

# Agenda Item 7: Leases Flowcharts

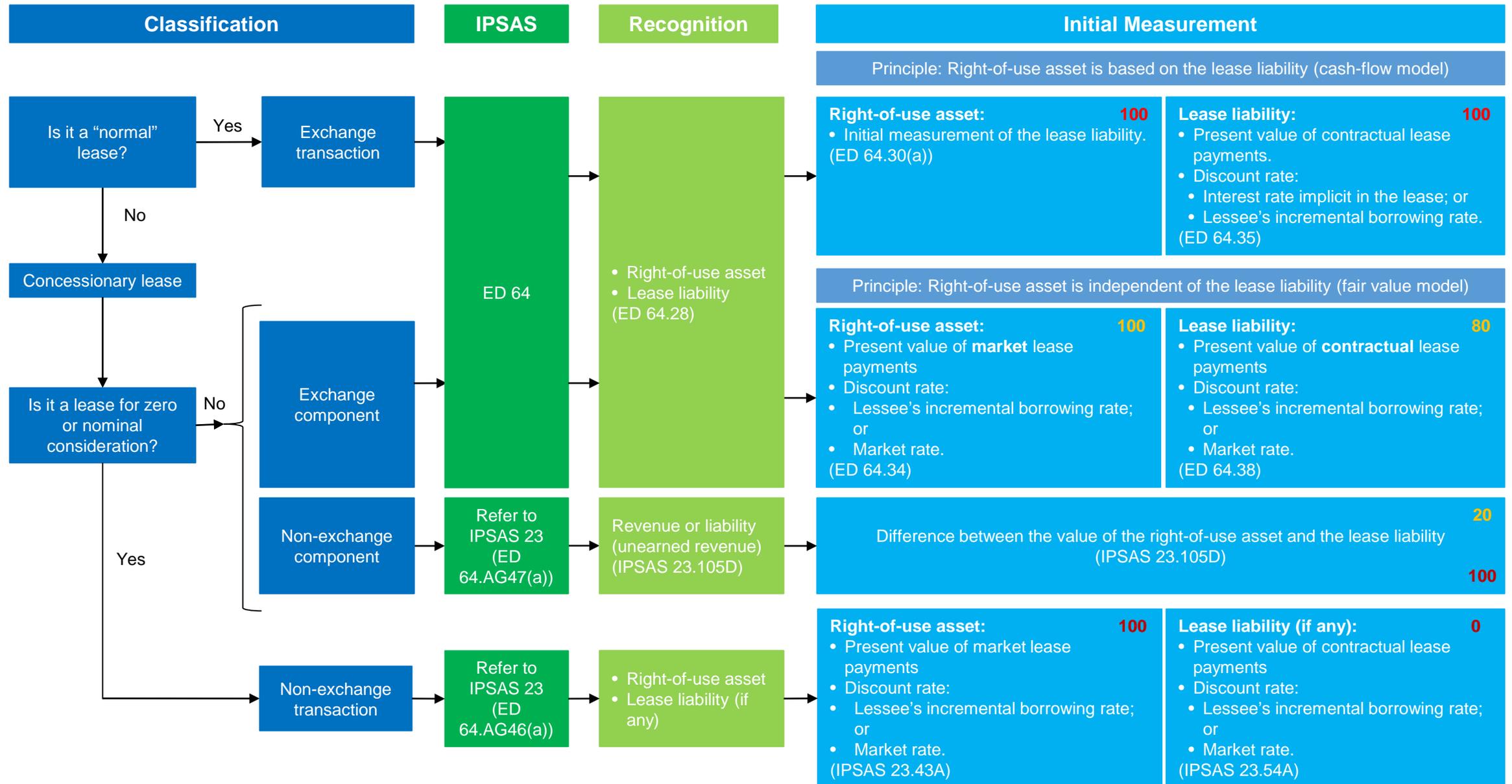
João Fonseca, Manager, Standards  
Development and Technical Projects

IPSASB Meeting

Toronto, Canada

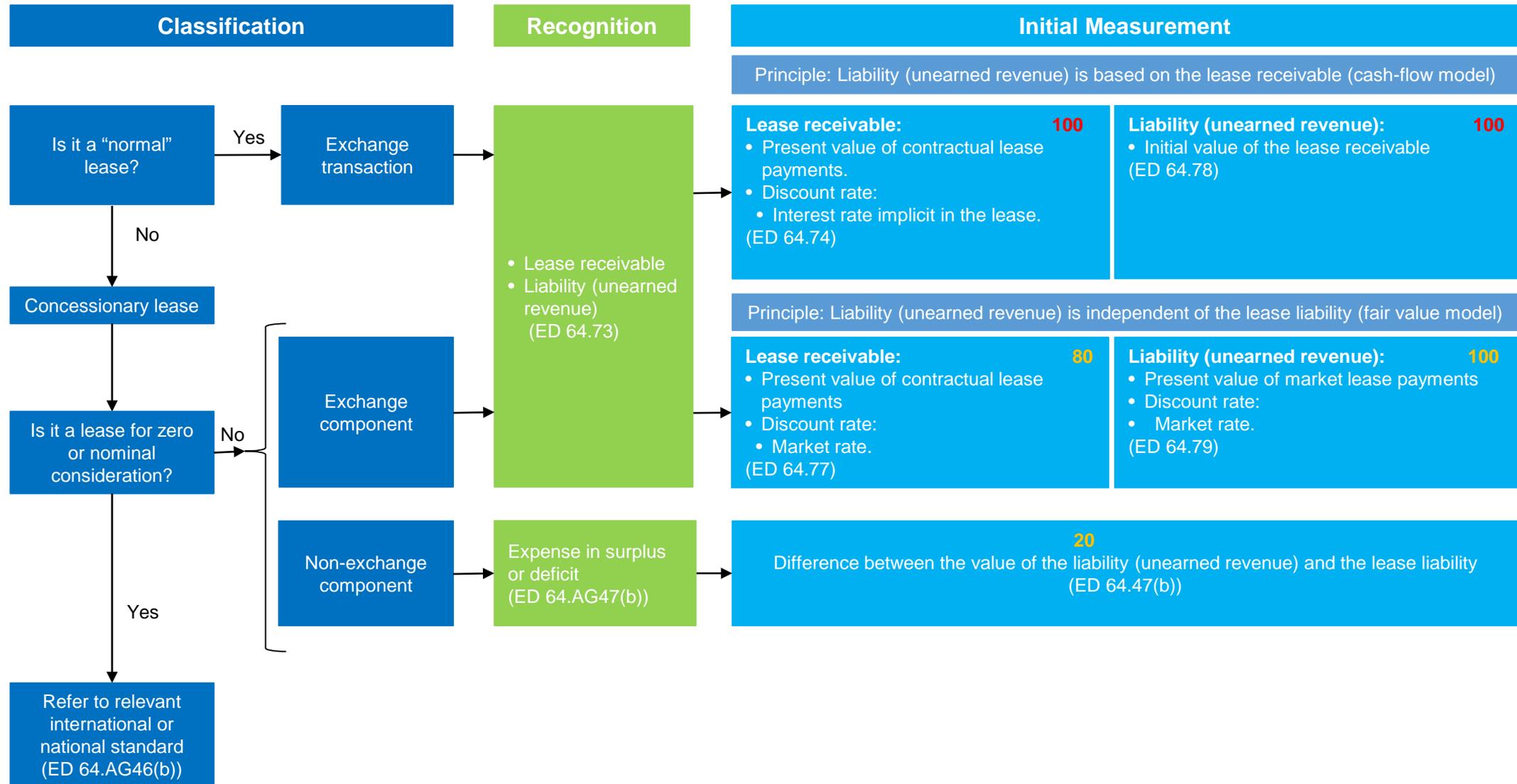
September 19–22, 2017

# Lessee – General guidance



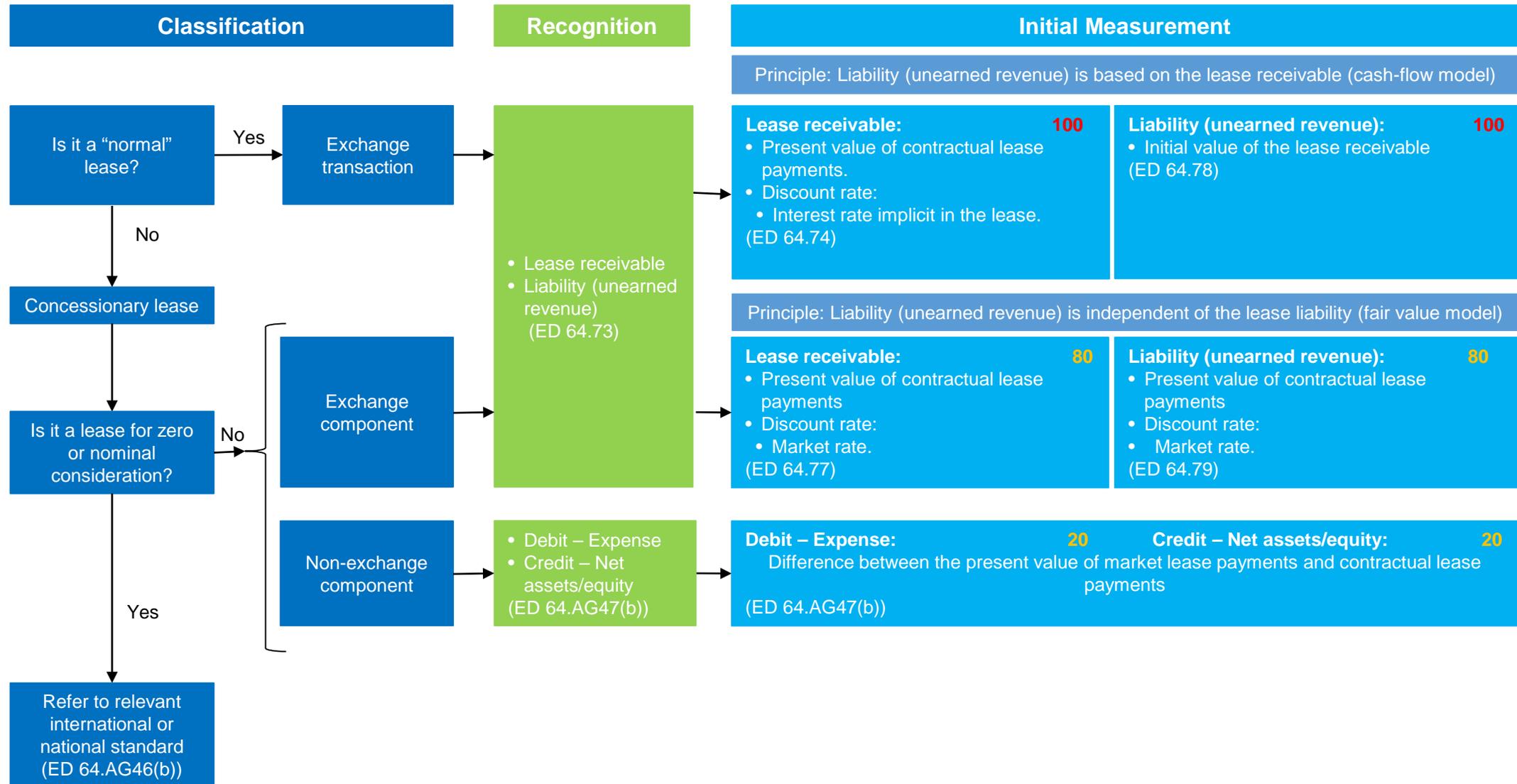
# Lessor – General guidance

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



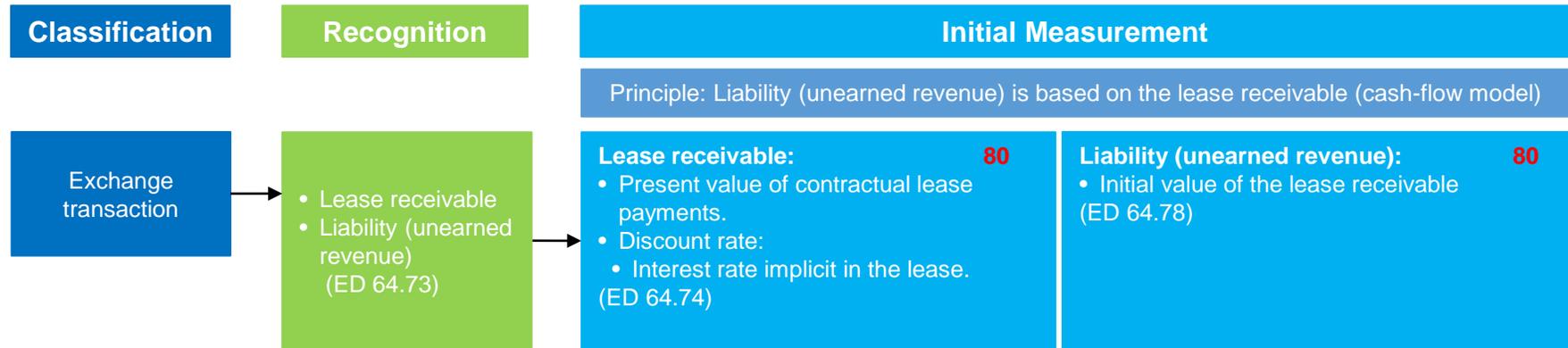
# Lessor – General guidance

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



# Lessor – General guidance

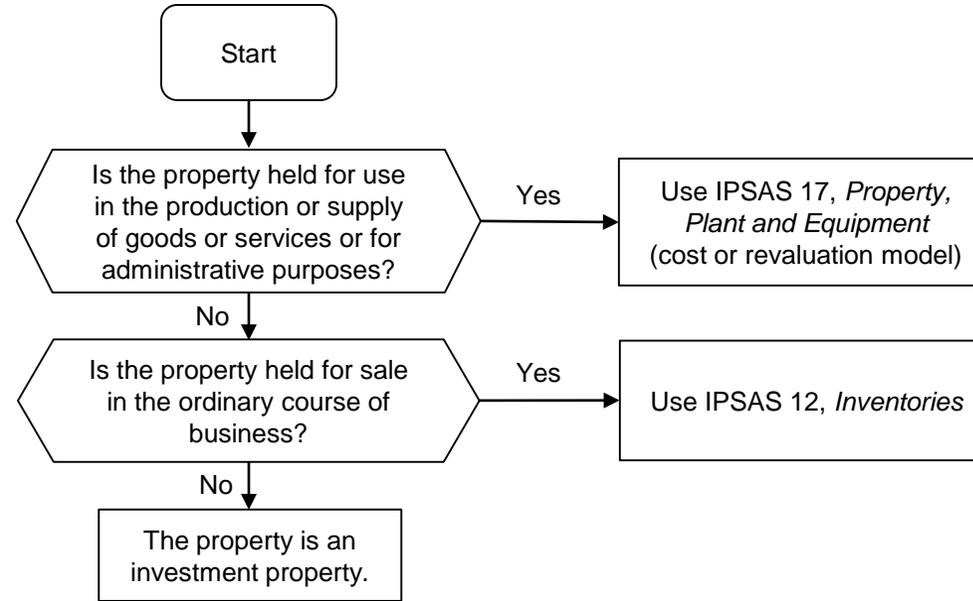
(Option 5 – Cash-flow approach to the lease)



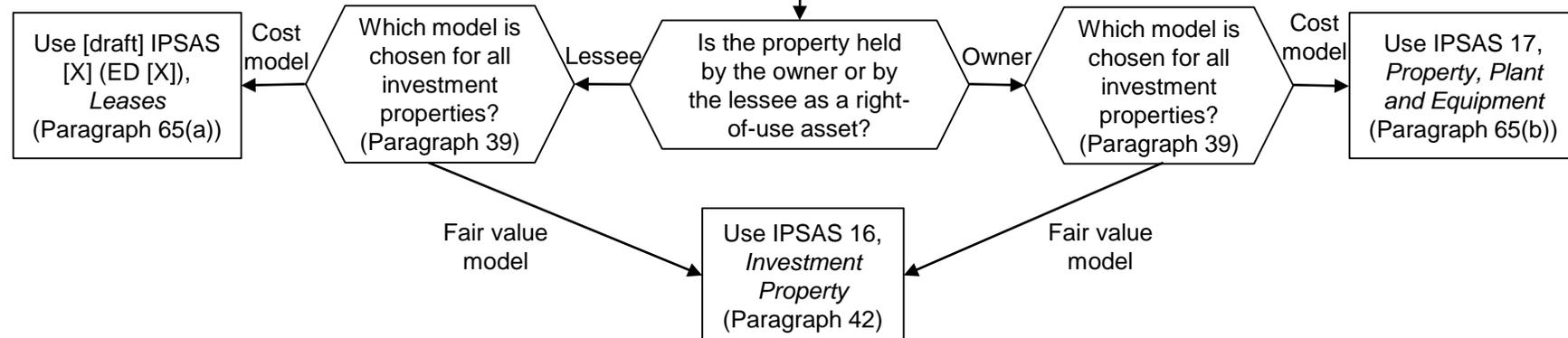
# Relationship between ED 64 and IPSAS 16, IPSAS 17 and IPSAS 12

## New Illustrative Decision Tree in IPSAS 16

Current  
guidance



New  
guidance  
based on  
IFRS 16





[www.ipsasb.org](http://www.ipsasb.org)

---