A nighttime photograph of a modern city skyline. Several tall skyscrapers are illuminated with blue and white lights, their windows glowing. In the foreground, a multi-level highway or bridge structure is visible, with light trails from cars and streetlights creating a sense of motion. The overall atmosphere is vibrant and urban.

OIXIO IFRS16 Solution for Lessee User Guide

2022 June

Dynamics 365 Business Central

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1. Introduction

This document is user guidance for IFRS16 solution, built on Dynamics 365 Business Solution. Setup, which must be completed before starting to use IFRS16 solution, is described in “IFRS16 Solution Setup” document.

2. Entering Primary Contract in System and Schedule Confirm

Contract information in system is stored under individual contract card. There might several lease schedules and several lease objects (ROU assets) under one contract, but one schedules can contain only one lease object (ROU asset).

2.1. Entering Contract Data

New contract is entered in system by opening and filling new contract card:

IFRS16 Contract | Work Date: 2023-01-26

IFRSCN_00030

Actions

General Show more

Contract No. IFRSCN_00030 Vendor Name American Wood Exports

Contract Status Pre-Contract Signing Date 2022-05-29

Contract Date 2022-05-29 Responsible Person C... BC

Contract Description Premises Rent Responsible Person N... Benjamin Chiu

External Contract No. CL/2022-04 Total PV of Active Sch... 0.00

Vendor No. 01863656

Show Old Schedule Versions

IFRS16 Schedules	Manage	Schedule Administration	Related	Fewer options		
Schedule No. ↑	Version No. ↑	Version Status	Schedule Status	Asset No.	Lease Starting Date	Lease Ending Date
(There is nothing to show in this view)						

Fields, which must be filled by user manually:

- **Contract Description**

- **External Contract No.**
- **Vendor No.**
- **Responsible Person Code**

Fields, which are filled automatically by system:

- **Contract No:** from series no.
- **Contract Status:** Pre-contract.
- **Contract Status Pre-Contract** is assigned automatically and remains such until contract activation.
After contract activation **Contract Status** becomes **Active**.
- **Contract Date** and **Signing Date** are filled as current Work Date and can be edited manually.

2.2. Schedule Calculation and Re-Calculation

After contract information is completed, schedule information needs to be filled in, and then schedule can be calculated. Schedule card can be created by pressing **Manage > New**:

The screenshot shows the 'IFRS16 Contract | Work Date: 2023-01-26' interface. The contract ID is 'IFRSCN_00030'. The 'General' tab is active, displaying the following fields:

Contract No.	IFRSCN_00030	Vendor Name	American Wood Exports
Contract Status	Pre-Contract	Signing Date	2022-05-29
Contract Date	2022-05-29	Responsible Person C...	BC
Contract Description	Premises Rent	Responsible Person N...	Benjamin Chiu
External Contract No.	CL/2022-04	Total PV of Active Sch...	0.00
Vendor No.	01863656		

Below the 'General' tab, there is a 'Show Old Schedule Versions' toggle switch. At the bottom, the 'IFRS16 Schedules' section has a 'Manage' button highlighted in blue, and a 'New' button highlighted with a red box. The interface also shows 'Schedule Administration', 'Related', and 'Fewer options' buttons. A message at the bottom states '(There is nothing to show in this view)'.

Mandatory fields, which must be completed by user, are marked:

IFRS16 Schedule | Work Date: 2023-01-26

IFRSCN_00030 · IFRSCN_00030-01 · 1

Process Reports Actions Related Fewer options

General Show less

Contract No.	IFRSCN_00030	Schedule Dates	
Schedule No.	IFRSCN_00030-01	Schedule Date Calculation	Last Day of Month
Version No.	1	Payment Period	Monthly
Version Status	New	Payment Month in Period	1
Schedule Status	Pre-Contract	Lease Starting Date	*
Vendor		Lease Ending Date	*
Vendor No.	01863656	Schedule Starting Date	
Vendor Name	American Wood Exports	Schedule Ending Date	
Up-Front Payments	<input type="checkbox"/>	Leasing Period (months)	0
Period Payment (PMT) w/o VAT	*	Activation Date	
Set Zero Interest Rate	<input type="checkbox"/>	Department Code	
Fixed Interest Rate %	*	Project Code	
Add Advance Payment	<input type="checkbox"/>	Transition	
Advance Payment Amount		Transition Date	
Total Interest Rate %	0.00	First Payment Date	
Effective Monthly Interest Rate %	0.00	Present Value (PV)	0.00
Asset No.	Short Term Liabilities	0.00
		Long Term Liabilities	0.00

Fields explanation:

- **Schedule No** : is inherited from **Contract No** and schedule sequence no (01) is added.
- **Version No**: is managed by system. For the new schedule **Version No.** is always equal **1**, in case of amendment, schedule gets **Version No. = 2** and so on.
- **Version Status** : is managed by system. New schedule gets **Version Status = New**, after confirmation **Version Status = Valid**, after new schedule version is activated, initial schedule **Version Status** becomes **Old**.
- **Schedule Status**: is managed by system. New schedule gets **Schedule Version = Pre-Contract**, after confirmation **Schedule Status** becomes **Active**, after it's ending it might be **Expired, Early buy-out** or **Terminated**, depending on ending type.
- **Schedule Date Calculation**: default system selection **Last Day of Month** should be used. This date defines posting date of regular monthly activities (lease liabilities reduction also accruals and interest expenses posting).
- **Payment Period**: defines lease payments periodicity, which can be **Monthly, Quarterly, Half-Year, Annual**.
- **Payment Month in Period**: is relevant for **Quarterly, Half year** and **Annual** schedules. This field is described in paragraph "Monthly, Quarterly and Up-from Payment schedules".
- **Lease Starting Date** and **Lease Ending Dates** – lease start and ending dates, which should be taken from signed lease contract.
- **Schedule Starting Date** and **Schedule Ending Date**: are managed by system and indicates actual starting and ending dates of lease schedule.
- **Transition Date**: general practice is such, that lease payment of the first period is calculated not from lease starting date, but from transition date, which indicates date, when lease object was handed over. **Transition Date** can be equal to **Lease Starting**

Date, but not necessary, so system is not filling **Transition Date** by default, user must fill it manually.

- **First Payment Date:** by default, date of first payment (in schedule lines) is equal to the last day on **Transition Date's** month (for example, if **Transition Date** is equal to 2018.04.20, then date of the first payment will be equal to 2018.04.30). In such case field **First Payment Date** on schedule header should be left empty.

But in case date of the first payment is on not on the same month as **Transition date**, then field **First Payment Date** on schedule header should be used: user should fill **First Payment Date** on schedule header, then in schedule header it will remain as added by user, and in schedule lines it will be converted to the last day of **First Payment Date's** month.

- **Activation Date:** managed by system, indicates, when schedule was activated.
- **Asset No:** indicates FA no.
- **Add Advance Payment:** described in paragraph "Advance Payment".
- **Leasing Period (months):** calculated by system, using **Lease Starting Date** and **Lease Ending Date**.
- **Period Payment (PMT):** lease payment per period, must be filled in by user.
- **Set Zero Interest Rate:** in case zero interest rate is used, tick-mark should be added in this field.
- **Fixed Interest rate:** annual interest rate, must be filled in by user.
- **Total Interest Rate:** is equal to **Fixed Interest Rate** plus **Variable Interest rate** and is filled in by system.
- **Effective Monthly Interest Rate, %:** monthly interest rate, which is calculated by system using value of **Total Interest Rate** field.
- **Present Value (PV):** this is Net Present Value of cash flows (future lease payments – **Period Payment PMT**) discounted by **Effective Interest Rate**. Present value will be posted as starting Lease Liability amount and as acquisition costs of ROU Asset.

After mandatory fields are entered, system is automatically calculating lease schedule (user doesn't have to press extra button for schedule calculation). If one or a few schedule input parameters are changed, system is automatically recalculating schedule.

IFRS16 Schedule | Work Date: 2023-01-26

IFRSCN_00030 · IFRSCN_00030-01 · 1

Process Reports Actions Related Fewer options

General Show less

Contract No.	IFRSCN_00030	Schedule Dates	
Schedule No.	IFRSCN_00030-01	Schedule Date Calculation	Last Day of Month
Version No.	1	Payment Period	Monthly
Version Status	New	Payment Month in Period	1
Schedule Status	Pre-Contract	Lease Starting Date	2022-06-01
Vendor		Lease Ending Date	2025-05-31
Vendor No.	01863656	Schedule Starting Date	2022-06-01
Vendor Name	American Wood Exports	Schedule Ending Date	2025-05-31
Up-Front Payments	<input type="checkbox"/>	Leasing Period (months)	36
Period Payment (PMT) w/o VAT	2 000.00	Activation Date	
Set Zero Interest Rate	<input type="checkbox"/>	Department Code	ADM
Fixed Interest Rate %	5	Project Code	MERCEDES
Add Advance Payment	<input type="checkbox"/>	Transition	
Advance Payment Amount		Transition Date	
Total Interest Rate %	5.00	First Payment Date	
Effective Monthly Interest Rate %	0.40741	Present Value (PV)	66 842.55
Asset No.	...	Short Term Liabilities	0.00
		Long Term Liabilities	0.00

Schedule lines are reflected under **Lease Schedule Header Subpage**:

IFRS16 Schedule | Work Date: 2023-01-26

IFRSCN_00030 · IFRSCN_00030-01 · 1

Process Reports Actions Related Fewer options

Vendor No. 01863656 Department Code ADM

Vendor Name American Wood Exports Project Code MERCEDES

Period Payment (PMT) w/o VAT 2 000.00 Transition

Fixed Interest Rate % 5 Transition Date

Total Interest Rate % 5.00 Present Value (PV) 66 842.55

Asset No. ...

Schedule Lines | Posting

Line No ↑	Line Type	Period	Date	Outstanding Amount	Principal Amount	Interest Amount	Monthly Payment	Monthly Pmt. Modified	Accruals Posted	Liability Term Type
→ 1			2022-06-01	66 842.55	0.00	0.00	0.00	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
10000	Payment	1	2022-06-30	66 842.55	-1 727.68	-272.32	2 000.00	<input type="checkbox"/>	<input type="checkbox"/>	
20000	Payment	2	2022-07-31	65 114.87	-1 734.71	-265.29	2 000.00	<input type="checkbox"/>	<input type="checkbox"/>	
30000	Payment	3	2022-08-31	63 380.16	-1 741.78	-258.22	2 000.00	<input type="checkbox"/>	<input type="checkbox"/>	
40000	Payment	4	2022-09-30	61 638.38	-1 748.88	-251.12	2 000.00	<input type="checkbox"/>	<input type="checkbox"/>	
50000	Payment	5	2022-10-31	59 889.50	-1 756.00	-244.00	2 000.00	<input type="checkbox"/>	<input type="checkbox"/>	
60000	Payment	6	2022-11-30	58 133.50	-1 763.16	-236.84	2 000.00	<input type="checkbox"/>	<input type="checkbox"/>	
70000	Payment	7	2022-12-31	56 370.34	-1 770.34	-229.66	2 000.00	<input type="checkbox"/>	<input type="checkbox"/>	
80000	Payment	8	2023-01-31	54 600.00	-1 777.55	-222.45	2 000.00	<input type="checkbox"/>	<input type="checkbox"/>	
90000	Payment	9	2023-02-28	52 822.45	-1 784.79	-215.21	2 000.00	<input type="checkbox"/>	<input type="checkbox"/>	
100000	Payment	10	2023-03-31	51 037.66	-1 792.07	-207.93	2 000.00	<input type="checkbox"/>	<input type="checkbox"/>	
110000	Payment	11	2023-04-30	49 245.59	-1 799.37	-200.63	2 000.00	<input type="checkbox"/>	<input type="checkbox"/>	

Fields of schedule lines are calculated automatically and do not require user interference, unless there is a need to adjust **Date** or **Monthly Payment** of the first and/or last schedule lines.

Most important fields of schedule lines are:

- **Date:** indicates **Principal Amount** , **Interest Amount** and **Monthly Payment** (which is posted as accruals amount) posting dates.
- **Outstanding Amount:** starts with system calculated **Present Value (PV)** and is reduced (or increased) every month by **Principal Amount** until outstanding of lease liability is reaching zero amount.

- **Principal Amount:** this is amount, which will be reducing (or increasing) lease liability each month.
- **Interest Amount:** is calculated from **Outstanding Amount** using **Effective Monthly Interest Rate,%** and will be posted as interest expenses each month.
- **Monthly Payment:** is equal to lease payment and comes from header field **Period Payment (PMT)**. It will be posted as accruals amount.
- **Liability Term Type:** indicates liability type (short or long term).

2.3. Adjustment of Monthly Payment For the First and Last Payment Lines, Transition Date

Monthly payment for first month depends on **Transition Date** of lease object. **Transition Date** does not necessary match with **Lease Starting Date**, so user must enter **Transition Date** manually. **Transition Date** is mandatory field for schedule activation: if it's not filled, system will calculate lease schedule using **Lease Starting Date**, but won't allow to activate (confirm) it. In case **Transition Date** is not matching with **Lease Starting Date**, system will shift beginning of the schedule to start from **Transition Date**. **Monthly Payment** amount will be automatically adjusted (recalculated by actual quantity of days) as well:

IFRS16 Schedule | Work Date: 2023-01-26 ✓ Saved

IFRSCN_00030 · IFRSCN_00030-01 · 1

Process Reports Actions Related Fewer options

Version Status	New	Lease Starting Date	2022-06-01
Schedule Status	Pre-Contract	Lease Ending Date	2025-05-31
Vendor		Leasing Period (months)	36
Vendor No.	01863656	Department Code	ADM
Vendor Name	American Wood Exports	Project Code	MERCEDES
Period Payment (PMT) w/o VAT	2 000.00	Transition	
Fixed Interest Rate %	5	Transition Date	2022-06-14
Total Interest Rate %	5.00	Present Value (PV)	65 979.39
Asset No.			

Schedule Lines | Posting

Line No ↑	Line Type	Period	Date	Outstanding Amount	Principal Amount	Interest Amount	Monthly Payment	Monthly Pmt. Modified	Accruals Posted	Liability Term Type
→ 1			2022-06-14	65 979.39	0.00	0.00	0.00	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
10000	Payment	1	2022-06-30	65 979.39	-864.52	-268.81	1 133.33	<input type="checkbox"/>	<input type="checkbox"/>	
20000	Payment	2	2022-07-31	65 114.87	-1 734.71	-265.29	2 000.00	<input type="checkbox"/>	<input type="checkbox"/>	
30000	Payment	3	2022-08-31	63 380.16	-1 741.78	-258.22	2 000.00	<input type="checkbox"/>	<input type="checkbox"/>	
40000	Payment	4	2022-09-30	61 638.38	-1 748.88	-251.12	2 000.00	<input type="checkbox"/>	<input type="checkbox"/>	
50000	Payment	5	2022-10-31	59 889.50	-1 756.00	-244.00	2 000.00	<input type="checkbox"/>	<input type="checkbox"/>	

In case lease schedule is ending in the middle of the month, system will also recalculate **Monthly Payment** of the last schedule line:

IFRSN_00030 · IFRSCN_00030-01 · 1

Process Reports Actions Related Fewer options

Schedule Status	Pre-Contract	Lease Ending Date	2025-05-15
Vendor		Leasing Period (months)	36
Vendor No.	01863656	Department Code	ADM
Vendor Name	American Wood Exports	Project Code	MERCEDES
Period Payment (PMT) w/o VAT	2 000,00	Transition	
Fixed Interest Rate %	5	Transition Date	2022-06-14
Total Interest Rate %	5,00	Present Value (PV)	65 087,69
Asset No.	...		

Schedule Lines Posting

Line No ↑	Line Type	Period	Date	Outstanding Amount	Principal Amount	Interest Amount	Monthly Payment	Monthly Pmt. Modified	Accruals Posted	Liability Term Type
250000	Payment	25	2024-06-30	22 393,23	-1 908,77	-91,23	2 000,00	<input type="checkbox"/>	<input type="checkbox"/>	
260000	Payment	26	2024-07-31	20 484,46	-1 916,54	-83,46	2 000,00	<input type="checkbox"/>	<input type="checkbox"/>	
270000	Payment	27	2024-08-31	18 567,92	-1 924,35	-75,65	2 000,00	<input type="checkbox"/>	<input type="checkbox"/>	
280000	Payment	28	2024-09-30	16 643,57	-1 932,19	-67,81	2 000,00	<input type="checkbox"/>	<input type="checkbox"/>	
290000	Payment	29	2024-10-31	14 711,38	-1 940,06	-59,94	2 000,00	<input type="checkbox"/>	<input type="checkbox"/>	
300000	Payment	30	2024-11-30	12 771,32	-1 947,97	-52,03	2 000,00	<input type="checkbox"/>	<input type="checkbox"/>	
310000	Payment	31	2024-12-31	10 823,35	-1 955,90	-44,10	2 000,00	<input type="checkbox"/>	<input type="checkbox"/>	
320000	Payment	32	2025-01-31	8 867,45	-1 963,87	-36,13	2 000,00	<input type="checkbox"/>	<input type="checkbox"/>	
330000	Payment	33	2025-02-28	6 903,58	-1 971,87	-28,13	2 000,00	<input type="checkbox"/>	<input type="checkbox"/>	
340000	Payment	34	2025-03-31	4 931,71	-1 979,91	-20,09	2 000,00	<input type="checkbox"/>	<input type="checkbox"/>	
350000	Payment	35	2025-04-30	2 951,80	-1 987,97	-12,03	2 000,00	<input type="checkbox"/>	<input type="checkbox"/>	
360000	Payment	36	2025-05-15	963,83	-963,83	-3,91	967,74	<input type="checkbox"/>	<input type="checkbox"/>	

There is also possibility to change **Monthly Payment** amount of the certain schedule lines manually. Editing can be done by stepping on these schedule rows and adjusting these fields:

IFRSN_00030 · IFRSCN_00030-01 · 1

Process Reports Actions Related Fewer options

Fixed Interest Rate %	5	Transition Date	2022-06-14
Total Interest Rate %	5,00	Present Value (PV)	65 581,63
Asset No.	...		

Schedule Lines Posting

Warning Schedule has modified monthly payment lines

Line No ↑	Line Type	Period	Date	Outstanding Amount	Principal Amount	Interest Amount	Monthly Payment	Monthly Pmt. Modified	Accruals Posted	Liability Term Type
1			2022-06-14	65 581,63	0,00	0,00	0,00	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
10000	Payment	1	2022-06-30	65 581,63	-866,14	-267,19	1 133,33	<input type="checkbox"/>	<input type="checkbox"/>	
20000	Payment	2	2022-07-31	64 715,49	-1 736,34	-263,66	2 000,00	<input type="checkbox"/>	<input type="checkbox"/>	
30000	Payment	3	2022-08-31	62 979,15	-2 243,42	-256,58	2 500,00	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
40000	Payment	4	2022-09-30	60 735,73	-1 752,56	-247,44	2 000,00	<input type="checkbox"/>	<input type="checkbox"/>	
50000	Payment	5	2022-10-31	58 983,17	-1 759,70	-240,30	2 000,00	<input type="checkbox"/>	<input type="checkbox"/>	
60000	Payment	6	2022-11-30	57 223,47	-1 766,86	-233,14	2 000,00	<input type="checkbox"/>	<input type="checkbox"/>	
70000	Payment	7	2022-12-31	55 456,61	-1 774,06	-225,94	2 000,00	<input type="checkbox"/>	<input type="checkbox"/>	
80000	Payment	8	2023-01-31	53 682,55	-1 781,29	-218,71	2 000,00	<input type="checkbox"/>	<input type="checkbox"/>	
90000	Payment	9	2023-02-28	51 901,26	-1 788,55	-211,45	2 000,00	<input type="checkbox"/>	<input type="checkbox"/>	
100000	Payment	10	2023-03-31	50 112,71	-1 795,83	-204,17	2 000,00	<input type="checkbox"/>	<input type="checkbox"/>	
110000	Payment	11	2023-04-30	48 316,88	-1 803,15	-196,85	2 000,00	<input type="checkbox"/>	<input type="checkbox"/>	

System is giving a few notifications, in case there are manually modified **Monthly Payment** amounts:

- **Monthly Pmt. Modified = Yes.**
- **Notification Schedule has modified monthly payment lines.**

User should edit **Monthly Payments** only after **Lease Starting**, **Lease Ending** and **Transition Dates** are settled. But in case there is a need to adjust **Lease Starting** (or **Lease Ending**) **Dates** after manually modification of **Monthly Payment** amount, user must be aware, that system leaves **Monthly Payment** amount modified for that specific date, even if schedule is shifted. For example: initial **Lease Starting Date** was **2022.06.01** and first schedule line payment was modified: monthly payment amount was changed from 2000 to 1500 eur. Then user has changed **Lease Starting Date** to **2022.04.01**. After such action, system is shifting schedule, and manual **Monthly Payment** amount is the 3th schedule line (attached with date **2022.06.30**), but not in the first schedule line any more.

System is warning user about this by upper notification **“Schedule has modified monthly payment lines”**.

IFRS16 Schedule | Work Date: 2023-01-26 ✓ Saved

IFRSCN_00030 · IFRSCN_00030-01 · 1

Process Reports Actions Related Fewer options

General Show more

<p>Contract No. IFRSCN_00030</p> <p>Schedule No. IFRSCN_00030-01</p> <p>Version No. 1</p> <p>Version Status New</p> <p>Schedule Status Pre-Contract</p> <p>Vendor</p> <p>Vendor No. 01863656</p> <p>Vendor Name American Wood Exports</p> <p>Period Payment (PMT) w/o VAT 2 000,00</p> <p>Fixed Interest Rate % 5</p> <p>Total Interest Rate % 5,00</p> <p>Asset No. ...</p>	<p>Schedule Dates</p> <p>Payment Period Monthly</p> <p>Payment Month in Period 1</p> <p>Lease Starting Date 2022-04-01</p> <p>Lease Ending Date 2025-05-15</p> <p>Leasing Period (months) 38</p> <p>Department Code ADM</p> <p>Project Code MERCEDES</p> <p>Transition</p> <p>Transition Date</p> <p>Present Value (PV) 68 898,47</p>
--	--

Schedule Lines Posting

Warning Schedule has modified monthly payment lines

Line No ↑	Line Type	Period	Date	Outstanding Amount	Principal Amount	Interest Amount	Monthly Payment	Monthly Pmt. Modified	Accruals Posted	Liability Term Type
1			2022-04-01	68 898,47	0,00	0,00	0,00	<input type="checkbox"/>	<input type="checkbox"/>	
10000	Payment	1	2022-04-30	68 898,47	-1 719,30	-280,70	2 000,00	<input type="checkbox"/>	<input type="checkbox"/>	
20000	Payment	2	2022-05-31	67 179,17	-1 726,30	-273,70	2 000,00	<input type="checkbox"/>	<input type="checkbox"/>	
→ 30000	Payment	3	2022-06-30	65 452,87	-1 233,34	-266,66	1 500,00	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
40000	Payment	4	2022-07-31	64 219,53	-1 738,36	-261,64	2 000,00	<input type="checkbox"/>	<input type="checkbox"/>	
50000	Payment	5	2022-08-31	62 481,17	-1 745,44	-254,56	2 000,00	<input type="checkbox"/>	<input type="checkbox"/>	
60000	Payment	6	2022-09-30	60 735,73	-1 752,56	-247,44	2 000,00	<input type="checkbox"/>	<input type="checkbox"/>	
70000	Payment	7	2022-10-31	58 983,17	-1 759,70	-240,30	2 000,00	<input type="checkbox"/>	<input type="checkbox"/>	
80000	Payment	8	2022-11-30	57 223,47	-1 766,86	-233,14	2 000,00	<input type="checkbox"/>	<input type="checkbox"/>	
90000	Payment	9	2022-12-31	55 456,61	-1 774,06	-225,94	2 000,00	<input type="checkbox"/>	<input type="checkbox"/>	
100000	Payment	10	2023-01-31	53 682,55	-1 781,29	-218,71	2 000,00	<input type="checkbox"/>	<input type="checkbox"/>	
110000	Payment	11	2023-02-28	51 901,26	-1 788,55	-211,45	2 000,00	<input type="checkbox"/>	<input type="checkbox"/>	

How to cancel manual Monthly Pmt. modification.

Manual **Monthly Payment** adjustments can be cancelled, by manually removing tick-mark **Monthly Pmt. Modified** and pressing button **Recalculate Schedule Lines**, which is restoring schedule to be calculating using primary schedule input parameters:



IFRSCN_00030 · IFRSCN_00030-01 · 1

Process Reports Actions Related Fewer options

Schedule Management

Confirm Schedule

Recalculate Schedule

Administration

Schedule has modified monthly payment lines

Line No ↑	Line Type	Period	Date	Outstanding Amount	Principal Amount	Interest Amount	Monthly Payment	Monthly Pmt. Modified	Accruals Posted
1			2022-04-01	68 898.47	0.00	0.00	0.00	<input type="checkbox"/>	<input checked="" type="checkbox"/>
10000	Payment	1	2022-04-30	68 898.47	-1 719.30	-280.70	2 000.00	<input type="checkbox"/>	<input type="checkbox"/>
20000	Payment	2	2022-05-31	67 179.17	-1 726.30	-273.70	2 000.00	<input type="checkbox"/>	<input type="checkbox"/>
→ 30000	Payment	3	2022-06-30	65 452.87	-1 233.34	-266.66	1 500.00	<input checked="" type="checkbox"/>	<input type="checkbox"/>
40000	Payment	4	2022-07-31	64 219.53	-1 738.36	-261.64	2 000.00	<input type="checkbox"/>	<input type="checkbox"/>
50000	Payment	5	2022-08-31	62 481.17	-1 745.44	-254.56	2 000.00	<input type="checkbox"/>	<input type="checkbox"/>
60000	Payment	6	2022-09-30	60 735.73	-1 752.56	-247.44	2 000.00	<input type="checkbox"/>	<input type="checkbox"/>
70000	Payment	7	2022-10-31	58 983.17	-1 759.70	-240.30	2 000.00	<input type="checkbox"/>	<input type="checkbox"/>
80000	Payment	8	2022-11-30	57 223.47	-1 766.86	-233.14	2 000.00	<input type="checkbox"/>	<input type="checkbox"/>
90000	Payment	9	2022-12-31	55 456.61	-1 774.06	-225.94	2 000.00	<input type="checkbox"/>	<input type="checkbox"/>
100000	Payment	10	2023-01-31	53 682.55	-1 781.29	-218.71	2 000.00	<input type="checkbox"/>	<input type="checkbox"/>
110000	Payment	11	2023-02-28	51 901.26	-1 788.55	-211.45	2 000.00	<input type="checkbox"/>	<input type="checkbox"/>

2.4. Monthly, Quarterly and Up-from Payment schedules

Payment periodicity in the schedule is defined in the field **Payment Period**, which can be **Monthly, Quarterly, Half Year** or **Annual**. In case of **Quarterly, Half year** or **Annual Payment Period**, **Payment Month in Period** must be defined. **Payment Month in Period** defines month, on which **Monthly Payment** will be made.

Example of **Payment Period = Quarterly** and **Payment Month in Period = 3**



✓ Saved

IFRSCN_00030 · IFRSCN_00030-01 · 1

Process Reports Actions Related Fewer options

General

Show more

Contract No. IFRSCN_00030
 Schedule No. IFRSCN_00030-01
 Version No. 1
 Version Status New
 Schedule Status Pre-Contract
 Vendor
 Vendor No. 01863656
 Vendor Name American Wood Exports
 Period Payment (PMT) w/o VAT 2 000.00
 Fixed Interest Rate % 5
 Total Interest Rate % 5.00
 Asset No. ...

Schedule Dates

Payment Period Quarterly
 Payment Month in Period 3
 Lease Starting Date 2022-04-01
 Lease Ending Date 2025-05-15
 Leasing Period (months) 36
 Department Code ADM
 Project Code MERCEDES
 Transition
 Transition Date
 Present Value (PV) 22 190.32

Schedule Lines Posting

Line No ↑	Line Type	Period	Date	Outstanding Amount	Principal Amount	Interest Amount	Monthly Payment	Monthly Pmt. Modified	Accruals Posted	Liability Term Type
1			2022-04-01	22 190.32	0.00	0.00	0.00	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
10000	Payment	1	2022-04-30	22 190.32	90.41	-90.41	0.00	<input type="checkbox"/>	<input type="checkbox"/>	
20000	Payment	2	2022-05-31	22 280.73	90.77	-90.77	0.00	<input type="checkbox"/>	<input type="checkbox"/>	
→ 30000	Payment	3	2022-06-30	22 371.50	-1 908.86	-91.14	2 000.00	<input type="checkbox"/>	<input type="checkbox"/>	
40000	Payment	4	2022-07-31	20 462.64	83.37	-83.37	0.00	<input type="checkbox"/>	<input type="checkbox"/>	
50000	Payment	5	2022-08-31	20 546.01	83.71	-83.71	0.00	<input type="checkbox"/>	<input type="checkbox"/>	
60000	Payment	6	2022-09-30	20 629.72	-1 915.95	-84.05	2 000.00	<input type="checkbox"/>	<input type="checkbox"/>	
70000	Payment	7	2022-10-31	18 713.77	76.24	-76.24	0.00	<input type="checkbox"/>	<input type="checkbox"/>	
80000	Payment	8	2022-11-30	18 790.01	76.55	-76.55	0.00	<input type="checkbox"/>	<input type="checkbox"/>	
90000	Payment	9	2022-12-31	18 866.56	-1 923.14	-76.86	2 000.00	<input type="checkbox"/>	<input type="checkbox"/>	

Up-from Payment Schedules.

There might lease schedules, where payment is made not at the end of period, but at its beginning. These are so call **Up-Front Payment Schedules**. In system there is parameter for indicating such schedule. In case of **Up-Front Payment** schedule, system is calculating **Present Value** differently and **Interest** are equal to zero for the first payment line:

IFRS16 Schedule | Work Date: 2023-01-26 Saved

IFRSCN_00030 · IFRSCN_00030-01 · 1

Process Reports Actions Related Fewer options

Vendor Name: American Wood Exports

Up-Front Payments:

Period Payment (PMT) w/o VAT: 2 000.00

Set Zero Interest Rate:

Fixed Interest Rate %: 5

Add Advance Payment:

Advance Payment Amount:

Total Interest Rate %: 5.00

Effective Monthly Interest Rate %: 0.40741

Asset No.: ...

Schedule Ending Date: 2025-05-15

Leasing Period (months): 38

Activation Date:

Department Code: ADM

Project Code: MERCEDES

Transition

Transition Date:

First Payment Date:

Present Value (PV): 69 675.12

Short Term Liabilities: 0.00

Long Term Liabilities: 0.00

Schedule Lines | Posting

Line No	Line Type	Period	Date	Outstanding Amount	Principal Amount	Interest Amount	Monthly Payment	Monthly Pmt. Modified	Accruals Posted	Liability Term Type
→ 1			2022-04-01	69 675.12	0.00	0.00	0.00	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
10000	Payment	1	2022-04-30	69 675.12	-2 000.00	0.00	2 000.00	<input type="checkbox"/>	<input type="checkbox"/>	
20000	Payment	2	2022-05-31	67 675.12	-1 724.28	-275.72	2 000.00	<input type="checkbox"/>	<input type="checkbox"/>	
30000	Payment	3	2022-06-30	65 950.84	-1 731.31	-268.69	2 000.00	<input type="checkbox"/>	<input type="checkbox"/>	
40000	Payment	4	2022-07-31	64 219.53	-1 738.36	-261.64	2 000.00	<input type="checkbox"/>	<input type="checkbox"/>	

2.5. Asset Card Creation

After schedule calculation is completed, asset card must be created. Asset card will be used for accounting book value of ROU Asset. Asset card is created by pressing marked field on the schedule header:

IFRS16 Schedule | Work Date: 2023-01-26 Saved

IFRSCN_00030 · IFRSCN_00030-01 · 1

Process Reports Actions Related Fewer options

General Show more

Contract No.: IFRSCN_00030

Schedule No.: IFRSCN_00030-01

Version No.: 1

Version Status: New

Schedule Status: Pre-Contract

Vendor

Vendor No.: 01863656

Vendor Name: American Wood Exports

Period Payment (PMT) w/o VAT: 2 000.00

Fixed Interest Rate %: 5

Total Interest Rate %: 5.00

Asset No.: ...

Schedule Dates

Payment Period: Monthly

Payment Month in Period: 1

Lease Starting Date: 2022-06-01

Lease Ending Date: 2025-05-30

Leasing Period (months): 38

Department Code: ADM

Project Code: MERCEDES

Transition

Transition Date:

Present Value (PV): 66 786.81

Explanation of the most important fields on FA card:

Edit - Fixed Asset Card - IFRSFA_00017 · IFRSCN_00030-01

Manage Process Reports Page More options

*** General** > IFRSCN_00030-01

Depreciation Book Show less

Depreciation Book Code	IFRS16_TST	Book Value	0,00
Posting Group	IFRS_FA_GR	Depreciation Table Code	
Depreciation Method	Straight-Line	Use Half-Year Convent...	<input type="checkbox"/>
Depreciation Starting ...	2022-06-01	Add More Depreciation Books	
No. of Depreciation Ye...	3,00		
Depreciation Ending D...	2025-05-31		



Maintenance > 01863656








IFRS16

Lease Contract No.	IFRSCN_00030	IFRS Dimension Alloc. ...	
Lease Schedule No.	IFRSCN_00030-01	IFRS Dimension Alloc. ...	

- **Depreciation Book Code:** is assigned as default from **IFRS Setup**, field **IFRS FA Depreciation Book**.
- **FA Posting Group:** is assigned as default from **IFRS Setup**, field **IFRS FA Posting Group**. In case default **IFRS FA Posting Group** on **IFRS Setup** is empty, then **FA Posting Group** field will be left empty on FA card creation and user has to fill in it manually.
- **Depreciation Starting Date** and **Depreciation Ending Date** are defined by these parameters:
 - **Depr. Starting Date Set Method** and **Depr. Ending date Set Method**, which are defined on **IFRS Setup**.
These Methods comes as default from **IFRS Setup** and then are used on FA card creation. If these Methods are changed on Schedule header (before FA card creation), then system will use Methods, defined on specific Schedule header, ignoring general **IFRS Setup**.
 - Actual **Lease Starting Date** and **Lease Ending Date**.

System is also assigning default dimension value on FA card:

Fixed Asset IFRSFA_00017 | Work Date: 2023-01-26 ✓ Saved  

Default Dimensions  Search  New  Edit List  Delete   

Dimension Code ↑	Dimension Value Code	Value Posting	Allowed Values Filter
→ DEPARTMENT	ADM		
IFRS_DIM	IFRSCN_00030-01	Same Code	
PROJECT	MERCEDES		

2.6. FA Dimension Allocation Templates

Standard NAV functionality allows to allocate expenses by dimensions, based on allocation templates, defined in **FA Posting Group** level. Allocation template usage in single FA level is not possible.

IFRS16 solution has additional functionality, which allows to assign **Allocation Template** on FA level, meaning, that assets belonging to the same **FA Posting Group** can contain two different **Allocation Templates**.

Functions, which will take into account **individual Allocation Templates** and allocate expenses by dimensions, are:

- Depreciation Calculation of IFRS ROU Asset
- Interest Expenses Posting

IFRS Dimension Allocation Setup:

- When FA card is created, user should define, which **Allocation Method** will be used.
- In case allocation should be done using **Individual Allocation Template**, user should complete such setup:
 - **IFRS Dimension Allocation Method = IFRS Allocation**
 - **IFRS Dimension Allocation Template** should be selected from **IFRS Dim. Allocation templates** list.

The screenshot shows a web interface for editing a Fixed Asset Card. The title is "Edit - Fixed Asset Card - IFRSFA_00017 · IFRSCN_00030-01". Below the title are navigation tabs: "Manage", "Process", "Reports", "Page", and "More options". The main content area is divided into sections: "General" (with a red star icon and a dropdown menu showing "IFRSCN_00030-01"), "Depreciation Book", and "Maintenance" (with a dropdown menu showing "01863656"). The "IFRS16" section contains two rows of input fields: "Lease Contract No." with a dropdown menu showing "IFRSCN_00030" and "IFRS Dimension Alloc ..." with a dropdown menu showing "IFRS Allocation"; and "Lease Schedule No." with a dropdown menu showing "IFRSCN_00030-01" and "IFRS Dimension Alloc ..." with a dropdown menu showing "4_ALLOC".

- In case Allocation should be done using Standard NAV Allocation method, where allocation templates are defined in **FA Posting Group** level, **IFRS Dimension Allocation Method = FA Posting Group**.

2.7. Schedule Activation

When schedule calculation is completed, it can be activated – confirmed. It is done by pressing button **Confirm Schedule**:

The screenshot shows the 'IFRS16 Contract | Work Date: 2023-01-26' interface. The contract title is 'IFRSCN_00030'. The 'General' section contains the following fields:

Contract No.	IFRSCN_00030	Vendor Name	American Wood Exports
Contract Status	Pre-Contract	Signing Date	2022-05-29
Contract Date	2022-05-29	Responsible Person C...	BC
Contract Description	Premises Rent	Responsible Person N...	Benjamin Chiu
External Contract No.	CL/2022-04	Total PV of Active Sch...	0.00
Vendor No.	01863656		

Below the 'General' section, there is a 'Show Old Schedule Versions' toggle switch. At the bottom, the 'IFRS16 Schedules' table is visible, with the 'Confirm Schedule' button highlighted in red. The table shows one schedule version: 'IFRSCN_00030-01' with a status of 'New' and a transition date of '2022-06-01'.

On this button press, before actual confirmation, system is checking, whether all necessary information is filled in. In case it's not, system is giving error message:

⚠ Transition Date must have a value in Lease Schedule Header:
Contract No.=IFRSCN_00030, Schedule No.=IFRSCN_00030-01,
Version No.=1. It cannot be zero or empty.

Detailed information >

OK

After errors are resolved, schedule activation can be initiated again. If there are no errors, system will ask user to enter **Activation Date**. **Transition Date** is suggested as default **Activation Date**.

Edit - Enter the schedule activation date



Schedule activation date 2022-06-01

OK Cancel

Schedule activation results:

- **Contract Status = Active, Schedule Status = Active, Version Status = Valid.**
- Schedule input parameters cannot be edited, schedule cannot be recalculated.
- Present Value is posted as **Lease Liability Amount** and as **Acquisition Costs of ROU Asset** (using standard functionality of Fixed Assets):

IFRS16 Contract | Work Date: 2023-01-26

IFRSCN_00030

Actions

General Show more

Contract No.	IFRSCN_00030	Vendor Name	American Wood Exports
Contract Status	Active	Signing Date	2022-05-29
Contract Date	2022-05-29	Responsible Person C...	BC
Contract Description	Premises Rent	Responsible Person N...	Benjamin Chiu
External Contract No.	CU/2022-04	Total PV of Active Sch...	66 786.81
Vendor No.	01863656		

Show Old Schedule Versions

Schedule No. ↑	Version No. ↑	Version Status	Schedule Status	Asset No.	Lease Starting Date	Lease Ending Date
→ IFRSCN_00030-01	1	Valid	Active	IFRSFA_00017	2022-06-01	2025-05

465012_ST_LIA IFRS16 Short term liabilities | Work Date: 2023-01-26

General Ledger Entries | Search | Edit List | Process | Entry | More options

Posting Date	Document No.	G/L Account No.	G/L Account Name	Description	Department Code	Project Code	Amount	Bal. Account Type	Bal. Account No.	Lease Contract No.	Lease Schedule No.	Schedule
→ 2022-06-01	IFRSCN_0003...	465012_ST_LIA	IFRS16 Short term liabilities	Schedule IFRSCN_00030-01 activation posting	ADM	MERCEDES	-21 205.81	Fixed Asset	IFRSFA_00017	IFRSCN_00030	IFRSCN_00030-01	
2022-06-01	IFRSCN_0003...	165101_ACQ	Acquisition Cost [IFRS]	Schedule IFRSCN_00030-01 activation posting	ADM	MERCEDES	21 205.81	G/L Account	465012_ST_LIA	IFRSCN_00030	IFRSCN_00030-01	
2022-06-01	IFRSCN_0003...	465011_LIA	IFRS Lease Liabil. [IFRS]	Schedule IFRSCN_00030-01 activation posting	ADM	MERCEDES	-45 581.00	Fixed Asset	IFRSFA_00017	IFRSCN_00030	IFRSCN_00030-01	
2022-06-01	IFRSCN_0003...	165101_ACQ	Acquisition Cost [IFRS]	Schedule IFRSCN_00030-01 activation posting	ADM	MERCEDES	45 581.00	G/L Account	465011_LIA	IFRSCN_00030	IFRSCN_00030-01	

FA Ledger Entries | Work Date: 2023-01-26

Search | Find entries... | Actions | Related | Fewer options

FA Posting Date	Document Type	Document No.	FA No.	Depreciation Book Code	FA Posting Category	FA Posting Type	Description	Department Code	Project Code	Amount	Recl. Entry	No. of Depreciation Days	Posting Date	G/L Entry No.	Lease Contract No.	Le Sc
2022-06-01	:	IFRSCN_00...	IFRSFA_00017	IFRS16_TST	Acquisition Cost	Schedule IFRSCN_00030-01 act...	ADM	MERCEDES		21 205.81		0	2022-06-01	3008	IFRSCN_00030	IF
2022-06-01	:	IFRSCN_00...	IFRSFA_00017	IFRS16_TST	Acquisition Cost	Schedule IFRSCN_00030-01 act...	ADM	MERCEDES		45 581.00		0	2022-06-01	3010	IFRSCN_00030	IF

Edit - Fixed Asset Card - IFRSFA_00017 · IFRSCN_00030-01

Manage Process Reports Page More options

*** General** > IFRSCN_00030-01

Depreciation Book Show less

Depreciation Book Code: IFRS16_TST Book Value: 66 786.81

Posting Group: IFRS_FA_GR Depreciation Table Code: []

Depreciation Method: Straight-Line Use Half-Year Convent...:

Depreciation Starting: 2022-06-01 **Add More Depreciation Books**

No. of Depreciation Ye...: 3.00

Depreciation Ending D...: 2025-05-31

2.8. Advance Payment

Advance payment functionality is used, when there is condition in lease agreement to pay initial payment (advance) to vendor on contract sign date and then each periodical payment is reduced by equal proportion of initially paid advance amount.

In case of contract with advance, user should add tick mark on the field **Add Advance Payment** and then fill in **Advance Payment Amount**:

IFRS16 Schedule | Work Date: 2025-05-31

IFRSCN_00039 · IFRSCN_00039-01 · 1

Process Reports Actions Related Fewer options

General Show less

Contract No.: IFRSCN_00039

Schedule No.: IFRSCN_00039-01

Version No.: 1

Version Status: Valid

Schedule Status: Active

Vendor: Progressive Home Furnishings

Vendor No.: 01254796

Up-Front Payments:

Period Payment (PMT) w/o VAT: 2 500.00

Set Zero Interest Rate:

Fixed Interest Rate %: 3

Add Advance Payment:

Advance Payment Amount: 18 000.00

Total Interest Rate %: 3.00

Effective Monthly Interest Rate %: 0.24663

Asset No.: IFRSFA_00036

Schedule Dates

Schedule Date Calculation: Last Day of Month

Payment Period: Monthly

Payment Month in Period: 1

Lease Starting Date: 2022-07-01

Lease Ending Date: 2025-06-30

Schedule Starting Date: 2022-07-01

Schedule Ending Date: 2025-06-30

Leasing Period (months): 36

Activation Date: 2022-07-01

Department Code: []

Project Code: []

Transition

Transition Date: 2022-07-01

First Payment Date: []

Present Value (PV): 104 018.92

Short Term Liabilities: 45 829.73

Long Term Liabilities: 58 189.19

Schedule Lines | Posting

Line No	Line Type	Period	Date	Outstanding Amount	Principal Amount	Interest Amount	Monthly Payment	Monthly Prnt. Modified	Accruals Posted	Liability Term Type
1			2022-07-01	104 018.92	0.00	0.00	0.00	<input type="checkbox"/>	<input type="checkbox"/>	Short
100	Advance		2022-07-01	104 018.92	-18 000.00	0.00	18 000.00	<input type="checkbox"/>	<input type="checkbox"/>	Short
10000	Payment	1	2022-07-31	86 018.92	-2 287.85	-212.15	2 500.00	<input type="checkbox"/>	<input type="checkbox"/>	Short
20000	Payment	2	2022-08-31	83 731.07	-2 293.50	-206.50	2 500.00	<input type="checkbox"/>	<input type="checkbox"/>	Short
30000	Payment	3	2022-09-30	81 437.57	-2 299.15	-200.85	2 500.00	<input type="checkbox"/>	<input type="checkbox"/>	Short
40000	Payment	4	2022-10-31	79 138.42	-2 304.82	-195.18	2 500.00	<input type="checkbox"/>	<input type="checkbox"/>	Short
50000	Payment	5	2022-11-30	76 833.60	-2 310.51	-189.49	2 500.00	<input type="checkbox"/>	<input type="checkbox"/>	Short
60000	Payment	6	2022-12-31	74 523.09	-2 316.21	-183.79	2 500.00	<input type="checkbox"/>	<input type="checkbox"/>	Short
70000	Payment	7	2023-01-31	72 206.88	-2 321.92	-178.08	2 500.00	<input type="checkbox"/>	<input type="checkbox"/>	Short
80000	Payment	8	2023-02-28	69 884.96	-2 327.64	-172.36	2 500.00	<input type="checkbox"/>	<input type="checkbox"/>	Short
90000	Payment	9	2023-03-31	67 557.32	-2 333.39	-166.61	2 500.00	<input type="checkbox"/>	<input type="checkbox"/>	Short

After schedule recalculation, Advance amount appears on the schedule line and it has special **Line Type= Advance**.

Advance posting result:

- Advance is posted automatically with button press **Confirm Schedule**.
- System is system is automatically adding **Accruals Posted = Yes** for the Advance line.
- Advance posting entries are automatically created together with Liabilities and RoU Asset posting entries. Advance posting date is the same, as liabilities posting date.

- GL entries:

Posting Date	Document No.	G/L Account No.	G/L Account Name	Description	Department Code	Project Code	Amount	Bal. Account Type	Bal. Account No.	Lease Contract No.	Lease Schedule No.	Schedule
2022-07-01	IFRSCN_0003...	465022_ACI	IFRS Accr. Interim. [IFRS]	Schedule IFRSCN_00039-01 advance liability			-18 000.00	G/L Account		IFRSCN_00039	IFRSCN_00039-01	
2022-07-01	IFRSCN_0003...	465012_ST_LIA	IFRS16 Short term liabilities	Schedule IFRSCN_00039-01 advance liability			18 000.00	G/L Account		IFRSCN_00039	IFRSCN_00039-01	
2022-07-01	IFRSCN_0003...	465012_ST_LIA	IFRS16 Short term liabilities	Schedule IFRSCN_00039-01 activation posting			-45 829.73	G/L Account		IFRSCN_00039	IFRSCN_00039-01	
2022-07-01	IFRSCN_0003...	465011_LIA	IFRS Lease Liabil. [IFRS]	Schedule IFRSCN_00039-01 activation posting			-58 189.19	G/L Account		IFRSCN_00039	IFRSCN_00039-01	
2022-07-01	IFRSCN_0003...	165101_ACQ	Acquisition Cost [IFRS]	Schedule IFRSCN_00039-01 activation posting			104 018.92	G/L Account		IFRSCN_00039	IFRSCN_00039-01	

2.9. Schedule Review Dates Management

There might be contracts, which lease conditions are changing every year (or more often) and confirmed lease contract should be reviewed and adjusted, if these conditions have changed. For example, lease contract term is 5 years, but there is condition, that monthly fee might be increased each year. Workflow in system should be such, that initial contract is entered and confirmed for 5 years with lease price, which is known at starting point, but after 1st year, user should check, whether lease price has changed, and if yes – contract amendment should be made in system with the new monthly fee.

As contracts conditions review dates and periodicity will be different for all contracts, it might be hard to track contracts. For that **Schedule Review date** field is created, which can help users not to miss contract review date.

2.9.1. Schedule Review date fields in the schedule

- **Schedule Review Date** is managed in the marked area:

IFRS16 Schedule | Work Date: 2023-07-01

IFRSCN_00034 · IFRSCN_00034-01 · 1

Process Reports Actions Related Fewer options

Schedule Lines | Posting

Line No	Line Type	Period	Date	Outstanding Amount	Principal Amount	Interest Amount	Monthly Payment	Monthly Pmt. Modified	Accruals Posted	Liability Term Type
1			2022-07-01	167 106.36	0.00	0.00	0.00	<input type="checkbox"/>	<input type="checkbox"/>	
10000	Payment	1	2022-07-31	167 106.36	-4 319.19	-680.81	5 000.00	<input type="checkbox"/>	<input type="checkbox"/>	
20000	Payment	2	2022-08-31	162 787.17	-4 336.78	-663.22	5 000.00	<input type="checkbox"/>	<input type="checkbox"/>	
30000	Payment	3	2022-09-30	158 450.39	-4 354.45	-645.55	5 000.00	<input type="checkbox"/>	<input type="checkbox"/>	
40000	Payment	4	2022-10-31	154 095.94	-4 372.19	-627.81	5 000.00	<input type="checkbox"/>	<input type="checkbox"/>	
50000	Payment	5	2022-11-30	149 723.75	-4 390.01	-609.99	5 000.00	<input type="checkbox"/>	<input type="checkbox"/>	
60000	Payment	6	2022-12-31	145 333.74	-4 407.89	-592.11	5 000.00	<input type="checkbox"/>	<input type="checkbox"/>	
70000	Payment	7	2023-01-31	140 925.85	-4 425.85	-574.15	5 000.00	<input type="checkbox"/>	<input type="checkbox"/>	
80000	Payment	8	2023-02-28	136 500.00	-4 443.88	-556.12	5 000.00	<input type="checkbox"/>	<input type="checkbox"/>	
90000	Payment	9	2023-03-31	132 056.12	-4 461.99	-538.01	5 000.00	<input type="checkbox"/>	<input type="checkbox"/>	
100000	Payment	10	2023-04-30	127 594.13	-4 480.17	-519.83	5 000.00	<input type="checkbox"/>	<input type="checkbox"/>	
110000	Payment	11	2023-05-31	123 113.96	-4 498.42	-501.58	5 000.00	<input type="checkbox"/>	<input type="checkbox"/>	

Variable Interest

Schedule Review

Schedule Review Periodicity: 6 Month Next Schedule Review Date: 2022-10-31

- **Next Schedule Review Date** and **Schedule Review Periodicity** can be added when **Schedule Version Status = New**.
- After schedule activation schedule review dates are managed (updated) through **“Active Schedule Management”** area.

2.9.2. Schedule Review Dates Update

Schedule review dates area managed in the **“Active Schedule Management”** area:

CRONUS International Ltd. | Lists ▾ Tasks ▾ Report And Analysis ▾ Administration ▾ | ☰

IFRS Activities

Lists

Contracts 32	Schedules 38	Chart of Accounts 306	Posted Accrual... Status Review 0	Active Schedule Management 0	Disposed Asse... Status Review 3	Interest Recalc. Status Review 0
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Analysis

Schedule Lines View

Schedule Lines to Date

Administration

Variable Interest

Variable Interest Rates

Review

Active Schedule Management

↓

Active Schedule Management | Work Date: 2023-07-01

Schedule Review Date Status Filter: All with non empty "Next Schedule Review Date"

Schedule review date setup

Expired Date: 2023-07-01

Warning Date: 2023-07-31

Contract No. ↑	Schedule No. ↑	Version No. ↑	Version Status	Schedule Status	Next Schedule Review Date	Schedule Review Periodicity	Total Interest Rate %	Schedule Starting Date
IFRSCN_00025	IFRSCN_0002...	2	Valid	Active	2022-09-30	12 Month	5.00	2022-07-01
IFRSCN_00032	IFRSCN_0003...	2	Valid	Active	2022-08-31	6 Month	3.00	2022-08-01
IFRSCN_00034	IFRSCN_0003...	1	Valid	Active	2022-10-31	6 Month	5.00	2022-07-01

In this area users can complete this actions:

- Review **Next Schedule Review Dates** for all active schedules.
- Insert **Next Schedule Review Date** and **Schedule Review Periodicity** for schedules, for which these fields were not inserted initially.
- Update **Next Schedule Review Date** for active schedules.

Schedule Review Date Status Filter:

- **All Active schedules** – system is showing all active schedules, not depending, whether their **Next Schedule Review Date** is upcoming, ended or somewhere in future:

Active Schedule Management | Work Date: 2023-07-01 ✓ Saved

Schedule Review Date Status Filter: **All active schedules**

Schedule review date setup
 Expired Date: 2022-10-01 | Warning Date: 2022-10-31

New Process More options

Contract No. ↑	Schedule No. ↑	Version No. ↑	Version Status	Schedule Status	Next Schedule Review Date	Schedule Review Periodicity	Total Interest Rate %	Schedule Starting Date
IFRSCN_00003	IFRSCN_0000...	1	Valid	Active			6.00	2022-02-01
IFRSCN_00019	IFRSCN_0001...	2	Valid	Active			5.00	2022-07-01
IFRSCN_00020	IFRSCN_0002...	2	Valid	Active			5.00	2022-07-01
IFRSCN_00021	IFRSCN_0002...	1	Valid	Active			5.00	2022-05-06
IFRSCN_00021	IFRSCN_0002...	1	Valid	Active			5.00	2022-05-06
IFRSCN_00023	IFRSCN_0002...	1	Valid	Active			5.00	2022-06-01
IFRSCN_00024	IFRSCN_0002...	1	Valid	Active			5.00	2022-06-01
→ IFRSCN_00025	IFRSCN_0002...	2	Valid	Active	2022-09-30	12 Month	5.00	2022-07-01
IFRSCN_00026	IFRSCN_0002...	1	Valid	Active			5.00	2022-06-01
IFRSCN_00027	IFRSCN_0002...	2	Valid	Active			4.00	2022-07-01
IFRSCN_00030	IFRSCN_0003...	1	Valid	Active			5.00	2022-06-01
IFRSCN_00031	IFRSCN_0003...	1	Valid	Active			5.00	2023-07-01
IFRSCN_00032	IFRSCN_0003...	2	Valid	Active	2022-08-31	6 Month	3.00	2022-08-01
IFRSCN_00033	IFRSCN_0003...	1	Valid	Active			5.00	2022-07-01
IFRSCN_00034	IFRSCN_0003...	1	Valid	Active	2022-10-31	6 Month	5.00	2022-07-01

- **Already Expired** – system is showing schedules, which **Next Schedule Review Date** is expired (by date defined in the field **Expired Date**):

Active Schedule Management | Work Date: 2023-07-01 ✓ Saved

Schedule Review Date Status Filter: **Already expired**

Schedule review date setup
 Expired Date: 2022-10-01 | Warning Date: 2022-10-31

New Process More options

Contract No. ↑	Schedule No. ↑	Version No. ↑	Version Status	Schedule Status	Next Schedule Review Date	Schedule Review Periodicity	Total Interest Rate %	Schedule Starting Date
→ IFRSCN_00025	IFRSCN_0002...	2	Valid	Active	2022-09-30	12 Month	5.00	2022-07-01
IFRSCN_00032	IFRSCN_0003...	2	Valid	Active	2022-08-31	6 Month	3.00	2022-08-01

- **Expired and to be expired** – system is showing schedules, which **Next Schedule Review Date** is already expired or going to expire on **Warning Date** month:

Active Schedule Management | Work Date: 2023-07-01 ✓ Saved

Schedule Review Date Status Filter: **Expired and to be expired**

Schedule review date setup
 Expired Date: 2022-10-01 | Warning Date: 2022-10-31

New Process More options

Contract No. ↑	Schedule No. ↑	Version No. ↑	Version Status	Schedule Status	Next Schedule Review Date	Schedule Review Periodicity	Total Interest Rate %	Schedule Starting Date
→ IFRSCN_00025	IFRSCN_0002...	2	Valid	Active	2022-09-30	12 Month	5.00	2022-07-01
IFRSCN_00032	IFRSCN_0003...	2	Valid	Active	2022-08-31	6 Month	3.00	2022-08-01
IFRSCN_00034	IFRSCN_0003...	1	Valid	Active	2022-10-31	6 Month	5.00	2022-07-01

- **All with non empty “Next Schedule Review date”** – system is showing schedules, which **Next Schedule Review Date** is not empty:

Active Schedule Management | Work Date: 2023-07-01

Schedule Review Date Status Filter: All with non empty "Next Schedule Review Date"

Schedule review date setup
 Expired Date: 2022-10-01 | Warning Date: 2022-10-31

New Process More options

Contract No. ↑	Schedule No. ↑	Version No. ↑	Version Status	Schedule Status	Next Schedule Review Date	Schedule Review Periodicity	Total Interest Rate %	Schedule Starting Date
IFRSCN_00025	IFRSCN_0002...	2	Valid	Active	2022-09-30	12 Month	5.00	2022-07-01
IFRSCN_00032	IFRSCN_0003...	2	Valid	Active	2022-08-31	6 Month	3.00	2022-08-01
IFRSCN_00034	IFRSCN_0003...	1	Valid	Active	2022-10-31	6 Month	5.00	2022-07-01

Next Schedule Review date Update.

Next Schedule Review Dates are updated by pressing one these buttons:

- **Update Schedule Review Date (single entry):** updates date of one entry
- **Update “Schedule Review Date” for all filtered overdue entries:** updates date for all filtered overdue entries.

Before the update:

Active Schedule Management | Work Date: 2023-07-01

Schedule Review Date Status Filter: All with non empty "Next Schedule Review Date"

Schedule review date setup
 Expired Date: 2022-10-01 | Warning Date: 2022-10-31

New Process More options

Update Schedule Re...Date (single entry) Update "Schedule Re...d overdue entries"

Contract No. ↑	Schedule No. ↑	Version No. ↑	Version Status	Schedule Status	Schedule Review Date	Schedule Review Periodicity	Total Interest Rate %	Schedule Starting Date
IFRSCN_00025	IFRSCN_0002...	2	Valid	Active	2022-09-30	12 Month	5.00	2022-07-01
IFRSCN_00032	IFRSCN_0003...	2	Valid	Active	2022-08-31	6 Month	3.00	2022-08-01
IFRSCN_00034	IFRSCN_0003...	1	Valid	Active	2022-10-31	6 Month	5.00	2022-07-01

After the update:

Active Schedule Management | Work Date: 2023-07-01

Schedule Review Date Status Filter: All with non empty "Next Schedule Review Date"

Schedule review date setup
 Expired Date: 2022-10-01 | Warning Date: 2022-10-31

New Process Actions Fewer options

Contract No. ↑	Schedule No. ↑	Version No. ↑	Version Status	Schedule Status	Next Schedule Review Date	Schedule Review Periodicity	Total Interest Rate %	Schedule Starting Date
IFRSCN_00025	IFRSCN_0002...	2	Valid	Active	2023-09-30	12 Month	5.00	2022-07-01
IFRSCN_00032	IFRSCN_0003...	2	Valid	Active	2023-02-28	6 Month	3.00	2022-08-01
IFRSCN_00034	IFRSCN_0003...	1	Valid	Active	2022-10-31	6 Month	5.00	2022-07-01

2.9.3. Schedule Review Dates Control on Accruals Posting

On accruals posting, system is checking **Next Schedule Review Date**, and in case it's overdue, system won't allow to post accruals, thus preventing accruals posting for not updated schedule:

The screenshot displays the 'IFRS16 Schedule' interface for work date 2023-07-01. The main window shows a table of schedule lines with columns for Line No T, Line Type, Period, Date, Outstanding Amount, Principal Amount, Interest Amount, Monthly Payment, Monthly Post, Accruals Posted, and Liability Term Type. A modal dialog box is open over the table, displaying an error message: 'Schedule IFRSCN_00034-01 line period 5 posting date 22-11-20 is exceeding "Next Schedule Review Date" value 22-10-31. Please update "Next Schedule Review Date" first.' Below the message is a 'Detailed information >' link and an 'OK' button. At the bottom of the interface, the 'Schedule Review' section shows 'Schedule Review Periodicity' set to '6 Month' and 'Next Schedule Review Date' set to '2022-10-31', which is highlighted with a red box.

3. Regular Monthly Activities

After schedule confirmation, regular monthly activities will be posted using data of active schedules.

3.1. Accruals Posting and Reversal

Lease liability, posted as calculated **Present Value (PV)** must be adjusted (reduced or increased) by **Principal Amount**. Also accruals of upcoming monthly lease payment and interest expenses has to be posted. This whole process in system is called **Accruals Posting**.

There are two places in system, where **Accruals Posting** can be initiated:

- **Schedule Card**, button **Post Accruals**:

IFRS16 Schedule | Work Date: 2023-07-01

IFRSCN_00030 · IFRSCN_00030-01 · 1

Process Reports | Actions Related Fewer options

General >

Schedule Lines | Posting

Post Accruals Reverse Posted Accruals

1		2022-06-01	66 786.81	0.00	0.00	0.00	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Short
→ 10000	Payment	1 2022-06-30	66 786.81	-1 727.90	-272.10	2 000.00	<input type="checkbox"/>	<input type="checkbox"/>	Short
20000	Payment	2 2022-07-31	65 058.91	-1 734.94	-265.06	2 000.00	<input type="checkbox"/>	<input type="checkbox"/>	Short
30000	Payment	3 2022-08-31	63 323.97	-1 742.01	-257.99	2 000.00	<input type="checkbox"/>	<input type="checkbox"/>	Short
40000	Payment	4 2022-09-30	61 581.96	-1 749.11	-250.89	2 000.00	<input type="checkbox"/>	<input type="checkbox"/>	Short
50000	Payment	5 2022-10-31	59 832.85	-1 756.23	-243.77	2 000.00	<input type="checkbox"/>	<input type="checkbox"/>	Short
60000	Payment	6 2022-11-30	58 076.62	-1 763.39	-236.61	2 000.00	<input type="checkbox"/>	<input type="checkbox"/>	Short
70000	Payment	7 2022-12-31	56 313.23	-1 770.57	-229.43	2 000.00	<input type="checkbox"/>	<input type="checkbox"/>	Short
80000	Payment	8 2023-01-31	54 542.66	-1 777.79	-222.21	2 000.00	<input type="checkbox"/>	<input type="checkbox"/>	Short
90000	Payment	9 2023-02-28	52 764.87	-1 785.03	-214.97	2 000.00	<input type="checkbox"/>	<input type="checkbox"/>	Short
100000	Payment	10 2023-03-31	50 979.84	-1 792.30	-207.70	2 000.00	<input type="checkbox"/>	<input type="checkbox"/>	Short

- Batch function on the menu **Periodical Accruals Posting**:

CRONUS International Ltd. | Lists ▾ Tasks ▾ Report And Analysis ▾ Administration ▾ | ☰

IFRS Activities

Lists

Contracts 34 Schedules 42 Chart of Accounts 306

Review

Posted Accrual... Status Review 0 Active Schedule Management 3 Disposed Asse... Status Review 3 Interest Recalc. Status Review 0

Periodic Task

Periodic Accruals Posting Calculate FA Depreciation Fixed Asset G/L Journal Recalculate Var. Interest Rate Expired Schedule FA Disposal

Analysis

Schedule Lines View Administration Variable Interest Variable Interest Rates

IFRS16 Periodical Accruals Posting

Options

Schedule lines from date: 2022-06-01

Schedule lines till date: 2022-06-30

Posting date setup: Use Source Date

Manual posting date:

Error handle mode: Do not interrupt in case of posting error

Skip posting if schedule accruals...

Filter: Lease Schedule Header

× Contract No. Schedule No.

+ Filter...

Filter totals by: + Filter...

This is the same function, the only difference is such, that if function is initiated from schedule card, then system is running accruals posting for that specific schedule. If function is initiated as batch function, then system is running it for all active schedules (with a possibility to select specific contract(s), schedule(s)) under Tab **Lease Schedule Header**.


Parameters of batch function **Periodical Accruals Posting**:

Accruals are posted for schedules, with **Schedule Status = Active** and **Schedule Version Status = Valid**. Accruals are posted for not yet posted schedule lines, this way it is ensured, that accruals won't posted multiple times for the same schedule line.

- **Schedule lines from date** and **Schedule lines till date**: this is the filter, which will be used for filtering schedule lines of active schedule for accruals posting.




- **Use Schedule line date for posting / Set posting date as:** defines, what date should be used as accruals posting date – taken from schedule line or set as specific one in the parameters window.
- **Do not interrupt in case of posting error / Interrupt in case of posting error:** when accruals posting is submitted for mass of schedules, there might be cases, when part of schedules contains errors, which prohibit successful posting. In case of **Do not interrupt in case of posting error**, system will post accruals of no-errors schedules, errors containing schedules will be skipped and presented in **Accruals Posting Log**. In Case of **Interrupt in case of posting error**, system will stop on the first mistaken schedule and will print errors message in a pop up window.
- **Skip posting if schedule accrual not posted in previous periods:** indicates, how should system act on accruals posting, in case not posted accruals in previous periods are found.


After pressing OK, system will submit function and in the end summary message in pop up window will be presented:

 Total processed schedule lines: 3. Errors: 0 lines. Skipped: 2 lines.




OK

In case of errors, user should check **Accruals Posting Log**, where more detailed information can be found:

← Posted Accruals - Status Review | Work Date: 2023-07-01 ✓ Saved   

Accruals Posting Status Filter All 

Show Old Schedule Version Lines

 Post Accruals  Reverse Posted Accruals More options 

Accruals Posting Status	Contract No. ↑	Schedule No. ↑	Version No. ↑	Date	Period ▼	Outstanding Amount	Monthly Payment	Accr... Post...
→ OK	IFRSCN_00003	IFRSCN_0000...	1	2022-02-28	1	58 144,00	5 000,00	<input checked="" type="checkbox"/>
OK	IFRSCN_00003	IFRSCN_0000...	1	2022-03-31	2	53 427,02	5 000,00	<input checked="" type="checkbox"/>
OK	IFRSCN_00003	IFRSCN_0000...	1	2022-04-30	3	48 687,08	5 000,00	<input checked="" type="checkbox"/>
OK	IFRSCN_00003	IFRSCN_0000...	1	2022-05-31	4	43 924,07	5 000,00	<input checked="" type="checkbox"/>
OK	IFRSCN_00003	IFRSCN_0000...	1	2022-06-30	5	39 137,87	5 000,00	<input checked="" type="checkbox"/>
OK	IFRSCN_00003	IFRSCN_0000...	1	2022-07-31	6	34 328,38	5 000,00	<input checked="" type="checkbox"/>
	IFRSCN_00003	IFRSCN_0000...	1	2022-08-31	7	29 495,48	5 000,00	<input type="checkbox"/>
	IFRSCN_00003	IFRSCN_0000...	1	2022-09-30	8	24 639,05	5 000,00	<input type="checkbox"/>
	IFRSCN_00003	IFRSCN_0000...	1	2022-10-31	9	19 758,98	5 000,00	<input type="checkbox"/>
	IFRSCN_00003	IFRSCN_0000...	1	2022-11-30	10	14 855,16	5 000,00	<input type="checkbox"/>
	IFRSCN_00003	IFRSCN_0000...	1	2022-12-31	11	9 927,47	5 000,00	<input type="checkbox"/>
	IFRSCN_00003	IFRSCN_0000...	1	2023-01-31	12	4 975,79	5 000,00	<input type="checkbox"/>
	IFRSCN_00019	IFRSCN_0001...	2	2022-07-31	1	81 393,59	2 500,00	<input type="checkbox"/>

After errors are resolved (for example **Posting date interval** in **General ledger Setup** in expanded), user can repeat **Periodical Accruals Posting**, until it's successful, and **Accruals Posting Log** is empty.

Accruals Posting Results:

- **Accruals Posted = Yes** on the schedule line, for which it was posted:

IFRS16 Schedule | Work Date: 2023-07-01 ✓ Saved

IFRSCN_00030 · IFRSCN_00030-01 · 1

Process Reports Actions Related Fewer options

General >

Line No.1	Line Type	Period	Date	Outstanding Amount	Principal Amount	Interest Amount	Monthly Payment	Monthly Pmt. Modified	Accruals Posted	Liability Term Type
1			2022-06-01	66 786.81	0.00	0.00	0.00	<input type="checkbox"/>	<input type="checkbox"/>	Short
→ 10000	Payment	1	2022-06-30	66 786.81	-1 727.90	-272.10	2 000.00	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Short
20000	Payment	2	2022-07-31	65 058.91	-1 734.94	-265.06	2 000.00	<input type="checkbox"/>	<input type="checkbox"/>	Short
30000	Payment	3	2022-08-31	63 323.97	-1 742.01	-257.99	2 000.00	<input type="checkbox"/>	<input type="checkbox"/>	Short
40000	Payment	4	2022-09-30	61 581.96	-1 749.11	-250.89	2 000.00	<input type="checkbox"/>	<input type="checkbox"/>	Short
50000	Payment	5	2022-10-31	59 832.85	-1 756.23	-243.77	2 000.00	<input type="checkbox"/>	<input type="checkbox"/>	Short
60000	Payment	6	2022-11-30	58 076.62	-1 763.39	-236.61	2 000.00	<input type="checkbox"/>	<input type="checkbox"/>	Short
70000	Payment	7	2022-12-31	56 313.23	-1 770.57	-229.43	2 000.00	<input type="checkbox"/>	<input type="checkbox"/>	Short
80000	Payment	8	2023-01-31	54 542.66	-1 777.79	-222.21	2 000.00	<input type="checkbox"/>	<input type="checkbox"/>	Short
90000	Payment	9	2023-02-28	52 764.87	-1 785.03	-214.97	2 000.00	<input type="checkbox"/>	<input type="checkbox"/>	Short
100000	Payment	10	2023-03-31	50 979.84	-1 792.30	-207.70	2 000.00	<input type="checkbox"/>	<input type="checkbox"/>	Short

- Accounting operations:
 - Accruals are posted (equal to **Monthly Payment**).
 - **Interest Amount** is posted (can be split by dimensions using allocation template)
 - Short term lease liabilities are reduced by **Principal Payment**
 - Part of the **Long term liabilities** are moved to **Short term liabilities**.

665099_JEX IFRS Int. Expense [IFRS] | Work Date: 2023-07-01 ✓ Saved

General Ledger Entries Search Edit List Process Entry More options

Posting Date	Document No.	G/L Account No.	G/L Account Name	Description	Department Code	Project Code	Amount	Bal. Account Type	Bal. Account No.	Lease Contract No.	Lease Schedule No.
→ 2022-06-30	IFRSCN_0003...	665099_JEX	IFRS Int. Expense [IFRS]	Schedule IFRSCN_00030-01 period 1 liability	ADM	MERCEDES	272.10	G/L Account		IFRSCN_00030	IFRSCN_00030-01
2022-06-30	IFRSCN_0003...	465022_ACI	IFRS Accr. Interim. [IFRS]	Schedule IFRSCN_00030-01 period 1 liability	ADM	MERCEDES	-2 000.00	G/L Account		IFRSCN_00030	IFRSCN_00030-01
2022-06-30	IFRSCN_0003...	465012_ST_LIA	IFRS16 Short term liabilities	Schedule IFRSCN_00030-01 period 1 liability	ADM	MERCEDES	-1 814.30	G/L Account		IFRSCN_00030	IFRSCN_00030-01
2022-06-30	IFRSCN_0003...	465012_ST_LIA	IFRS16 Short term liabilities	Schedule IFRSCN_00030-01 period 1 liability	ADM	MERCEDES	1 727.90	G/L Account		IFRSCN_00030	IFRSCN_00030-01
2022-06-30	IFRSCN_0003...	465011_LIA	IFRS Lease Liabil. [IFRS]	Schedule IFRSCN_00030-01 period 1 liability	ADM	MERCEDES	1 814.30	G/L Account		IFRSCN_00030	IFRSCN_00030-01

Accruals Reversal. In case there is a need to cancel accruals posting, user should step on the line, which needs to be reversed and press button **Reverse Accruals**. This button will call function, which will post the opposite transaction of the initial accruals posting:

IFRS16 Schedule | Work Date: 2023-07-01

IFRSCN_00030 · IFRSCN_00030-01 · 1

Process Reports Actions Related Fewer options

General >

Schedule Lines Posting

Post Accruals Reverse Posted Accruals

1		2022-06-01	66 786.81	0.00	0.00	0.00						Short
→	10000	Payment	1 2022-06-30	66 786.81	-1 727.90	-272.10	2 000.00					Short
	20000	Payment	2 2022-07-31	65 058.91	-1 734.94	-265.06	2 000.00					Short
	30000	Payment	3 2022-08-31	63 323.97	-1 742.01	-257.99	2 000.00					Short
	40000	Payment	4 2022-09-30	61 581.96	-1 749.11	-250.89	2 000.00					Short
	50000	Payment	5 2022-10-31	59 832.85	-1 756.23	-243.77	2 000.00					Short
	60000	Payment	6 2022-11-30	58 076.62	-1 763.39	-236.61	2 000.00					Short
	70000	Payment	7 2022-12-31	56 313.23	-1 770.57	-229.43	2 000.00					Short
	80000	Payment	8 2023-01-31	54 542.66	-1 777.79	-222.21	2 000.00					Short
	90000	Payment	9 2023-02-28	52 764.87	-1 785.03	-214.97	2 000.00					Short
	100000	Payment	10 2023-03-31	50 979.84	-1 792.30	-207.70	2 000.00					Short

3.2. Depreciation Calculation

FA Depreciation for ROU Asset is calculated using standard NAV function **“Calculate Depreciation”**. The only change is such, that FA depreciation expenses can be allocated by dimensions using **IFRS Dimension Allocation Method**.

3.3. Posting Invoice Received from Vendor

Lease expenses invoice, received from vendor, should be posted using standard NAV functions and following these additional rules:

- GL Account for expenses should be selected the same, to which **Monthly Accruals** are being posted.
- **Contract No.** and **Schedule No.** must be filled in on the purchase invoice:

Purchase Invoice | Work Date: 2023-07-01

1003 · American Wood Exports

Invoice Posting Request Approval Incoming Document Release Navigate More options

Lines Manage More options

Type	No.	Description/Comment	Location Code	Quantity	Unit of Measure Code	Direct Unit Cost Excl. VAT	Tax Area Code	Tax Group Code	Line Discount %	Line Amou Excl. V
→ G/L Account	465022_ACI	IFRS Accr. Interim. [IFRS]		1		2 000.00				2 000.00

Subtotal Excl. VAT (USD) 2 000.00 Total Excl. VAT (USD) 2 000.00

Inv. Discount Amount (USD) 0.00 Total VAT (USD) 0.00

Invoice Discount % 0 Total Incl. VAT (USD) 2 000.00

Invoice Details Show more

Currency Code USD Project Code MERCEDES

Expected Receipt Date 2023-07-01 Payment Discount % 0

Prices Including VAT VAT Bus. Posting Group EXPORT Tax Liable Tax Area Code Lease Contract No. IFRSCN_00030

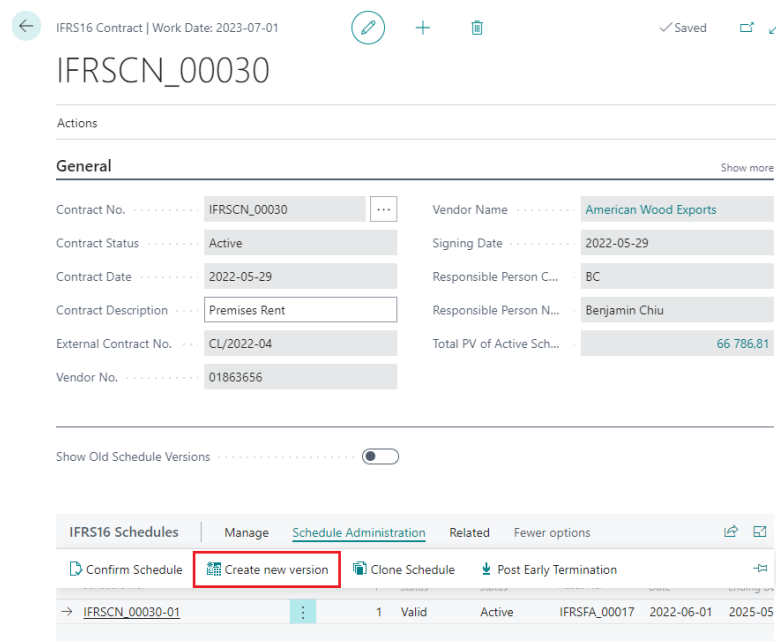
Payment Terms Code CM Lease Schedule No. IFRSCN_00030-01

Department Code ADM

4. Schedule Recalculation in Case of Amendment

After initial schedule is confirmed, there might be a need to update it due to changed schedule input parameters, for example: due to new **Monthly Payment** amount, extended or shortened **Lease Period** or **Interest Rate change**. Such process in system is called **Schedule Amendment** and is managed following these rules:

- Changes can be applied only to future periods: schedule lines, for which accruals are already posted, cannot be changed.
- For schedule amendment new schedule version must be created: user should step on the Active schedule and press **Create new version**:



- As a result, **New Version** is created, it's **Version Status = New** and **Schedule Status = Pre-Contract**:

IFRS16 Contract | Work Date: 2023-07-01

IFRSCN_00030

Actions

General Show more

Contract No.	IFRSCN_00030	Vendor Name	American Wood Exports
Contract Status	Active	Signing Date	2022-05-29
Contract Date	2022-05-29	Responsible Person C...	BC
Contract Description	Premises Rent	Responsible Person N...	Benjamin Chiu
External Contract No.	CL/2022-04	Total PV of Active Sch...	66 786.81
Vendor No.	01863656		

Show Old Schedule Versions

IFRS16 Schedules	Manage	Schedule Administration	Related	Fewer options		
Schedule No. ↑	Version No. ↑	Version Status	Schedule Status	Asset No.	Lease Starting Date	Lease Ending Date
→ IFRSCN_00030-01	1	Valid	Active	IFRSFA_00017	2022-06-01	2025-05
IFRSCN_00030-01	2	New	Pre-Contract	IFRSFA_00017	2022-06-01	2025-05

- New version is now open for editing, as an example, let's change its **Period Payment** from 2000 to 2200. After this change, system is automatically recalculating schedule:

IFRS16 Schedule | Work Date: 2023-07-01

IFRSCN_00030 · IFRSCN_00030-01 · 2

Process Reports | Actions Related Fewer options

General Show more

Contract No.	IFRSCN_00030	Schedule Dates	
Schedule No.	IFRSCN_00030-01	Payment Period	Monthly
Version No.	2	Payment Month in Period	1
Version Status	New	Lease Starting Date	2022-06-01
Schedule Status	Pre-Contract	Lease Ending Date	2025-05-30
Vendor		Leasing Period (months)	34
Vendor No.	01863656	Department Code	ADM
Vendor Name	American Wood Exports	Project Code	MERCEDES
Period Payment (PMT) w/o VAT	2 200.00	Transition	
Fixed Interest Rate %	5	Transition Date	2022-06-01
Total Interest Rate %	5.00	Present Value (PV)	69 656.36
Asset No.	IFRSFA_00017		

IFRS16 Schedule | Work Date: 2023-07-01


IFRSCN_00030 · IFRSCN_00030-01 · 2

Process Reports | Actions Related Fewer options

Schedule Lines | Posting

Line No ↑	Line Type	Period	Date	Outstanding Amount	Principal Amount	Interest Amount	Monthly Payment	Monthly Pmt. Modified	Accruals Posted	Liability Term Type
→ 1			2022-08-01	69 656.36	0.00	0.00	0.00	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
10000	Payment	1	2022-08-31	69 656.36	-1 916.21	-283.79	2 200.00	<input type="checkbox"/>	<input type="checkbox"/>	
20000	Payment	2	2022-09-30	67 740.15	-1 924.02	-275.98	2 200.00	<input type="checkbox"/>	<input type="checkbox"/>	
30000	Payment	3	2022-10-31	65 816.13	-1 931.86	-268.14	2 200.00	<input type="checkbox"/>	<input type="checkbox"/>	
40000	Payment	4	2022-11-30	63 884.27	-1 939.73	-260.27	2 200.00	<input type="checkbox"/>	<input type="checkbox"/>	
50000	Payment	5	2022-12-31	61 944.54	-1 947.63	-252.37	2 200.00	<input type="checkbox"/>	<input type="checkbox"/>	
60000	Payment	6	2023-01-31	59 996.91	-1 955.57	-244.43	2 200.00	<input type="checkbox"/>	<input type="checkbox"/>	
70000	Payment	7	2023-02-28	58 041.34	-1 963.53	-236.47	2 200.00	<input type="checkbox"/>	<input type="checkbox"/>	
80000	Payment	8	2023-03-31	56 077.81	-1 971.53	-228.47	2 200.00	<input type="checkbox"/>	<input type="checkbox"/>	
90000	Payment	9	2023-04-30	54 106.28	-1 979.56	-220.44	2 200.00	<input type="checkbox"/>	<input type="checkbox"/>	
100000	Payment	10	2023-05-31	52 126.72	-1 987.63	-212.37	2 200.00	<input type="checkbox"/>	<input type="checkbox"/>	
110000	Payment	11	2023-06-30	50 139.09	-1 995.73	-204.27	2 200.00	<input type="checkbox"/>	<input type="checkbox"/>	

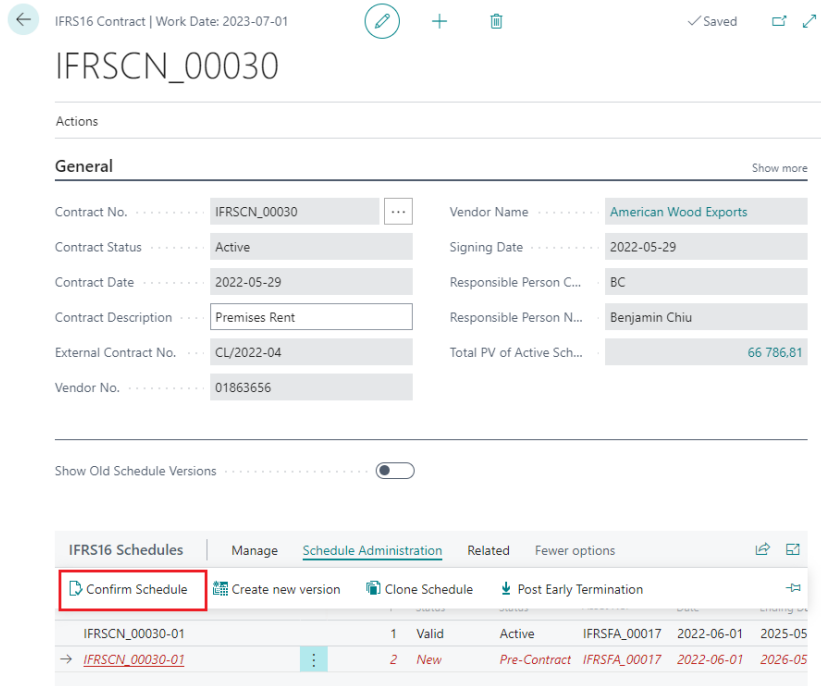
- In case **Lease Ending date** is edited, user should also take into account possible need to adjust **FA Depreciation Ending date** on FA Card. This step must be completed manually. When New Version was created, system gave warning message, that depreciation starting and ending dates won't be updated automatically:

 Fixed asset IFRSFA_00017 depreciation starting and ending dates can not be updated automatically in book IFRS16_TST because accruals already posted for this schedule. Please check depreciation dates manually.

OK

FA depreciation ending date update must done on the fixed asset card (if needed).

- Schedule Amendment confirm is done using the same button as for initial schedule confirm:



IFRS16 Contract | Work Date: 2023-07-01

IFRSCN_00030

Actions

General Show more

Contract No. IFRSCN_00030 Vendor Name American Wood Exports

Contract Status Active Signing Date 2022-05-29

Contract Date 2022-05-29 Responsible Person C... BC

Contract Description Premises Rent Responsible Person N... Benjamin Chiu

External Contract No. CL/2022-04 Total PV of Active Sch... 66 786.81

Vendor No. 01863656

Show Old Schedule Versions

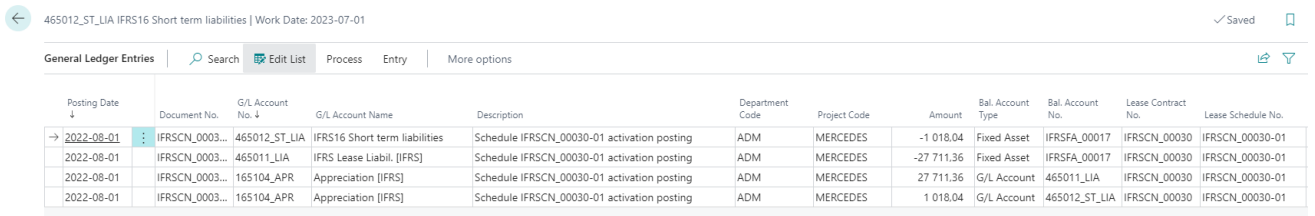
IFRS16 Schedules | Manage | Schedule Administration | Related | Fewer options

Confirm Schedule | Create new version | Clone Schedule | Post Early Termination

IFRSCN_00030-01	1	Valid	Active	IFRSFA_00017	2022-06-01	2025-05
→ IFRSCN_00030-01	2	New	Pre-Contract	IFRSFA_00017	2022-06-01	2026-05

Result of Schedule Amendment Confirm:

- Version, created for Amendment gets **Schedule Version = Active** and **Version Status = Valid**.
Initial schedule version remains **Schedule Version = Active**, but it's **Version Status = Old**.
- Transactions, posted to GL and FA ledger entries tables:
 - Lease liabilities adjustment, which is calculated as a difference between outstanding amount of initially posted **Lease Liabilities** and newly calculated **Present Value (PV) (->New Lease Liabilities Amount)**:



465012_ST_LIA IFRS16 Short term liabilities | Work Date: 2023-07-01

General Ledger Entries | Search | Edit List | Process | Entry | More options

Posting Date	Document No.	G/L Account No.	G/L Account Name	Description	Department Code	Project Code	Amount	Bal. Account Type	Bal. Account No.	Lease Contract No.	Lease Schedule No.
→ 2022-08-01	IFRSCN_0003...	465012_ST_LIA	IFRS16 Short term liabilities	Schedule IFRSCN_00030-01 activation posting	ADM	MERCEDES	-1 018.04	Fixed Asset	IFRSFA_00017	IFRSCN_00030	IFRSCN_00030-01
2022-08-01	IFRSCN_0003...	465011_LIA	IFRS Lease Liabil. [IFRS]	Schedule IFRSCN_00030-01 activation posting	ADM	MERCEDES	-27 711.36	Fixed Asset	IFRSFA_00017	IFRSCN_00030	IFRSCN_00030-01
2022-08-01	IFRSCN_0003...	165104_APR	Appreciation [IFRS]	Schedule IFRSCN_00030-01 activation posting	ADM	MERCEDES	27 711.36	G/L Account	465011_LIA	IFRSCN_00030	IFRSCN_00030-01
2022-08-01	IFRSCN_0003...	165104_APR	Appreciation [IFRS]	Schedule IFRSCN_00030-01 activation posting	ADM	MERCEDES	1 018.04	G/L Account	465012_ST_LIA	IFRSCN_00030	IFRSCN_00030-01

- FA book value adjustment (**Appreciation** or **Write-down** depending whether it has to be increased or decreased):

FA Ledger Entries | Work Date: 2023-07-01

FA Posting Date	Document Type	Document No.	FA No.	Depreciation Book Code	FA Posting Category	FA Posting Type	Description	Department Code	Project Code	Amount	Recl. Entry	No. of Depreciation Days	Posting Date	G/L Entry No.	Lease Contract No.	Le Sc
2022-08-01		IFRSCN_00...	IFRSFA_00017	IFRS16_TST		Appreciation	Schedule IFRSCN_00030-01 act...	ADM	MERCEDES	1 018.04	<input type="checkbox"/>	0	2022-08-01	3075	IFRSCN_00030	IF
2022-08-01		IFRSCN_00...	IFRSFA_00017	IFRS16_TST		Appreciation	Schedule IFRSCN_00030-01 act...	ADM	MERCEDES	27 711.36	<input type="checkbox"/>	0	2022-08-01	3077	IFRSCN_00030	IF

After new schedule confirmation, regular monthly activities will be posted based on its content.

5. Schedule Calculation in Case of Multiple Assets

Lease contract can consist of single asset or of multiple assets. In case of multiple assets contract (for example one hundred computers), user has ability manage all them under one lease schedule and one FA card or can created lease schedule and FA card for each of them (thus – one hundred lease schedules and one hundred FA cards).

In order to void manual lease schedule and FA card creation for each lease contract, there is special function developed – **Clone Schedule**.

Rules of using **Clone Schedule** function:

- There should be at least one lease schedule created and activated (**Schedule Status = Active** and **Version Status = Valid**), which will be used as a basis for making copies of lease schedule and it's FA card.
- User should step on it and press button **Clone Schedule**.

IFRS16 Contract | Work Date: 2023-07-01

IFRSCN_00029

Actions

General Show more

Contract No.	IFRSCN_00029	Vendor Name	American Wood Exports
Contract Status	Active	Signing Date	2022-01-01
Contract Date	2023-01-26	Responsible Person C...	
Contract Description	test	Responsible Person N...	
External Contract No.		Total PV of Active Sch...	100 263.82
Vendor No.	01863656		

Show Old Schedule Versions

IFRS16 Schedules | Manage | Schedule Administration | Related | Fewer options

Confirm Schedule | Create new version | **Clone Schedule** | Post Early Termination

→ IFRSCN_00029-01	1	Valid	Active	IFRSFA_00022	2022-06-01	2025-05
-------------------	---	-------	--------	--------------	------------	---------

- Number of copies must be entered in the marked field:

Edit - Clone Schedule - IFRSCN_00029 · IFRSCN_00029-01 · 1

Contract No. IFRSCN_00029 Version No. 1

Schedule No. IFRSCN_00029-01 Present Value (PV) 100 263,82

Clone

Schedule clone count * Confirmation Posting ... 2022-06-01

Statistics

Schedule Information		Fixed Asset Information	
Accrued payments co...	0	Asset No.	IFRSFA_00022
Outstanding Amount	100 263,82	Description	IFRSCN_00029-01
465011_LIA (Lease Lo...	-68 459,28	IFRS Dimension Alloc. ...	
465022_ACI (Accruals...	0,00	IFRS Dimension Alloc. ...	
665099_IEX (Interest ...	0,00	Acquisition Cost	100 263,82
		Appreciation	0,00
		Write-Down	0,00
		Depreciation	0,00
		Book Value	100 263,82

OK **Cancel**

- After pressing **OK**, system will ask to **Confirm** copies creation.
- After pressing **Yes**, system will automatically create 10 copies of lease schedules, which will also be automatically confirmed (including posting to GL), as using regular “**Schedule Confirm**” function:

IFRS16 Contract | Work Date: 2023-07-01

IFRSCN_00029

Actions

General

Show Old Schedule Versions

Schedule No. ↑	Version No. ↑	Version Status	Schedule Status	Asset No.	Lease Starting Date	Lease Ending Date
→ IFRSCN_00029-01	1	Valid	Active	IFRSFA_00022	2022-06-01	2025-05
IFRSCN_00029-02	1	Valid	Active	IFRSFA_00023	2022-06-01	2025-05
IFRSCN_00029-03	1	Valid	Active	IFRSFA_00024	2022-06-01	2025-05
IFRSCN_00029-04	1	Valid	Active	IFRSFA_00025	2022-06-01	2025-05
IFRSCN_00029-05	1	Valid	Active	IFRSFA_00026	2022-06-01	2025-05
IFRSCN_00029-06	1	Valid	Active	IFRSFA_00027	2022-06-01	2025-05
IFRSCN_00029-07	1	Valid	Active	IFRSFA_00028	2022-06-01	2025-05
IFRSCN_00029-08	1	Valid	Active	IFRSFA_00029	2022-06-01	2025-05
IFRSCN_00029-09	1	Valid	Active	IFRSFA_00030	2022-06-01	2025-05
IFRSCN_00029-10	1	Valid	Active	IFRSFA_00031	2022-06-01	2025-05
IFRSCN_00029-11	1	Valid	Active	IFRSFA_00032	2022-06-01	2025-05

6. Variable Interest Rate Contracts

6.1. Assigning Variable Interest Rate as Schedule Input Parameter

There is possibility in system to calculate schedule using not only **Fixed Interest Rate**, but also **Variable Interest Rate** and then execute schedule recalculation after **Variable Interest Rate Change**.

In case of **Variable Interest Rate** contract, **Variable Interest Rate Code** must be assigned on the schedule header. On **Variable Interest Code** selection, system is checking, if **Variable Interest Rate** for that **Variable Interest Rate Code** and **Schedule Starting Date** exists. If not, system is giving error message:

The screenshot shows the IFRS16 Schedule interface for contract IFRSCN_00040. A yellow error banner at the top states: "The page has an error. Refresh (F5) to undo the change, or correct the error." Below this is a table of Schedule Lines with columns for Line No, Line Type, Period, Date, Outstanding Amount, Principal Amount, Interest Amount, Monthly Payment, and Monthly Pmt. Modified. The table lists 11 payment lines from 2022-07-01 to 2023-05-31. Below the table is the Variable Interest section, which includes a dropdown menu for Variable Interest Code set to EUR6. A validation error box is displayed over this dropdown, stating: "Validation Results: There is no Variable Interest Rates within the filter. Filters: Variable Interest Code: EUR6, Date: 22-07-01, 22-07-01". Other fields in the Variable Interest section include Variable Interest Rate Last Change Date, Variable Interest Last Change Date (actual), and Variable Interest Rate %.

Variable Interest Rates can be entered in the **Variable Interest Rate** area on the menu:

IFRS Activities

Lists			Review			
Contracts 34	Schedules 53	Chart of Accounts 306	Posted Accrual... Status Review 0	Active Schedule Management 3	Disposed Asse... Status Review 3	Interest Recalc. Status Review 0

Analysis	Administration
Schedule Lines View	Variable Interest
Schedule Lines to Date	Variable Interest Rates

IFRS16 Variable Interests | Work Date: 2023-07-01

Search + New Edit List Delete **Rates**

Code ↑	Description	Period (months)
EUR12	Euribor 12 months	12
EUR6	Euribor 6 months	6

IFRS16 Variable Interest Rates | Work Date: 2023-07-01

Search + New Edit List Delete

Variable Interest Code ↑	Date ↑	Rate
EUR6	2022-07-01	1.50

After missing rates are added, user can proceed with lease schedule calculation.

Variables Interest Rates fields review:

IFRS16 Schedule | Work Date: 2023-05-31

IFRSCN_00040 · IFRSCN_00040-01 · 1

Version No.	1	Payment Period	Monthly
Version Status	New	Payment Month in Period	1
Schedule Status	Pre-Contract	Lease Starting Date	2023-07-01
Vendor	01254796	Lease Ending Date	2025-06-30
Vendor Name	Progressive Home Furnishings	Schedule Starting Date	2023-07-01
Up-Front Payments	<input type="checkbox"/>	Schedule Ending Date	2025-06-30
Period Payment (PMT) w/o VAT	2,500.00	Leasing Period (months)	98
Set Zero Interest Rate	<input type="checkbox"/>	Activation Date	
Fixed Interest Rate %	5	Department Code	
Add Advance Payment	<input type="checkbox"/>	Project Code	
Advance Payment Amount		Transition	
Total Interest Rate %	6.50	Transition Date	
Effective Monthly Interest Rate %	0.52617	First Payment Date	
Asset No.		Present Value (PV)	81 794.43
		Short Term Liabilities	0.00
		Long Term Liabilities	0.00

Variable Interest	
Variable Interest Code	EUR6
Initial Variable Interest Rate Date	2022-07-01
Variable Interest Change Method	Schedule Payment Date
Next Variable Interest Change Date	2023-01-31
Variable Interest Rate Last Change Date	
Variable Interest Last Change Date (actual)	
Variable Interest Rate %	1.5

- **Variable Interest Rate Code:** entered manually by user from **Variable Interest Code** list.
- **Initial Variable Interest Rate Date:** assigned by system, and is equal to **Schedule Starting date**.

- **Variable Interest Change Method:** default value = **Schedule Payment Date**, meaning **Next Variable Interest Change Date** will be attracted to the Schedule Line Payment Date.
- **Next Variable Interest Change Date:** date of schedule recalculation due to changed **Variable Interest Rate**. Is calculated by adding **Variable Interest Code Period** to **Initial Variable Interest Rate Date**.
- **Variable Interest Rate Last Change Date:** date of the last Variable Rate change. For initial schedule it's empty, and will be filled in after first schedule recalculation (with first run of **Recalculate Schedule EURIBOR** function).
- **Variable Interest Last Change Date (actual):** physical date, when **Recalculate Schedule EURIBOR** function is submitted. For initial schedule it's empty.
- **Variable Interest Rate %:** **Variable Interest Rate**, which is assigned from **Variable Interest Rates** table.
- **Total Interest Rate %:** is equal **Fixed Interest Rate,% + Variable Interest Rate,%** .

6.2. Schedule Recalculation after Variable Interest Rate Change

If **Variable Interest Rates** functionality is used, then periodical function of schedule recalculation **IFRS 16 recalculate Schedule EURIBOR** must be submitted:

CRONUS International Ltd. | Lists ▾ Tasks ▾ Report And Analysis ▾ Administration ▾ | ≡

IFRS Activities

Lists

Contracts	Schedules	Chart of Accounts
34	53	306

Review

Posted Accrual... Status Review	Active Schedule Management	Disposed Asse... Status Review	Interest Recalc. Status Review
0	3	3	0

Periodic Task

Periodic Accruals Posting	Calculate FA Depreciation	Fixed Asset G/L Journal	Recalculate Var. Interest Rate	Expired Schedule FA Disposal
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Analysis

Schedule Lines View	Schedule Lines to Date
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Administration

Variable Interest	Variable Interest Rates
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Back to top

IFRS16 Recalculate Schedule Variable Interest Rate

Options

Next Variable Interest Change Da... : Custom

From date: 2023-01-31

Till date: 2023-01-31

Posting date setup : Use Source Date

Manual posting date :

Error handle mode : Do not interrupt in case of posting error

Filter: Lease Schedule Header > 0 filters set

Advanced >

Schedule... OK Cancel

Function logic and it's input parameters:

- Function is going through all schedules, which **Schedule Status=Active** and **Version Status=Valid** and filtering those with **Next Variable Interest Rate Date** equal to **Workdate/Current Month/Custom** date or date interval, depending on **Next Variable Interest Change Date Filter** selection:

IFRS16 Recalculate Schedule Variable Interest Rate ↗ ✕

Options

Next Variable Interest Change D... ▼ Custom

From date: 2023-01-01 📅

Till date: 2023-01-31 📅

Posting date setup Use Source Date ▼

Manual posting date 📅

Error handle mode Do not interrupt in case of posting error ▼

➔

Variable Interest

Variable Interest Code EUR6

Initial Variable Interest Rate Date 2022-07-01

Variable Interest Change Method Schedule Payment Date

Next Variable Interest Change Date 2023-01-31

- **Variable Interest Rate** change in affecting **Effective Monthly Interest Rate,%** change and thus – change of **Present Value (PV)**. In case of **Present Value (PV)** change, new schedule version must be created and posted in the same way as for **Schedule Amendment**. The difference is such, that for Variable Interest Rate change, new version is created and activated automatically (using function **IFRS 16 recalculate Schedule EURIBOR**).

Results of IFRS 16 recalculate Schedule EURIBOR run:

- New schedule version is created and activated automatically:

IFRS16 Contract | Work Date: 2023-07-31 🔍 + 🗑️ ✓ Saved 📄

IFRSCN_00040

Actions

Contract Date 2022-06-13 Responsible Person Code BC

Contract Description Premises Rent Responsible Person Name Benjamin Chiu

External Contract No. 2022-06/04 Total PV of Active Schedule 67 153,26

Vendor No. 01254796

Show Old Schedule Versions

IFRS16 Schedules	Manage	Schedule Administration	Related	Fewer options									
Schedule No.†	Version No. †	Version Status	Schedule Status	Asset No.	Lease Starting Date	Lease Ending Date	Schedule Starting Date	Schedule Ending Date	Transition Date	Activation Date	Up-Front Pay...		
IFRSCN_00040-01	1	Old	Active	IFRSFA_00037	2022-07-01	2025-06-30	2022-07-01	2025-06-30	2022-07-01	2022-07-01			
→ IFRSCN_00040-01	2	Valid	Active	IFRSFA_00037	2022-07-01	2025-06-30	2023-02-01	2025-06-30	2022-07-01	2023-01-31			

- Variable Interest Rate section fields are updated:

IFRS16 Schedule | Work Date: 2023-07-31

IFRSCN_00040 · IFRSCN_00040-01 · 2

Process Reports Actions Related Fewer options

Up-Front Payments

Period Payment (PMT) w/o VAT 2 500,00

Set Zero Interest Rate

Fixed Interest Rate % 5

Add Advance Payment

Advance Payment Amount

Total Interest Rate % 6,40

Effective Monthly Interest Rate % 0,5183

Asset No. IFRSFA_00037

Leasing Period (months) 29

Activation Date 2023-01-31

Department Code

Project Code

Transition

Transition Date 2022-07-01

First Payment Date

Present Value (PV) 67 153,26

Short Term Liabilities 24 294,47

Long Term Liabilities 42 858,79

Variable Interest

Variable Interest Code EUR6

Initial Variable Interest Rate Date 2022-07-01

Variable Interest Change Method Schedule Payment Date

Next Variable Interest Change Date 2023-07-31

Variable Interest Rate Last Change Date 2023-01-31

Variable Interest Last Change Date (ac...) 2022-06-13

Variable Interest Rate % 1,4

- GL and FA entries are posted:

General Ledger Entries | Search Edit List Process Entry More options

Posting Date	Document No.	G/L Account No.	G/L Account Name	Description	Department Code	Project Code	Amount	Bal. Account Type	Ba Nt
→ 2023-01-31	IFRSCN_0004...	465012_ST_LIA	IFRS16 Short term liabilities	Schedule IFRSCN_00040-01 activation posting			2 229,15	G/L Account	
2023-01-31	IFRSCN_0004...	465011_LIA	IFRS Lease Liabil. [IFRS]	Schedule IFRSCN_00040-01 activation posting			-2 306,04	G/L Account	
2023-01-31	IFRSCN_0004...	165104_APR	Appreciation [IFRS]	Schedule IFRSCN_00040-01 activation posting			76,89	G/L Account	

FA Ledger Entries | Work Date: 2023-07-31

Search Find entries... Actions Related Fewer options

FA Posting Date	Document Type	Document No.	FA No.	Depreciation Book Code	FA Posting Category	FA Posting Type	Description	Department Code	Project Code	Amount
2023-01-31		IFRSCN_00...	IFRSFA_00037	IFRS16_TST		Appreciation	Schedule IFRSCN_00040-01 act...			76,89

EURIBOR Recalculation Status List.

Schedules, which couldn't be processed with **IFRS16 Recalculate Schedule EURIBOR** function, are presented in **EURIBOR Recalculation Status Log**:

CRONUS International Ltd. | Lists Tasks Report And Analysis Administration

IFRS Activities

Lists

Contracts 40	Schedules 63	Chart of Accounts 306
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Review

Posted Accrual... Status Review 0	Active Schedule Management 2	Disposed Asse... Status Review 6	Interest Recal. Status Review 7
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Periodic Task

Periodic Accruals Posting	Calculate FA Depreciation	Fixed Asset G/L Journal	Recalculate Var. Interest Rate	Expired Schedule FA Disposal
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Analysis



Schedule Lines View	Schedule Lines to Date
---------------------	------------------------

Administration

Variable Interest	Variable Interest Rates
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Variable Int. Recalculation Status Filter Errors

Work Date 2025-05-31

 Adjust Variable It...Rate - Single Entry  Adjust Variable Interest Rate - Batch

EURIBOR Change Status ↑ ▼	Schedule Ending Date	Variable Interest Code ↑	Variable Interest Rate Last Change Date	Next Variable Interest Change Date	Variable Interest Rate %	EURIBOR Change Error	EURIBOR Change DateTime
Error	2025-12-31	EUR6	2022-07-31	2023-01-31	1,6	All "Lease Schedule Line" accruals should be posted till the "Next Variable Interest Change Date"...	2022-06-13 14:32
Error	2025-12-31	EUR6	2022-07-31	2023-01-31	1,6	All "Lease Schedule Line" accruals should be posted till the "Next Variable Interest Change Date"...	2022-06-13 14:32
Error	2025-06-30	EUR6		2023-01-31	1,5	Calculated next LIBOR change date 23-07-31 is lower than system workdate 25-05-31.	2022-06-13 14:33

7. Contract Ending

7.1. Natural Ending

Together with posting accruals of the **last schedule line**, system is changing **Schedule Status = Expired**.

This status indicates, that outstanding amount of lease liabilities has reached zero and schedule is ended:

IFRSCN_00041 · IFRSCN_00041-01 · 2

Process Reports Actions Related Fewer options

General >

Schedule Lines		Posting									
Line No ↑	Line Type	Period	Date	Outstanding Amount	Principal Amount	Interest Amount	Monthly Payment	Monthly Pmt. Modified	Accruals Posted	Liability Term Type	
250000	Payment	25	2024-08-31	32 207,37	-2 868,78	-131,22	3 000,00	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Short	
260000	Payment	26	2024-09-30	29 338,59	-2 880,47	-119,53	3 000,00	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Short	
270000	Payment	27	2024-10-31	26 458,12	-2 892,21	-107,79	3 000,00	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Short	
280000	Payment	28	2024-11-30	23 565,91	-2 903,99	-96,01	3 000,00	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Short	
290000	Payment	29	2024-12-31	20 661,92	-2 915,82	-84,18	3 000,00	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Short	
300000	Payment	30	2025-01-31	17 746,10	-2 927,70	-72,30	3 000,00	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Short	
310000	Payment	31	2025-02-28	14 818,40	-2 939,63	-60,37	3 000,00	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Short	
320000	Payment	32	2025-03-31	11 878,77	-2 951,60	-48,40	3 000,00	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Short	
330000	Payment	33	2025-04-30	8 927,17	-2 963,63	-36,37	3 000,00	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Short	
340000	Payment	34	2025-05-31	5 963,54	-2 975,70	-24,30	3 000,00	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Short	
350000	Payment	35	2025-06-30	2 987,84	-2 987,84	-12,16	3 000,00	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Short	



IFRSCN_00041

Actions

General

Contract No.	IFRSCN_00041	Vendor Name	American Wood Exports
Contract Status	Active	Signing Date	2022-06-14
Contract Date	2022-06-14	Responsible Person Code	BC
Contract Description	Premises Rent	Responsible Person Name	Benjamin Chiu
External Contract No.	26/0	Total PV of Active Schedule	
Vendor No.	01863656		

Show Old Schedule Versions

IFRS16 Schedules	Manage	Schedule Administration	Related	Fewer options													
Schedule No. ↑	Version No. ↑	Version Status	Schedule Status	Asset No.	Lease Starting Date	Lease Ending Date	Schedule Starting Date	Schedule Ending Date	Transition Date	Activation Date	Up-Front Pay...	Leasing Period (months)	Fixed Interest Rate %	Variable Interest Code			
→ IFRSCN_00041-01	:	2 Valid	Expired	IFRSFA_00038	2022-07-01	2025-06-30	2022-08-01	2025-06-30	2022-07-01	2022-08-01	<input type="checkbox"/>	35	5				

IFRS Expired Schedule Asset Disposal.

For the naturally ended schedules, Fixed Asset disposal must be posted. For that batch function **IFRS Expired Schedule Asset Disposal** is developed, which can be submitted for single schedule of for all the schedules.

If specific schedule is not defined, then system will go through all the schedules and filter those, which are fulfilling Expired schedule attributes:

- Schedule Status = Expired
- Outstanding Amount of lease liability is equal to zero:

IFRS16 Expired Schedule FA Disposal

Options

Posting date setup	Use Manual
Manual posting date	2026-05-31
Error handle mode	Do not interrupt in case of posting error

Filter: Lease Schedule Header

× Contract No.	
× Schedule No.	
+ Filter...	


Filter totals by:

+ Filter...

Fields explanation:

- FA disposal operation can be posted using posting date equal **to the latest Fixed Asset Ledger posting date** or can be set in parameters - **Set posting date as**.

After running this function, system will give notification about the results:

 In total found 1 expired Fixed Assets to process and 1 successfully disposed.

- Total skipped Fixed Asset cards: 0.
- not accrued: 0 (indicate schedule status error);
 - Book value not zero: 0 (probably not yet depreciated);
 - Schedule liability on account "465011_LIA" not zero: 0 (indicate possible work flow errors);
 - Other reasons: 0.

OK

IFRS Assets Batch Disposal Status.

Schedules, which couldn't be processed with **IFRS Expired Schedule Asset Disposal** function, are presented in **IFRS Assets Batch Disposal Status** section (it's logic is analogical to Accruals Posting Log).

Disposed Assets - Status Review | Work Date: 2023-07-01

Accruals Posting Status Filter: All

Show Early buy-out and Terminated Schedules:

Highlight schedule ready for disposal posting:

Expired Schedule Asset Disposal

Contract No.	Schedule No.	Version No.	Version Status ↑	Schedule Status ↑ ▼	Schedule Starting Date	Schedule Ending Date	Asset No.	Posting Error
IFRSCN_00027	IFRSCN_0002...	2	Valid	Expired	2022-07-01	2025-05-31	IFRSFA_00016	

Result of asset disposal after natural schedule expire:

- FA disposal is posted using standard NAV functionality of FA disposal:

165104_APR Appreciation [IFRS] | Work Date: 2026-05-30

General Ledger Entries

Posting Date	Document No.	G/L Account No.	G/L Account Name	Description	Department Code	Project Code	Amount	Eal. Account Type	Eal. Account No.	Lease Contract No.	Lease Schedule No.
2025-06-30	IFRSCN_0004...	165104_APR	Appreciation [IFRS]	Schedule IFRSCN_00041-01 FA IFRSFA_00038 disposal	ADM	MERCEDES	-16 278.71	G/L Account		IFRSCN_00041	IFRSCN_00041-01
2025-06-30	IFRSCN_0004...	165102_DPR	Accum. Depr [IFRS]	Schedule IFRSCN_00041-01 FA IFRSFA_00038 disposal	ADM	MERCEDES	99 831.89	G/L Account		IFRSCN_00041	IFRSCN_00041-01
2025-06-30	IFRSCN_0004...	165101_ACQ	Acquisition Cost [IFRS]	Schedule IFRSCN_00041-01 FA IFRSFA_00038 disposal	ADM	MERCEDES	-83 553.18	G/L Account		IFRSCN_00041	IFRSCN_00041-01

FA Ledger Entries | Work Date: 2026-05-30

FA Posting Date	Document Type	Document No.	FA No.	Depreciation Book Code	FA Posting Category	FA Posting Type	Description	Department Code	Project Code	Amount	Rec... Entry	No. of Depreciation Days	Posting Date	G/L Entry No.
2025-06-30		IFRSCN_00...	IFRSFA_00038	IFRS16_TST		Proceeds on Disp...	Schedule IFRSCN_00041-01 FA ... ADM	MERCEDES		0.00	<input type="checkbox"/>	0	2025-06-30	
2025-06-30		IFRSCN_00...	IFRSFA_00038	IFRS16_TST	Disposal	Acquisition Cost	Schedule IFRSCN_00041-01 FA ... ADM	MERCEDES		-83 553.18	<input type="checkbox"/>	0	2025-06-30	4126
2025-06-30		IFRSCN_00...	IFRSFA_00038	IFRS16_TST	Disposal	Depreciation	Schedule IFRSCN_00041-01 FA ... ADM	MERCEDES		99 831.89	<input type="checkbox"/>	0	2025-06-30	4127
2025-06-30		IFRSCN_00...	IFRSFA_00038	IFRS16_TST	Disposal	Appreciation	Schedule IFRSCN_00041-01 FA ... ADM	MERCEDES		-16 278.71	<input type="checkbox"/>	0	2025-06-30	4128

- FA disposal is marked on FA card and on lease schedule:

Manage Process Reports Page More options

General

Show

Description	IFRSCN_00041-01	Component of Main A...	
FA Class Code		Search Description	IFRSCN_00041-01
FA Subclass Code	*	Responsible Employee	
FA Location Code		Inactive	<input type="checkbox"/>
Budgeted Asset	<input type="checkbox"/>	Blocked	<input type="checkbox"/>
Serial No.		Acquired	<input type="checkbox"/>
Main Asset/Component		Last Date Modified	

Depreciation Books

Manage More options

Depreciation Book Code 1	FA Posting Group	Depreciation Method	Depreciation Starting Date	No. of Depreciation Years	Depreciation Ending Date	Declining-Balance %	Dis... Of
→ IFRS16_TST	IFRS_FA_GR	Straight-Line	2022-07-01	3.00	2025-06-30	0.00	<input checked="" type="checkbox"/>

IFRS16 Contract | Work Date: 2026-05-30



IFRSCN_00041

Actions

General

Contract No.	IFRSCN_00041	Vendor Name	American Wood Exports
Contract Status	Active	Signing Date	2022-06-14
Contract Date	2022-06-14	Responsible Person Code	BC
Contract Description	Premises Rent	Responsible Person Name	Benjamin Chiu
External Contract No.	26/0	Total PV of Active Schedule	
Vendor No.	01863656		

Show Old Schedule Versions

Schedule No. 1	Total Interest Rate %	Sch... not Rec...	Asset Value	Period Payment (PMT) w/o VAT	Advance Payment Amount	Present Value (PV)	Residual Amount	Department Code	Project Code	Asset Dis...	Asset Dispose Date/Time
→ IFRSCN_00041-01	5.00	<input type="checkbox"/>	0.00	3 000.00	0.00	97 672.30	0.00	ADM	MERCEDES	<input checked="" type="checkbox"/>	2022-06-14 22:10

7.2. Premature Termination

In case schedule has to be terminate before it's term, function **IFRS16 Post Early Termination** should be used:

IFRS16 Contract | Work Date: 2023-07-01

IFRSCN_00031

Actions

General Show more

Contract No.	IFRSCN_00031	Vendor Name	American Wood Exports
Contract Status	Active	Signing Date	2022-06-02
Contract Date	2022-06-02	Responsible Person C...	BC
Contract Description	Premises Rent2	Responsible Person N...	Benjamin Chiu
External Contract No.	22-06/02	Total PV of Active Sch...	93 553,18
Vendor No.	01863656		

Show Old Schedule Versions

IFRS16 Schedules | Manage | **Schedule Administration** | Related | Fewer options

Confirm Schedule | Create new version | Clone Schedule | **Post Early Termination**

IFRSCN_00031-01	1	Valid	Active	IFRSFA_00018	2022-07-01	2026-06
-----------------	---	-------	--------	--------------	------------	---------

After pressing marked button, system will provide schedule summary, where user can overview remaining balances, adjust **Disposal Posting Date** and set **Termination Schedule Status – Early buy-out or Terminated**.

Termination Schedule Status defines reason of premature termination:

- **Early buy-out**, when lease schedule was terminated with the aim to acquire lease object (asset).
- **Terminated**, when lease schedule was terminated (interrupted).

All the accounting postings are the same for both termination types, the only difference is in **Schedule Status**, which will be assigned – **Early buy-out** or **Terminated**.

Edit - Post Early Termination - IFRSCN_00031 · IFRSCN_00031-01 · 1

Contract No.	IFRSCN_00031	Version No.	1
Schedule No.	IFRSCN_00031-01	Present Value (PV)	93 553,18

Termination

Disposal amount

Disposal Posting Date ... 2023-09-01

Set Termination Sched... Early buy-out

Statistics

Schedule Information	Fixed Asset Information
Accrued payments co... 2	Asset No. IFRSFA_00018
Outstanding Amount ... 79 225,20	Description
465011_LIA (Lease Lo... -52 505,02	IFRS Dimension Alloc. ...
465012_ST_LIA (Lease... -26 720,18	IFRS Dimension Alloc. ...
465022_ACI (Accruals... -15 000,00	Acquisition Cost
665099_JEX (Interest ... 672,02	Appreciation
	Write-Down
	Depreciation

OK Cancel

Termination Results:

- Schedule termination is posted as FA disposal (standard NAV function), where the difference between FA book value and outstanding amount of lease liability is posted as gain or loss, thus making remaining lease liability and FA book value zero :

665022_LOS Losses on Disp. [IFRS] | Work Date: 2023-07-01

Posting Date	Document No.	G/L Account No.	G/L Account Name	Description	Department Code	Project Code	Amount	Sal. Account Type	Sal. Account No.	Lease Contract No.	Lease Schedule No.
2023-09-01	IFRSCN_0003...	665022_LOS	Losses on Disp. [IFRS]	Schedule IFRSCN_00031-01 FA IFRSFA_00018 disposal			9 130.58	G/L Account		IFRSCN_00031	IFRSCN_00031-01
2023-09-01	IFRSCN_0003...	465012_ST_LIA	IFRS16 Short term liabilities	Schedule IFRSCN_00031-01 FA IFRSFA_00018 disposal			26 720.18	G/L Account		IFRSCN_00031	IFRSCN_00031-01
2023-09-01	IFRSCN_0003...	465011_LIA	IFRS Lease Liabil. [IFRS]	Schedule IFRSCN_00031-01 FA IFRSFA_00018 disposal			52 505.02	G/L Account		IFRSCN_00031	IFRSCN_00031-01
2023-09-01	IFRSCN_0003...	165102_DPR	Accum. Depr [IFRS]	Schedule IFRSCN_00031-01 FA IFRSFA_00018 disposal			5 197.40	G/L Account		IFRSCN_00031	IFRSCN_00031-01
2023-09-01	IFRSCN_0003...	165101_ACQ	Acquisition Cost [IFRS]	Schedule IFRSCN_00031-01 FA IFRSFA_00018 disposal			-93 553.18	G/L Account		IFRSCN_00031	IFRSCN_00031-01

FA Ledger Entries | Work Date: 2023-07-01

FA Posting Date	Document Type	Document No.	FA No.	Depreciation Book Code	FA Posting Category	FA Posting Type	Description	Department Code	Project Code	Amount	Rec. Entry	No. of Depreciation Days	Posting Date	G/L Entry No.	Lease Contract No.
2023-09-01		IFRSCN_00...	IFRSFA_00018	IFRS16_TST		Gain/Loss	Schedule IFRSCN_00031-01 FA ...			9 130.58	<input type="checkbox"/>	0	2023-09-01	3336	IFRSCN_00031
2023-09-01		IFRSCN_00...	IFRSFA_00018	IFRS16_TST	Disposal	Acquisition Cost	Schedule IFRSCN_00031-01 FA ...			-93 553.18	<input type="checkbox"/>	0	2023-09-01	3337	IFRSCN_00031
2023-09-01		IFRSCN_00...	IFRSFA_00018	IFRS16_TST	Disposal	Depreciation	Schedule IFRSCN_00031-01 FA ...			5 197.40	<input type="checkbox"/>	0	2023-09-01	3338	IFRSCN_00031

- Schedule Status becomes Early Buy-Out (or Terminated)

IFRS16 Contract | Work Date: 2023-07-01

IFRSCN_00031

Actions

General Show more

Contract No.	IFRSCN_00031	Vendor Name	American Wood Exports
Contract Status	Active	Signing Date	2022-06-02
Contract Date	2022-06-02	Responsible Person C...	BC
Contract Description	Premises Rent2	Responsible Person N...	Benjamin Chiu
External Contract No.	22-06/02	Total PV of Active Sch...	93 553.18
Vendor No.	01863656		

Show Old Schedule Versions

Schedule No. ↑	Version No. ↑	Version Status	Schedule Status	Asset No.	Lease Starting Date	Lease Ending Date
IFRSCN_00031-01	1	Valid	Early buy-out	IFRSFA_00018	2022-07-01	2026-06

8. Reporting

8.1. Status History

Schedule status changes are tracked and stored in **Status History** table. This table can be reached from lease schedule:

IFRS16 Contract | Work Date: 2025-05-31

IFRSCN_00031

Actions

General

Contract No. IFRSCN_00031 Vendor Name

Contract Status Active Signing Date

Contract Date 2022-06-02 Responsible Person Code

Contract Description Premises Rent2 Responsible Person Name

External Contract No. 22-06/02 Total PV of Active Schedule

Vendor No. 01863656

Show Old Schedule Versions

IFRS16 Schedules | Manage | Schedule Administration | **Related** | Fewer options

Dimensions | Status Change History | Statistics

IFRSCN_00031-01	1	Valid	Early buy-out	IFRSFA_00018	2022-07-01	2026-06-30	2023-07-01	2026-06-30	20
-----------------	---	-------	---------------	--------------	------------	------------	------------	------------	----

View - IFRS16 Schedule Status Change History - IFRSCN_00031

Search

Entry No. ↑	Version Status	Old Version Status	Schedule Status	Old Schedule Status	Change DateTime	Changed By	Change Description
59	Valid	New	Pre-Contract	Pre-Contract	2022-06-02 17:10	CLT\AUR	Version Status ch
60	Valid	Valid	Active	Pre-Contract	2022-06-02 17:10	CLT\AUR	Schedule Status c
114	Valid	Valid	Early buy-out	Active	2022-06-06 16:01	CLT\AUR	Schedule Status c

8.2. Chart of Accounts Filtering by Contract number

Contract No. and Schedule No. are stored in GL entries level (new fields are created). So there is additional possibility to filter GL Chart of Accounts by Contract No. and Schedule No:

Chart of Accounts | Work Date: 2025-05-31

Search + New Edit List Delete Edit View Process Report Account Balance More options

Views

Filter list by:

× Balance [IFRS]

<> 0

+ Filter...

Filter totals by:

Lease Contract Filter: IFRSCN_00035

Edit

Reset filters

No.	Name	Net Change [IFRS]	Balance [IFRS]	Income/Balance
→ 165101_ACQ	Acquisition Cost [IFRS]	65 435,54	65 435,54	Income Statem...
165102_DPR	Accum. Depr [IFRS]	-12 723,58	-12 723,58	Income Statem...
165103_WRD	Write-Down [IFRS]	-33 600,09	-33 600,09	Income Statem...
165104_APR	Appreciation [IFRS]	33 989,83	33 989,83	Income Statem...
1999	Fixed Assets, Total	53 101,70	53 101,70	Balance Sheet
2999	TOTAL ASSETS	53 101,70	53 101,70	Balance Sheet
3195	Net Income for the Year	16 397,68	16 397,68	Balance Sheet
3199	Total Stockholder's Equity	16 397,68	16 397,68	Balance Sheet
465011_LIA	IFRS Lease Liabil. [IFRS]	-23 281,20	-23 281,20	Income Statem...
465012_ST_LIA	IFRS16 Short term liabilities	-20 218,18	-20 218,18	Balance Sheet
465022_ACI	IFRS Accr. Interim. [IFRS]	-26 000,00	-26 000,00	Income Statem...
4999	Allowances, Total	-69 499,38	-69 499,38	Balance Sheet
5999	TOTAL LIABILITIES AND EQUITY	-53 101,70	-53 101,70	Balance Sheet
665033_DEX	Depr. Expense [IFRS]	12 723,58	12 723,58	Income Statem...
665099_JEX	IFRS Int. Expense [IFRS]	3 674,10	3 674,10	Income Statem...
6695	Total Sales of Jobs	16 397,68	16 397,68	Income Statem...
6995	Total Revenue	16 397,68	16 397,68	Income Statem...
8995	Net Operating Income	16 397,68	16 397,68	Income Statem...
9395	NI BEFORE EXTR. ITEMS & TAXES	16 397,68	16 397,68	Income Statem...
9495	NET INCOME BEFORE TAXES	16 397,68	16 397,68	Income Statem...
9999	NET INCOME	16 397,68	16 397,68	Income Statem...

8.3. Schedule Statics Report

Schedule statistic report – current outstanding balances are presented by pressing **Schedule Statistics** button or visible in the factbox pane:

View - Schedule Statistics - IFRSCN_00035 - IFRSCN_00035-01 - 3

Manage

Contract No. IFRSCN_00035 Version No. 3
 Schedule No. IFRSCN_00035-01 Present Value (PV) 43 499,38

Schedule Information

Accrued payments count	0	465012_ST_LIA (Lease Short Term Liabilities)	-20 218,18
Outstanding Amount	43 499,38	465022_ACI (Accruals Interim Credit Account)	-26 000,00
465011_LIA (Lease Long Term Liabilities)	-23 281,20	665099_IEX (Interest Expense)	3 674,10

Schedule G/L Entry | Manage

Posting Date ↑	G/L Account No. ↑	Document Type	Document No.	Description	External Document No.	Amount	Debit Amount	Credit Amount	Document Date	Entry No.	Lease Schedule Line No. ↑
→ 2022-07-01	165101_ACQ		IFRSCN_00035-01	Schedule IFRSCN_00035-01 activation po...	IFRSCN_00035-01	20 453,56	20 453,56		2022-07-01	3123	
2022-07-01	165101_ACQ		IFRSCN_00035-01	Schedule IFRSCN_00035-01 activation po...	IFRSCN_00035-01	44 981,98	44 981,98		2022-07-01	3125	
2023-01-31	165102_DPR		IFRSFA_00009_DEP...			-12 723,58		12 723,58	2023-01-31	3171	
2023-07-31	165103_WRD		IFRSCN_00035-01	Schedule IFRSCN_00035-01 activation po...	IFRSCN_00035-01	-33 600,09		33 600,09	2023-07-31	3386	
2023-01-31	165104_APR		IFRSCN_00035-01	Schedule IFRSCN_00035-01 activation po...	IFRSCN_00035-01	21 528,00	21 528,00		2023-01-31	3342	
2023-07-31	165104_APR		IFRSCN_00035-01	Schedule IFRSCN_00035-01 activation po...	IFRSCN_00035-01	12 461,83	12 461,83		2023-07-31	3388	
2023-07-01	465011_LIA		IFRSCN_00035-01	Schedule IFRSCN_00035-01 activation po...	IFRSCN_00035-01	44 981,98		44 981,98	2023-07-01	3124	

Close

There's also possibility to drill-down on each field and get detail entries of presented balance.

8.4. Schedule Line View

CRONUS International Ltd. | Lists | Tasks | Report And Analysis | Administration

Schedule Line View: All | Search

Contract No. ↑	Schedule No. ↓	Version No. ↑	Line No. ↑	Line Type	Period	Date	Schedule Header Status	Outstanding Amount	Principal Amount	Interest Amount	Monthly Payment	Accr... Posted	FA Posting Group
IFRSCN_00001	IFRSCN_00001...	2	10000	Payment	1	2022-04-30	Early buy-out	14 669,29	-1 440,24	-59,76	1 500,00	<input checked="" type="checkbox"/>	IFRS_FA_GR
IFRSCN_00001	IFRSCN_00001...	2	20000	Payment	2	2022-05-31	Early buy-out	13 229,05	-1 446,10	-53,90	1 500,00	<input checked="" type="checkbox"/>	IFRS_FA_GR
IFRSCN_00001	IFRSCN_00001...	2	30000	Payment	3	2022-06-30	Early buy-out	11 782,95	-1 451,99	-48,01	1 500,00	<input type="checkbox"/>	IFRS_FA_GR
IFRSCN_00001	IFRSCN_00001...	2	40000	Payment	4	2022-07-31	Early buy-out	10 330,96	-1 457,91	-42,09	1 500,00	<input type="checkbox"/>	IFRS_FA_GR
IFRSCN_00001	IFRSCN_00001...	2	50000	Payment	5	2022-08-31	Early buy-out	8 873,05	-1 463,85	-36,15	1 500,00	<input type="checkbox"/>	IFRS_FA_GR
IFRSCN_00001	IFRSCN_00001...	2	60000	Payment	6	2022-09-30	Early buy-out	7 409,20	-1 469,81	-30,19	1 500,00	<input type="checkbox"/>	IFRS_FA_GR
IFRSCN_00001	IFRSCN_00001...	2	70000	Payment	7	2022-10-31	Early buy-out	5 939,39	-1 475,80	-24,20	1 500,00	<input type="checkbox"/>	IFRS_FA_GR
IFRSCN_00001	IFRSCN_00001...	2	80000	Payment	8	2022-11-30	Early buy-out	4 463,59	-1 481,81	-18,19	1 500,00	<input type="checkbox"/>	IFRS_FA_GR
IFRSCN_00001	IFRSCN_00001...	2	90000	Payment	9	2022-12-31	Early buy-out	2 981,78	-1 487,85	-12,15	1 500,00	<input type="checkbox"/>	IFRS_FA_GR
IFRSCN_00001	IFRSCN_00001...	2	100000	Payment	10	2023-01-31	Early buy-out	1 493,93	-1 493,93	-6,07	1 500,00	<input type="checkbox"/>	IFRS_FA_GR
IFRSCN_00003	IFRSCN_00003...	1	10000	Payment	1	2022-02-28	Active	58 144,00	-4 716,98	-283,02	5 000,00	<input checked="" type="checkbox"/>	IFRS_FA_GR
IFRSCN_00003	IFRSCN_00003...	1	20000	Payment	2	2022-03-31	Active	53 427,02	-4 739,94	-260,06	5 000,00	<input checked="" type="checkbox"/>	IFRS_FA_GR
IFRSCN_00003	IFRSCN_00003...	1	30000	Payment	3	2022-04-30	Active	48 687,08	-4 763,01	-236,99	5 000,00	<input checked="" type="checkbox"/>	IFRS_FA_GR
IFRSCN_00003	IFRSCN_00003...	1	40000	Payment	4	2022-05-31	Active	43 924,07	-4 786,20	-213,80	5 000,00	<input checked="" type="checkbox"/>	IFRS_FA_GR
IFRSCN_00003	IFRSCN_00003...	1	50000	Payment	5	2022-06-30	Active	39 137,87	-4 809,49	-190,51	5 000,00	<input checked="" type="checkbox"/>	IFRS_FA_GR
IFRSCN_00003	IFRSCN_00003...	1	60000	Payment	6	2022-07-31	Active	34 328,38	-4 832,90	-167,10	5 000,00	<input checked="" type="checkbox"/>	IFRS_FA_GR
IFRSCN_00003	IFRSCN_00003...	1	70000	Payment	7	2022-08-31	Active	29 495,48	-4 856,43	-143,57	5 000,00	<input type="checkbox"/>	IFRS_FA_GR

Page view total

Total Principal Amount	-3 384 463,04	Total Monthly Payment	3 662 786,45
Total Interest Amount	-278 323,41		

8.5. Schedule Lines to Date:

Schedule Lines to Date: All | Search

Date setup

Point of View Date: 2026-05-30

Contract No. 1	Schedule No. 1	Version No. 1	Line No. 1	Line Type	Period	Date	Schedule Version Status	Schedule Header Status	Outstanding Amount	Principal Amount	Interest Amount	Monthly Payment	Accruals Posted	FA Posting Group
IFRSCN_00030	IFRSCN_00030-01	2	460000	Payment	46	2026-05-30	Valid	Expired	2 120.42	-2 120.42	-8.61	2 129.03	<input checked="" type="checkbox"/>	IFRS_FA_GR
IFRSCN_00031	IFRSCN_00031-01	1	350000	Payment	35	2026-05-31	Valid	Early buy-out	4 969.64	-2 479.75	-20.25	2 500.00	<input type="checkbox"/>	IFRS_FA_GR
IFRSCN_00033	IFRSCN_00033-01	1	470000	Payment	47	2026-05-31	Valid	Active	67 906.77	-4 723.34	-276.66	5 000.00	<input type="checkbox"/>	IFRS_FA_GR

8.6. Other

In addition IFRS16 contract data analysis can be carried out using standard NAV reporting tools:

- Account Schedules, as schedule number recorded as dimension value.
- Standard FA Reports.