

Annual Debt and Deficit Data for Ireland as reported in the October 2023 Excessive Deficit Procedure notification

**Statistical data for years 2019 - 2022 in these tables
are prepared by the Central Statistics Office
Forecast data for 2023 is provided by the Department of Finance**

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: 06/10/2023

DD/MM/YYYY

The information is to be provided in the cover page only

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Yellow and grey cells: compulsory detail; green cells: automatic compilation; blue cells: voluntary detail.

Not applicable: M ; Not available: L

For all "vertical and horizontal checks" cells is used "Comma Style" Format. Thus, cell which is equal to "0.00" (zero) is shown as "-". Also 1000 separator is used.

Table 1: Reporting of government surplus/ deficit and debt levels and provision of associated data

Member State: Ireland Data are in ...(millions of units of national currency) Date: 06/10/2023	ESA 2010 codes	2019	2020	Year 2021	2022	2023
		final	final	final	half-finalized	planned*
Net lending (+)/ net borrowing (-)	B.9					
General government	S.13	1,691	-18,704	-6,600	8,504	9,657
- Central government	S.1311	542	-15,282	-6,062	6,722	7,349
- State government	S.1312	M	M	M	M	M
- Local government	S.1313	-476	-183	-352	-556	-994
- Social security funds	S.1314	1,625	-3,239	-185	2,339	3,303
		final	final	final	half-finalized	planned
General government consolidated gross debt						
Level at nominal value outstanding at end of year		203,383	217,885	236,127	224,761	223,487
<i>By category:</i>						
Currency and deposits	AF.2	22,220	23,733	25,077	25,874	
Debt securities	AF.3	133,025	147,427	162,012	149,579	
Short-term	AF.31	2,811	9,301	5,595	712	
Long-term	AF.32	130,214	138,126	156,417	148,868	
Loans	AF.4	48,138	46,725	49,038	49,307	
Short-term	AF.41	564	481	384	361	
Long-term	AF.42	47,574	46,244	48,654	48,946	
General government expenditure on:						
Gross fixed capital formation	P.51g	8,094	8,685	8,812	10,119	11,170
Interest (consolidated)	D.41 (uses)	4,621	3,828	3,292	3,335	3,445
Gross domestic product at current market prices	B.1*g	356,357	375,250	434,070	506,282	530,685

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

* Forecast data for 2023 is provided by the Department of Finance.

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: 06/10/2023	2019	2020	Year 2021	2022	2023	
Working balance in central government accounts	647	-12,316	-7,372	4,985	3,595	
<i>Basis of the working balance</i>	<i>cash</i>	<i>cash</i>	<i>cash</i>	<i>cash</i>	<i>planned*</i>	
Financial transactions included in the working balance	-2,337	-2,333	-678	-776	3,316	
Loans, granted (+)	185	1,225	9,739	2,492	502	
Loans, repayments (-)	-1,012	-933	-9,712	-2,819	-209	
Equities, acquisition (+)	10	15	25	24	18	
Equities, sales (-)	-1,653	-1,228	-746	-2,474	-1,002	
Other financial transactions (+/-)	133	-1,413	16	2,001	4,007	
of which: transactions in debt liabilities (+/-)	-10	-1,500	-20	1,988	4,000	
of which: net settlements under swap contracts (+/-)	137	82	29	6	0	
Detail 1	-10	0	-20	-12	0	Adjustment for Central Bank notes & coins income
Detail 2	0	-1,500	0	2,000	4,000	Transfer from National Surplus (Exceptional Contingencies) Reserve Fund
Detail 3	0	0	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	6	5	7	7	7	Payments to DSP under S48B of Pensions Act 1990 (e.g Waterford Crystal Pension Bill)
Non-financial transactions not included in the working balance	482	148	727	595	716	
Detail 1	0	0	-307	-145	401	RRF / Brexit Adjustment Reserve
Detail 2	0	0	0	0	0	X
Detail 3	0	0	0	0	0	Accrual of Defective Concrete Blocks Grant Scheme
Detail 4	-23	-22	-25	124	49	Extra-budgetary funds: POSBF
Detail 5	6	-50	-23	33	-19	Extra-budgetary funds: Dormant Accounts Fund
Detail 6	121	125	151	164	0	Extra-budgetary funds: Bank Guarantee Scheme receipts
Detail 7	-16	5	-5	-51	0	Extra-budgetary funds: EU Transfers suspense account
Detail 8	0	0	0	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	21	33	48	23	0	Extra-budgetary funds: Risk Equalisation Fund (Health Insurance)
Detail 12	165	467	318	345	326	Extra-budgetary funds: All other
Detail 13	0	0	0	0	0	Interest receivable: contingent capital
Detail 14	20	20	20	20	26	Licence Sales:
Detail 15	38	59	66	66	-78	National Lottery Licence tax revenue (from Q4 2014)
Detail 16	-18	-616	644	-239	0	UMTS difference between cash received and revenue due
Detail 17	168	127	-159	172	10	Difference between Net Revenue Receipts and Exchequer tax receipts
Detail 18	0	0	0	0	0	Net lending/net borrowing: Health Service Executive
Detail 19	0	0	0	83	0	SIF B9
						Voted expenditure net of Exchequer issues, A-in-As and financial transactions
Difference between interest paid (+) and accrued (D.41)(-)	191	406	159	83	265	
Other accounts receivable (+)	582	733	2,340	1,639	-330	
Detail 1	207	246	1,216	499	351	Tax time adjustments: VAT and Excise
Detail 2	239	378	637	275	120	Tax time adjustments: PAYE Income Tax (including USC/Income Levy)
Detail 3	0	0	0	0	0	Tax time adjustments: SEPA delay
Detail 4	11	-1	0	-17	0	EU income receivable: transfers from ESF, ERDF and Cohesion Fund
Detail 5	25	-80	-15	15	0	EU income receivable: FEOGA agricultural guarantee payments
Detail 6	55	30	41	77	0	Prepayments for military equipment
Detail 7	-23	46	355	595	-800	Accrual adjustment for other voted expenditure
Detail 8	68	113	105	195	0	Interest Received
Other accounts payable (-)	-10	-65	-223	33	328	
Detail 1	0	0	0	0	0	Accrual adjustment for GFCF
Detail 2	5	0	-4	1	0	Military Expenditure Payables
Detail 3	0	0	0	0	400	Accrual adjustment for other voted expenditure
Detail 4	-90	-113	-116	-146	-131	Carbon credits
Detail 5	-150	-44	-198	0	0	Accrual adjustment for EU Transfers
Detail 6	132	0	0	84	0	EU budget contribution
Detail 7	93	93	95	95	59	Assumption of University and Semi State Pension Liabilities
Detail 8	0	0	0	0	0	Licence Sales - National Lottery
Working balance (+/-) of entities not part of central government	M	M	M	M	M	
Net lending (+)/ net borrowing (-) of other central government bodies	883	-1,963	-1,015	163	-758	
Detail 1	794	-2,016	-1,110	-254	-1,227	Non-market public corporations
Detail 2	438	-66	55	71	354	Irish Strategic Investment Fund
Detail 3	21	-2	32	32	0	Voluntary Hospitals
Detail 4	13	107	-16	266	115	IOTs
Detail 5	-383	14	23	46	0	IBRC
Other adjustments (+/-) (please detail)	104	109	0	0	217	
Detail 1	0	0	0	0	0	Conversion of AIB preference shares into Ordinary shares
Detail 2	104	109	0	0	0	Court decision (consultants pay)
Detail 3	0	0	0	0	0	Concession asset reclassification
Detail 4	0	0	0	0	0	Remove - Brexit Adjustment Reserve Accrual
Detail 5	0	0	0	0	217	Recovery and Resilience Facility Accrual
Net lending (+)/ net borrowing (-) (B.9) of central government (S.1311)	542	-15,282	-6,062	6,722	7,349	

(ESA 2010 accounts)

* Forecast data for 2023 is provided by the Department of Finance.

(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: 06/10/2023	2019	2020	Year 2021	2022	2023	
Working balance in state government accounts	M	M	M	M		
<i>Basis of the working balance</i>	other	other	other	other		
Financial transactions included in the working balance	M	M	M	M		
Loans (+/-)	M	M	M	M		
Equities (+/-)	M	M	M	M		
Other financial transactions (+/-)	M	M	M	M		
of which: transactions in debt liabilities (+/-)	M	M	M	M		
of which: net settlements under swap contracts (+/-)	M	M	M	M		
Detail 1	M	M	M	M		
Detail 2	M	M	M	M		
Non-financial transactions not included in the working balance	M	M	M	M		
Detail 1	M	M	M	M		
Detail 2	M	M	M	M		
Difference between interest paid (+) and accrued (D.41)(-)	M	M	M	M		
Other accounts receivable (+)	M	M	M	M		
Detail 1	M	M	M	M		
Detail 2	M	M	M	M		
Other accounts payable (-)	M	M	M	M		
Detail 1	M	M	M	M		
Detail 2	M	M	M	M		
Working balance (+/-) of entities not part of state government	M	M	M	M		
Net lending (+)/ net borrowing (-) of other state government bodies	M	M	M	M		
Detail 1	M	M	M	M		
Detail 2	M	M	M	M		
Other adjustments (+/-) (please detail)	M	M	M	M		
Detail 1	M	M	M	M		
Detail 2	M	M	M	M		
Detail 3	M	M	M	M		
Net lending (+)/ net borrowing (-) (B.9) of state government (S.1312)	M	M	M	M		

(ESA 2010 accounts)

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

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

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

Member State: Ireland Data are in ...(millions of units of national currency) Date: 06/10/2023	2019	2020	Year 2021	2022	2023	
Working balance in local government accounts	9	17	17	8	-994	
<i>Basis of the working balance</i>	accrual	accrual	accrual	accrual	planned*	
Financial transactions included in the working balance	276	429	418	370		
Loans (+/-)	M	M	M	M		
Equities (+/-)	M	M	M	M		
Other financial transactions (+/-)	276	429	418	370		
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>	276	429	418	370		Exclude transfers to capital reserve account
<i>Detail 2</i>						
Non-financial transactions not included in the working balance	119	-7	79	167		
<i>Detail 1</i>	2,443	2,486	2,622	2,844		Local Authorities' capital transfer revenue (Central Government grants + development levies)
<i>Detail 2</i>	-197	-407	-363	-322		Local Authorities' capital transfer payments
<i>Detail 3</i>	-2,107	-2,012	-2,042	-2,394		Local Authorities' capital formation
<i>Detail 4</i>	-124	-952	-569	-168		Timing adjustment to convert invoiced commercial rates to equal actual cash collected
<i>Detail 5</i>	105	878	431	206	Adjustments to	reported expenditure to take into account bad debt, movement in provision for doubtful debt and changes in
<i>Detail 6</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 local government	M	M	M	M		
Net lending (+)/ net borrowing (-) of other local government bodies	-663	-565	-736	-878		
<i>Detail 1</i>	-660	-562	-730	-878		AHBs reclassified to local government sector
<i>Detail 2</i>	-2	-3	-5	0		Surveyed LA Entities
Other adjustments (+/-) (please detail)	-218	-58	-130	-223		
<i>Detail 1</i>	-218	-58	-130	-223		Residual
<i>Detail 2</i>						
<i>Detail 3</i>						
Net lending (+)/ net borrowing (-) (B.9) of local government (S.1313)	-476	-183	-352	-556	-994	

(ESA 2010 accounts)

* Forecast data for 2023 is provided by the Department of Finance.

(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: 06/10/2023	2019	2020	Year 2021	2022	2023	
Working balance in social security accounts	1,569	-3,462	-3,031	2,092	3,303	
<i>Basis of the working balance</i>	cash	cash	cash	cash	planned*	
Financial transactions included in the working balance	M	M	M	M		
Loans (+/-)	M	M	M	M		
Equities (+/-)	M	M	M	M		
Other financial transactions (+/-)	M	M	M	M		
of which: transactions in debt liabilities (+/-)	M	M	M	M		
of which: net settlements under swap contracts (+/-)	M	M	M	M		
Detail 1						
Detail 2						
Non-financial transactions not included in the working balance	M	M	M	M		
Detail 1						
Detail 2						
Difference between interest paid (+) and accrued (D.41)(-)	M	M	M	M		
Other accounts receivable (+)	142	306	2,846	247		
Detail 1	135	188	241	294		Tax time adjustments: PRSI Receipts
Detail 2	7	118	-1	-47		National Training Fund
Detail 3	0	0	2,606	0		Exchequer subvention expenditure
Other accounts payable (-)	M	M	M	M		
Detail 1						
Detail 2						
Working balance (+/-) of entities not part of social security financing	M	M	M	M		
Net lending (+)/ net borrowing (-) of other social security bodies	-85	-84	0	0		
Detail 1	-85	-84	0	0		Pension Funds Classified to S.1314
Detail 2						
Other adjustments (+/-) (please detail)	M	M	M	M		
Detail 1						
Detail 2						
Detail 3						
Net lending (+)/ net borrowing (-) (B.9) of social security (S.1)	1,625	-3,239	-185	2,339	3,303	

(ESA 2010 accounts)

* Forecast data for 2023 is provided by the Department of Finance.

(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	Year			
Data are in ...(millions of units of national currency)	2019	2020	2021	2022
Date: 06/10/2023				
Net lending (-)/ net borrowing (+) (B.9) of general government (S.13)*	-1,691	18,704	6,600	-8,504
Net acquisition (+) of financial assets ⁽²⁾	-1,107	-1,011	13,293	-5,680
Currency and deposits (F.2)	2,544	159	12,594	-6,510
Debt securities (F.3)	-153	-118	-789	662
Loans (F.4)	-2,097	-539	-544	-579
Increase (+)	1,096	1,003	10,286	2,891
Reduction (-)	-3,194	-1,542	-10,830	-3,470
Short term loans (F.41), net	-515	114	-210	125
Long-term loans (F.42)	-1,583	-653	-334	-703
Increase (+)	1,611	889	10,496	2,766
Reduction (-)	-3,194	-1,542	-10,830	-3,470
Equity and investment fund shares/units (F.5)	-2,347	-1,273	-954	-2,501
Portfolio investments, net ⁽²⁾	-704	-61	-232	-51
Equity and investment fund shares/units other than portfolio investments	-1,643	-1,212	-722	-2,450
Increase (+)	10	15	25	24
Reduction (-)	-1,653	-1,228	-746	-2,474
Financial derivatives (F.71)	-127	-304	-69	-186
Other accounts receivable (F.8)	1,072	1,063	3,056	3,434
Other financial assets (F.1, F.6)	1	1	-1	0
Adjustments ⁽³⁾	1,094	-3,078	-1,762	1,590
Net incurrence (-) of liabilities in financial derivatives (F.71)	-2	7	-3	8
Net incurrence (-) of other accounts payable (F.8)	-250	-1,962	-2,135	-295
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	0	-39	-26	3
Issuances above(-)/below(+) nominal value	-582	-876	-1,026	318
Difference between interest (D.41) accrued(-) and paid ⁽⁴⁾ (+)	191	406	159	83
Redemptions/repurchase of debt above(+)/below(-) nominal value	1,759	654	1,295	1,496
Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾	-23	-55	-26	-23
Changes in sector classification (K.61) ⁽⁵⁾ (+/-)	0	0	0	0
Other volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁵⁾ (-)	0	-1,213	0	0
Statistical discrepancies	-760	-112	111	1,228
Difference between capital and financial accounts (B.9-B.9f)	-760	-112	111	1,228
Other statistical discrepancies (+/-)	0	0	0	0
Change in general government (S.13) consolidated gross debt ^(1, 2)	-2,465	14,502	18,242	-11,367

***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: 06/10/2023	Year			
	2019	2020	2021	2022
Net lending (-)/ net borrowing (+) (B.9) of central government (S.1311)*	-542	15,282	6,062	-6,722
Net acquisition (+) of financial assets ⁽²⁾	-1,099	-826	13,822	-5,579
Currency and deposits (F.2)	2,639	79	12,748	-6,513
Debt securities (F.3)	-153	-122	-789	663
Loans (F.4)	-1,766	78	11	321
Increase (+)	1,428	1,620	10,841	4,025
Reduction (-)	-3,194	-1,542	-10,830	-3,704
Short term loans (F.41), net	-515	114	-210	125
Long-term loans (F.42)	-1,251	-37	221	196
Increase (+)	1,943	1,505	11,051	3,900
Reduction (-)	-3,194	-1,542	-10,830	-3,704
Equity and investment fund shares/units (F.5)	-2,344	-1,273	-954	-2,500
Portfolio investments, net ⁽²⁾	-702	-61	-232	-50
Equity and investment fund shares/units other than portfolio investments	-1,643	-1,212	-722	-2,450
Increase (+)	10	15	25	24
Reduction (-)	-1,653	-1,228	-746	-2,474
Financial derivatives (F.71)	-127	-304	-69	-186
Other accounts receivable (F.8)	651	714	2,876	2,637
Other financial assets (F.1, F.6)	1	1	-1	0
Adjustments ⁽³⁾	1,236	-2,942	-1,128	1,538
Net incurrence (-) of liabilities in financial derivatives (F.71)	-3	7	-3	8
Net incurrence (-) of other accounts payable (F.8)	-106	-1,826	-1,501	-346
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	0	-39	-26	3
Issuances above(-)/below(+) nominal value	-582	-876	-1,026	318
Difference between interest (D.41) accrued(-) and paid ⁽⁴⁾ (+)	191	406	159	83
Redemptions/repurchase of debt above(+)/below(-) nominal value	1,759	654	1,295	1,496
Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾	-23	-55	-26	-23
Changes in sector classification (K.61) ⁽⁵⁾ (+/-)	0	0	0	0
Other volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁵⁾ (-)	0	-1,213	0	0
Statistical discrepancies	-759	-113	111	1,228
Difference between capital and financial accounts (B.9-B.9f)	-759	-113	111	1,228
Other statistical discrepancies (+/-)	0	0	0	0
Change in central government (S.1311) consolidated gross debt ^(1, 2)	-1,165	11,400	18,867	-9,534
Central government contribution to general government debt (a=b-c) ⁽³⁾	203,474	214,230	232,442	222,114
Central government gross debt (level) (b) ^(2, 5)	207,936	219,336	238,203	228,669
Central government holdings of other subsectors debt (level) (c) ⁽⁵⁾	4,462	5,107	5,761	6,556

***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: 06/10/2023	Year				
	2019	2020	2021	2022	
Net lending (-)/ net borrowing (+) (B.9) of state government (S.1312)*	M	M	M	M	
Net acquisition (+) of financial assets ⁽²⁾	M	M	M	M	
Currency and deposits (F.2)	M	M	M	M	
Debt securities (F.3)	M	M	M	M	
Loans (F.4)	M	M	M	M	
Increase (+)	M	M	M	M	
Reduction (-)	M	M	M	M	
Short term loans (F.41), net	M	M	M	M	
Long-term loans (F.42)	M	M	M	M	
Increase (+)	M	M	M	M	
Reduction (-)	M	M	M	M	
Equity and investment fund shares/units (F.5)	M	M	M	M	
Portfolio investments, net ⁽²⁾	M	M	M	M	
Equity and investment fund shares/units other than portfolio investments	M	M	M	M	
Increase (+)	M	M	M	M	
Reduction (-)	M	M	M	M	
Financial derivatives (F.71)	M	M	M	M	
Other accounts receivable (F.8)	M	M	M	M	
Other financial assets (F.1, F.6)	M	M	M	M	
Adjustments ⁽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) ⁽³⁾	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: 06/10/2023	Year			
	2019	2020	2021	2022
Net lending (-)/ net borrowing (+) (B.9) of local government (S.1313)*	476	183	352	556
Net acquisition (+) of financial assets ⁽²⁾	597	806	1,114	607
Currency and deposits (F.2)	-77	-77	103	54
Debt securities (F.3)	156	690	1,027	215
Loans (F.4)	219	28	99	-105
Increase (+)	219	28	99	0
Reduction (-)	0	0	0	-105
Short term loans (F.41), net	0	0	0	0
Long-term loans (F.42)	219	28	99	-105
Increase (+)	219	28	99	0
Reduction (-)	0	0	0	-105
Equity and investment fund shares/units (F.5)	-2	0	0	-1
Portfolio investments, net ⁽²⁾	0	0	0	0
Equity and investment fund shares/units other than portfolio investments	-2	0	0	-1
Increase (+)	0	0	0	0
Reduction (-)	-2	0	0	-1
Financial derivatives (F.71)	0	0	0	0
Other accounts receivable (F.8)	300	165	-115	443
Other financial assets (F.1, F.6)	0	0	0	0
Adjustments ⁽²⁾	-151	-136	-410	-175
Net incurrence (-) of liabilities in financial derivatives (F.71)	0	0	0	0
Net incurrence (-) of other accounts payable (F.8)	-151	-136	-411	-176
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	0	0	0	0
Issuances above(-)/below(+) nominal value	0	0	0	0
Difference between interest (D.41) accrued(-) and paid ⁽⁴⁾ (+)	0	0	0	0
Redemptions/repurchase of debt above(+)/below(-) nominal value	0	0	0	0
Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾	0	0	0	0
Changes in sector classification (K.61) ⁽⁵⁾ (+/-)	0	0	0	0
Other volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁵⁾ (-)	0	0	0	0
Statistical discrepancies	0	0	0	0
Difference between capital and financial accounts (B.9-B.9f)	0	0	0	0
Other statistical discrepancies (+/-)	0	0	0	0
Change in local government (S.1313) consolidated gross debt ^(1, 2)	922	853	1,056	988
Local government contribution to general government debt (a=b-c) ⁽⁵⁾	3,489	3,655	3,685	4,457
Local government gross debt (level) (b) ^{*,**}	5,495	6,348	7,404	8,392
Local government holdings of other subsectors debt (level) (c) ^{**}	2,006	2,693	3,719	3,935

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

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

(2) Consolidated within local government.

(3) Due to exchange-rate movements.

(4) Including capital uplift

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

Table 3E: Provision of the data which explain the contributions of the surplus/ deficit and the other relevant factors to the variation in the debt level and the consolidation of debt (social security funds)

Member State: Ireland	Year				
Data are in ...(millions of units of national currency)	2019	2020	2021	2022	
Date: 06/10/2023					
Net lending (-)/ net borrowing (+) (B.9) of social security funds (S.1314)*	-1,625	3,239	185	-2,339	
Net acquisition (+) of financial assets ⁽²⁾	1,617	-3,239	38	2,112	
Currency and deposits (F.2)	-18	158	-257	-50	
Debt securities (F.3)	1,515	-3,580	0	1,810	
Loans (F.4)	0	0	0	0	
Increase (+)	0	0	0	0	
Reduction (-)	0	0	0	0	
Short term loans (F.41), net	0	0	0	0	
Long-term loans (F.42)	0	0	0	0	
Increase (+)	0	0	0	0	
Reduction (-)	0	0	0	0	
Equity and investment fund shares/units (F.5)	0	0	0	0	
Portfolio investments, net ⁽²⁾	0	0	0	0	
Equity and investment fund shares/units other than portfolio investments	0	0	0	0	
Increase (+)	0	0	0	0	
Reduction (-)	0	0	0	0	
Financial derivatives (F.71)	0	0	0	0	
Other accounts receivable (F.8)	121	183	295	353	
Other financial assets (F.1, F.6)	0	0	0	0	
Adjustments ⁽²⁾	8	0	-223	227	
Net incurrence (-) of liabilities in financial derivatives (F.71)	0	0	0	0	
Net incurrence (-) of other accounts payable (F.8)	8	0	-223	227	
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	0	0	0	0	
Issuances above(-)/below(+) nominal value	0	0	0	0	
Difference between interest (D.41) accrued(-) and paid ⁽⁴⁾ (+)	0	0	0	0	
Redemptions/repurchase of debt above(+)/below(-) nominal value	0	0	0	0	
Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾	0	0	0	0	
Changes in sector classification (K.61) ⁽⁵⁾ (+/-)	0	0	0	0	
Other volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁵⁾ (-)	0	0	0	0	
Statistical discrepancies	0	0	0	0	
Difference between capital and financial accounts (B.9-B.9f)	0	0	0	0	
Other statistical discrepancies (+/-)	0	0	0	0	
Change in social security (S.1314) consolidated gross debt ^(1, 2)	0	0	0	0	
Social security contribution to general government debt (a=b-c) ⁽⁵⁾	-3,580	0	0	-1,810	
Social security gross debt (level) (b) ^(2, 5)	0	0	0	0	
Social security holdings of other subsectors debt (level) (c) ⁽⁵⁾	3,580	0	0	1,810	

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

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

(2) Consolidated within social security.

(3) Due to exchange-rate movements.

(4) Including capital uplift

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

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

Statement Number	Member State: Ireland Data are in ...(millions of units of national currency) Date: 06/10/2023	Year				
		2019 final	2020 final	2021 final	2022 half-finalized	2023 forecast*
2	Trade credits and advances (AF.81 L)	5,081	5,682	6,960	7,419	6,772
3	Amount outstanding in the government debt from the financing of public undertakings					
	<i>Data:</i>	0	0	0	0	0
	<i>Institutional characteristics:</i>					
4	In case of substantial differences between the face value and the present value of government debt, please provide information on					
	i) the extent of these differences:					
	ii) the reasons for these differences:					
10	Gross National Income at current market prices (B.5*g)(2)	276,717	284,019	324,107	363,582	L
	* Forecast data for 2023 is provided by the Department of Finance.					
	(1) Please indicate status of data: estimated, half-finalized, final.					
	(2) Data to be provided in particular when GNI is substantially greater than GDP.					