

**Table A.IV.3 Full sequence of accounts for non-financial corporations****IV: Balance sheets****IV.1: Opening balance sheet**

<b>Assets</b>		<b>Liabilities and net worth</b>			
AN	Non-financial assets	5 041	AF	Liabilities	1 817
AN.1	Produced assets	3 001	AF.2	Currency and deposits	40
AN.11	Fixed assets	2 878	AF.3	Securities other than shares	44
AN.12	Inventories	85	AF.4	Loans	897
AN.13	Valuables	38	AF.5	Shares and other equity	687
AN.2	Non-produced assets	2 040	AF.6	Insurance technical reserves	12
AN.21	Tangible non-produced assets	1 989	AF.7	Other accounts payable	137
AN.22	Intangible non-produced assets	51			
AF	Financial assets	897			
AF.2	Currency and deposits	382			
AF.3	Securities other than shares	90			
AF.4	Loans	50			
AF.5	Shares and other equity	200			
AF.6	Insurance technical reserves	25			
AF.7	Other accounts receivable	150			
			B.90	<i>Net worth</i>	4 121