

IFRS 16 Lease Schedule Builder: sample output

12 sample leases. Reporting date 2026-12-31. Currency USD.

Checks

ID	Check	Status
C01	Liability rollforward ties to the closing liability: each lease amortises to zero at its final term (integrity tie), each lease's opening + interest - payments + modifications - derecognition equals its liability at the reporting date, and the year rollforward equals the Results total	PASS
C02	Right-of-use asset is never negative in any lease month	PASS
C03	Maturity analysis total equals the undiscounted remaining payments in Results (integrity tie)	PASS
C04	Current plus non-current equals the total lease liability (integrity tie)	PASS
C05	Modifications are valid: LeaseID exists; Type is one of the four; EffectiveDate = CommencementDate + k whole months with $1 \leq k < \text{lease term}$ (round the actual date to the nearest lease month start); NewPayment given for every remeasuring type; RevisedIBR given for TermOrPaymentChange and ScopeDecrease; NewTermMonths (if given) > k and within the grid; ScopeReductionPct between 0 and 1 for ScopeDecrease; NewLeaseID exists for ScopeIncreaseSeparate. See the Modifications Row status column	PASS
C06	IBR is between 0% and 30% on every used lease row	PASS
C07	Register rows are complete and valid: required fields filled (Class, CommencementDate, TermMonths, PaymentAmount, PaymentFrequency, IBR) and numeric where expected; list fields hold allowed values (Class, PaymentFrequency, Timing, Y/N fields); lease term 1 to 360 months and a multiple of the payment interval; EscalationEveryMonths a multiple of the payment interval or a divisor of it; EscalationPct above -100%; RentFreeMonths and AmountAtEndOfTerm not negative. See the Lease Register Row status column	PASS
C08	Journals balance (debits = credits) in every period (integrity tie)	PASS
C09	Disclosure reconciliations cross-foot: ROU rollforward equals the Results total, class movements add to the total, the maturity buckets add to the maturity total, and the cash outflow total adds up (integrity tie)	PASS
C10	Used leases do not exceed the tier limit (250)	PASS
C11	At most one remeasuring modification per lease	PASS
C12	Undiscounted cash on the original terms recomputed in closed form from the register (payments net of rent-free months, escalation blocks, purchase option and amount at end of term) equals the cash grid total for every lease	PASS
C13	Forward rollforward from commencement ($L_0 + \text{interest} - \text{payments} + \text{modification adjustment} - \text{derecognition through } t_R$) equals the liability grid at t_R for every lease	PASS
C14	Number of non-zero cash cells on the original terms equals the expected payment count (T / s less rent-free payments, plus one for a cash amount at T on an advance lease) for every lease	PASS
C15	Register used-row count equals the engine lease count and the Results row count (rows are aligned; nothing typed below the last unlocked row)	PASS
C16	Settings hold allowed values: ReportingDate is a date, DayCount, JournalFrequency, TimingDefault, RateConvention and the four short-term exemption elections are list values, Tolerance > 0	PASS
C17	Warning only (not part of AllChecksPass): the current portion of the liability is zero or more on every lease; a negative current portion means the liability grows over the next twelve months (rent-free period or escalating payments) and deserves a look	PASS

All checks pass: TRUE

Lease liability at the reporting date

	Amount
Current	779,176.59
Non-current	4,309,983.71
Total lease liability	5,089,160.30
Right-of-use assets	4,537,097.29

Short-term and low-value leases, and cash

Amount

Short-term lease expense	12,000.00
Low-value lease expense	1,650.00
Total cash outflow for leases	1,356,207.50

Lease liability reconciliation

	Amount
Opening	6,087,190.61
Additions	70,640.54
Interest	335,342.33
Payments	(1,340,357.50)
Modifications	(34,892.69)
Derecognition (scope decrease)	(28,762.99)
Closing	5,089,160.30

Maturity analysis (undiscounted)

Due	Amount
Within 1 year	1,058,050.23
1 to 2 years	1,039,435.04
2 to 5 years	2,497,281.30
Over 5 years	1,512,529.93
Total	6,107,296.49