# Incorrect Calculation of Lease Liability Payments Due

Rule ID: DQC\_0090

### Rule function

This rule identifies 10-K, 10-K/A and 20-F filings where the concept LesseeOperatingLeaseLiabilityPaymentsDue is not equal to the sum of OperatingLeaseLiability and LesseeOperatingLeaseLiabilityUndiscountedExcessAmount.

The rule also identifies where the concept FinanceLeaseLiabilityPaymentsDue is not equal to the sum of FinanceLeaseLiability and FinanceLeaseLiabilityUndiscountedExcessAmount

The rule will run if either of the addends appears in the filing.

### Problem solved by the rule

The intent of the rule is to allow filers to check that their filing is consistent with the FASB’s XBRL implementation guide. This rule addresses those cases where the filer has used inappropriate addends in the calculation of lease liability payments, and can identify where an inappropriate element is used to identify the undiscounted amount.

Example rule message

The element LesseeOperatingLeaseLiabilityPaymentsDue with a value of 100,000 should be equal to the sum of OperatingLeaseLiability plus LesseeOperatingLeaseLiabilityUndiscountedExcessAmount. The value of these adds to 43,000. A difference of 57,000. In an annual filing this reconciliation is required and all elements should have a value in the current reporting period.

Period : 2019-01 -01 to 2019-12-31

Dimensions :none

Decimals: -6

Rule Element Id:9372

Rule version: 11.0

## **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 {$sum1.concept.name} with a value of {$sum1} should be equal to the sum of OperatingLeaseLiability plus LesseeOperatingLeaseLiabilityUndiscountedExcessAmount. The value of these adds to {$addend}. A difference of {$sum1 - $addend}. In an annual filing this reconciliation is required and all elements should have a value in the current reporting period.

Period :{$sum1.period}

Dimensions : {$sum1.dimensions.join(', ','=')}

Unit : {$sum1.unit}

Decimals: {$sum1.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.

|  |  |
| --- | --- |
| Rule Element ID | Elements |
| DQC.US.0090.9374 | LesseeOperatingLeaseLiabilityPaymentsDue |
| DQC.US.0090.9375 | FinanceLeaseLiabilityPaymentsDue |