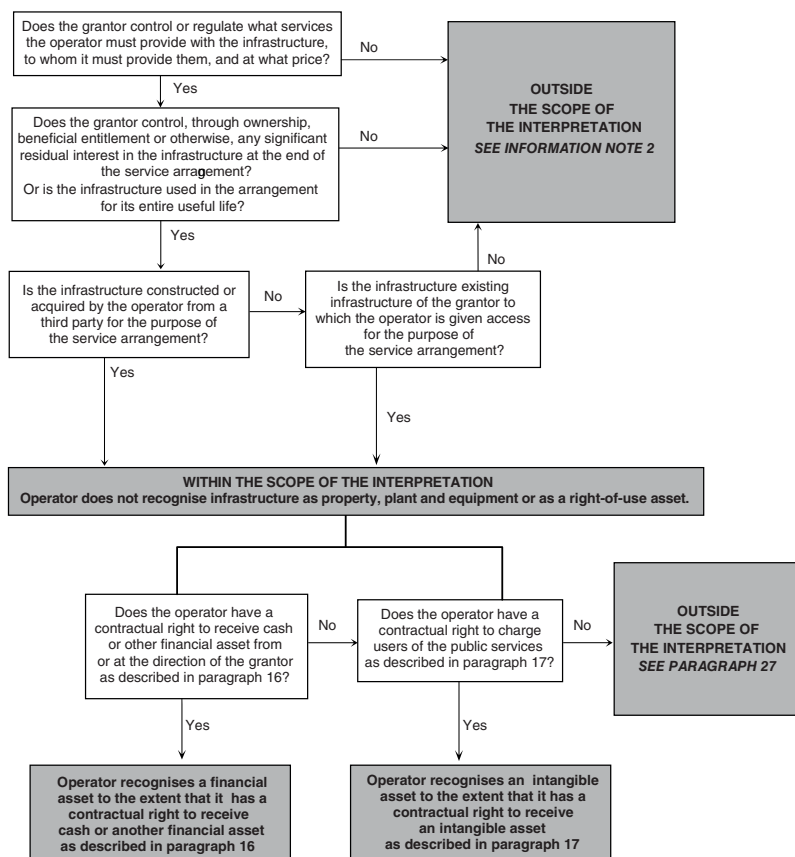


Information note 1

Accounting framework for public-to-private service arrangements

This note accompanies, but is not part of, IFRIC 12.

The diagram below summarises the accounting for service arrangements established by IFRIC 12.



Information note 2

References to IFRSs that apply to typical types of public-to-private arrangements

This note accompanies, but is not part of, IFRIC 12.

The table sets out the typical types of arrangements for private sector participation in the provision of public sector services and provides references to IFRSs that apply to those arrangements. The list of arrangements types is not exhaustive. The purpose of the table is to highlight the continuum of arrangements. It is not the IFRIC's intention to convey the impression that bright lines exist between the accounting requirements for public-to-private arrangements.

Category	Lessee	Service provider			Owner	
		Service and/or maintenance contract (specific tasks eg debt collection)	Rehabilitate-operate-transfer	Build-operate-transfer	Build-own-operate	100% Divestment/Privatisation/Corporation
Typical arrangement types	Lease (eg Operator leases assets from grantor)					
Asset ownership	Grantor				Operator	
Capital investment	Grantor		Operator			
Demand risk	Shared	Grantor	Operator and/or Grantor		Operator	
Typical duration	8–20 years	1–5 years	25–30 years		Indefinite (or may be limited by licence)	
Residual interest	Grantor				Operator	
Relevant IFRSs	IFRS 16	IFRS 15	IFRIC 12		IAS 16	