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PUBLICATION OF DATA IN ACCORDANCE WITH COUNCIL DIRECTIVE (EU) 2024/1265 – QUARTERLY DATA ON NET LENDING/NET BORROWING (B.9) BY SUBSECTORS OF GENERAL GOVERNMENT ACCORDING TO ESA 2010 METHODOLOGY

The Croatian Bureau of Statistics publishes data on the quarterly net lending/net borrowing (B.9) of the general government sector and its subsectors in accordance with **the Council Directive (EU) 2024/1265 on requirements for budgetary frameworks of the Member States**. The data refer to the general government sector (S.13) and its subsectors: central government (S.1311), local government (S.1313) and social security funds (S.1314).

Net lending/net borrowing (B.9) represents the budgetary deficit or surplus of the general government sector and is defined as the difference between total revenue and total expenditure according to the methodology of the European System of National and Regional Accounts (ESA 2010). A negative value indicates net borrowing, i.e. a budgetary deficit of the sector or subsector, while a positive value indicates net lending, i.e. a budgetary surplus of funds after the execution of non-financial transactions.

The data have been compiled in accordance with the methodology of the European System of National and Regional Accounts (ESA 2010), established by Regulation (EU) No 549/2013 of the European Parliament and of the Council of 21 May 2013 on the European system of national and regional accounts in the European Union, together with its amendments and supplements and the accompanying methodological guidelines, Regulation (EC) No 479/2009 on the application of the Protocol on the excessive deficit procedure, and the relevant methodological guidelines of the European Commission (Eurostat), including the Manual on Government Deficit and Debt.

The data are subject to revisions in accordance with the revision policy and regular statistical procedures, whereby previously published data may be revised due to the subsequent availability of data sources, methodological improvements or alignment with other statistical areas.

The data in Tables 1 and 2 are expressed in millions of euro and as a percentage share of Gross Domestic Product (GDP), according to data updated on 19 October 2026.

Detailed quarterly non-financial accounts of the general government sector, including data on individual categories of revenue and expenditure according to the ESA 2010 methodology, GDP data as well as methodological clarifications, are available in the PC-Axis database.

Table 1 NET LENDING/NET BORROWING (B.9) BY SUBSECTORS OF GENERAL GOVERNMENT, Q1-Q2 2026, in millions of euro

	General government S.13	Central government S.1311	Local government S.1313	Social security funds S.1314
Q1 2026	**-824,33**	**-1.162,95**	**384,27**	**-45,65**
Q2 2026	**-1.232,09**	**-1.054,84**	**-278,42**	**101,17**

Table 2 NET LENDING/NET BORROWING (B.9) BY SUBSECTORS OF GENERAL GOVERNMENT, Q1-Q2 2026, in % of GDP

	General government S.13	Central government S.1311	Local government S.1313	Social security funds S.1314
Q1 2026	**-3,84**	**-5,42**	**1,79**	**-0,21**
Q2 2026	**-4,87**	**-4,17**	**-1,10**	**0,40**