

**Annual Debt and Deficit Data for Ireland
as reported in the April 2024
Excessive Deficit Procedure notification**

**Statistical data for years 2020 - 2023 in these tables
are prepared by the Central Statistics Office
Forecast data for 2024 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: 17/04/2024

DD/MM/YYYY

The information is to be provided in the cover page only

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

Not applicable: M ; Not available: L

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

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

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

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

* Forecast data for 2024 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	Year				
Date: 17/04/2024	2020	2021	2022	2023	2024
Working balance in central government accounts	-12,316	-7,372	4,985	1,178	1,905
<i>Basis of the working balance</i>	cash	cash	cash	cash	planned*
Financial transactions included in the working balance	-2,333	-678	-776	3,157	3,780
Loans, granted (+)	1,225	9,739	2,492	549	561
Loans, repayments (-)	-933	-9,712	-2,819	-180	-855
Equities, acquisition (+)	15	25	24	27	16
Equities, sales (-)	-1,228	-746	-2,474	-1,080	0
Other financial transactions (+/-)	-1,413	16	2,001	3,841	4,057
of which: transactions in debt liabilities (+/-)	-1,500	-20	1,988	3,993	4,057
of which: net settlements under swap contracts (+/-)	82	29	6	-2	0
Detail 1	0	-20	-12	-7	
Detail 2	-1,500	0	2,000	4,000	
Detail 3	0	0	0	0	4,050
Detail 4	0	0	0	-157	
Detail 5	5	7	7	7	7
					Adjustment for Central Bank notes & coins income
					Transfer from National Surplus (Exceptional Contingencies) Reserve Fund
					Transfer to Future Ireland Fund
					UMTS (mobile telephony) licences: adjustment of prepayment
					Payments to DSP under S48B of Pensions Act 1990 (e.g Waterford Crystal Pension Bill)
Non-financial transactions not included in the working balance	148	750	852	220	356
Detail 1	0	-307	-145	212	-32
Detail 2	-22	-25	124	14	0
Detail 3	-50	-23	33	46	0
Detail 4	125	151	164	34	0
Detail 5	5	-5	-51	-12	0
Detail 6	0	0	0	0	0
Detail 7	33	48	23	-6	0
Detail 8	467	318	345	82	306
Detail 9	20	20	20	20	27
Detail 10	59	66	66	79	55
Detail 11	-616	666	18	-420	0
Detail 12	127	-159	172	172	0
Detail 13	0	0	83	0	0
					RRF / Brexit Adjustment Reserve
					Extra-budgetary funds: POSBF
					Extra-budgetary funds: Dormant Accounts Fund
					Extra-budgetary funds: Bank Guarantee Scheme receipts
					Extra-budgetary funds: EU Transfers suspense account
					Extra-budgetary funds: Capital Service Redemption Account (CSRA)
					Extra-budgetary funds: Risk Equalisation Fund (Health Insurance)
					Extra-budgetary funds: All other
					Licence Sales: National Lottery Licence tax revenue (from Q4 2014)
					UMTS difference between cash received and revenue due
					Difference between Net Revenue Receipts and Exchequer tax receipts
					Net lending/net borrowing: Health Service Executive
					Voted expenditure net of Exchequer issues, A-in-As and financial transactions
Difference between interest paid (+) and accrued (D.41)(-)	406	159	39	700	233
Other accounts receivable (+)	733	2,340	1,653	300	-57
Detail 1	246	1,216	500	253	221
Detail 2	378	637	258	83	12
Detail 3	-1	0	-17	20	0
Detail 4	-80	-15	15	0	0
Detail 5	30	41	77	-166	0
Detail 6	46	355	582	617	-289
Detail 7	113	105	239	-508	0
					Tax time adjustments: VAT and Excise
					Tax time adjustments: PAYE Income Tax (including USC/Income Levy)
					EU income receivable: transfers from ESF, ERDF and Cohesion Fund
					EU income receivable: FEOGA agricultural guarantee payments
					Prepayments for military equipment
					Accrual adjustment for other voted expenditure
					Interest Received
Other accounts payable (-)	-65	-223	33	-148	-129
Detail 1	0	-4	1	3	0
Detail 2	-113	-116	-146	-157	-181
Detail 3	-44	-198	0	0	0
Detail 4	0	0	84	-84	0
Detail 5	93	95	95	91	52
					Military Expenditure Payables
					Carbon credits
					Accrual adjustment for EU Transfers
					EU budget contribution
					Assumption of University and Semi State Pension Liabilities
Working balance (+/-) of entities not part of central government	M	M	M	M	M
Net lending (+)/ net borrowing (-) of other central government bodies	-1,963	-1,003	25	557	-660
Detail 1	-2,016	-1,110	-363	-93	-1,273
Detail 2	-66	55	71	305	498
Detail 3	-2	32	0	0	0
Detail 4	107	-4	271	91	115
Detail 5	14	23	46	254	0
					Non-market public corporations
					Irish Strategic Investment Fund
					Voluntary Hospitals
					IOTs
					IBRC
Other adjustments (+/-) (please detail)	109	0	0	0	0
Detail 1	109	0	0	0	0
					Court decision (consultants pay)
Net lending (+)/ net borrowing (-) (B.9) of central government (S.1311)	-15,282	-6,028	6,812	5,964	5,428

(ESA 2010 accounts)

* Forecast data for 2024 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	Year				
Data are in ...(millions of units of national currency)	2020	2021	2022	2023	2024
Date: 17/04/2024					
Working balance in state government accounts	M	M	M	M	
<i>Basis of the working balance</i>	(1)	(1)	(1)	(1)	
Financial transactions included in the working balance	M	M	M	M	
Loans (+/-)	M	M	M	M	
Equities (+/-)	M	M	M	M	
Other financial transactions (+/-)	M	M	M	M	
of which: transactions in debt liabilities (+/-)	M	M	M	M	
of which: net settlements under swap contracts (+/-)	M	M	M	M	
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	Year					
Data are in ...(millions of units of national currency)	2020	2021	2022	2023	2024	
Date: 17/04/2024						
Working balance in local government accounts	17	17	8	0	L	
<i>Basis of the working balance</i>	accrual	accrual	accrual	accrual	planned*	
Financial transactions included in the working balance	429	418	370	370		
Loans (+/-)	M	M	M	M		
Equities (+/-)	M	M	M	M		
Other financial transactions (+/-)	429	418	370	370		
of which: transactions in debt liabilities (+/-)	M	M	M	M		
of which: net settlements under swap contracts (+/-)	M	M	M	M		
Detail 1	429	418	370	370		Exclude transfers to capital reserve account
Detail 2						
Non-financial transactions not included in the working balance	-7	79	-3	271		
Detail 1	2,486	2,622	2,840	3,236		Local Authorities' capital transfer revenue (Central Government grants + development levies)
Detail 2	-407	-363	-322	-338		Local Authorities' capital transfer payments
Detail 3	-2,011	-2,042	-2,565	-2,671		Local Authorities' capital formation
Detail 4	-952	-569	-168	-168		Timing adjustment to convert invoiced commercial rates to equal actual cash collected
Detail 5	878	431	211	211	Adjustments to	reported expenditure to take into account bad debt, movement in provision for doubtful debt and changes in
Detail 6	0	0	1	1		Changes in stocks
Difference between interest paid (+) and accrued (D.41)(-)	M	M	M	M		
Other accounts receivable (+)	M	M	M	M		
Detail 1						
Detail 2						
Other accounts payable (-)	M	M	M	M		
Detail 1						
Detail 2						
Working balance (+/-) of entities not part of local government	M	M	M	M		
Net lending (+)/ net borrowing (-) of other local government bodies	-565	-736	-879	-1,118		
Detail 1	-562	-731	-879	-1,118		AHBs reclassified to local government sector
Detail 2	-3	-5	0	0		Surveyed LA Entities
Other adjustments (+/-) (please detail)	-58	-130	-97	-544		
Detail 1	-58	-130	-97	-544		Residual
Detail 2						
Detail 3						
Net lending (+)/ net borrowing (-) (B.9) of local government (S.1313)	-184	-352	-601	-1,022	-1,487	

(ESA 2010 accounts)

* Forecast data for 2024 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: 17/04/2024	Year					
	2020	2021	2022	2023	2024	
Working balance in social security accounts	-3,462	-3,031	2,094	3,410	L	
<i>Basis of the working balance</i>	cash	cash	cash	cash	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 (+)	306	2,846	330	-24		
Detail 1	188	241	170	-31		Tax time adjustments: PRSI Receipts
Detail 2	118	-1	160	7		National Training Fund
Detail 3	0	2,606	0	0		Exchequer subvention expenditure
Other accounts payable (-)	M	M	M	M		
Detail 1						
Detail 2						
Working balance (+/-) of entities not part of social security funds	M	M	M	M		
Net lending (+)/ net borrowing (-) of other social security bodies	-84	0	0	0		
Detail 1	-84	0	0	0		Pension Funds Classified to S.1314
Detail 2						
Other adjustments (+/-) (please detail)	M	M	M	M		
Detail 1						
Detail 2						
Detail 3						
Net lending (+)/ net borrowing (-) (B.9) of social security (S.1314)	-3,239	-185	2,424	3,386	4,116	

(ESA 2010 accounts)

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

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

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

(2) Consolidated within general government.

(3) Due to exchange-rate movements.

(4) Including capital uplift

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

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

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

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

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

(2) Consolidated within central government.

(3) Due to exchange-rate movements.

(4) Including capital uplift

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

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

Member State: Ireland Data are in ...(millions of units of national currency) Date: 17/04/2024	Year			
	2020	2021	2022	2023
Net lending (-)/ net borrowing (+) (B.9) of state government (S.1312)*				
Net acquisition (+) of financial assets ⁽²⁾	0	0	0	0
Currency and deposits (F.2)				
Debt securities (F.3)				
Loans (F.4)				
Increase (+)				
Reduction (-)				
Short term loans (F.41), net				
Long-term loans (F.42)				
Increase (+)				
Reduction (-)				
Equity and investment fund shares/units (F.5)				
Portfolio investments, net ⁽²⁾				
Equity and investment fund shares/units other than portfolio investments				
Increase (+)				
Reduction (-)				
Financial derivatives (F.71)				
Other accounts receivable (F.8)				
Other financial assets (F.1, F.6)				
Adjustments ⁽³⁾	0	0	0	0
Net incurrence (-) of liabilities in financial derivatives (F.71)				
Net incurrence (-) of other accounts payable (F.8)				
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)				
Issuances above(-)/below(+) nominal value				
Difference between interest (D.41) accrued(-) and paid ⁽⁴⁾ (+)				
Redemptions/repurchase of debt above(+)/below(-) nominal value				
Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾				
Changes in sector classification (K.61) ⁽⁵⁾ (+/-)				
Other volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁵⁾ (-)				
Statistical discrepancies				
Difference between capital and financial accounts (B.9-B.9f)				
Other statistical discrepancies (+/-)				
Change in state government (S.1312) consolidated gross debt ^(1,2)				
State government contribution to general government debt (a=b-c) ⁽⁵⁾				
State government gross debt (level) (b) ^(2,5)				
State government holdings of other subsectors debt (level) (c) ⁽⁵⁾				

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

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

(2) Consolidated within state government.

(3) Due to exchange-rate movements.

(4) Including capital uplift

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

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

Member State: Ireland Data are in ...(millions of units of national currency) Date: 17/04/2024	Year			
	2020	2021	2022	2023
Net lending (-)/ net borrowing (+) (B.9) of local government (S.1313)*	184	352	601	1,022
Net acquisition (+) of financial assets ⁽²⁾	801	1,117	586	-433
Currency and deposits (F.2)	-78	103	54	318
Debt securities (F.3)	690	1,027	215	-839
Loans (F.4)	28	100	-105	26
Increase (+)	28	100	0	26
Reduction (-)	0	0	-105	0
Short term loans (F.41), net	0	0	0	0
Long-term loans (F.42)	28	100	-105	26
Increase (+)	28	100	0	26
Reduction (-)	0	0	-105	0
Equity and investment fund shares/units (F.5)	0	0	-1	0
Portfolio investments, net ⁽²⁾	0	0	0	0
Equity and investment fund shares/units other than portfolio investments	0	0	-1	0
Increase (+)	0	0	0	0
Reduction (-)	0	0	-1	0
Financial derivatives (F.71)	0	0	0	0
Other accounts receivable (F.8)	162	-113	422	62
Other financial assets (F.1, F.6)	0	0	0	0
Adjustments ⁽²⁾	-135	-411	-176	481
Net incurrence (-) of liabilities in financial derivatives (F.71)	0	0	0	0
Net incurrence (-) of other accounts payable (F.8)	-136	-411	-177	480
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	0	0	0	0
Issuances above(-)/below(+) nominal value	0	0	0	0
Difference between interest (D.41) accrued(-) and paid ⁽⁴⁾ (+)	0	0	0	0
Redemptions/repurchase of debt above(+)/below(-) nominal value	0	0	0	0
Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾	0	0	0	0
Changes in sector classification (K.61) ⁽⁵⁾ (+/-)	0	0	0	0
Other volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁵⁾ (-)	0	0	0	0
Statistical discrepancies	-1	1	0	0
Difference between capital and financial accounts (B.9-B.9f)	-1	1	0	0
Other statistical discrepancies (+/-)	0	0	0	0
Change in local government (S.1313) consolidated gross debt ^(1,2)	849	1,058	1,010	1,069
Local government contribution to general government debt (a=b-c) ⁽⁵⁾	3,651	3,683	4,477	6,383
Local government gross debt (level) (b) ^{a,b}	6,344	7,402	8,412	9,481
Local government holdings of other subsectors debt (level) (c) ^a	2,693	3,719	3,935	3,099

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

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

(2) Consolidated within local government.

(3) Due to exchange-rate movements.

(4) Including capital uplift

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

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

Member State: Ireland Data are in ...(millions of units of national currency) Date: 17/04/2024	Year			
	2020	2021	2022	2023
Net lending (-)/ net borrowing (+) (B.9) of social security funds (S.1314)*	3,239	185	-2,424	-3,386
Net acquisition (+) of financial assets ⁽²⁾	-3,239	38	2,198	3,383
Currency and deposits (F.2)	158	-257	-50	16
Debt securities (F.3)	-3,580	0	1,810	3,394
Loans (F.4)	0	0	0	0
Increase (+)	0	0	0	0
Reduction (-)	0	0	0	0
Short term loans (F.41), net	0	0	0	0
Long-term loans (F.42)	0	0	0	0
Increase (+)	0	0	0	0
Reduction (-)	0	0	0	0
Equity and investment fund shares/units (F.5)	0	0	0	0
Portfolio investments, net ⁽²⁾	0	0	0	0
Equity and investment fund shares/units other than portfolio investments	0	0	0	0
Increase (+)	0	0	0	0
Reduction (-)	0	0	0	0
Financial derivatives (F.71)	0	0	0	0
Other accounts receivable (F.8)	183	295	438	-27
Other financial assets (F.1, F.6)	0	0	0	0
Adjustments ⁽³⁾	0	-223	227	3
Net incurrence (-) of liabilities in financial derivatives (F.71)	0	0	0	0
Net incurrence (-) of other accounts payable (F.8)	0	-223	227	3
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	0	0	0	0
Issuances above(-)/below(+) nominal value	0	0	0	0
Difference between interest (D.41) accrued(-) and paid ⁽⁴⁾ (+)	0	0	0	0
Redemptions/repurchase of debt above(+)/below(-) nominal value	0	0	0	0
Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾	0	0	0	0
Changes in sector classification (K.61) ⁽⁵⁾ (+/-)	0	0	0	0
Other volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁵⁾ (-)	0	0	0	0
Statistical discrepancies	0	0	0	0
Difference between capital and financial accounts (B.9-B.9f)	0	0	0	0
Other statistical discrepancies (+/-)	0	0	0	0
Change in social security (S.1314) consolidated gross debt ^(1,2)	0	0	0	0
Social security contribution to general government debt (a=b-c) ⁽⁵⁾	0	0	-1,810	-5,204
Social security gross debt (level) (b) ^(2,5)	0	0	0	0
Social security holdings of other subsectors debt (level) (c) ⁽⁵⁾	0	0	1,810	5,204

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

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

(2) Consolidated within social security.

(3) Due to exchange-rate movements.

(4) Including capital uplift

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

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

Member State: Ireland Data are in ...(millions of units of national currency) Date: 17/04/2024		Year				
		2020	2021	2022	2023	2024
Statement		final	final	final	final	forecast
2	Trade credits and advances (AF.81 L)	5,682	7,718	8,369	7,766	7,766
3	Amount outstanding in the government debt from the financing of public undertakings					
	<i>Data:</i>	0	0	0	0	0
	<i>Institutional characteristics:</i>					
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) * Forecast data for 2024 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.	284,019	324,107	363,582	389,774	L