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### Glossary:European system of national and regional accounts (ESA95)

European Union

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# Glossary:European system of national and regional accounts (ESA95)

The **European system of national and regional accounts**, abbreviated as **ESA95** or sometimes **1995 ESA**, collected comparable, up-to-date and reliable information on the structure and developments of the economy of the Member States of the European Union and their respective regions. By providing an internationally compatible accounting framework, ESA95 made it possible to describe the total economy of a region, country or group of countries, its components and its relation to other total economies.

The ESA95 prescribed the structure and layout of supply and use tables, symmetric input-output tables and tables linking supply and use tables to the sector accounts. These requirements refer to definitions of transactions and to concepts of classification and valuation.

ESA95 is broadly consistent with the System of National Accounts of the United Nations (1993 SNA) with regards to definitions, accounting rules and classifications. But due to greater accuracy requirements for definitions and the accounting rules, it also has some specificities, particularly in its presentation, which is more in line with EU practices.

**Since September 2014, ESA95 has been replaced by ESA 2010.**

## Further information

- European system of national and regional accounts (ESA95)
- Manual on the changes between ESA95 and ESA 2010

## Related concepts

- European system of national and regional accounts (ESA 2010)
- Gross domestic product (GDP)
- National accounts

## Statistical data

- National accounts and GDP

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| National accounts glossary | Government finance statistics glossary