfer from National Surplus (Exceptional Contingencies) Reserve Fund
Detail 3	0	0	0	0	4 050			Transfer to Future Ireland Fund
Detail 4	0	0	0	-157				UMTS (mobile telephony) licences: adjustment of prepayment
Detail 5	5	7	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	148	750	852	220	356			
Detail 1	0	-307	-145	212	-32			RRF / Brexit Adjustment Reserve
Detail 2	-22	-25	124	14	0			Extra-budgetary funds: POSBF
Detail 3	-50	-23	33	46	0			Extra-budgetary funds: Dormant Accounts Fund
Detail 4	125	151	164	34	0			Extra-budgetary funds: Bank Guarantee Scheme receipts
Detail 5	5	-5	-51	-12	0			Extra-budgetary funds: EU Transfers suspense account
Detail 6	0	0	0	0	0			Extra-budgetary funds: Capital Service Redemption Account (CSRA)
Detail 7	33	48	23	-6	0			Extra-budgetary funds: Risk Equalisation Fund (Health Insurance)
Detail 8	467	318	345	82	306			Extra-budgetary funds: All other
Detail 9	20	20	20	20	27			Licence Sales: National Lottery Licence tax revenue (from Q4 2014)
Detail 10	59	66	66	79	55			UMTS difference between cash received and revenue due
Detail 11	-616	666	18	-420	0			Difference between Net Revenue Receipts and Exchequer tax receipts
Detail 12	127	-159	172	172	0			Net lending/net borrowing: Health Service Executive
Detail 13	0	0	83	0	0			Voted expenditure net of Exchequer issues, A-in-As and financial transactions
Difference between interest paid (+) and accrued (D.41)(-)	406	159	39	700	233			
Other accounts receivable (+)	733	2 340	1 653	300	-57			
Detail 1	246	1 216	500	253	221			Tax time adjustments: VAT and Excise
Detail 2	378	637	258	83	12			Tax time adjustments: PAYE Income Tax (including USC/Income Levy)
Detail 3	-1	0	-17	20	0			EU income receivable: transfers from ESF, ERDF and Cohesion Fund
Detail 4	-80	-15	15	0	0			EU income receivable: FEOGA agricultural guarantee payments
Detail 5	30	41	77	-166	0			Prepayments for military equipment
Detail 6	46	355	582	617	-289			Accrual adjustment for other voted expenditure
Detail 7	113	105	239	-508	0			Interest Received
Other accounts payable (-)	-65	-223	33	-148	-129			
Detail 1	0	-4	1	3	0			Military Expenditure Payables
Detail 2	-113	-116	-146	-157	-181			Carbon credits
Detail 3	-44	-198	0	0	0			Accrual adjustment for EU Transfers
Detail 4	0	0	84	-84	0			EU budget contribution
Detail 5	93	95	95	91	52			Assumption of University and Semi State Pension Liabilities
Working balance (+/-) of entities not part of central government	M	M	M	M	M			
Net lending (+)/ net borrowing (-) of other central government bodies	-1 963	-1 003	25	557	-660			
Detail 1	-2 016	-1 110	-363	-93	-1 273			Non-market public corporations
Detail 2	-66	55	71	305	498			Irish Strategic Investment Fund
Detail 3	-2	32	0	0	0			Voluntary Hospitals
Detail 4	107	-4	271	91	115			IOTs
Detail 5	14	23	46	254	0			IBRC
Other adjustments (+/-) (please detail)	109	0	0	0	0			
Detail 1	109	0	0	0	0			Court decision (consultants pay)
Net lending (+)/ net borrowing (-) (B.9) of central government (S.1311)	-15 282	-6 028	6 812	5 964	5 428			

(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	Year				
Data are in ...(millions of units of national currency)	2020	2021	2022	2023	2024
Date: 17/04/2024					
Working balance in state government accounts	M	M	M	M	
<i>Basis of the working balance</i>	(1)	(1)	(1)	(1)	
Financial transactions included in the working balance	M	M	M	M	
Loans (+/-)	M	M	M	M	
Equities (+/-)	M	M	M	M	
Other financial transactions (+/-)	M	M	M	M	
of which: transactions in debt liabilities (+/-)	M	M	M	M	
of which: net settlements under swap contracts (+/-)	M	M	M	M	
<i>Detail 1</i>	M	M	M	M	
<i>Detail 2</i>	M	M	M	M	
Non-financial transactions not included in the working balance	M	M	M	M	
<i>Detail 1</i>	M	M	M	M	
<i>Detail 2</i>	M	M	M	M	
Difference between interest paid (+) and accrued (D.41)(-)	M	M	M	M	
Other accounts receivable (+)	M	M	M	M	
<i>Detail 1</i>	M	M	M	M	
<i>Detail 2</i>	M	M	M	M	
Other accounts payable (-)	M	M	M	M	
<i>Detail 1</i>	M	M	M	M	
<i>Detail 2</i>	M	M	M	M	
Working balance (+/-) of entities not part of state government	M	M	M	M	
Net lending (+)/ net borrowing (-) of other state government bodies	M	M	M	M	
<i>Detail 1</i>	M	M	M	M	
<i>Detail 2</i>	M	M	M	M	
Other adjustments (+/-) (please detail)	M	M	M	M	
<i>Detail 1</i>	M	M	M	M	
<i>Detail 2</i>	M	M	M	M	
<i>Detail 3</i>	M	M	M	M	
Net lending (+)/ net borrowing (-) (B.9) of state government (S.1312)	M	M	M	M	

(ESA 2010 accounts)

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

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

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

Member State: Ireland	Year					
Data are in ...(millions of units of national currency)	2020	2021	2022	2023	2024	
Date: 17/04/2024						
Working balance in local government accounts	17	17	8	0		L
<i>Basis of the working balance</i>	accrual	accrual	accrual	accrual		
Financial transactions included in the working balance	429	418	370	370		
Loans (+/-)	M	M	M	M		
Equities (+/-)	M	M	M	M		
Other financial transactions (+/-)	429	418	370	370		
of which: transactions in debt liabilities (+/-)	M	M	M	M		
of which: net settlements under swap contracts (+/-)	M	M	M	M		
Detail 1	429	418	370	370		Exclude transfers to capital reserve account
Detail 2						
Non-financial transactions not included in the working balance	-7	79	-3	271		
Detail 1	2 486	2 622	2 840	3 236		Local Authorities' capital transfer revenue (Central Government grants + development levies)
Detail 2	-407	-363	-322	-338		Local Authorities' capital transfer payments
Detail 3	-2 011	-2 042	-2 565	-2 671		Local Authorities' capital formation
Detail 4	-952	-569	-168	-168		Timing adjustment to convert invoiced commercial rates to equal actual cash collected
Detail 5	878	431	211	211	Adjustments to	reported expenditure to take into account bad debt, movement in provision for doubtful debt and changes in
Detail 6	0	0	1	1		Changes in stocks
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	-565	-736	-879	-1 118		
Detail 1	-562	-731	-879	-1 118		AHBs reclassified to local government sector
Detail 2	-3	-5	0	0		Surveyed LA Entities
Other adjustments (+/-) (please detail)	-58	-130	-97	-544		
Detail 1	-58	-130	-97	-544		Residual
Detail 2						
Detail 3						
Net lending (+)/ net borrowing (-) (B.9) of local government (S.1313)	-184	-352	-601	-1 022	-1 487	

(ESA 2010 accounts)

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

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

Table 2D: Provision of the data which explain the transition between the working balance and the social security surplus/ deficit

Member State: Ireland Data are in ...(millions of units of national currency) Date: 17/04/2024	Year					
	2020	2021	2022	2023	2024	
Working balance in social security accounts	-3 462	-3 031	2 094	3 410		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 (+)	306	2 846	330	-24		
Detail 1	188	241	170	-31		Tax time adjustments: PRSI Receipts
Detail 2	118	-1	160	7		National Training Fund
Detail 3	0	2 606	0	0		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	-84	0	0	0		
Detail 1	-84	0	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.1314)	-3 239	-185	2 424	3 386	4 116	

(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: 17/04/2024	Year			
	2020	2021	2022	2023
Net lending (-)/ net borrowing (+) (B.9) of general government (S.13)*	18 704	6 565	-8 635	-8 328
Net acquisition (+) of financial assets ⁽²⁾	-1 118	13 389	-5 780	1 928
Currency and deposits (F.2)	62	12 594	-6 454	-1 493
Debt securities (F.3)	-119	-792	658	4 929
Loans (F.4)	-538	-548	-616	-70
<i>Increase (+)</i>	1 115	10 297	3 100	694
<i>Reduction (-)</i>	-1 652	-10 845	-3 716	-765
Short term loans (F.41), net	114	-210	123	-166
Long-term loans (F.42)	-652	-338	-739	95
<i>Increase (+)</i>	1 000	10 507	2 977	860
<i>Reduction (-)</i>	-1 652	-10 845	-3 716	-765
Equity and investment fund shares/units (F.5)	-1 276	-962	-2 514	-2 517
Portfolio investments, net ⁽²⁾	-64	-240	-64	-1 464
Equity and investment fund shares/units other than portfolio investments	-1 212	-722	-2 450	-1 053
<i>Increase (+)</i>	15	25	24	27
<i>Reduction (-)</i>	-1 228	-746	-2 474	-1 080
Financial derivatives (F.71)	-304	-69	-187	12
Other accounts receivable (F.8)	1 057	3 166	3 333	1 067
Other financial assets (F.1, F.6)	1	-1	0	0
Adjustments ⁽³⁾	-3 062	-1 786	1 316	3 457
Net incurrence (-) of liabilities in financial derivatives (F.71)	8	-3	10	14
Net incurrence (-) of other accounts payable (F.8)	-1 961	-2 162	-529	787
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	-24	-24	6	6
Issuances above(-)/below(+) nominal value	-876	-1 026	318	927
Difference between interest (D.41) accrued(-) and paid ⁽⁴⁾ (+)	406	159	39	700
Redemptions/repurchase of debt above(+)/below(-) nominal value	654	1 295	1 496	1 032
Appreciation(+)/depreciation(-) ⁽⁵⁾ of foreign-currency debt ⁽⁵⁾	-55	-26	-23	-8
Changes in sector classification (K.61) ⁽⁵⁾ (+/-)	0	0	0	0
Other volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁵⁾ (-)	-1 213	0	0	0
Statistical discrepancies	-22	75	1 720	-1 132
Difference between capital and financial accounts (B.9-B.9f)	-22	75	1 720	-1 132
Other statistical discrepancies (+/-)	0	0	0	0
Change in general government (S.13) consolidated gross debt ^(1,2)	14 502	18 242	-11 380	-4 075

*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: 17/04/2024	Year			
	2020	2021	2022	2023
Net lending (-)/ net borrowing (+) (B.9) of central government (S.1311)*	15 282	6 028	-6 812	-5 964
Net acquisition (+) of financial assets ⁽²⁾	-933	13 917	-5 721	2 270
Currency and deposits (F.2)	-18	12 748	-6 458	-1 827
Debt securities (F.3)	-123	-792	658	4 932
Loans (F.4)	75	8	306	638
Increase (+)	1 728	10 853	4 022	1 403
Reduction (-)	-1 652	-10 845	-3 716	-765
Short term loans (F.41), net	114	-210	123	-166
Long-term loans (F.42)	-39	218	183	804
Increase (+)	1 613	11 064	3 899	1 569
Reduction (-)	-1 652	-10 845	-3 716	-765
Equity and investment fund shares/units (F.5)	-1 276	-962	-2 513	-2 517
Portfolio investments, net ⁽²⁾	-64	-240	-64	-1 465
Equity and investment fund shares/units other than portfolio investments	-1 212	-722	-2 450	-1 053
Increase (+)	15	25	24	27
Reduction (-)	-1 228	-746	-2 474	-1 080
Financial derivatives (F.71)	-304	-69	-187	12
Other accounts receivable (F.8)	712	2 985	2 473	1 032
Other financial assets (F.1, F.6)	1	-1	0	0
Adjustments ⁽³⁾	-2 927	-1 151	1 265	2 974
Net incurrence (-) of liabilities in financial derivatives (F.71)	7	-3	8	11
Net incurrence (-) of other accounts payable (F.8)	-1 826	-1 528	-579	303
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	-24	-24	6	6
Issuances above(-)/below(+) nominal value	-876	-1 026	318	927
Difference between interest (D.41) accrued(-) and paid ⁽⁴⁾ (+)	406	159	39	700
Redemptions/repurchase of debt above(+)/below(-) nominal value	654	1 295	1 496	1 032
Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾	-55	-26	-23	-8
Changes in sector classification (K.61) ⁽⁵⁾ (+/-)	0	1	2	3
Other volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁵⁾ (-)	-1 213	0	0	0
Statistical discrepancies	-22	74	1 720	-1 131
Difference between capital and financial accounts (B.9-B.9f)	-22	74	1 720	-1 131
Other statistical discrepancies (+/-)	0	0	0	0
Change in central government (S.1311) consolidated gross debt ^(1, 2)	11 400	18 867	-9 547	-1 852
Central government contribution to general government debt (a=b-c) ⁽⁵⁾	214 234	232 445	222 081	219 494
Central government gross debt (level) (b) ^(2, 5)	219 336	238 204	228 657	226 805
Central government holdings of other subsectors debt (level) (c) ⁽⁵⁾	5 103	5 759	6 576	7 311

***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: 17/04/2024	Year			
	2020	2021	2022	2023
Net lending (-)/ net borrowing (+) (B.9) of state government (S.1312)*	M	M	M	M
Net acquisition (+) of financial assets ⁽²⁾	M	M	M	M
Currency and deposits (F.2)	M	M	M	M
Debt securities (F.3)	M	M	M	M
Loans (F.4)	M	M	M	M
Increase (+)	M	M	M	M
Reduction (-)	M	M	M	M
Short term loans (F.41), net	M	M	M	M
Long-term loans (F.42)	M	M	M	M
Increase (+)	M	M	M	M
Reduction (-)	M	M	M	M
Equity and investment fund shares/units (F.5)	M	M	M	M
Portfolio investments, net ⁽²⁾	M	M	M	M
Equity and investment fund shares/units other than portfolio investments	M	M	M	M
Increase (+)	M	M	M	M
Reduction (-)	M	M	M	M
Financial derivatives (F.71)	M	M	M	M
Other accounts receivable (F.8)	M	M	M	M
Other financial assets (F.1, F.6)	M	M	M	M
Adjustments ⁽³⁾	M	M	M	M
Net incurrence (-) of liabilities in financial derivatives (F.71)	M	M	M	M
Net incurrence (-) of other accounts payable (F.8)	M	M	M	M
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	M	M	M	M
Issuances above(-)/below(+) nominal value	M	M	M	M
Difference between interest (D.41) accrued(-) and paid ⁽⁴⁾ (+)	M	M	M	M
Redemptions/repurchase of debt above(+)/below(-) nominal value	M	M	M	M
Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾	M	M	M	M
Changes in sector classification (K.61) ⁽⁵⁾ (+/-)	M	M	M	M
Other volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁵⁾ (-)	M	M	M	M
Statistical discrepancies	M	M	M	M
Difference between capital and financial accounts (B.9-B.9f)	M	M	M	M
Other statistical discrepancies (+/-)	M	M	M	M
Change in state government (S.1312) consolidated gross debt ^(1, 2)	M	M	M	M
State government contribution to general government debt (a=b-c) ⁽⁵⁾	M	M	M	M
State government gross debt (level) (b) ^(2, 5)	M	M	M	M
State government holdings of other subsectors debt (level) (c) ⁽⁵⁾	M	M	M	M

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

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

(2) Consolidated within state government.

(3) Due to exchange-rate movements.

(4) Including capital uplift

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

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

Member State: Ireland Data are in ...(millions of units of national currency) Date: 17/04/2024	Year			
	2020	2021	2022	2023
Net lending (-)/ net borrowing (+) (B.9) of local government (S.1313)*	184	352	601	1 022
Net acquisition (+) of financial assets ⁽²⁾	801	1 117	586	-433
Currency and deposits (F.2)	-78	103	54	318
Debt securities (F.3)	690	1 027	215	-839
Loans (F.4)	28	100	-105	26
Increase (+)	28	100	0	26
Reduction (-)	0	0	-105	0
Short term loans (F.41), net	0	0	0	0
Long-term loans (F.42)	28	100	-105	26
Increase (+)	28	100	0	26
Reduction (-)	0	0	-105	0
Equity and investment fund shares/units (F.5)	0	0	-1	0
Portfolio investments, net ⁽²⁾	0	0	0	0
Equity and investment fund shares/units other than portfolio investments	0	0	-1	0
Increase (+)	0	0	0	0
Reduction (-)	0	0	-1	0
Financial derivatives (F.71)	0	0	0	0
Other accounts receivable (F.8)	162	-113	422	62
Other financial assets (F.1, F.6)	0	0	0	0
Adjustments ⁽²⁾	-135	-411	-176	481
Net incurrence (-) of liabilities in financial derivatives (F.71)	0	0	0	0
Net incurrence (-) of other accounts payable (F.8)	-136	-411	-177	480
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	-1	1	0	0
Difference between capital and financial accounts (B.9-B.9f)	-1	1	0	0
Other statistical discrepancies (+/-)	0	0	0	0
Change in local government (S.1313) consolidated gross debt ^(1, 2)	849	1 058	1 010	1 069
Local government contribution to general government debt (a=b-c) ⁽⁵⁾	3 651	3 683	4 477	6 383
Local government gross debt (level) (b) =*	6 344	7 402	8 412	9 481
Local government holdings of other subsectors debt (level) (c)*	2 693	3 719	3 935	3 099

***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: 17/04/2024	Year			
	2020	2021	2022	2023
Net lending (-)/ net borrowing (+) (B.9) of social security funds (S.1314)*	3 239	185	-2 424	-3 386
Net acquisition (+) of financial assets ⁽²⁾	-3 239	38	2 198	3 383
Currency and deposits (F.2)	158	-257	-50	16
Debt securities (F.3)	-3 580	0	1 810	3 394
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)	183	295	438	-27
Other financial assets (F.1, F.6)	0	0	0	0
Adjustments ⁽³⁾	0	-223	227	3
Net incurrence (-) of liabilities in financial derivatives (F.71)	0	0	0	0
Net incurrence (-) of other accounts payable (F.8)	0	-223	227	3
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) ⁽⁶⁾	0	0	-1 810	-5 204
Social security gross debt (level) (b) ^(2,5)	0	0	0	0
Social security holdings of other subsectors debt (level) (c) ^m	0	0	1 810	5 204

***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.

Statement Number	Member State: Ireland Data are in ...(millions of units of national currency) Date: 17/04/2024	Year				
		2020 final	2021 final	2022 final	2023 final	2024 forecast
2	Trade credits and advances (AF.81 L)	5 682	7 718	8 369	7 766	7 766
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>	<div style="border: 1px dotted black; height: 100px;"></div>				
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:	<div style="border: 1px dotted black; height: 100px;"></div>				
	ii) the reasons for these differences:	<div style="border: 1px dotted black; height: 100px;"></div>				
10	Gross National Income at current market prices (B.5*g)(2)	284 019	324 107	363 582	389 774	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.