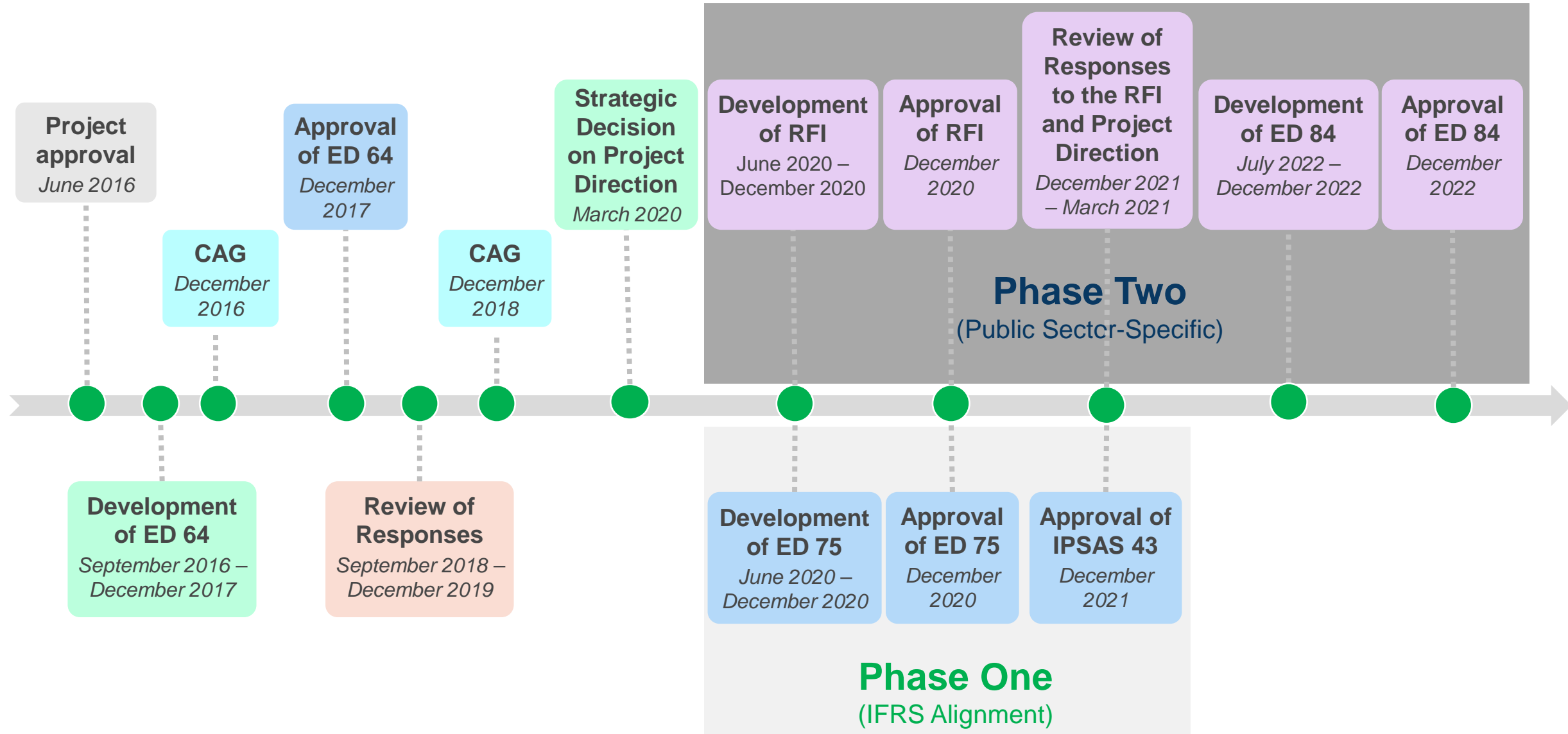


# OTHER LEASE-TYPE ARRANGEMENTS

João Fonseca, Principal

IPSASB Meeting – December 2022

# Brief History of the Leases Project



# Task Force Chair's Observations from Task Force Discussions

- **One Task Force Meeting in November**
- **December Meeting:**
  - Approval of Exposure Draft 84
    - Title of ED
    - Revised Basis for Conclusions to address last IPSASB's instruction at the October Check-In meeting
    - Four Specific Matters for Comment
    - Comment Period
  - Review of draft Feedback Statement

## **Task Force:**

Lynn Pamment, IPSASB Member, Chair  
Claudia Beier, IPSASB Member  
Abdullah Al-Mehthil, IPSASB Member  
Andrew van der Burgh, Technical Advisor

## Exposure Draft 84: Development

### Recommendation

- Title: Exposure Draft 84, Concessionary Leases and Right-of-Use Assets In-kind (Amendments to IPSAS 43 and IPSAS 23)
- Basis for Conclusions: IPSAS 43.BC127–BC130 (page 29 of PDF) (Last IPSASB's Instruction)
- Four Specific Matters for Comment
- Editorial Changes from the October Check-In meeting

Does the IPSASB agree with this recommendation?



# Feedback Statement

## Overview of the Feedback Statement

- Pages 54–67 of PDF

## Exposure Draft 84: Approval

### Recommendation

- Approval of ED 84
- 4-month Comment Period

Does the IPSASB agree with this recommendation?