

IBM TRIRIGA

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Combined Release Notes for Lease Accounting



Note

Before using this information and the product it supports, read the information in “Notices” on page 124.

This edition applies to version 10, release 7, modification 0 of IBM® TRIRIGA® and to all subsequent releases and modifications until otherwise indicated in new editions.

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Release Notes

These release notes provide a combined review of IBM TRIRIGA's Lease Accounting updates since the 10.5.3 version and include the following:

- An overview of what's new, known limitations, changes, and patch helper workflows
- Instructions for installing the OM package
- Documentation for the changes and new functions



Warning - CUSTOMERS SHOULD CONSULT WITH THEIR ACCOUNTING ADVISORS AND IMPLEMENTATION PARTNERS TO DETERMINE WHAT IMPACT, IF ANY, MAY RESULT FROM THE CHANGES IN THIS RELEASE/FIX PACK/OM PACKAGE. THIS RELEASE/FIX PACK/OM PACKAGE MAY CONTAIN CHANGES TO CERTAIN CALCULATION MODELS WHICH MAY AFFECT PREVIOUSLY PUBLISHED FINANCIAL RECORDS AND HOW FUTURE RECORDS ARE CALCULATED.



Note - The IBM TRIRIGA wiki information, formerly located on DeveloperWorks, is migrated to the [IBM TRIRIGA Application Platform 3.7 Knowledge Center](#) under the heading *Additional documentation*. For more information, see the [IBM TRIRIGA Release Information](#) page on IBM Support.

What's New in TRIRIGA 10.7.0 for Lease Accounting

IBM TRIRIGA 10.7.0 continues to add valuable functionality, fix defects, and reduce the effort necessary for new and existing customers to implement our products.

IBM TRIRIGA 10.7.0 includes the following highlights.

- Lease Accounting improvements enable the creation of journal entries by asset class and support the reversal of impairment losses recognized previously on leases per IFRS accounting standards guidance.

The following sections describe how to use the new lease function available as of IBM TRIRIGA 10.7.0.

Impairment Reversal (for IFRS only or GAAP with IFRS for local reporting)

You can now use IBM TRIRIGA to reverse a previously calculated impairment loss for an IFRS lease that is impaired. The system will calculate the value that can be reversed. To use this feature, log in as a Lease Accountant.

1. To reverse an impairment, go to the Accounting tab of a lease.
2. Click **Accounting Revise**.
3. Under Change Type, select **Contractual Factors**.
4. From the Fiscal Period field, select the fiscal period for which you want to reverse the impairment.
5. If the lease is impaired, you will see the IFRS Reversal Impairment checkbox. Select **IFRS Reversal Impairment**.
6. Enter the Recoverable Amount and click **Continue**.
7. Click on **Reactivate Accounting Schedules**. The calculations begin during which the lease remains read-only. Once the calculations are completed, the lease becomes editable.
8. Click **Activate** to activate the lease.

Asset Classes

A new Asset Class field is added to IBM TRIRIGA on the Accounting tab of a lease under Details. This is also reflected in the Accounting tab under Accounting Details. Asset Classes are useful for creating class-specific account codes.

Creating Lease Asset Classes

To create entries in Lease Asset Class, log in as a Lease Administrator or Lease Accountant.

1. Go to **Tools > Administration > Classification > Lease Asset Class** to view the Asset Lease and Real Estate Lease classifications.
2. Click on one of these classifications to create a lease asset class.

Setting up Asset Classes in a Journal Entry template

You can set up asset classes in journal entry templates. You can then use these asset classes while creating journal entries specific to business units.

1. Go to **Contracts > Contract Set Up > Lease Journal Entry Setup Templates**.
2. Open an existing Journal Entry Setup Template.
3. In the Details section, select the **Use Asset Specific GL Code** checkbox. The Asset Class Account Code section appears.
4. Click **Add** to open the Asset Class GL Code Template window. For an asset class, select the Debit Account and Credit Account values, and save the template.

Setting up Asset Class in a Journal Entry

You can set up Asset Class for journal entries.

1. Go to **Contracts > Contract Set Up > Lease Journal Entry Setups**.
2. Open a journal entry and select the **Use Asset Specific GL Code** checkbox. The Asset Class Account Code appears.
3. Click **Add** to open the Asset Class GH Code window and select asset codes to add them to the journal entry. Credit and Debit GL codes are required and must be selected.
4. The system populates Debit and Credit Accounts specific to the Asset Class added. In case there is no asset code for an asset class, the default values are used. These values can be seen under Default Debit Account Code and Default Credit Account Code.

Lease Data Setup Utility

The Lease Data Setup Utility can be used for updating leases with asset classes quickly and in bulk.

With this utility, you can manage the following processes:

1. Assign Asset Class to leases
2. Assign Asset Class GL Codes to Journal Entry Setup
3. Remove All and Recreate Asset Class GL Codes to Journal Entry Setup
4. Assign Asset Class GL Codes to Journal Entry Setup Template
5. Remove All and Recreate Asset Class GL Codes to Journal Entry Setup Template.

Note: The Lease Journal Entry Setup Utility and General Ledger Code Setup Utility are now moved from **Tools > Data Utilities** to **Contracts > Contract Setup**. To use the Lease Data Setup Utility, go to **Contracts > Contract Setup > More > Lease Data Setup Utility (Data Utilities)**.

Assigning Asset Class to Leases

With this option, you can select asset classes and assign an asset class value in bulk.

1. In the Lease Data Setup Utility window, name the utility and, under Details, select the Process Type as **Assign Asset Class to Leases**.

2. In the Lease Type field, select the lease type as either **Asset Lease** or **Real Estate Lease**.
3. The Asset Class field now appears. Select the asset class that you want to assign to the leases and click **OK**.
4. On the Lease Data Setup Utility window, click on **Create**. On the newly created utility, you can now see an additional section called Asset Leases.
5. In the Asset Leases section, click **Find** to open the list of leases to which you want to assign an asset class.
6. Click **Process** to complete assigning the selected asset class to all the leases selected in the previous step.

Assigning Asset Class GL Codes to Journal Entry Setup

1. In the Lease Data Setup Utility window, name the utility and under Details, select the Process Type as **Assign Asset Class GL Codes to Journal Entry Setup**.
2. In the Lease Type field, select the lease type as either **Asset Lease** or **Real Estate Lease**.
3. The Business Unit field displays. Select the business unit that you want to assign asset codes to and click **Save**.
4. The Asset Class Account Code and Journal Entry Setup sections display. Click the **Add** action related to the Asset Class Account Code. The Asset Class GL Code window displays.
5. Select an Asset Class, the Debit Account, and Credit Account information, and click **Create**.
6. Click **Save and Close** to return to the Lease Data Setup Utility window.
7. To add Journal Entry Setups, click the related **Find** action to open the list of Journal Entry Setups associated with the selected business unit.
8. Select the required entries and click **OK** to close the selection window.
9. Click **Process** to assign the Asset Class GL Codes to all the Journal Entry Setups for the selected business unit.

Note: If the asset class already exists in the journal entry setup, the other information related to the asset class is updated.

Removing All and Recreating Asset Class GL Codes to Journal Entry Setup

You can remove all asset classes and their codes on multiple journal entry setups at once.

1. When assigning new asset codes to journal entry setups, you can choose to remove all the previously assigned asset codes by selecting **Remove All and Recreate Asset Class GL Codes to Journal Entry Setup** in the Process Type field.
2. Follow steps 3 through 9 from the instructions for Assigning Asset Class GL Codes to Journal Entry Setup to define the journal entry setups for which you want to remove all existing asset classes.
3. Click **Process**. In your list of journal entry setups, the existing asset classes are removed, and the asset class selected in the Asset Class Account Code is assigned to these journal entry setups.

Assigning Asset Class GL Codes to Journal Entry Template

You can add asset class GL codes to journal entry templates.

1. In the Lease Data Setup Utility window, name the utility and under Details, select the Process Type as **Assign Asset Class GL Codes to Journal Entry Template**.
2. In the Lease Type field, select the lease type as either **Asset Lease** or **Real Estate Lease**.
3. The Asset Class Account Code Template and Journal Entry Setup Template sections display. Click the **Add** action related to the Asset Class Account Code Template. The Asset Class GL Code Template window displays.
4. Select an Asset Class, the Debit Account, and Credit Account information, and click **Create**.

5. Click **Save and Close** to return to the Lease Data Setup Utility window.
6. To add Journal Entry Setup Templates, click the related **Find** action.
7. Select the required entries and click **OK** to close the selection window.
8. Click **Process** to assign the Asset Class Account Code Templates to all the selected Journal Entry Setup Templates.

Note: If the asset class already exists in the journal entry setup template, the other information related to the asset class is updated.

Removing All and Recreating Asset Class GL Codes to Journal Entry Setup Template

You can remove all asset classes and their code templates on several journal entry setup templates at once.

1. When assigning new asset codes to journal entry setups, you can choose to remove all the previously assigned asset codes by selecting **Remove All and Recreate Asset Class GL Codes to Journal Entry Setup Template** in the Process Type field.
2. Follow steps 2 through 7 from the instructions for Assigning Asset Class GL Codes to Journal Entry Setup Templates to define the journal entry setup templates for which you want to remove all existing asset classes.
3. Click **Process**. In your list of journal entry setup templates, the existing asset classes are removed, and the asset class selected in the Asset Class Account Code Template is assigned to these journal entry setup templates.

IBM TRIRIGA 10.7.0 Important Information

The following items are important information concerning IBM TRIRIGA that are newly added for this release. For Important Information related to previous releases, see the [Release Notes](#) page on IBM Support.

| Area of Impact | Description |
|--|---|
| Lease - Asset and Real Estate Reporting System Setup | A clean installation of IBM TRIRIGA 10.7.0 will clear the Database Server field that is found at Tools > System Setup > General > Application Settings > General tab > TRIRIGA Server Details section. You must enter the value manually in order to run BIRT disclosure reports for lease accounting. (Tri-59574) |
| Lease Accounting - GAAP and IFRS | When creating a new lease, it is recommended that the duration be set to a maximum of 99 years to ensure that lease calculations work as expected. An update to this guidance will be issued in a future version of the product. |
| Lease Accounting - GAAP and IFRS | Although amounts associated with pre-commencement payments and receipts for Initial Direct Costs, Prepayments, and Tenant Incentives are correctly included in the calculation of Rent Expense, the unamortized carrying amounts associated with these three items are not currently included in the Accrued Liability balances in the Accounting Schedule nor are associated amounts included in the periodic Accrual column. The unamortized carrying amounts for Initial Direct Costs, Prepayments and Tenant Incentive at the end of each period are however visible in the Accounting Tab in the two sections called Straight Line Rent Schedule and Incentive Schedule Before Lease Commencement. |

| Area of Impact | Description |
|----------------------------------|---|
| Lease Accounting - GAAP and IFRS | If a lease starts mid-month with a partial month payment made, TRIRIGA calculates the NPV of the future lease payments by initially calculating the NPV based on a full-month payment as if the lease commenced on the first day of the month. TRIRIGA then adjusts this NPV by an amount equal to the imputed interest derived for a full first month multiplied by the number of days in the pre-commencement period of the first month as a fraction of the total number of days in the first month of the lease. |
| Lease Accounting - GAAP and IFRS | In lease scenarios containing the Payment in Advance provision, the sum of short-term liability and long-term liability amounts do not equal the total liability, as a portion of short-term liability is segregated into the accrued interest balance. Therefore, total liability will equal the summation of short-term liability, accrued interest balance, and long-term liability. In lease scenarios containing the Payment in Arrears provision, the sum of short-term liability and long-term liability amounts equals the total liability. |
| Lease Accounting - GAAP and IFRS | Information pertaining to leases that have not yet commenced but that create significant rights and obligations for the lessee, including the nature of any involvement with the construction or design of the underlying asset, has to be obtained from outside of TRIRIGA. |
| Lease Accounting - GAAP and IFRS | Sale and leaseback transaction functionality are not currently available in TRIRIGA. |
| Lease Accounting - GAAP and IFRS | When processing modifications or impairments and selecting a fiscal period (i.e. month) to indicate the effective date of the event, the system does not currently support the ability to choose a specific date within the fiscal period and therefore TRIRIGA defaults to: <ul style="list-style-type: none"> • Modifications being processed as of the 1st day of the fiscal period selected • Impairments being processed as of the last day of the fiscal period selected |

IBM TRIRIGA 10.7.0 Known Limitations

The following items are known limitations concerning IBM TRIRIGA and are newly added for this release. For Known Limitations related to previous releases, see the [Release Notes](#) page on IBM Support.

| Area of Impact | Description |
|-------------------------|--|
| Lease Accounting - GAAP | Currently in TRIRIGA, there are two tabs: <ol style="list-style-type: none"> 1. The Clauses, Options & Terms tab allows you to enter the purchase, renewal, break / terminations options details like effective date, likely or not likely, and the amounts associated with the options. 2. The Accounting tab allows you to select yes or no for the following two questions for lease classification under the GAAP Classification section. <ul style="list-style-type: none"> - Does property transfer ownership at end of lease? |

| Area of Impact | Description |
|---|--|
| | <p>- Is it reasonably certain at commencement date that the purchase option will be exercised at the end of the lease?</p> <p>Currently, the two tabs function independently of each other. Therefore, you must ensure that information entered on the tabs is not contradictory.</p> <p>If the question “Is it reasonably certain at commencement date that the purchase option will be exercised at the end of the lease?” in the GAAP Classification section of the Accounting tab is “Yes,” even though there is no purchase option created in the Options tab or a purchase option is created but “not reasonably certain” at commencement, there is no attention message to inform user.</p> <p>For more information on this functionality, see the description of Tri-65972 below.</p> |
| Lease Accounting - GAAP | TRIRIGA does not support cases where modification results in lease reclassification from Finance lease to Operating lease. |
| Lease Accounting - GAAP and IFRS | <p>Adjustments to an upfront incentive amount can be carried out by adjusting the incentive payment schedule and associated payment line item.</p> <ol style="list-style-type: none"> 1. If the payment schedule start date is after today, use the Update or Split Payment Schedules option to adjust incentive amount. Both the payment schedule and payment line item will be adjusted. 2. If the payment schedule start date is before today, then two adjustments should be made: <ul style="list-style-type: none"> Step 1. Use the Update or Split Payment Schedules option to adjust the incentive amount on the payment schedule. Step 2. Use the Update Only Payment Line Items option to adjust the incentive amount on the payment line item. 3. If the payment schedule start date is today and the payment line item is not paid yet, use step 1 from above. If the payment schedule start date is today and the payment line item is already paid, use step 2 from above. |
| Lease Accounting - GAAP and IFRS (Limitation known since 10.5.3.1) | All BIRT disclosure reports, except for one report, are designed to retrieve data directly from the database using SQL statements. As a result, the column name that is referenced may not be the same in your TRIRIGA database. Since these reports retrieve data directly from the database, the different SQL statements are written separately, one for Oracle/DB2 and another for Microsoft SQL Server. TRIRIGA 10.5.3.1 currently supports three database servers: Oracle, DB2, and Microsoft SQL Server. |
| Lease Accounting - GAAP and IFRS (Limitation known since 10.5.3.1) | For BIRT disclosure reports, when the lease classification is changed from Operating to Finance within a lease, the disclosure reports will run that lease with the current classification alone. The reports do not yet support two different classifications for different periods. |
| Lease Accounting - GAAP and IFRS | For separation of current and non-current assets and liabilities, segregation between short-term and long-term liability is available in the respective accounting schedules in TRIRIGA. However, the disclosure reports do not provide the segregation between short-term and long-term liability. |

| Area of Impact | Description |
|---|---|
| Lease Accounting - GAAP and IFRS | <p>In scenarios where a change is made to the lease which results in a recalculation of the lease schedule, the Gross Asset Value in the revised lease schedule is larger than the Current Asset Value, which is unexpected from an accounting perspective.</p> <p>This value should correspond to the total amount of amortization that will be calculated over the lease schedule subsequent to the change. The values currently stored in the schedule are working in TRIRIGA as currently designed.</p> |
| Lease Accounting - GAAP and IFRS (Limitation known since 10.5.3.1) | Partial calculations of index adjustments are not currently supported. |
| Lease Accounting - GAAP and IFRS (Limitation known since 10.5.3.1) | The currency conversion for BIRT disclosure reports only supports the Default currency conversion group. |
| Lease Accounting - GAAP and IFRS (Limitation known since 10.6.0) | <p>The following limitations currently apply to incentive adjustments:</p> <ul style="list-style-type: none"> • Support for an adjustment of incentive amount is available only for incentive schedules added before activation. • After adding new incentive schedule at the modification, any adjustment of existing incentive schedules is not supported. • For an incentive schedule adjustment, both payment schedules and payment line items should be separately adjusted. • A new incentive schedule that is added after the modification cannot have the same date as an existing incentive payment schedule. If this happens, the new incentive amount will not be included. <p>(Tri-52727-IJ06586-IV99840)</p> |
| Lease Accounting - GAAP and IFRS (Limitation known since 10.6.0) | TRIRIGA currently supports only two asset types: Asset Lease and Real Estate Lease. |
| Lease Accounting - GAAP and IFRS | When attempting to carry out short-term lease accounting (straight-lining in ASC 842 and IFRS 16), if the Include in Amortization checkbox is cleared, TRIRIGA currently does not generate a straight-line schedule. |
| Lease Accounting - GAAP and IFRS (Limitation known since 10.5.3.1) | When doing an amendment to adjust payments that are based on an index lease, a user can only adjust payments using Update Action = Update or Split Payment Schedules on the Payment Adjustment form to cause the variable that results from the index to become a fixed payment. |
| Lease Accounting - GAAP and IFRS | When processing a payment adjustment, the Update or Split Payment Schedules option is not supported for one-time payment schedules. |

| Area of Impact | Description |
|---|---|
| (Limitation known since 10.5.3.1) | |
| Lease Accounting - GAAP and IFRS (Limitation known since 10.5.3.1) | When setting up an index lease with multiple index clauses, the system uses the clause type to group the index clauses. This is for the purpose of calculation comparison. |
| Lease Accounting - GAAP and IFRS (Limitation known since 10.5.3.1) | When transitioning a lease previously classified as an Operating lease under IAS17 to IFRS16 with the modified retrospective approach, TRIRIGA measures the ROU Asset using Option 2, referencing the KPMG guidance (https://www.in.kpmg.com/ifrs/files/Leases-Transition-Options-Nov-2016.pdf page 19). Option 2 measures the ROU asset at an amount equal to the lease liability (subject to certain adjustments). |
| Lease Accounting - GAAP and IFRS | You cannot currently use TRIRIGA to modify a lease mid-month. |
| Lease Accounting - IFRS | TRIRIGA is not currently able to apply the recognition exemption under IFRS 16 associated with low value underlying assets, i.e. assets with a value of \$5,000 or less when new. Currently, TRIRIGA will recognize and measure every lease irrespective of the value. |

IBM TRIRIGA 10.7.0 Changes

The following changes to IBM TRIRIGA are in this release:

| Area of Change | Description |
|-------------------------------|--|
| Lease - Asset | For an asset lease, when doing a modification, the lease treatment is no longer changed on the History lease. (Tri-61771) |
| Lease - Asset and Real Estate | A contract revision change type 'Non-Lease-Accounting Amendment' for Lease Administrators is now introduced to support a change to the lease that does not affect the lease accounting. Currently, it only allows an update or a creation of a Payment Schedule with the Summary Type that is not Rent. (Tri-62305-IJ21339) |
| Lease - Asset and Real Estate | A new section 'Bypass Approval' is added on Application Settings > Lease Accounting Settings tab, where a Bypass Approval Intermediate record can be added with a 'Contract Revision Change Type' to Bypass all approval on activation of a Real Estate/Asset Lease when it is Revised with the above Contract Revision Change Type. (Tri-65455) |
| Lease - Asset and Real Estate | A user message to remind a user to review the lease is shown when you click on "Activate". It will only show when you click on the action first time. Clicking it again, the message will no longer show. (Tri-61399-IJ20918) |

| Area of Change | Description |
|---|---|
| Lease - Asset and Real Estate | After applying an index adjustment calculator, the Residual Value Guarantee is no longer missing in the Net Rent Payment of the last fiscal line item. (Tri-65046) |
| Lease - Asset and Real Estate | Attention message displays when recalculating the accounting schedules and on issuing Index Adjustment. (Tri-63038-IJ21631) |
| Lease - Asset and Real Estate | Calculate Lease Treatment and Recalculate NPV section actions now only update values in the respective 840 and 842 sections. (Tri-61195) |
| Lease - Asset and Real Estate | Contract Attribute values are now mapped to the History Lease Contract attribute. (Tri-64565-IJ24783) |
| Lease - Asset and Real Estate | Dismantle cost is now included in the calculation of the Current Asset Value only for IFRS 16 and not in the calculation of the Current NPV and lease liability. (Tri-62916-IJ21594) |
| Lease - Asset and Real Estate | Error messages related to the extended formula of the below fields no longer appear in the server log: - triPVofRentCompoundNU (Module = triCostEstimate, BO = triAmortizationSummary) - triFasbPVRentBldgOnlyNU (Module = triActionForm, BO = triLeaseLocalReporting). (Tri-62824) |
| Lease - Asset and Real Estate | For an initial lease, the NPV of ASC 842 and IFRS 16 within the same lease are now calculated and show the same amount when the Accounting Start Date is not on the first day of the fiscal period with the Incentive received in the first period. (Tri-65693-IJ24598) |
| Lease - Asset and Real Estate | For real estate and asset lease records, on the Accounting tab, in the Schedule Summary section, the "Straight Line Rent per Year" field is no longer visible. (Tri-64701) |
| Lease - Asset and Real Estate | If there is a change in the Accounting Start Date or Accounting End Date and you click on Calculate Lease Treatment or Calculate Lease Classification, an attention message will display asking you to either Save or Save & Close the record to have the NPV re-calculated. The lease will be in processing state. Once processing is completed, the lease will be editable again. (Tri-59494-IJ17283) |
| Lease - Asset and Real Estate | IFRS Classification section in both Accounting Tab & Local Reporting tab is now hidden and Lease Classification defaulted to Finance. This is applicable to All the IFRS leases and GAAP leases with local Reporting as IFRS. (Tri-63658) |
| Lease - Asset and Real Estate Reporting | Issues such as blank parameters for dates and currency, no longer occur when running a report on a BIRT process server. (Tri-62211) |
| Lease - Asset and Real Estate | Net Asset Value is now reduced to zero for a lease with Non-Standard Calendar - 30 Day Basis - IFRS Accounting. (Tri-61222) |

| Area of Change | Description |
|-------------------------------|---|
| Lease - Asset and Real Estate | Net Asset Value now reduces to zero for leases with Application Settings > Accounting Standards different from the Lease Accounting standard. (Tri-61287) |
| Lease - Asset and Real Estate | No section actions are visible on new GAAP and IFRS Classification sections when doing Data Revise. (Tri-61125) |
| Lease - Asset and Real Estate | On a modified Lease, when closing the record by clicking 'X', the IFRS Liability Carryover Balance and the IFRS Asset Carryover Balance fields are no longer displayed. (Tri-62760) |
| Lease - Asset and Real Estate | On activation of a lease with a clause where the 'Payment Auditable' checkbox not enabled, a "Could not create TASK_RECURRENCE" error is no longer generated in the log. (Tri-64483-IJ23855) |
| Lease - Asset and Real Estate | On Adjust Payments, the Cost Codes can be modified without the need to update any other values. (Tri-62979-IJ21574) |
| Lease - Asset and Real Estate | On an IFRS accounting schedule, when an Index Adjustment Calculator has the Start of the Adjustment prior to the Accounting Start Date, the NPV is now calculated from the Accounting Start Date with the correct amount and the liability is coming down to zero. (Tri-61446) |
| Lease - Asset and Real Estate | On an index lease, the catch-up amount when applying the first Index Adjustment Calculator is no longer cleared and now calculates correctly when the second Index Adjustment Calculator is applied. (Tri-63910-IJ22941) |
| Lease - Asset and Real Estate | On an Index lease, the minimum amount on the payment line items that are after the Index Adjustment End Date is no longer cleared when the base payments are adjusted. (Tri-61224) |
| Lease - Asset and Real Estate | <p>On the Index Adjustment Calculator. when there are multiple payment schedules associated to an Index Adjustment Calculator, a user can now update the index adjustment for each payment schedule by selecting a record on the "Adjust Payment Schedule" section and then Calculate the adjustment. The Percent Used will be updated and stored on each Payment Schedule Intermediate record.</p> <p>If the user does not select any payment schedule to update, upon calculation, the Percent Used will be updated for all of the Payment Schedule Intermediate records.</p> <p>A patch helper workflow is "triPatchHelper - triCalculate - 10.7 - Set Percent Used on Payment Schedule Intermediate". This is to set the Percent Used from Index Adjustment Calculator to its associated Payment Schedule Intermediate records. This will only be done for the Index Adjustment Calculator records that have the status of Issued or Completed. (Tri-61385-IJ20006)</p> |
| Lease - Asset and Real Estate | Performance for Lease Abstract > Create Draft is improved through systemic platform changes along with the application. (Tri-53416-IJ22808) |

| Area of Change | Description |
|-------------------------------|--|
| Lease - Asset and Real Estate | <p>Prepayments are now included as part of the NPV classification test for ASC 842 and NPV treatment test for ASC 840/IAS 17. Also, at modification, the unamortized prepayment is included in the classification tests.</p> <p>For ASC 840, Classification Test PV is added on the FASB Treatment section of both RE Lease and Asset Lease.</p> <p>For IAS 17, Classification Test PV is added on the IFRS Treatment section of both RE Lease and Asset Lease.</p> <p>For ASC 842, Classification Test PV is added on the Schedule Summary section of the Accounting tab and on Amortization Summary section of the Local Reporting tab of both RE Lease and Asset Lease. (Tri-61285-IJ19887)</p> |
| Lease - Asset and Real Estate | <p>Purchase option:</p> <ol style="list-style-type: none"> 1. For GAAP, on the initial lease, when there is a purchase option and only if the purchase option is reasonably certain, the Short-Term field is now set to No. However, if the question "Is it reasonably certain at commencement date that the purchase option will be exercised at the end of the lease?" is still set to No in the GAAP Classification section and you click on the Calculate Lease Classification action, an attention message below will be shown. This will NOT show when the lease is modified. <p>The question, "Is it reasonably certain at commencement date that the purchase option will be exercised at the end of the lease?" in the GAAP Classification section is set to "No", but the purchase option is already reasonably certain. If you want to update the answer, change the selection and then click "Calculate Lease Classification" again.</p> <ol style="list-style-type: none"> 2. For IFRS, on the initial lease, as long as there is a purchase option, the Short-Term field is now set to No. <p>Transfer of Ownership</p> <p>For GAAP, on the initial lease, if the question, "Does Property Transfer Ownership at End of Lease?" on the GAAP Classification section is set to Yes, the Short-Term field is now set to No. (Tri-65972)</p> |
| Lease - Asset and Real Estate | <p>Records of type triCalculationHelper are no longer persisted to the database for many of the workflows in Real Estate Lease Calculations. There are combinations of the use of "In Memory Smart Objects" or deleting the records created at the end of the workflow process. (Tri-63792-IJ22572)</p> |
| Lease - Asset and Real Estate | <p>Replaced Control Number with Record ID in lease related workflows where control number is used in Retrieve Record task to get least on greatest record. (Tri-64117-IJ23183)</p> |
| Lease - Asset and Real Estate | <p>Tenant incentives before commencement date are now included as part of the NPV classification test for ASC 842. For ASC 840/IAS 17, both Incentives before and after commencement dates are included as part of the NPV treatment test. Also, at modification, the unamortized incentives are included in these classification tests.</p> <p>For ASC 840, Classification Test PV is added on the FASB Treatment section of both RE Lease and Asset Lease.</p> |

| Area of Change | Description |
|-------------------------------|---|
| | <p>For IAS 17, Classification Test PV is added on the IFRS Treatment section of both RE Lease and Asset Lease.</p> <p>For ASC 842, Classification Test PV is added on the Schedule Summary section of the Accounting tab and on Amortization Summary section of the Local Reporting tab of both RE Lease and Asset Lease. (Tri-61294-IJ19874)</p> |
| Lease - Asset and Real Estate | The accounting schedules are now calculated correctly when a lease is amended on the first fiscal period of the lease. (Tri-62066-IJ20977) |
| Lease - Asset and Real Estate | The Accounting Start Date no longer updates when performing a data revision or issuing an index adjustment. (Tri-62835-IJ21337) |
| Lease - Asset and Real Estate | The Business Unit value for Operating Lease Cash Flow is no longer truncated after exporting to PDF. (Tri-60959) |
| Lease - Asset and Real Estate | The Dismantle Cost is now available in the Net Rent Payment of the last fiscal payment line item after applying an Index Adjustment Calculator. (Tri-65424) |
| Lease - Asset and Real Estate | The End Date is now updated on the Payment Line Items for leases with an annual frequency payment schedule and where the payment schedule Start Date is greater than the 28th day of the month. (Tri-60966-IJ19632) |
| Lease - Asset and Real Estate | The Expiration JEs are no longer created when the lease is terminated. (Tri-61586-IJ20229) |
| Lease - Asset and Real Estate | The Fiscal Period on the Contract Revision (when doing a modification) is now updated to Start from Accounting Start Date. (Tri-61804) |
| Lease - Asset and Real Estate | The Impairment Reserve on the IFRS accounting schedule does not accumulate with the same loss amount when re-calculating the accounting schedule multiple times. (Tri-63471) |
| Lease - Asset and Real Estate | The Initial Direct Cost on a lease can be entered on the initial lease only. After the first activation, the Initial Direct Cost is read-only. (Tri-62294-IJ21116) |
| Lease - Asset and Real Estate | The Journal Entry amount is now calculated correctly when any of the subsequent Calculation input(s) do not fetch a FLI to get a value of a field. For example, out of two Calculation Inputs, if the Calculation Input 2 does not fetch any FLI, it is now updated to 0, instead of copying the value from the Calculation Input 1. (Tri-63280) |
| Lease - Asset and Real Estate | The lease treatment updates automatically when you close the lease window. The history leases now also retain the correct lease treatment value. (Tri-64887) |
| Lease - Asset and Real Estate | The Likely Term Boolean field on the option record is now updated when the option is selected/de-selected in the Likely Term Option section. (Tri-61073) |
| Lease - Asset and Real Estate | The Net Asset Value is now calculated correctly for an IFRS lease with Local Reporting as GAAP and now includes any Initial Direct Costs or Prepayments or Incentives paid or received before the commencement date. (Tri-65270) |

| Area of Change | Description |
|-------------------------------|---|
| Lease - Asset and Real Estate | The new lease classification section fields on the accounting tab of the lease now display the same UOM value as mapped in the lease currency UOM on the General tab. (Tri-63194) |
| Lease - Asset and Real Estate | The Payment timing field which affects the Accounting Schedules is no longer editable on Data Revise. (Tri-62838-IJ21452) |
| Lease - Asset and Real Estate | The Process AR Receipts now fetch the Account Receivable (AR) PLIs instead of the Account Payable (AP) PLIs. Also, when generating an invoice, the Account Receivable (AR) PLIs are included. (Tri-61932-IJ21451) |
| Lease - Asset and Real Estate | The Rental Prepayment no longer includes the tax amount. It is calculated using the Expected Cash Before Tax of a Rental Prepayment Payment Schedule. (Tri-61454-IJ19992) |
| Lease - Asset and Real Estate | The start date of the re-classification record is now set to be prior to the end date. It is no longer set to modification effective date. (Tri-63321) |
| Lease - Asset and Real Estate | To add an expiration related document on Active Lease, Lease Administrator would perform Contract Revise > Non-Lease accounting amendment to upload documents. Activate and then expire the lease. (Tri-62843-IJ21624) |
| Lease - Asset and Real Estate | TriNameTX and TrildTX field size is updated to 700 for Real Estate Lease, Journal Entry and Journal Entry DTO. (Tri-62252-IJ21115) |
| Lease - Asset and Real Estate | When a lease accountant performs the Accounting Revise > Data Revise action on a GAAP/IFRS lease, the Lease Type Details, GAAP Classification (for GAAP lease only), and Term Assumption sections are now read-only. (Tri-66033) |
| Lease - Asset and Real Estate | When a lease is impaired after an index adjustment has been applied, the Current NPV is now updated to be the amount at the impairment modification period. The liability of the Operating schedule now comes down to 0. (Tri-61124) |
| Lease - Asset and Real Estate | When a lease is modified, the clause, option, and payment schedule records of the history lease now contain the status updated correctly. The record state is triHistory. (Tri-61712-IJ20526) |
| Lease - Asset and Real Estate | <p>When a lease is terminated using the Termination Effective Date = <future date>, the lease should be re-measured, not terminated.</p> <p>Clicking on the “Terminate” action and selecting the future Termination Effective Date on the Contract Terminate pop-up form displays the following attention message:</p> <p>“The Termination Effective Date is a future date. It is not considered Termination, rather a modification; therefore, you must perform a Contract Revise > Amendment to update the expiration date and payments accordingly. Also, if a Termination Fee/Termination Penalty is required, the one-time Termination Fee payment schedule must be created.”</p> <p>To determine if the date that is selected is a future date or not, there are two</p> |

| Area of Change | Description |
|-------------------------------|--|
| | <p>scenarios:</p> <p>1. If a lease has a business unit and that business unit has an Open Period specified, TRIRIGA will compare the date with the current Open Period. If the selected date is after the end date of the open period, it will consider as a future termination. For example, Open Period is 03 - 2020 and the end date of the period is 3/31/2020. Then, on the Contract Terminate, if selecting the Termination Effective Date = 4/1/2020 (or anything after), the attention message will display.</p> <p>2. If a lease does not have a business unit specified, TRIRIGA will compare the date with the fiscal period of the calendar specified on the lease, the period that today's date is falling into. Then, if the selected date is after the end date of the today's period, it will consider as a future termination. For example, the today's fiscal period is 03 - 2020 and the end date of this period is 3/31/2020. Then, on the Contract Terminate, if selecting Termination Effective Date = 4/1/2020 (or anything after), the attention message will display. (Tri-58987)</p> |
| Lease - Asset and Real Estate | When a lease is terminated using the Termination Effective Date = End of Period <past date>, the Interest Reduction, Accrued Interest Reduction, Principal Reduction, Short-Term Liability and Long-Term Liability are no longer updated. The values are the same as the values that appear on the history lease before the termination. (Tri-65370) |
| Lease - Asset and Real Estate | When a lease is terminated using the Termination Effective Date = <past date> with Termination Penalty, the penalty amount (triTerminationFeeNU) is now populated to last Fiscal Line Item so that a Journal Entry setup can point to the value if needed. However, the amount will not show in any of the accounting schedules. (Tri-65371) |
| Lease - Asset and Real Estate | When a Purchase Option is reasonably certain, the lease treatment is now set to Capital. (Tri-62097) |
| Lease - Asset and Real Estate | When a Renewal option on a short-term lease is exercised, it is no longer classified as a Short-Term lease. The Short-Term field on the lease is now set to No. (Tri-61238) |
| Lease - Asset and Real Estate | When adjusting payments that have the Past Due Date prior to issuing an Index Adjustment Calculator, the catchup payment is no longer added twice on the accounting schedule. (Tri-61223) |
| Lease - Asset and Real Estate | When adjusting payments through an Index Adjustment on a lease with Initial Liability Carryover (ILCB) and the first Index Adjustment is prior or on the Accounting start date, the ILCB is now included as part of the Asset Value. (Tri-61648) |
| Lease - Asset and Real Estate | When an index adjustment is applied, the Prior Modification Effective date is now populated. (Tri-63670-IJ22875) |
| Lease - Asset and Real Estate | When applying an Index Adjustment to the payment schedules that have previously been adjusted, the FLIs for future dates are now updated with the variable amount. (Tri-63757-IJ22662) |

| Area of Change | Description |
|-------------------------------|--|
| Lease - Asset and Real Estate | When applying an Index after applying the first Index Adjustment Calculators, the payment amount is now calculated with the correct amount. This is happening when setting up multiple Index Clauses and multiple payment schedules with the same time periods. (Tri-61044-IJ19053) |
| Lease - Asset and Real Estate | When copying a lease with an incentive payment schedule with the Include In Incentive Schedule checkbox selected, the Include In Incentive Schedule checkbox is now also selected on the copied payment schedule on the copied lease. (Tri-63320) |
| Lease - Asset and Real Estate | When doing an amendment and the accounting start date is the last day of a fiscal period, the fiscal period of the accounting start date is now available to select. (Tri-64420-IJ23215) |
| Lease - Asset and Real Estate | When modifying a lease where the new gross asset is calculated to a negative value, the Gross Asset and Accumulated Amortization now both show as 0, instead of showing a negative Gross Asset amount and the Accumulated Amortization amount from the period prior to the modification. (Tri-63773) |
| Lease - Asset and Real Estate | When recording AR Receipts, the precision of the value of the sum amount under the Expected Amount column and under the Delta Amount column are now the same. The storage precision for triARReceiptDeltaNU field is updated to 6. (Tri-61604-IJ21626) |
| Lease - Asset and Real Estate | When splitting a payment schedule using the dates 29th, 30th, or 31st of the month, the Current Period Start Date on the payment schedule is now updated with the correct date. The attention message is no longer displayed. (Tri-61440-IJ19891) |
| Lease - Asset and Real Estate | When Termination option is selected to be Reasonably Certain, the Operating/Finance schedule is no longer restored after the lease has been re-measured as a Modification. (Tri-60566-IJ20490) |
| Lease - Asset and Real Estate | When the Accounting Start Date is in the middle of a fiscal period and it is after the commencement date, on Amendment with the first period selected, the Accounting Start Date is no longer updated. (Tri-64946-IJ24239) |
| Lease - Asset and Real Estate | When the lease name is changed, the Approval record name is now updated and the latest linked record name is displayed on an Approval Action Item. (Tri-62057-IJ20975) |
| Lease - Asset and Real Estate | When the lease treatment of ASC 840/IAS 17 is Capital/Finance, the Liability on the Amortization Schedule now comes down to 0. The Interest Expense is now calculated with the correct amount, causing the liability to also come down to 0. (Tri-60667-IJ19726) |
| Lease - Asset and Real Estate | When the termination option is reasonably certain or exercised prior to a modification, the FLIs are no longer restored to replace the modification calculations that have been done. (Tri-63977) |

| Area of Change | Description |
|---|---|
| Lease - Asset and Real Estate | When using Adjust Payments to break a payment schedule that is associated to an Index Adjustment clause, the new payment schedule(s) are now also associated to the Index Adjustment Calculator(s) that has not been issued. In addition, the association between History Payment Schedules and Index Adjustment Calculator is removed. (Tri-61805-IJ21268) |
| Lease - Asset and Real Estate | When using Adjust Payments to break a payment schedule that is associated to an Index Adjustment clause, the new payment schedule that has the old amount is now updated with the "Last Adjusted Amount" (triAdjustedTotalNU). (Tri-61806) |
| Lease - Asset and Real Estate | When using Adjust Payments to break a payment schedule, the missing partial Payment Line Item from the previous Payment Schedule (after the break) is now created. (Tri-61808) |
| Lease - Asset and Real Estate | While reactivating a lease after a data revision, when the lease has an associated payment schedule that is void and the application setting to update PLIs to zero on void, terminated or removed schedules is enabled, the lease is now activated. (Tri-64710-IJ23886) |
| Lease - Asset and Real Estate Reporting | Running a Financial Summary report on a BIRT process server no longer causes errors. (Tri-61950) |
| Lease - Real Estate | On an RE Invoice, when clicking the "Quick Add" section action of the One Time Payment - To Process section, a Temporary association is now created from One-Time Payment to Contract so that Cost Codes can be selected. Also, a validation is added to show an attention message if the selected Contract is changed on the RE Invoice. (Tri-64127-IJ22907) |
| Lease - Real Estate | The Incentive schedule is now being calculated correctly for partial fiscal periods. Note that the Accounting End Date will be updated with the Renewal Expiration Date of the Renewal option record if the renewal option is reasonably certain. (Tri-60483-IJ18419) |
| Lease - Real Estate | The Lease Rate Used (Calculated) field is now hidden in FASB treatment section when Lease type is selected as Partial building. (Tri-65310) |
| Real Estate Project | RE Cash Flow records are now displayed correctly in the Cash Flow, P&L, and Side by Side Comparison sections on the Executive Summary tab of all RE Project forms: Acquisition, Disposition, Expiration, Termination, Lease, Sublease, and Current Terms. (Tri-65787) |
| Reporting | BIRT reports that include a Note field are now working correctly. (Tri-59941-IJ20985) |

IBM TRIRIGA 10.7.0 Patch Helper Workflows

Patch helper workflows correct the record data in your IBM TRIRIGA application. A patch helper workflow can revise and update, bring new data records for a release, and recalculate records. The

patch helper makes necessary changes to your IBM TRIRIGA database. You apply the patch helper workflows for a release after you install or upgrade to that release. Wait for one patch helper workflow to complete before you begin the next. Some patch helper workflows can take a long time to complete.

Note: Many of the patch helpers included in this release have already been included in earlier fix packs, as shown in the patch helper name. When you run the main 10.7.0 patch helper workflow, it determines which of the other patch helper workflows have already been applied and does not re-run any that are already applied to your system.

The following patch helper workflows are in this release:

| Name | Description |
|--|---|
| triPatchHelper - Synchronous - 10.7 - Main Patch Helper | Main patch helper, workflow attached with OM package to start patch helper after OM import. |
| triPatchHelper - Synchronous - 10.7 MAKE DEPENDENTS EDITABLE - Main Patch Helper | Called by main patch helper to Make Dependent records editable or non-editable. This patch helper was created as part of an APAR; if you ran this patch helper with the string "10.7 MAKE DEPENDENTS EDITABLE," then it will not trigger automatically. |
| triPatchHelper - triCalculate - 10.7 - Application Data - App Version | Updates application version record with upgraded date if application version exists, otherwise, creates application version record. |
| triPatchHelper - triCalculate - 10.7 - Create Reverse Association between Task and Opportunity | Creates reverse association between Tasks and Opportunity records. |
| triPatchHelper - triCalculate - 10.7 - Hide IFRS section in Asset & RE Leases | As per ASC 842 standard, IFRS leases do not require IFRS classification section; this patch helper hides the classification section for RE and Asset leases. |
| triPatchHelper - triCalculate - 10.7 - Hide Lease Rate Used (Calculated) field in FASB treatment | Updates the rate used in the Incremental Borrowing Rate field and hides the field in the FASB treatment section of RE GAAP Leases. |
| triPatchHelper - triCalculate - 10.7 - Remove Additional Contract Attribute | Temporary history lease creation process caused duplication contract attribute records. Duplicate contract attribute records will be deleted from the leases when this patch helper runs. There should only be one contract attribute associated to a lease. |
| triPatchHelper - triCalculate - 10.7 - Removing association between Lease Clause and Payment Audit | Removes association between Lease Clause and RE Payment Audit Setup where Blank RE Payment Audit Setup records created by error. Note: Although the patch helper name includes version 10.7, you must use the "IJ23855" patch helper string to run this workflow. |

| Name | Description |
|---|--|
| triPatchHelper - triCalculate - 10.7 - Set Percent Used on Payment Schedule Intermediate | Updates existing payment schedule intermediate with percent used from issued or completed index adjustment calculator records. |
| triPatchHelper - triCalculate - 10.7 - Show Classification Test PV on FASB Treatment Section | Shows new field created to store NPV to calculate classification test for FASB treatment section for RE leases. |
| triPatchHelper - triCalculate - 10.7 - Show/Hide Classification Test PV on Schedule Summary Section | Shows new field created to store NPV to calculate classification test for schedule summary section for RE and Asset leases. |
| triPatchHelper - triCalculate - 10.7 - Update Linked Form on Stack Plan Contact Role Setup | Updates linked form field on stack plan contact role setup record. |
| triPatchHelper - triCalculate - 10.7 - Update Theoretical Depreciation and Theoretical Asset | Only for IFRS leases or GAAP leases with IFRS used for local reporting. This patch helper calculates and updates the theoretical depreciation and theoretical asset fields for the history leases of the current leases that are in Active, Review In Progress, Routing In Progress, Revision In Progress, and Revision Accounting In Review. For current leases that are in Active, Review In Progress and Routing In Progress, those fields will be updated on the current leases as well. For the current leases that are in Revision In Progress and Revision Accounting In Review, you need to click on the Re-calculate Accounting Schedule action on each lease to have the fields updated. |
| triPatchHelper - triCalculate - 10.7 MAKE DEPENDENTS EDITABLE - Capital Project - Make Comments Editable | Cascade read-only has been enabled for Capital projects. The old process of making the dependent records editable/read-only through workflow is retired. This workflow makes the comments dependent records on capital projects editable. |
| triPatchHelper - triCalculate - 10.7 MAKE DEPENDENTS EDITABLE - Capital Project - Make Contact Roles Editable | Cascade read-only has been enabled for Capital projects. The old process of making the dependent records editable/read-only through workflow is retired. This workflow makes the contact roles dependent records on capital projects editable. |
| triPatchHelper - triCalculate - 10.7 MAKE DEPENDENTS EDITABLE - Facilities Project - Make Addresses Editable | Cascade read-only has been enabled for Facilities projects. The old process of making the dependent records editable/read-only through workflow is retired. This workflow makes the addresses dependent records on Facilities Projects editable. |
| triPatchHelper - triCalculate - 10.7 MAKE DEPENDENTS EDITABLE - Facilities Project - Make Comments Editable | Cascade read-only has been enabled for Facilities Projects. The old process of making the dependent records editable/read-only through workflow is retired. This workflow makes the comments dependent records on Facilities Projects editable. |

| Name | Description |
|---|--|
| triPatchHelper - triCalculate - 10.7 MAKE DEPENDENTS EDITABLE - Facilities Project - Make Contact Roles Editable | Cascade read-only has been enabled for Facilities Projects. The old process of making the dependent records editable/read-only through workflow is retired. This workflow makes the contact roles dependent records on Facilities Projects editable. |
| triPatchHelper - triCalculate - 10.7 MAKE DEPENDENTS EDITABLE - Program - Make Comments Editable | Cascade read-only has been enabled for Program. The old process of making the dependent records editable/read-only through workflow is retired. This workflow makes the comments dependent records on Program editable. |
| triPatchHelper - triCalculate - 10.7 MAKE DEPENDENTS EDITABLE - Program - Make Contact Roles Editable | Cascade read-only has been enabled for Program. The old process of making the dependent records editable/read-only through workflow is retired. This workflow makes the contact roles dependent records on Program editable. |
| triPatchHelper - triCalculate - 10.7 MAKE DEPENDENTS EDITABLE - Program - Make Risk Items Editable | Cascade read-only has been enabled for Program. The old process of making the dependent records editable/read-only through workflow is retired. This workflow makes the Risk Items dependent records on Program editable. |
| triPatchHelper - triCalculate - 10.7 MAKE DEPENDENTS EDITABLE - Program - Make Strategic Initiatives Editable | Cascade read-only has been enabled for Program. The old process of making the dependent records editable/read-only through workflow is retired. This workflow makes the Strategic Initiatives dependent records on Program editable. |
| triPatchHelper - triCalculate - 10.7 MAKE DEPENDENTS EDITABLE - RE Implementation Plan - Make Comments Editable | Cascade read-only has been enabled for RE Implementation Plan. The old process of making the dependent records editable/read-only through workflow is retired. This workflow makes the comments dependent records on RE Implementation Plan editable. |
| triPatchHelper - triCalculate - 10.7 MAKE DEPENDENTS EDITABLE - RE Implementation Plan - Make Contact Roles Editable | Cascade read-only has been enabled for RE Implementation Plan. The old process of making the dependent records editable/read-only through workflow is retired. This workflow makes the contact roles dependent records on RE Implementation Plan editable. |
| triPatchHelper - triCalculate - 10.7 MAKE DEPENDENTS EDITABLE - RE Project - Make Comments Editable | Cascade read-only has been enabled for RE Project. The old process of making the dependent records editable/read-only through workflow is retired. This workflow makes the comments dependent records on RE Project editable. |
| triPatchHelper - triCalculate - 10.7 MAKE DEPENDENTS EDITABLE - RE Project - Make Contact Roles Editable | Cascade read-only has been enabled for RE Project. The old process of making the dependent records editable/read-only through workflow is retired. This workflow makes the contact roles dependent records on RE Project editable. |

| Name | Description |
|--|---|
| triPatchHelper - triCalculate - 10.7 MAKE DEPENDENTS EDITABLE - RE Project - Make CTQ Assessments Editable | Cascade read-only has been enabled for RE Project. The old process of making the dependent records editable/read-only through workflow is retired. This workflow makes the CTQ Assessments dependent records on RE Project editable. |
| triPatchHelper - triCalculate - 10.7 MAKE DEPENDENTS EDITABLE - RE Project - Make Payment Schedule Editable | Cascade read-only has been enabled for RE Project. The old process of making the dependent records editable/read-only through workflow is retired. This workflow makes the Payment Schedule dependent records on RE Project editable. |
| triPatchHelper - triCalculate - 10.7 MAKE DEPENDENTS EDITABLE - RE Project - Make RE Transaction Terms Editable | Cascade read-only has been enabled for RE Project. The old process of making the dependent records editable/read-only through workflow is retired. This workflow makes the RE Transaction Terms dependent records on RE Project editable. |
| triPatchHelper - triCalculate - 10.7 MAKE DEPENDENTS EDITABLE - RE Project - Make Revenue Forecast Editable | Cascade read-only has been enabled for RE Project. The old process of making the dependent records editable/read-only through workflow is retired. This workflow makes the Revenue Forecast dependent records on RE Project editable. |
| triPatchHelper - triCalculate - 10.7 MAKE DEPENDENTS EDITABLE - RE Project - Make Savings Detail Editable | Cascade read-only has been enabled for RE Project. The old process of making the dependent records editable/read-only through workflow is retired. This workflow makes the Savings Details dependent records on RE Project editable. |
| triPatchHelper - triCalculate - 10.7 MAKE DEPENDENTS EDITABLE - RE Transaction Plan - Make Comments Editable | Cascade read-only has been enabled for RE Transaction Plan. The old process of making the dependent records editable/read-only through workflow is retired. This workflow makes the comments dependent records on RE Transaction Plan editable. |
| triPatchHelper - triCalculate - 10.7 MAKE DEPENDENTS EDITABLE - RE Transaction Plan - Make RE Transaction Scenarios Editable | Cascade read-only has been enabled for RE Transaction Plan. The old process of making the dependent records editable/read-only through workflow is retired. This workflow makes the RE Transaction Scenarios dependent records on RE Transaction Plan editable. |
| triPatchHelper - triCalculate - 10.7 MAKE DEPENDENTS EDITABLE - RE Transaction Plans - Make Business Participants Editable | Cascade read-only has been enabled for RE Transaction Plan. The old process of making the dependent records editable/read-only through workflow is retired. This workflow makes the Business Participants dependent records on RE Transaction Plan editable. |
| triPatchHelper - triCalculate - 10.7 MAKE DEPENDENTS EDITABLE - RE Transaction Plans - Make Contact Roles Editable | Cascade read-only has been enabled for RE Transaction Plan. The old process of making the dependent records editable/read-only through workflow is retired. This |

| Name | Description |
|------|---|
| | workflow makes the contact roles dependent records on RE Transaction Plan editable. |

What's New in TRIRIGA 10.6.1 for Lease Accounting

With IBM TRIRIGA 10.6.1 continues to add valuable functionality, fix defects, and reduce the effort necessary for new and existing customers to implement our products.

IBM TRIRIGA 10.6.1 includes the following highlights.

- Several Lease Accounting capabilities are improved, including those listed below. For further details on TRIRIGA Lease Accounting, see the [IBM TRIRIGA Lease Accounting wiki](#).
 - Non-standard calendars provide lease accountants the ability to report using various calendar date structures.
 - Journal Entry performance enhancements enable accounting teams to process monthly, quarterly and annual closing processes more efficiently.
 - You can now perform a classification test for IFRS 16 separately from the IAS 17 treatment.
 - You can now perform a classification test for ASC 842 separately from the ASC 840 treatment.
 - You can now set the system lease classification thresholds when using ASC 842 and IFRS 16.
 - The Interest Reduction, Accrued Interest Balance, Principal Reduction, Short Term Liability, and Long Term Liability fields are added to calculate the short- and long-term liability for both Operating and Finance schedules.
 - The Gross Asset Value and Accumulated Amortization fields are added to capture the gross asset amount and calculate the accumulated amortization value for both Operating and Finance schedules.

IBM TRIRIGA 10.6.1 Enhancements

The following specific enhancements to IBM TRIRIGA are in this release in addition to the enhancements described above:

| Area of Impact | Description |
|----------------------------------|--|
| Asset Lease Real Estate Lease | The incentive schedule on the Accounting tab of the lease is now calculated correctly when a new incentive is added or an existing incentive is adjusted. (Tri-48183-IV94699) |
| Asset Lease Real Estate Lease | Two new trigger sub types, Modification Decrease in Term and Modification Extended, are added for the modification scenario. The following Journal Entry Setup Templates are updated or created: Asset - GAAP - 842 - Finance - 00045 Asset - GAAP - 842 - Operating - 00044 Asset - IFRS - 16 - Finance - 00035 Asset - IFRS - 16 - Finance - 00048 Asset Lease - GAAP - 842 - Finance - 00076 Asset Lease - GAAP - 842 - Operating - 00075 Real Estate - GAAP - 842 - Finance - 00045 Real Estate - GAAP - 842 - Finance - 00074 Real Estate - GAAP - 842 - Operating - 00044 Real Estate - GAAP - 842 - Operating - 00073 Real Estate - IFRS - 16 - Finance - 00035 Real Estate - IFRS - 16 - Finance - 00048 (Tri-56753-IJ12965) |
| Real Estate Project | On creating a RE Project, the payment instruction is populated on the payment schedule from the RE Lease “Default Remit To” section. (Tri-54326-IJ08777) |

IBM TRIRIGA 10.6.1 Important Information

The following items are important information concerning IBM TRIRIGA that are newly added for this release. For Important Information related to previous releases, see the [Release Notes](#) page of the IBM TRIRIGA wiki.

| Area of Impact | Description |
|----------------------------------|---|
| Real Estate Lease Asset Lease | Important action: The drop-down options for the Payment for Partial Period field on the Contract Termination form should display only three options: Full Payment, No Payment, and Prorated Payment. To view them correctly, you must manually remove the extra option of “Prorate Payment” from the triPartialPaymentRule list. (Tri-59285-IJ16508) |

IBM TRIRIGA 10.6.1 Changes

The following changes to IBM TRIRIGA are in this release:

| Area of Change | Description |
|----------------------------------|--|
| Asset Invoice | The Get Payments Due action is now active after clicking the Create Draft action for an asset invoice. (Tri-58117) |
| Asset Lease | When you select the Expire action of an asset lease, only payment schedules that have a start date after the expiration effective date and payment line items that have a due date after the expiration effective date are voided. (Tri-54564-IJ08843) |
| Asset Lease Real Estate Lease | <p>A new field, triPurchasePriceEffectiveDateDA (Purchase Price Effective Date), is added on triOption BO and triOption Form under Purchase Option section. User can set a date to this field to specify when the Purchase Price should be accounted for. Upon selecting a Purchase Option as Likely Term Option, the Purchase Price Effective Date is set with (if it's not already set on Option) the Accounting End Date of the lease. On Generating/Recalculating the Accounting Schedules, the Purchase Price specified in the Purchase option is added to accounting schedules. The amount is included as part of the Net Rent of the accounting period into which the Purchase Price Effective Date falls.</p> <p>A patch helper, 'triPatchHelper - triCalculate - 10.6.1 - Update Purchase Price Effective Date', can be run to update the Purchase Price Effective Date with Economic Life End on the existing Purchase Options as a default. (Tri-60006-IJ17771)</p> |
| Asset Lease Real Estate Lease | <p>A new Journal Entry (JE) trigger subtype, Modification Partial Termination, is added. The JEs for this new trigger are created when the lease is recognized as partial termination (reduction in sq. ft. or number of assets).</p> <p>Below are the additional JE setup templates.</p> <p>Real Estate - GAAP - 842 - Operating - 00076 Real Estate - GAAP - 842 - Finance - 00077 Real Estate - IFRS - 16 - Finance - 00051 Asset Lease - GAAP - 842 - Operating - 00078 Asset Lease - GAAP - 842 - Finance - 00077 Asset - IFRS - 16 - Finance - 00051 (Tri-58385-IJ16236)</p> |
| Asset Lease Real Estate Lease | A payment instruction record that is not associated to a lease is no longer created when a payment type is selected on the Generate Payment Schedule form. (Tri-54523) |

| Area of Change | Description |
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| Asset Lease Real Estate Lease | A system-created association string is used for the Cost Index classification field in the Index Adjustment section that is not available if there is a need for a workflow to handle the cost index record. This is due to an association string that is not defined for the Cost Index field in smart section field within the lease clause. The association is fixed and a patch helper is now provided to fix existing data. The patch helper is called “triPatchHelper - triCalculate - FIX COST INDEX ASSOCIATION - Lease Clause”. There is no need to add ‘Classified by triCostIndex’ to association types. (Tri-57862-IJ14743) |
| Asset Lease Real Estate Lease | A user message is displayed on the Index Adjustment Calculator if the % Change is less than the minimum % or more than maximum % of increase permitted by the index clause. However, if you issue the Index Adjustment Calculator, the system uses the value of % Used to adjust the payments. (Tri-58756-IJ15873) |
| Asset Lease Real Estate Lease | A user message now displays when Recalculate Accounting Schedule is triggered on a revised lease. (Tri-57057) |
| Asset Lease Real Estate Lease | Accounting start date is no longer updated when performing a data revise or apply an index adjustment. (Tri-59075) |
| Asset Lease Real Estate Lease | After a consumer price index (CPI) index adjustment, asset and liability are now correctly recalculated on the Local Reporting tab starting at the date of the change. (Tri-54646-IJ09122) |
| Asset Lease Real Estate Lease | After a lease is amended, all the fiscal line items before the modification periods now show in the accounting schedules. (Tri-55204-IJ11187) |
| Asset Lease Real Estate Lease | After adjusting a location specific quarterly payment schedule, a lease no longer remains in processing status. (Tri-54286-IJ08702) |
| Asset Lease Real Estate Lease | <p>After applying multiple Index Adjustment Calculators that have the same adjustment period and each time, complete the processing. The lease now always shows the Re-Calculate Accounting Schedule action. Also, the Total Rent, current NPV, and IFRS schedules are not getting updated.</p> <p>In addition, when trying to issue an Index Adjustment Calculator while the lease is not in Active status, an attention message will display to inform the user that the lease must be in Active status prior to performing an index adjustment. (Tri-59369-IJ16723)</p> |
| Asset Lease Real Estate Lease | After clicking the Cancel action, the original accounting start date now remains visible. (Tri-59969-IJ18098) |
| Asset Lease Real Estate Lease | After doing a modification on a gross lease, the Net Rent Payment of the ASC840/IAS17 schedule periods prior to the modification effective period now display the gross amount. rather than the full payment. Also, the Net Rent Payment of the ASC840/IAS17 schedule now displays the gross amount for all periods. (Tri-61278) |

| Area of Change | Description |
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| Asset Lease Real Estate Lease | After extending payments by creating a new payment schedule associated to the same payment instruction for a given type, only the value of the Effective To Date of the payment instruction is updated. The value of the Effective From Date is not changed. (Tri-55538-IJ10590) |
| Asset Lease Real Estate Lease | After issuing an index adjustment calculator record (IAC), the lease record form is now locked for any further actions until the process completes. A user message is displayed if any action is clicked during processing. (Tri-59049-IJ13946) |
| Asset Lease Real Estate Lease | After Issuing an index adjustment on a GAAP lease and later clicking the Calculate Lease Treatment action (which is not required), the Total Rent Expense field value in the RE Lease is no longer updated. The amount stays the same. (Tri-57647) |
| Asset Lease Real Estate Lease | Payment Line Items are now updated correctly. The "triAdjustedTotalNU" field is updated with the triAmountNU when the triAmountNU is changed after the payment schedule is created (the payment schedule is in pending status). (Tri-57228-IJ13942) |
| Asset Lease Real Estate Lease | After performing a full impairment (new FMV = 0), the asset value now comes down to zero from the impaired period until the end of the lease. A new field, Full Impairment, is now on the RE Contract Revision form and the Asset Contract Revision form. Only check this field when new FMV = 0. After the field is checked, the Fair Market Value field is cleared and set to read-only. (Tri-55569-IJ11122; Tri-55745-IJ11123) |
| Asset Lease Real Estate Lease | After revising a lease and adding options expiry and tax reconciliation, the incentive schedule now shows the correct values. (Tri-59385-IJ17144) |
| Asset Lease Real Estate Lease | After terminating an active lease, the Accounting and Local Reporting schedules now correctly display only the fiscal line items up to the termination date. Also, net equity values are now calculated correctly. (Tri-53941-IJ08115; Tri-54494-IJ08753) |
| Asset Lease Real Estate Lease | An attention message no longer displays on the Bulk Create Review Assumptions Request when the IBR is set to zero in the Application Settings record. The Assumption Audit Log is now created. (Tri-55975-IJ12150) |
| Asset Lease Real Estate Lease | An attention message no longer displays when adjusting a payment schedule that has a full payment start day on the 29th, 30th or 31st to be split into more payment schedules. The new split payment schedules have the same full payment start day as the original payment schedule. (Tri-59745-IJ18070) |
| Asset Lease Real Estate Lease | An attention message to validate the full payment start day no longer displays when creating multiple location specific quarter payment schedules together on the same generate payment schedules. (Tri-60225-IJ18127) |
| Asset Lease Real Estate Lease | An Index Adjustment Calculator is now created correctly when there are multiple payment schedules with overlapping dates and/or multiple index |

| Area of Change | Description |
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| | clauses. (Tri-54741-IJ09138) |
| Asset Lease Real Estate Lease | Contract Attribute values are now mapped to the History Lease Contract attribute. (Tri-60093) |
| Asset Lease Real Estate Lease | Duplicate fiscal line items are no longer created when the accounting start date and original accounting start date are the same. (Tri-57314-IV99840) |
| Asset Lease Real Estate Lease | Exit or Disposal Liability Carryover is always set to visible. (Tri-58986) |
| Asset Lease Real Estate Lease | Expired and terminated leases are no longer included in periodic journal entry processing when the lease term expiration date is before the start date of the current open period of the business unit. (Tri-55757-IJ10839) |
| Asset Lease Real Estate Lease | For an index lease, the Expected Cash Before Tax amount on the PLI is no longer reverted when the lease is amended in the period prior to the start date of the Index Adjustment Calculator that had been applied before the amendment. (Tri-57187-IJ14920) |
| Asset Lease Real Estate Lease | For IFRS 16, after modification of a lease in the same month as the lease is created, journal entries are now posted with the expected values for Adjust Asset and Adjust Liability. (Tri-56932-IJ13356) |
| Asset Lease Real Estate Lease | For the first modification of a lease, fiscal periods are available from the commencement date or the accounting start date, whichever is earlier. For subsequent modifications, fiscal periods are available from the modification effective date. However, if the change type of the last contract revision is Index Adjustment and the lease is GAAP without local reporting, the fiscal periods are available from the accounting start date. (Tri-58807-IJ16054) |
| Asset Lease Real Estate Lease | Gain/loss is now correctly calculated when there is a lease impairment scenario for local reporting schedules. (Tri-54511-IJ08487) |
| Asset Lease Real Estate Lease | If you copy a real estate lease or an asset lease, the history and voided payment schedules are no longer copied. (Tri-59248) |
| Asset Lease Real Estate Lease | In a short-term lease, when you select the Included In Amortization Schedule field and then clear the field, the fiscal line items that were generated are now removed. Also, the Include In Amortization Schedule field is editable only prior to the initial lease activation. (Tri-58857) |
| Asset Lease Real Estate Lease | In the Accounting tab, Schedule Summary section, voided payment line items are not included in the values. (Tri-55778-IJ11489) |
| Asset Lease Real Estate Lease | In the Payments tab, Payment Instructions section, after you update an existing payment instruction with new Remit to Organization from a particular date, a new payment instruction now appears in the Payment Instructions section of the Payment Schedule form with the 100% validation updated to accommodate the change. (Tri-54847-IJ09651) |

| Area of Change | Description |
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| Asset Lease Real Estate Lease | In the Straight-Line Rent Schedule, the Unamortized Prepaid Rent Liability column is now updated to recalculate through the new lease term. (Tri-58989) |
| Asset Lease Real Estate Lease | Initial Direct Cost is now recalculated and extended when the lease is extended. (Tri-58988) |
| Asset Lease Real Estate Lease | <p>Interest Reduction, Accrued Interest Balance, Principal Reduction, Short Term Liability, and Long Term Liability fields are added to calculate the short- and long-term liability for both Operating and Finance schedules.</p> <p>The patch helper below is to update the Interest Reduction, Principal Reduction, Accrued Interest Balance, Short Term and Long Term fields for all the History leases of the current leases that are in Active, Review In Progress, Routing In Progress, Revision In Progress and Revision Accounting In Review. For the current leases that are in Active, Review In Progress and Routing In Progress, those fields will be updated on the current leases as well. For the current leases that are in Revision In Progress and Revision Accounting In Review, the user will need to click on the Re-calculate Accounting Schedule themselves to have the fields updated.</p> <p>Note:</p> <ol style="list-style-type: none"> 1. This patch helper may take a long time. If you choose to filter for a set of leases, the query is “triContract - Workflow - Existing Asset Lease and RE Lease for ST LT Patch Helper”. 2. Before triggering this patch helper, please inform users that they should NOT revise their leases or do anything with their existing leases until the updates are completed. <p>“triPatchHelper - triCalculate - 10.6.0.4 - Update Short Term Long Term Liability on Existing Leases” (Tri-58179-IJ15199)</p> |
| Asset Lease Real Estate Lease | Journal entries for leases that have been modified no longer include duplicate entries. (Tri-59553) |
| Asset Lease Real Estate Lease | Journal entry setup templates for ASC 840 and IAS 17 are modified to have the ASC840/IAS17? field checked and to display and set the correct Lease Treatment fields. (Tri-55250-IJ04299) |
| Asset Lease Real Estate Lease | Lease classification flip from operating to finance now updates accounting schedules correctly, rather than showing a large Rent Expense. (Tri-60421) |
| Asset Lease Real Estate Lease | Lease records with both Location Specific Quarter and other non-short payment schedules are no longer stuck in processing. (Tri-60688-IJ18544) |
| Asset Lease Real Estate Lease | Lease Treatment drop-down values now display for both Lease Journal Entry Setup and the Lease Journal Entry Setup Template. (Tri-60580) |
| Asset Lease Real Estate Lease | Leases no longer remain in processing when you exercise a renewal option that does not have a renewal expiration date. (Tri-54916-IJ09327) |

| Area of Change | Description |
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| Asset Lease Real Estate Lease | Leases no longer transition to active state after clicking the Generate Accounting Schedule action, including leases beginning or ending in partial months. (Tri-59493) |
| Asset Lease Real Estate Lease | Leases that have the status of Expired or Terminated are now included in lease periodic journal entry processing only if the leases have the likely term expiration date within the current open period of the business unit. (Tri-55707-IJ10836) |
| Asset Lease Real Estate Lease | Leases with a short monthly payment period (less than a month) no longer remain in processing status. (Tri-54422-IJ08752) |
| Asset Lease Real Estate Lease | Leases with Business Unit set are no longer getting stuck in processing on Activate after using Accounting Revise - Contractual Factors. (Tri-60183) |
| Asset Lease Real Estate Lease | Modification Effective Date, Adoption Date and Look Back Date are now mapped on Local Reporting tab of History Record. (Tri-60049) |
| Asset Lease Real Estate Lease | Modification journal entries are no longer created when there is only an impairment scenario. However, if there is a change to the RVG, IBR, or dismantle cost in combination of updating the FMV to be lower than the current asset value, then modification journal entries are created as well as impairment journal entries. (Tri-53957-IJ08419) |
| Asset Lease Real Estate Lease | Modifying a lease through a change in assessment or contractual factors, the Original Accounting Start date value is updated with the Accounting Start Date if no modification has been applied. The Accounting Start Date is updated with the start date of the selected modification period. Therefore, the Straight-Line schedule is now calculated from the modification period. (Tri-54789-IJ09132; Tri-53347-IJ07754; Tri-53680-IJ07706) |
| Asset Lease Real Estate Lease | <p>Multiple issues related to payment adjustments are resolved for scenarios involving adjusting payments that were paid or have a due date before today. A retroactive payment is created to capture the missing amount that must be paid to the landlord. The following scenarios are affected:</p> <ul style="list-style-type: none"> - If the payment schedule you are adjusting does not have a retroactive payment associated, a retroactive payment is created with due date of today. - If the payment schedule you are adjusting has a retroactive payment associated and the due date is today and its status = Active, the same payment is used and the payment amount accumulates. - If the payment schedule you are adjusting has a retroactive payment associated and the due date is today, but its status = Paid, a new retroactive adjustment with the same due date is created. - If the payment schedule you are adjusting has a retroactive payment associated and the due date is in the past, a new retroactive adjustment with due date of today is created. <p>(Tri-53988-IJ09665)</p> |
| Asset Lease Real Estate Lease | My Index Adjustments are now visible to the user in some cases where they were not displaying. Also, Index Adjustment Calculators are not created for void payment schedules; while voiding the payment schedule, the system |

| Area of Change | Description |
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| | checks and retires any index adjustment calculators that are present. (Tri-59624-IJ17944) |
| Asset Lease Real Estate Lease | Negative payment line items can now be marked as paid via the accounts receivable receipts. (Tri-54587-IJ09022) |
| Asset Lease Real Estate Lease | Net Asset Value on Local Reporting Schedules reduces to zero on Local Reporting Adoption after amendment. (Tri-60304) |
| Asset Lease Real Estate Lease | On an active lease, the 'Copy & Link to Lease' action no longer copies data from the Locations tab of the original lease to the copy. (Tri-54003) |
| Asset Lease Real Estate Lease | On modification of lease when an asset value is reduced to zero, TRIRIGA now correctly calculates the gain/loss on both operating and finance schedules. (Tri-56709-IJ12625) |
| Asset Lease Real Estate Lease | On the Local Reporting tab, after applying standard adoption, Current Asset Value now includes unamortized cost of Initial direct costs, prepayment and tenant incentives. (Tri-55795-IJ11807) |
| Asset Lease Real Estate Lease | Only one vendor/payment instruction with the same criteria, such as, payment type, organization, allocation, etc., is associated to a new payment schedule. (Tri-56280-IJ13241) |
| Asset Lease Real Estate Lease | Operating schedules are now set to visible on lease reclassification of history contracts. (Tri-60180) |
| Asset Lease Real Estate Lease | Operating/Finance schedules are now shown from the adoption date when you issue an index adjustment after adoption. (Tri-57390-IJ17094) |
| Asset Lease Real Estate Lease | Partial interest is now calculated correctly for an IFRS lease when the application settings value for straight line calculation basis is set to Actual Day Basis. Interest calculations are now based on 30 days for both the Actual Day Basis and 30 Day Basis options. (Tri-53983-IJ07945) |
| Asset Lease Real Estate Lease | Payment instructions were not being updated when the Start Date or End Date value was updated manually on the payment schedule. To avoid this, the fields are now read-only, and you are advised to create a new Payment Schedule rather than updating the Start Date and End Date on the Payment Schedule. (Tri-56238-IJ13083) |
| Asset Lease Real Estate Lease | Rent expense in accounting schedules for leases that end on the last day of February now compute correctly. The accounting term calculation and total of rent expense now match the net rent payment. (Tri-54095-54365-IJ08402) |
| Asset Lease Real Estate Lease | Rent expense is now computed for fiscal periods that do not have payment line items when the Straight-Line Calculation Basis in the Application Settings is set to Actual Day Basis. (Tri-56008) |
| Asset Lease Real Estate Lease | Resolved an issue when an index was applied, the local reporting schedule long term liability did not come down to zero. (Tri-61197-IJ19711) |

| Area of Change | Description |
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| Asset Lease Real Estate Lease | Section actions on various sections of the contract Accounting tab and Local Reporting tab are now hidden when you revise a contract with the Accounting Revise - Data Revise option. Now, the user can access only organization (business unit) and accounting cost center with Accounting Revise - Data Revise. (Tri-53831-IJ07880) |
| Asset Lease Real Estate Lease | Selecting the System tab on a lease no longer causes a MID error. (Tri-57096-IJ13350) |
| Asset Lease Real Estate Lease | System created association string is being used for the few classification fields within the smart sections of lease clause business object. Few examples of such fields are triBaseYearAmounttypeCL(Classified by Charge Amount Type) ,triCapTypeCL(Classified by Cap Type) in Payment Audit setup section. System created associations are not available if there is need for workflow to get handle to classification records. This is due to association string not defined in smart section fields within the lease clause. The associations is fixed within the smart section field of lease clause BO and patch helper provided to fix existing data. triPatchHelper - triCalculate - 10.6.0.3 - Fix Lease Clause Classification Data Association (Tri-58187) |
| Asset Lease Real Estate Lease | Tax payments are no longer included as part of the net rent in the ASC 842 schedule. (Tri-56483-IJ12458) |
| Asset Lease Real Estate Lease | Tenant improvement incentive schedules now calculate partials when the accounting dates do not start on the first day of the fiscal period or end on the last day of the fiscal period. (Tri-56553-IJ12462) |
| Asset Lease Real Estate Lease | Tenant incentive values are now recalculated and extended to the new lease term when the lease is updated for an extension. (Tri-59216; Tri-59217) |
| Asset Lease Real Estate Lease | The Add action is now available on the popup query for the Add People action under the Contacts section of a Lease record and also on a popup query for the Find action under the Contact section of Contact Role form. (Tri-54688-IJ09654) |
| Asset Lease Real Estate Lease | The Current Modification revision log is no longer cleared when a lease is amended and activated. (Tri-56237-IJ12578) |
| Asset Lease Real Estate Lease | The Find query in the Stop Payments record can now find paid payment line items. The default Find query finds only the payments that are in paid status. However, the active payments can be found by using Related Reports. (Tri-54490-IJ09013) |
| Asset Lease Real Estate Lease | The Fiscal Payment Summary (FPS) records are now created from the Accounting Start Date, instead of from the Commencement Date. (Tri-56684) |

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| Asset Lease Real Estate Lease | The fiscal period is now available when performing a modification in first period where the Commencement Date value or the Accounting Start Date value is in the middle of a fiscal period. (Tri-56283-IJ12932) |
| Asset Lease Real Estate Lease | <p>The following security groups now have access to the Lease Journal Entry Setup Template form, which is located at Contracts > Contract Set Up > Templates > Lease Journal Entry Setup Template:</p> <ul style="list-style-type: none"> - TRIRIGA Lease Accountant - TRIRIGA Lease Accountant - Fundamentals - TRIRIGA Local Lease Accountant <p>(Tri-59249)</p> |
| Asset Lease Real Estate Lease | <p>The Gross Asset and Accumulated Amortization fields are added for the Operating/Finance schedule. The Impairment Reserve is also being calculated for the IFRS schedule when the impairment happens. Also, the label of the Asset Value column in Operating/Finance schedule is now changed to “Net Asset Value”.</p> <p>The patch helper below is to update the Gross Asset, Accumulated Amortization, and Impairment Reserve fields for all the History leases of the current leases that are in Active, Review In Progress, Routing In Progress, Revision In Progress, and Revision Accounting In Review status. For the current leases that are in Active, Review In Progress, and Routing In Progress status, those fields will be updated on the current leases as well. For the current leases that are in Revision In Progress and Revision Accounting In Review status, the user will need to click on the Re-calculate Accounting Schedule action to have the fields updated.</p> <p>triPatchHelper - triCalculate - 10.6.0.4 - Update Gross Asset, Accumulated Amortization and Impairment Reserve</p> <p>Notes:</p> <ol style="list-style-type: none"> 1. This patch helper may take a long time. If you choose to filter for a set of leases, the query is “triContract - Workflow - All Real Estate And Asset Leases Filtered By Status For Patch Helper”. 2. Before triggering this patch helper, please inform users that they should NOT revise their leases or do anything with their existing leases until the updates are completed. <p>(Tri-59274-IJ17161)</p> |
| Asset Lease Real Estate Lease | The incentive schedule on the Accounting tab of the lease is now calculated correctly when a new incentive is added or an existing incentive is adjusted. (Tri-48183-IV94699) |
| Asset Lease Real Estate Lease | The Initial Liability Carryover Balance (ILCB) is now visible at all times. (Tri-58985) |
| Asset Lease Real Estate Lease | The Lease Accountant is now able to return the lease after Submit For Accounting Review. (Tri-58320-IJ15622) |
| Asset Lease Real Estate Lease | The net rent is no longer populated in the termination period when the payment was there earlier and, after termination, is no longer there. |

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| | <p>In addition, two new fields were added to the Contract Terminate form, Details section.</p> <p>1. Payment for Partial Period? - This field shows when the Termination Effective Date is not the last day of a lease fiscal period. It allows a user to select how they want the payment to be paid for the termination of the partial period if it finds any. There are 3 options: Full Payment, No Payment, and Prorated Payment.</p> <p>Note: The payments that are considered for this field are the payments that have the due date falling between the start date of the termination fiscal period and termination effective date. And payments that have due date after the termination effective date, but part of the payment falls between the start of the termination fiscal period and the termination effective date.</p> <p>2. Accounting Type for Prorated or No Payment - This field shows only when a user selects Payment for Partial Period? = Prorated Payment or No Payment. It allows a user to pick how they want their receivable payment to be created in the case that the payment had been overpaid to the landlord for the termination period if any. There are 2 options, Account Payable (AP) and Accounts Receivable (AR). If the user selects to create an AP payment, the amount will be negative, and vice versa for an AR payment. (Tri-56011-IJ12786)</p> |
| Asset Lease Real Estate Lease | The Original Accounting Start Date field is now visible after clicking the Cancel action. (Tri-59202) |
| Asset Lease Real Estate Lease | The P & L Book Expense base field (triPLImpactNUBase) is now populated when fiscal line item records are created. (Tri-55521-IJ10657) |
| Asset Lease Real Estate Lease | The Reporting To date on the Percentage Rent Reporting record is populated with the correct date when the period starts on the 29th, 30th, or 31st of the month. (Tri-56675-IJ13354) |
| Asset Lease Real Estate Lease | <p>The Revise action is removed from lease records that have the status of Expired. To move the lease back to Active again, the Unexpire action is available. When you click Unexpire, a confirmation message displays. Click Continue to move the lease back to active status.</p> <p>Note: The Unexpire action is visible only when the status of the lease is Expired.</p> <p>(Tri-53936-IJ07952)</p> |
| Asset Lease Real Estate Lease | The system now calculates 75% of the lease term during the classification test. (Tri-56300) |
| Asset Lease Real Estate Lease | <p>The temporary association between Request and Request Class is now removed when the Request is activated. These temporary associations are added back when the Request is revised or re-opened in order to display the values under the Service Request section of the Request.</p> <p>Note to existing customers: A separate document with SQL Scripts is available to remove the existing un-used temporary associations between Request and</p> |

| Area of Change | Description |
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| | Request Class objects from database. Please contact IBM TRIRIGA L2 Technical Support team for the SQL Scripts. (Tri-59376-IJ17548; Tri-60299) |
| Asset Lease Real Estate Lease | The Update Payment Instructions action is now available from the Payment Instructions sub tab when a lease is revised using Contract Revise > Data Revise. (Tri-56527-IJ12790) |
| Asset Lease Real Estate Lease | The value of the Likely Term in Years field is now calculated from the accounting start date to the likely term end date when it is an initial lease. When the lease is modified (not using Data Revise), the field is calculated from the modification effective date to the likely term end date. (Tri-54737-IJ09211) |
| Asset Lease Real Estate Lease | The values of the Minimum Payment and Likely Minimum Payment fields on the payment line item are now updated when the corresponding payment schedule is adjusted through the Adjust Payments action on the Payment Schedules section of the lease's Payments tab. (Tri-57983) |
| Asset Lease Real Estate Lease | There are no more calculation issues when terminating a lease within the same period as its accounting start or adoption period, including when terminating in the middle of the period. Also, when terminating a lease on the same date as its accounting start or original accounting start date, the new Boolean field, "Reverse All Liability and Asset Values", is visible. If the field is checked, the accounting schedule reverts all liability and asset values. (Tri-57458-IJ14030) |
| Asset Lease Real Estate Lease | Total Rent Expenses and Current NPV of Rent fields on the Schedule Summary section of the Accounting tab and the Amortization Summary section of the Local Reporting tab are now calculated and populated with the correct values when the first month is not on the first day of the fiscal period. Also, liability and asset values in the Operating/Finance schedules are correctly amortized down to \$0. (Tri-54368-IJ08290) |
| Asset Lease Real Estate Lease | Two new fields are added on the Accounting Details section of the Accounting tab to enter the Liability Carryover and Asset Value from an existing IAS 17 Finance lease. The field names are: IFRS Liability Carryover Balance IFRS Asset Carryover Balance (Tri-56384-IJ12461) |

| Area of Change | Description |
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| Asset Lease Real Estate Lease | <p>Two new trigger sub types, Modification Decrease in Term and Modification Extended, are added for the modification scenario. The following Journal Entry Setup Templates are updated or created:</p> <ul style="list-style-type: none"> Asset - GAAP - 842 - Finance - 00045 Asset - GAAP - 842 - Operating - 00044 Asset - IFRS - 16 - Finance - 00035 Asset - IFRS - 16 - Finance - 00048 Asset Lease - GAAP - 842 - Finance - 00076 Asset Lease - GAAP - 842 - Operating - 00075 Real Estate - GAAP - 842 - Finance - 00045 Real Estate - GAAP - 842 - Finance - 00074 Real Estate - GAAP - 842 - Operating - 00044 Real Estate - GAAP - 842 - Operating - 00073 Real Estate - IFRS - 16 - Finance - 00035 Real Estate - IFRS - 16 - Finance - 00048 <p>(Tri-56753-IJ12965)</p> |
| Asset Lease Real Estate Lease | <p>Upon activation of a lease, finance lease event journal entries are no longer created for GAAP (Operating) with no local reporting enabled. (Tri-54614-IJ13931)</p> |
| Asset Lease Real Estate Lease | <p>Users who are members of the TRIRIGA RE Contract Manager security group do not have access to the Generate Payment Schedules, Adjust Payments, and Remove actions in the Payment Schedules query section if the lease is closed and reopened after Contract Revise/Data Revise. (Tri-56988-IJ13190)</p> |
| Asset Lease Real Estate Lease | <p>Validations are added on real estate or asset contract revisions for contractual factors to require a change of at least one field in the Details section or the Borrow Rate & % Growth Assumptions section. (Tri-60362)</p> |
| Asset Lease Real Estate Lease | <p>When a clause is created using an Add action, a new popup form for the clause opens. If you click 'Create', you can then click on 'Save', 'Save and Close', or the X and the clause will appear in the clause section. Refreshing the query section may be required. (Tri-60442-IJ18519)</p> |
| Asset Lease Real Estate Lease | <p>When a Journal Entry Setup has Tenant Improvement Incentive as the calculation input, the Journal Entry created for tenant improvement incentive no longer has a zero value. (Tri-54594-IJ09069)</p> |
| Asset Lease Real Estate Lease | <p>When a lease ends, there may be some cents remaining that resulted from the rounding of accounting values. To round off these values to zero, you must first use the 'triPatchHelper - triCalculate - 10.6.0.3 - Show Trigger Expiration' patch helper workflow to make the new "Trigger Expiration" Boolean field available on the existing JE Setup Template and JE Setup records that currently have the Trigger Sub Type = Termination or Expiration. This patch helper separates the Expiration JEs and Termination JEs, which were combined before the patch helper ran. After using the patch helper so that the Expiration JEs and Termination JEs are separate, you can use the Expire action to trigger creation of Expiration JEs that round off the extra cents to zero.</p> <p>Important note: If the Expiration JE Setup Template or JE Setup records were</p> |

| Area of Change | Description |
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| | <p>previously set up in your TRIRIGA system, revisit those records after using this patch helper and the Expire action. Check the “Trigger Expiration” Boolean field to differentiate the Termination set of JEs from the Expiration set of JEs. As part of this change, the following JE Setup Templates are now available:</p> <ul style="list-style-type: none"> Real Estate - GAAP - 842 - Operating - 00074 Real Estate - GAAP - 842 - Operating - 00075 Asset Lease - GAAP - 842 - Operating - 00076 Asset Lease - GAAP - 842 - Operating - 00077 Real Estate - GAAP - 842 - Finance - 00075 Real Estate - GAAP - 842 - Finance - 00076 Asset - GAAP - 842 - Finance - 00072 Asset - GAAP - 842 - Finance - 00073 Asset - IFRS - 16 - Finance - 00049 Asset - IFRS - 16 - Finance - 00050 Real Estate - IFRS - 16 - Finance - 00049 Real Estate - IFRS - 16 - Finance - 0005 <p>(Tri-57863-IJ14576)</p> |
| <p>Asset Lease Real Estate Lease</p> | <p>When a lease incentive that was received on or after the commencement date is void, the lease liability is now calculated correctly and equals 0 at the end of the lease term. (Tri-54617-IJ09208)</p> |
| <p>Asset Lease Real Estate Lease</p> | <p>When a lease is approved for activation, the Space Use Agreement is now associated to current/latest revision of Lease only. (Tri-60240-IJ18252)</p> |
| <p>Asset Lease Real Estate Lease</p> | <p>When a lease is closed with the Cancel action, the Accounting and Payments sections are made read-only if the contract revision type is Data Revise. (Tri-57059)</p> |
| <p>Asset Lease Real Estate Lease</p> | <p>When a lease is impaired and the last accounting period is partial, the amortization and asset values are now calculated to show the same values for both Operating and Finance schedules. (Tri-56012-IJ11336)</p> |
| <p>Asset Lease Real Estate Lease</p> | <p>When a lease is in Draft Accounting In Review status, the Total Rent Expense field is calculated using the Accounting Start Date instead of the Commencement Date. (Tri-55186)</p> |
| <p>Asset Lease Real Estate Lease</p> | <p>When a lease is modified in the same period as the adoption period (after the adoption process executed), the asset value is now considered a deferred liability in the ASC 840 schedule. (Tri-57151-IJ13355)</p> |
| <p>Asset Lease Real Estate Lease</p> | <p>When a lease with Initial Liability Carryover Balance (ILCB) is modified in the first fiscal period, the Current Asset Value is still included the ILCB and will be amortized correctly throughout the lease term. (Tri-57992-IJ5020)</p> |
| <p>Asset Lease Real Estate Lease</p> | <p>When a payment is created for an annual payment schedule that is less than a year, only a pro-rated payment is created. Now an extra full payment is no longer created. (Tri-54446-IJ08728)</p> |

| Area of Change | Description |
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| Asset Lease Real Estate Lease | When a purchase option is included in the lease terms for ASC 842, the lease classification is set to Finance even if the lease treatment is Operating. (Tri-56326-IJ12468) |
| Asset Lease Real Estate Lease | When accounting start and end dates are updated, fiscal line items are now created only for the contract being modified. (Tri-57677-IJ14281) |
| Asset Lease Real Estate Lease | When adjusting payments and then issuing an index adjustment calculator, the adjustment amount is now updated correctly on the payments. (Tri-55641-IJ12149) |
| Asset Lease Real Estate Lease | When adjusting payments for a lease that is not in the base currency, the amount is no longer converted to the base currency and back to the lease currency, resulting in rounding errors. The adjusted amount now matches the entered amount. (Tri-54929-IJ09210) |
| Asset Lease Real Estate Lease | <p>When adjusting payments that have more than one payment schedule with the same payment type, overlapping start and end dates, and different payment instructions, the catch-up payment line item for the unpaid past adjustment is now associated to the correct payment instruction.</p> <p>If more than one payment instruction is found for the date that is being adjusted (adjust payments before today), an attention message and payment instruction section now ask the user to select the payment instruction that should be associated to the catch-up payment. (Tri-54020-IJ10589)</p> |
| Asset Lease Real Estate Lease | When adopting Local Reporting only on a lease that has initial direct cost (IDC), prepayment, and/or incentive, the asset value after the adoption now calculates correctly using the unamortized values of the IDC, prepayment, and/or incentive. (Tri-60851-IJ18577) |
| Asset Lease Real Estate Lease | When generating a non-one-time payment schedule for one day, the payment schedule is now created without the attention message. The partial payment is calculated, and the payment line item is generated with the prorated amount. (Tri-58214) |
| Asset Lease Real Estate Lease | When generating payment schedules for leases less than a month, asset values correctly come down to zero for both Operating and Finance Schedules. (Tri-59619-IJ17095) |
| Asset Lease Real Estate Lease | When issuing an Index Adjustment Calculator for an index lease with Initial Liability Carryover Balance (ILCB), the Current Asset Value of IFRS no longer includes the ILCB amount again, which it should not do because the ILCB was included already at the initial lease. (Tri-59311-IJ16576) |
| Asset Lease Real Estate Lease | When issuing an Index Adjustment Calculator with a mid-month date after the lease has been adopted in TRIRIGA, the Net Rent amount on the FLI now includes the whole month amount. (Tri-57304-IJ14867) |

| Area of Change | Description |
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| Asset Lease Real Estate Lease | When issuing an Index Adjustment Calculator, the system will create a one-time catch-up payment by using the variable percentage to calculate the total catch-up amount for any payments with Paid status or payments in Active status with a due date that is in the past that are within the index adjustment periods. A one-time payment line item with the due date set to the current date and a catch-up amount appearing in the Index Adjustment Amount field is created per payment schedule and associated to the Payment schedule for which the index is being applied. The catch-up payment will show up in the Variable Lease Payment column for US-GAAP (Operating/Finance schedule) and will be included as part of the Net Rent Payment column for IFRS accounting standards where the variable payment is considered fixed upon issuing the index adjustment. The one-time payment is included in the fiscal period during which the Due Date occurs. (Tri-51891-IJ60768) |
| Asset Lease Real Estate Lease | When modify a lease with the Accounting Standard set to IFRS (IASB) and the lease already adopted in TRIRIGA, the IAS 17 accounting schedule is now re-calculated. The Rent Expense column of the straight-line schedule is also now updated. (Tri-60665-IJ19813) |
| Asset Lease Real Estate Lease | When modifying a lease by decreasing the lease term so that the new Expiration Date is prior to the previous Expiration Date, on an IFRS lease or a GAAP lease with Local Reporting, the gain/loss is now calculated and displays in the gain/loss column of the IFRS schedule. Also, the new ROU asset is calculated by the change in liability. (Tri-56097-IJ11485) |
| Asset Lease Real Estate Lease | When modifying a lease in the period prior to the lookback period and later the lease is adopted, the Fiscal Line Items prior to the lookback period no longer show up in the accounting schedule of the Local Reporting tab. (Tri-60076) |
| Asset Lease Real Estate Lease | <p>When modifying a lease to have the payments drastically reduced, the asset, amortization and rent expense are no longer calculated showing negative amounts. The asset and amortization values are set to 0 and the rent expense is equal to the interest expense (for Operating lease).</p> <p>There is a new Journal Entry Trigger Sub Type for this scenario called Modification Exceeds Asset.</p> <p>Below are the new Journal Entry Setup Templates that are created for the new trigger sub type:</p> <ul style="list-style-type: none"> Real Estate - GAAP - 842 - Finance - 00070 Asset - GAAP - 842 - Finance - 00068 Asset - IFRS - 16 - Finance - 00044 Real Estate - IFRS - 16 - Finance - 00044 Real Estate - GAAP - 842 - Operating - 00069 Asset - GAAP - 842 - Operating - 00065 Real Estate - GAAP - 842 - Finance - 00071 Asset - GAAP - 842 - Finance - 00069 Asset - IFRS - 16 - Finance - 00045 Real Estate - IFRS - 16 - Finance - 00045 Real Estate - GAAP - 842 - Operating - 00070 Asset - GAAP - 842 - Operating - 00066 Real Estate - GAAP - 842 - Finance - 00072 |

| Area of Change | Description |
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| | Asset - GAAP - 842 - Finance - 00070 Asset - IFRS - 16 - Finance - 00046 Real Estate - IFRS - 16 - Finance - 00046 Real Estate - GAAP - 842 - Operating - 00071 Asset - GAAP - 842 - Operating - 00067 Real Estate - GAAP - 842 - Finance - 00073 Asset - GAAP - 842 - Finance - 00071 Asset - IFRS - 16 - Finance - 00047 Real Estate - IFRS - 16 - Finance - 00047 Real Estate - GAAP - 842 - Operating - 0007 (Tri-55831-IJ11431) |
| Asset Lease Real Estate Lease | When no fiscal line items exist for a lease, journal entries are no longer created. (Tri-55191-IJ09652) |
| Asset Lease Real Estate Lease | When performing a modification after decreasing the lease term and voided payments, the Asset value of IFRS Finance Schedule on Local Reporting is now amortized down to 0. (Tri-59111-IJ16229) |
| Asset Lease Real Estate Lease | When performing a modification after the lease has been impaired (FMV < Current Asset Value), the Current Asset Value is no longer reset to the FMV amount but calculates the new asset value based on the change in the liability. (Tri-56094-IJ11958) |
| Asset Lease Real Estate Lease | When performing a modification after the lease has been impaired, the accounting schedule is calculated. The lease remains as an impaired lease. (Tri-58870-IJ16134) |
| Asset Lease Real Estate Lease | When processing advanced payment schedules, a workflow Retrieve task now retrieves the correct value when the control number field changes from 999999 to 1000000. (Tri-57515-IJ14600) |
| Asset Lease Real Estate Lease | When processing periodic journal entries for the period, journal entries are now created for the ASC 840/IAS 17 standard. (Tri-54648) |
| Asset Lease Real Estate Lease | When Tax Type is added under One Time Payment/Tax Breakdown, it can now be removed by using the Remove action. (Tri-54200-IJ08466) |
| Asset Lease Real Estate Lease | When terminating a lease with a Termination Penalty fee, the fee is now included as part of the Net Rent in the last fiscal line item of accounting schedule. (Tri-53816-IJ07774) |
| Asset Lease Real Estate Lease | When terminating a lease, the selection to void payments was changed from "Void payments on and after termination date?" to "Void payments after termination date?" The wording is now consistent with how the accounting fiscal line items are voided. (Tri-54390) |
| Asset Lease Real Estate Lease | When the Accounting Calendar that is selected on the lease does not have the corresponding fiscal month set up in the Classification settings, an attention |

| Area of Change | Description |
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| | message displays, and the lease will no longer transition to active state after clicking the Generate Accounting Schedule. (Tri-56010) |
| Asset Lease Real Estate Lease | <p>When the classification of the lease is changed from Operating to Finance, only Journal Entry Setup with trigger sub type = Reclassification will be created. The following new Journal Entry Setup Templates are created:</p> <p>Asset - GAAP - 842 - Finance - 00058 Asset - GAAP - 842 - Finance - 00059 Asset - GAAP - 842 - Finance - 00060 Asset - GAAP - 842 - Finance - 00061 Asset - GAAP - 842 - Finance - 00062 Asset - GAAP - 842 - Finance - 00063 Asset - GAAP - 842 - Finance - 00064 Asset - GAAP - 842 - Finance - 00065 Real Estate - GAAP - 842 - Finance - 00060 Real Estate - GAAP - 842 - Finance - 00061 Real Estate - GAAP - 842 - Finance - 00062 Real Estate - GAAP - 842 - Finance - 00063 Real Estate - GAAP - 842 - Finance - 00064 Real Estate - GAAP - 842 - Finance - 00065 Real Estate - GAAP - 842 - Finance - 00066 Real Estate - GAAP - 842 - Finance - 00067</p> <p>(Tri-54930-IJ09160)</p> |
| Asset Lease Real Estate Lease | When the FASB Lease Type is Partial Building and the Is Cost or Fair Value Determinable field is set to No, you can now perform the lease test based on the economic life of the asset. (Tri-55900-IJ11156) |
| Asset Lease Real Estate Lease | When the first or last period of the account schedule is partial, the unamortized initial direct cost and unamortized prepayment amounts are now prorated. (Tri-55754-55912-IJ10877) |
| Asset Lease Real Estate Lease | When the lease is impaired at the end of the first period of the accounting schedule, the gain/loss value is now calculated using the correct period for the calculation (New Asset Value - Previous Asset Value). (Tri-55431-IJ11275) |
| Asset Lease Real Estate Lease | When the payment schedules include both short term and long-term payment schedules, the values on the Schedule Summary section are no longer double the amount. (Tri-55877-IJ12189) |
| Asset Lease Real Estate Lease | When the start date is the last day of the month with Payment Due On = First Day of Period for Frequency = Annually, the due date of the first full annual payment is now generated with the correct date. (Tri-56150-IJ12145) |
| Asset Lease Real Estate Lease | When there is a modification on a lease to reduce the rentable space or the number of assets, the gain/loss is now calculated by using the correct period of liability. Also, the new ROU asset is calculated by using the change in liability. Some of the existing Journal Entry Setup Templates are updated and some are newly created. Below are the Journal Entry Setup Templates: |

| Area of Change | Description |
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| | <p>Existing Journal Entry Setup Templates Real Estate - GAAP - 842 - Operating - 00014 (No Variable) Real Estate - GAAP - 842 - Finance - 00014 (No Variable) Asset - GAAP - 842 - Finance - 00014 (No Variable) Asset - GAAP - 842 - Operating - 00014 (No Variable) Real Estate - IFRS - 16 - Finance - 00014 Asset - IFRS - 16 - Finance - 00014 Real Estate - GAAP - 842 - Finance - 00045 Real Estate - GAAP - 842 - Operating - 00044 Asset - GAAP - 842 - Finance - 00045 Asset - GAAP - 842 - Operating - 00044 Asset - IFRS - 16 - Finance - 00035 Real Estate - IFRS - 16 - Finance - 00035</p> <p>New Journal Entry Setup Templates Real Estate - GAAP - 842 - Operating - 00067 Real Estate - GAAP - 842 - Finance - 00068 Asset - GAAP - 842 - Finance - 00066 Asset - GAAP - 842 - Operating - 00063 Real Estate - IFRS - 16 - Finance - 00042 Asset - IFRS - 16 - Finance - 00042 Real Estate - GAAP - 842 - Finance - 00069 Real Estate - GAAP - 842 - Operating - 00068 Asset - GAAP - 842 - Finance - 00067 Asset - GAAP - 842 - Operating - 00064 Asset - IFRS - 16 - Finance - 00043 Real Estate - IFRS - 16 - Finance - 00043</p> <p>(Tri-55899-IJ11385)</p> |
| Asset Lease Real Estate Lease | When there is an amendment in an ASC 840 schedule prior to the adoption process, the ASC 840 schedule now calculates correctly after the amendment period forward. The ASC 840 schedule is now the same between pre-adoption and post-adoption processes for all the periods. (Tri-56095-IJ11793) |
| Asset Lease Real Estate Lease | When there is Exit or Disposal Liability Carryover impairment, the operating schedule now functions correctly. The accrued liability starts with the Exit or Disposal Liability Carryover amount and amortizes down through rent expense. The first fiscal line item includes the Exit or Disposal Liability Carryover amount. (Tri-56087-IJ11848) |
| Asset Lease Real Estate Lease | When you copy a journal entry setup record or journal entry setup template record, the calculation input variable records are now created and populated correctly. (Tri-54530-IJ08652) |
| Asset Lease Real Estate Lease | When you first calculate the lease treatment with Incremental Borrowing Rate (IBR) > 0% and then change the IBR to 0, the NPV are now calculated correctly with the IBR = 0, where NPV of Rent = Total Rent. (Tri-54592-IJ11768) |
| Asset Lease Real Estate Lease | When you perform an adoption process, the straight line/amortization schedule (ASC 840) is no longer recalculated. (Tri-56872) |

| Area of Change | Description |
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| Asset Lease Real Estate Lease | When you process journal entries, journal entries no longer stay in processing status; all journal entries are processed. (Tri-55579-IJ10467) |
| Asset Lease Real Estate Lease | When you prorate a payment using 30 Day Basis or 360 Day Basis, the amount is no longer off by one or two days. (Tri-56793-IJ12871) |
| Asset Lease Real Estate Lease | When you select the Process Journal Entry action, now only those leases that are terminated in the current open fiscal period display. Leases in periods other than the current open fiscal period are no longer included. (Tri-56484-IJ12483) |
| Asset Lease Real Estate Lease | When you terminate a lease, if there are any payments where part of the payment is between the start date of the termination period and the termination effective date, the "Payment for Partial Period?" field is visible. You can choose whether to make a full payment, no payment, or a prorated payment. (Tri-58121-IJ14925) |
| Lease Journal Entry Setup | A new checkbox for Use Likely Expiration Date If Nth Period Is After Likely Expiration Date is added on the Calculation Input Query Section of the Lease Journal Entry Setup form. When this Checkbox is set and the Nth period is after likely expiration date, the fiscal period for likely expiration date is used as the Nth period in the calculations. (Tri-60238-IJ17988) |
| Process Accounts Receivable Receipts | The attention section on the AR Receipt now displays complete details, including the amount precision value that is causing the validation error on the 'Issue' process. (Tri-59535-IJ17479) |
| Process Journal Entries | Improved journal entry processing performance. (Tri-53361-IJ08470; Tri-55830-IJ12328) |
| Process Journal Entries | Segment errors validation for Lease General Ledger segments now works correctly. (Tri-59709) |
| Process Journal Entries | When processing journal entries where the process type is Lease Event JE, the Last Journal Entry Process Period Date field is no longer set. (Tri-57283-IJ14437) |
| Query and Reporting | BIRT disclosure reports that referred to Field Services licenses as "Named", now say "Authorized". For example, "IBM TRIRIGA Field Services Named" is now "IBM TRIRIGA Field Services Authorized". (Tri-54568) |
| Query and Reporting | <p>For BIRT reporting, if the Business Unit parameter is set to null or blank for the BIRT report, only the records for the business units that the user has access to will be displayed. To enable the selection of the Business Unit on the BIRT disclosure report, use one of the following three options in TRIRIGA.</p> <p>Note: Business Units should not contain special characters, such as , or ' or ".</p> <p>The following scenarios are supported:</p> <p>Option 1 (DEFAULT): All leases must include a Business Unit setting with both Accounting Calendar and Lease Accounting Open Fiscal Period values selected.</p> |

| Area of Change | Description |
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| | <p>Option 2: All leases must include a Business Unit setting with an Accounting Calendar value selected but Lease Accounting Open Fiscal Period value is not required to be selected.</p> <p>You must complete the following steps:</p> <ol style="list-style-type: none"> 1. Go to My Reports > System Reports and search on "triMyCompany - REPORT - Business Unit". 2. Open the report and click on the Filters tab. 3. Remove the "Lease Accounting Open Fiscal Period" system filter. 4. Run the report. The expected result is that it will return Business Units for which "Lease Accounting Open Fiscal Period" is either set or not set. <p>Option 3: Leases are not required to include a selection for Business Unit.</p> <p>You must complete the following steps:</p> <ol style="list-style-type: none"> 1. Go to My Reports > System Reports and search on "triMyCompany - REPORT - Business Unit". 2. Open the report and click on Filters tab. 3. Add "triOrganizationName" as a System filter and set the Operator to "Equals" and the Value to "NOT USE". 4. Run the report. The expected result is that it will return nothing. (Tri-58645-IJ16390) |
| Query and Reporting | For MSSQL databases, the Operating Cash Flow Report now includes leases with the lease type 'Expense Lease - Master Sublease'. (Tri-58018) |
| Query and Reporting | In the Future Rent Obligation Detail - Reporting Currency BIRT report, the value of the Reported Lease Liability column is now pulled from the period before the report period. (Tri-55875-IJ10948) |
| Query and Reporting | In the Future Rent Obligation Detail for Lease Currency BIRT report, the group by is now record id of the lease. This avoids combining data from leases that have the same name. (Tri-57140-IJ13193) |
| Query and Reporting | In the parameters for the Future Rent Obligation Detail for Lease Currency BIRT report, the business unit list now displays all appropriate business units. Also, reduced the time for the business unit parameter list to load. (Tri-57271-IJ13265) |
| Query and Reporting | In the Weighted Average Remaining Lease Term and Discount Rate report, the values displayed in the Remaining Months at Reporting Date column are now calculated correctly. (Tri-55488-IJ10840) |
| Query and Reporting | Invalid expression to retrieve value in presentation data errors no longer appear when the BIRT Program Financial Summary Report is generated without report data. (Tri-54091-IJ08080) |
| Query and Reporting | On the Funding Analysis Summary BIRT report, the rounding of FCI under Option 2 is now consistent with FCI under Option 1 and Option 3. (Tri-56522-IJ13139) |
| Query and Reporting | Operating Lease Expense and Finance Lease Expense for Local Reporting BIRT report now includes lease expense for terminated and expired leases. (Tri-56931-IJ12933) |

| Area of Change | Description |
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| Query and Reporting | Operating Lease Expense Report and Finance Lease Expense Report now include lease expenses for terminated and expired leases. (Tri-56377-IJ12539) |
| Query and Reporting | Option Master Report BIRT report improvements include (1) a new As of Date parameter that is intended to be the start of the fiscal month, (2) calculation of the Months to Effective Date is the number of months from the As of Date to the effective date of the option, and (3) a new Renewal Expiration Date field. (Tri-55271-IJ10323) |
| Query and Reporting | Running the Weighted Average Remaining Lease Term and Discount Rate BIRT report no longer causes a report query loading error. (Tri-55136-IJ10602) |
| Query and Reporting | Runtime exceptions are no longer showing when running the following BIRT reports. <ul style="list-style-type: none"> - Future Rent Obligation Detail - Reporting Currency Report - Weighted Average Remaining Lease Term and Discount Rate Report (Tri-59459-IJ16768) |
| Query and Reporting | The following BIRT reports are no longer missing parameter values on the top of the BIRT report when run against a BIRT server: <ul style="list-style-type: none"> - ROU Asset and Lease Liability Report - ROU Asset and Lease Liability Report - Local Reporting - Operating Lease Expense Reporting - Operating Lease Expense Reporting - Local Reporting - Future Rent Obligation Detail - Reporting Currency - Weighted Average Remaining Lease Term and Discount Rate Report (Tri-59457-IJ16770) |
| Query and Reporting | The Future Rent Obligation Detail Report for Lease Currency, Future Rent Obligation Detail Report for Reporting Currency, and Financial Summary Report are updated to run for non-standard calendar with fiscal periods that are formatted like "2018 - 01". These three reports can now accommodate leases on and beyond 2038. (Tri-56962-IJ14936) |
| Query and Reporting | The Future Rent Obligation Detail report no longer includes the reporting period when calculating future payments and present value discount. Also, the reported lease liability column now uses the liability value from the reporting period. (Tri-56510-IJ12903) |
| Query and Reporting | The Lease Recording BIRT report and the Lease Initial Recording BIRT report for local reporting now include additional columns and updated currency conversion logic. The Lease Recording BIRT report now reports initial as well as modification values for Asset and Liability. The initial asset and liability conversion is based on currency conversion rates at commencement date. The change in asset and liability conversion is based on currency conversion rates at the accounting start date. |

| Area of Change | Description |
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| | Expanded report parameters include 'Contract Status' and include the ability to select multiple statuses. (Tri-56375-IJ13986; Tri-58182-IJ15290; Tri-57925) |
| Query and Reporting | The Operating and Finance Lease Cash Flow BIRT reports, including those for Local Reporting, now include lease expense for terminated and expired leases. (Tri-56485-IJ12666; Tri-57203-IJ13191) |
| Query and Reporting | The ROU Asset and Lease Liability Report and ROU Asset and Lease Liability - Local Reporting BIRT reports are now showing data on the initial run when running against the BIRT process server. (Tri-59458-IJ16769) |
| Query and Reporting | The Short-Term Lease Cost disclosure report for both local and non-local reporting now shows all leases, including those with active, terminated, and expired statuses. (Tri-57402-IJ13547; Tri-57444-IJ13886) |
| Query and Reporting | The Short-Term Lease Report BIRT report now filters for Payment Summary Type = Rent instead of Payment Type. (Tri-55442-IJ10732) |
| Query and Reporting | The Tenant, Address, and Contract Name are no longer truncated. Complete data shows on both RE Invoice Bulk Print and Asset Invoice Bulk Print BIRT reports. (Tri-54241-IJ08479) |
| Query and Reporting | The 'triFiscalLineItem - BIRT - Future Rent Obligation Detail - Reporting Currency' report now includes the complete contract name after exporting to PDF. (Tri-58910-IJ16228) |
| Query and Reporting | The Weighted Average Lease Term and Discount Rate report now correctly returns values based on the end date of the reporting fiscal period. (Tri-56118-IJ12146) |
| Query and Reporting | The Weighted Average Remaining Lease Term and Discount Rate report now displays the correct value for the Lease Liability Balance column. (Tri-56042-IJ11491) |
| Query and Reporting | The width of the Contract Name column is increased in order to accommodate long contract names. (Tri-59150) |
| Query and Reporting | Updated the disclosure reports to correct an issue for leases on and beyond 2038. (Tri-58325; Tri-58326) |
| Real Estate Abstract | The Lease Abstractor is now able to see records under "Work In Progress Lease Abstracts" portal section and "My Lease Abstracts" navigation item on RE Abstractor Home Portal. (Tri-53027-IJ09020) |
| Real Estate Invoice | When a Quick Add One Time Payment record is created, the Paid Date field is no longer populated until the payment line item status is updated to Paid. (Tri-58016-IJ14868) |
| Real Estate Lease | External Lease Documents are now displayed correctly under the Notes & Documents tab of a Real Estate Lease. Also, they are correctly displayed under |

| Area of Change | Description |
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| | the External Document field popup query on the Lease Clause record created on the Clauses, Options & Terms tab of Real Estate Lease. (Tri-59714-IJ17540) |
| Real Estate Lease | In the Data Modeler, the Root Classification field property now displays the expected value for Document Type under triContract and triRealEstateContract. (Tri-58484-IJ15741) |
| Real Estate Lease | The popup query for the Find Template action in the Clauses section of the Clauses, Options & Terms tab on a Real Estate Lease now displays the Lease Clause Template records correctly instead of Lease Clause records. (Tri-60144-IJ18062) |
| Real Estate Lease | When you copy a Real Estate lease, the other addresses on the Locations tab are now copied. (Tri-53980-IJ07934) |
| Real Estate Project | In the RE Project Lease, RE Project Sublease, RE Project Expiration, RE Project Termination, and RE Project Current Terms forms, in the Executive Summary tab, the field labels were changed to Yearly Savings, Productivity Savings, and Cash Income Savings. (Tri-53938-IJ08058) |
| Real Estate Transaction Term | Fiscal Year section on All types of RE Transaction Term Record will use Fiscal Year Classification instead of Years Classification. (Tri-59365-IJ16845) |


IBM TRIRIGA 10.6.1 Patch Helper Workflows

Patch helper workflows correct the record data in your IBM TRIRIGA application. A patch helper workflow can revise and update, bring new data records for a release, and recalculate records. The patch helper makes necessary changes to your IBM TRIRIGA database. You apply the patch helper workflows for a release after you install or upgrade to that release. Wait for one patch helper workflow to complete before you begin the next. Some patch helper workflows can take a long time to complete.

Note: Many of the patch helpers included in this release have already been included in earlier fix packs, as shown in the patch helper name. When you run the main 10.6.1 patch helper workflow, it determines which of the other patch helper workflows have already been applied and does not re-run any that are already applied to your system.

The following patch helper workflows are in this release:

| Name | Description |
|--|--|
| triPatchHelper - Synchronous - 10.6.1 - Main Patch Helper | This main 10.6.1 patch helper checks and triggers the rest of the patch helper workflows. If any of the patch helper workflows have already been applied to your system via previous fix packs, they will not be re-run. |
| triPatchHelper - triCalculate - 10.6.1 - Application Data - App Version | Creates the 10.6.1 application version record if it has not yet been created. If it was already created, it will update the Install Date/Time. |
| triPatchHelper - triCalculate - 10.6.1 - Set Record Journal on JE Setup Template | Sets the "Record Journal" field as checked on the Journal Entry Setup Templates records. (Tri-60620) |
| triPatchHelper - Synchronous - Update Publish Name On Approval Rules | Updates the publish name on existing Approval Template records. (See also Tri-59429 above.) |
| triPatchHelper - triCalculate - 10.6.1 - Update Publish Name On People | Updates the publish name of the existing triPeople records to "Last Name, First Name - ID". (See also Tri-58888 above.) |
| triPatchHelper - triCalculate - 10.6.1 - Update Wrong Time Zones | <p>Updates the Name and Time Zone of the existing Time Zones records below.</p> <p>(Defect 55829)</p> <p>(GMT +4) Moscow, St. Petersburg, Kazan, Volgograd [Europe/Moscow]</p> <p>(GMT +10) Guam, Port Moresby, Vladivostok [Pacific/Guam]</p> <p>(GMT +11) Magadan, Solomon Is., New Caledonia [Australia/Hobart]</p> <p>(GMT +12) Fiji, Kamchatka, Marshall Is. [Pacific/Fiji]</p> |
| triPatchHelper - triCalculate - FIX COST INDEX ASSOCIATION - Lease Clause | A system-created association string is used for the Cost Index classification field in the Index Adjustment section that is not available if there is a need for a workflow to |

| Name | Description |
|--|--|
| | <p>handle the cost index record. This is due to an association string that is not defined for the Cost Index field in smart section field within the lease clause. The association is fixed and a patch helper is now provided to fix existing data. The patch helper is called “triPatchHelper - triCalculate - FIX COST INDEX ASSOCIATION - Lease Clause”. There is no need to add ‘Classified by triCostIndex’ to association types.</p> <p>Important note: This patch helper is run by using the special string “FIX COST INDEX ASSOCIATION”. It will not be triggered by the 10.6.1 main patch helper.</p> <p>(Tri-59015-IJ14743)</p> |
| triPatchHelper - triCalculate - 10.6.0.1 - Make OnChange ASC 840/IAS 17 Journal Entry Templates | Triggers on-change workflow for the journal entry templates that are marked as ASC 840/IAS 17 standard. |
| triPatchHelper - triCalculate - 10.6.0.2 - Create Approval Data for Stack Plan | Manages the approval records for the Stacking application. |
| triPatchHelper - triCalculate - 10.6.0.3 - Fix Lease Clause Classification Data Association | This patch helper workflow fixes association strings for existing data for few classification fields, such as triBaseYearAmounttypeCL(Classified by Charge Amount Type) and triCapTypeCL(Classified by Cap Type), within the smart sections of the lease clause records by using the correct association strings as defined in the Data Modeler. |
| triPatchHelper - triCalculate - 10.6.0.3 - Set Journal Entry Level Flag for JE General Ledger Code Segment | As part of new journal entry performance changes, segments will now be created at both lease level and journal entry level. Use this workflow to set the Journal Entry Level Segment flag to TRUE on the existing Business Unit General Ledger only for the segment type equal to “Journal Entry General Ledger Code”. |
| triPatchHelper - triCalculate - 10.6.0.3 - Show Trigger Expiration | <p>Creates a new “Trigger Expiration” Boolean field available on the existing JE Setup Template and JE Setup records that currently have the Trigger Sub Type = Termination or Expiration. This patch helper separates the Expiration JEs and Termination JEs, which were combined before the patch helper ran. After using the patch helper so that the Expiration JEs and Termination JEs are separate, you can use the Expire action to trigger creation of Expiration JEs that round off the extra cents to zero.</p> <div data-bbox="708 1640 1429 1822" style="background-color: #e0ffe0; padding: 5px;"> <p> Important note - If the Expiration JE Setup Template records were previously set up in your TRIRIGA system those records after using this patch helper and the Check the “Trigger Expiration” Boolean field to differentiate Termination set of JEs from the Expiration set of JEs</p> </div> <p>As part of this change, the following JE Setup Templates are now available:</p> |

| Name | Description |
|---|--|
| | <p>Real Estate - GAAP - 842 - Operating - 00074 Real Estate - GAAP - 842 - Operating - 00075 Asset Lease - GAAP - 842 - Operating - 00076 Asset Lease - GAAP - 842 - Operating - 00077 Real Estate - GAAP - 842 - Finance - 00075 Real Estate - GAAP - 842 - Finance - 00076 Asset - GAAP - 842 - Finance - 00072 Asset - GAAP - 842 - Finance - 00073 Asset - IFRS - 16 - Finance - 00049 Asset - IFRS - 16 - Finance - 00050 Real Estate - IFRS - 16 - Finance - 00049 Real Estate - IFRS - 16 - Finance - 00050</p> <p>(Tri-59030-IJ14576)</p> |
| triPatchHelper - triCalculate - 10.6.0.4 - Application Settings Defaults | Sets the default values on the Application Settings record. |
| triPatchHelper - triCalculate - 10.6.0.4 - Create Classification for Asset Leases | Creates a new Lease Treatment record for the new GAAP / IFRS Classification section on the Accounting tab of an Asset lease and map the values from Lease Treatment section. |
| triPatchHelper - triCalculate - 10.6.0.4 - Create Classification for RE Leases | Creates a new Lease Treatment record for the new GAAP / IFRS Classification section on the Accounting tab of a Real Estate lease and map the values from Lease Treatment section. |
| triPatchHelper - triCalculate - 10.6.0.4 - Hide Net Rent Basis On Application Settings | Hides “Net Rent Basis” field on the Lease Accounting Settings tab of the Application Settings record. |
| triPatchHelper - triCalculate - 10.6.0.4 - Show Day One Loss & Set Read Only | Makes “Exit or Disposal Liability Carryover” field on the Accounting tab visible and read-only for leases that had been activated once already. |
| triPatchHelper - triCalculate - 10.6.0.4 - Show ILCB & Set Read Only | Makes “Initial Liability Carryover Balance” field on the Accounting tab visible and read-only for leases that had been activated once already. |
| triPatchHelper - triCalculate - 10.6.0.4 - Update Fiscal Year in RETransaction Term | Updates the Fiscal Year of the RE Transaction Term records to point to “Fiscal Year” Classification instead of “Year” Classification. |
| triPatchHelper - triCalculate - 10.6.0.4 - Update Gross Asset, Accumulated Amortization and Impairment Reserve | The Gross Asset and Accumulated Amortization fields are added for the Operating/Finance schedule. The Impairment Reserve is also being calculated for the IFRS schedule when the impairment happens. Also, the label of the Asset Value column in Operating/Finance schedule is now changed to “Net Asset Value”. |

| Name | Description |
|--|--|
| | <p>The patch helper below is to update the Gross Asset, Accumulated Amortization, and Impairment Reserve fields for all the History leases of the current leases that are in Active, Review In Progress, Routing In Progress, Revision In Progress, and Revision Accounting In Review status. For the current leases that are in Active, Review In Progress, and Routing In Progress status, those fields will be updated on the current leases as well. For the current leases that are in Revision In Progress and Revision Accounting In Review status, the user will need to click on the Re-calculate Accounting Schedule action to have the fields updated.</p> <p>triPatchHelper - triCalculate - 10.6.0.4 - Update Gross Asset, Accumulated Amortization and Impairment Reserve</p> <p>Notes:</p> <ol style="list-style-type: none"> 1. This patch helper may take a long time. If you choose to filter for a set of leases, the query is “triContract - Workflow - All Real Estate And Asset Leases Filtered By Status For Patch Helper”. 2. Before triggering this patch helper, please inform users that they should NOT revise their leases or do anything with their existing leases until the updates are completed. <p>(Tri-60731-IJ17161)</p> |
| <p>triPatchHelper - triCalculate - 10.6.0.4 - Update Purchase Price Effective Date</p> | <p>A new field, triPurchasePriceEffectiveDateDA (Purchase Price Effective Date), is added on triOption BO and triOption Form under Purchase Option section. User can set a date to this field to specify when the Purchase Price should be accounted for. Upon selecting a Purchase Option as Likely Term Option, the Purchase Price Effective Date is set with (if it’s not already set on Option) the Accounting End Date of the lease. On Generating/Recalculating the Accounting Schedules, the Purchase Price specified in the Purchase option is added to accounting schedules. The amount is included as part of the Net Rent of the accounting period into which the Purchase Price Effective Date falls.</p> <p>A patch helper, ‘triPatchHelper - triCalculate - 10.6.0.4 - Update Purchase Price Effective Date’, can be run to update the Purchase Price Effective Date with Economic Life End on the existing Purchase Options as a default.</p> <p>(Tri-60738-IJ17771)</p> |
| <p>triPatchHelper - triCalculate - 10.6.0.4 - Update Short Term Long Term Liability on Existing Leases</p> | <p>Interest Reduction, Accrued Interest Balance, Principal Reduction, Short Term Liability, and Long Term Liability fields are added to calculate the short- and long-term liability for both Operating and Finance schedules.</p> <p>The patch helper below is to update the Interest Reduction, Principal Reduction, Accrued Interest Balance, Short Term and Long Term fields for all the History leases</p> |

| Name | Description |
|------|---|
| | <p>of the current leases that are in Active, Review In Progress, Routing In Progress, Revision In Progress and Revision Accounting In Review. For the current leases that are in Active, Review In Progress and Routing In Progress, those fields will be updated on the current leases as well. For the current leases that are in Revision In Progress and Revision Accounting In Review, the user will need to click on the Re-calculate Accounting Schedule themselves to have the fields updated.</p> <p>Notes:</p> <ol style="list-style-type: none"> 1. This patch helper may take a long time. If you choose to filter for a set of leases, the query is “triContract - Workflow - Existing Asset Lease and RE Lease for ST LT Patch Helper”. 2. Before triggering this patch helper, please inform users that they should NOT revise their leases or do anything with their existing leases until the updates are completed. <p>“triPatchHelper - triCalculate - 10.6.0.4 - Update Short Term Long Term Liability on Existing Leases” (Tri-60699-IJ15199)</p> |

What’s New in TRIRIGA 10.6.0.4 for Lease Accounting

IBM TRIRIGA 10.6.0.4 includes APARs, additional changes, and enhancements related to IBM TRIRIGA Real Estate Manager lease accounting. To locate a specific APAR, search for the APAR number (IJxxxx).

Enhancements included in this fix pack include the following:

- Non-Standard Calendars are supported.
- You can now perform a classification test for IFRS16 separately from the IAS17 treatment.
- You can now perform a classification test for ASC842 separately from the ASC840 treatment.
- You can now set the system lease classification thresholds when using ASC842 and IFRS16.
- The Interest Reduction, Accrued Interest Balance, Principal Reduction, Short Term Liability, and Long Term Liability fields are added to calculate the short- and long-term liability for both Operating and Finance schedules.
- The Gross Asset Value and Accumulated Amortization fields are added to capture the gross asset amount and calculate the accumulated amortization value for both Operating and Finance schedules.



Caution - This fix pack includes many of the APARs for which documented fixes have been made available on the [wiki](#). If you’ve used fixes from the wiki, this fix pack may override some of the changes.

TRIRIGA 10.6.0.4 Important Information

The following items are important information concerning IBM TRIRIGA that are newly added for this release.

| Area of Impact | Description |
|----------------------------------|--|
| Asset Lease Real Estate Lease | The drop-down options for the Payment for Partial Period field on the Contract Termination form should display only three options: Full Payment, No Payment, and Prorated Payment. You must manually remove the extra option of "Prorate Payment" from the triPartialPaymentRule list. (Tri-60711-IJ16508) |

IBM TRIRIGA 10.6.0.4 Changes

The following issues were resolved in the IBM TRIRIGA 10.6.0.4 fix pack.

| Area of Impact | Description |
|----------------------------------|--|
| Asset Lease Real Estate Lease | Operating/Finance schedules are now shown from the adoption date when you issue an index adjustment after adoption. (Tri-60719-IJ17094) |
| Asset Lease Real Estate Lease | A new checkbox for Use Likely Expiration Date If Nth Period Is After Likely Expiration Date is added on the Calculation Input Query Section of the Lease Journal Entry Setup form. When this Checkbox is set and the Nth period is after likely expiration date, the fiscal period for likely expiration date is used as the Nth period in the calculations. (Tri-60743-IJ17988) |
| Asset Lease Real Estate Lease | <p>A new field, triPurchasePriceEffectiveDateDA (Purchase Price Effective Date), is added on triOption BO and triOption Form under Purchase Option section. User can set a date to this field to specify when the Purchase Price should be accounted for. Upon selecting a Purchase Option as Likely Term Option, the Purchase Price Effective Date is set with (if it's not already set on Option) the Accounting End Date of the lease. On Generating/Recalculating the Accounting Schedules, the Purchase Price specified in the Purchase option is added to accounting schedules. The amount is included as part of the Net Rent of the accounting period into which the Purchase Price Effective Date falls.</p> <p>A patch helper, 'triPatchHelper - triCalculate - 10.6.0.4 - Update Purchase Price Effective Date', can be run to update the Purchase Price Effective Date with Economic Life End on the existing Purchase Options as a default. (Tri-60738-IJ17771)</p> |

| Area of Impact | Description |
|----------------------------------|--|
| Asset Lease Real Estate Lease | <p>After applying multiple Index Adjustment Calculators that have the same adjustment period and each time, complete the processing until lease is back in Active or Complete the Index Adjustment Calculator after Issuing it, sometimes the Re-Calculate Accounting Schedule action is missing, instead, showing the Generate Accounting Schedule action. Also, the Total Rent, current NPV and IFRS Schedules are not getting updated.</p> <p>In addition, when trying to issue an Index Adjustment Calculator while the lease is not in Active status, an attention message will display to inform the user that the lease must be in Active status prior to performing an index adjustment. (Tri-60715-IJ16723)</p> |
| Asset Lease Real Estate Lease | After clicking the Cancel action, the original accounting start date now remains visible. (Tri-60741-IJ18098) |
| Asset Lease Real Estate Lease | After doing a modification on a gross lease, the Net Rent Payment of the ASC840/IAS17 schedule periods prior to the modification effective period now display the gross amount, rather than the full payment. Also, the Net Rent Payment of the ASC840/IAS17 schedule now displays the gross amount for all periods. (Tri-60459) |
| Asset Lease Real Estate Lease | After revising a lease and adding options expiry and tax reconciliation, the incentive schedule now shows the correct values. (Tri-60721-IJ17144) |
| Asset Lease Real Estate Lease | An attention message no longer displays when adjusting a payment schedule that has a full payment start day on the 29th, 30th or 31st to be split into more payment schedules. The new split payment schedules have the same full payment start day as the original payment schedule. (Tri-60745-IJ18070) |
| Asset Lease Real Estate Lease | An attention message to validate the full payment start day no longer displays when creating multiple location specific quarter payment schedules together on the same generate payment schedules. (Tri-60746-IJ18127) |
| Asset Lease Real Estate Lease | Contract Attribute values are mapped to History Lease Contract Attribute. (Tri-60727) |
| Asset Lease Real Estate Lease | Exit or Disposal Liability Carryover is always set to visible. (Tri-60703) |
| Asset Lease Real Estate Lease | <p>For BIRT reporting, if the Business Unit parameter is set to null or blank for the BIRT report, only the records for the business units that the user has access to will be displayed. To enable the selection of the Business Unit on the BIRT disclosure report, use one of the following three options in TRIRIGA.</p> <p>Note: Business Units should not contain special characters, such as , or ' or ".</p> <p>The following scenarios are supported:</p> <p>Option 1 (DEFAULT): All leases include a Business Unit setting with both Accounting Calendar and Lease Accounting Open Fiscal Period values selected.</p> |

| Area of Impact | Description |
|----------------------------------|--|
| | <p>Option 2: All Leases include a Business Unit setting with an Accounting Calendar value selected but no Lease Accounting Open Fiscal Period value selected.</p> <p>You must complete the following steps:</p> <ol style="list-style-type: none"> 1. Go to My Reports > System Reports and search on "triMyCompany - REPORT - Business Unit". 2. Open the report and click on the Filters tab. 3. Remove the "Lease Accounting Open Fiscal Period" system filter. 4. Run the report. The expected result is that it will return Business Units for which "Lease Accounting Open Fiscal Period" is either set or not set. <p>Option 3: No leases include selections for Business Unit.</p> <p>You must complete the following steps:</p> <ol style="list-style-type: none"> 1. Go to My Reports > System Reports and search on "triMyCompany - REPORT - Business Unit". 2. Open the report and click on Filters tab. 3. Add "triOrganizationName" as a System filter and set the Operator to "Equals" and the Value to "NOT USE". 4. Run the report. The expected result is that it will return nothing. <p>(Tri-60722-IJ16390)</p> |
| Asset Lease Real Estate Lease | In the Straight-Line Rent Schedule, the Unamortized Prepaid Rent Liability column is now updated to recalculate through the new lease term. (Tri-60700) |
| Asset Lease Real Estate Lease | Initial Direct Cost is now recalculated and extended when the lease is extended. (Tri-60701) |
| Asset Lease Real Estate Lease | <p>Interest Reduction, Accrued Interest Balance, Principal Reduction, Short Term Liability, and Long Term Liability fields are added to calculate the short- and long-term liability for both Operating and Finance schedules.</p> <p>The patch helper below is to update the Interest Reduction, Principal Reduction, Accrued Interest Balance, Short Term and Long Term fields for all the History leases of the current leases that are in Active, Review In Progress, Routing In Progress, Revision In Progress and Revision Accounting In Review. For the current leases that are in Active, Review In Progress and Routing In Progress, those fields will be updated on the current leases as well. For the current leases that are in Revision In Progress and Revision Accounting In Review, the user will need to click on the Re-calculate Accounting Schedule themselves to have the fields updated.</p> <p>NOTE:</p> <ol style="list-style-type: none"> 1. This patch helper may take a long time. If you choose to filter for a set of leases, the query is "triContract - Workflow - Existing Asset Lease and RE Lease for ST LT Patch Helper". 2. Before triggering this patch helper, please inform users that they should NOT revise their leases or do anything with their existing leases until the updates are completed. |

| Area of Impact | Description |
|----------------------------------|---|
| | "triPatchHelper - triCalculate - 10.6.0.4 - Update Short Term Long Term Liability on Existing Leases" (Tri-60699-IJ15199) |
| Asset Lease Real Estate Lease | Journal entries for leases that have been modified no longer include duplicate entries. (Tri-60717) |
| Asset Lease Real Estate Lease | Lease classification flip from operating to finance now updates accounting schedules correctly, rather than showing a large Rent Expense. (Tri-60737) |
| Asset Lease Real Estate Lease | Lease Treatment drop-down values now display for both Lease Journal Entry Setup and the Lease Journal Entry Setup Template. (Tri-60740) |
| Asset Lease Real Estate Lease | Leases no longer transition to active state after clicking the Generate Accounting Schedule action, including leases beginning or ending in partial months. (Tri-59493) |
| Asset Lease Real Estate Lease | Leases with Business Unit set are no longer getting stuck in processing on Activate after using Accounting Revise - Contractual Factors. (Tri-60732) |
| Asset Lease Real Estate Lease | Modification Effective Date, Adoption Date and Look Back Date are now mapped on Local Reporting tab of History Record. (Tri-60726) |
| Asset Lease Real Estate Lease | Net Asset Value on Local Reporting Schedules reduces to zero on Local Reporting Adoption after amendment. (Tri-60736) |
| Asset Lease Real Estate Lease | On copying a Real Estate/Asset Lease its history and voided payment schedules are no longer copied. (Tri-60706) |
| Asset Lease Real Estate Lease | Operating schedules are now set to visible on lease reclassification of history contracts. (Tri-60733) |
| Asset Lease Real Estate Lease | Segment errors validation for Lease General Ledger segments now works correctly. (Tri-60730) |
| Asset Lease Real Estate Lease | Tenant incentive values are now recalculated and extended to the new lease term when the lease is updated for an extension. (Tri-60708) |
| Asset Lease Real Estate Lease | The attention section on the AR Receipt now displays complete details including the amount precision value that is causing the validation error on the 'Issue' process. (Tri-60724-IJ17479) |

| Area of Impact | Description |
|----------------------------------|---|
| Asset Lease Real Estate Lease | <p>The following BIRT reports no longer are missing parameter values on the top of the BIRT report when run against a BIRT Server:</p> <ul style="list-style-type: none"> - ROU Asset and Lease Liability Report - ROU Asset and Lease Liability Report - Local Reporting - Operating Lease Expense Reporting - Operating Lease Expense Reporting - Local Reporting - Future Rent Obligation Detail - Reporting Currency - Weighted Average Remaining Lease Term and Discount Rate Report <p>(Tri-60739-IJ16770)</p> |
| Asset Lease Real Estate Lease | <p>The following security groups now have access to the Lease Journal Entry Setup Template form, which is located at Contracts > Contract Set Up > Templates > Lease Journal Entry Setup Template:</p> <ul style="list-style-type: none"> - TRIRIGA Lease Accountant - TRIRIGA Lease Accountant - Fundamentals - TRIRIGA Local Lease Accountant <p>(Tri-59249)</p> |
| Asset Lease Real Estate Lease | <p>The Gross Asset and Accumulated Amortization fields are added for the Operating/Finance schedule. The Impairment Reserve is also being calculated for the IFRS schedule when the impairment happens. Also, the label of the Asset Value column in Operating/Finance schedule is now changed to “Net Asset Value”.</p> <p>The patch helper below is to update the Gross Asset, Accumulated Amortization, and Impairment Reserve fields for all the History leases of the current leases that are in Active, Review In Progress, Routing In Progress, Revision In Progress, and Revision Accounting In Review status. For the current leases that are in Active, Review In Progress, and Routing In Progress status, those fields will be updated on the current leases as well. For the current leases that are in Revision In Progress and Revision Accounting In Review status, the user will need to click on the Re-calculate Accounting Schedule action to have the fields updated.</p> <p>triPatchHelper - triCalculate - 10.6.0.4 - Update Gross Asset, Accumulated Amortization and Impairment Reserve</p> <p>NOTES:</p> <ol style="list-style-type: none"> 1. This patch helper may take a long time. If you choose to filter for a set of leases, the query is “triContract - Workflow - All Real Estate And Asset Leases Filtered By Status For Patch Helper”. 2. Before triggering this patch helper, please inform users that they should NOT revise their leases or do anything with their existing leases until the updates are completed. <p>(Tri-60731-IJ17161)</p> |
| Asset Lease Real Estate Lease | <p>The Initial Liability Carryover Balance (ILCB) is now visible at all times. (Tri-60704)</p> |
| Asset Lease Real Estate Lease | <p>The Modification Scenario field on the Contract Attribute record is now cleared when the lease is activated. (Tri-60831)</p> |

| Area of Impact | Description |
|----------------------------------|---|
| Asset Lease Real Estate Lease | The Original Accounting Start Date field is now visible after clicking the Cancel action. (Tri-60702) |
| Asset Lease Real Estate Lease | The width of the Contract Name column is increased in order to accommodate long contract names. (Tri-60710) |
| Asset Lease Real Estate Lease | Validations are added on real estate or asset contract revisions for contractual factors to require a change of at least one field in the Details section or the Borrow Rate & % Growth Assumptions section. (Tri-60742) |
| Asset Lease Real Estate Lease | When a lease is approved for activation, Space Use Agreement is now associated to current/latest revision of Lease only. (Tri-60744-IJ18252) |
| Asset Lease Real Estate Lease | When a lease with Initial Liability Carryover Balance (ILCB) is modified in the first fiscal period, the Current Asset Value is still included the ILCB and will be amortized correctly throughout the lease term. (Tri-60723-IJ15020) |
| Asset Lease Real Estate Lease | When adopting Local Reporting only on a lease that has initial direct cost (IDC), prepayment, and/or incentive, the asset value after the adoption now calculates correctly using the unamortized values of the IDC, prepayment, and/or incentive. (Tri-60912-IJ18577) |
| Asset Lease Real Estate Lease | When generating payment schedules for leases less than a month, asset values correctly come down to zero for both Operating and Finance Schedules. (Tri-60734-IJ17095) |
| Asset Lease Real Estate Lease | When issuing an Index Adjustment Calculator for an index lease with Initial Liability Carryover Balance (ILCB), the Current Asset Value of IFRS no longer includes the ILCB amount again, which it should not do because the ILCB was included already at the initial lease. (Tri-60712-IJ16576) |
| Asset Lease Real Estate Lease | When issuing an Index Adjustment Calculator, the system will create a one-time catch-up payment by using the variable percentage to calculate the total catch-up amount for any payments with Paid status or payments in Active status with a due date that is in the past that are within the index adjustment periods. A one-time payment line item with the due date set to the current date and a catch-up amount appearing in the Index Adjustment Amount field is created per payment schedule and associated to the Payment schedule for which the index is being applied. The catch-up payment will show up in the Variable Lease Payment column for US-GAAP (Operating/Finance schedule) and will be included as part of the Net Rent Payment column for IFRS accounting standards where the variable payment is considered fixed upon issuing the index adjustment. The one-time payment is included in the fiscal period during which the Due Date occurs. (Tri-60728-IJ06768) |
| Asset Lease Real Estate Lease | When modifying a lease in the period prior to the lookback period and later the lease is adopted, the Fiscal Line Items prior to the lookback period no longer show up in the accounting schedule of the Local Reporting tab. (Tri-60725) |

| Area of Impact | Description |
|------------------------------|--|
| Real Estate Transaction Term | Fiscal Year section on All types of RE Transaction Term Record will use Fiscal Year Classification instead of Years Classification. (Tri-60718-IJ16845) |
| Reporting | The 'triFiscalLineItem - BIRT - Future Rent Obligation Detail - Reporting Currency' report now includes the complete contract name after exporting to PDF. (Tri-60705-IJ16228) |

IBM TRIRIGA 10.6.0.4 Patch Helper Workflows

Patch helper workflows correct the record data in your IBM TRIRIGA application. A patch helper workflow can revise and update, bring new data records for a release, and recalculate records. The patch helper makes necessary changes to your IBM TRIRIGA database. You apply the patch helper workflows for a release after you install or upgrade to that release. Wait for one patch helper workflow to complete before you begin the next. Some patch helper workflows can take a long time to complete. For instructions on how to apply a patch helper, see the [wiki](#).



Note - The 10.6.0.4 patch helper workflows are triggered automatically after the 10.6.0.4 object migration package finishes importing. If you do not want them to be triggered automatically, you can delete the main patch helper workflow from the OM package before you import it. The workflow name to delete is "triPatchHelper - Synchronous - 10.6.0.4 - Main Patch Helper".

The following patch helper workflows are in this release:

| Name | Description |
|--|--|
| triPatchHelper - Synchronous - 10.6.0.4 - Main Patch Helper | Use this main 10.6.0.4 patch helper to check and trigger the rest of the patch helper workflows. |
| triPatchHelper - triCalculate - 10.6.0.4 - Application Data - App Version | Create 10.6.0.4 application version record if it has not yet been created. If it was already created, it will update the Install Date/Time. |
| triPatchHelper - triCalculate - 10.6.0.4 - Application Settings Defaults | Set the default values on the Application Settings record. |
| triPatchHelper - triCalculate - 10.6.0.4 - Create Classification for Asset Leases | Create a new Lease Treatment record for the new GAAP / IFRS Classification section on the Accounting tab of an Asset lease and map the values from Lease Treatment section. |
| triPatchHelper - triCalculate - 10.6.0.4 - Create Classification for RE Leases | Create a new Lease Treatment record for the new GAAP / IFRS Classification section on the Accounting tab of a Real Estate lease and map the values from Lease Treatment section. |
| triPatchHelper - triCalculate - 10.6.0.4 - Hide Net Rent Basis On Application Settings | Hide "Net Rent Basis" field on the Lease Accounting Settings tab of the Application Settings record. |

| Name | Description |
|---|--|
| triPatchHelper - triCalculate - 10.6.0.4 - Show Day One Loss & Set Read Only | Make “Exit or Disposal Liability Carryover” field on the Accounting tab visible and read-only for leases that had been activated once already. |
| triPatchHelper - triCalculate - 10.6.0.4 - Show ILCB & Set Read Only | Make “Initial Liability Carryover Balance” field on the Accounting tab visible and read-only for leases that had been activated once already. |
| triPatchHelper - triCalculate - 10.6.0.4 - Update Fiscal Year in RETransaction Term | Update the Fiscal Year of the RE Transaction Term records to point to “Fiscal Year” Classification instead of “Year” Classification. |
| triPatchHelper - triCalculate - 10.6.0.4 - Update Gross Asset, Accumulated Amortization and Impairment Reserve | See the release note above for Tri-60731-IJ17161. |
| triPatchHelper - triCalculate - 10.6.0.4 - Update Purchase Price Effective Date | See the release note above for Tri-60738-IJ17771. |
| triPatchHelper - triCalculate - 10.6.0.4 - Update Short Term Long Term Liability on Existing Leases | See the release note above for Tri-60699-IJ15199. |

What’s New in IBM TRIRIGA 10.6.0.3 for Lease Accounting

IBM TRIRIGA 10.6.0.3 includes APARs and internally-found changes related to IBM TRIRIGA Real Estate Manager lease accounting. To locate a specific APAR, search for the APAR number (IJxxxxx or IVxxxxx).

This fix pack also includes changes to improve performance of IBM TRIRIGA for lease accounting.





Caution - This fix pack includes many of the APARs for which documented fixes have been made available on the [wiki](#). If you’ve used fixes from the wiki, this fix pack may override some of the changes.

IBM TRIRIGA 10.6.0.3 Enhancements

The following enhancements are included in the IBM TRIRIGA 10.6.0.3 fix pack.

| Area of Impact | Description |
|------------------------|--|
| Journal Entry Segments | <p>Prior to 10.6.0.3, journal entry segments were created only in a journal entry record. This caused unnecessary, repeated segments to be created for every journal entry.</p> <p>Starting with 10.6.0.3, the new Journal Entry Level Segment field is on the Business Unit General Ledger form. You use this field to identify segments to</p> |


| Area of Impact | Description |
|--------------------------------|--|
| | <p>be created under the journal entry level. Segments not so identified are created at the lease level. This reduces the creation of repeating segments. A new section on the journal entry form shows segments created at the lease level.</p> <p> Note - The new field, 'Journal Entry Level Segment', must be checked only for the custom segments that get data from the Journal Entry.</p> |
| <p>Process Journal Entries</p> | <p>In Application Settings, in the General tab, you use the new Batch Process Users section to specify a list of users to run processes in TRIRIGA in a batch. Distributing processing can improve the processing performance. The process user types are Shared, Journal Entry, Lease Payment, and Lease Schedule.</p> <p>When there are no users in the Batch Process Users section, processes use the currently logged in user for processing.</p> <p>To distribute journal entry creation or processing, add the users and, for the process user type, specify Shared or Journal Entry.</p> <p>The following are types of batch users and areas of the functionality affected.</p> <ul style="list-style-type: none"> • Shared - Common users, used in all processes. • Journal Entry - Only used to process journal entries. • Lease Payment & Lease Schedule - No functionality developed in 10.6.0.3; planned for implementation in a later release. <p> Note - To process journal entries, users in this section must have permission to access lease and its related data.</p> |


IBM TRIRIGA 10.6.0.3 Changes

The following issues were resolved in the IBM TRIRIGA 10.6.0.3 fix pack.

| Area of Impact | Description |
|--------------------------------------|---|
| Application Version | Application object migration files now deliver the release application version record with the build number. You can find the build number in the Application Version record in Tools > System Setup > System > Application Version. Also, the value of the Install Date/Time field of the application version record is updated each time you execute a release patch helper workflow. (Tri-59058) |
| Asset Invoice | The Get Payments Due action is now active after clicking the Create Draft action for an asset invoice. (Tri-59007) |
| Asset Invoice Real Estate Invoice | When you void (retire) an RE invoice or an asset invoice, the one-time payment line items that are active and that were added through a Quick Add action are voided. Also, the payment line items that are active and came from the contract are de-associated from the invoice. However, the paid payment line items are not impacted and remain included in the invoice. (Tri-59004-IJ14938) |
| Asset Lease Real Estate Lease | A new Journal Entry (JE) trigger subtype, Modification Partial Termination, is added. The JEs for this new trigger are created when the lease is recognized as partial termination (reduction in sq. ft. or number of assets). Also, below are the additional JE setup templates. Real Estate - GAAP - 842 - Operating - 00076 Real Estate - GAAP - 842 - Finance - 00077 Real Estate - IFRS - 16 - Finance - 00051 Asset Lease - GAAP - 842 - Operating - 00078 Asset Lease - GAAP - 842 - Finance - 00077 Asset - IFRS - 16 - Finance - 00051 (Tri-59212-IJ16236) |
| Asset Lease Real Estate Lease | A user message is displayed on the Index Adjustment Calculator if the % Change is less than the minimum % or more than maximum % of increase permitted by the index clause. However, if you issue the Index Adjustment Calculator, the system uses the value of % Used to adjust the payments. (Tri-59039-IJ15873) |
| Asset Lease Real Estate Lease | A user message now displays when Recalculate Accounting Schedule is triggered on a revised lease. (Tri-59025) |
| Asset Lease Real Estate Lease | Accounting start date is no longer updated when you perform a data revise or apply an index adjustment. (Tri-59075) |
| Asset Lease Real Estate Lease | After issuing an index adjustment calculator record (IAC), the lease record form is now locked for any further actions until the process completes. A user message is displayed if any action is clicked during processing. (Tri-59049-IJ13946) |
| Asset Lease Real Estate Lease | After Issuing an index adjustment on a GAAP lease and later clicking the Calculate Lease Treatment action (which is not required), the Total Rent |

| Area of Impact | Description |
|----------------------------------|---|
| | Expense field value in the RE Lease is no longer updated. The amount stays the same. (Tri-59074) |
| Asset Lease Real Estate Lease | For an index lease, the Expected Cash Before Tax amount on the PLI is no longer reverted when the lease is amended in the period prior to the start date of the Index Adjustment Calculator that had been applied before the amendment. (Tri-59026-IJ14920) |
| Asset Lease Real Estate Lease | For IFRS 16, after modification of a lease in the same month as the lease is created, journal entries are now posted with the expected values for Adjust Asset and Adjust Liability. (Tri-59032-IJ13356) |
| Asset Lease Real Estate Lease | For the first modification of a lease, fiscal periods are available from the commencement date or the accounting start date, whichever is earlier. For subsequent modifications, fiscal periods are available from the modification effective date. However, if the change type of the last contract revision is Index Adjustment and the lease is GAAP without local reporting, the fiscal periods are available from the accounting start date. (Tri-59073-IJ16054) |
| Asset Lease Real Estate Lease | Multiple lease workflows were updated to replace Get Greatest by Control Number with Get Greatest by System Record ID. (Tri-59029) |
| Asset Lease Real Estate Lease | When a lease is closed with the Cancel action, the Accounting and Payments sections are made read-only if the contract revision type is Data Revise. (Tri-59033) |
| Asset Lease Real Estate Lease | Only one vendor/payment instruction with the same criteria, such as, payment type, organization, allocation, etc., is associated to a new payment schedule. (Tri-59040-IJ13241) |
| Asset Lease Real Estate Lease | In a short-term lease, when you select the Included In Amortization Schedule field and then clear the field, the fiscal line items that were generated are now removed. Also, the Include In Amortization Schedule field is editable only prior to the initial lease activation. (Tri-59048) |
| Asset Lease Real Estate Lease | The fiscal period is now available when performing a modification in first period where the Commencement Date value or the Accounting Start Date value is in the middle of a fiscal period. (Tri-59038-IJ12932) |
| Asset Lease Real Estate Lease | The Lease Accountant is now able to return the lease after Submit For Accounting Review. (Tri-59001-IJ15622) |
| Asset Lease Real Estate Lease | The payment line item is now updated after you update the Expected Cash Amount field on the payment schedule and then issue an Index Adjustment Calculator record. (Tri-59027-IJ13942) |
| Asset Lease Real Estate Lease | The Reporting To date on the Percentage Rent Reporting record is populated with the correct date when the period starts on the 29th, 30th, or 31st of the month. (Tri-59016-IJ13354) |

| Area of Impact | Description |
|----------------------------------|--|
| Asset Lease Real Estate Lease | <p>The Revise action is removed from lease records that have the status of Expired. To move the lease back to Active again, the Unexpire action is available. When you click Unexpire, a confirmation message displays. Click Continue to move the lease back to active status. (Tri-59041-IJ07952)</p> <p> Note - The Unexpire action is visible only when the status of the lease is Expired.</p> |
| Asset Lease Real Estate Lease | The system now calculates 75% of the lease term during the classification test. (Tri-59051) |
| Asset Lease Real Estate Lease | The Update Payment Instructions action is now available from the Payment Instructions sub tab when a lease is revised using Contract Revise > Data Revise. (Tri-59018-IJ12790) |
| Asset Lease Real Estate Lease | The value of the Likely Term in Years field is now calculated from the accounting start date to the likely term end date when it is an initial lease. When the lease is modified (not using Data Revise), the field is calculated from the modification effective date to the likely term end date. (Tri-59002-IJ09211) |
| Asset Lease Real Estate Lease | The values of the Minimum Payment and Likely Minimum Payment fields on the payment line item are now updated when the corresponding payment schedule is adjusted through the Adjust Payments action on the Payment Schedules section of the lease's Payments tab. (Tri-59024) |
| Asset Lease Real Estate Lease | <p>There are no more calculation issues when terminating a lease within the same period as its accounting start or adoption period, including when terminating in the middle of the period.</p> <p>Also, when terminating a lease on the same date as its accounting start or original accounting start date, the new Boolean field, "Reverse All Liability and Asset Values", is visible. If the field is checked, the accounting schedule reverts all liability and asset values. (Tri-59036-IJ14030)</p> |
| Asset Lease Real Estate Lease | Users who are members of the TRIRIGA RE Contract Manager security group do not have access to the Generate Payment Schedules, Adjust Payments, and Remove actions in the Payment Schedules query section if the lease is closed and reopened after Contract Revise/Data Revise. (Tri-59042-IJ13190) |
| Asset Lease Real Estate Lease | When a lease ends, there may be some cents remaining that resulted from the rounding of accounting values. To round off these values to zero, you must first use the 'triPatchHelper - triCalculate - 10.6.0.3 - Show Trigger Expiration' patch helper workflow to make the new "Trigger Expiration" Boolean field available on the existing JE Setup Template and JE Setup records that currently have the Trigger Sub Type = Termination or Expiration. This patch helper separates the Expiration JEs and Termination JEs, which were combined before the patch helper ran. After using the patch helper so that the Expiration JEs and Termination JEs are separate, you can use the Expire action to trigger creation of Expiration JEs that round off the extra cents to zero. |

| Area of Impact | Description |
|----------------------------------|--|
| | <div data-bbox="511 254 1446 443" style="background-color: #e0ffe0; padding: 10px;">  <p>Important note - If the Expiration JE Setup Template or JE Setup records were previously set up in your TRIRIGA system, revisit those records after using this patch helper and the Expire action. Check the “Trigger Expiration” Boolean field to differentiate the Termination set of JEs from the Expiration set of JEs.</p> </div> <p>As part of this change, the following JE Setup Templates are now available:</p> <ul style="list-style-type: none"> Real Estate - GAAP - 842 - Operating - 00074 Real Estate - GAAP - 842 - Operating - 00075 Asset Lease - GAAP - 842 - Operating - 00076 Asset Lease - GAAP - 842 - Operating - 00077 Real Estate - GAAP - 842 - Finance - 00075 Real Estate - GAAP - 842 - Finance - 00076 Asset - GAAP - 842 - Finance - 00072 Asset - GAAP - 842 - Finance - 00073 Asset - IFRS - 16 - Finance - 00049 Asset - IFRS - 16 - Finance - 00050 Real Estate - IFRS - 16 - Finance - 00049 Real Estate - IFRS - 16 - Finance - 00050 <p>(Tri-59030-IJ14576)</p> |
| Asset Lease Real Estate Lease | When a lease is modified in the same period as the adoption period (after the adoption process executed), the asset value is now considered a deferred liability in the ASC 840 schedule. (Tri-59076-IJ13355) |
| Asset Lease Real Estate Lease | When a purchase option is included in the lease terms for ASC 842, the lease classification is set to Finance even if the lease treatment is Operating. (Tri-59003-IJ12468) |
| Asset Lease Real Estate Lease | When accounting start and end dates are updated, fiscal line items are now created only for the contract being modified. (Tri-59022-IJ14281) |
| Asset Lease Real Estate Lease | When generating a non-one-time payment schedule for one day, the payment schedule is now created without the attention message. The partial payment is calculated and the payment line item is generated with the prorated amount. (Tri-59050) |
| Asset Lease Real Estate Lease | When issuing an Index Adjustment Calculator with a mid-month date after the lease has been adopted in TRIRIGA, the Net Rent amount on the FLI now includes the whole month amount. (Tri-59421-IJ14867) |
| Asset Lease Real Estate Lease | When performing a modification after decreasing the lease term and voided payments, the Asset value of IFRS Finance Schedule on Local Reporting is now amortized down to 0. (Tri-59214-IJ16229) |
| Asset Lease Real Estate Lease | When performing a modification after the lease has been impaired, the accounting schedule is calculated. The lease remains as an impaired lease. (Tri-59160-IJ16134) |

| Area of Impact | Description |
|----------------------------------|---|
| Asset Lease Real Estate Lease | When processing advanced payment schedules, a workflow Retrieve task now retrieves the correct value when the control number field changes from 999999 to 1000000. (Tri-59196-IJ14600) |
| Asset Lease Real Estate Lease | When you prorate a payment using 30 Day Basis or 360 Day Basis, the amount is no longer off by one or two days. (Tri-59020-IJ12871) |
| Asset Lease Real Estate Lease | When you terminate a lease, if there are any payments where part of the payment is between the start date of the termination period and the termination effective date, the "Payment for Partial Period?" field is visible. You can choose whether to make a full payment, no payment, or a prorated payment. (Tri-59034-IJ14925) |
| Asset Lease Real Estate Lease | A system-created association string is used for the Cost Index classification field in the Index Adjustment section that is not available if there is a need for a workflow to handle the cost index record. This is due to an association string that is not defined for the Cost Index field in smart section field within the lease clause. The association is fixed and a patch helper is now provided to fix existing data. The patch helper is called "triPatchHelper - triCalculate - FIX COST INDEX ASSOCIATION - Lease Clause". There is no need to add 'Classified by triCostIndex' to association types. (Tri-59015-IJ14743) |
| Asset Lease Real Estate Lease | Payment instructions were not being updated when the Start Date or End Date value was updated manually on the payment schedule. To avoid this, the fields are now read-only and you are advised to create a new Payment Schedule rather than updating the Start Date and End Date on the Payment Schedule. (Tri-59005-IJ13083) |
| Process Journal Entries | Improved journal entry processing performance. (Tri-59056-IJ12328; Tri-59057-IJ08470) |
| Process Journal Entries | When processing journal entries where the process type is Lease Event JE, the Last Journal Entry Process Period Date field is no longer set. (Tri-59079-IJ14437) |
| Real Estate Invoice | When a Quick Add One Time Payment record is created, the Paid Date field is no longer populated until the payment line item status is updated to Paid. (Tri-59014-IJ14868) |
| Real Estate Project | When creating an RE Project, the payment instruction is now populated on the payment schedule from the RE lease 'Default Remit To' section. (Tri-59052-IJ08777) |
| Reporting | For MSSQL databases, the Operating Cash Flow Report now includes leases with the lease type 'Expense Lease - Master Sublease'. (Tri-59031) |
| Reporting | Operating Lease Expense and Finance Lease Expense for Local Reporting BIRT report now includes lease expense for terminated and expired leases. (Tri-59054-IJ12933) |

| Area of Impact | Description |
|----------------|---|
| Reporting | The Future Rent Obligation Detail Report for Lease Currency, Future Rent Obligation Detail Report for Reporting Currency, and Financial Summary Report are updated to run for non-standard calendar with fiscal periods that are formatted like “2018 - 01”. These three reports can now accommodate leases on and beyond 2038. (Tri-59044-IJ14936) |
| Reporting | The Future Rent Obligation Detail report no longer includes the reporting period when calculating future payments and present value discount. Also, the reported lease liability column now uses the liability value from the reporting period. (Tri-59045-IJ12903) |
| Reporting | <p>The Lease Recording BIRT report and the Lease Initial Recording BIRT report for local reporting now include additional columns and updated currency conversion logic. The Lease Recording BIRT report now reports initial as well as modification values for Asset and Liability.</p> <p>The initial asset and liability conversion is based on currency conversion rates at commencement date.</p> <p>The change in asset and liability conversion is based on currency conversion rates at the accounting start date.</p> <p>Expanded report parameters include ‘Contract Status’ and include the ability to select multiple statuses. (Tri-59043-IJ13986; Tri-59053-IJ15290; Tri-59046)</p> |
| Reporting | The Operating and Finance Lease Cash Flow BIRT reports, including those for Local Reporting, now include lease expense for terminated and expired leases. (Tri-59035-IJ13191; Tri-59047-IJ12666) |
| Reporting | The related report 'Business Unit General Ledger - Active' now shows all the business unit general ledger records that are in Active state. (Tri-59008-IJ15394) |
| Reporting | The Short-Term Lease Cost disclosure report for both local and non-local reporting now shows all leases, including those with active, terminated, and expired statuses. (Tri-59010-IJ13886; Tri-59019-IJ13547) |
| Reporting | Updated the disclosure reports to correct an issue for leases on and beyond 2038. (Tri-59028; Tri-59037) |

IBM TRIRIGA 10.6.0.3 Patch Helper Workflows

Patch helper workflows correct the record data in your IBM TRIRIGA application. A patch helper workflow can revise and update, bring new data records for a release, and recalculate records. The patch helper makes necessary changes to your IBM TRIRIGA database. You apply the patch helper workflows for a release after you install or upgrade to that release. Wait for one patch helper workflow to complete before you begin the next. Some patch helper workflows can take a long time to complete. For instructions on how to apply a patch helper, see the [wiki](#).



Note - The 10.6.0.3 patch helper workflows are triggered automatically after the 10.6.0.3 object migration package finishes importing. If you do not want them to be triggered automatically, you can delete the main patch helper workflow from the OM package before you import it. The workflow name to delete is "triPatchHelper - Synchronous - 10.6.0.3 - Main Patch Helper".

The following patch helper workflows are in this release:

| Name | Description |
|--|--|
| triPatchHelper - Synchronous - 10.6.0.3 - Main Patch Helper | Use this main 10.6.0.3 patch helper to check and trigger the rest of the patch helper workflows. |
| triPatchHelper - triCalculate - 10.6.0.3 - Application Data - App Version | As part of 10.6.0.3 OM package, we are including application version record data and this workflow check for whether an application version record exists. If an application version record does not exist, this workflow creates a new application version. If an application version record does exist, the workflow updates the installation date time on the 10.6.0.3 application version record to the current date time. |
| triPatchHelper - triCalculate - 10.6.0.3 - Fix Lease Clause Classification Data Association | This patch helper workflow fixes association strings for existing data for few classification fields, such as triBaseYearAmounttypeCL(Classified by Charge Amount Type) and triCapTypeCL(Classified by Cap Type), within the smart sections of the lease clause records by using the correct association strings as defined in the Data Modeler. |
| triPatchHelper - triCalculate - 10.6.0.3 - Set Journal Entry Level Flag for JE General Ledger Code Segment | As part of new journal entry performance changes, segments will now be created at both lease level and journal entry level. Use this workflow to set the Journal Entry Level Segment flag to TRUE on the existing Business Unit General Ledger only for the segment type equal to "Journal Entry General Ledger Code". |
| triPatchHelper - triCalculate - 10.6.0.3 - Show Trigger Expiration | See the release note for Tri-59030-IJ14576 above. |
| triPatchHelper - triCalculate - FIX COST INDEX ASSOCIATION - Lease Clause | See the release note for Tri-59015-IJ14743 above. |

What's New in IBM TRIRIGA 10.6.0.1 for Lease Accounting

IBM TRIRIGA 10.6.0.1 includes APARs and internally-found changes related to IBM TRIRIGA Real Estate Manager lease accounting. To locate a specific APAR, search for the APAR number (IJxxxxx or IVxxxxx).



Caution -This fix pack includes many of the APARs for which documented fixes have been made available on the [wiki](#). If you've used fixes from the wiki, this fix pack may override some of the changes.

IBM TRIRIGA 10.6.0.1 Changes

The following issues were resolved in the IBM TRIRIGA 10.6.0.1 fix pack.

| Area of Impact | Description |
|----------------------------------|---|
| Asset Lease | When you select the Expire action of an asset lease, only payment schedules that have a start date after the expiration effective date and payment line items that have a due date after the expiration effective date are voided. (Tri-55298-IJ08843) |
| Asset Lease Real Estate Lease | A payment instruction record that is not associated to a lease is no longer created when a payment type is selected on the Generate Payment Schedule form. (Tri-55389) |
| Asset Lease Real Estate Lease | After a consumer price index (CPI) index adjustment, asset and liability are now correctly recalculated on the Local Reporting tab starting at the date of the change. (Tri-55401-IJ09122) |
| Asset Lease Real Estate Lease | After adjusting a location specific quarterly payment schedule, a lease no longer remains in processing status. (Tri-55311-IJ08702) |
| Asset Lease Real Estate Lease | After extending payments by creating a new payment schedule associated to the same payment instruction for a given type, only the value of the Effective To Date of the payment instruction is updated. The value of the Effective From Date is not changed. (Tri-56831-IJ10590) |
| Asset Lease Real Estate Lease | After performing a full impairment (new FMV = 0), the asset value now comes down to zero from the impaired period until the end of the lease. A new field, Full Impairment, is now on the RE Contract Revision form and the Asset Contract Revision form. Only check this field when new FMV = 0. After the field is checked, the Fair Market Value field is cleared and set to read only. (Tri-56830-IJ11122; Tri-56826-IJ11123) |
| Asset Lease Real Estate Lease | After providing Initial Liability Carryover Balance (ILCB) amount as negative and exactly equal to the current asset value at lease activation Asset Values is coming down to zero as expected (Tri-56808-IJ12213) |
| Asset Lease Real Estate Lease | An attention message no longer displays on the Bulk Create Review Assumptions Request when the IBR is set to zero in the Application Settings record. The Assumption Audit Log is now created. (Tri-56818-IJ12150) |

| Area of Impact | Description |
|----------------------------------|--|
| Asset Lease Real Estate Lease | An Index Adjustment Calculator is now created correctly when there are multiple payment schedules with overlapping dates and/or multiple index clauses. (Tri-55374-IJ09138) |
| Asset Lease Real Estate Lease | ASC 840 straight line schedule, local reporting schedule, and net equity values now calculate correctly upon lease termination. (Tri-55377-IJ08753) |
| Asset Lease Real Estate Lease | Duplicate fiscal line items are no longer created when the accounting start date and original accounting start date are the same. (Tri-57311-IV99840) |
| Asset Lease Real Estate Lease | Expired and terminated leases are no longer included in periodic journal entry processing when the lease term expiration date is before the start date of the current open period of the business unit. (Tri-56825-IJ10839) |
| Asset Lease Real Estate Lease | Gain/loss is now correctly calculated when there is a lease impairment scenario for local reporting schedules. (Tri-55300-IJ08487) |
| Asset Lease Real Estate Lease | In the Payments tab, Payment Instructions section, after you update an existing payment instruction with new Remit to Organization from a particular date, a new payment instruction now appears in the Payment Instructions section of the Payment Schedule form with the 100% validation updated to accommodate the change. (Tri-56838-IJ09651) |
| Asset Lease Real Estate Lease | Journal entry setup templates for ASC 840 and IAS 17 are modified to have the ASC840/IAS17? field checked and to display and set the correct Lease Treatment fields. (Tri-55333-IJ04299) |
| Asset Lease Real Estate Lease | Leases no longer remain in processing when you exercise a renewal option that does not have a renewal expiration date. (Tri-55397-IJ09327) |
| Asset Lease Real Estate Lease | Leases that have the status of Expired or Terminated are now included in lease periodic journal entry processing only if the leases have the likely term expiration date within the current open period of the business unit. (Tri-56827-IJ10836) |
| Asset Lease Real Estate Lease | Leases with a short monthly payment period (less than a month) no longer remain in processing status. (Tri-55517-IJ08752) |
| Asset Lease Real Estate Lease | Modification journal entries are no longer created when there is only an impairment scenario. However, if there is a change to the RVG, IBR, or dismantle cost in combination of updating the FMV to be lower than the current asset value, then modification journal entries are created as well as impairment journal entries. (Tri-55315-IJ08419) |
| Asset Lease Real Estate Lease | Modifying a lease through a change in assessment or contractual factors, the Original Accounting Start date value is updated with the Accounting Start Date if no modification has been applied. The Accounting Start Date is updated with the start date of the selected modification period. Therefore, the Straight Line schedule is now calculated from the modification period. (Tri-55381-IJ09132; Tri-55383-IJ07754; Tri-55385-IJ07706) |

| Area of Impact | Description |
|----------------------------------|---|
| Asset Lease Real Estate Lease | <p>Multiple issues related to payment adjustments are resolved for scenarios involving adjusting payments that were paid or have a due date before today. A retroactive payment is created to capture the missing amount that must be paid to the landlord. The following scenarios are affected:</p> <ul style="list-style-type: none"> - If the payment schedule you are adjusting does not have a retroactive payment associated, a retroactive payment is created with due date of today. - If the payment schedule you are adjusting has a retroactive payment associated and the due date is today and its status = Active, the same payment is used and the payment amount accumulates. - If the payment schedule you are adjusting has a retroactive payment associated and the due date is today, but its status = Paid, a new retroactive adjustment with the same due date is created. - If the payment schedule you are adjusting has a retroactive payment associated and the due date is in the past, a new retroactive adjustment with due date of today is created. (Tri-55393-IJ09665) |
| Asset Lease Real Estate Lease | Negative payment line items can now be marked as paid via the accounts receivable receipts. (Tri-55296-IJ09022) |
| Asset Lease Real Estate Lease | On modification of lease when an asset value is reduced to zero, TRIRIGA now correctly calculates the gain/loss on both operating and finance schedules. (Tri-56804-IJ12625) |
| Asset Lease Real Estate Lease | On the Local Reporting tab, after applying standard adoption, Current Asset Value now includes unamortized cost of Initial direct costs, prepayment and tenant incentives. (Tri-56823-IJ11807) |
| Asset Lease Real Estate Lease | Partial interest is now calculated correctly for an IFRS lease when the application settings value for straight line calculation basis is set to Actual Day Basis. Interest calculations are now based on 30 days for both the Actual Day Basis and 30 Day Basis options. (Tri-56847-IJ07945) |
| Asset Lease Real Estate Lease | Rent expense in accounting schedules for leases that end on the last day of February now compute correctly. The accounting term calculation and total of rent expense now match the net rent payment. (Tri-55313-56843-IJ08402) |
| Asset Lease Real Estate Lease | Rent expense is now computed for fiscal periods that do not have payment line items when the Straight Line Calculation Basis in the Application Settings is set to Actual Day Basis. (Tri-56862) |
| Asset Lease Real Estate Lease | Tax payments are no longer included as part of the net rent in the ASC 842 schedule. (Tri-56807-IJ12458) |
| Asset Lease Real Estate Lease | Tenant improvement incentive schedules now calculate partials when the accounting dates do not start on the first day of the fiscal period or end on the last day of the fiscal period. (Tri-56805-IJ12462) |
| Asset Lease Real Estate Lease | The approval return rule for 'Only re-reviewed by who returned and subsequent reviewers' no longer skips approvals when an approval action item is returned for a data revise and subsequently activated. (Tri-56857-IJ12469) |

| Area of Impact | Description |
|----------------------------------|---|
| Asset Lease Real Estate Lease | The Current Modification revision log is no longer cleared when a lease is amended and activated. (Tri-56810-IJ12578) |
| Asset Lease Real Estate Lease | <p>The FASB Treatment section is for ASC 840/IAS 17. The "Is Lease Term 75% >= Asset's Economic Life?" and "Is NPV of Rent >= 90% of Asset's FMV?" questions are calculated and answered correctly now, but whether they are used to determine the Lease Treatment or not is based on the "Lease begin in the last 25% of Asset Life?" test.</p> <p>If "Lease begins in the last 25% of Asset Life?" = Yes, those two tests are not used to determine the lease treatment.</p> <p>If "Lease begins in the last 25% of Asset Life?" = No, those two tests are used to determine the lease treatment. (Tri-57176-IJ10912; Tri-56873)</p> |
| Asset Lease Real Estate Lease | The Find query in the Stop Payments record can now find paid payment line items. The default Find query finds only the payments that are in paid status. However, the active payments can be found by using Related Reports. (Tri-55302-IJ09013) |
| Asset Lease Real Estate Lease | The incentive schedule on the Accounting tab of the lease is now calculated correctly when a new incentive is added or an existing incentive is adjusted. (Tri-56851-IV94699) |
| Asset Lease Real Estate Lease | <p>The net rent is no longer populated in the termination period when the payment was there earlier and, after termination, it is no longer there.</p> <p>In addition, two new fields were added to the Contract Terminate form, Details section.</p> <ol style="list-style-type: none"> 1. Payment for Partial Period? - This field displays when the Termination Effective Date is not the last day of a lease fiscal period. It allows a user to select how they want the payment to be paid for the termination of the partial period if it finds any. There are 3 options: Full Payment, No Payment, and Prorated Payment. Note: The payments that are considered for this field are the payments that have the due date falling between the start date of the termination fiscal period and termination effective date. And payments that have due date after the termination effective date, but part of the payment falls between the start of the termination fiscal period and the termination effective date. 2. Accounting Type for Prorated or No Payment - This field displays only when a user selects Payment for Partial Period? = Prorated Payment or No Payment. It allows a user to pick how they want their receivable payment to be created in the case that the payment had been overpaid to the landlord for the termination period if any. There are 2 options, Account Payable (AP) and Accounts Receivable (AR). If the user selects to create an AP payment, the amount will be negative, and vice versa for an AR payment. <p>(Tri-56895-IJ12786)</p> |
| Asset Lease Real Estate Lease | The P & L Book Expense base field (triPLImpactNUBase) is now populated when fiscal line item records are created. (Tri-56832-IJ10657) |

| Area of Impact | Description |
|----------------------------------|---|
| Asset Lease Real Estate Lease | Total Rent Expenses and Current NPV of Rent fields on the Schedule Summary section of the Accounting tab and the Amortization Summary section of the Local Reporting tab are now calculated and populated with the correct values when the first month is not on the first day of the fiscal period. Also, liability and asset values in the Operating/Finance schedules are correctly amortized down to \$0. (Tri-55306-IJ08290) |
| Asset Lease Real Estate Lease | Two new fields are added on the Accounting Details section of the Accounting tab to enter the Liability Carryover and Asset Value from an existing IAS 17 Finance lease. The field names are: IFRS Liability Carryover Balance IFRS Asset Carryover Balance (Tri-56809-IJ12461) |
| Asset Lease Real Estate Lease | Upon activation of a lease, finance lease event journal entries are no longer created for GAAP (Operating) with no local reporting enabled. (Tri-55292-IJ13931) |
| Asset Lease Real Estate Lease | Upon termination of a lease, the 840 Straight Line Schedule, Local Reporting Schedule, and the Net Equity values are now correctly calculated. Payment line items and payment schedules are no longer voided for the termination date; instead, the voided payments begin on the day after the termination date. (Tri-54278-55423-55285-55376-IJ08115) |
| Asset Lease Real Estate Lease | When a Journal Entry Setup has Tenant Improvement Incentive as the calculation input, the Journal Entry created for tenant improvement incentive no longer has a zero value. (Tri-56840-IJ09069) |
| Asset Lease Real Estate Lease | When a lease incentive that was received on or after the commencement date is void, the lease liability is now calculated correctly and equals 0 at the end of the lease term. (Tri-55395-IJ09208) |
| Asset Lease Real Estate Lease | When a lease is impaired and the last accounting period is partial, the amortization and asset values are now calculated to show the same values for both Operating and Finance schedules. (Tri-56817-IJ11336) |
| Asset Lease Real Estate Lease | When a lease is in Draft Accounting In Review status, the Total Rent Expense field is calculated using the Accounting Start Date instead of the Commencement Date. (Tri-55404) |
| Asset Lease Real Estate Lease | When a lease is terminated, the final fiscal line item on the accounting schedules now retains the original value instead of incorrectly being recalculated. (Tri-55286) |
| Asset Lease Real Estate Lease | When a payment is created for an annual payment schedule that is less than a year, only a pro-rated payment is created. Now an extra full payment is no longer created. (Tri-55304-IJ08728) |

| Area of Impact | Description |
|----------------------------------|--|
| Asset Lease Real Estate Lease | When adjusting payments and then issuing an index adjustment calculator, the adjustment amount is now updated correctly on the payments. (Tri-56828-IJ12149) |
| Asset Lease Real Estate Lease | When adjusting payments for a lease that is not in the base currency, the amount is no longer converted to the base currency and back to the lease currency, resulting in rounding errors. The adjusted amount now matches the entered amount. (Tri-55391-IJ09210) |
| Asset Lease Real Estate Lease | <p>When adjusting payments that have more than one payment schedule with the same payment type, overlapping start and end dates, and different payment instructions, the catch-up payment line item for the unpaid past adjustment is now associated to the correct payment instruction.</p> <p>If more than one payment instruction is found for the date that is being adjusted (adjust payments before today), an attention message and payment instruction section now ask the user to select the payment instruction that should be associated to the catch-up payment. (Tri-56846-IJ10589)</p> |
| Asset Lease Real Estate Lease | When modifying a lease by decreasing the lease term so that the new Expiration Date is prior to the previous Expiration Date, on an IFRS lease or a GAAP lease with Local Reporting, the gain/loss is now calculated and displays in the gain/loss column of the IFRS schedule. Also, the new ROU asset is calculated by the change in liability. (Tri-56812-IJ11485) |
| Asset Lease Real Estate Lease | <p>When modifying a lease to have the payments drastically reduced, the asset, amortization and rent expense are no longer calculated showing negative amounts. The asset and amortization values are set to 0 and the rent expense is equal to the interest expense (for Operating lease).</p> <p>There is a new Journal Entry Trigger Sub Type for this scenario called Modification Exceeds Asset.</p> <p>Below are the new Journal Entry Setup Templates that are created for the new trigger sub type:</p> <ul style="list-style-type: none"> Real Estate - GAAP - 842 - Finance - 00070 Asset - GAAP - 842 - Finance - 00068 Asset - IFRS - 16 - Finance - 00044 Real Estate - IFRS - 16 - Finance - 00044 Real Estate - GAAP - 842 - Operating - 00069 Asset - GAAP - 842 - Operating - 00065 Real Estate - GAAP - 842 - Finance - 00071 Asset - GAAP - 842 - Finance - 00069 Asset - IFRS - 16 - Finance - 00045 Real Estate - IFRS - 16 - Finance - 00045 Real Estate - GAAP - 842 - Operating - 00070 Asset - GAAP - 842 - Operating - 00066 Real Estate - GAAP - 842 - Finance - 00072 Asset - GAAP - 842 - Finance - 00070 Asset - IFRS - 16 - Finance - 00046 Real Estate - IFRS - 16 - Finance - 00046 Real Estate - GAAP - 842 - Operating - 00071 Asset - GAAP - 842 - Operating - 00067 |

| Area of Impact | Description |
|----------------------------------|---|
| | Real Estate - GAAP - 842 - Finance - 00073 Asset - GAAP - 842 - Finance - 00071 Asset - IFRS - 16 - Finance - 00047 Real Estate - IFRS - 16 - Finance - 00047 Real Estate - GAAP - 842 - Operating - 0007 (Tri-56822-IJ11431) |
| Asset Lease Real Estate Lease | When no fiscal line items exist for a lease, journal entries are no longer created. (Tri-56836-IJ09652) |
| Asset Lease Real Estate Lease | When performing a modification after the lease has been impaired (FMV < Current Asset Value), the Current Asset Value is no longer reset to the FMV amount but calculates the new asset value based on the change in the liability. (Tri-56814-IJ11958) |
| Asset Lease Real Estate Lease | When Tax Type is added under One Time Payment/Tax Breakdown, it can now be removed by using the Remove action. (Tri-55308-IJ08466) |
| Asset Lease Real Estate Lease | When terminating a lease with a Termination Penalty fee, the fee is now included as part of the Net Rent in the last fiscal line item of accounting schedule. (Tri-55318-IJ07774) |
| Asset Lease Real Estate Lease | When terminating a lease, the selection to void payments was changed from "Void payments on and after termination date?" to "Void payments after termination date?" The wording is now consistent with how the accounting fiscal line items are voided. (Tri-55378) |
| Asset Lease Real Estate Lease | When the Accounting Calendar that is selected on the lease does not have the corresponding fiscal month set up in the Classification settings, an attention message will display and the lease will no longer transition to active state after clicking the Generate Accounting Schedule. (Tri-56861) |

| Area of Impact | Description |
|----------------------------------|--|
| Asset Lease Real Estate Lease | <p>When the classification of the lease is changed from Operating to Finance, only Journal Entry Setup with trigger sub type = Reclassification will be created.</p> <p>The following new Journal Entry Setup Templates are created:</p> <ul style="list-style-type: none"> Asset - GAAP - 842 - Finance - 00058 Asset - GAAP - 842 - Finance - 00059 Asset - GAAP - 842 - Finance - 00060 Asset - GAAP - 842 - Finance - 00061 Asset - GAAP - 842 - Finance - 00062 Asset - GAAP - 842 - Finance - 00063 Asset - GAAP - 842 - Finance - 00064 Asset - GAAP - 842 - Finance - 00065 Real Estate - GAAP - 842 - Finance - 00060 Real Estate - GAAP - 842 - Finance - 00061 Real Estate - GAAP - 842 - Finance - 00062 Real Estate - GAAP - 842 - Finance - 00063 Real Estate - GAAP - 842 - Finance - 00064 Real Estate - GAAP - 842 - Finance - 00065 Real Estate - GAAP - 842 - Finance - 00066 Real Estate - GAAP - 842 - Finance - 00067 <p>(Tri-55387-IJ09160)</p> |
| Asset Lease Real Estate Lease | <p>When the FASB Lease Type is Partial Building and the Is Cost or Fair Value Determinable field is set to No, you can now perform the lease test based on the economic life of the asset. (Tri-56819-IJ11156)</p> |
| Asset Lease Real Estate Lease | <p>When the first or last period of the account schedule is partial, the unamortized initial direct cost and unamortized prepayment amounts are now prorated. (Tri-55918-55920-IJ10877)</p> |
| Asset Lease Real Estate Lease | <p>When the payment schedules include both short term and long term payment schedules, the values on the Schedule Summary section are no longer double the amount. (Tri-57170-IJ12189)</p> |
| Asset Lease Real Estate Lease | <p>When the start date is the last day of the month with Payment Due On = First Day of Period for Frequency = Annually, the due date of the first full annual payment is now generated with the correct date. (Tri-56906-IJ12145)</p> |
| Asset Lease Real Estate Lease | <p>When there is a modification on a lease to reduce the rentable space or the number of assets, the gain/loss is now calculated by using the correct period of liability. Also, the new ROU asset is calculated by using the change in liability.</p> <p>Some of the existing Journal Entry Setup Templates are updated and some are newly created. Below are the Journal Entry Setup Templates:</p> <p>Existing Journal Entry Setup Templates</p> <ul style="list-style-type: none"> Real Estate - GAAP - 842 - Operating - 00014 (No Variable) Real Estate - GAAP - 842 - Finance - 00014 (No Variable) Asset - GAAP - 842 - Finance - 00014 (No Variable) Asset - GAAP - 842 - Operating - 00014 (No Variable) |

| Area of Impact | Description |
|---|--|
| | <p>Real Estate - IFRS - 16 - Finance - 00014 Asset - IFRS - 16 - Finance - 00014 Real Estate - GAAP - 842 - Finance - 00045 Real Estate - GAAP - 842 - Operating - 00044 Asset - GAAP - 842 - Finance - 00045 Asset - GAAP - 842 - Operating - 00044 Asset - IFRS - 16 - Finance - 00035 Real Estate - IFRS - 16 - Finance - 00035</p> <p>New Journal Entry Setup Templates</p> <p>Real Estate - GAAP - 842 - Operating - 00067 Real Estate - GAAP - 842 - Finance - 00068 Asset - GAAP - 842 - Finance - 00066 Asset - GAAP - 842 - Operating - 00063 Real Estate - IFRS - 16 - Finance - 00042 Asset - IFRS - 16 - Finance - 00042 Real Estate - GAAP - 842 - Finance - 00069 Real Estate - GAAP - 842 - Operating - 00068 Asset - GAAP - 842 - Finance - 00067 Asset - GAAP - 842 - Operating - 00064 Asset - IFRS - 16 - Finance - 00043 Real Estate - IFRS - 16 - Finance - 00043</p> <p>(Tri-56820-IJ11385)</p> |
| <p>Asset Lease Real Estate Lease</p> | <p>When there is an amendment in an ASC 840 schedule prior to the adoption process, the ASC 840 schedule now calculates correctly after the amendment period forward. The ASC 840 schedule is now the same between pre-adoption and post-adoption processes for all the periods. (Tri-56813-IJ11793)</p> |
| <p>Asset Lease Real Estate Lease</p> | <p>When there is Exit or Disposal Liability Carryover impairment, the operating schedule now functions correctly. The accrued liability starts with the Exit or Disposal Liability Carryover amount and amortizes down through rent expense. The first fiscal line item includes the Exit or Disposal Liability Carryover amount. (Tri-56815-IJ11848)</p> |
| <p>Asset Lease Real Estate Lease</p> | <p>When you copy a journal entry setup record or journal entry setup template record, the calculation input variable records are now created and populated correctly. (Tri-56841-IJ08652)</p> |
| <p>Asset Lease Real Estate Lease</p> | <p>When you first calculate the lease treatment with Incremental Borrowing Rate (IBR) > 0% and then change the IBR to 0, the NPV are now calculated correctly with the IBR = 0, where NPV of Rent = Total Rent. (Tri-55294-IJ11768)</p> |
| <p>Asset Lease Real Estate Lease</p> | <p>When you perform an adoption process, the straight line/amortization schedule (ASC 840) is no longer recalculated. (Tri-56876)</p> |
| <p>Asset Lease Real Estate Lease</p> | <p>When you process journal entries, journal entries no longer stay in processing status; all journal entries are processed. (Tri-56829-IJ10467)</p> |
| <p>Asset Lease Real Estate Lease</p> | <p>When you select the Process Journal Entry action, now only those leases that are terminated in the current open fiscal period display. Leases in periods</p> |

| Area of Impact | Description |
|----------------------------------|--|
| | other than the current open fiscal period are no longer included. (Tri-56806-IJ12483) |
| Asset Lease Real Estate Lease | After a lease is amended, all the fiscal line items before the modification periods now show in the accounting schedules. (Tri-56835-IJ11187) |
| Asset Lease Real Estate Lease | In the Accounting tab, Schedule Summary section, voided payment line items are not included in the values. (Tri-56824-IJ11489) |
| Asset Lease Real Estate Lease | On an active lease, the 'Copy & Link to Lease' action no longer copies data from the Locations tab of the original lease to the copy. (Tri-56897) |
| Asset Lease Real Estate Lease | Section actions on various sections of the contract Accounting tab and Local Reporting tab are now hidden when you revise a contract with the Accounting Revise - Data Revise option. Now, the user can access only organization (business unit) and accounting cost center with Accounting Revise - Data Revise. (Tri-56849-57598-IJ07880) |
| Asset Lease Real Estate Lease | Selecting the System tab on a lease no longer causes a MID error. (Tri-57097-IJ13350) |
| Asset Lease Real Estate Lease | <p>Two new trigger sub types, Modification Decrease in Term and Modification Extended, are added for the modification scenario.</p> <p>The following Journal Entry Setup Templates are updated or created:</p> <ul style="list-style-type: none"> Asset - GAAP - 842 - Finance - 00045 Asset - GAAP - 842 - Operating - 00044 Asset - IFRS - 16 - Finance - 00035 Asset - IFRS - 16 - Finance - 00048 Asset Lease - GAAP - 842 - Finance - 00076 Asset Lease - GAAP - 842 - Operating - 00075 Real Estate - GAAP - 842 - Finance - 00045 Real Estate - GAAP - 842 - Finance - 00074 Real Estate - GAAP - 842 - Operating - 00044 Real Estate - GAAP - 842 - Operating - 00073 Real Estate - IFRS - 16 - Finance - 00035 Real Estate - IFRS - 16 - Finance - 00048 <p>(Tri-57129-IJ12965)</p> |
| Asset Lease Real Estate Lease | When processing periodic journal entries for the period, journal entries are now created for the ASC 840/IAS 17 standard. (Tri-55290) |
| Asset Lease Real Estate Lease | When the lease is impaired at the end of the first period of the accounting schedule, the gain/loss value is now calculated using the correct period for the calculation (New Asset Value - Previous Asset Value). (Tri-56833-IJ11275) |
| Classifications | Fiscal Period classification records for Standard Calendar are now available through the year 2140. (Tri-56844-IJ10884) |

| Area of Impact | Description |
|-------------------|--|
| Notifications | Service agreement expiration notifications are now correctly generated when there is more than one person defined for the same role. Now, notifications are sent to all appropriate users. (Tri-55519-IJ08748) |
| Real Estate Lease | In a space use agreement, the Area Level Allocations section and the Space Level Allocations section now have a Remove action. This action is available to members of the Admin Group and the TRIRIGA Space Manager groups. (Tri-56845-IJ09248) |
| Real Estate Lease | When you copy a real estate lease, the other addresses on the Locations tab are now copied. (Tri-56848-IJ07934) |
| Reporting | In the Future Rent Obligation Detail - Reporting Currency BIRT report, the value of the Reported Lease Liability column is now pulled from the period before the report period. (Tri-56821-IJ10948) |
| Reporting | In the Future Rent Obligation Detail for Lease Currency BIRT report, the group by is now record id of the lease. This avoids combining data from leases that have the same name. (Tri-57539-IJ13193) |
| Reporting | In the parameters for the Future Rent Obligation Detail for Lease Currency BIRT report, the business unit list now displays all appropriate business units. Also, reduced the time for the business unit parameter list to load. (Tri-57538-IJ13265) |
| Reporting | In the Weighted Average Remaining Lease Term and Discount Rate report, the values displayed in the Remaining Months at Reporting Date column are now calculated correctly. (Tri-56877-IJ10840) |
| Reporting | Operating Lease Expense Report and Finance Lease Expense Report now include lease expenses for terminated and expired leases. (Tri-56860-IJ12539) |
| Reporting | Option Master Report BIRT report improvements include (1) a new As of Date parameter that is intended to be the start of the fiscal month, (2) calculation of the Months to Effective Date is the number of months from the As of Date to the effective date of the option, and (3) a new Renewal Expiration Date field. (Tri-56834-IJ10323) |
| Reporting | Running the Weighted Average Remaining Lease Term and Discount Rate BIRT report no longer causes a report query loading error. (Tri-56837-IJ10602) |
| Reporting | The Financial Summary report and the Financial Summary Local Report are updated to include the changes made in the individual reports comprising them. (Tri-56842-IJ08699) |
| Reporting | The Short Term Lease Report BIRT report now filters for Payment Summary Type = Rent instead of Payment Type. (Tri-56878-IJ10732) |
| Reporting | The Tenant, Address, and Contract Name are no longer truncated. Complete data shows on both RE Invoice Bulk Print and Asset Invoice Bulk Print BIRT reports. (Tri-55474-IJ08479) |

| Area of Impact | Description |
|----------------|---|
| Reporting | The Weighted Average Lease Term and Discount Rate report now correctly returns values based on the end date of the reporting fiscal period. (Tri-56811-IJ12146) |
| Reporting | The Weighted Average Remaining Lease Term and Discount Rate report now displays the correct value for the Lease Liability Balance column. (Tri-56816-IJ11491) |

IBM TRIRIGA 10.6.0.1 Patch Helper Workflows

Patch helper workflows correct the record data in your IBM TRIRIGA application. A patch helper workflow can revise and update, bring new data records for a release, and recalculate records. The patch helper makes necessary changes to your IBM TRIRIGA database. You apply the patch helper workflows for a release after you install or upgrade to that release. Wait for one patch helper workflow to complete before you begin the next. Some patch helper workflows can take a long time to complete.

The following patch helper workflows are in this release:

| Name | Description |
|---|---|
| triPatchHelper - triCalculate - 10.6.0.1 - Application Data - App Version | Creates release version number for the application. |
| triPatchHelper - Synchronous - 10.6.0.1 - Main Patch Helper | Standard main patch helper workflow for the release. |
| triPatchHelper - triCalculate - 10.6.0.1 - Make OnChange ASC 840/IAS 17 Journal Entry Templates | Triggers on-change workflow for the journal entry templates that are marked as ASC 840/IAS 17 standard. |

What's New in IBM TRIRIGA 10.6.0 for Lease Accounting

IBM TRIRIGA 10.6.0 includes new and enhanced TRIRIGA Lease Accounting features that were introduced in the TRIRIGA 10.5.3.1 and 10.5.3.2 fix packs, including improvements to areas such as the adoption process, index adjustments, incentive schedules for tenant improvements, journal entry support, dismantle cost, disclosure reports, local reporting, and ASC842 GAAP classification changes from Operating to Finance. For complete details on these changes, please see the IBM TRIRIGA Release Notes for 10.5.3.1 and 10.5.3.2 fix packs, which are detailed below.

In addition, TRIRIGA 10.6.0 includes enhancements to incentive schedules that are created after a modification and the ability to include exit or disposal liability carryover. Further enhancements and resolved issues are described in the following tables.

IBM TRIRIGA 10.6.0 Enhancements

The following enhancements related to Lease Accounting are included in the release of IBM TRIRIGA 10.6.0:

| Area of Impact | Description |
|---|---|
| Lease Asset Lease Real Estate Lease | <p>A new field, Exit or Disposal Liability Carryover, is added to the Accounting tab of Real Estate and Asset Lease form. You use this field to enter costs associated with exit or disposal activities of the lease. Details include:</p> <ul style="list-style-type: none"> • The cost entered is included in the initial ROU Asset Value of the lease. • If the absolute value of 'Exit or Disposal Liability Carryover' is greater than initial ROU Asset value then ROU Asset will be set to 0. • The cost entered is mapped to the Gain (Loss) on revaluation in the first FLI. • A Lease Accountant can enter a value when the initial lease is created. Exit or Disposal Liability Carryover amount will be cleared and hidden once the lease is revised. • Exit or Disposal Liability Carryover amount will be mapped to the history lease once the lease is revised. • Exit or Disposal Liability Carryover must be a negative value. • Lease will be treated as impaired lease and FLI calculations will be same as of impaired lease. • The rent expense will be sum of interest expense and amortization. • Amortization will be ROU Asset divided by total fiscal periods. <p>A new GL code template is added as the classification record that is called 'Gain (Loss) Exit or Disposal Liability Carryover'.</p> <p>Six JE setup template records cover GAAP & IFRS standards and Asset & Real Estate Leases:</p> <ul style="list-style-type: none"> • 842 - Record Finance Lease - Record Asset Exit or Disposal Liability Carryover Component • 842 - Record Operating Lease - Record Asset Exit or Disposal Liability Carryover Component • IFRS 16 - Record Asset Exit or Disposal Liability Carryover Component • 842 - Record Finance Lease - Record Asset Exit or Disposal Liability Carryover Component • 842 - Record Operating Lease - Record Asset Exit or Disposal Liability Carryover Component • IFRS 16 - Record Asset Exit or Disposal Liability Carryover Component <p>The Debit Entry for these Journal Entry setup template records is 'Gain (Loss) Exit or Disposal Liability Carryover'.</p> <p>The Credit Entry is 'ROU Asset'.</p> |

| Area of Impact | Description |
|--|---|
| Lease Asset Lease Real Estate Lease | Added Lease Treatment and ASC840/IAS17? flag into journal entry setup template, setup and journal entry forms. When the ASC840/IAS 17 box is checked, the Lease Classification field is hidden, the value is cleared, and then the Lease Treatment field becomes visible. Lease Treatment is a list field and the values are CAPITAL, OPERATING and FINANCE. The Lease Treatment field is added into all display queries. Many queries and workflows are modified for this enhancement. (Tri-51235-IJ04299) |
| Lease Asset Lease Real Estate Lease | Enhancements related to tenant incentives include: <ul style="list-style-type: none"> • Ability to add/adjust Tenant Incentive after initial lease activation <ul style="list-style-type: none"> - Incentive added after initial lease activation will be amortized from modification effective date instead of accounting start date. • Adjustment to upfront incentive amount can be done by adjusting incentive payment schedule and associated payment line item. <ul style="list-style-type: none"> - If payment schedule start date is after today, use “Update or Split Payment Schedules” option to adjust incentive amount. Both payment schedule and payment line item will be adjusted. - If payment schedule start date is before today, then two adjustment should be made, <ol style="list-style-type: none"> 1. Use “Update or Split Payment Schedules” option to adjust the incentive amount on the payment schedule. 2. Use “Update Only Payment Line Items” option to adjust the incentive amount on the payment line item. (Tri-52727-IJ06586-IV99840) |
| Lease Asset Lease Real Estate Lease | Improved performance for amending a lease. Each time a lease is activated, a copy is created and associated to the lease using a temporary association. The copy is now used during an amendment. (Tri-49619) |
| Lease Asset Lease | In the Asset Lease form, in the General tab, in the Details section, a new Contract Status field is added. The value of this field now shows in the Expire and Template popup forms and also in the copy of asset lease records. This new field is displayed instead of the Status field on asset lease manager queries and on most of the asset lease portal queries. (Tri-37871) |
| Lease Asset Lease Real Estate Lease Owned Property (Fee) Agreement | When a payment schedule is voided, you can now see the voided payment line items for the voided payment schedule by running the new related report that displays the voided payment line items on the payment line items section of the payment schedule. (Tri-19580) |

IBM TRIRIGA 10.6.0 Important Information

The following important information related to Lease Accounting have been identified in the release of IBM TRIRIGA 10.6.0:

| Area of Impact | Description |
|----------------------|---|
| Lease Asset Lease | You must retire the workflow, triAssetLease - triFinalApprovalHidden - Update GUI and Schedule Payments. In 10.5.3, this workflow was replaced by the workflow, triAssetLease - triSubmitAccountingReview - Update GUI and Schedule Payments. (Tri-51500) |

IBM TRIRIGA 10.6.0 Known Limitations

The following known limitations related to Lease Accounting have been identified in the release of IBM TRIRIGA 10.6.0:

| Area of Impact | Description |
|---|---|
| Lease Asset Lease Real Estate Lease | When the lease classification is changed from Operating to Finance within a lease, the disclosure reports will run that lease with the current classification alone. The reports do not yet support two different classifications for different periods. |
| Lease Asset Lease Real Estate Lease | <p>The following limitations currently apply to incentive adjustments:</p> <ul style="list-style-type: none"> • Support an adjustment of incentive amount only for incentive schedules added before activation. • After adding new incentive schedule at the modification, any adjustment of existing incentive schedules is not supported. • For incentive schedule adjustment, both payment schedule and payment line item should be adjusted. • New incentive schedule that is added after the modification cannot be same date as existing incentive payment schedule. If this happens, the new incentive amount will not be included. <p>(Tri-52727-IJ06586-IV99840)</p> |
| Lease Asset Lease Real Estate Lease | TRIRIGA currently supports only two asset types: Asset Lease and Real Estate Lease. (RFE-122010) |
| Lease Asset Lease Real Estate Lease | TRIRIGA does not currently support non-standard calendars. |

IBM TRIRIGA 10.6.0 Changes

The following changes to IBM TRIRIGA Lease Accounting are in the 10.6.0 release:

| Area of Impact | Description |
|---|--|
| Lease Asset Lease Real Estate Lease | Added the General ledger code template 'Gain(Loss) Exit or Disposal Liability Carryover' and six Journal Entry Setup Templates for a lease with exit and disposal liability carryover (ASC420). The Journal Entry Setup Templates added include: <ul style="list-style-type: none"> • 842 - Record Finance Lease - Record Asset Exit or Disposal Liability Carryover Component • 842 - Record Operating Lease - Record Asset Exit or Disposal Liability Carryover Component • IFRS 16 - Record Asset Exit or Disposal Liability Carryover Component • 842 - Record Finance Lease - Record Asset Exit or Disposal Liability Carryover Component • 842 - Record Operating Lease - Record Asset Exit or Disposal Liability Carryover Component • IFRS 16 - Record Asset Exit or Disposal Liability Carryover Component (Tri-53354) |
| Lease Asset Lease Real Estate Lease | Added the lease accounting functionality for a lease with exit or disposal cost obligations. The lease will be treated as an impaired lease. (Tri-52500) |
| Lease Asset Lease Real Estate Lease Security | Added the state action "Accounting Revise", which is available for the Local Lease Accountant group. On the Accounting tab, if the Local Reporting field is checked and a user in the Local Lease Accountant group selects the Accounting Revise action, then the user can select the value of the Contractual Factors field from the Change Type drop-down list on the contract revise popup form. However, on the Accounting tab, if the Local Reporting field is not checked and a user in the Local Lease Accountant group selects the Accounting Revise action, then the contract revise popup form is read-only and the user cannot perform any action. (Tri-51853) |
| Lease Asset Lease Real Estate Lease | After an amendment, a lease can now successfully transition to Active status when a new payment schedule has the "Include in Amortization Schedule" box unchecked. (Tri-49622-IV99517) |
| Lease Asset Lease Real Estate Lease | After an index adjustment is applied, the net rent payment of all the fiscal line items within the specified date range are now updated correctly. (Tri-51276-IJ03959) |
| Lease Asset Lease Real Estate Lease | After doing a Contract Revise/Data Revise and then a Contract Revise/Amendment, both Options and Clauses are now editable for RE Contract Manager users. (Tri-52902-IJ06801) |

| Area of Impact | Description |
|---|--|
| Lease Asset Lease Real Estate Lease | After you use the Terminate action to perform an early termination of an operating lease, the accrual liability column now displays the carried-over amount, which is the last period of the FLI that was closed. (Tri-49186) |
| Lease Asset Lease Real Estate Lease | <p>Corrected a typographical error on the following Lease Journal Entry Setup templates: Asset - GAAP - 842 - Operating - 00014 and Real Estate - GAAP - 842 - Operating - 00014. In addition, the Calculation Source of Input02 was renamed to 'Finance/Operating Schedule'.</p> <p>To correct Lease Journal Entry Setup records that were created by using these Lease Journal Entry Setup templates, run the following patch helper workflow: triPatchHelper - triCalculate - 10.5.3.1 - Update Name and Calculation Input of Journal Entry Setup. (Tri-49287)</p> |
| Lease Asset Lease | Finance lease amortization amount for the last fiscal line item was greater than the other fiscal line items when the likely expiration date greater than accounting end date. Now, all amortization values in the finance schedule are the same. (Tri-49574) |
| Lease Asset Lease Real Estate Lease | For a short-term lease with the Include In Amortization Schedule field not selected on the Accounting tab, a user can now activate the lease directly without the need to select the Generate Accounting Schedule action. (Tri-51637) |
| Lease Asset Lease Real Estate Lease | For an IFRS lease, the formula used to calculate the Rent Obligation as Percentage of FMV field is changed. With this change, the triPVRentBldgOnlyNU field is calculated as follows: triPVRentBldgOnlyNU = triPVofRentNU - triLandRentPortionNU. (Tri-49533) |
| Lease Asset Lease Real Estate Lease | <p>For an IFRS lease, when the Lease Treatment is Operating for the Current Standard, but Lease Classification can only be Finance for the new standard (IFRS16), when doing the adoption/transition process, the starting ROU Asset Value is now calculated correctly using the following formula:</p> <p>ROU Asset at transition (IFRS16 - Finance) = New Lease Liability (NPV) + Deferred Rent (Current Standard - Straight Line schedule) + Unamortized IDC (Current Standard - Straight Line schedule) + Unamortized Prepayment (Current Standard Straight Line schedule) - Unamortized TI (Current Standard - Incentive Before and/or Incentive After schedule). (Tri-51155-IJ03960)</p> |
| Lease Asset Lease Real Estate Lease Security | Group Security for Lease Accountant - Fundamentals is updated to show Calculate Lease Treatment form action on Local Reporting tab of Real Estate Lease and Asset Lease. (Tri-51863) |
| Lease Asset Lease Real Estate Lease | Improved performance of amending a lease. Every time a lease is activated, a copy is created and associated to the lease using a temporary association. The copy is now used during an amendment. (Tri-49619) |

| Area of Impact | Description |
|---|--|
| Lease Asset Lease Real Estate Lease | <p>In the Lease Classification section of the Accounting tab, the question "No alternative use of specialized asset to lessor at end of lease term?" was changed to "Is this a specialized asset?". When the Accounting Standard is GAAP (FASB), the Override Lease Classification section action is available at all times on the Accounting tab. When you click the action, if the Lease Classification is set to Operating, it changes to Finance and vice versa.</p> <p>Note: If the Accounting Standard is IFRS (IASB) on the Accounting tab, the Override Lease Classification section action is available at all times on the Local Reporting tab if the Local Reporting Required field is selected on the Accounting tab. (Tri-51600)</p> |
| Lease Asset Lease Real Estate Lease | <p>In the Schedule Operating Fiscal Line Item form, in the Schedule Operating Values section, the value of the Rent Expense field was corrected. It now matches the value of the Rent Expense field in the Operating Schedule section of a lease. (Tri-42974)</p> |
| Lease Asset Lease Real Estate Lease | <p>Index Adjustment Calculator records now show the correct base payment amount when prior records are opened after additional updates have been made. (Tri-51339)</p> |
| Lease Asset Lease Real Estate Lease | <p>Journal entries are now correctly created when a lease is impaired. (Tri-53433-IJ07459)</p> |
| Lease Real Estate Lease | <p>Leases now transition to expired when the contract expiration pop-up form is canceled using the browser "X". Lease status is 'Active' only when the contract expiration pop-up form is canceled using the browser "X". (Tri-49251-IV49251)</p> |
| Lease Asset Lease Real Estate Lease | <p>Leases where Accounting Type is Accounts Receivable (AR) can now be activated without having to use the Generate Accounting Schedules action. (Tri-52596)</p> |
| Lease Security | <p>Members of the TRIRIGA RE Contract Manager, TRIRIGA Lease Accountant, and TRIRIGA Local Lease Accountant security groups now have read access to the Lease Reclassification record. (Tri-52177)</p> |
| Lease Asset Lease Real Estate Lease | <p>Notification subject and content for Index Adjustment will now correctly display the action taken. (Tri-29696)</p> |
| Lease Asset Lease Real Estate Lease | <p>On the Options form the 'Must Exercise By' date field is now always visible regardless of Option Type. Also, the 'Exercise Notice Date' field is immediately updated on change of the 'Exercise Notice' duration field in the 'Exercise Date Notifications' section. (Tri-52215-IJ06467)</p> |

| Area of Impact | Description |
|---|---|
| Lease Asset Lease Real Estate Lease | On the Payment Adjustment form, the currency and currency indicator now display correctly in the Minimum Adjustment Amount and Index Adjustment Amount fields. (Tri-50934) |
| Lease Asset Lease Real Estate Lease | On the Process Lease Journal Entries form, a Correct Segment Errors action was added. This action is visible only when there are invalid segment values. After you correct the invalid values, click the action. (Tri-52776) |
| Lease Asset Lease Real Estate Lease | On the real estate lease and asset lease Local Reporting tab in the Lease Classification section, the field 'Is this a specialized asset?' is now populated with a default value "No". (Tri-53913) |
| Lease Asset Lease Real Estate Lease | Options can now be edited when an asset lease is in Draft Returned status. (Tri-50100) |
| Lease Asset Lease Real Estate Lease | Orphan payment instructions are no longer created when you copy a lease with more than one payment instruction. (Tri-51905-IJ05656) |
| Lease Asset Lease Real Estate Lease | Partial payment and payment line items are now calculated correctly when the full payment start date is on the 29th, 30th, or 31st of the month. No extra payment is created. This change includes semi-annual, quarterly, and monthly payments. (Tri-51518-IJ04639) |
| Lease Asset Lease Real Estate Lease Security | Permissions for Group Security for Lease Accountant, Lease Accountant - Fundamentals, Local Lease Accountant are modified. Accounting Review Log is no longer editable and Remove form action is no longer visible for user mapped to Group Security for Lease Accountant, Lease Accountant - Fundamentals, Local Lease Accountant. (Tri-51864) |
| Lease Asset Lease Real Estate Lease | Process Lease Journal Entries will now display the correct filtered results after clicking Retrieve when the Business Unit is changed. (Tri-52089-IJ05769) |
| Lease Asset Lease Real Estate Lease | Purchase Price when doing a purchase option and Penalty amount when doing a termination option are now included in the last fiscal line item of the Operating/Finance schedule. (Tri-50967) |
| Lease Asset Lease Real Estate Lease | Purchase Price when doing a purchase option and Penalty amount when doing a termination option is now included in the last FLI of the Operating/Finance schedule. (Tri-50918) |
| Lease Asset Lease Real Estate Lease | Recalculate NPV section action no longer does the re-classification. It now only re-calculates the NPV value. (Tri-53078-IJ07691) |

| Area of Impact | Description |
|---|--|
| Lease Real Estate Lease | Resolved a scheduled event issue that involved monthly recurrence, where an unexpected extra recurrence event was scheduled if the task being processed was a single partial month and the recurrence date was the same as the task's end date. (Tri-281415-IV99737) |
| Lease Asset Lease Real Estate Lease | Running the following patch helper makes read-only all records that are associated to any real estate lease and/or asset lease without the dependent flag enabled when the status of the lease is Draft Accounting In Review. Run the following patch helper workflow: triPatchHelper - triCalculate - 10.5.3.1 - Make Dependent Record Read Only When Draft Accounting In Review. (Tri-52777) |
| Lease Asset Lease Real Estate Lease | Straight Line Rent and Operating Schedules were showing zero dollar amounts for one-time payments when using a Non-standard calendar for both Actual Day and 30 Day calculation basis. Both schedules now calculate the amounts correctly for Actual Day and 30 Day calculation basis. (Tri-53489-IJ07535) |
| Lease Asset Lease Real Estate Lease | The Accounting Review Log instruction text no longer displays the incorrect message "Enter the Date and Reported By for this Asset." Instructional text on accounting review log form is corrected to now display "Accounting Review Log Details." (Tri-51849) |
| Lease Real Estate Lease | The Add button no longer shows in a query or referenced data section if the section or form is read only. The platform checks to make sure the section is not read only before displaying the Add button as defined by the 'Show Add' button set on the section in the form builder. (Tri-53835-IJ07977) |
| Lease Asset Lease Real Estate Lease | The Amount field under Calculation section of Lease Journal Entry Setup form is displaying a number with decimal values in place of operators. The issue is resolved to display value and operators correctly by modifying the workflow that maps value into Amount field. (Tri-49764-IVIJ00256) |
| Lease Asset Lease Real Estate Lease | The behavior of the Calculate Lease Treatment action on the Local Reporting tab is now the same as the Calculate Lease Treatment action on the Accounting tab. (Tri-49537) |
| Lease Asset Lease Real Estate Lease | The first index adjustment calculator populates the base index from the index clause and subsequent calculators now populate from the previous calculators. (Tri-51550) |
| Lease Asset Lease Real Estate Lease Security | <p>The following groups were updated to correct some actions and editable forms that should have been read only.</p> <ul style="list-style-type: none"> - TRIRIGA Lease Accountant - TRIRIGA Lease Accountant - Fundamentals <p>The TRIRIGA Local Lease Accountant group is new with this release. (Tri-51092-51093)</p> |

| Area of Impact | Description |
|---|---|
| Lease Asset Lease Real Estate Lease | The following message now appears when you issue an Index Adjustment Calculator record, "When you issue this Index Adjustment Calculator, the payment line items are updated and cannot be reverted. Click Continue to perform the update or Close to cancel." (Tri-52785) |
| Lease Asset Lease Real Estate Lease | The history record created on accounting revise action was not showing values from original lease under Amortization Summary section on the Local Reporting tab. Configuration is changed to show values from original lease under Amortization Summary section in history record of the Lease. (Tri-53292-IJ07272) |
| Lease Asset Lease Real Estate Lease | The Incentive Schedule section on the Accounting tab no longer disappears after the incentive payment schedule is adjusted. (Tri-52747) |
| Lease Asset Lease Real Estate Lease | The Maintenance Expense in the gross index lease is now calculated correctly when there is a Min% or Index Adjustment applies. (Tri-50722-IJ03183) |
| Lease Asset Lease Real Estate Lease | The new modification date is now used when you perform an initial adoption on only the Local Reporting portion of a lease. (Tri-52163) |
| Lease Asset Lease Real Estate Lease | The NPV is now calculated correctly when the Likely Termination End Date is not at the end of month. With this change, the Liability and Asset Value are down to 0 at the end of the lease. (Tri-51033) |
| Lease Asset Lease Real Estate Lease | The NPV is now calculated correctly when using the retail calendar. With this change, the Liability and Asset Value are down to 0 at the end of the lease term. (Tri-51229-IJ03849) |
| Lease Asset Lease Real Estate Lease | The order of the fiscal periods used to calculate the NPV value is changed and the NPV value is now calculated correctly. (Tri-51232) |
| Lease Asset Lease Real Estate Lease Security | The Other Dates, Lease Notifications, Space Use Agreement, Client Attributes and Related Record sections are no longer editable when the RE Lease record is in 'Draft Accounting In Review' status. (Tri-29838) |
| Lease Asset Lease Real Estate Lease | The Percent Increase FASB Governed Leases metric report now excludes local reporting fiscal line item records. (Tri-52555) |

| Area of Impact | Description |
|--|---|
| Lease Real Estate Lease | The percentage rent clause on a real estate lease no longer creates additional incorrect percentage rent reporting records. The formula was corrected for triEndDA on RE Percent Rent Setup. This formula is used to create the events for initiating the percentage rent reporting records. (Tri-50933-IJ01574) |
| Lease Asset Lease Real Estate Lease | The Remove section action on the Payment Schedule section in Option record now removes Payment Schedule from the Option. (Tri-19345-IJ07079) |
| Lease Asset Lease Real Estate Lease | The Rent Expense and P & L Impact columns on the Accounting tab of the lease in the Finance Schedule section are removed. The columns are not relevant when it is a finance lease. (Tri-53223-IJ07112) |
| Lease Asset Lease Real Estate Lease | The Rental Prepayment field on the Accounting tab now includes only amounts from Pending and Scheduled Payment Schedules. Voided Payment Schedules are excluded. (Tri-53172-IJ07109) |
| Lease Asset Lease Real Estate Lease | The Swap Debit/Credit field was removed from the Lease Journal Entry Setup and Lease Journal Entry Setup Template forms. Now, when Journal Entry amounts are negative, the system automatically sets the Swap Debit/Credit field in the Journal Entry record, swaps the debit and credit values, and sets them to positive. (Tri-51911-IJ05645) |
| Lease Asset Lease Real Estate Lease | The task "Set Lease Treatment = OPERATING" in the workflow "triContract - Synchronous - Set Lease Treatment from Accounting Standards" no longer fails when the workflow is triggered on a real estate lease because the field being mapped in that task does not exist in Real Estate Contract business object. The workflow now only maps the field for an asset lease. (Tri-50930-IJ02868) |
| Lease Asset Lease Real Estate Lease | The tax and insurance gross percentages are no longer included as part of rent, so the Net Rent column in 842 schedules now only shows the gross percentage rent. (Tri-52778) |
| Lease Real Estate Abstract Real Estate Lease | The Total Rentable (Imperial) field on Real Estate Contract displays an incorrect UOM as square-meters. The issue is resolved by removing the UOM Source Attribute set on triTotalRentableImpNU field on triRealEstateContract BO to display the correct UOM as square-feet. (Tri-50297-278592-IV98898) |
| Lease Asset Lease Real Estate Lease | The UOM currency indicator now displays on the Rent Expense field on the Schedule Operating Fiscal Line Item form. The issue was resolved by checking the "Show Uom" checkbox for triRentSLExpenseNU field on triLikelyTermSLFiscalLineItem form. (Tri-53286) |
| Lease Asset Lease Real Estate Lease | The updated Gross Lease amount is now updated from the modification fiscal period forward. (Tri-5866-IJ01364) |

| Area of Impact | Description |
|--|--|
| Lease Asset Lease Real Estate Lease | The value in the Liability column now comes down to \$.00 on the Local Reporting tab when the user performs an initial adoption to the new standard on both schedules and the look back periods are different. (Tri-52132) |
| Lease Asset Lease Real Estate Lease | The value of NPV on the Local Reporting tab is no longer modified when the user performs an initial adoption to the new standard on only the Accounting tab. (Tri-52131) |
| Lease Asset Lease Real Estate Lease | To avoid the possibility of a lease being stuck in Processing state when Submit For Accounting Review and there is no Expiration Date, the design is updated to bypass the processing when there is no expiration date when Submit for Accounting to Review. Once the lease accountant enters the accounting end date, it will use that date to calculate the accounting schedules. (Tri-52854-IJ06830) |
| Lease Asset Lease Real Estate Lease | triExpInclInRentNU is now populated with (Maintenance, Tax, Insurance and Other Expenses). The field is used as part of the Net Rent Payment calculation for Straight Line/Amortization Schedules. A new field, triLeaseTermExpInclInRentNU, is added and populated with the same expenses. The field is used as part of the Net Rent Payment calculation for Operating/Finance Schedules. (Tri-51482-IJ04679) |
| Lease Asset Lease Real Estate Lease | When a lease is amended, all the fiscal line items before the modification periods now show in the accounting schedules. (Tri-53637) |
| Lease Asset Lease Real Estate Lease | When a lease is in Draft Returned status, the payment line items are now correctly in read-only mode and the clauses are in editable mode for the contract administrator. (Tri-51833) |
| Lease Asset Lease Real Estate Lease | When a lease is terminated, a history lease is now created to capture the values before the termination process begins. The journal entry is now created with the correct value. (Tri-29701-IJ02527) |
| Lease Asset Lease Real Estate Lease | When a lease with Initial Liability Carryover balance is impaired, accrued liability was calculated incorrectly. The new design will compute accrued liability after the rent expense calculations. (Tri-52528-IJ06834) |
| Lease Asset Lease Real Estate Lease Owned Property (Fee) Agreement | When a payment schedule is voided, you can see the voided payment line items for the voided payment schedule by running the new related report that displays the voided payment line items on the payment line items section of the payment schedule. (Tri-19580) |

| Area of Impact | Description |
|---|---|
| Lease Asset Lease Real Estate Lease | <p>When amending a GAAP (FASB) Operating Lease with the Local Reporting Option enabled, the Asset Value on the Local Reporting tab is now calculated as expected.</p> <p>Current Asset Value = The difference between the new liability - previous period liability (ending liability) + previous period asset value (ending asset value).</p> <p>(Tri-53671-IJ07723)</p> |
| Lease Asset Lease Real Estate Lease | <p>When amending and recalculating the accounting schedules of a lease with the Local Reporting Required field checked, now only one fiscal line item per fiscal period is created. (Tri-51604)</p> |
| Lease Asset Lease Real Estate Lease | <p>When an amendment and payment adjustment was previously performed on a lease, selecting Data Revise and then the Submit for Accounting Review action no longer causes an attention message. (Tri-51078-IJ03354)</p> |
| Lease Asset Lease Real Estate Lease | <p>When an index lease also contains a payment schedule that is not associated to the index clause, the variable lease payment column is now updated correctly.</p> <p>You must run the following patch helper workflow to update the minimum amount on the PLIs that are associated to an asset lease or a real estate lease: triPatchHelper - Synchronous - Update Minimum Payment on PLIs. This patch helper is called from: triPatchHelper - triCalculate - 10.5.3.1 - Update Index Leases. (Tri-51734)</p> |
| Lease Asset Lease Real Estate Lease | <p>When doing a modification, the starting right of use asset value is no longer using the unamortized initial direct costs, unamortized prepaid rent, or unamortized incentive before commencement date in calculations. (Tri-50965)</p> |
| Lease Real Estate Lease | <p>When issue a Percentage Rent Reporting record for the payment period(s) which had been paid already, the one-time payment line item for the catchup payment adjustment is now created and only showing the Total Due Amount. The unpaid payment line items, with the due date that is beyond the start and end dates specified in the Percentage Rent Reporting record, will no longer be adjusted. They will remain with the same as the scheduled amount. (Tri-52497-IJ07249)</p> |
| Lease Asset Lease Real Estate Lease | <p>When performing a Change in Assessment (renewal option) on a lease that has a dismantle cost, the Total Rent and NPV are now calculated correctly. The dismantle cost is part of the net rent amount of the last fiscal period only. (Tri-53304)</p> |
| Lease Asset Lease Real Estate Lease | <p>When the Accounting start date is not on the first day of the fiscal period and the Accounting end date is not on the last day of the fiscal period, the incentive amounts for those periods are now prorated. (Tri-49706-IV99711)</p> |

| Area of Impact | Description |
|---|---|
| Lease Asset Lease Real Estate Lease | When using a retail calendar, net rent of the fiscal line item that covers two partial payments of two payment schedules is now populated correctly with the sum of those two partial payment amounts. (Tri-49490-IV99270) |
| Lease Asset Lease Real Estate Lease | When you create a payment schedule with the 30-day prorata basis, the partial amount is now calculated using 30 days in a month. (Tri-49707-IJ00175) |
| Lease Asset Lease Real Estate Lease | <p>You must run the following patch helper workflow to update existing fiscal period start and end dates to the current system time zone: triPatchHelper - triCalculate - 10.5.3.1 - Update Fiscal Periods Dates for Current System TimeZone. This patch helper calls the following patch helper: triPatchHelper - Synchronous - Update Fiscal Period Dates for Current System TimeZone.</p> <p>After you run the 10.5.3.1 patch helper, if you update the system time zone, you can correct affected records by using the "Correct fiscal period start and end dates to system server time zone (milliseconds)" action on the General tab of the Application Settings. (Tri-52788)</p> |
| Lease System Setup | You must run the following patch helper workflow. The patch helper updates Application Settings by copying the value of the GAAP Adoption Fiscal Period field into the IFRS Adoption Fiscal Period field and copying the value of the GAAP Look Back Fiscal Period field into the IFRS Look Back Fiscal Period field. Run the following patch helper workflow: triPatchHelper - triCalculate - 10.5.3.1 - Application Settings Defaults. (Tri-50246) |

IBM TRIRIGA 10.6.0 Patch Helper Workflows

Patch helper workflows correct the record data in your IBM TRIRIGA application. A patch helper workflow can revise and update, bring new data records for a release, and recalculate records. The patch helper makes necessary changes to your IBM TRIRIGA database. You apply the patch helper workflows for a release after you install or upgrade to that release. Wait for one patch helper workflow to complete before you begin the next. Some patch helper workflows can take a long time to complete.

The following patch helper workflows are in the 10.6.0 release:

| Name | Description |
|---|--|
| triPatchHelper - Synchronous - 10.6 - Main Patch Helper | This is the main workflow which would start the 10.6 patch helpers. If 10.5.3.1 patch helper had not been executed already, it will also start the 10.5.3.1 patch helpers. |
| triPatchHelper - triCalculate - 10.6 - Application Data - App Version | This workflow creates an Application Version record for 10.6 fix pack Release. |
| triPatchHelper - triCalculate - 10.6 - Application Settings Defaults | Sets default values in the Application Settings record. |
| triPatchHelper - triCalculate - 10.6 - Recalculate triComponentRenewalYrTX Formula on Component Renewal | Change the formulae in the field, so this workflow is to force re-calculate the field using the new formula. |
| triPatchHelper - triCalculate - 10.6 - Update Procedures for Procedure Rule | Set the default Procedure Rule as “per task” on Procedure records that do not have a Procedure Rule set. |

What's New in TRIRIGA 10.5.3.5 for Lease Accounting

IBM TRIRIGA 10.5.3.5 resolves the issues included in the 10.5.3.5 changes section below.



Note - Only one issue resolved by the 10.5.3.5 fix pack is included in version 10.6.0. See details below.

IBM TRIRIGA 10.5.3.5 Known Limitations

The following known limitations related to Lease Accounting have been identified in the release of IBM TRIRIGA 10.5.3.5:

| Area of Impact | Description |
|----------------------------------|---|
| Asset Lease Real Estate Lease | When a lease is terminated in the middle of the period, the last payment and the last fiscal line item of the accounting schedule will not be prorated. |

IBM TRIRIGA 10.5.3.5 Changes

The following changes to IBM TRIRIGA Lease Accounting are in the 10.5.3.5 release:

| Area of Impact | Description |
|----------------------------------|--|
| Asset Lease Real Estate Lease | Partial payment and payment line items are now calculated correctly when the full payment start date is on the 29th, 30th, or 31st of the month. No extra payment is created. This change includes semi-annual, quarterly, and monthly payments. (Tri-53001-IJ04639) This change is included in 10.6.0. |
| Asset Lease Real Estate Lease | After terminating an active lease, the Accounting and Local Reporting schedules now correctly display only the fiscal line items up to the termination date. Also, net equity values are now calculated correctly. (Tri-54277-IJ08115) This change is not included in 10.6.0. The change will be included in the first 10.6 fix pack. |
| Asset Lease Real Estate Lease | When terminating a lease, the selection to void payments was changed from "Void payments on and after termination date?" to "Void payments after termination date?". The wording is now consistent with how the accounting fiscal line items are voided. (Tri-54291) This change is not included in 10.6.0. The change will be included in the first 10.6 fix pack. |

| Area of Impact | Description |
|----------------------------------|---|
| Asset Lease Real Estate Lease | <p>When a lease is terminated, the final fiscal line item on the accounting schedules now retains the original values instead of incorrectly being recalculated. (Tri-54386)</p> <p>This change is not included in 10.6.0. The change will be included in the first 10.6 fix pack.</p> |

IBM TRIRIGA 10.5.3.5 Patch Helper Workflows

Patch helper workflows correct the record data in your IBM TRIRIGA application. A patch helper workflow can revise and update, bring new data records for a release, and recalculate records. The patch helper makes necessary changes to your IBM TRIRIGA database. You apply the patch helper workflows for a release after you install or upgrade to that release. Wait for one patch helper workflow to complete before you begin the next. Some patch helper workflows can take a long time to complete.

The following patch helper workflows are in the 10.5.3.5 release:

| Name | Description |
|--|--|
| triPatchHelper - Synchronous - 10.5.3.5 - Main Patch Helper | This is the main workflow which would start the 10.5.3.5 patch helpers. |
| triPatchHelper - triCalculate - 10.5.3.5 - Application Data - App Version | This workflow creates an Application Version record for 10.5.3.5 fix pack Release. |

What's New in TRIRIGA 10.5.3.2 for Lease Accounting

IBM TRIRIGA 10.5.3.2 resolves the issues included in the 10.5.3.2 changes section below. IBM TRIRIGA 10.5.3.2 Changes

The following changes to IBM TRIRIGA Lease Accounting are in the 10.5.3.2 release:

| Area of Impact | Description |
|----------------------------------|---|
| Asset Lease Real Estate Lease | The Swap Debit/Credit field was removed from the Lease Journal Entry Setup and Lease Journal Entry Setup Template forms. Now, when Journal Entry amounts are negative, the system automatically sets the Swap Debit/Credit field in the Journal Entry record, swaps the debit and credit values, and sets them to positive. (Tri-52272-IJ05645) |
| Asset Lease Real Estate Lease | The new modification date is now used when you perform an initial adoption on only the Local Reporting portion of a lease. (Tri-52273) |
| Asset Lease Real Estate Lease | The value in the Liability column now comes down to \$.00 on the Local Reporting tab when the user performs an initial adoption to the new standard on both schedules and the look back periods are different. (Tri-52286) |
| Asset Lease Real Estate Lease | The value of NPV on the Local Reporting tab is no longer modified when the user performs an initial adoption to the new standard on only the Accounting tab. (Tri-52288) |
| Security | Members of the TRIRIGA RE Contract Manager, TRIRIGA Lease Accountant, and TRIRIGA Local Lease Accountant security groups now have read access to the Lease Reclassification record. (Tri-52289) |
| Asset Lease Real Estate Lease | The Percent Increase FASB Governed Leases metric report now excludes local reporting fiscal line item records. (Tri-52535) |

IBM TRIRIGA 10.5.3.2 Patch Helper Workflows

Patch helper workflows correct the record data in your IBM TRIRIGA application. A patch helper workflow can revise and update, bring new data records for a release, and recalculate records. The patch helper makes necessary changes to your IBM TRIRIGA database. You apply the patch helper workflows for a release after you install or upgrade to that release. Wait for one patch helper workflow to complete before you begin the next. Some patch helper workflows can take a long time to complete.

The following patch helper workflows are in the 10.5.3.2 release:

| Name | Description |
|---|--|
| triPatchHelper - Synchronous - 10.5.3.2 - Main Patch Helper | This is the main workflow which would start the 10.5.3.2 patch helpers. |
| triPatchHelper - triCalculate - 10.5.3.2 - Application Data - App Version | This workflow creates an Application Version record for 10.5.3.2 fix pack Release. |

What's New in TRIRIGA 10.5.3.1 for Lease Accounting

IBM TRIRIGA 10.5.3.1 continues to enhance IBM TRIRIGA Real Estate Manager lease accounting processes to support existing lease accounting guidelines (ASC 840 and IAS 17) as well as new accounting standards (ASC 842 and IFRS 16).

New and enhanced features include:

Index Adjustments support now includes:

- Multiple payment schedules, escalated rent payment schedules, and payment schedules with a renewal option.
- Multiple index clause types, such as for rent or parking.
- Multiple index clauses with the same clause type. This is used if there are multiple minimum increase % or maximum increase % clauses over the life of the lease.
- For GAAP leases, there are three situations where the Variable Lease Payment amount is rolled into the fixed payment and the Variable Lease Payment amount from the Operating or Finance schedule is cleared from that period forward. The three situations are:
 1. Contract Administrator does an amendment to extend, expand or exercise an option.
 2. Lease Accountant does a contractual factor to update the residual value guarantee.
 3. Lease Accountant does a change in assessment to select an option when it is reasonably certain to take that option.

General instructions for creating an index clause follow here. For various use cases for setting up a lease that includes one or more index clause and one or more payment schedules, see the [IBM TRIRIGA 10.5.3.1 Lease Accounting Best Practices for Index Adjustments.pdf](#) document, which is available from the [IBM TRIRIGA Lease Accounting wiki](#).

- To create an index clause:
 1. Sign in as a Contract Administrator user.
 2. Create or navigate to the lease record.
 3. Create the payment schedules.
 4. On the **Clauses, Options & Terms** tab, create a Rent clause and select the **Includes Index Adjustment?** check box.
 5. In the **Index Adjustments** section, enter the details for the index clause.
 - **Compare To Previous?** - When you have more than one payment schedule with the same payment type or more than one index clause with the same clause type, this setting determines whether the first payment of the subsequent schedule or clause is compared to the final payment of the previous schedule or clause and whether to use the greater or lesser of the two calculations if they are compared.
 - Note that if you do not select **Has Minimum % Increase**, payments will decrease if the index decreases. If a decrease in payments is not allowed, you must select **Has Minimum % Increase** and enter 0 as the value.
 - **Year of Adjustment** - Determines the number of years from the **First Adjustment Date** that the adjustment is effective.
 6. Select the payment schedule to which the clause applies.
 7. Click **Submit For Accounting Review**. The Lease Accountant is notified.
 8. Log in as a Lease Accountant, go to the Accounting tab, set the Accounting Start Date, the Accounting End Date and the Accounting Standard.
 9. Answer the questions in the **FASB Treatment** or **IFRS Treatment** section, then click **Calculate Lease Treatment**.
 10. Click Generate Accounting Schedules.
 11. After the accounting schedules are generated, click **Activate**.
 12. Log in as a Contract Administrator to apply the new CPI index when it is known. The user can either go to **Action Items** on the home page or on the Payments tab, **Payment Processes** sub-tab of the active lease. In the **Related Reports**, click **Index Adjustment**

Calcs Processing Details and see the list of the available **Index Adjustment Calculators**.

13. Open the first **Index Adjustment Calculator** and enter the **New Index**, click **Calculate** and then **Issue**. The Lease Accountant is notified.
14. Log in as a Lease Accountant and open the lease to review, click **Generate Accounting Schedules**.
15. **Activate** the Lease record.

Incentive Schedules for Tenant Improvements support now includes the ability to make updates and recalculate:

- You can now update tenant improvement incentive and then generate new incentive schedules with the recalculated values, including accrual and liability. Calculations are based on straight-line changes for the effective fiscal period of the modification.
- To make changes to the tenant improvement incentive and then generate new incentive schedules:
 1. Sign in as a Contract Administrator.
 2. On the Accounting tab of the lease record, in the Incentive Schedule After Lease Commencement section, you can view the current incentive schedule, including the incentive amount, accrual, and liability.
 3. To make a change, update the payment line items on the Payment tab of the lease record. Then, click **Submit For Accounting Review**. The Lease Accountant is notified.
 4. Sign in as a Lease Accountant and click Calculate Lease Treatment and then click Recalculate Accounting Schedules. Click Save & Close.
 5. Now when you open the record, on the Accounting tab, the Incentive Schedule After Lease Commencement section shows the change in the payment and also shows updated values in the Accrual and Liability columns, including a one-time adjustment at the time of the modification.

Lease History performance has been improved:

- Rather than taking a snapshot for the history records when you revise a lease, the snapshot is now taken on activation of the lease.
- When you do a Data Revise or an Amendment, a new snapshot is recorded and only the most recent snapshot is stored.
- History is now also captured upon termination of a lease, when an index adjustment is applied, and when a new standard adopted.

Data Revise now includes several read-only fields to prevent validation failures:

- When you revise a contract using the Data Revise option, several of the fields and sections are now read-only to prevent changes that would result in validation failures.

Journal Entry support now includes:

- Added, updated, and deleted journal entry templates. You can find a full list of the changed journal entry templates on the [IBM TRIRIGA Lease Accounting wiki](#) in a file named IBM TRIRIGA 10.5.3.1 Journal Entry Updates.xls.
- A new trigger subtype is added under the **Lease Event** trigger type for **Standard Adopted**. If you select this trigger type and subtype, journal entries are recorded when the standard is adopted on the lease record. With this feature, journal entries are recorded automatically after the standard is adopted on a lease record.
- The **Journal Entry Period** options now include **Standard Adoption Period** and **Local Standard Adoption Period** to be used for journal entries created when the standard is adopted.

Segment error correction support during journal entry processing now includes:

- You can now correct segment errors on journal entries.
- To view and correct segment errors, begin on the **Process Lease Journal Entries** form, in the **Periodic Journal Entries** section. Journal entry records that contain segment errors are marked with an exclamation point (!) in the first column. To correct these errors, use the following steps:
 1. Click the journal entry name to display the record.
 2. Locate the segment that contains an error in the **Segment Value** column of the **General Ledger Segments** section.
 3. Use the **Lease** link in the **Lease Details** section to open the lease record, locate the cause of the error in the segment that was indicated in step 2, and then click **Accounting Revise** to make the necessary change.
 4. Click **Activate**.
 5. Return to the **Process Journal Entries** form. Click **Correct Segment Errors**. The status changes to **Processing**. The journal entries with segment errors are reprocessed including any changes that you made. The updated **Periodic Journal Entries** list displays.

Dismantle Cost support now includes:

- A new field, **Dismantle Cost**, has been added to the Accounting tab of a lease record. You use this field to enter an estimate of the cost to dismantle the property at the end of the lease period. This cost is added to the last FLI (fiscal line item) for the schedule.
- A Lease Accountant can enter a value when the lease is created, or you can add or change the value by doing a Contractual Factor.
- Changes are recorded in the History tab of the lease record.
- To make an update to the dismantle cost:
 1. Sign in as a Lease Accountant.
 2. Click **Accounting Revise**.
 3. In the **Change Type** menu, select “Contractual Factors”.
 4. In the Details section, edit the value in the **Dismantle Cost** field and click **Continue**.
 5. Click **Recalculate Accounting Schedules**.

Changes to the adoption process and fields include:

- In the Application Settings, in the New Standard Adoption section, the Lease Accounting Settings tab now includes separate fields for **GAAP Adoption Fiscal Period** and **IFRS Adoption Fiscal Period**, as well as for **GAAP Look Back Fiscal Period** and **IFRS Look Back Fiscal Period**.
- When you create a request to review lease assumptions for the “Initial Adoption to New Standard” process while doing an accounting standard transition either from ASC840 to ASC842 or IAB17 to IFRS16, you must go to **Contracts > Leases > Review Lease Assumptions** and click **Add**. The **Bulk Create Review Assumption Request** form pops up and includes in the Reason section a field named **Schedule To Process**. You can choose to do the adoption and transition process for either the GAAP schedules, the IFRS schedules, or both for the selected leases.
- Your selection in the **Schedule to Process** menu determines where the schedules that are processed are displayed. For example,
 1. If you select “GAAP Schedule” in the **Schedule to Process** field and the accounting standard for the lease is set to GAAP, the schedules that are processed are displayed in the Accounting tab of the lease record.
 2. If you select “GAAP Schedule” in the **Schedule to Process** field and the accounting standard for the lease is set to IFRS and **Local Reporting** is selected, the schedules that are processed are displayed on the Local Reporting tab of the lease record.

3. If you select “IFRS Schedule” in the **Schedule to Process** field and the accounting standard for the lease is set to IFRS, the schedules that are processed are displayed in the Accounting tab of the lease record.
 4. If you select “IFRS Schedule” in the **Schedule to Process** field and the accounting standard for the lease is set to GAAP and **Local Reporting** is selected, the schedules that are processed are displayed on the Local Reporting tab of the lease record.
- **Business Unit** was added as an option in the Lease Filters section of the General tab of the Bulk Create Review Assumptions request form. You use this option to filter only the leases within one business unit.
 - When you click the **Find** action on the Leases section, **Business Unit** and **Local Standard Adopted** fields are added.

Corrections and updates were made to the Disclosure Report Templates. You can find a document that explains the assumptions used in creating the Disclosure Reports as well as a list of the requirements that have been completed for each changed report on the [IBM TRIRIGA Lease Accounting wiki](#) in a file named `IBM TRIRIGA 10.5.3.1 Disclosure Report Assumptions and Design.pdf` that is included in the 10.5.3.1 documentation ZIP. The new BIRT disclosure reports OM package is also available for download from the wiki.

Features were added to allow a Local Lease Accountant to access and change only information for local reporting:

- Some organizations may have an overall lease accountant and another lease accountant for local reporting. New features, including new actions on the Accounting tab and the Local Reporting tab of the lease record and a new security group for Local Lease Accountant, ease the coordination of duties between these two accountants.
- The new security group, **TRIRIGA Local Lease Accountant**, can be assigned to a local lease accountant who is restricted to viewing and changing information on the Local Reporting tab. Security groups are defined by an admin at **Tools > Administration > Security Manager**.

Added features to local reporting:

- You can now calculate NPV and ROU asset values and generate accounting schedules separately between the Accounting tab and Local Reporting tab with each tab using its own incremental borrowing rate.
- When a GAAP lease has **Local Reporting Required** checked on the Accounting tab, the **Generate GAAP Schedule** action is available on the FASB Treatment section to allow the lease accountant to generate/re-calculate the Accounting tab. This affects only the GAAP schedules and does not generate/re-calculate the Local Reporting IFRS schedule. But, if a lease accountant wants to only generate/re-calculate the Local Reporting tab (IFRS schedule), the **Generate Local IFRS Schedule** action is available on the IFRS Treatment section on the Local Reporting tab.
- When an IFRS lease has **Local Reporting Required** checked on the Accounting tab, the **Generate IFRS Schedule** action is available on the IFRS Treatment section to allow the Lease accountant to generate/re-calculate the Accounting tab. This affects only the IFRS schedules alone and not generate/re-calculate the Local Reporting GAAP schedule. But if a lease accountant wants to only generate/re-calculate the Local Reporting tab (GAAP schedule), the **Generate Local GAAP Schedule** action is available on the FASB Treatment section on the Local Reporting tab.
- If both tabs need to be generated/re-calculated, click the **Generate Accounting Schedules/Recalculate Accounting Schedules** action.

- The incremental borrowing rate that is used to calculate the schedule is separated on its own tab. The rates do not have to be the same. The rates can be changed when the lease accountant sets the contractual factors. The fields are labelled as **GAAP Incremental Borrowing Rate** and **IFRS Incremental Borrowing Rate**.
- The section actions are available only when the **Local Reporting Required** is checked on the Accounting tab.

Added features to support ASC842 GAAP classification changes from Operating to Finance:

- When you modify a lease and the lease is reclassified from Operating to Finance, a new Lease Reclassification section on the Accounting tab of the Lease record displays a record of each reclassification and the range of dates for which the classification was in place.
- To view a snapshot of the schedules under a previous classification, click the record in the Lease Reclassification section.



Note - This function is currently only available for flipping a lease classification from Operating to Finance, not from Finance to Operating.

IBM TRIRIGA 10.5.3.1 Known Limitations

The following known limitations related to Lease Accounting have been identified in the release of IBM TRIRIGA 10.5.3.1:


| Area of Impact | Description |
|---|---|
| Lease Asset Lease Real Estate Lease | When the lease classification is changed from Operating to Finance within a lease, the disclosure reports will run that lease with the current classification alone. The reports do not yet support two different classifications for different periods. |
| Amendments Payment adjustments | When doing an amendment to adjust payments that are based on an index lease, a user can only adjust payments using Update Action = Update or Split Payment Schedules on the Payment Adjustment form to cause the variable that results from the index to become a fixed payment. |
| BIRT disclosure reports | <p>All BIRT disclosure reports, except for one report, are designed to retrieve data directly from the database using SQL statements. As a result, the column name that is referenced may not be the same in your TRIRIGA database.</p> <p>Since these reports retrieve data directly from the database, the different SQL statements are written separately, one for Oracle/DB2 and another for Microsoft SQL Server.</p> <p>10.5.3.1 currently supports three database servers: Oracle, DB2, and Microsoft SQL Server</p> <p>IMPORTANT: BIRT disclosure reports for local reporting are not corrected in this release. They will be delivered in a future release.</p> |
| Currency conversion | The currency conversion for BIRT disclosure reports only supports the 'Default' currency conversion group. |
| Index adjustments | Partial calculations of index adjustments are not supported. |
| Index clauses | When setting up an index lease with multiple index clauses, the system is using the clause type to group the index clauses. This is for the purpose of calculation comparison. |
| Lease reclassification | Finance to Operating schedules reclassification flip functionality is not available. |
| Operating lease IAS17 to IFRS16 | When transitioning a lease previously classified as an Operating lease under IAS17 to IFRS16 with the modified retrospective approach, TRIRIGA measures the ROU Asset using Option 2, referencing the KPMG guidance (https://www.in.kpmg.com/ifrs/files/Leases-Transition-Options-Nov-2016.pdf page 19). Option 2 measures the ROU asset at an amount equal to the lease liability (subject to certain adjustments). |
| Payment adjustments | When doing a payment adjustment, the Update or Split Payment Schedules option is not supported for one-time payment schedules. For incentive schedule adjustment, you can create a separate one-time payment schedule |

| Area of Impact | Description |
|----------------|--|
| | to increase/decrease the incentive amount by adding a positive or negative amount. |

IBM TRIRIGA 10.5.3.1 Changes

The following changes to IBM TRIRIGA Lease Accounting are in the 10.5.3.1 release:

| Area of Impact | Description |
|----------------------------------|--|
| Asset Lease Real Estate Lease | <p>Added the state action "Accounting Revise", which is available for the Local Lease Accountant group.</p> <p>On the Accounting tab, if the Local Reporting field is checked and a user in the Local Lease Accountant group selects the Accounting Revise action, then the user can select the value of the Contractual Factors field from the Change Type drop-down list on the contract revise popup form.</p> <p>However, on the Accounting tab, if the Local Reporting field is not checked and a user in the Local Lease Accountant group selects the Accounting Revise action, then the contract revise popup form is read-only and the user cannot perform any action. (Tri-51096)</p> |
| Asset Lease Real Estate Lease | After an ASC 840 lease with a known incentive is amended and extended, the incentive schedule is now recalculated from the effective period. (Tri-50492) |
| Asset Lease Real Estate Lease | After an index adjustment is applied, the net rent payment of all fiscal line items within the specified date range are now updated correctly. (Tri-51201-IJ03959) |
| Asset Lease Real Estate Lease | After you use the Terminate action to perform an early termination of an operating lease, the accrual liability column now displays the carried-over amount, which is the last period of the FLI that was closed. (Tri-49749) |
| Asset Lease Real Estate Lease | <p>Corrected a typographical error on the following Lease Journal Entry Setup templates: Asset - GAAP - 842 - Operating - 00014 and Real Estate - GAAP - 842 - Operating - 00014. In addition, the Calculation Source of Input02 was renamed to 'Finance/Operating Schedule'.</p> <p>To correct Lease Journal Entry Setup records that were created by using these Lease Journal Entry Setup templates, run the following patch helper workflow: triPatchHelper - triCalculate - 10.5.3.1 - Update Name and Calculation Input of Journal Entry Setup. (Tri-49750)</p> |
| Asset Lease Real Estate Lease | For a short term lease with the Include In Amortization Schedule field not selected on the Accounting tab, a user can now activate the lease directly without the need to select the Generate Accounting Schedule action. (Tri-51625) |
| Asset Lease Real Estate Lease | For an IFRS lease, changed the formula used to calculate the Rent Obligation as Percentage of FMV field. With this change, the triPVRentBldgOnlyNU field is |

| Area of Impact | Description |
|----------------------------------|--|
| | calculated as follows: $\text{triPVRentBldgOnlyNU} = \text{triPVofRentNU} - \text{triLandRentPortionNU}$. (Tri-49611) |
| Asset Lease Real Estate Lease | <p>For an IFRS lease, when the Lease Treatment is Operating for the Current Standard, but for the new standard (IFRS16), Lease Classification can only be Finance, when doing the adoption/transition process, the starting ROU Asset Value is now calculated correctly using the following formula:</p> <p>ROU Asset at transition (IFRS16 - Finance) = New Lease Liability (NPV) + Deferred Rent (Current Standard - Straight Line schedule) + Unamortized IDC (Current Standard - Straight Line schedule) + Unamortized Prepayment (Current Standard Straight Line schedule) - Unamortized TI (Current Standard - Incentive Before and/or Incentive After schedule) (Tri-51147-IJ03960)</p> |
| Asset Lease Real Estate Lease | Improved performance of amending a lease. Every time a lease is activated, a copy is created and associated to the lease using a temporary association. The copy is now used during an amendment. (Tri-50032) |
| Asset Lease | In the Asset Lease form, in the General tab, in the Details section, added a new Contract Status field. The value of this field now shows in the Expire and Template popup forms and also in the copy of asset lease records. This new field is displayed instead of the Status field on asset lease manager queries and on most of the asset lease portal queries. (Tri-50499) |
| Asset Lease Real Estate Lease | <p>In the Lease Classification section of the Accounting tab, the question "No alternative use of specialized asset to lessor at end of lease term?" was changed to "Is this a specialized asset?". When the Accounting Standard is GAAP (FASB), the Override Lease Classification section action is available at all times on the Accounting tab. When you click the action, if the Lease Classification is set to Operating, it changes to Finance and vice versa.</p> <div data-bbox="509 1192 1455 1346" style="background-color: #e0ffe0; padding: 10px;">  <p>Note - If the Accounting Standard is IFRS (IASB) on the Accounting tab, the Override Lease Classification section action is available at all times on the Local Reporting tab if the Local Reporting Required field is selected on the Accounting tab.</p> </div> <p>(Tri-51502)</p> |
| Asset Lease Real Estate Lease | In the Schedule Operating Fiscal Line Item form, in the Schedule Operating Values section, the value of the Rent Expense field was corrected. It now matches the value of the Rent Expense field in the Operating Schedule section of a lease. (Tri-50501) |
| Asset Lease Real Estate Lease | Index Adjustment Calculator records now show the correct base payment amount when prior records are opened after additional updates have been made. (Tri-50916) |
| Asset Lease Real Estate Lease | On the Payment Adjustment form, currency and currency indicator now display correctly in the Minimum Adjustment Amount and Index Adjustment Amount fields. (Tri-29846) |

| Area of Impact | Description |
|--|--|
| Asset Lease | Options can now be edited when an asset lease is in Draft Returned status. (Tri-50096) |
| Asset Lease Real Estate Lease | Purchase Price when doing a purchase option and Penalty amount when doing a termination option are now included in the last FLI of the Operating/Finance schedule. (Tri-48865) |
| Asset Lease Real Estate Lease | Running the following patch helper sets records associated to the real estate lease and/or asset lease that do not have the dependent flag enabled, read-only when the status of the lease is Draft Accounting In Review. Run the following patch helper workflow: triPatchHelper - triCalculate - 10.5.3.1 - Make Dependent Record Read Only When Draft Accounting In Review. (Tri-51089) |
| Asset Lease Real Estate Lease | The behavior of the Calculate Lease Treatment action on the Local Reporting tab is now the same as the Calculate Lease Treatment action on the Accounting tab. (Tri-50495) |
| Asset Lease | The finance lease amortization amount for the last fiscal line item was greater than the other fiscal line items when the likely expiration date was greater than accounting end date. Now, all amortization values in the finance schedule are the same. (Tri-49584) |
| Asset Lease Real Estate Lease | The first index adjustment calculator populates the base index from the index clause and subsequent calculators now populate from the previous calculators. (Tri-51550) |
| Asset Lease Real Estate Lease Security | <p>The following groups were updated to correct some actions and editable forms that should have been read only.</p> <ul style="list-style-type: none"> - TRIRIGA Lease Accountant - TRIRIGA Lease Accountant - Fundamentals <p>The TRIRIGA Local Lease Accountant group is new with this release. (Tri-29837, Tri-29843)</p> |
| Asset Lease Real Estate Lease | <p>The following Lease Journal Entry Setup Template records were retired:</p> <ol style="list-style-type: none"> 1. 842 - Reclass Operating Lease to Finance Lease -Setup Finance Asset 2. 842 - Reclass Operating Lease to Finance Lease -Setup Finance Liability <p>(Tri-51009)</p> |
| Asset Lease Real Estate Lease | The following message now appears when you issue an Index Adjustment Calculator record, "When you issue this Index Adjustment Calculator, the payment line items are updated and cannot be reverted. Click Continue to perform the update or Close to cancel." (Tri-51007) |
| Asset Lease Real Estate Lease | The NPV is now calculated correctly when the Likely Termination End Date is not at the end of month. With this change, the Liability and Asset Value are down to 0 at the end of the lease. (Tri-51031) |

| Area of Impact | Description |
|--|---|
| Asset Lease Real Estate Lease | The NPV is now calculated correctly when using the retail calendar. With this change, the Liability and Asset Value are down to 0 at the end of the lease term. (Tri-51111-IJ03849) |
| Asset Lease Real Estate Lease | The order of the fiscal periods used to calculate the NPV value was changed and the NPV value is now calculated correctly. (Tri-51228) |
| Asset Lease Real Estate Lease | The Process Lease Journal Entries action now only retrieves journal entries from active leases. (Tri-51008) |
| Asset Lease Real Estate Lease | The task "Set Lease Treatment = OPERATING" in the workflow "triContract - Synchronous - Set Lease Treatment from Accounting Standards" no longer fails when the workflow is triggered on a real estate lease because the field being mapped in that task does not exist in Real Estate Contract business object. The workflow now only maps the field for an asset lease. (Tri-50853-IJ02868) |
| Asset Lease Real Estate Lease | The tax and insurance gross percentages are no longer included as part of rent, so the Net Rent column in the 842 schedules now only shows the gross percentage rent. (Tri-51650) |
| Asset Lease Real Estate Lease | Updated and added Journal Entry Setup Template records to handle the scenario when there are initial direct costs, rental prepayment, and/or incentives as part of the starting right of use asset value. Now each component is recorded separately rather than as one combined value. (Tri-49535) |
| Asset Lease Real Estate Lease | When a lease is in Draft Returned status, the payment line items are now correctly in read-only mode and the clauses are in editable mode for the contract administrator. (Tri-51090) |
| Asset Lease Real Estate Lease | When a lease is terminated, a history lease is now created to capture the values before the termination process begins. The journal entry is now created with the correct value. (Tri-50905-IJ02527) |
| Asset Lease Owned Property (Fee) Agreement Real Estate Lease | When a payment schedule is voided, you can see the voided payment line items for the voided payment schedule by running the new related report that displays the voided payment line items on the payment line items section of the payment schedule. (Tri-50498) |
| Asset Lease Real Estate Lease | When amending and recalculating the accounting schedules of a lease with the Local Reporting Required field checked, now only one fiscal line item per fiscal period is created. (Tri-51575) |
| Asset Lease Real Estate Lease | When an accounting start date is on the 31st of the month, the rent expense for the month now correctly accounts for that day instead of showing 0. The total rent expense now equals the Total Net Rent column in accounting schedules. (Tri-49758-IV98485) |

| Area of Impact | Description |
|----------------------------------|---|
| Asset Lease Real Estate Lease | <p>When an index lease also contains a payment schedule that is not associated to the index clause, the variable lease payment column is now updated correctly.</p> <p>You must run the following patch helper workflow to update the minimum amount on the PLLs that are associated to an asset lease or a real estate lease: triPatchHelper - Synchronous - Update Minimum Payment on PLLs. This patch helper is called from: triPatchHelper - triCalculate - 10.5.3.1 - Update Index Leases. (Tri-51733)</p> |
| Asset Lease Real Estate Lease | <p>When doing a modification, the starting right of use asset value no longer uses the unamortized initial direct costs, unamortized prepaid rent, or unamortized incentive before commencement date in calculations. (Tri-50911)</p> |
| Asset Lease Real Estate Lease | <p>When index adjustment does not start on the first of the month, the Liability Value is now down to 0 at the end of the lease term. (Tri-51504)</p> |
| Asset Lease Real Estate Lease | <p>When the Accounting start date is not on the first day of the fiscal period and the Accounting end date is not on the last day of the fiscal period, the incentive amounts for those periods are now prorated. (Tri-49751-IV99711)</p> |
| Asset Lease Real Estate Lease | <p>When using a retail calendar, net rent of the fiscal line item that covers two partial payments of two payment schedules is now populated correctly with the sum of those two partial payment amounts. (Tri-49522-IV99270)</p> |
| Asset Lease Real Estate Lease | <p>When you create a payment schedule with the 30-day prorata basis, the partial amount is now calculated using 30 days in a month. (Tri-50160-IJ00175)</p> |
| Asset Lease | <p>You must retire the workflow, triAssetLease - triFinalApprovalHidden - Update GUI and Schedule Payments. In 10.5.3, this workflow was replaced by the workflow, triAssetLease - triSubmitAccountingReview - Update GUI and Schedule Payments. (Tri-50964)</p> |
| Asset Lease Real Estate Lease | <p>You must run the following patch helper workflow. The patch helper updates Application Settings by copying the value of the GAAP Adoption Fiscal Period field into the IFRS Adoption Fiscal Period field and copying the value of the GAAP Look Back Fiscal Period field into the IFRS Look Back Fiscal Period field. Run the following patch helper workflow: triPatchHelper - triCalculate - 10.5.3.1 - Application Settings Defaults. (Tri-50502)</p> |
| Asset Lease Real Estate Lease | <p>You must run the patch helper workflow that sets the value of the Local Standard Adopted field to false on the Local Reporting tab of existing asset leases and real estate leases. Run the following patch helper workflow: triPatchHelper - triCalculate - 10.5.3.1 - Update New Standard Adopted to False on Accounting and Local Reporting Tab. (Tri-50284)</p> |
| Object Migration | <p>Warning messages that were caused by workflow issues no longer show in the object migration log. (Tri-49773-IV99841)</p> |


| Area of Impact | Description |
|------------------------|---|
| Real Estate Lease | After payment is changed on an active lease and the lease is re-activated, selecting Data Revise and then the Submit for Accounting Review action no longer causes an attention message. (Tri-50963-IJ03354) |
| Real Estate Lease | On the Process Lease Journal Entries form, a new Correct Segment Errors action was added. This action is visible only when there are invalid segment values. After you correct the invalid values, click the action. (Tri-50109) |
| Real Estate Lease | <p>On the Real Estate Lease form, FASB and IFRS sections, the following changes were made:</p> <ol style="list-style-type: none"> 1. The formula for the field "Rent Obligation as % of FMV" is now "(NPV of Rent / Fair Market Value) * 100". 2. The label "Rent Obligation as % of FMV" is now "NPV of Rent Obligation as % of FMV". 3. The label "NPV of Rent/Building Only (Discounted)" was hidden. <p>You must run the following patch helper workflow to hide the NPV of Rent/Building Only on FASB Treatment section when the FASB Lease Type = Building and Land or FASB Lease Type = Partial Building and Is Cost or Fair Value Determinable? = Yes: triPatchHelper - triCalculate - 10.5.3.1 - Hide NPV of Rent/Building Only on FASB Section.</p> <p>(Tri-49748-IV99735)</p> |
| Real Estate Lease | The percentage rent clause on a real estate lease no longer creates additional incorrect percentage rent reporting records. The formula was corrected for triEndDA on RE Percent Rent Setup. This formula is used to create the events for initiating the percentage rent reporting records. (Tri-5878-IJ01574) |
| Real Estate Lease | When a lease is terminated, a history lease is now created to capture the values before the termination process begins. As a result of this change, the journal entry is created with the correct value. (Tri-50905-IJ02527) |
| Reporting System Setup | The Database Server field was added to the General tab in Application Settings. The default value is Oracle. To ensure that correct SQL is used for BIRT reports that differ based on database type, set the value of Database Server to match your TRIRIGA database type. (Tri-51700) |
| System Setup | <p>You must run the following patch helper workflow to update existing fiscal periods start and end dates to the current system time zone: triPatchHelper - triCalculate - 10.5.3.1 - Update Fiscal Periods Dates for Current System TimeZone. This patch helper calls the following patch helper: triPatchHelper - Synchronous - Update Fiscal Period Dates for Current System TimeZone.</p> <p>After you run the 10.5.3.1 patch helper, if you update the system time zone, you can correct affected records by using the "Correct fiscal period start and end dates to system server time zone (milliseconds)" action on the General tab of the Application Settings. (Tri-51034)</p> |

IBM TRIRIGA 10.5.3.1 Patch Helper Workflows

Patch helper workflows correct the record data in your IBM TRIRIGA application. A patch helper workflow can revise and update, bring new data records for a release, and recalculate records. The patch helper makes necessary changes to your IBM TRIRIGA database. You apply the patch helper workflows for a release after you install or upgrade to that release. Wait for one patch helper workflow to complete before you begin the next. Some patch helper workflows can take a long time to complete.

The following patch helper workflows are in the 10.5.3.1 release:

| Name | Description |
|--|--|
| triPatchHelper - Synchronous - 10.5.3.1 - Main Patch Helper | This is the main workflow which would start the 10.5.3.1 patch helpers. |
| triPatchHelper - triCalculate - 10.5.3.1 - Application Settings Defaults | Sets default values in the Application Settings record. |
| triPatchHelper - triCalculate - 10.5.3.1 - Create Pay Schedule Intermediate for Index Adjustment Calculator | Creates a payment schedule intermediate record for each payment schedule that is associated to index adjustment calculator. |
| triPatchHelper - triCalculate - 10.5.3.1 - Hide NPV of Rent/Building Only on FASB Section | Hides the NPV of Rent/Building Only field on the Accounting tab of Real Estate GAAP lease when the FASB Lease Type = Partial Building or Building and Land. |
| triPatchHelper - triCalculate - 10.5.3.1 - Make Dependent Record Read Only When Draft Accounting In Review | Makes the dependent records (e.g., lease clause, option) to be read-only on existing Real Estate leases and Asset leases that have the status of Draft Accounting In Review. |
| triPatchHelper - triCalculate - 10.5.3.1 - Update Fiscal Periods Dates for Current System TimeZone | Updates the start and end dates of the fiscal period classification records to use the time zone of the server. |
| triPatchHelper - triCalculate - 10.5.3.1 - Update Incremental Borrowing Rate on Local Reporting Tab | Sets the incremental borrowing rate on the Local Reporting tab to be the same as the incremental borrowing rate on the Accounting tab. This is only set for Real Estate leases and Asset leases that have local reporting required as checked on the Accounting tab. |
| triPatchHelper - triCalculate - 10.5.3.1 - Update Index Leases | <p>Updates the existing index lease. There are multiple workflows called within this patch helper. Below is the list of the updates:</p> <ol style="list-style-type: none"> 1. Sets the Compare To Previous field on the index clause to be “Compare and Use Greater Payment” as default. 2. Calculates and sets the Year of Adjustment field on the index clause based on the end date of the associated payment schedule. Then, sets the Adjustment End Date. 3. Sets the Have Minimum % Increase and Have Maximum % Increase flags on the index clause, as well as, the index adjustment calculator records. Then, shows the |

| Name | Description |
|--|--|
| | <p>Minimum % Increase and Maximum % Increase fields only if the above flags are checked.</p> <ol style="list-style-type: none"> 4. Sets the Minimum Payment and Likely Minimum Payment fields on the Payment Line Item records. This is for all the Payment Line Items, including those that are for a non-index lease. 5. Updates the Minimum Payment and Likely Minimum Payment fields on the Payment Line Item records. This is only for the Payment Line Items that are adjusted based on the index adjustment. <div style="background-color: #e0ffe0; padding: 5px; margin-top: 10px;">  Note - This patch helper will not update the existing index Real Estate lease and Asset lease that has been modified. </div> |
| triPatchHelper - triCalculate - 10.5.3.1 - Update Name and Calculation Input of Journal Entry Setup | Updates the name of some journal entry setup template records with the correct name. Also, updates the calculation source of the journal entry calculation variable records to point to the correct section of an accounting schedule. |
| triPatchHelper - triCalculate - 10.5.3.1 - Update New Standard Adopted to False on Accounting and Local Reporting Tab | Sets the new standard adopted flag to false on both accounting and local reporting tabs of a Real Estate lease or Asset lease that has not been adopted with the new standard. |
| triPatchHelper - triCalculate - 10.5.3.1 - Show Generate Schedule Section Action on Accounting and Local Reporting Tabs | Shows the Generate Schedule section action on both the Accounting and the Local Reporting tab of a Real Estate lease or Asset lease that has the Local Reporting Required as checked on the Accounting tab. |
| triPatchHelper - triCalculate - 10.5.3.1 - Application Data - App Version | Creates a 10.5.3.1 application version with the installation type as Upgrade in TRIRIGA. |

What's New in IBM TRIRIGA 10.5.3 for Lease Accounting

With IBM TRIRIGA 10.5.3, IBM TRIRIGA continues to add valuable functionality, fix defects, and reduce the effort necessary for new and existing customers to implement our products. IBM TRIRIGA 10.5.3 includes the following highlights for lease accounting.

Lease Accounting

IBM TRIRIGA 10.5.3 continues to enhance IBM TRIRIGA Real Estate Manager lease accounting processes to accelerate and ensure compliance with existing lease accounting guidelines (ASC 840 and IAS 17) as well as new accounting standards (ASC 842 and IFRS 16).

New and enhanced features include:

- Journal entry configuration framework
- Period end closing capabilities

- Disclosure handling (quantitative metrics) templates
- Reporting templates
- Added segregation of duties between lease administrator and lease accountant

IBM TRIRIGA 10.5.3 Enhancements

The following specific enhancements to IBM TRIRIGA are in this release in addition to the enhancements described above:

| Area of Impact | Description |
|--|---|
| Lease Accounting Asset Lease Real Estate Lease | For GAAP (FASB) Lease, Net Rent Payment column of Straight-Line/Amortization schedules, Operating/Finance Schedules is now applied with the min% (floor) in addition to its base Rent payment. The min% is set in the Index Adjustment Rent Clause. When an Index Adjustment Calculator is issued with a new percentage, the extra % after deducting the min% is showing in Variable Lease Payment column of Operating/Finance schedules. The sum of total net rent payment and total variable lease payment is equal to total cash payment. (Tri-269943) |
| Lease Accounting Asset Lease Real Estate Lease | For IFRS (IASB) Lease, Finance Schedules (ASC842) is now applied with the min% (floor), plus the extra % after deducting the min%, in addition to its base Rent payment. The total Net Rent will be higher than when the min% is applied, as well as the liability and right-of-use asset values. The Variable Lease Payment doesn't have anything populated. Total Net Rent Payment will be equal to total cash payment. (Tri-269942) |
| Lease Accounting Asset Lease Real Estate Lease | Min % (floor) is applied to the cash payments after the PLIs are generated (clicking on Submit For Accounting Review). The Min % is also applied to cash payment after issue a CPI adjustment through an Index Adjustment Calculator. On a Payment Line Item, Minimum Adjustment Amount shows the Min% amount that is applied. Index Adjustment Amount shows the extra % amount after deducting it from Min%. (Tri-269944) |
| Lease Accounting Asset Lease Real Estate Lease | The Interest Method field is added to the Application Settings, Lease Accounting Settings tab. It can either be set to Simple Interest or Compound Interest. This will be used to calculate the Lease Accounting Schedules. By default, the field will be set to Simple Interest. The triPatchHelper - triCalculate - 10.5.3 - Application Settings Defaults workflow sets the default to Simple Interest. (Tri-269935) |

IBM TRIRIGA 10.5.3 Important Information

The following items are important information concerning IBM TRIRIGA that are newly added for this release. For Important Information related to previous releases, see the [Release Notes](#) page of the IBM TRIRIGA wiki.

| Area of Impact | Description |
|-------------------------------------|---|
| Lease Accounting Journal Entries | If you plan to use journal entries for Lease Accounting, see the Implementation Guide for required setup steps. |

| Area of Impact | Description |
|----------------|--|
| | Information about journal entries and all changes in TRIRIGA 10.5.3 related to Lease Accounting are found in the implementation guide that is available from the IBM TRIRIGA Lease Accounting wiki . |

IBM TRIRIGA 10.5.3 Known Limitations

The following items are known limitations concerning IBM TRIRIGA and are newly added for this release. For Known Limitations related to previous releases, see the [Release Notes](#) page of the IBM TRIRIGA wiki.

| Area of Impact | Description |
|--|---|
| Lease Accounting | Non-standard calendars are not supported in version 10.5.3. An Object Migration package to support non-standard calendars is available for IBM TRIRIGA version 10.5.3.1. See question 13 in the FAQs on the IBM TRIRIGA Lease Accounting wiki for more information on how to request the OM package. |
| Lease Accounting Purchase Option and Termination Option | For Purchase Option, Purchase Price is not included in the lease liability. The same applies to Termination Option; if a Penalty fee is specified, the amount is not included in the lease liability. |
| Lease Accounting Index Lease | IBM TRIRIGA does not support when an index lease is modified/amended. |
| Lease Accounting | The amount of Incentive, Initial Direct Cost and Rental Prepayment per period are not prorated when the accounting start date is not on the first day of the period or the accounting end date is not on the last day of the period. |
| Lease Accounting Incentive Schedule | When a lease with a known incentive amount is amend and extended, the incentive schedule does not re-calculate the amount from the effective period. |
| Lease Accounting | When an incentive becomes known in the middle of the lease term, the amount is not amortized over the remaining lease term. The straight-line is taken back to the Commencement Date, not from the Effective Date. |

IBM TRIRIGA 10.5.3 Changes

The following changes to IBM TRIRIGA are in this release:

| Area of Change | Description |
|---------------------------------------|--|
| Lease Accounting Real Estate Lease | A lease with a payment schedule that has no current period start date can now be activated. (Tri-276148) |

| Area of Change | Description |
|--|---|
| Lease Accounting Real Estate Lease | Approval history for retired reviewers (users) were incorrectly updated when a lease is revised and then re-issued for approval. The historical approval data will remain unchanged now, even when a past reviewer is retired. (Tri-266086-IV95493) |
| Lease Accounting Real Estate Lease | Corrected an issue where the Accounting Type for payment schedules were automatically set to Accounts Payable even after the user selected Accounts Receivable. (Tri-268238-IV96297) |
| Lease Accounting Real Estate Lease | Fixed the issue when capital leases start and end in the middle of a monthly/Quarterly/Semi-Annually/Annually payment period. The first and last period amortization in the FLI is now prorated properly. (Tri-267098-IV95963) |
| Lease Accounting Asset Lease Real Estate Lease | For ASC 842 Operating/Finance schedules, the Initial Liability Carryover Balance will be taken in account only when it's a new lease that starts on or after the look back period that is set in the Application Settings. (Tri-275246) |
| Lease Accounting Asset Lease Real Estate Lease | For both RE Lease and Asset Lease, ASC 840 and ASC 842 standards, if the implicit rate is known, the rate would be used instead of using incremental borrowing rate. When clicking on Calculate Lease Treatment, the value will be updated to the incremental borrowing rate in the Borrow Rate & % Growth Assumptions section. (Tri-268616) |
| Lease Accounting Asset Lease Real Estate Lease | For Operating/Finance Schedules (New Standard - 842), FLIs are now re-calculated from the modification date onward, not from the current calendar period. (Tri-273704) |
| Lease Accounting Real Estate Lease | <p>For the retail (4-4-5) calendar, the First Partial Amount for the Net Rent Payment in accounting schedules is now calculated based on predominant days of the month. If more than 50% of the days of the month fall within the period, then the full monthly amount will applied. For example: Fiscal Period = 02/28/2016 - 03/26/2016 for a total of 27 days in the period. Payment line item is for 03/01/2016 - 03/31/2016. So, the payment line item covers 26 days (3/1/2016 - 3/26/2016) in the fiscal period. It is more than 50% of days in the period, so the full month's amount is used for the first partial. (Tri-264084-IV94719)</p> <p>Note: Non-standard calendars are not supported in version 10.5.3. See the Known Limitations section above for more information.</p> |
| Lease Accounting Real Estate Lease | Irrespective of the Accounting Type defined on the lease, an OPEX/CAM payment short fall (Positive value in "s. Final Amount to Process (Due or Credit)") will now create a payment line item of Accounting Type = Accounts Payable (AP). If there is over payment (Negative value in "s. Final Amount to Process (Due or Credit)"), the system now creates a payment line item of Accounting Type = Accounts Receivable (AR). (Tri-255634-IV93373). |
| Lease Accounting Asset Lease Real Estate Lease | Lease Rate Used (Calculated) field is now hidden in both FASB Treatment and IFRS Treatment sections on both RE Lease and Asset Lease. This is field is no longer used, either use Incremental Borrowing Rate or Implicit Rate if the rate is known. (Tri-273282) |

| Area of Change | Description |
|--|--|
| Lease Accounting Asset Lease Real Estate Lease | P & L Impact, Net Change P & L Expense, and Net Equity fields on Lease Term Fiscal Line Item form show the respective currency defined on the General tab of the lease, not US Dollars. (Tri-275074) |
| Lease Accounting Asset Lease Real Estate Lease | Review Assumptions functionality moved to lease revision Change in Assessment process. (Tri-267372-IV96534) |
| Lease Accounting Asset Lease Real Estate Lease | Starting Right Of Use Asset Value based on the Modification Effective Date is now calculated correctly when there is an amendment happening for an Operating lease. (Tri-274205-IV97319) |
| Lease Accounting Asset Lease Real Estate Lease | The Generate Payment Schedules process was slowed by multiple calls of the workflow "triGeneratePaySchedule - Synchronous - Calculate Payment Schedule Term Amounts" in a loop. Removed the workflow call from workflow "triGeneratePaySchedule - Synchronous - Create Payment Schedule From ScheduleTerms" and instead called the workflow outside of loop (above iterator) of workflow "triGeneratePaySchedule - Synchronous - Create Payment Schedule From ScheduleTerms". (Tri-257063-IV92958) |
| Lease Accounting Asset Lease Real Estate Lease | The Initial Carryover Balance was not being applied to new accounting schedules, if lease the lease was created on or after the look back period. Now initial carryover balance will be applied to Operating/Finance schedules. (Tri-268765-IV96316) |
| Lease Accounting Asset Lease Real Estate Lease | The Interest Amount base field was not populating on Lease Fiscal Line item, A fix was made to populate the field correctly. (Tri-275733) |
| Lease Accounting Asset Lease Real Estate Lease | The lease approving contact role changed from Contract Administrator to Lease Accountant on both the Real Estate Lease and Asset Lease. (Tri-269878) |
| Lease Accounting Asset Lease Real Estate Lease | The Lease Expiration (Intl) Option is now correct. Use the following patch helper workflows to populate the Residual Value Guarantee field on the Accounting tab of a Real Estate Lease or an Asset Lease: triPatchHelper - triCalculate - 10.5.3 - Real Estate Lease - Set Lease RVG and Create Fiscal Payment Summary triPatchHelper - triCalculate - 10.5.3 - Asset Lease - Set Lease RVG and Create Fiscal Payment Summary |
| Lease Accounting Real Estate Lease | The Must Exercise By Date on the Option was being incorrectly calculated due to an error in the formula. The correct formula should subtract Must Notify Within from the Effective Date and then subtract 1 more day. Formula is changed to: Must Exercise By = (Effective Date - Must Notify Within) - 86400000 to fix the issue. (Tri-256404-IV92935) |

| Area of Change | Description |
|--|--|
| Lease Accounting Real Estate Lease | The reverse association flag to improve performance for the triTaxRate - Display - Associated to Current Record query if removed. This query is used on the Payment Schedule, Generate Payment Schedule, and Payment Line Item forms. (Tri-257255) |
| Lease Accounting Asset Lease Real Estate Lease | The status of the lease will be in Active even when a lease is being reassessed/remeasured with periods between accounting start date and accounting end date that have been closed, earlier than today's date. (Tri-269068-IV96830) |
| Lease Accounting Asset Lease Real Estate Lease | When a Capital or Finance lease is modified, the new right-of-use asset balance is now calculated correctly. The amount of change in the liability balance is added to (or subtracted from) the prior period right-of-use asset balance immediately preceding the modification. (Tri-268889-IV96394) |
| Lease Accounting Asset Lease Real Estate Lease | When a Capital or Finance lease is modified, the new right-of-use asset balance is now calculated correctly. The amount of change in the liability balance is added to (or subtracted from) the prior period right-of-use asset balance immediately preceding the modification. (Tri-270833) |
| Lease Accounting Asset Lease Real Estate Lease | When a lease is impaired the following should happen in the system for ASC840 (Capital leases) or ASC842 (Operating/Finance leases): 1. The period in which the impairment occurs, the ending Asset Value of the Fiscal line item should be updated with new Fair Market Value. 2. The Gain/Loss calculation is : FMV - (Previous Asset Value - Depreciation). 3. Gain/Loss calculated for the period where the lease is impaired. 4. The Rent expense (Straight line expense) after impairment should be Interest Expense + Depreciation (Tri-257183-IV93003) |
| Lease Accounting Asset Lease Real Estate Lease | When an Asset Lease or Real Estate Lease is copied, the currency of the lease is now correctly set in the Schedule Summary section on Accounting and Local Report tabs. (Tri-271360) |
| Lease Accounting Asset Lease Real Estate Lease | When an index adjustment applies to quarterly fiscal line items, the adjustment amount now only applies to the periods that have payments. (Tri-262494-IV93003) |
| Lease Accounting Asset Lease Real Estate Lease | When doing the Review Assumptions, a user selects the Review Type of Initial Adoption of New Standard and the look back period is applied to the future accounting schedule, the capital and finance lease schedules are now the same. (Tri-269588-IV96465) |
| Lease Accounting Asset Lease Real Estate Lease | When generating a payment schedule using 360 Day Basis, the partial first and partial last now calculate by assuming that each month has 30 days, instead of using the actual month day. The fix is done for monthly, quarterly, semi-annually and annually frequencies. (Tri-269435-IV96498) |
| Lease Accounting Asset Lease Real Estate Lease | When modifying a lease with a residual value guarantee by extending it, the original residual value guarantee amount is now cleared from the FLI that first included it. (Tri-276157) |

| Area of Change | Description |
|--|---|
| Lease Accounting Real Estate Lease | <p>When the lease is activated the Net Rent Payment are no longer zero when using retail (4-4-5/4.5.4) calendars. (Tri-262631-IV94651)</p> <p>Note: Non-standard calendars are not supported in version 10.5.3. See the Known Limitations section above for more information.</p> |
| Lease Accounting Real Estate Lease | <p>When the Standard Calendar is checked in the Fiscal Period and the SL is calculated Actual Day Basis, both Straight-Line Rent and Operating schedules are now correctly calculating the Rent Expense (SL) using Actual Day Basis on the lease. (Tri-267064-IV95556)</p> |
| Lease Accounting Asset Lease Real Estate Lease | <p>When there is an amendment on a lease, for the current standard (ASC 840), schedules now re-calculate the rent expense based on the new Accounting Start Date (start date of the modification period). No catch-up rent expense is captured in the current calendar period. (Tri-273940)</p> |
| Real Estate Project Template | <p>Fixed issue related to RE Project Template that is set to set to Calculate from End does not take effect to an RE Project record. Added modify task into workflow "triREProject - Synchronous - Apply Template " to map triProjectCalcFromLI value from template. (Tri-256834-IV92890)</p> |

IBM TRIRIGA 10.5.3 Patch Helper Workflows

Patch helper workflows correct the record data in your IBM TRIRIGA application. A patch helper workflow can revise and update, bring new data records for a release, and recalculate records. The patch helper makes necessary changes to your IBM TRIRIGA database. You apply the patch helper workflows for a release after you install or upgrade to that release. Wait for one patch helper workflow to complete before you begin the next. Some patch helper workflows can take a long time to complete.

The following patch helper workflows are in this release:

| Name | Description |
|---|--|
| triPatchHelper - triCalculate - 10.5.3 - Change Lease Approval Requirement to Lease Accountant | Changes approval requirement for lease from Lease Administrator to Lease Accountant. |
| triPatchHelper - triCalculate - 10.5.3 - Application Data - App Version | Creates the application version. |
| triPatchHelper - triCalculate - 10.5.3 - Application Settings Defaults | Sets application wide default values. |
| triPatchHelper - triCalculate - 10.5.3 - Application Settings Defaults | Sets existing records with a new blank Interest Method field that appears in the Application Settings, Lease Accounting Settings tab to the default value of Simple Interest. |
| triPatchHelper - triCalculate - 10.5.3 - Asset Lease - Set Lease RVG and Create Fiscal Payment Summary and triPatchHelper - triCalculate - 10.5.3 - Real Estate Lease - Set Lease RVG and Create Fiscal Payment Summary | These workflows complete the following actions, for Asset Lease and for Real Estate Lease respectively: <ol style="list-style-type: none"> 1. Copies RVG value from Option if available 2. If lease is Draft then, sets <i>triChangeTypeLI</i> = NULL 3. If lease is Active then, makes actions visible/invisible 4. If no FPS records are created then creates the FPS records on lease |
| triPatchHelper - triCalculate - 10.5.3 - Associate Location to Carbon Processing Logs | This workflow creates a reverse association from Location to existing carbon processing log records. (Tri-255387) |
| triPatchHelper - triCalculate - 10.5.3 - Service Request - Retro Request Class Category | Updates all service request records associated request class record's parent request class category. |

Related Documentation

The IBM TRIRIGA wiki information, formerly located on DeveloperWorks, is migrated to the [IBM TRIRIGA Application Platform 3.7 Knowledge Center](#). For more information, see the [IBM TRIRIGA Release Information](#) page on IBM Support.

You will find the documentation for this release in the IBM TRIRIGA Knowledge Center at <https://www.ibm.com/support/knowledgecenter/SSFCZ3> and in the IBM TRIRIGA Application Platform Knowledge Center at <https://www.ibm.com/support/knowledgecenter/SSHEB3>. The documentation can be found in online IBM Knowledge Center topics, or in PDF files, or both.

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