## Table A.IV.5 Full sequence of accounts for general government

## III: Accumulation accounts

## III.1: Capital account

## III.1.2: Acquisition of non-financial assets account

Changes in assets			Changes in liabilities and net worth		
P.51	Gross fixed capital formation	37	B.10.1	Changes in net worth due to saving	
P.511	Acquisitions less disposals of tangible fixed assets	23		and capital transfers	- 38
P.5111	Acquisitions of new tangible fixed assets	24		•	
P.5112	Acquisitions of existing tangible fixed assets	1			
P.5113	Disposals of existing tangible fixed assets	- 2			
P.512	Acquisitions less disposals of intangible fixed assets	12			
P.5121	Acquisitions of new intangible fixed assets	12			
P.5122	Acquisitions of existing intangible fixed assets	2			
P.5123	Disposals of existing intangible fixed assets	- 2			
P.513	Additions to the value of non-produced				
	non-financial assets	2			
P.5131	Major improvements to non-produced				
	non-financial assets	2			
P.5132	Costs of ownership transfer on non-produced				
	non-financial assets	0			
K.1	Consumption of fixed capital	- 30			
P.52	Changes in inventories	0			
P.53	Acquisitions less disposals of valuables	3			
K.2	Acquisitions less disposals of non-produced				
	non-financial assets	2			
K.21	Acquisitions less disposals of land and other	_			
	tangible non-produced assets	2			
K.22	Acquisitions less disposals of intangible				
	non-produced assets	0			
B.9	Net lending (+) / net borrowing (-)	- 50			