

**Annual Debt and Deficit Data for Ireland
as reported in the October 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: 15/10/2024

Notification: October 2024

DD/MM/YYYY

notification in format April/October 20xx

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: 15/10/2024	ESA 2010 codes	2020	2021	Year 2022	2023	2024
		(1)	(1)	(1)	(1)	planned*
Net lending (+)/ net borrowing (-)	B.9					
General government	S.13	-18,649	-6,287	8,596	7,541	23,660
- Central government	S.1311	-15,189	-5,924	6,900	5,269	21,163
- State government	S.1312	M	M	M	M	M
- Local government	S.1313	-183	-353	-614	-957	-1,421
- Social security funds	S.1314	-3,277	-11	2,310	3,228	3,919
		(1)	(1)	(1)	(1)	planned*
General government consolidated gross debt						
Level at nominal value outstanding at end of year		217,885	236,127	224,780	220,724	217,239
<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	49,327	47,555	
Short-term	AF.41	481	384	348	336	
Long-term	AF.42	46,244	48,654	48,980	47,220	
General government expenditure on:						
Gross fixed capital formation	P.51g	8,852	9,140	10,494	11,837	13,319
Interest (consolidated)	D.41 (uses)	3,826	3,291	3,323	3,444	3,131
Gross domestic product at current market prices	B.1*g	382,207	449,217	520,935	509,952	525,120

(1) Please indicate status of data: estimated, half-finalized, * 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					
Data are in ...(millions of units of national currency)	2020	2021	2022	2023	2024	
Date: 15/10/2024						
Working balance in central government accounts	-12,316	-7,372	4,985	1,178	11,570	
<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	-2,341	-678	-776	3,157	4,166	
Loans, granted (+)	1,225	9,739	2,492	549	936	
Loans, repayments (-)	-933	-9,712	-2,819	-180	-845	
Equities, acquisition (+)	15	25	24	27	16	
Equities, sales (-)	-1,235	-746	-2,474	-1,080	0	
Other financial transactions (+/-)	-1,413	16	2,001	3,841	4,058	
of which: transactions in debt liabilities (+/-)	-1,500	-20	1,988	3,993	4,058	
of which: net settlements under swap contracts	82	29	6	-2	0	
Detail 1	0	-20	-12	-7	0	Adjustment for Central Bank notes & coins income
Detail 2	-1,500	0	2,000	4,000	-6,341	Transfer from(-)/to (+) National Surplus (Exceptional Contingencies) Reserve Fund
Detail 3	0	0	0	-157	0	UMTS (mobile telephony) licences:adjustment of prepayment (2012Q4)
Detail 4	5	7	7	7	0	Payments to DSP under S48B of Pensions Act 1990 (e.g Waterford Crystal Pension Bill)
Detail 5	M	M	M	M	8,391	Transfer to Future Ireland Fund
Detail 6	M	M	M	M	2,000	Transfer to the Infrastructure, Climate and Nature Fund
Non-financial transactions not included in the working balance	148	749	1,054	311	90	
Detail 1	0	-307	-138	231	-74	RRF / Brexit Adjustment Reserve
Detail 2	-22	-25	124	14	0	Extra-budgetary funds: POSBF
Detail 3	-50	-23	33	46	0	Extra-budgetary funds: Dormant Accounts Fund
Detail 4	125	151	164	34	0	Extra-budgetary funds: Bank Guarantee Scheme receipts
Detail 5	5	-5	-51	-12	0	Extra-budgetary funds: EU Transfers suspense account
Detail 6	33	48	23	-6	0	Extra-budgetary funds: Risk Equalisation Fund (Health Insurance)
Detail 7	467	318	345	82	62	Extra-budgetary funds: All other
Detail 8	20	20	20	20	27	Licence Sales: National Lottery Licence tax revenue (from Q4 2014)
Detail 9	59	66	66	79	75	UMTS difference between cash received and revenue due
Detail 10	-616	666	214	26	0	Difference between Net Revenue Receipts and Exchequer tax receipts
Detail 11	127	-159	172	-203	0	Net lending/net borrowing: Health Service Executive
Detail 12	0	0	83	0	0	Voted expenditure net of Exchequer issues, A-in-As and financial transactions
Detail 13						
Detail 14						
Detail 15						
Difference between interest paid (+) and accrued	518	258	404	345	387	
Other accounts receivable (+)	621	2,246	1,108	-262	289	
Detail 1	246	1,216	413	148	42	Tax time adjustments: VAT and Excise
Detail 2	378	637	164	-101	-121	Tax time adjustments: PAYE Income Tax (including USC/Income Levy)
Detail 3	0	0	0	183		Tax time adjustments: Cap on market revenue
Detail 4	-1	0	-17	20		EU income receivable: transfers from ESF, ERDF and Cohesion Fund
Detail 5	-80	-15	15	0	-30	EU income receivable: FEOGA agricultural guarantee payments
Detail 6	30	41	77	-166		Prepayments for military equipment
Detail 7	46	360	583	-193	398	Accrual adjustment for other voted expenditure
	1	7	-127	-153		Interest Received (accrual adjustment)
Other accounts payable (-)	36	-123	100	99	-56	
Detail 1	0	-4	1	3	0	Military Expenditure Payables
Detail 2	0	0	0	0	0	Accrual adjustment for other voted expenditure
Detail 3	-18	-19	-83	5	-109	ETS
Detail 4	-44	-198	0	0	0	Accrual adjustment for EU Transfers
Detail 5	0	0	84	-7	0	EU budget contribution
Detail 6	98	98	98	98	52	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 entities	-1,963	-1,003	25	442	-694	
Detail 1	-2,016	-1,110	-363	-243	-1,295	Non-market public corporations
Detail 2	-66	55	71	305	486	Irish Strategic Investment Fund
Detail 3	-2	32	0	0	0	Voluntary Hospitals
Detail 4	107	-4	271	91	115	IOTS
Detail 5	14	23	46	289	0	IBRC
Detail 6						
Other adjustments (+/-) (please detail)	109	M	M	M	5,411	
Detail 1	109	M	M	M	M	Court decision (consultants pay)
Detail 2					5,411	CJEU decision
Detail 3						
Detail 4						
Detail 5						
Net lending (+)/ net borrowing (-) (B.9) of central government	-15,189	-5,924	6,900	5,269	21,163	

(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: 15/10/2024					
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	
<i>Detail 1</i>					
<i>Detail 2</i>					
Non-financial transactions not included in the working balance	M	M	M	M	
<i>Detail 1</i>					
<i>Detail 2</i>					
Difference between interest paid (+) and accrued (D.41)(-)	M	M	M	M	
Other accounts receivable (+)	M	M	M	M	
<i>Detail 1</i>					
<i>Detail 2</i>					
Other accounts payable (-)	M	M	M	M	
<i>Detail 1</i>					
<i>Detail 2</i>					
Working balance (+/-) of entities not part of state government	M	M	M	M	
Net lending (+)/ net borrowing (-) of other state government bodies	M	M	M	M	
<i>Detail 1</i>					
<i>Detail 2</i>					
Other adjustments (+/-) (<i>please detail</i>)	M	M	M	M	
<i>Detail 1</i>					
<i>Detail 2</i>					
<i>Detail 3</i>					
Net lending (+)/ net borrowing (-) (B.9) of state government (S.1312)	M	M	M	M	

(ESA 2010 accounts)

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

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

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

Member State: Ireland	Year					
Data are in ...(millions of units of national currency)	2020	2021	2022	2023	2024	
Date: 15/10/2024						
Working balance in local government accounts	17	17	8	1	L	
<i>Basis of the working balance</i>	accrual	accrual	accrual	accrual	planned*	
Financial transactions included in the working balance	429	418	370	415		
Loans (+/-)	M	M	M	M		
Equities (+/-)	M	M	M	M		
Other financial transactions (+/-)	429	418	370	415		
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	415		transfers to capital reserve account
Detail 2						
Non-financial transactions not included in the working balance	-7	79	0	-42		
Detail 1	2,486	2,622	2,842	3,265		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	-2,961		Local Authorities' capital formation - as of March 2019 AHB Capform was excluded from this total
Detail 4	-952	-569	-168	-112		Timing adjustment to convert invoiced commercial rates to equal actual cash collected
Detail 5	878	431	211	103	Adjustments to	reported expenditure to take into account written off and waived rates, movement in provision for doubtful debt which have been expensed but are not ESA exp
Detail 6	0	0	1	1		change in stock has not been included in Working balance but should be
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	-892	-1,115		
Detail 1	-562	-731	-879	-1,115		AHBs reclassified to Local Government
Detail 2	-3	-5	-13	0		Surveyed LA Entities
Other adjustments (+/-) (please detail)	-58	-130	-100	-215		
Detail 1	-58	-130	-100	-215		residual
Detail 2						
Detail 3						
Net lending (+)/ net borrowing (-) (B.9) of local government (S.1313)	-183	-353	-614	-957	-1,421	

(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	Year					
Data are in ...(millions of units of national currency)	2020	2021	2022	2023	2024	
Date: 15/10/2024						
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 (+)	268	3,020	216	-182		
Detail 1	169	415	214	-123		Tax time adjustments: PRSI Receipts
Detail 2	99	-1	2	-59		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)	-3,277	-11	2,310	3,228	3,919	

(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: 15/10/2024	Year			
	2020	2021	2022	2023
Net lending (-)/ net borrowing (+) (B.9) of general government (S.13)*	18,649	6,287	-8,596	-7,541
Net acquisition (+) of financial assets ⁽²⁾	-772	13,745	-5,763	1,415
Currency and deposits (F.2)	140	12,584	-6,449	-1,592
Debt securities (F.3)	-203	-764	629	4,932
Loans (F.4)	-149	-355	-559	-232
<i>Increase (+)</i>	1,173	10,168	3,157	702
<i>Reduction (-)</i>	-1,323	-10,523	-3,716	-934
Short term loans (F.41), net	114	-210	123	7
Long-term loans (F.42)	-264	-145	-682	-240
<i>Increase (+)</i>	1,059	10,378	3,034	695
<i>Reduction (-)</i>	-1,323	-10,523	-3,716	-934
Equity and investment fund shares/units (F.5)	-1,284	-962	-2,514	-2,513
Portfolio investments, net ⁽²⁾	-64	-240	-64	-1,460
Equity and investment fund shares/units other than portfolio investments	-1,220	-722	-2,450	-1,053
<i>Increase (+)</i>	15	25	24	27
<i>Reduction (-)</i>	-1,235	-746	-2,474	-1,080
Financial derivatives (F.71)	-304	-69	-187	12
Other accounts receivable (F.8)	1,027	3,311	3,317	809
Other financial assets (F.1, F.6)	1	-1	0	0
Adjustments ⁽²⁾	-3,092	-1,746	1,647	2,841
Net incurrence (-) of liabilities in financial derivatives (F.71)	8	-4	8	12
Net incurrence (-) of other accounts payable (F.8)	-2,103	-2,219	-561	553
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	902
Difference between interest (D.41) accrued(-) and paid ⁽⁴⁾ (+)	518	258	404	345
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	-283	-45	1,365	-771
Difference between capital and financial accounts (B.9-B.9f)	-283	-45	1,365	-771
Other statistical discrepancies (+/-)	0	0	0	0
Change in general government (S.13) consolidated gross debt ^(1, 2)	14,502	18,242	-11,348	-4,056

*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: 15/10/2024	Year			
	2020	2021	2022	2023
Net lending (-)/ net borrowing (+) (B.9) of central government (S.1311)*	15,189	5,924	-6,900	-5,269
Net acquisition (+) of financial assets ⁽²⁾	-568	14,078	-5,744	1,747
Currency and deposits (F.2)	-24	12,737	-6,460	-1,945
Debt securities (F.3)	-123	-764	628	4,934
Loans (F.4)	464	202	363	476
Increase (+)	1,786	10,725	4,079	1,411
Reduction (-)	-1,323	-10,523	-3,716	-934
Short term loans (F.41), net	114	-210	123	7
Long-term loans (F.42)	349	412	240	469
Increase (+)	1,672	10,935	3,956	1,403
Reduction (-)	-1,323	-10,523	-3,716	-934
Equity and investment fund shares/units (F.5)	-1,284	-962	-2,513	-2,513
Portfolio investments, net ⁽²⁾	-64	-240	-64	-1,460
Equity and investment fund shares/units other than portfolio investments	-1,220	-722	-2,450	-1,053
Increase (+)	15	25	24	27
Reduction (-)	-1,235	-746	-2,474	-1,080
Financial derivatives (F.71)	-304	-69	-187	12
Other accounts receivable (F.8)	701	2,934	2,425	783
Other financial assets (F.1, F.6)	1	-1	0	0
Adjustments ⁽²⁾	-2,957	-1,090	1,575	2,372
Net incurrence (-) of liabilities in financial derivatives (F.71)	7	-3	8	11
Net incurrence (-) of other accounts payable (F.8)	-1,967	-1,564	-633	84
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	902
Difference between interest (D.41) accrued(-) and paid ⁽⁴⁾ (+)	518	258	404	345
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	-264	-45	1,523	-704
Difference between capital and financial accounts (B.9-B.9f)	-264	-45	1,523	-704
Other statistical discrepancies (+/-)	0	0	0	0
Change in central government (S.1311) consolidated gross debt ^(1, 2)	11,400	18,867	-9,547	-1,854
Central government contribution to general government debt (a=b-c) ⁽⁵⁾	214,234	232,445	222,081	219,491
Central government gross debt (level) (b) ^(2, 5)	219,336	238,204	228,657	226,802
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: 15/10/2024	Year			
	2020	2021	2022	2023
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) ⁽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: 15/10/2024	Year			
	2020	2021	2022	2023
Net lending (-)/ net borrowing (+) (B.9) of local government (S.1313)*	183	353	614	957
Net acquisition (+) of financial assets ⁽²⁾	801	1,117	598	-330
Currency and deposits (F.2)	-78	103	62	337
Debt securities (F.3)	690	1,027	216	-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	426	145
Other financial assets (F.1, F.6)	0	0	0	0
Adjustments ⁽³⁾	-135	-411	-169	465
Net incurrence (-) of liabilities in financial derivatives (F.71)	0	0	0	0
Net incurrence (-) of other accounts payable (F.8)	-136	-411	-169	465
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)	849	1,058	1,042	1,091
Local government contribution to general government debt (a=b-c) ⁽⁵⁾	3,651	3,683	4,509	6,437
Local government gross debt (level) (b) ⁽⁵⁾	6,344	7,402	8,444	9,535
Local government holdings of other subsectors debt (level) (c) ⁽⁵⁾	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: 15/10/2024	Year			
	2020	2021	2022	2023
Net lending (-)/ net borrowing (+) of social security funds (S.1314)*	3,277	11	-2,310	-3,228
Net acquisition (+) of financial assets ⁽²⁾	-3,258	233	2,226	3,290
Currency and deposits (F.2)	241	-257	-50	16
Debt securities (F.3)	-3,664	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)	164	490	467	-119
Other financial assets (F.1, F.6)	0	0	0	0
Adjustments ⁽³⁾	M	-245	242	4
Net incurrence (-) of liabilities in financial derivatives (F.71)	0	0	0	0
Net incurrence (-) of other accounts payable (F.8)	0	-245	242	4
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	-19	0	-158	-66
Difference between capital and financial accounts (B.9-B.9f)	-19	0	-158	-66
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: 15/10/2024		Year				
		2020	2021	2022	2023	2024
Statement		(1)	(1)	(1)	(1)	forecast*
Number						
2	Trade credits and advances (AF.81 L)	5,682	7,718	8,462	8,210	8,210
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)	279,508	321,063	356,517	388,351	L
	* 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.					