3.3 Non-financial assets	
3.3.1 Definition PS 1000 PS 1201	Non-financial assets are acquired, constructed or developed assets that do not normally provide resources to discharge existing liabilities, but instead: a) are normally employed to deliver government services; b) may be consumed in the normal course of operations; and c) are not for sale in the normal course of operations. The statement of financial position should report non-financial assets segregated by main classifications, such as: a) tangible capital assets; b) inventories held for consumption or use; and c) prepaid expenses