



Sustaining IPSAS & Post-Implementation Activities

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Peter Krist
Chief, Accounts and Payments Division
p.krist@unido.org

- ✓ **2016 FS: IPSAS 34-38 de-recognition of joint entities (Catering, Commissary) based on “benefit control” argument, consistently with other VBOs**
- ✓ **Challenge: Vienna International Centre Buildings (JO of VBOs)**
 - **Additions/deferrals from two source of funds VBO&AT and two components (BMS-maintenance, MRRF-Capex)**
 - **VBO’s audit requirements**
- ✓ **Audit: next year change in EA**