



G-Cloud 15 Service Definition

FMIS IFRS 16 Lease Accounting

Version: 1.0

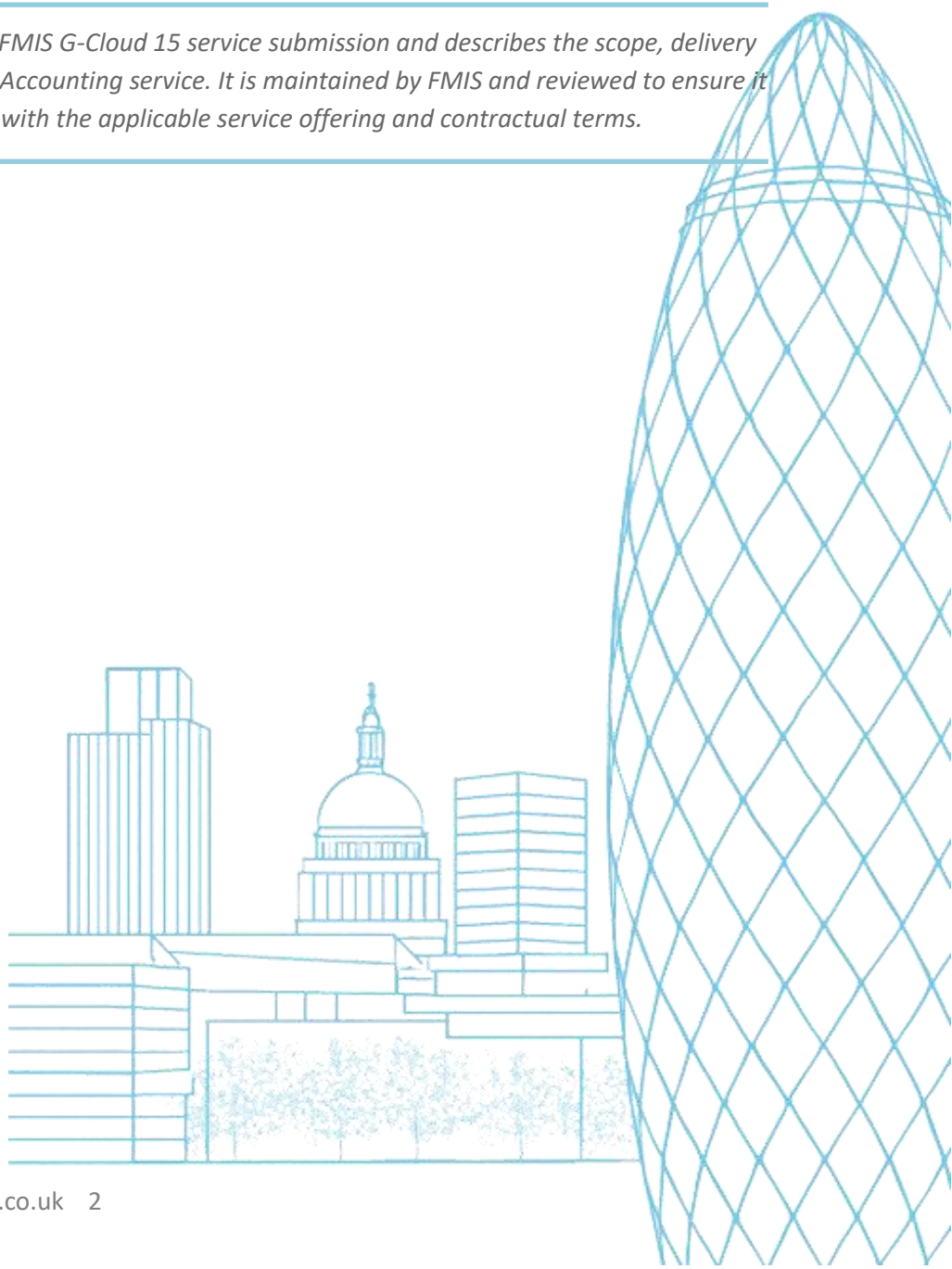
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This document forms part of the FMIS G-Cloud 15 service submission and describes the scope, delivery and operation of the FMIS Lease Accounting service. It is maintained by FMIS and reviewed to ensure it remains accurate and consistent with the applicable service offering and contractual terms.



1. Service overview

Service name

FMIS IFRS 16 Lease Accounting

Lot

G-Cloud 15, Lot 2b – Software as a Service (SaaS)

Service description

FMIS Lease Accounting is a cloud-hosted, browser-based software service that supports **IFRS 16 lease accounting** requirements. The service enables organisations to record, manage and account for leases, including the calculation and ongoing management of **right-of-use assets and lease liabilities**, with full audit history and reporting.

The service is delivered as a centrally managed SaaS solution hosted and operated by FMIS.

Intended users

The service is designed for organisations that require accurate, controlled and auditable lease accounting records in line with IFRS 16. Typical users include finance and audit teams within public sector bodies, not-for-profit organisations and commercial entities.

Service scope

The FMIS Lease Accounting service includes:

- Lease register management
- IFRS 16 lease recognition and measurement
- Management of right-of-use assets and lease liabilities
- Lease modifications, remeasurement and term changes
- Automated accounting journals and reporting
- Secure browser-based access
- Optional API access, enabled on request

The service supports lease volumes ranging from hundreds to over one million lease records. This represents a capability statement rather than a contractual guarantee.

Delivery model

- Cloud-hosted SaaS
- Accessed via a standard web browser
- Hosted and managed by FMIS
- Public cloud or private cloud deployment options
- No client-side software installation is required for standard browser access

Service options and extensions

The FMIS Lease Accounting service may be provided with additional options or related modules where required. These are not included as standard but may be supplied under a separate agreement.

Deployment options

The service is primarily delivered as a cloud-hosted SaaS solution managed by FMIS. On-premise deployment or client-managed hosting may be supported where required, subject to technical and commercial agreement.

Bespoke development

Bespoke configuration or development may be undertaken by FMIS where agreed in advance. Any such work is scoped, priced and contracted separately from the standard service.

Related FMIS modules

FMIS Lease Accounting can be used alongside other FMIS modules, including FMIS Fixed Asset Management. Fixed Asset Management is a separate module and is not included in the Lease Accounting service unless explicitly licensed.

2. Core functionality

FMIS Lease Accounting provides functionality to support the management, control and accounting of leases in accordance with IFRS 16 throughout the lease lifecycle.

Lease register

- Centralised lease register holding financial and contractual lease data
- Configurable lease fields and coding structures
- Support for multiple companies, entities and lease portfolios
- Storage of key lease attributes including terms, options, discount rates and payment schedules
- Document and file attachments stored against lease records, including contracts and amendments
- Full audit history of all lease actions, including user, date and activity

Lease accounting (IFRS 16)

- Initial recognition of leases in line with IFRS 16 requirements
- Automated calculation of **right-of-use assets** and **lease liabilities**
- Ongoing measurement of lease liabilities, including interest accretion
- Amortisation of right-of-use assets
- Support for lease modifications, reassessments and remeasurement events
- Multi-currency support where required
- Historic, current and forecast accounting calculations

Lease lifecycle events

- Lease commencement and initial recognition
- Lease modifications and changes to lease terms
- Reassessment of options and discount rates
- Lease terminations and expiries
- Adjustments to lease data with full transactional history retained for audit purposes

Reporting and audit

- Standard and configurable reports covering lease liabilities, right-of-use assets and movements
- Disclosure-ready reporting to support IFRS 16 financial statement requirements
- Search and filtering across the lease register
- Export of reports to spreadsheet and PDF formats
- Real-time audit logs available to authorised users, covering both FMIS and customer actions

Compliance and accounting standards

FMIS Lease Accounting is designed to support compliance with **IFRS 16 Lease Accounting** requirements.

- Supports recognition, measurement and ongoing accounting for leases in accordance with IFRS 16
- Supports calculation and reporting of **right-of-use assets** and **lease liabilities**
- Provides accounting outputs to support interest accretion and amortisation in line with IFRS 16
- Supports reporting required for IFRS 16 financial statements and disclosures
- Full audit trails support internal and external audit processes

Compliance is supported through system configuration, calculation logic and reporting capability.

Responsibility for the interpretation and application of IFRS 16 remains with the customer.

3. Access and interfaces

User access

- Secure access via a standard web browser
- No client-side software installation required for browser access
- Role-based access control to restrict functionality and data by user role
- Customer administrator users can manage users and permissions within the service

User interface

- Web-based user interface designed for desktop and laptop use
- Mobile browser access supported with reduced functionality compared to desktop access
- Accessibility features supported through standard browser functionality, including zoom and keyboard navigation

Audit access

- Authorised customer administrator users can view audit logs directly within the service
- Audit logs include both customer and FMIS actions, subject to user permissions
- Audit information is available to authorised users during normal system operation

4. Data import and export

Data import

FMIS Lease Accounting provides tools to support the import of lease and related data into the service.

- Import of lease data using structured templates
- Primary import format is CSV
- Spreadsheet formats, including Excel (XLSX), are supported where required
- Import processes support bulk creation and update of lease records / schedules
- Data migration is supported as part of onboarding, led by FMIS consultants

Data export

Customers can export their data from the service at any time.

- Export of lease data and reports in CSV / spreadsheet formats
- Export of reports in PDF format
- Data can be exported during the contract term and at end of contract
- No restrictions on customer access to their own data

Application programming interface (API)

FMIS provides an application programming interface (API) primarily designed to support the FMIS Fixed Assets module.

For customers using FMIS Lease Accounting, the API may be used in a limited capacity to support access to right-of-use (ROU) asset information where Lease Accounting is used alongside FMIS Fixed Assets.

- API access is optional and not enabled by default
- API access is enabled by FMIS on request and controlled via system configuration and user permissions
- API functionality for Lease Accounting is limited to ROU asset data managed within the Fixed Assets module
- The API does not provide full access to lease accounting data, lease schedules or lease liability calculations
- The API is not used for initial system provisioning or full system administration
- No separate sandbox or test environment is provided
- API documentation is available in HTML format

5. Support and onboarding

Support model

Standard support for FMIS Lease Accounting is included within the service licence.

- Support is provided by FMIS during UK business hours
- Support channels include email and telephone
- Support requests are prioritised and managed by FMIS
- There is no customer-controlled ticket prioritisation
- No dedicated Technical Account Manager or named support resource is provided as standard
- Third parties engaged by the customer may access support where authorised

Support availability

- Standard support hours are **09:00 to 17:00 UK time**, Monday to Friday
- UK public holidays are excluded
- Support is not provided outside standard support hours unless separately agreed

Onboarding

Onboarding is delivered remotely and led by FMIS consultants.

- Structured onboarding process tailored to the customer's requirements
- Configuration of the system to align with customer processes
- Data migration support using standard import tools
- Remote training provided for customer users and administrators
- User documentation provided in accessible digital formats

Ongoing service delivery

- Software updates and fixes are managed and deployed by FMIS
- Changes are assessed and controlled through FMIS change management processes
- Customers are notified of relevant updates where appropriate

6. Availability and resilience

Service availability

- The FMIS Lease Accounting service has a target availability of **99.9% per calendar month**
- Availability excludes scheduled maintenance and permitted downtime, as defined in the Licence Agreement
- Availability targets are measured across the service as a whole
- Any service credits or remedies are governed by the applicable agreement
- Remedies for service availability issues are handled in line with the Agreement

Hosting and resilience

- The service is hosted in a managed data centre environment
- Hosting includes resilient power, connectivity and environmental controls
- Infrastructure is monitored and managed by FMIS and its hosting partners
- Redundancy is designed to reduce the risk of single points of failure

Backup and recovery

- Regular backups are performed as part of the service
- Backup and recovery processes are designed to support service continuity
- Recovery procedures are tested and maintained as part of operational governance

Business continuity and disaster recovery

- Business continuity and disaster recovery arrangements are in place
- Arrangements are aligned with FMIS information security and continuity policies
- Plans are designed to support recovery following significant service disruption
- Further detail can be provided to customers on request

Outage communication

- There is no public service status dashboard
- Customers are notified of significant service outages by email
- Communications are provided where appropriate based on impact and duration

7. Security and governance

Information security governance

- FMIS operates an information security management framework aligned with **ISO/IEC 27001**
- Security governance is overseen by the FMIS Data Protection and Information Security Lead
- Security policies cover access control, incident management, change management, supplier security and business continuity
- Governance arrangements are reviewed and maintained as part of ongoing operations

Data protection

- Customer data is processed in accordance with applicable data protection legislation
- Logical access to customer data is restricted to authorised users and FMIS personnel
- Access is granted on a least-privilege basis

Network and infrastructure security

- Data in transit is protected using **TLS 1.2 or higher**
- Internal network protections include layered controls such as segmentation, firewalls and access controls
- Hosting environments are managed by third-party providers aligned with recognised security standards

Data at rest

- Data stored within the service is protected using encryption and logical access controls
- Storage media protections are managed as part of the hosting environment

Data sanitisation

- Formal data sanitisation processes are in place
- Data erasure and cryptographic erasure methods are used where appropriate
- Physical destruction or degaussing is not claimed for cloud-hosted environments

Change and vulnerability management

- Changes are assessed, approved and tracked through supplier-defined change management processes
- Security impact is considered prior to implementation of changes
- Vulnerability management is risk-based
- Threat intelligence is informed by vendors, hosting providers and recognised advisories
- Patching is prioritised based on severity rather than fixed timelines

Protective monitoring and incident management

- Monitoring is in place to identify system activity and anomalous behaviour
- Documented incident management procedures are followed
- Customers can report incidents via standard support channels
- Updates and summary information are provided where appropriate
- No fixed incident response time guarantees are stated

Personnel security

- Staff are subject to appropriate screening processes
- Government clearances are held where required for specific roles
- All FMIS staff, data centres and offices are based in the United Kingdom

8. Offboarding and exit

Data access and export

Customers retain access to their data throughout the contract term and during the offboarding process.

- Customers can export their data at any time using standard export tools
- Data can be exported in **CSV / spreadsheet formats** and **PDF**
- API access, where enabled, may be used to retrieve data prior to exit

End of contract

- At contract end, customers are responsible for exporting their data from the service
- No exit fees apply for standard offboarding
- FMIS does not require customers to purchase an archive or extended access service as part of exit

Data deletion

- Following contract termination and completion of offboarding, customer data is removed from the service
- Data deletion is performed in line with FMIS data sanitisation processes
- Deletion activities are governed by information security and data protection policies

Offboarding support

- Reasonable assistance is provided to support customer offboarding
- Additional support beyond standard offboarding may be provided by agreement