

Agenda Item 7: Leases Flowcharts

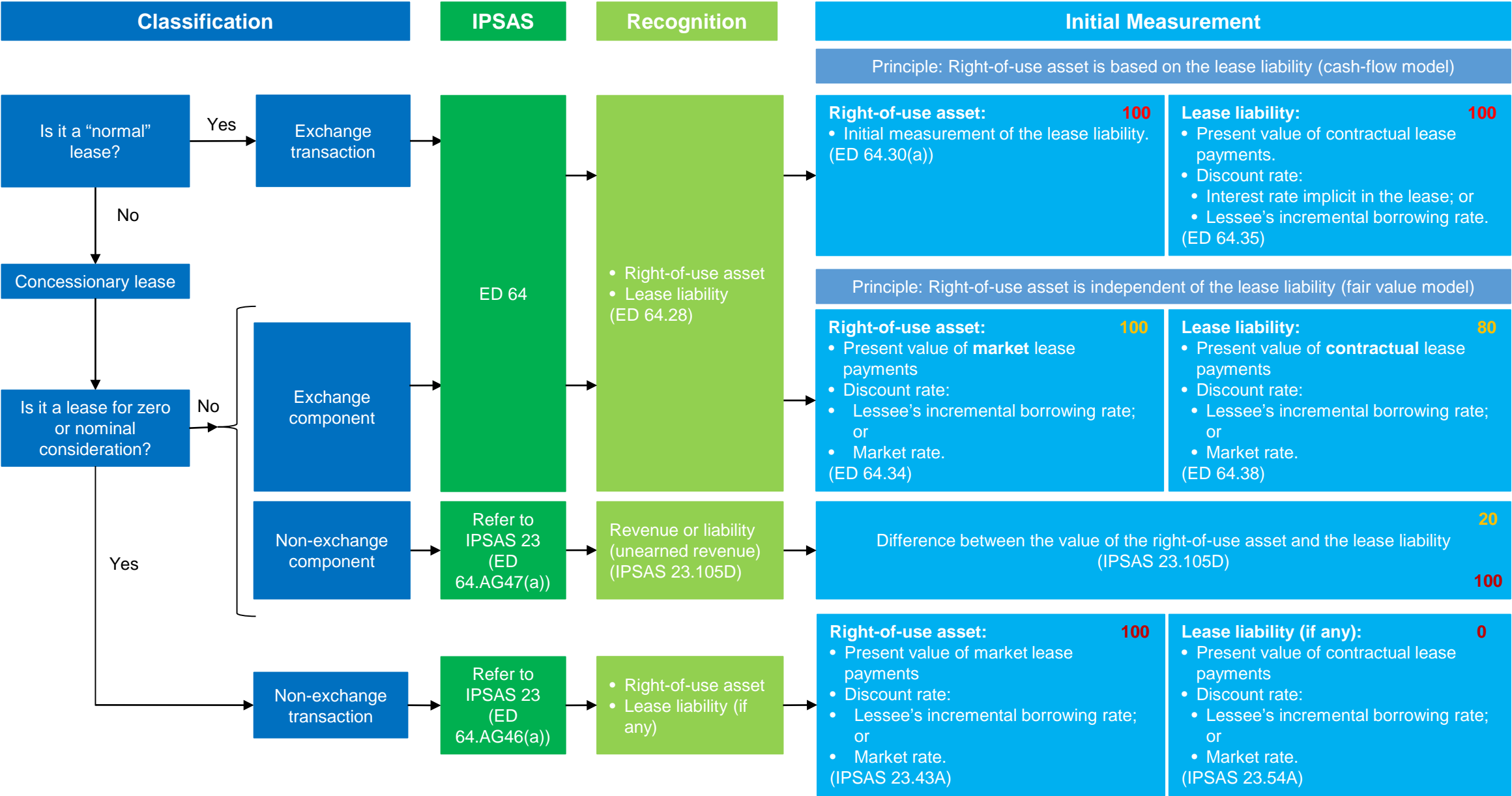
João Fonseca, Manager, Standards
Development and Technical Projects

IPSASB Meeting

Toronto, Canada

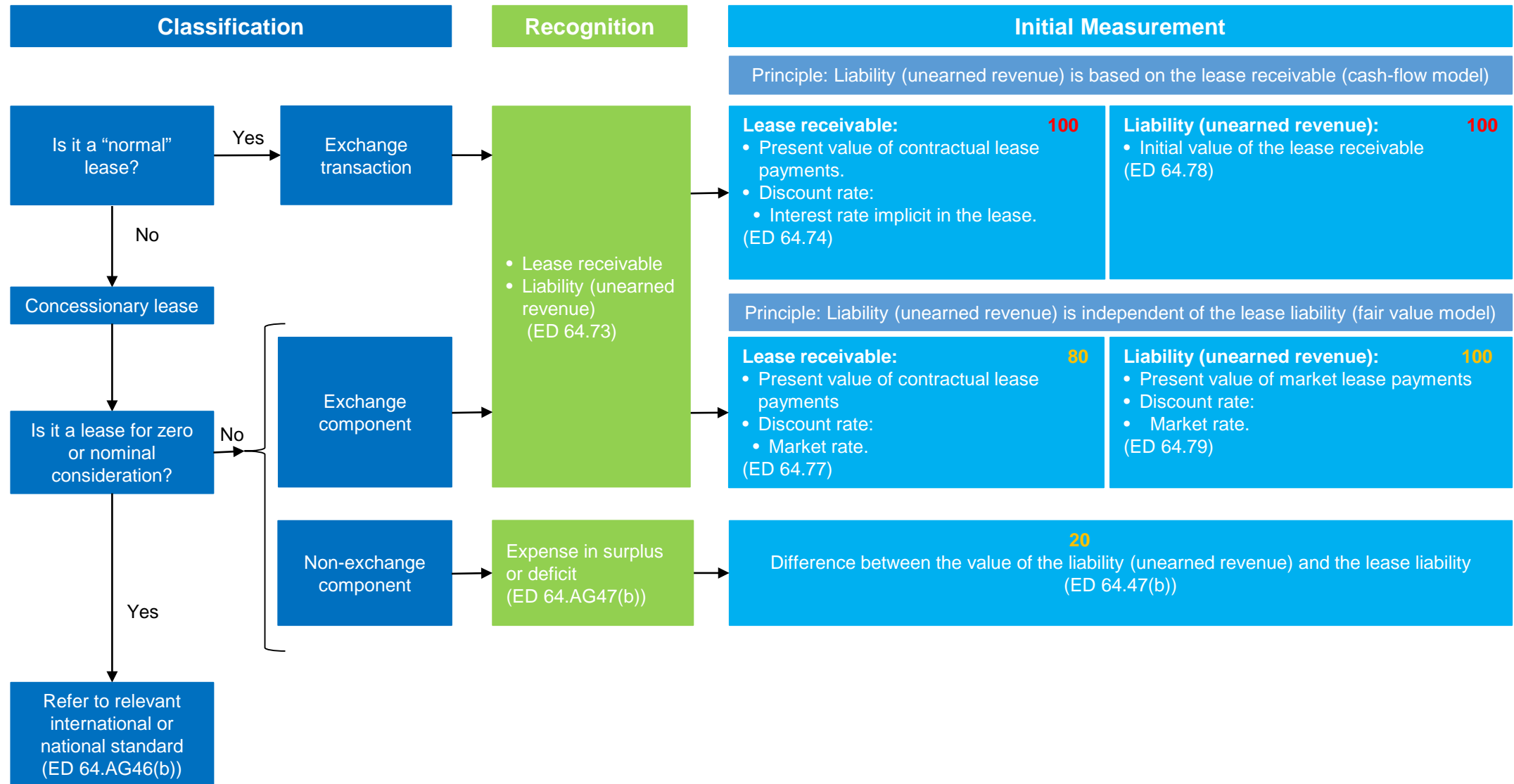
September 19–22, 2017

Lessee – General guidance



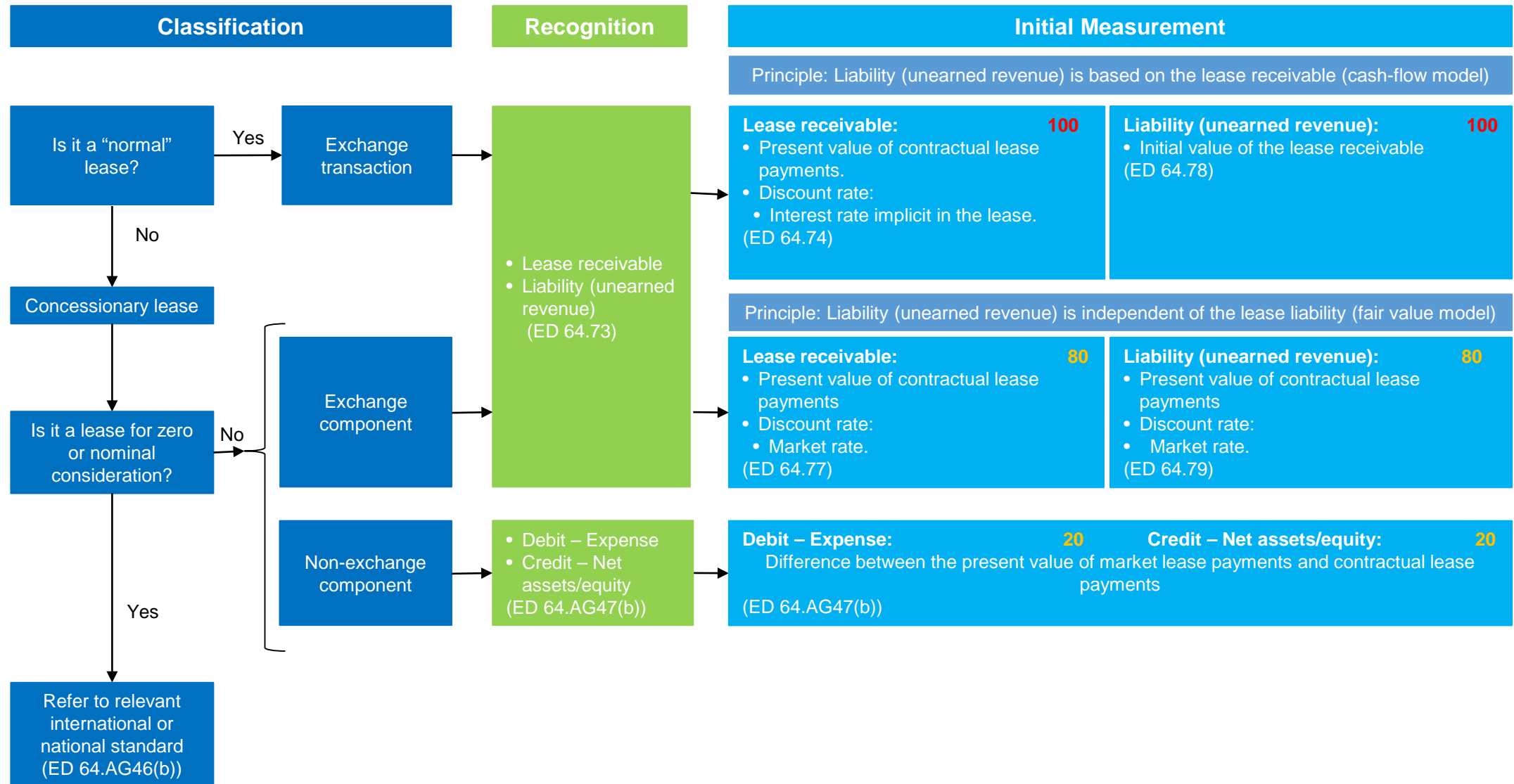
Lessor – General guidance

(Option 1 – Performance obligation approach to the whole economic value of the lease)



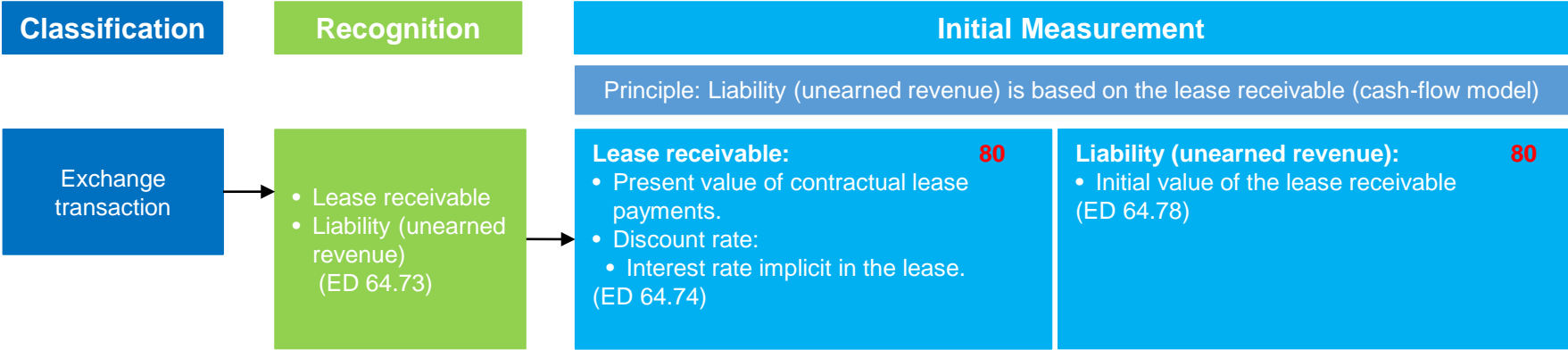
Lessor – General guidance

(Option 1(a) – Performance obligation approach to the exchange component of the lease)



Lessor – General guidance

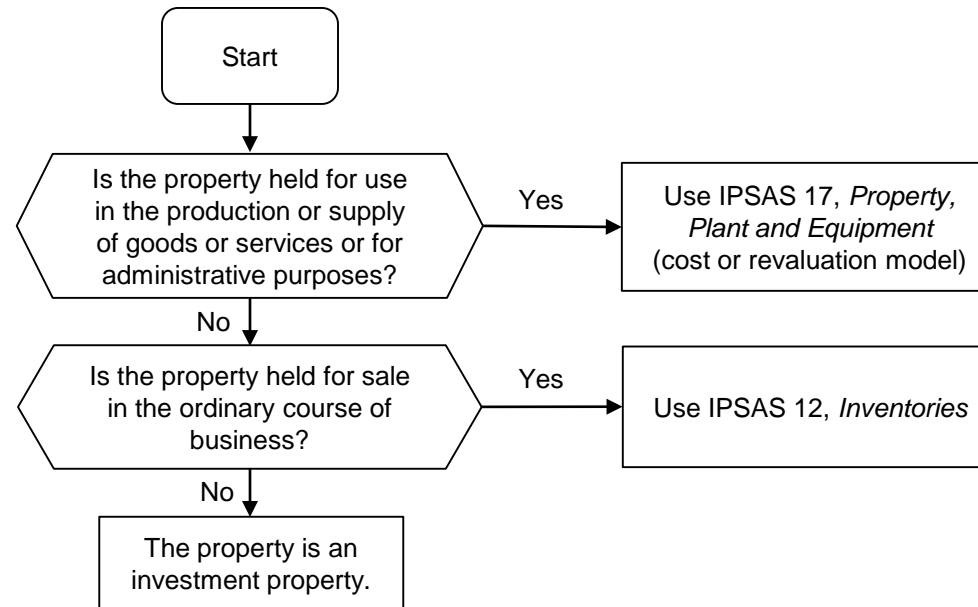
(Option 5 – Cash-flow approach to the lease)



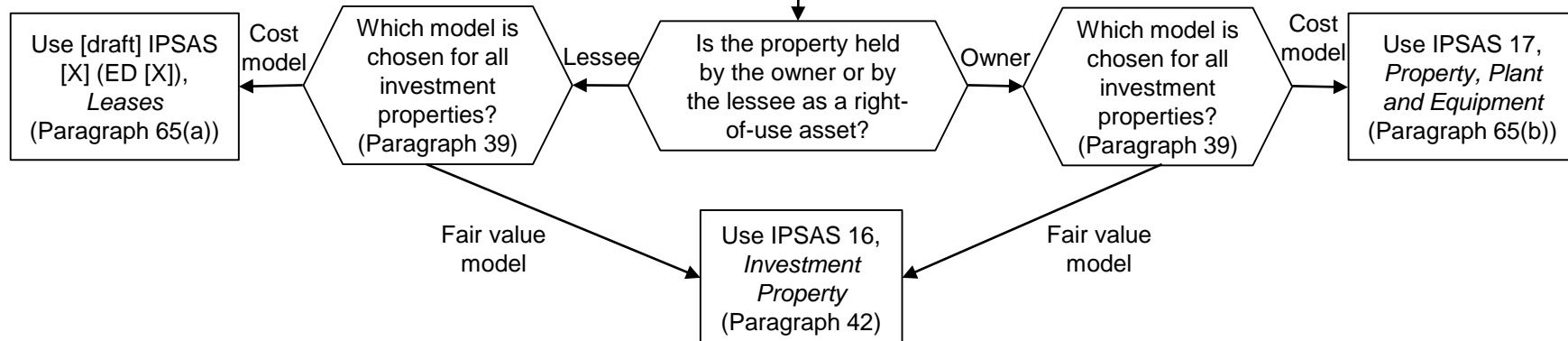
Relationship between ED 64 and IPSAS 16, IPSAS 17 and IPSAS 12

New Illustrative Decision Tree in IPSAS 16

Current
guidance



New
guidance
based on
IFRS 16





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