# Breakdown of Lease Liabilities & Assets Across Financial Statement Lines Items

Rule ID: DQC\_0124

### Rule function

This rule identifies 10-K, 10-K/A and 20-F filings where the filer has lease liabilities and assets but has not included those lease liabilities and assets in the presentation linkbase of the financial statements. In these cases it is expected that the filer would indicate which financial statement line item the lease liability or asset is included in. This can be performed one of two ways:

1. Use the Extensible List item if the lease liability or asset is allocated to one or more accounts. This should be used if the values allocated to each account are not provided.
2. Use the balance sheet location axis when the filer reports the specific amounts of the liability or asset apportioned to separate balance sheet accounts.

If the extensible list item or Balance Sheet Location Axis is not used then the rule will report an error.

The rule applies to the following items used to record lease liabilities and assets on the balance sheet:

1. FinanceLeaseLiability
2. FinanceLeaseLiabilityCurrent
3. FinanceLeaseLiabilityNoncurrent
4. FinanceLeaseRightOfUseAsset
5. OperatingLeaseRightOfUseAsset

The following items are not covered as they have already been addressed by rule 87:

1. OperatingLeaseLiability
2. OperatingLeaseLiabilityCurrent
3. OperatingLeaseLiabilityNoncurrent

The associated extensible list items required for each of these elements is as follows:

* FinanceLeaseLiabilityStatementOfFinancialPositionExtensibleList
* FinanceLeaseLiabilityCurrentStatementOfFinancialPositionExtensibleList
* FinanceLeaseLiabilityNoncurrentStatementOfFinancialPositionExtensibleList
* FinanceLeaseRightOfUseAssetStatementOfFinancialPositionExtensibleList
* OperatingLeaseRightOfUseAssetStatementOfFinancialPositionExtensibleList

In those cases where the filer has used the balance sheet location axis, the rule checks to ensure that two or more values have been tagged with the lease liability or Asset and the balance sheet location axis. If only one value has been tagged with the balance sheet location axis[[1]](#footnote-1), then the extensible enumeration element should be used instead.

### Problem solved by the rule

The intent of the rule is to ensure that companies follow the FASB guidance have used the correct extensible enumeration elements and Balance Sheet location axis structure.

Example rule message

The element us-gaap:FinanceLeaseLiability with a value of 2,000 has been used in the filing but does not appear in the financial statements of the filing. This disclosure should appear in the face financials unless it is included in another account caption. If this is the case either:

1. The element FinanceLeaseLiabilityStatementOfFinancialPositionExtensibleList should be used to identify the account where the Finance Lease liability is included; or

2. The Balance Sheet location axis should be used with two or more account members to identify into which financial statement captions the Finance Lease liability has been apportioned.

Period :2020-12-31

Dimensions :

Unit : USD

Decimals: -3

Rule Element Id:9584

Rule version: 16.0.0

## **For Developers**

The Global Rule Logic document contains general guidelines for implementation of rules.

The rule message template contains text and parametric reference to arguments of the rule operation, using the syntax ${parameter} to indicate that insertion of a parameter’s value is to occur.

### **General message template**

The element {$leaseAsset.concept.name} with a value of {$leaseAsset} has been used in the filing but does not appear in the financial statements of the filing. This disclosure should appear in the face financials unless it is included in another account caption. If this is the case either:

1. The element OperatingLeaseRightOfUseAssetStatementOfFinancialPositionExtensibleList should be used to identify the account where the Operating Lease Asset is included; or

2. The Balance Sheet location axis should be used with two or more account members to identify into which financial statement captions the Operating Lease Asset has been apportioned.

Period :{$leaseAsset.period}

Dimensions : {$leaseAsset.dimensions.join(', ','=')}

Unit : {$leaseAsset.unit}

Decimals: {$leaseAsset.decimals}

Rule Element Id:{$rule\_id}

Rule version: {$ruleVersion}

### Rule element ID index

The rule element id is used to identify unique elements or combinations of elements tested in the rule.

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| --- | --- |
| Rule Element ID | Elements |
| DQC.US.0124.9584 | FinanceLeaseLiability |
| DQC.US.0124.9585 | FinanceLeaseLiabilityCurrent |
| DQC.US.0124.9586 | FinanceLeaseLiabilityNoncurrent |
| DQC.US.0124.9587 | FinanceLeaseRightOfUseAsset |
| DQC.US.0124.9588 | OperatingLeaseRightOfUseAsset |

1. A single value disaggregated on the balance sheet location axis is not a disaggregation. [↑](#footnote-ref-1)