

Lease Scorekeeping Classification Workbook

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<p>In accordance with the revised guidance issued under the 2008 Scoring RSL, Determination of Operating or Capital Lease Classification for Budget Scorekeeping Purposes, EVERY * lease action must be evaluated against the following criteria as found in OMB Circular No. A-11, Appendix B. (* For lease extensions, a Determination of Operating Lease Classification for Lease Extension Memorandum must be completed by the realty contracting officer.)</p> <ol style="list-style-type: none"> i. Ownership of the asset remains with the lessor during the term of the lease and is not transferred to the Government at or shortly after the end of the lease period. ii. The lease does not contain a bargain-price purchase option iii. The lease does not exceed 75 percent of the estimated economic life of the asset. iv. The asset is a general-purpose asset rather than being for a special purpose of the Government and is not built to the unique specification of the Government as lessee. v. There is a private sector market for the asset. vi. The project should not be constructed on Government-owned land ** vii. There should be no provision of Government financing and no explicit Government guarantee of third party financing. viii. Risk of ownership of the asset should remain with the lessor unless the Government was at fault for such losses. <p>** Arrangements entered into using the authorities granted under Section 412 Public Law 108-447, 118 Stat 2809, 3259 & 40 USC 585c must be reviewed by the GSA Office of General Counsel and the Office of Management and Budget.</p> <p>A "90 percent" scoring calculation is also required under those lease scenarios and project phases as noted (☑). A value for site must be used in the fair market value (FMV) calculation where indicated. Where noted, a zero value can be used in the calculation.</p> <p>The "90 percent" scoring calculation is the calculation to determine</p> <ol style="list-style-type: none"> ix. The present value of the minimum lease payments over the life of the lease does not exceed 90 percent of the fair market of the asset at the inception of the lease 				
PROJECT PHASE				
LEASE SCENARIOS	Requirement Development Phase	Prospectus Submittal to CO	Apparent Successful Offer	Value for Site Required ***
Planned Build to Suit Term - any RSF - any	☑ Evaluate against criteria i-ix	☑ Evaluate against criteria i-ix ****	☑ Evaluate against criteria i-ix	☑
Below Prospectus Lease Term > 5 years RSF < 10,000	Evaluate against criteria i-viii	N/A	☑ Evaluate against criteria i-ix	Use Zero if value not readily available
Below Prospectus Lease Term > 5 years RSF > 10,000	☑ Evaluate against criteria i-ix	N/A	☑ Evaluate against criteria i-ix	☑
Below Prospectus Lease Term < 5 years RSF > 0	Evaluate against criteria i-viii	N/A	Evaluate against criteria i-viii	N/A
Prospectus Level Lease Term < 5 years RSF > 0	Evaluate against criteria i-viii	Evaluate against criteria i-viii	Evaluate against criteria i-viii	N/A
Prospectus Level Lease Term > 5 years RSF > 10,000	☑ Evaluate against criteria i-ix	☑ Evaluate against criteria i-ix	☑ Evaluate against criteria i-ix	☑

*** Must include a documented and justifiable value for site.

**** Required if Planned Lease Construction is above the statutory prospectus level.