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				Year		
Data are in(millions of units of national currency)	ESA 2010	2015	2016	2017	2018	2019
Date: 15/10/2019	codes					
		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	М	М	Μ	М	М
- Local government	S.1313	563	148	199	-3	-233
- Social security funds	S.1314	М	М	Μ	М	М
		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
By category:						
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
	D.71 (0505)	0.000	0.107	0.000	0.200	7.000
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

fember State: Ireland ata are in(millions of units of national currency) ate: 15/10/2019	2015	2016	Year 2017	2018	2019	
/orking balance in central government accounts	-64	-1.018	1.906	106	-987	
isis of the working balance	cash	cash	cash	cash	planned	
nancial 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 (+/-) of which: transactions in debt liabilities (+/-)	-3.239	-1.316 -5	228	211	5	
of which: net settlements under swap contracts (+/-)	224	-5 275	223	200	0	
Detail 1	-10	-5	0	0	0	Adjustment for Central Bank notes & coins income
Detail 2	234	0	0	0	0	Promissory Notes - repayment of notional loan principal
Detail 3	-3.746	-1.600	0	0	0	Contingent Capital and preference share assets issued to Bank of Ireland, AIB and PTSB
Detail 4	0	0	0	0	0	UMTS (mobile telephony) licences:adjustment of prepayment (2012Q4)
Detail 5	0	0	0	0	0	Transactions with Ulysses securitisation vehicle
Detail 6	43	13	4	11	5	Payments to DSP under S48B of Pensions Act 1990 (e.g Waterford Crystal Pension Bill)
on-financial transactions not included in the working balance	145	548	827	981	2.006	
Detail 1 Detail 2	0	-96 0	0	0	0	Cancellation of IW loan 2016 only
Detail 2 Detail 3	16	0 555	0	0	0	Promissory Notes: EBS EFSF imputed revenue 2016 only
Detail 3 Detail 4	0	-1	-16	-96	0	EFSF imputed revenue 2016 only Extra-budgetary funds: POSBF
Detail 4 Detail 5	-10	-13	-10	-90	5	Extra-budgetary funds: POSBF Extra-budgetary funds: Dormant Accounts Fund
Detail 5 Detail 6	4	-240	-4	11	0	Extra-budgetary funds: bornant Accounts Fund Extra-budgetary funds: Bank Guarantee Scheme receipts
Detail 7	4	11	0	-34	0	Extra-budgetary funds: EU Transfers suspense account
Detail 8	-22	-2	-8	0	0	Eligible Liabilities Guarantee
Detail 9	0	0	0	0	0	Extra-budgetary funds: Small Savings Reserve Fund
Detail 10	0	0	0	0	0	Extra-budgetary funds: Capital Service Redemption Account (CSRA)
Detail 11	55	111	15	9	0	Extra-budgetary funds: Risk Equalisation Fund (Health Insurance)
Detail 12	106	-83	159	-174	-119	Extra-budgetary funds: All other
Detail 13	10	-69	0	0	0	Interest receivable: contingent capital
Detail 14	20	20	20	20	23	National Lottery Licence tax revenue (from Q4 2014)
Detail 15	78	51	73	80	37	UMTS difference between cash received and revenue due
Detail 16	-7	-63	71	14	0	Difference between Net Revenue Receipts and Exchequer tax receipts
Detail 17	-86	26	-117	78	10	Net lending/net borrowing: Health Service Executive
Detail 18	-69	378	624	1.064	1.956	SIF B9
Detail 19	35	-37	-4	0	93	Voted expenditure net of Exchequer issues, A-in-As and financial transactions
ifference between interest paid (+) and accrued (D.41)(-)	-42	221	-42	187	398	
	-42	221	-42	107	330	
ther accounts receivable (+)	-99	311	267	550	304	
Detail 1	50	329	-21	150	53	Tax time adjustments: VAT and Excise
Detail 2	158	16	92	124	177	Tax time adjustments: PAYE Income Tax (including USC/Income Levy)
Detail 3	0	0	0	0	0	Tax time adjustments: SEPA delay
Detail 4	-56	-67	74	-73	0	EU income receivable: transfers from ESF, ERDF and Cohesion Fund
Detail 5	-78	171	-30	-15	75	EU income receivable: FEOGA agricultural guarantee payments
Detail 6	0	-4	39	-46	0	Prepayments for military equipment
Detail 7	-123	-152	75	345	0	Accrual adjustment for other voted expenditure
Detail 8 ther accounts payable (-)	-50	19	37	64	0	Interest Received
Detail 1	-2	60 4	49 -2	-439 0	226	Accrual adjustment for GFCF
Detail 2	-2	-1	-2	0	0	Military Expenditure Payables
Detail 2 Detail 3	-49	-7 98	-1	-258	103	Accrual adjustment for other voted expenditure
Detail 4	-33	-29	-25	-208	-93	Carbon credits
Detail 5	-38	-23	-23	-117	0	Accrual adjustment for EU Transfers
Detail 6	170	-108	0	-132	132	EU budget contribution
Detail 7	112	105	99	94	84	Assumption of University and Semi State Pension Liabilities
Detail 8						
orking balance (+/-) of entities not part of central government	M	М	М	М	М	
et lending (+)/ net borrowing (-) of other central government bodies	325	43	337	479	369	
Detail 1 Detail 2	-343	65	-16	103	-48	Non-market public corporations
Detail 2 Detail 3	640 23	63 -28	329	375 -28	471	Irish Strategic Investment Fund Voluntary Hospitals
Detail 3 Detail 4	23	-28 -86	-29 63	-28 -54	-54	Voluntary Hospitals IOTs (moved from LG to CG)
Detail 4 Detail 5	-55	-86	-11	-54 83	-54	IOIs (moved from LG to CG)
	*00	29	-11	53	0	יאט
ther adjustments (+/-) (please detail)	-2.113	0	0	-203	0	
Detail 1	-2.111	0	0	0	0	Conversion of AIB preference shares into Ordinary shares
Detail 2	0	0	0	-213	0	Court decision (consultants pay)
Detail 3	-2	0	0	10	0	Concession asset reclassification
Detail 4	-		0			
Detail 5						
Detail 6						
	1					
et lending (+)/ net borrowing (-) (B.9) of central government (S.1311)	-5.686	-2.028	-1.106	171	903	

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

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

fember State: Ireland			Year			
bata are in(millions of units of national currency)	2015	2016	2017	2018	2019	
pate: 15/10/2019	2015	2010	2017	2010	2017	
Vorking balance in state government accounts	M	М	N	1 M		<u> </u>
sis of the working balance	(1)	(1)	(1)	(1)		
						, T
inancial transactions included in the working balance	M	M				
Loans (+/-)	M	M				
Equities (+/-)	M	М				
Other financial transactions (+/-)	М	M				
of which: transactions in debt liabilities (+/-)	M	М				
of which: net settlements under swap contracts (+/-)	М	М				
Detail 1	М	М				
Detail 2	М	М	Ν	1 M		
n-financial transactions not included in the working balance	м	М	N	1 M		l
Detail 1	M	M				
Detail 2	M			1 M		
	IVI	IVI	1	1		
ifference between interest paid (+) and accrued (D.41)(-)	м	М	N	1 M		
		101				
ther accounts receivable (+)	м	М	Ν	M M		
Detail 1	м	м	Ν	1 M		
Detail 2	M	M				
her accounts payable (-)	M	м				
Detail 1	M	M				
Detail 2	M					
		IVI				
orking balance (+/-) of entities not part of state government	м	М	Ν	1 M		
t lending (+)/ net borrowing (-) of other state government bodies	м	м				1
Detail 1	M	M				
Detail 2	M	M				
ner adjustments (+/-) (please detail)	м	М	Ν	1 M		
Detail 1	м	м				
Detail 2	M	M				
Detail 3	M	M				
t lending (+)/ net borrowing (-) (B.9) of state government (S.1312)	м	м	Ν	M		

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

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			1	1 1		
Working balance in local government accounts	9	17	1	0	-233	3
Basis of the working balance	accrual	accrual	accrual	accrual	Planned	
Financial transactions included in the working balance	263	280	290	238		- T
Loans (+/-)	M					
Equities (+/-)	M				d	
Other financial transactions (+/-)	263				1	
of which: transactions in debt liabilities (+/-)	M					
of which: net settlements under swap contracts (+/-)	M	M	I M	M	4	
Detail 1	263	280	290	238	4	Exclude transfers to capital reserve account
Detail 2						
Non-financial transactions not included in the working balance	481	242	472	547	/	1
Detail 1	1.554					Local Authorities' capital transfer revenue (Central Government grants + development levies)
Detail 2	-162					Local Authorities' capital transfer payments
Detail 3	-888					Local Authorities' capital formation
Detail 4	-151	-150				Timing adjustment to convert invoiced commercial rates to equal actual cash collected
Detail 5	130	145	312	171	4	Adjustments to reported expenditure to take into account bad debt, movement in provision for doubtful debt and changes in stoc
Detail 6	-2	-1			4	Change in stock has not been included in Working balance but should be
Detail 7	M	М	M	М		
Difference between interest paid (+) and accrued (D.41)(-)	M	М	I M	М		
Other accounts receivable (+)	M	М	M	M	<u> </u>	
Detail 1		/				
Detail 2		/				
Other accounts payable (-)	М	М	I M	М	<u> </u>	
Detail 1						
Detail 2						
Working balance (+/-) of entities not part of local government	M	М	M	М		
Net lending (+)/ net borrowing (-) of other local government bodies	-14	-117	-126	-300	1	
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					
Detail 2			$ \longrightarrow $			
Detail 3						
Net lending (+)/ net borrowing (-) (B.9) of local government (S.1313)	563	148	199	-3	-233	3

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

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)	2015	2016	2017	2018	2019
Date: 15/10/2019					
Working balance in social security accounts	М	М	M	M	
Basis of the working balance	(1)	(1)	(1)	(1)	
Financial transactions included in the working balance	M	M	N	M	
Loans (+/-)	M	M	I IV	M	
Equities (+/-)	M	M	I IV	M	
Other financial transactions (+/-)	M	M	I IV	M	
of which: transactions in debt liabilities (+/-)	M	M	I IV	M	
of which: net settlements under swap contracts (+/-)	М	M	I N	M	
Detail 1	М	M	I N	М	
Detail 2	М	N	I N	М	
			-		
Non-financial transactions not included in the working balance	М	M	I N	M	
Detail 1	M	M			
Detail 2	M	N	I N		
			-		
Difference between interest paid (+) and accrued (D.41)(-)	М	M	I N	M	
	-		1		
Other accounts receivable (+)	М	M	I N	M	
Detail 1	M	M	I N	I M	
Detail 2	М	M	I N	M	
Other accounts payable (-)	M	M	I N	M	
Detail 1	M	M	I N	I M	
Detail 2	М	M	I N	M	
Working balance (+/-) of entities not part of social security funds	M	M	I N	M	
Net lending (+)/ net borrowing (-) of other social security bodies	M	M	I N	M	
Detail 1	M	M	I N	I M	
Detail 2	М	M	I N	M	
Other adjustments (+/-) (please detail)	М	M	I N	M	
Detail 1	М	M	I N	M	
Detail 2	М	M	I N	M	
Detail 3	М	M	I N	M	
3					
Net lending (+)/ net borrowing (-) (B.9) of social security (S.1314)	М	Μ	I N	M	
(ESA 2010 accounts)					

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

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)

2015	2016 Yea	ar 2017	2018
	2010	2017	
5.123			
5,123			
0.125	1.881	907	-168
-8.819	-4.907	-2.069	17.515
-329	-3.375	2.533	4.182
-5.661	-1.419	-99	-82
-1.083	-366	-734	-1.215
3.978	1.361	808	468
-5.061	-1.727	-1.542	-1.683
-530	-47	-32	-227
-553	-319	-702	-988
4.508	1.408	840	695
-5.061	-1.727	-1.542	-1.683
242	-379	-4.491	-1.235
943	237	-161	181
-701	-616	-4.330	-1.416
	6	4	11
-722	-622	-4.334	-1.426
-1.736	-279	-426	-165
-252	910	1.149	16.030
-1	0	0	0
1.382	1.676	1.637	-12.549
1	0	-5	5
-298	293	-381	-15.046
0	0	0	0
-382	-406	-395	-116
-42	221	-42	187
		2.253	2.434
1.019	0	175	5
0	0		0
28		-	-19
590	404	180	-183
			-183
		100	100
	E		
-1.724	-946	655	4.615
	-1.083 3.978 -5.061 -5.30 -5.30 -5.31 -5.32 -5.33 -5.33 -5.33 -5.33 -5.33 -5.33 -5.33 -5.33 -5.33 -5.33 -5.33 -5.33 -5.34 -701 21 -701 21 -701 21 -701 21 -701 21 -701 21 -701 21 -701 21 -701 21 -701 21 -701 21 -701 1.382 1.382 -1.382 -1.382 -382 -382 -382 -382 -382 -1.019 0 28 -1.019 590 590 590 -1.1724	$\begin{array}{c c c c c c c c c c c c c c c c c c c $	-1.083 -366 -734 3.978 1.361 808 -5.061 -1.727 -1.542 -530 -47 -32 -553 -319 -702 4.508 1.408 840 -5.061 -1.727 -1.542 -533 -319 -702 4.508 1.408 840 -5.061 -1.727 -1.542 242 -379 -4.491 943 237 -161 -701 -616 -4.330 21 6 4 -722 -622 -4.334 -1.736 -279 -426 -252 910 1.149 -1 0 0 -1382 1.676 1.637 1 0 -5 -288 293 -381 0 0 0 -382 -406 -395 -42 221 -442

(1) A positive entry in this row means that nominal debt increases, a negative entry that nominal debt decreases. (2) Consolidated within general government.

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

(3) Due to exchange-rate movements.

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	 	Yea		
Data are in(millions of units of national currency)	2015	2016	2017	2018
Date: 15/10/2019	2010	2010	2017	2010
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 -32	-1.913
Short term loans (F.41), net	-530	-47		-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	
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 ⁽²⁾	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	<mark>-14.997</mark>
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
	0.7.2	0.0.0		0.000
ise note that the sign convention for net lending/ net borrowing is diff	erent 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.

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	1	Year		
Data are in(millions of units of national currency)	2015	2016	2017	2018
Date: 15/10/2019				
Net lending (-)/ net borrowing (+) (B.9) of state government (S.1312)*	М	М	М	М
Net acquisition (+) of financial assets ⁽²⁾	M	М	м	М
Currency and deposits (F.2)	М	м	М	М
Debt securities (F.3)	М	м	М	М
Loans (F.4)	М	м	М	М
Increase (+)	М	М	М	М
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
	M	M	M	M
Equity and investment fund shares/units other than portfolio investments				
Increase (+)	M	M	M	M
Reduction (-)	М	М	М	М
Financial derivatives (F.71)	M	M	M	M
Other accounts receivable (F.8)	M	м	М	М
Other financial assets (F.1, F.6)	M	M	M	М
Adjustments ⁽²⁾	М	м	м	М
Net incurrence (-) of liabilities in financial derivatives (F.71)	M	м	м	М
Net incurrence (-) of other accounts payable (F.8)	М	М	М	М
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	M	М	М	М
r				
Issuances above(-)/below(+) nominal value	М	М	M	М
Difference between interest (D.41) accrued(-) and paid ⁽⁴⁾ (+)	М	М	М	М
Redemptions/repurchase of debt above(+)/below(-) nominal value	M	М	M	M
Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾	M	М	M	М
Changes in sector classification (K.61) ⁽⁵⁾ (+/-)	М	М	М	М
Other volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁵⁾ (-)	M	М	М	М
Statistical discrepancies	М	М	М	М
Difference between capital and financial accounts (B.9-B.9f)	М	М	М	М
Other statistical discrepancies (+/-)	М	м	М	М
Change in state government (S.1312) consolidated gross debt (1, 2)	м	м	м	м
State government contribution to general government debt (a=b-c) (5)	м	м	м	м
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 diff	erent from tables 1	and 2.		
ease note that the sign convention for net lending/ net porrowing is unit	erent from tables 1	ana 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.

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)	2015	2016	2017	2018				
Date: 15/10/2019								
Net lending (-)/ net borrowing (+) (B.9) of local government (S.	-563	-148	-199	3				
Net acquisition (+) of financial assets ⁽²⁾	25	173	-6	388				
	-101		-6 -140					
Currency and deposits (F.2) Debt securities (F.3)	-101	-152 330		-105				
Loans (F.4)	-122	-273	225 -283	<u>335</u> 141				
	-122	-273	-283	141				
Increase (+)			-					
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				
	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				
Uner volume changes in infancial flabilities (K.3, K.4, K.5) ^(*) (-)	28	80	32	-19				
Statistical discrepancies	0	0	0	0				
· · · · · · · · · · · · · · · · · · ·				0				
Difference between capital and financial accounts (B.9-B.9f)	0	0	0					
Other statistical discrepancies (+/-)	0	0	0	0				
Change in local government (S.1313) consolidated gross debt	-722	104	-153	329				
Contrainge in local government (0.1313) consolidated gloss debi	-122	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) and	4.361	4.465	4.313	4.641				
Local government holdings of other subsectors debt (level) (c)	965	1.295	1.514	1.850				
*Discounce that the sign commention for	of homeonin - !	J:fforment former	tables 1 and 2					
	4.361 965	4.465 1.295	4.313 1.514	4.641 1.850				

(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.

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)	2015	2016	2017	2018
Date: 15/10/2019				
Net lending (-)/ net borrowing (+) (B.9) of social security funds (S.1314)*	м	М	м	м
Net acquisition (+) of financial assets ⁽²⁾	M	М	М	М
Currency and deposits (F.2)	М	м	М	М
Debt securities (F.3)	M	M	M	M
Loans (F.4)	M	M	M	M
Increase (+)	М	М	М	М
Reduction (-)	М	М	М	М
Short term loans (F.41), net	М	м	М	М
Long-term loans (F.42)	М	м	М	М
Increase (+)	М	М	М	М
Reduction (-)	М	М	М	М
Equity and investment fund shares/units (F.5)	М	м	М	М
Portfolio investments, net ⁽²⁾	М	м	М	М
Equity and investment fund shares/units other than portfolio investments	M	M	M	M
Increase (+)	М	М	м	М
Reduction (-)	M	M	M	M
Financial derivatives (F.71)	М	м	м	М
Other accounts receivable (F.8)	M	M	M	M
Other financial assets (F.1, F.6)	М	м	м	М
Adjustments ⁽²⁾	М	М	М	М
Net incurrence (-) of liabilities in financial derivatives (F.71)	М	м	М	М
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	м	M	M
Issuances above(-)/below(+) nominal value	М	м	м	М
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
	111	IVI	IVI	IVI
Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾	м	м	м	М
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
	IVI	IVI	IVI	IVI
Statistical discrepancies	м	м	м	М
Difference between capital and financial accounts (B.9-B.9f)	M	M	M	M
Other statistical discrepancies (+/-)	M	M	M	M
	IVI	IVI	IVI	IVI
Change in social security (S.1314) consolidated gross debt (1, 2)	м	м	М	М
Social security contribution to general government debt (a=b-c) ⁽⁵⁾	м	м	м	м
Social security gross debt (level) (b) ^(2,5)	M	M	M	M
Social security holdings of other subsectors debt (level) (c)	M	M	M	M
	IVI	IVI	IVI	IVI
*Please note that the sign convention for net lending/ net borrowing is differe	ent 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.

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

Statement	Member State: Ireland Data are in(millions of units of national currency) Date: 15/10/2019	2015 final	2016 final	Year 2017 half-finalized	2018 half-finalized	2019 forecast
Number 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 unde	ertakings				
	Data:	0	0	0	0	0
	Institutional characteristics:					
4	In case of substantial differences between the face value and the present value government debt, please provide information on i) the extent of these differences:	of				
	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.					