



ÉTAT DES LIEUX DES COMPTES SATELLITES EN EUROPE

John Verrinder (Eurostat)



Satellite accounts

Satellite accounts elaborate or modify the tables and accounts in the “central framework” to serve specific data needs

Satellite accounts can meet specific data needs by providing more detail, by rearranging concepts from the central framework or by providing supplementary information

ESA 2010 – Chapter 22 – Satellite accounts

2025 SNA – section F - Extended and thematic accounts and tables



Coverage of the accounts?

Very broad!

Agriculture, environmental, health, labour, household production, productivity, R&D, tourism, non-profits, social economy, whom-to-whom, social protection, pensions...

Also... Government Finance Statistics, Balance of Payments, Monetary and financial statistics ... but are they really satellite accounts?

Many of these are legislated in the EU, some are encouraged/voluntary with Eurostat data collection, and some are entirely in the hands of Member States (national circumstances – resources – policy interests)



What's included in ESA 2010?

- Whom to whom tables
 - Financial accounts by counterparty
- Pensions (Table 29)
 - Pension entitlements in social insurance



Economic accounts for agriculture

Production account, a generation of income account, an entrepreneurial income account and a capital account for agricultural production; agricultural income indicators

eurostat 

**Economic accounts for
agriculture manual**

2024 edition





European environmental economic accounts

Monetary accounts for environmental good and services, environmental taxes/subsidies, material flow, air emissions, forests, ecosystems

Follow SEEA (link to SNA)

Environmental accounts dashboard



eurostat 



Social protection accounts (ESSPROS)

Expenditure by function: sickness / health care, disability, old age, survivors, family / children, unemployment, housing, and social exclusion; receipts by type and sector of origin, number of pension beneficiaries by sex, net social benefits.



64.7% of social
benefits in the EU
paid in cash

📅 18 November 2025 >



Health accounts

System of Health Accounts (health expenditure)

- Functions, providers, financing



OECD > Publications > A System of Health Accounts 2011

A System of Health Accounts 2011



Educational expenditure accounts

Joint UNESCO/OECD/Eurostat (UOE) data collection

Covers both education and vocational training





Research and development accounts

R&D expenditure data and Government Budget allocations, based on the Frascati manual.



OECD > Publications > Frascati Manual 2015

Frascati Manual 2015

Guidelines for Collecting and Reporting Data on Research and Experimental Development



© Gorodenkoff/Shutterstock.com

EU spending on
R&D exceeded
€403 billion in
2024

4 December 2025





Tourism satellite accounts

Not (yet) legislated but produced in most EU MSs based on common (voluntary) reporting framework



 Log in  English

[Home](#) [Data](#)  [News](#)  [Publications](#)  [About us](#)  [Contact us](#)  [Help](#)

[Home](#) > [Data](#) > [Experimental statistics](#) > [Tourism satellite accounts on Europe](#)

EXPERIMENTAL STATISTICS

Tourism satellite accounts on Europe

eurostat 

**Tourism Satellite Accounts
(TSA) in Europe**

2026 edition



What's not so common in the EU?

- Household production accounts
- Labour accounts / Social Accounting Matrices
- Not for profit /social economy accounts



What about the future?

- ESA 2030 draft chapter 20 on thematic and extended accounts
- Household distributional accounts
- Digital Supply-Use tables