

Table A.IV.7 Full sequence of accounts for non-profit institutions serving households

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	19	B.10.1	<i>Changes in net worth due to saving and capital transfers</i>
P.511	Acquisitions less disposals of tangible fixed assets	14		21
P.5111	Acquisitions of new tangible fixed assets	13		
P.5112	Acquisitions of existing tangible fixed assets	1		
P.5113	Disposals of existing tangible fixed assets	0		
P.512	Acquisitions less disposals of intangible fixed assets	5		
P.5121	Acquisitions of new intangible fixed assets	10		
P.5122	Acquisitions of existing intangible fixed assets	0		
P.5123	Disposals of existing intangible fixed assets	- 5		
P.513	Additions to the value of non-produced non-financial assets	0		
P.5131	Major improvements to non-produced non-financial assets	0		
P.5132	Costs of ownership transfer on non-produced non-financial assets	0		
K.1	Consumption of fixed capital	- 3		
P.52	Changes in inventories	0		
P.53	Acquisitions less disposals of valuables	0		
K.2	Acquisitions less disposals of non-produced non-financial assets	1		
K.21	Acquisitions less disposals of land and other tangible non-produced assets	1		
K.22	Acquisitions less disposals of intangible non-produced assets	0		
B.9	<i>Net lending (+) / net borrowing (-)</i>	4		