

<b>Project Data: Information on rights, obligations and exposures to update existing accounting standards</b>		
<b>General information</b>	Project Name	Project of the Police Department under the Ministry of the Interior of Panevėžys County Police Commissariat
	Lead Ministry/Municipality	Police Department under the Ministry of Internal Affairs
	Type of project	DBOT (PFI)
	How is the project funded	Government Payments
	Responsibility	Central Government
	Date of signing	17/01/2019
	Start date	06/08/2019
	Agreement period	15 Years
<b>Financing</b>	Expected project cost (Millions of Euro)	34 135 327
	Project repayment by Government in current year (Specify year)	Annual Payment – 2 389 421 (Payment of the Annual Remuneration shall be started upon the Start of Operation).
	Share of investment costs financed by debt	80 %
<b>Asset specific information</b>	Name of asset	Police building (custody)
	Construction period (total number of years)	3
	Year construction begins (e.g. year 3 of project)	1
	Useful life (number of years)	25
	Construction cost (Millions of Euro)	27 104 047
	Land cost paid by private provider	0
<b>Operation and maintenance costs</b>	Maintenance	6 398 523
	Operations	2 107 966
	User fees	0
	Royalties	0
	Other payments to government	0
	Other costs	0
<b>Projection of guarantees</b>	Percentage of private debt guaranteed by government	0
	Guaranteed price/tariff (domestic currency)	0
	Demand guarantees (units)	0
<b>Accounting drivers</b>	Does the public sector control or regulate the services the private company must provide with the asset, to whom must provide them and at what price	Yes
	Does the public sector maintain any residual interest in the asset at the end of the contract?	Yes
	Effective interest rate	10,6 %
	Corporate income tax rate	15 %
	Imported component of assets	0
<b>Project Revenue</b>	Unit	
	Start year	2022
	Initial Price	
	Initial Demand	

<b>Project Risk: Qualitative assessment of the main risks facing the projects</b>	
Governance Risks	There is a low risk associated with tracking Project governance. As a mitigation strategy of Project governance is already in place (CPMA Methodological guidance on contract management, changing and cancellation. Refinancing rules and standard documents on PPP projects management ( <a href="http://ppplietuva.lt/lt/metodikos-ir-leidiniai">http://ppplietuva.lt/lt/metodikos-ir-leidiniai</a> ), no further action is required.
Construction Risks	There is a low risk associated with tracking Project performance due to construction. As a mitigation strategy of construction is already in place CPMA Methodological guidance on contract management, changing and cancellation. Refinancing rules and standard documents on PPP projects management ( <a href="http://ppplietuva.lt/lt/metodikos-ir-leidiniai">http://ppplietuva.lt/lt/metodikos-ir-leidiniai</a> ), no further action is required.0
Demand Risks	There is a low risk associated with tracking Project performance due to operation and maintenance infrastructure. As a mitigation strategy of operation and maintenance is already in place CPMA Methodological guidance on contract management, changing and cancellation. Refinancing rules and standard documents on PPP projects management ( <a href="http://ppplietuva.lt/lt/metodikos-ir-leidiniai">http://ppplietuva.lt/lt/metodikos-ir-leidiniai</a> ), no further action is required.
Operational and Performance Risks	There is a low risk associated with tracking Project performance due to operation and maintenance infrastructure. As a mitigation strategy of operation and maintenance is already in place CPMA Methodological guidance on contract management, changing and cancellation. Refinancing rules and standard documents on PPP projects management ( <a href="http://ppplietuva.lt/lt/metodikos-ir-leidiniai">http://ppplietuva.lt/lt/metodikos-ir-leidiniai</a> ), no further action is required.
Financial Risks	There is a low risk associated with tracking Project performance due to finance of the performance. As a mitigation strategy of Project finance is already in place CPMA Methodological guidance on contract management, changing and cancellation. Refinancing rules and standard documents on PPP projects management ( <a href="http://ppplietuva.lt/lt/metodikos-ir-leidiniai">http://ppplietuva.lt/lt/metodikos-ir-leidiniai</a> ), no further action is required.
Force Majeure Risks	There is a low risk associated with Force Majeure events. As a mitigation strategy of Force Majeure is already in place CPMA Methodological guidance on contract management, changing and cancellation. Refinancing rules and standard documents on PPP projects management ( <a href="http://ppplietuva.lt/lt/metodikos-ir-leidiniai">http://ppplietuva.lt/lt/metodikos-ir-leidiniai</a> ), no further action is required.
Material Adverse Government Actions Risks	As a mitigation strategy of material adverse Government actions is already in place CPMA Methodological guidance on contract management, changing and cancellation. Refinancing rules and standard documents on PPP projects management ( <a href="http://ppplietuva.lt/lt/metodikos-ir-leidiniai">http://ppplietuva.lt/lt/metodikos-ir-leidiniai</a> ), no further action is required.
Change in Law Risks	As a mitigation strategy of material adverse Government actions is already in place CPMA Methodological guidance on contract management, changing and cancellation. Refinancing rules and standard documents on PPP projects management ( <a href="http://ppplietuva.lt/lt/metodikos-ir-leidiniai">http://ppplietuva.lt/lt/metodikos-ir-leidiniai</a> ), no further action is required.
Rebalance of Financial Equilibrium Risks	Not applicable
Contract renegotiation Risks	As a mitigation strategy of Contract renegotiation actions is already in place CPMA Methodological guidance on contract management, changing and cancellation. Refinancing rules and standard documents on PPP projects management ( <a href="http://ppplietuva.lt/lt/metodikos-ir-leidiniai">http://ppplietuva.lt/lt/metodikos-ir-leidiniai</a> ), no further action is required.

Contract Termination Risks	As a mitigation strategy of Contract renegotiation actions is already in place CPMA Methodological guidance on contract management, changing and cancellation. Refinancing rules and standard documents on PPP projects management ( <a href="http://ppplietuva.lt/lt/metodikos-ir-leidiniai">http://ppplietuva.lt/lt/metodikos-ir-leidiniai</a> ), no further action is required.
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