



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: 15/10/2019

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: 15/10/2019 | ESA 2010 codes | 2015 | 2016 | Year 2017 | 2018 | 2019 |
|--|-------------------|---------|---------|----------------|----------------|---------|
| | | final | final | half-finalized | half-finalized | planned |
| Net lending (+)/ net borrowing (-) | B.9 | | | | | |
| General government | S.13 | -5.123 | -1.881 | -907 | 168 | 670 |
| - Central government | S.1311 | -5.686 | -2.028 | -1.106 | 171 | 903 |
| - State government | S.1312 | M | M | M | M | M |
| - Local government | S.1313 | 563 | 148 | 199 | -3 | -233 |
| - Social security funds | S.1314 | M | M | M | M | M |
| | | final | final | half-finalized | half-finalized | planned |
| General government consolidated gross debt | | | | | | |
| Level at nominal value outstanding at end of year | | 201.654 | 200.709 | 201.363 | 205.978 | 203.640 |
| <i>By category:</i> | | | | | | |
| Currency and deposits | AF.2 | 20.713 | 21.315 | 21.600 | 21.648 | |
| Debt securities | AF.3 | 125.766 | 123.881 | 130.121 | 134.233 | |
| Short-term | AF.31 | 1.380 | 2.395 | 2.929 | 3.075 | |
| Long-term | AF.32 | 124.387 | 121.485 | 127.191 | 131.158 | |
| Loans | AF.4 | 55.175 | 55.513 | 49.642 | 50.097 | |
| Short-term | AF.41 | 1.041 | 691 | 514 | 651 | |
| Long-term | AF.42 | 54.134 | 54.822 | 49.128 | 49.446 | |
| | | | | | | |
| General government expenditure on: | | | | | | |
| Gross fixed capital formation | P.51g | 4.680 | 5.182 | 5.251 | 6.332 | 7.935 |
| Interest (consolidated) | D.41 (uses) | 6.850 | 6.167 | 5.838 | 5.235 | 4.680 |
| | | | | | | |
| Gross domestic product at current market prices | B.1*g | 262.833 | 271.684 | 297.131 | 324.038 | 343.200 |

(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: 15/10/2019 | Year | | | | |
|---|---------------|---------------|---------------|---------------|----------------|
| | 2015 | 2016 | 2017 | 2018 | 2019 |
| Working balance in central government accounts | -64 | -1.018 | 1.906 | 106 | -987 |
| <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 | -1.414 |
| Loans, granted (+) | 4.612 | 1.555 | 193 | 250 | 1.246 |
| Loans, repayments (-) | -4.671 | -1.815 | -540 | -534 | -1.020 |
| 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 | 5 |
| of which: transactions in debt liabilities (+/-) | 224 | -5 | 0 | 0 | 0 |
| of which: net settlements under swap contracts (+/-) | 240 | 275 | 223 | 200 | 5 |
| 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 |
| Non-financial transactions not included in the working balance | 145 | 548 | 827 | 981 | 2.006 |
| 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 | 5 |
| Detail 6 | 4 | -240 | -4 | 11 | 0 |
| 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 | -119 |
| Detail 13 | 10 | -69 | 0 | 0 | 0 |
| Detail 14 | 20 | 20 | 20 | 20 | 23 |
| Detail 15 | 78 | 51 | 73 | 80 | 37 |
| Detail 16 | -7 | -63 | 71 | 14 | 0 |
| Detail 17 | -86 | 26 | -117 | 78 | 10 |
| Detail 18 | -69 | 378 | 624 | 1.064 | 1.956 |
| Detail 19 | 35 | -37 | -4 | 0 | 93 |
| Difference between interest paid (+) and accrued (D.41)(-) | -42 | 221 | -42 | 187 | 388 |
| Other accounts receivable (+) | -99 | 311 | 267 | 550 | 304 |
| Detail 1 | 50 | 329 | -21 | 150 | 53 |
| Detail 2 | 158 | 16 | 92 | 124 | 177 |
| Detail 3 | 0 | 0 | 0 | 0 | 0 |
| Detail 4 | -56 | -67 | 74 | -73 | 0 |
| Detail 5 | -78 | 171 | -30 | -15 | 75 |
| Detail 6 | 0 | -4 | 39 | -46 | 0 |
| Detail 7 | -123 | -152 | 75 | 345 | 0 |
| Detail 8 | -50 | 19 | 37 | 64 | 0 |
| Other accounts payable (-) | 161 | 60 | 49 | -439 | 226 |
| Detail 1 | -2 | 4 | -2 | 0 | 0 |
| Detail 2 | 1 | -1 | -1 | 1 | 0 |
| Detail 3 | -49 | 98 | 0 | -258 | 103 |
| Detail 4 | -33 | -29 | -25 | -26 | -93 |
| Detail 5 | -38 | -9 | -22 | -117 | 0 |
| Detail 6 | 170 | -108 | 0 | -132 | 132 |
| Detail 7 | 112 | 105 | 99 | 94 | 84 |
| Detail 8 | | | | | |
| 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 | 369 |
| Detail 1 | -343 | 65 | -16 | 103 | -46 |
| Detail 2 | 640 | 63 | 329 | 375 | 471 |
| Detail 3 | 23 | -28 | -29 | -28 | 0 |
| Detail 4 | 60 | -86 | 63 | -54 | -54 |
| Detail 5 | -55 | 29 | -11 | 83 | 0 |
| Other adjustments (+/-) (please detail) | -2.113 | 0 | 0 | -203 | 0 |
| Detail 1 | -2.111 | 0 | 0 | 0 | 0 |
| Detail 2 | 0 | 0 | 0 | -213 | 0 |
| Detail 3 | -2 | 0 | 0 | 10 | 0 |
| Detail 4 | | | | | |
| Detail 5 | | | | | |
| Detail 6 | | | | | |
| Net lending (+)/ net borrowing (-) (B.9) of central government (S.1311) | -5.686 | -2.028 | -1.106 | 171 | 903 |

(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: 15/10/2019 | 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> | M | M | M | M | | |
| <i>Detail 2</i> | M | M | M | M | | |
| Non-financial transactions not included in the working balance | M | M | M | M | | |
| <i>Detail 1</i> | M | M | M | M | | |
| <i>Detail 2</i> | M | M | M | M | | |
| Difference between interest paid (+) and accrued (D.41)(-) | M | M | M | M | | |
| Other accounts receivable (+) | M | M | M | M | | |
| <i>Detail 1</i> | M | M | M | M | | |
| <i>Detail 2</i> | M | M | M | M | | |
| Other accounts payable (-) | M | M | M | M | | |
| <i>Detail 1</i> | M | M | M | M | | |
| <i>Detail 2</i> | M | M | M | M | | |
| Working balance (+/-) of entities not part of state government | M | M | M | M | | |
| Net lending (+)/ net borrowing (-) of other state government bodies | M | M | M | M | | |
| <i>Detail 1</i> | M | M | M | M | | |
| <i>Detail 2</i> | M | M | M | M | | |
| Other adjustments (+/-) (<i>please detail</i>) | M | M | M | M | | |
| <i>Detail 1</i> | M | M | M | M | | |
| <i>Detail 2</i> | M | M | M | M | | |
| <i>Detail 3</i> | M | M | M | M | | |
| 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: 15/10/2019 | | | | | | |
| Working balance in local government accounts | 9 | 17 | 1 | 0 | -233 | |
| <i>Basis of the working balance</i> | accrual | accrual | accrual | accrual | Planned | |
| Financial transactions included in the working balance | 263 | 280 | 290 | 238 | | |
| Loans (+/-) | M | M | M | M | | |
| Equities (+/-) | M | M | M | M | | |
| Other financial transactions (+/-) | 263 | 280 | 290 | 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 | 290 | 238 | | Exclude transfers to capital reserve account |
| Detail 2 | | | | | | |
| Non-financial transactions not included in the working balance | 481 | 242 | 472 | 547 | | |
| Detail 1 | 1.554 | 1.425 | 1.584 | 1.582 | | Local Authorities' capital transfer revenue (Central Government grants + development levies) |
| Detail 2 | -162 | -167 | -221 | -155 | | Local Authorities' capital transfer payments |
| Detail 3 | -888 | -1.010 | -1.057 | -899 | | 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 | -438 | -488 | | |
| Detail 1 | -176 | -275 | -438 | -488 | | |
| Detail 2 | | | | | | |
| Detail 3 | | | | | | |
| Net lending (+) net borrowing (-) (B.9) of local government (S.1313) | 563 | 148 | 199 | -3 | -233 | |

(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: 15/10/2019 | 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> | 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 social security funds | M | M | M | M | |
| Net lending (+)/ net borrowing (-) of other social security bodies | M | M | M | M | |
| <i>Detail 1</i> | M | M | M | M | |
| <i>Detail 2</i> | M | M | M | M | |
| Other adjustments (+/-) (<i>please detail</i>) | M | M | M | M | |
| <i>Detail 1</i> | M | M | M | M | |
| <i>Detail 2</i> | M | M | M | M | |
| <i>Detail 3</i> | M | M | M | M | |
| 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: 15/10/2019 | Year | | | |
|---|---------------|---------------|---------------|----------------|
| | 2015 | 2016 | 2017 | 2018 |
| Net lending (-)/ net borrowing (+) (B.9) of general government (S.13)* | 5.123 | 1.881 | 907 | -168 |
| Net acquisition (+) of financial assets ⁽²⁾ | -8.819 | -4.907 | -2.069 | 17.515 |
| Currency and deposits (F.2) | -329 | -3.375 | 2.533 | 4.182 |
| Debt securities (F.3) | -5.661 | -1.419 | -99 | -82 |
| Loans (F.4) | -1.083 | -366 | -734 | -1.215 |
| Increase (+) | 3.978 | 1.361 | 808 | 468 |
| Reduction (-) | -5.061 | -1.727 | -1.542 | -1.683 |
| Short term loans (F.41), net | -530 | -47 | -32 | -227 |
| Long-term loans (F.42) | -553 | -319 | -702 | -988 |
| Increase (+) | 4.508 | 1.408 | 840 | 695 |
| Reduction (-) | -5.061 | -1.727 | -1.542 | -1.683 |
| 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) | -252 | 910 | 1.149 | 16.030 |
| Other financial assets (F.1, F.6) | -1 | 0 | 0 | 0 |
| Adjustments ⁽³⁾ | 1.382 | 1.676 | 1.637 | -12.549 |
| Net incurrence (-) of liabilities in financial derivatives (F.71) | 1 | 0 | -5 | 5 |
| Net incurrence (-) of other accounts payable (F.8) | -298 | 293 | -381 | -15.046 |
| Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72) | 0 | 0 | 0 | 0 |
| Issuances above(-)/below(+) nominal value | -382 | -406 | -395 | -116 |
| 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 | 68 | 32 | -19 |
| Statistical discrepancies | 590 | 404 | 180 | -183 |
| Difference between capital and financial accounts (B.9-B.9f) | 590 | 404 | 180 | -183 |
| Other statistical discrepancies (+/-) | L | L | L | L |
| Change in general government (S.13) consolidated gross debt ^(1, 2) | -1.724 | -946 | 655 | 4.615 |

*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: 15/10/2019 | Year | | | |
|--|----------------|----------------|----------------|----------------|
| | 2015 | 2016 | 2017 | 2018 |
| Net lending (-)/ net borrowing (+) (B.9) of central government (S.1311)* | 5.686 | 2.028 | 1.106 | -171 |
| Net acquisition (+) of financial assets ⁽²⁾ | -9.292 | -4.782 | -1.827 | 17.657 |
| Currency and deposits (F.2) | -228 | -3.223 | 2.673 | 4.286 |
| Debt securities (F.3) | -5.661 | -1.421 | -105 | -81 |
| Loans (F.4) | -1.706 | -124 | -436 | -1.162 |
| Increase (+) | 4.007 | 1.837 | 1.319 | 751 |
| Reduction (-) | -5.713 | -1.961 | -1.755 | -1.913 |
| Short term loans (F.41), net | -530 | -47 | -32 | -227 |
| Long-term loans (F.42) | -1.176 | -77 | -403 | -935 |
| Increase (+) | 4.537 | 1.883 | 1.352 | 978 |
| Reduction (-) | -5.713 | -1.961 | -1.755 | -1.913 |
| 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) | -200 | 644 | 955 | 16.018 |
| Other financial assets (F.1, F.6) | -1 | 0 | 0 | 0 |
| Adjustments ⁽³⁾ | 1.566 | 1.597 | 1.584 | -12.487 |
| Net incurrence (-) of liabilities in financial derivatives (F.71) | 1 | 0 | 0 | 1 |
| Net incurrence (-) of other accounts payable (F.8) | -86 | 281 | -406 | -14.997 |
| Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72) | 0 | 0 | 0 | 0 |
| Issuances above(-)/below(+) nominal value | -382 | -406 | -395 | -116 |
| 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⁾ (-) | 0 | 0 | 0 | 0 |
| Statistical discrepancies | 590 | 405 | 180 | -183 |
| Difference between capital and financial accounts (B.9-B.9f) | 590 | 405 | 180 | -183 |
| Other statistical discrepancies (+/-) | L | L | L | L |
| Change in central government (S.1311) consolidated gross debt ^(1, 2) | -1.450 | -752 | 1.042 | 4.816 |
| Central government contribution to general government debt (a=b-c) ⁽⁵⁾ | 198.258 | 197.538 | 198.565 | 203.187 |
| Central government gross debt (level) (b) ^(2, 5) | 201.970 | 201.217 | 202.260 | 207.076 |
| Central government holdings of other subsectors debt (level) (c) ⁽⁵⁾ | 3.712 | 3.679 | 3.695 | 3.889 |

***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: 15/10/2019 | 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: 15/10/2019 | Year | | | |
|--|--------------|--------------|--------------|--------------|
| | 2015 | 2016 | 2017 | 2018 |
| Net lending (-)/ net borrowing (+) (B.9) of local government (S.) | -563 | -148 | -199 | 3 |
| Net acquisition (+) of financial assets ⁽²⁾ | 25 | 173 | -6 | 388 |
| Currency and deposits (F.2) | -101 | -152 | -140 | -105 |
| Debt securities (F.3) | 298 | 330 | 225 | 335 |
| Loans (F.4) | -122 | -273 | -283 | 141 |
| Increase (+) | 0 | 0 | 0 | 141 |
| Reduction (-) | -122 | -273 | -283 | 0 |
| Short term loans (F.41), net | 0 | 0 | 0 | 0 |
| Long-term loans (F.42) | -122 | -273 | -283 | 141 |
| Increase (+) | 0 | 0 | 0 | 141 |
| Reduction (-) | -122 | -273 | -283 | 0 |
| 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 inv | 2 | 2 | -2 | 5 |
| Increase (+) | 2 | 2 | 0 | 5 |
| Reduction (-) | 0 | 0 | -2 | 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 ⁽²⁾ | -184 | 80 | 52 | -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 | 68 | 32 | -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 | -722 | 104 | -153 | 329 |
| Local government contribution to general government debt (a) | 3.396 | 3.170 | 2.798 | 2.791 |
| Local government gross debt (level) (b) ⁽²⁾ | 4.361 | 4.465 | 4.313 | 4.641 |
| Local government holdings of other subsectors debt (level) (c) ⁽²⁾ | 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: 15/10/2019 | 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(-) ⁽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 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: 15/10/2019 | Year | | | | |
|------------------|--|---------------|---------------|------------------------|------------------------|------------------|
| | | 2015 final | 2016 final | 2017 half-finalized | 2018 half-finalized | 2019 forecast |
| 2 | Trade credits and advances (AF.81 L) | 4.648 | 4.487 | 4.989 | 5.388 | 5.388 |
| 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) | 202.034 | 221.595 | 235.951 | 254.183 | 267.475 |

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

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