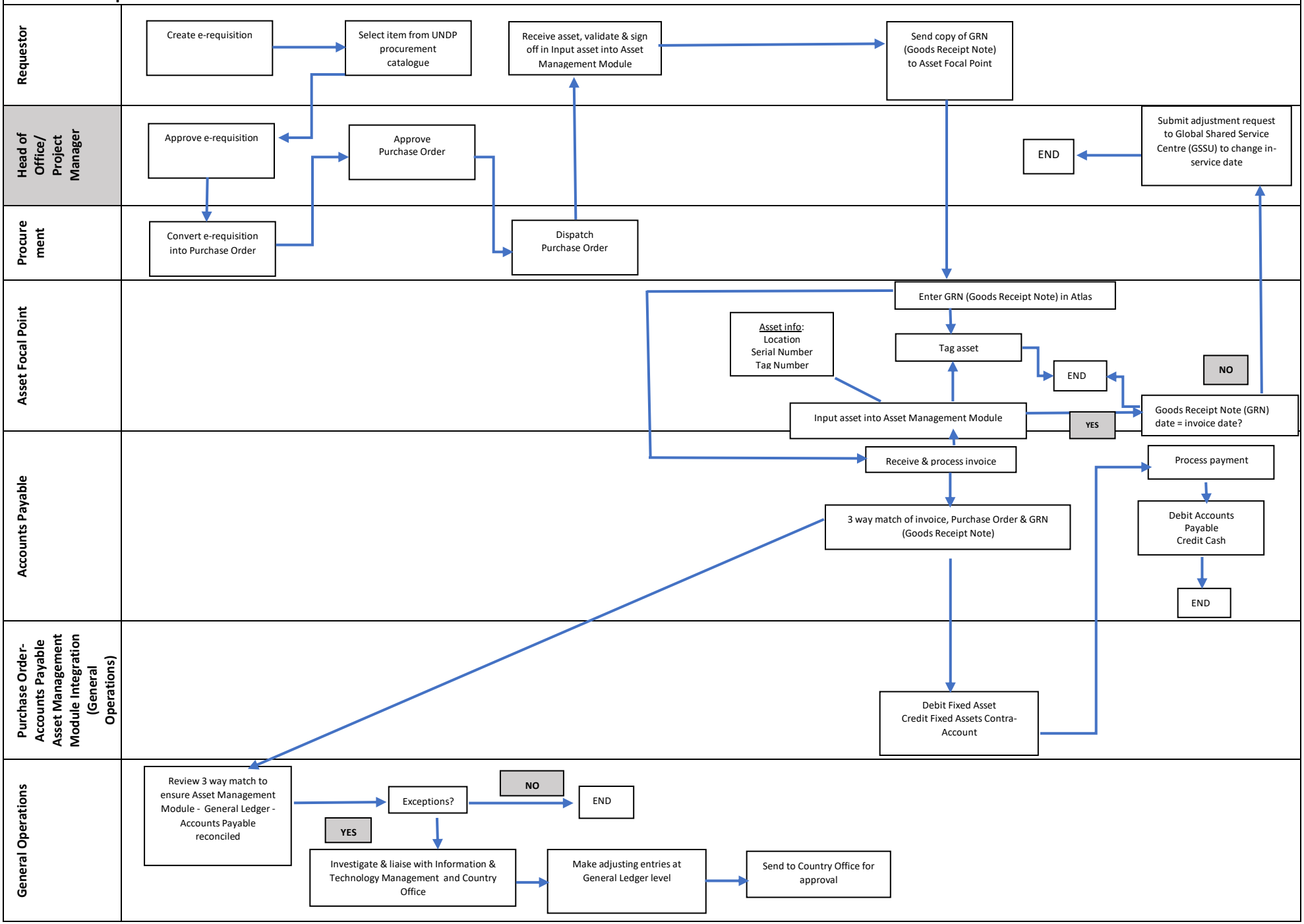3.1 Asset Acquisition Under IPSAS