

Capital transfers in government expenditure include investment grants and other capital transfers. More generally, Capital transfers require the acquisition or disposal of an asset by at least one of the parties to the transaction. Whether made in cash or in kind, they result in a commensurate change in the financial, or non-financial, assets shown in the balance sheets of one or both parties to the transaction.

Further information

- [European system of accounts \(ESA 2010\)](#)

Related concepts

- [Current expenditure](#)
- [Capital expenditure](#)
- [Gross Fixed Capital Formation](#)

Statistical data

- [Statistics related to the Recovery and Resilience Facility](#)
- [Annual statistical accounts of the EU institutions and bodies subsector](#)
- [Government finance statistics](#)