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credits for 2003 are summarized by SBU in the following table. They are included in Operating PAT and Net Profit (Loss) after applying a 39% tax effect.

	Year Ended December 31, 2003		
	Restructuring Provisions	Adjustments of Accruals	Restructuring Disposition Gain (Loss)
ASG	$ 11	$ 9	$ 1
AAG	5		
EFMG	8	1	1
HVTSG	7	17	2
Other	3		
	$ 34	$ 27	$ 4

The above amounts for the AAG are included in income from discontinued operations. Refer to Note 21 for additional detail.

Equity earnings included in the operating PAT and net profit reported in 2003, 2002 and 2001 were $29, $33, and $27 for ASG and $5, $5 and $3 for EFMG. Equity earnings included for the other SBUs were not material. The related equity investments totaled $501, $415 and $364 for ASG and $64, $58 and $44 for EFMG in 2003, 2002 and 2001.

Net assets at the SBU and regional level is intended to correlate with invested capital. The amount includes accounts receivable, inventories (on a first-in, first-out basis), prepaid expenses (excluding taxes), goodwill, investments in affiliates, net property, plant and equipment, accounts payable and certain accrued liabilities, but excludes assets and liabilities of discontinued operations.

Net assets differ from consolidated total assets as follows:

	2003	2002	2001
Net assets	**$3,941**	$3,651	$ 4,044
Accounts payable and other current liabilities	**1,838**	1,609	1,547
DCC's assets in excess of equity	**1,210**	1,493	2,012
Other current and long-term assets	**1,374**	2,623	2,363
Assets of discontinued operations	**1,254**	177	241
Consolidated total assets	**$9,617**	$9,553	$10,207

Although accounting for discontinued operations does not result in the reclassification of prior balance sheets, our segment reporting excludes the assets of our discontinued operations for all periods presented based on the treatment of these items for internal reporting purposes.

The differences between operating capital spend and depreciation shown by SBU and region and purchases of property, plant and equipment and depreciation shown on the cash flow statement result from the exclusion from the segment table of the amounts related to discontinued operations and our