



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: 11/04/2019

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: 11/04/2019	ESA 2010 codes	2015	2016	Year 2017	2018	2019
		final	final	final	half-finalized	planned
Net lending (+)/ net borrowing (-)	B.9					
General government	S.13	-5.086	-1.809	-830	46	611
- Central government	S.1311	-5.650	-1.957	-1.029	49	830
- State government	S.1312	M	M	M	M	M
- Local government	S.1313	564	148	199	-3	-219
- Social security funds	S.1314	M	M	M	M	M
		final	final	final	half-finalized	planned
General government consolidated gross debt						
Level at nominal value outstanding at end of year		201.635	200.710	201.368	206.214	205.122
<i>By category:</i>						
Currency and deposits	AF.2	20.713	21.315	21.597	21.636	
Debt securities	AF.3	125.766	123.881	130.121	134.236	
Short-term	AF.31	1.380	2.395	2.929	3.085	
Long-term	AF.32	124.387	121.485	127.192	131.151	
Loans	AF.4	55.156	55.515	49.650	50.343	
Short-term	AF.41	1.032	691	514	647	
Long-term	AF.42	54.124	54.824	49.136	49.696	
General government expenditure on:						
Gross fixed capital formation	P.51g	4.723	5.273	5.360	6.524	7.740
Interest (consolidated)	D.41 (uses)	6.850	6.166	5.803	5.231	4.760
Gross domestic product at current market prices	B.1*g	262.466	273.238	294.110	318.460	335.825

(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)	2015	2016	2017	2018	2019
Date: 11/04/2019					
Working balance in central government accounts	-64	-1.018	1.906	106	-2.093
<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	-3.999	-2.193	-4.449	-1.488	-617
Loans, granted (+)	4.612	1.555	193	250	1.446
Loans, repayments (-)	-4.671	-1.815	-540	-534	-555
Equities, acquisition (+)	21	6	4	11	10
Equities, sales (-)	-722	-622	-4.334	-1.426	-1.655
Other financial transactions (+/-)	-3.239	-1.316	228	211	137
of which: transactions in debt liabilities (+/-)	224	-5	0	0	0
of which: net settlements under swap contracts (+/-)	240	275	223	200	132
Detail 1	-10	-5	0	0	0
Detail 2	234	0	0	0	0
Detail 3	-3.746	-1.600	0	0	0
Detail 4	0	0	0	0	0
Detail 5	0	0	0	0	0
Detail 6	43	13	4	11	5
					Adjustment for Central Bank notes & coins income
					Promissory Notes - repayment of notional loan principal
					Contingent Capital and preference share assets issued to Bank of Ireland, AIB and PTSB
					UMTS (mobile telephony) licences: adjustment of prepayment (2012Q4)
					Transactions with Ulysses securitisation vehicle
					Payments to DSP under S48B of Pensions Act 1990 (e.g. Waterford Crystal Pension Bill)
Non-financial transactions not included in the working balance	145	548	969	971	2.240
Detail 1	0	-96	0	0	0
Detail 2	16	0	0	0	0
Detail 3	0	555	0	0	0
Detail 4	12	-1	-16	-96	0
Detail 5	-10	-13	13	9	-8
Detail 6	4	-240	-4	24	8
Detail 7	4	11	0	-34	0
Detail 8	-22	-2	-8	0	0
Detail 9	0	0	0	0	0
Detail 10	0	0	0	0	0
Detail 11	55	111	15	9	0
Detail 12	106	-83	159	-174	367
Detail 13	10	-69	0	0	0
Detail 14	20	20	20	20	23
Detail 15	78	51	73	80	39
Detail 16	-7	-63	71	15	0
Detail 17	-86	26	26	26	10
Detail 18	-69	378	624	1.070	1.707
Detail 19	35	-37	-4	23	93
					Cancellation of IW loan 2016 only
					Promissory Notes: EBS
					EFSS imputed revenue 2016 only
					Extra-budgetary funds: POSBF
					Extra-budgetary funds: Dormant Accounts Fund
					Extra-budgetary funds: Bank Guarantee Scheme receipts
					Extra-budgetary funds: EU Transfers suspense account
					Eligible Liabilities Guarantee
					Extra-budgetary funds: Small Savings Reserve Fund
					Extra-budgetary funds: Capital Service Redemption Account (CSRA)
					Extra-budgetary funds: Risk Equalisation Fund (Health Insurance)
					Extra-budgetary funds: All other
					Interest receivable: contingent capital
					Licence Sales: National Lottery Licence tax revenue (from Q4 2014)
					UMTS difference between cash received and revenue due
					Net lending/net borrowing: Health Service Executive
					SIF BS
					Voted expenditure net of Exchequer issues, A-in-As and financial transactions
Difference between interest paid (+) and accrued (D.41)(-)	-42	221	-42	187	259
Other accounts receivable (+)	-63	382	201	178	414
Detail 1	86	397	-58	136	162
Detail 2	158	16	92	124	177
Detail 3	0	0	0	0	0
Detail 4	-56	-67	74	-74	0
Detail 5	-78	171	-30	-15	75
Detail 6	-43	-8	31	-56	0
Detail 7	-81	-145	55	0	0
Detail 8	-50	19	37	64	0
Other accounts payable (-)	161	60	49	-180	98
Detail 1	-2	4	-2	0	0
Detail 2	5	-4	4	0	0
Detail 3	-52	101	-5	0	0
Detail 4	-33	-29	-25	-26	-118
Detail 5	-38	-9	-22	-117	0
Detail 6	170	-108	0	-132	132
Detail 7	112	105	99	94	84
Detail 8	0	0	0	0	0
					Accrual adjustment for other voted expenditure
					Accrual adjustment for other voted expenditure
					Military Expenditure Payables
					Accrual adjustment for other voted expenditure
					Carbon credits
					Accrual adjustment for EU Transfers
					EU budget contribution
					Assumption of University and Semi State Pension Liabilities
					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	325	43	337	479	425
Detail 1	-343	65	-16	103	-18
Detail 2	640	63	329	375	483
Detail 3	23	-28	-29	-28	0
Detail 4	60	-86	63	-54	-54
Detail 5	-55	29	-11	83	15
					Non-market public corporations
					Irish Strategic Investment Fund
					Voluntary Hospitals
					IOTs (moved from LG to CG)
					IBRC
Other adjustments (+/-) (please detail)	-2.113	0	0	-203	103
Detail 1	-2.111	0	0	0	0
Detail 2				-213	103
Detail 3	-2			10	0
Detail 4					0
Detail 5					0
					Conversion of AIB preference shares into Ordinary shares
					Court decision (consultants pay)
					Concession asset reclassification
Net lending (+)/ net borrowing (-) (B.9) of central government (S.1311)	-5.650	-1.957	-1.029	49	830
<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: 11/04/2019	2015	2016	Year 2017	2018	2019	
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>						
<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 (+)	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 state government	M	M	M	M		
Net lending (+)/ net borrowing (-) of other state government bodies	M	M	M	M		
<i>Detail 1</i>						
<i>Detail 2</i>						
Other adjustments (+/-) (<i>please detail</i>)	M	M	M	M		
<i>Detail 1</i>						
<i>Detail 2</i>						
<i>Detail 3</i>						
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)	2015	2016	2017	2018	2019	
Date: 11/04/2019						
Working balance in local government accounts	9	17	0	0	-219	
<i>Basis of the working balance</i>	<i>accrual</i>	<i>accrual</i>	<i>accrual</i>	<i>accrual</i>	<i>forecast</i>	
Financial transactions included in the working balance	263	280	204	238		
Loans (+/-)	M	M	M	M		
Equities (+/-)	M	M	M	M		
Other financial transactions (+/-)	263	280	204	238		
of which: transactions in debt liabilities (+/-)	M	M	M	M		
of which: net settlements under swap contracts (+/-)	M	M	M	M		
Detail 1	263	280	204	238		Exclude transfers to capital reserve account
Detail 2						
Non-financial transactions not included in the working balance	482	242	382	310		
Detail 1	1,554	1,425	1,366	1,311		Local Authorities' capital transfer revenue (Central Government grants + development levies)
Detail 2	-162	-167	-136	-140		Local Authorities' capital transfer payments
Detail 3	-887	-1,010	-1,013	-880		Local Authorities' capital formation
Detail 4	-151	-150	-146	-151		Timing adjustment to convert invoiced commercial rates to equal actual cash collected
Detail 5	130	145	312	171		Adjustments to reported expenditure to take into account bad debt, movement in provision for doubtful debt and changes in stocks.
Detail 6	-2	-1	-1	-1		change in stock has not been included in Working balance but should be
Detail 7	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						
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	-14	-117	-126	-300		
Detail 1	-14	-117	-126	-300		AHBs reclassified to local government sector for March 2018 EDP
Detail 2						
Other adjustments (+/-) (please detail)	-176	-275	-261	-251		
Detail 1	-176	-275	-261	-251		Residual
Detail 2						
Detail 3						
Net lending (+)/ net borrowing (-) (B.9) of local government (S.1313)	564	148	199	-3	-219	

(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: 11/04/2019	Year				
	2015	2016	2017	2018	2019
Working balance in social security 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>					
<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 (+)	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 social security funds	M	M	M	M	
Net lending (+)/ net borrowing (-) of other social security bodies	M	M	M	M	
<i>Detail 1</i>					
<i>Detail 2</i>					
Other adjustments (+/-) (<i>please detail</i>)	M	M	M	M	
<i>Detail 1</i>					
<i>Detail 2</i>					
<i>Detail 3</i>					
Net lending (+)/ net borrowing (-) (B.9) of social security (S.1314)	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 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: 11/04/2019	Year			
	2015	2016	2017	2018
Net lending (-)/ net borrowing (+) (B.9) of general government (S.13)*	5.086	1.809	830	-46
Net acquisition (+) of financial assets ⁽²⁾	-8.753	-4.590	-1.859	17.013
Currency and deposits (F.2)	-303	-3.157	2.446	4.306
Debt securities (F.3)	-5.631	-1.357	-73	-99
Loans (F.4)	-1.082	-361	-426	-1.491
Increase (+)	4.150	1.600	256	-424
Reduction (-)	-5.232	-1.961	-682	-1.067
Short term loans (F.41), net	-530	-47	-32	-227
Long-term loans (F.42)	-52	-314	-394	-1.264
Increase (+)	4.680	1.647	288	-197
Reduction (-)	-5.232	-1.961	-682	-1.067
Equity and investment fund shares/units (F.5)	242	-379	-4.491	-1.235
Portfolio investments, net ⁽²⁾	943	237	-161	181
Equity and investment fund shares/units other than portfolio investments	-701	-616	-4.330	-1.416
Increase (+)	21	6	4	11
Reduction (-)	-722	-622	-4.334	-1.426
Financial derivatives (F.71)	-1.736	-279	-426	-165
Other accounts receivable (F.8)	-242	942	1.112	15.698
Other financial assets (F.1, F.6)	-1	0	0	0
Adjustments ⁽³⁾	1.339	1.554	1.820	-12.245
Net incurrence (-) of liabilities in financial derivatives (F.71)	1	0	-5	5
Net incurrence (-) of other accounts payable (F.8)	-298	307	-107	-14.803
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	0	0	0	0
Issuances above(-)/below(+) nominal value	-367	-410	-427	-89
Difference between interest (D.41) accrued(-) and paid ⁽⁴⁾ (+)	-42	221	-42	187
Redemptions/repurchase of debt above(+)/below(-) nominal value	1.056	1.500	2.253	2.434
Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾	1.019	0	175	5
Changes in sector classification (K.61) ⁽⁵⁾ (+/-)	0	0	0	0
Other volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁵⁾ (-)	-30	-64	-26	17
Statistical discrepancies	599	302	-134	124
Difference between capital and financial accounts (B.9-B.9f)	599	302	-134	124
Other statistical discrepancies (+/-)	L	L	L	L
Change in general government (S.13) consolidated gross debt ^(1, 2)	-1.729	-925	657	4.847

*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: 11/04/2019	Year			
	2015	2016	2017	2018
Net lending (-)/ net borrowing (+) (B.9) of central government (S.1311)*	5.650	1.957	1.029	-49
Net acquisition (+) of financial assets ⁽²⁾	-9.256	-4.533	-1.641	16.932
Currency and deposits (F.2)	-202	-3.005	2.587	4.391
Debt securities (F.3)	-5.661	-1.421	-105	-88
Loans (F.4)	-1.706	-124	-126	-1.652
Increase (+)	3.526	1.837	556	-585
Reduction (-)	-5.232	-1.961	-682	-1.067
Short term loans (F.41), net	-530	-47	-32	-227
Long-term loans (F.42)	-1.176	-77	-93	-1.426
Increase (+)	4.056	1.883	589	-358
Reduction (-)	-5.232	-1.961	-682	-1.067
Equity and investment fund shares/units (F.5)	240	-381	-4.489	-1.239
Portfolio investments, net ⁽²⁾	941	235	-159	176
Equity and investment fund shares/units other than portfolio investments	-701	-616	-4.330	-1.416
Increase (+)	21	6	4	11
Reduction (-)	-722	-622	-4.334	-1.426
Financial derivatives (F.71)	-1.736	-279	-426	-165
Other accounts receivable (F.8)	-191	676	918	15.685
Other financial assets (F.1, F.6)	-1	0	0	0
Adjustments ⁽³⁾	1.553	1.543	1.790	-12.192
Net incurrence (-) of liabilities in financial derivatives (F.71)	1	0	0	0
Net incurrence (-) of other accounts payable (F.8)	-86	295	-133	-14.755
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	0	0	0	0
Issuances above(-)/below(+) nominal value	-367	-410	-427	-89
Difference between interest (D.41) accrued(-) and paid ⁽⁴⁾ (+)	-42	221	-42	187
Redemptions/repurchase of debt above(+)/below(-) nominal value	1.056	1.500	2.253	2.434
Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾	1.019	0	175	5
Changes in sector classification (K.61) ⁽⁵⁾ (+/-)	0	0	0	0
Other volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁵⁾ (-)	-28	-64	-36	26
Statistical discrepancies	599	302	-134	124
Difference between capital and financial accounts (B.9-B.9f)	599	302	-134	124
Other statistical discrepancies (+/-)	L	L	L	L
Change in central government (S.1311) consolidated gross debt ^(1, 2)	-1.455	-731	1.044	4.814
Central government contribution to general government debt (a=b-c) ⁽⁵⁾	198.241	197.546	198.570	203.537
Central government gross debt (level) (b) ^(2, 5)	201.951	201.219	202.263	207.078
Central government holdings of other subsectors debt (level) (c) ⁽⁵⁾	3.710	3.673	3.693	3.540

***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: 11/04/2019	Year			
	2015	2016	2017	2018
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 Data are in ...(millions of units of national currency) Date: 11/04/2019	Year			
	2015	2016	2017	2018
Net lending (-)/ net borrowing (+) (B.9) of local government (S.1313)*	-564	-148	-199	3
Net acquisition (+) of financial assets ⁽²⁾	25	173	-4	274
Currency and deposits (F.2)	-101	-152	-140	-86
Debt securities (F.3)	298	330	225	335
Loans (F.4)	-122	-273	-281	8
Increase (+)	0	0	0	0
Reduction (-)	-122	-273	-281	8
Short term loans (F.41), net	0	0	0	0
Long-term loans (F.42)	-122	-273	-281	8
Increase (+)	0	0	0	0
Reduction (-)	-122	-273	-281	8
Equity and investment fund shares/units (F.5)	2	2	-2	5
Portfolio investments, net ⁽²⁾	0	0	0	0
Equity and investment fund shares/units other than portfolio investments	2	2	-2	5
Increase (+)	2	2	-2	5
Reduction (-)	0	0	0	0
Financial derivatives (F.71)	0	0	0	0
Other accounts receivable (F.8)	-51	266	194	13
Other financial assets (F.1, F.6)	0	0	0	0
Adjustments ⁽³⁾	-184	76	56	-62
Net incurrence (-) of liabilities in financial derivatives (F.71)	0	0	-5	5
Net incurrence (-) of other accounts payable (F.8)	-212	12	25	-48
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⁾ (-)	28	64	36	-19
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)	-723	101	-147	215
Local government contribution to general government debt (a=b-c) ⁽⁵⁾	3.394	3.165	2.798	2.677
Local government gross debt (level) (b) ⁽⁵⁾	4.359	4.460	4.313	4.528
Local government holdings of other subsectors debt (level) (c)-	965	1.295	1.514	1.850

***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: 11/04/2019	Year			
	2015	2016	2017	2018
Net lending (-)/ net borrowing (+) (B.9) of social security funds (S.1314)*	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(-) ⁽⁵⁾ 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 social security (S.1314) consolidated gross debt ^(1, 2)	M	M	M	M
Social security contribution to general government debt (a=b-c) ⁽⁵⁾	M	M	M	M
Social security gross debt (level) (b) ^(2, 5)	M	M	M	M
Social security 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 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: 11/04/2019	Year				
		2015 final	2016 final	2017 final	2018 half-finalized	2019 forecast
2	Trade credits and advances (AF.81 L)	4.444	4.301	4.578	4.706	4.706
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)	201.667	223.150	234.221	252.960	279.310

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

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