



REPORT AND ACCOUNTS

2014

*True development is measured
by our relationship with nature*



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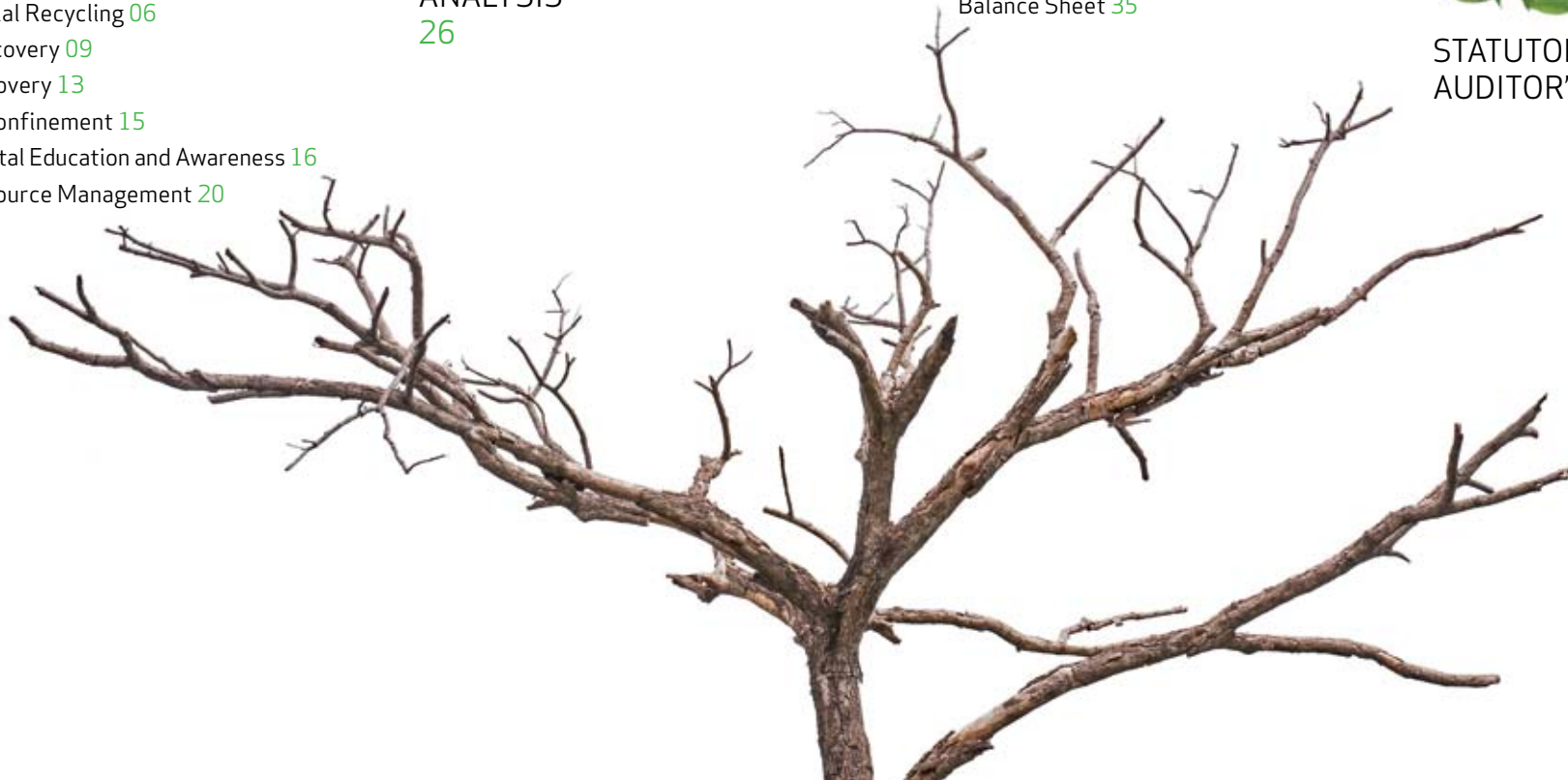
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MESSAGE FROM THE BOARD OF DIRECTORS

2014 was a particularly challenging year for LIPOR..

It was the first full year of the Board of Directors' mandate and, therefore, a time for reflection and assessment of the Organisation's performance in the past years and, at the same time, for prospection, discussion and preparation for new challenges, other opportunities, always strengthening the key principles of our Sustainability Strategy.

With the conclusion of the stabilisation phase of the several Operation Contracts for our waste treatment and recovery units, the conclusion of the harmonisation process of the Long-Term Financing Contract between the EIB and LIPOR and the further development of the New Intermunicipal Landfill project, within the limits imposed on us, 2014 was a decisive year for a further strengthening of the Organisation's commitment towards its associated City Councils.





A stronger commitment between LIPOR and the City Councils is fundamental for an increased creation of value, which we want to share with the Local Authorities, and for our future growth, which is essential for the achievement of the Objectives and Goals set for LIPOR and the associated City Councils by PERSU 2020 (Strategic Plan for Municipal Solid Waste).

Therefore, in 2014, we structured further actions with the City Councils, in preparation of the PAPERSU (Municipalities' Action Plans), and started the revision of LIPOR's Strategic Plan, which will now be effective until 2020.

In terms of internal dynamic, LIPOR invested in the continuous improvement of fundamental issues such as Training, by creating "Academia LIPOR" (LIPOR Academy) and working on its establishment in its own building, in the improvement of operational efficiency, by further implementing the Kaizen methodology in different areas, and reinforced Employees' training in assertive areas, such as Competencies Management. In short, it promoted the consolidation of People and Processes, thus preparing the Organisation for further Investment and reinforced Operation in the period of 2015-2020, within the scope of the commitments assumed under PERSU 2020.

In a quick and brief analysis of the Indicators, Results and Performances of LIPOR's several Operational Areas in 2014,

it is worth emphasizing the excellent results achieved by 31st December 2014, in spite of the long shutdown period - about 2 months - for programmed maintenance of the Energy Recovery Plant, in Maia, which naturally caused a decrease in Turnover.

All in all, it is important to mention that the Board of Directors has taken the right measures, at the right time, and was able to motivate the Management Team and the Employees, so that LIPOR keeps on implementing the defined Sustainability Strategy it complies with every day, in benefit of all its stakeholders.

Baguim do Monte, 30th March 2015

THE BOARD OF DIRECTORS

AIRES PEREIRA (CHAIRMAN OF THE BOARD OF DIRECTORS)
 ANTÓNIO DOMINGOS TIAGO
 FILIPE ARAÚJO
 JOANA FELÍCIO
 JOSÉ FERNANDO MOREIRA
 JOSÉ MANUEL RIBEIRO
 LURDES ALVES
 QUIRINO DE JESUS



LIPOR'S ACTIVITY



02.1 KEY PERFORMANCE INDICATORS

	2011	2012	2013	2014	Δ%14/13
RESULTS					
Turnover	36 465 272,64	34 554 156,67	35 141 117,18	33 415 650,80	-4,91%
Net Income	999 701,38	2 415 220,42	1 255 184,16	6 056 562,28	382,52%
Operational "Cash Flow"	5 179 525,77	5 023 724,61	5 594 990,04	6 379 143,41	14,02%
BALANCE SHEET					
Total Net Assets	244 611 738,08	234 991 895,44	232 149 110,03	224 840 470,08	-3,15%
Total Fixed Assets	217 164 147,56	211 342 293,29	206 527 175,09	201 699 384,30	-2,34%
Equity Funds	35 432 532,84	37 847 753,26	39 102 937,42	45 159 499,70	15,49%
HUMAN RESOURCES					
Number of Employees	220	217	213	206	-3,29%
Absenteeism Rate	4,46%	4,96%	3,95%	7,48%	3,5 p.p.
Number of Training Hours	8 636	7 645	4 196	5 063	20,65%

02.2 RECEPTION OF WASTE

Throughout 2014, LIPOR's several waste treatment and recovery infrastructures received a total of 499,392 tons of waste. The amount of waste produced in LIPOR's area of influence has increased 5.5%, which represents a recovery regarding the previous year.

After three years of national economic contraction, Portugal was able to grow again in 2014. The results of the registered activity seem to confirm that reality. Private consumption played a very important role in economic recovery, surely influenced by the increased confidence of families and the rise in employment.

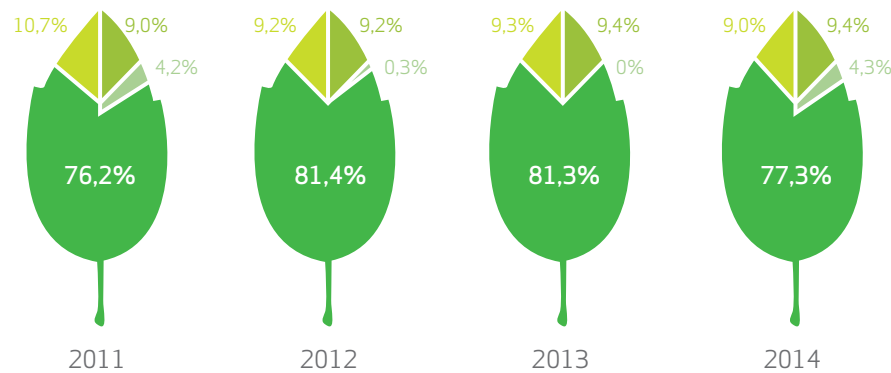
The whole LIPOR system has evolved in a sustainable way, with regard to all types of recovery - multimaterial, organic and energy recovery - and the controlled and proper disposal of waste in technical confinement. Waste disposal at the landfill is reduced to the necessary minimum, as it is regarded as the last resort for waste treatment, thus ensuring the fulfilment of the national and European waste management strategy.

Only a real change in principles and values will lead to a change in Citizens' attitudes and mentalities. To this end, LIPOR, in cooperation with the associated Municipalities and other areas of civil society, has been promoting this change by educating, raising awareness amongst the community it is part of and by fostering active participation and general well-being.

WASTE ROUTING BY FINAL DESTINATION (TONS)

	2011	2012	2013	2014	Δ%14/13	Weight %
FINAL DESTINATION						
Multimaterial Recycling	55 153	44 098	44 163	44 754	1,34%	8,96%
Organic Recovery	46 140	44 062	44 306	47 169	6,46%	9,45%
Energy Recovery	392 140	391 623	384 873	385 972	0,29%	77,29%
Technical Confinement	21 399	1 254	33	21 497	64E03%	4,30%
Total	514 832	481 038	473 376	499 392	5,50%	100,00%

Simultaneously, we kept on investing in innovation, the conquest of new markets and the reinforcement of strategic partnerships, as we believe that these are the fundamental pillars for a sustainable creation of value and future growth within the Organisation and also the Region.



WASTE ROUTING BY FINAL DESTINATION (%)

● Multimaterial Recycling ● Organic Recovery ● Technical Confinement ● Energy Recovery

02.3 MULTIMATERIAL RECYCLING

WASTE RECEIVED

In 2014, in LIPOR's area of intervention, each Citizen produced an average of 1.31 kg of waste per day. Based on this reference, LIPOR has continued to promote the 4 Rs policy - Reduce, Reuse, Recover and Recycle - by reinforcing the Multimaterial Recycling Project "Separar para Valorizar" (Sort to Recover). This way, we ensure natural resource protection, save energy and decrease waste disposal in landfills.

The Sorting Plant, which can treat annually 50,000 tons of waste, and its support infrastructures receive all materials for recycling that come from Eco-containers, Drop-off sites or other special collection circuits, such as the Door-to-door or Ecofone services.

The results achieved in 2014 were only possible thanks to the commitment and active participation of the associated Municipalities and the Citizens of Greater Porto. In 2014, we've received a total of 44,754 tons of waste for recycling, which represents an increase of 1.3% in comparison with 2013.

In July 2014, LIPOR, together with the Municipality of Maia, started the field implementation of a PAYT (Pay As You Throw) pilot project. Bearing in mind the different types of housing, intelligent eco-containers (Cyclea and Molok) were placed on public roads, as well as in waste compartments of apartment buildings.



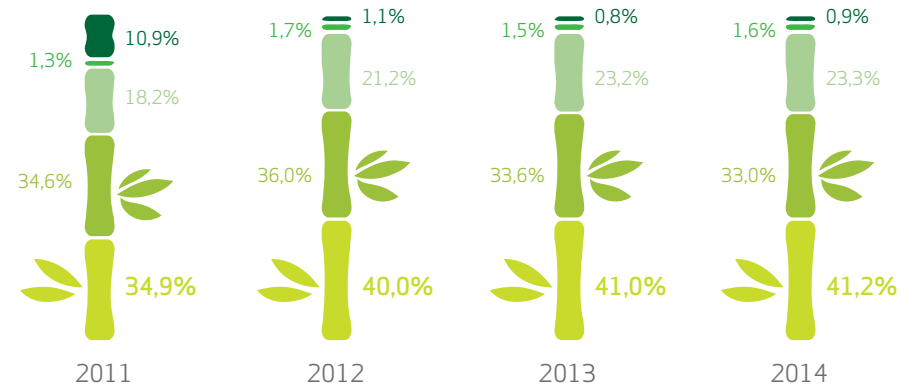
MULTIMATERIAL RECYCLING - WASTE RECEIVED (t)

The integration of these intelligent PAYT solutions and of the “Ecoponto em Casa” (Eco-container at Home) project (also developed by Maiambiente and which has successfully contributed to an increase in recycling) promotes optimization and efficiency, allowing us to expect a reduction in the operational costs of door-to-door collection, the prevention of waste production, sustainable consumption and multimaterial recycling and recovery. The result is a system that ensures financial sustainability and equity for all Stakeholders.

PAYT and Selective Door-to-Door Collection are two of the solutions found for the fulfilment of the recycling goals established by PERSU 2020, as the Municipality of Maia has already clearly demonstrated, considering that in 2013 it had already exceeded the goals set for Portugal for 2020, in terms of recycling per inhabitant.

Many advantages have been identified for this type of solutions, such as: more comfort and discipline for Citizens, higher adherence rates (70% to 80%), significant increase in collected amounts (67% to 192%), positive economic balance (reduction of 37% in the cost/revenue differential), lower contamination rate and an easier identification of improvement opportunities.

Presently, in LIPOR’s area, there is one Eco-container for every 275 inhabitants, and it is the Organisation’s aim, together with the associated Municipalities, to continuously improve the selective collection network and, at the same time, to promote recyclable material sorting by the public, thus increasing the amount of materials for recycling.



DETAILS OF INCOMING MATERIAL (%)

● Glass ● Paper and cardboard ● metal and packaging ● WEEE ● Other waste

A more detailed analysis of the received material reveals a general increase in all materials, with the exception of "Paper/Cardboard" materials, which have slightly decreased in comparison with the previous year (0.3%).

"Glass" materials and "Plastic and Metal Packaging" have registered the same growth rate of 1.8%, as compared with the same period of the previous year. As for "Waste Electrical and Electronic Equipment" (WEEE) and "Scrap" received, they also registered an increase in comparison with the previous year of about 10.5% and 12% respectively.

This result shows that the population is increasingly aware of the importance of recycling. Recycling is a civic action of great significance for the environment and an attitude that generates employment and economic value.

PRODUCTION OF THE SORTING PLANT AND SUPPORT INFRASTRUCTURES

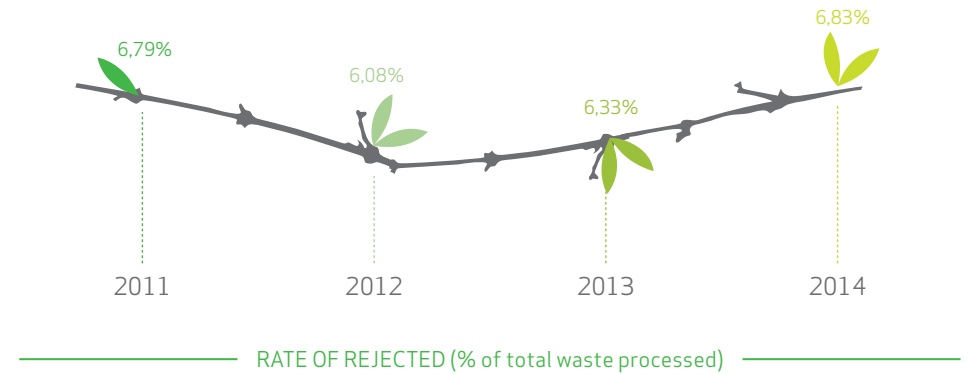
LIPOR's constant effort to search for new solutions and optimize its internal processes led to the restructuring of the Sorting Plant in 2014. This Unit, which has been operating continuously for 16 years now, needed this essential intervention, which will consolidate efficiency rates in a period of strong investment in the increase of multimaterial recycling.

This was a fundamental project for the Organisation, as it allowed an increase in the productivity rate of the sorting operation, also raising the quality level of the final product. It also made possible a significant improvement of working conditions, ergonomics and thermal comfort.

With the remodelling of the Sorting Plant, material pre-sorting, which was previously done manually in a separate facility, is now performed in an integrated way, by automated equipment. The whole sorting process of the "yellow" flow (Plastic and Metal Packaging) is currently centralised in the Sorting Plant, whose production capacity has practically doubled from about 1.6 t/h to about 3 t/h.

It is important to mention that the construction of a Multi-purpose Line, which started operating in January 2014, was essential as a support structure during the remodelling works and consequent 5-month shutdown period of the Sorting Plant, in the first semester. After this period, this line started being used for the sorting of other material flows.

Regarding the rejected waste that results from the material treatment process, there was an increase of 0.5% in total, as compared with 2013, as shown in the following chart:



This increase was mostly a result of the Sorting Plant remodelling project, which implied a period in which the sorting operation was performed by the multi-purpose line. As this line is not specific for packaging waste, the production capacity was affected by this, as well as the rejection rate.

As far as rejected waste is concerned, it is also worth mentioning the change in material quality specifications, namely in WEEE and Scrap.

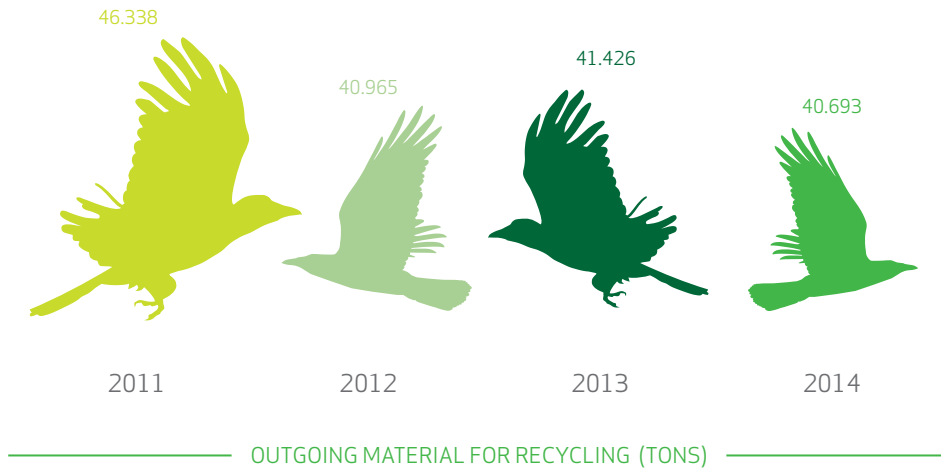
In the past year, 466 non-compliant loads were identified, which represents 1.6% of all discharges. In comparison with 2013, there was a 29% increase in the number of non-compliances.

MATERIALS SALES

After being processed in the Sorting Plant and support infrastructures, the waste sorted by the Citizens is forwarded to the recycling industries by several managing bodies.

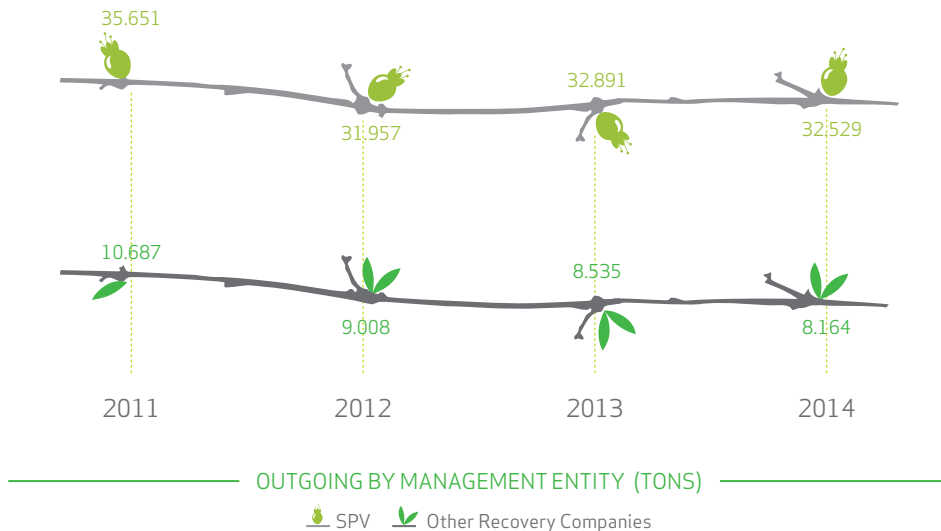
In 2014, LIPOR has forwarded a total of 40,693 tons of material, 1.8% less than in the previous year. Nevertheless, it should be noted that Glass materials made a positive contribution, with an increase of 1%.

As previously mentioned, the remodelling works at the Sorting Plant have deeply affected the productivity of the "Plastic and Metal Packaging" flow.



By analysing the following chart, it is clear that packaging material forwarded to the Recycling Industry by the managing body Sociedade Ponto Verde still plays an important role in total sales, amounting to about 80% in 2014.

Regarding the remaining flows, LIPOR has forwarded to Other Recovery Companies 8,164 tons of material, which corresponds to 20% of all waste sent for recycling.



02.4 ORGANIC RECOVERY

LIPOR's purpose is to promote the recovery of all types of waste, including Organic Recovery. Bearing in mind that biodegradable waste is a significant part of MW - Municipal Waste - it is no wonder that it is encompassed by one of the main guidelines of PERSU 2020.

This biodegradable waste (food and green waste) is collected selectively amongst Large Producers (Wholesale Market, Agricultural Cooperatives, Distribution Centres, etc.), Restaurants and Similar Establishments (Selective Collection of Organic Waste in hotels, restaurants, pubs and canteens) and in Drop-off Sites available in LIPOR's 8 Municipalities.

After being collected, this waste is forwarded to the Composting Plant,

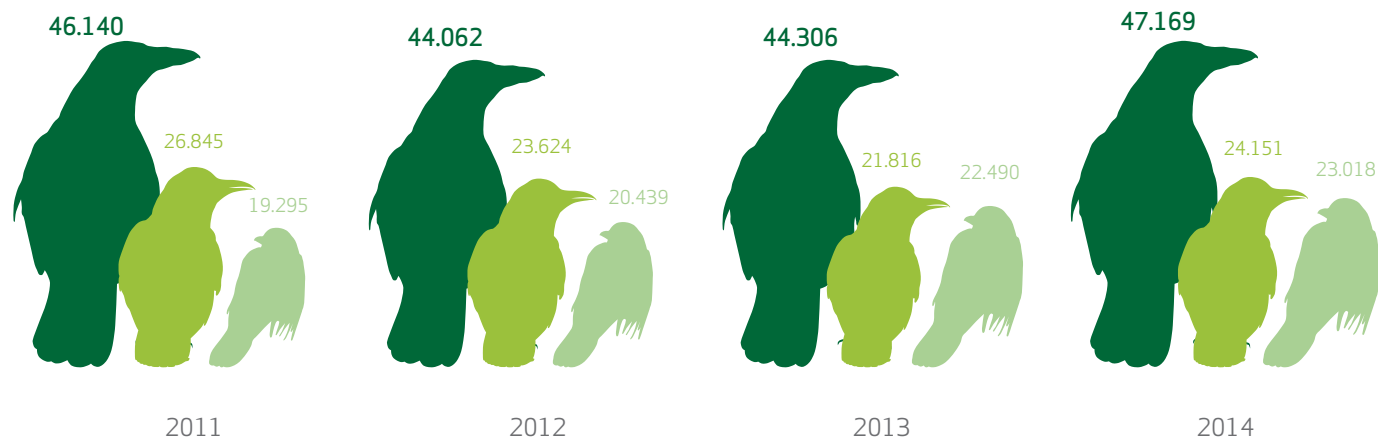
which has the capacity to recover about 60,000 tons/year, resulting in the production of about 15,000 tons/year of Nutrimais, a high quality organic soil improver, which is 100% natural and whose intrinsic characteristics contribute to soil improvement and a more sustainable agricultural production. This organic improver is sold as powder or in granular form for traditional or Organic Farming.

Within the scope of Organic Recovery, LIPOR also develops a variety of initiatives/projects that promote composting and agriculture, such as: "Horta da Formiga" (Home Composting Centre), "Horta à Porta" (Kitchen Garden at your Door), "Horta na Escola" (Kitchen Garden at School), "Jardim ao Natural" (Garden in Natural Style), "Dose Certa" (Right Serving), among others.

RECEPTION OF BIODEGRADABLE MUNICIPAL WASTE – BMW

In 2014, LIPOR received a total of 47,169 tons of Putrescible Waste, which represents an increase of 6.5% as compared with the same period of the previous year.

2014 was the second best year ever in terms of biodegradable waste received by LIPOR. In spite of the very positive contribution of green waste received, the growth achieved is mainly due to the performance of Organic Waste, which has registered a 10.7% increase in comparison with the previous year.



RECEPTION OF BIODEGRADABLE MUNICIPAL WASTE

● Total BMW ● Organic waste ● Green waste

ORGANIC WASTE

In 2014, LIPOR received a total of 24,151 tons of organic waste, a much higher figure than the 21,816 tons received in 2013.

Among the several factors that made a positive contribution to this performance, we highlight the improvement of the national economic and financial context (after an economic contraction in Portugal between 2011 and 2013), with a consequent recovery of public and private consumption, and the growth in tourism in Greater Porto.



ENTRY OF BIODEGRADABLE MUNICIPAL WASTE BY TYPE (TONS)

● Total organic waste ● Markets and others ● Restaurants and similars

These conditions resulted in a higher number of meals served and an increase in waste production in restaurants.

On the other hand, the increase in Organic Waste received by LIPOR from other systems and the positive progress of the “Operação Restauração 5 Estrelas” (Operation 5 Stars Catering) project also contributed to this good performance.

GREEN WASTE

The reception of Green Waste increased 2.3% in comparison with the amount received in 2013. This type of waste is collected mainly through the Drop-off Sites in the associated Municipalities, which have also registered a 13.3% increase in the reception of this material.

The above mentioned growth has counterbalanced the decrease of about 1.2% in Green Waste from the Cemetery collection circuit in LIPOR's associated Municipalities, in comparison with the previous year.

The treatment of this waste has also allowed the recovery of other materials, with 73.4 tons of Candle Cups, 7.9 tons of Plastic and Metal Packaging, 8 tons of Paper and Cardboard, 26.2 tons of Plastic and 7.4 tons of Glass having been sent for recycling.

PLANT OPERATING INDICATORS

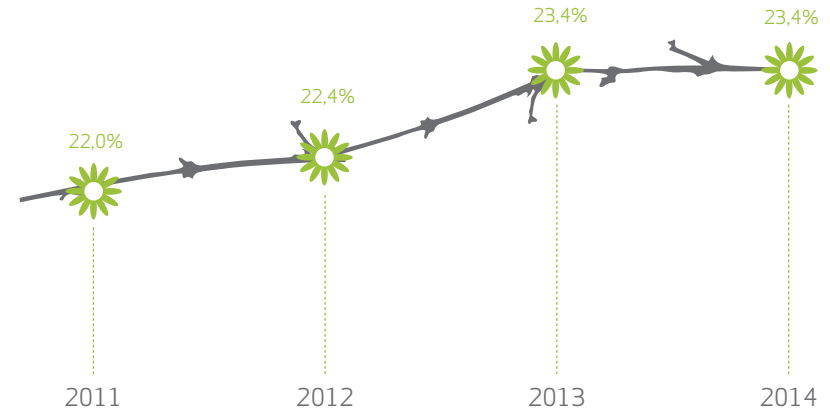
COMPOSTING PLANT PRODUCTION

In 2014, the Composting Plant processed a total of 44,878 tons of biodegradable waste. Bearing in mind the net yield of Composting (process yield), which has stabilised at 23.4%, a result already achieved in the previous year, in 2014, 10,513 tons of Organic Compost were produced, a lot more than the 9,802 tons produced in 2013.

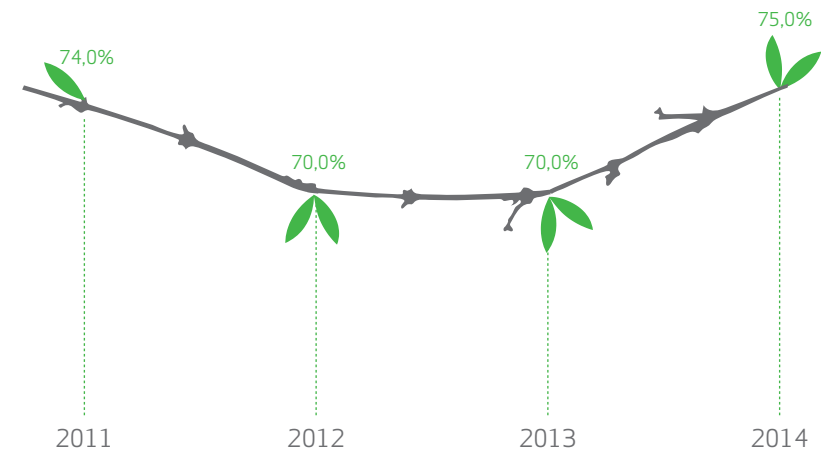
In turn, the amount of waste composted represents about 75% of the nominal capacity of the facility, a higher figure compared with the 70% registered in the same period of the previous year.

A higher percentage of bulking agent incorporation (Green Waste), due to the increase in the reception of this material, and also the fact that the composting process within the Plant is already significantly optimised explain the positive outcome of the capacity utilisation index of the Plant.

Once again, there were no nonconformities regarding the quality standards imposed on the waste received at the Plant. This is due to the close follow-up provided to waste producers, thus ensuring the production of an organic compost with high nutrient and organic matter content.



RATIO OF PRODUCTION PERFORMANCE OF THE PLANT (%)



CAPACITY UTILIZATION RATIO OF THE PLANT (%)

ORGANIC COMPOST SALES

In 2014, a total of 8,137 tons of organic improver were sold, either as powder or in granular form, thus resulting in a 10.7% growth in comparison with 2013, as depicted in the following table:

Year	Compost approved for commercialization	COMPOST SHIPPED			Δ %
		In Bag	Granel	Total	
2011	9 686	5 295	2 664	7 959	3,7%
2012	9 386	4 792	1 004	5 797	-27,2%
2013	9 801	5 971	1 377	7 348	26,8%
2014	10 513	5 749	2 388	8 137	10,7%

Unit: Tons

Organic compost sales registered their best performance since the beginning of its commercialisation (2005), particularly as powder. A total of 5,410 tons of Nutrimais Powder were placed on the market, which represents a 29% growth as compared with 2013.

The extension of State aids for Agriculture, the product's notoriety and the acknowledgement of its quality by the consumer were fundamental for this performance.



02.5 ENERGY RECOVERY

The Energy Recovery Plant, in Maia, recovers unsorted waste by producing electrical energy with it.

The energy recovery is achieved through the burning of waste, which causes the release of high temperature gases. Their heat is used by a boiler to produce water vapour and later transformed in electrical energy.

The Plant is energetically self-sufficient, consuming 15% of the energy it produces in its operation. The remaining 85% are injected into the National Electrical Grid.

WASTE RECEIVED

In 2014, a total of 385,972 tons of Municipal Waste (MW) were forwarded to the Energy Recovery Plant, representing an increase of 0.3% as compared with the previous year. Presently, waste sent to this Unit represents 77% of all waste received by LIPOR.

During 2014, 51,561 discharges were made at the Plant, 358 of which were non-compliant, which represents 0.7% of all discharges made, a lower figure than the 1.4% registered in the previous year. This is mainly due to the presence of powder materials and green waste.

ELECTRICAL ENERGY PRODUCTION THROUGH WASTE INCINERATION

In 2014, a total of 343,173 tons of waste were incinerated at the Plant, which represents approximately 91% of the facility's nominal capacity. In comparison to 2013, there was a decrease in incinerated waste of about 10.7%, due to the Plant's maintenance shutdowns.

It should be mentioned that, in 2014, the Plant was subjected to one of its major interventions, which implied its complete shutdown in October and November. This preventive maintenance was already planned and was due to the unit having reached 100,000 operating hours.

It is important to mention that, in 2015, 45,073 tons of waste that were diverted to the landfill due to this technical shutdown will be redirected to the incineration plant. These were disposed of in an area prepared for temporary storage and later recovery and gradual transfer for incineration.

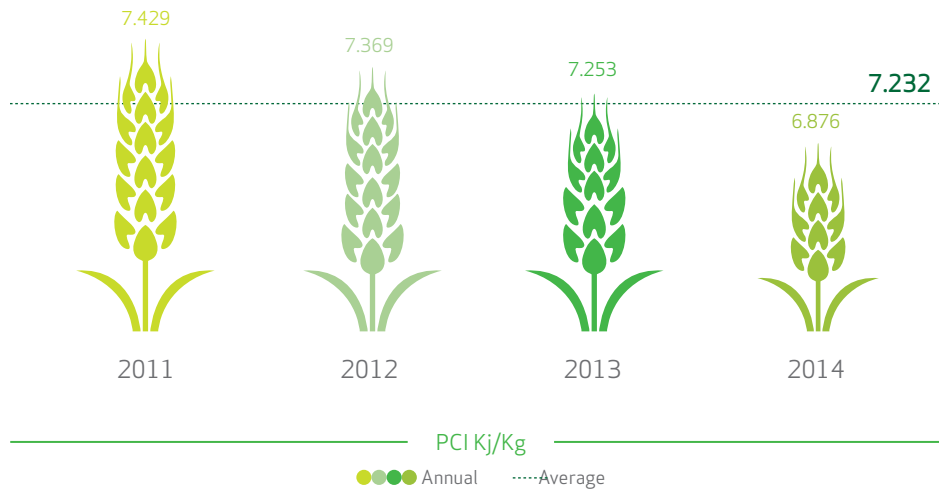
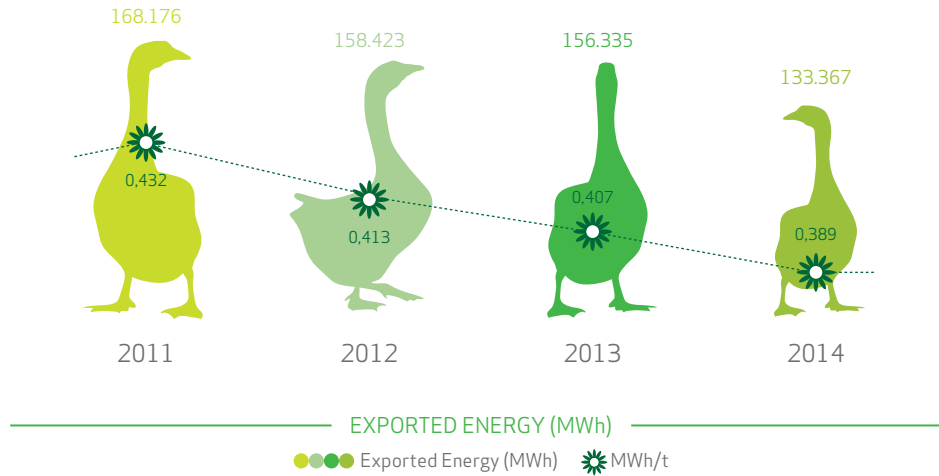
With this operation, LIPOR aims to ensure and promote the maximum recovery of this waste by using its energetic potential, instead of disposing of it in landfills. This initiative also aims at mitigating the reduction in waste received by the Plant in previous years, thus allowing the creation of a safety stock for the months in which it receives less waste.

A total of 133,367 MWh were injected into the National Electrical Grid, 14.7% less than in 2013. On average, the Plant incinerated 940 tons of waste per day, which corresponds to an output of 389 KWh/t of incinerated waste, a slightly lower figure than in the previous year, which results from a decrease in the Calorific Value (NCV) of waste and from some periods in which the boilers operated with reduced load.

NCV is an index that reveals the calorific potential of annual average incinerated waste. In 2014, we registered an average NCV of 6,876 kJ/kg, a lower value than in 2013 (7,253 kJ/kg).

The inferior quality of waste received contributed to this decrease, as it affected the boilers' operation through the decrease of calorific power. We should also mention that a new weighing system was introduced to determine the effective amounts of waste for incineration, which provides more reliable figures (this being one of the parameters that mostly influence the indirect calculation of the NCV), thus slightly distorting the comparative analysis to previous years.





BY-PRODUCTS OF INCINERATION

The waste incineration process generates two types of by-products: slag and inert ashes. The main component of slag is non-combustible material that can be used as granular material, replacing soil or natural aggregates obtained by the extraction industry. It should be noted that this material has a relevant potential, namely for roads and construction works.

In 2014, the following amounts were produced:

BY-PRODUCT (TONS)	2011	2012	2013	2014	Δ% 14/13
Ashes	29 790	29 686	30 402	27 735	-8,77%
Slags	75 055	73 620	74 812	67 465	-9,82%
Scraps	5 854	5 667	5 535	4 750	-14,18%

From slag we also obtain iron scrap, which is subsequently treated and forwarded for multimaterial recycling by Sociedade Ponto Verde. Iron Scrap sales decreased about 14.2% in comparison with 2013. This results from the previously mentioned decrease in incinerated MW.

a problem, should be approached as an alternative energy source. In two of LI-POR's five closed Landfills, namely in Ermesinde and Matosinhos, there's a biogas energy recovery unit that produces electrical energy, which is also injected into the National Electrical Grid.

ENERGY RECOVERY OF BIOGAS FROM CLOSED LANDFILLS

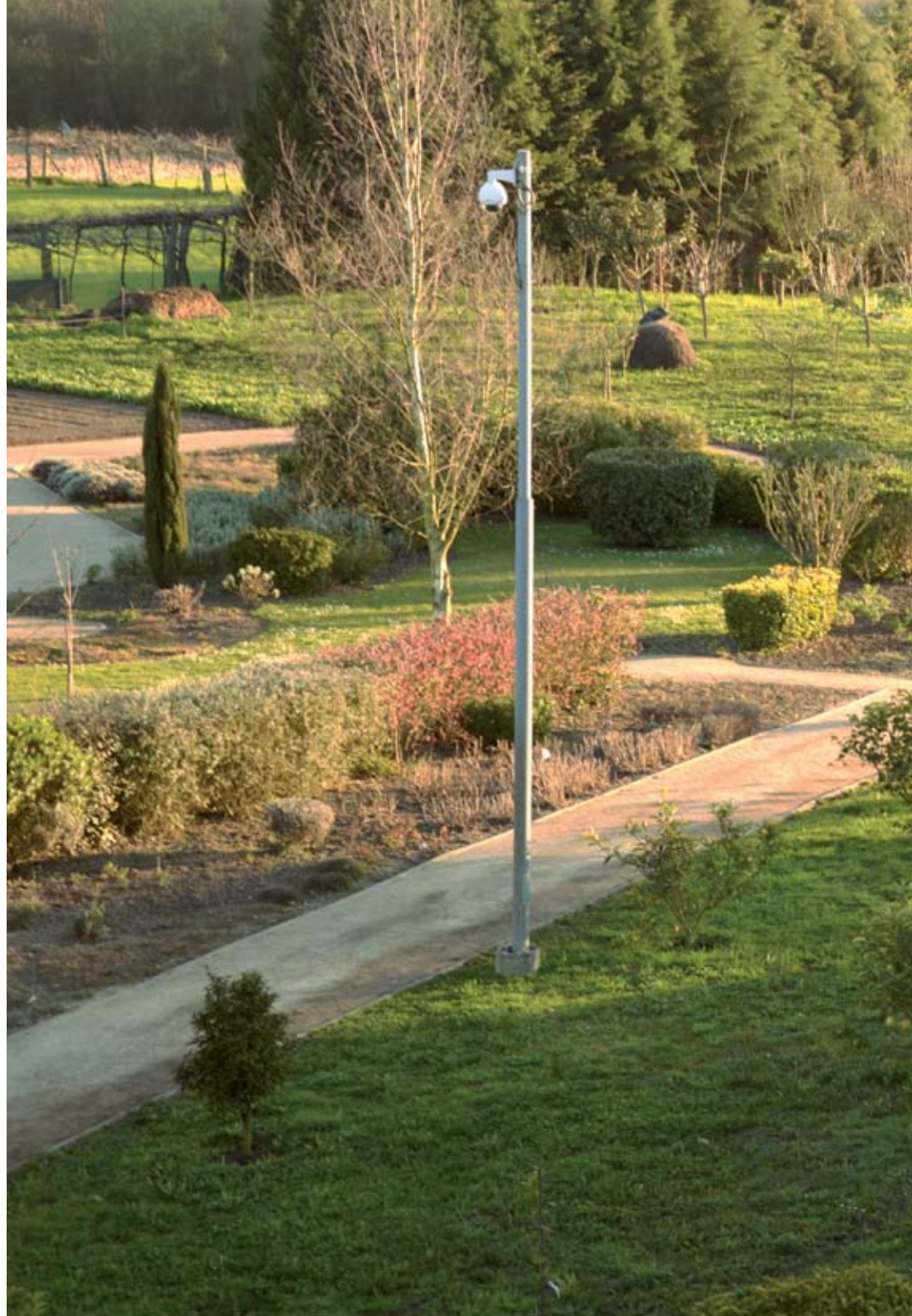
The natural conditions of a landfill cause, in the absence of air, the decomposition of organic matter and consequent biogas production (high in methane) which, instead of being tackled as

In 2014, electrical energy production from the biogas produced in the Closed Landfills of Ermesinde and Matosinhos amounted to 1,329 MWh and 256 MWh respectively, which represents a decrease of about 18% and 23% respectively, in comparison with the previous year. This is due to the normal organic matter decomposition process in landfills and consequent reduction of biogas production.

02.6 TECHNICAL CONFINEMENT

LIPOR's main aim is to recover all types of MW and minimise as much as possible waste disposal in landfills. In this context, only the waste that cannot be recovered through multimaterial, organic or energy recovery is disposed of in a Landfill.

It is important to mention that, in 2014, a total of 21,497 tons of MW were received for Technical Confinement, a higher figure than the 33 tons registered in the same period of the previous year. This atypical growth, in comparison with the 2 previous years, was solely due to the Plant's long maintenance shutdown, as previously mentioned.



02.7 ENVIRONMENTAL EDUCATION AND AWARENESS

LIPOR has been acting as an “Agent of Change”, by stimulating the growth of the society it is part of, by educating and raising awareness amongst populations for the adoption of good environmental practices, namely the reduction, reuse and sorting of waste.

Citizens’ involvement and participation in the LIPOR project is essential so that the Organisation can fulfil its mission to promote the proper recovery and treatment of waste, always based on differentiation, creation of value and active participation in the development of the society.

In order to promote these practices, LIPOR develops several activities within the Community, which are part of the PEIA (Environmental Education and Intervention Programme). This programme consists of three areas of intervention: “LIPOR Educa” (Educates), “LIPOR Informa” (Informs) and “LIPOR Interage” (Interacts).

LIPOR EDUCA (EDUCATES)

“LIPOR Educa” is a reflection of the strong pedagogical and educational component of LIPOR’s activity. To impart **knowledge** and promote **action** is the main objective of this area of inter-

vention, in order to motivate Citizens to a more corporate behaviour towards environment.



Presently, this area is being developed through the promotion of **PLG+ - “Projeto LIPOR Geração +”** (LIPOR Generation + Project), which is destined for educational and social institutions.

The first development year of **PLG+** comprised three main stages. The first and most relevant stage was the **Diagnosis** stage, which provided reliable data, essential for the development of the project. It was then followed by a period of strong investment in **Training** for the employees of the institutions involved in the project, so that to ensure their commitment. After these two macro stages, in the last trimester of 2014 there was a clear evolution in terms of **Intervention**. This was, in fact, the most active period, characterised by a more intensive contact with the community, mainly under the theme of Municipal Waste, with the purpose of ensuring the best conditions for the promotion of Multimaterial Recycling.

The outreach work led by the project’s team has already produced visible specific results. By the end of 2014, this project already had 142 participant Institutions, of which about 85% are

Schools, 7% are Associations, 2% are Colleges and 6% are other institutions such as Social Centres, Learning Centres or Environmental Organisations.

In 2014, 606 activities were developed, directly involving 9,842 participants. It is also important to mention that, since the beginning of the project and until the end of 2014, the number of institutions that didn’t sort waste has decreased significantly.

LIPOR INFORMA (INFORMS)

“LIPOR Informa” provides training programmes mostly destined for very specific audiences. In 2014, it received applications from several bodies, namely waste management companies, construction companies and several City Councils, including four of LIPOR’s associated Municipalities.

This area includes initiatives based on a strategy for the promotion of good environmental practices, largely focusing on the acquisition of competencies related to waste and sustainability. Within this area of intervention, it is worth highlighting the “Academia LIPOR” (LIPOR Academy) and “A nossa atitude conta” (Our Attitude Counts) projects.

In 2014, the activities developed within the scope of this area of intervention involved 3,211 participants, with a total of 324 actions.

Being aware of the scarce training offer regarding the Waste Sector in Portugal, in 2013, LIPOR obtained Certifica-

tion as Training Entity by the CEFA – Fundação para os Estudos e Formação Autárquica (Foundation for Studies and Municipal Training).



The “Academia LIPOR” project encompasses diverse knowledge areas and includes courses and training actions in which advanced educational methods and equipments are used, with the specific purpose of meeting the market’s needs, thus promoting a deeper insight on the sector.

The first course organised by “Academia LIPOR”, which approached Waste Management and was held in the end of May 2014, gave rise to much curiosity and numerous queries from several target audiences. During 2014, 13 courses were held, amounting to 151 training hours and reaching 165 trainees.

The importance of waste recovery, the involvement with the Community, environmental concerns and the need to reinforce environmental education and awareness initiatives for Citizens within LIPOR’s area of intervention have driven the development of the “A nossa Atitude Conta” project.

A nossa atitude conta!



Within this project, we sought to involve cultural, social, health and sports institutions in the municipality of Gondomar, with the main purpose of raising awareness and mobilising the community for the adoption and promotion of good practices.

The several stages of this project were defined based on the strategic guidelines of our Organisation. In 2014, 269 actions took place, involving 2,407 participants. In these actions, all participants received “sorting kits”, which contributed significantly to the project’s success.

This project has proven that proximity awareness-raising, follow-up and gradual monitoring of certain predefined tasks and stages can generate good results and turning points in some institutions and bodies whose practices and habits seemed unchangeable. Initiatives like these help to disseminate concepts that people already seem to recognise, and simultaneously promote the increase of waste received at LIPOR for multimaterial recovery (Packaging, Paper and Glass).

LIPOR INTERAGE (INTERACTS)

“LIPOR Interage” includes a variety of actions and projects that promote a close relationship with citizens and aim at raising awareness of environmental issues. From the several activities that this area encompasses, we highlight “Parque Aventura” (Adventure Park) and **Group Visits**.

Within this area of intervention, 657 actions were developed in 2014, involving 44,406 citizens. The actions that took place at “Adventure Park” were a major contribution to this result.



The “Adventure Park” project is based on the Organisation’s policy and has significantly contributed to the reinforcement of the LIPOR Brand, promoting its integration into the surrounding society. This integration is reflected by the thousands of people that have visited the park throughout its four opening periods.

The “Adventure Park” is a recreational space for leisure and training, open to the Citizens of the Metropolitan Area of Porto, particularly the surrounding

Communities, which offers several infrastructures such as a Playground, an Extreme Park with equipment for the practice of adventure sports, walking and cycling routes, among others.

The Organisation has created this park with the main purpose of raising awareness amongst the population of the importance of physical activity, a healthy diet, respect for the environment, biodiversity and social activities. At a regional level, there’s no other venue with such an environmental and social value, so it must be preserved, monitored and innovated.

91,683 people have already visited the Park since its opening. In 2014, the Park received 35,817 visitors and 228 activities were held there.

Admission to LIPOR’s Adventure Park costs as much as recycling, in other words, nothing! The same applies to those who visit LIPOR’s Units. This measure serves as a contribution to increase the amount of materials sent for recycling and to raise awareness amongst the population of the need to sort the waste they produce. In 2014, LIPOR received 3,695 kg of Paper/Cardboard, 2,080 kg of Plastic and Metal Packaging and 918 kg of Glass, as a result of this initiative.

Within this area, we should also highlight the “Group Visits”, which are also very relevant and a daily activity at LIPOR, being held for private groups, Schools, Associations, Institutions and Companies. In 2014, 425 visits took place, involving 8,502 people.

Visitas à Lipor

Ficar a conhecer os caminhos que os resíduos percorrem

Organizar uma visita »



These visits are an excellent way of raising awareness, as there is a direct contact with the population, thus allowing us to get feedback, suggestions and answer possible questions.

HORTA DA FORMIGA (HOME COMPOSTING CENTRE)

Still within the scope of Environmental Education and Awareness promoted by LIPOR, we should mention the **Home Composting Centre – Horta da Formiga**, located in our facilities in Baguim do Monte.

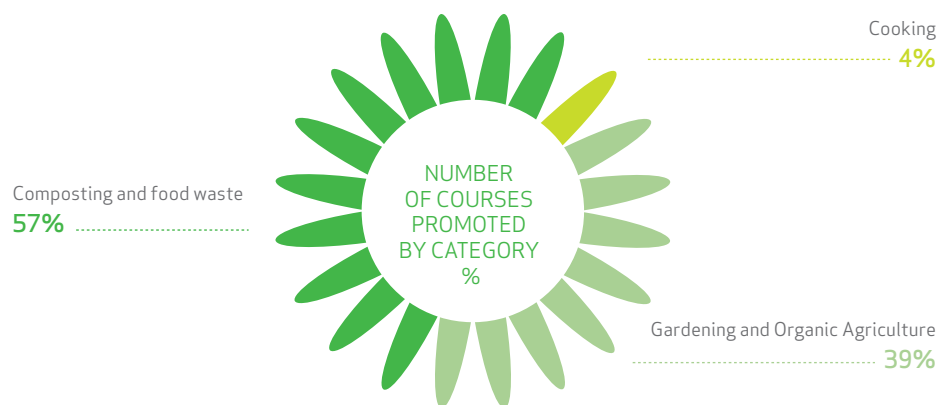


The purpose of this Centre is to alert the school community and the general public to the biowaste issue, raising awareness of the need to combat food waste, of good agricultural practices and the prevention of organic waste

production. These initiatives also aim to inform Citizens about the importance of Home Composting for the prevention of waste production and the role that each caring Citizen can play in the planet's sustainable development.

By the end of 2014, 2,420 citizens had participated in 159 courses held by the Home Composting Centre, with a total of 589 training hours.

These courses are divided into three categories: Gardening and Organic Farming, Composting and Food Waste, and Culinary.



“TERRA À TERRA” PROJECT (EARTH TO EARTH)

The “Terra à Terra” project is developed by LIPOR in cooperation with the eight associated Municipalities and there are no costs for participants.

Terra à Terra
projecto de compostagem caseira

This project promotes the reduction of organic waste and fosters Home and Community Composting in houses with garden, apartment buildings, schools and institutions within LIPOR's area of intervention, by providing training, implementation follow-up and monitoring.

By the end of 2014, 84 Community Composting sites had already been implemented and 8,292 composters (including vermicomposters, built or bought composters) had been distributed, resulting in the estimate diversion of 3,086 t of

organic waste per year. Until 2014, more than 14,243 people had received training on Home Composting.

In LIPOR's area of intervention, food waste represents 23% of unsorted waste. In practical terms, this means not only that food in good conditions is thrown away every day, which results in a waste of money, but also that every day people commit irresponsible acts that have a negative impact on the environment.

“DOSE CERTA” PROJECT (RIGHT SERVING)

In fact, food waste is a global problem. It is estimated that 30% of all food produced around the world ends up in the litter bin, whether during harvest and storage, or in the form of food scraps. In order to fight against this type of waste, LIPOR has created the “Dose Certa” project.



The “Dose Certa” project promotes the reduction of food waste, along with the promotion of a balanced diet, raising awareness amongst the population for a change in environmental and eating behaviours and habits.

Until 2014, 21 catering establishments had joined the project, thus expressing their concern about environmental and nutritional issues. Since the implementation of this project, 7,250 people have already been made aware of the need to better treat food.

“HORTA À PORTA” PROJECT (KITCHEN GARDEN AT YOUR DOOR)



The “Horta à Porta” – Biological Kitchen Gardens of Porto's Region project celebrated 10 years in 2014. In 2013, this project was considered a Reference Project and one of the Good Innovation Practices at an European level in the “Urban Development in the EU: 50 projects supported by European regional development fund during the 2007 - 13 period” study, promoted by the European Commission, which represents once more a recognition of LIPOR's worth at a national and European level.

In 2014, this project was extended to other areas, as it is considered to induce good agricultural and social practices through the restructuring of green ar-

areas, making them productive. In practical terms, the aim is to provide plots and training to citizens who wish to practice composting and organic farming.

Since the project started and until the end of 2014, 42 organic kitchen gardens had been implemented and 1,172 plots had been distributed, with a total of 6.31 hectares of cultivated area using organic farming methods, obtained through partnerships made with several institutions that provided land (City Councils, Parish Councils, Companies, etc.).

The creation of such a network is essential for the promotion of biodiversity, good agricultural practices (through home composting and organic farming), contact with nature, quality of life and social responsibility.

"JARDIM AO NATURAL" "PROJECT (GARDEN IN NATURAL STYLE)

Jardim ao natural

Regarding the prevention of garden waste and the promotion of good practices in green space management, we continued developing the "Jardim ao Natural" project, which encompasses training for citizens on good sustainable gardening practices and to which several entities (private and public institutions) have adhered.

LIPOR's green spaces are also in "Natural Style". LIPOR has also assumed this commitment regarding its green spaces, so sustainable management practices are implemented in all garden areas under its responsibility, in an effort to stand as an example for the Region.

More than 100 hectares have been considered "Jardim ao Natural" areas and more than 1,200 commitment charters have been signed by citizens.

In addition to promoting biodiversity, soil fertility and life and the health of gardens and kitchen gardens, this concept makes green spaces become more natural, also reducing the need for maintenance, water consumption, emissions and contamination through pesticides and toxic chemical fertilisers.

POPULATION REACHED

In 2014, with all Environmental Education and Awareness activities, LIPOR has reached a total of 64,351 citizens, including students, teachers, assistants, employees, parents and the population in general.



02.8 HUMAN RESOURCE MANAGEMENT

Nowadays, in order to be able to compete and face the challenges of an increasingly demanding market, companies must invest in their Human Resources. An Organisation doesn't generate ideas, doesn't provide services and is not efficient or productive on its own. It is people who make this happen! Successful Organisations perceive that the only truly sustainable competitive advantage is the people who work for them.

In this context, knowledge is the main basis for valorisation in Organisations and it has become a much more valuable and powerful resource than natural resources and often than economic capital itself.

LIPOR has striven to provide its Employees the necessary conditions to carry out their work in the best way possible and to feel involved in the management of the Organisation itself. In the past 2 years, we have strongly invested in the development of the Employees' competencies, so that they can find personal and professional development opportunities and express their ideas and opinions. Several initiatives are also implemented in order to foster communication and promote the Employees' quality of life and well-being.

The Employees' attitude, motivation, skills, knowledge and experience enhance LIPOR's ability to face the current challenges, to grow, be more efficient and innovate.

NO. OF EMPLOYEES

By the end of 2014, LIPOR's team comprised 206 employees, distributed by the several operational and support areas, as depicted in the following chart:



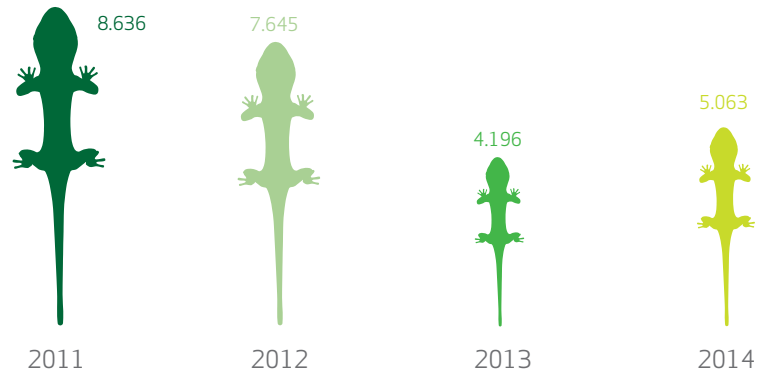
PROFESSIONAL TRAINING

Throughout 2014, LIPOR provided a total of 5,063 training hours to its Employees, which represents an investment of 0.18% of its current Turnover. It is important to highlight that 75% of all training hours were provided and held internally by LIPOR Employees. In comparison with the previous year, the number of training hours grew about 21%.

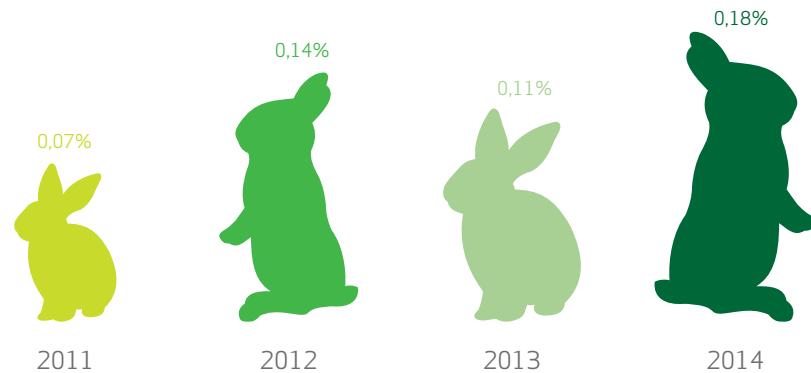


This illustrates the structuring policy LIPOR has implemented in the past years, which increasingly prioritises internal training, thus reinforcing its internal competencies and know-how, in accordance with the annual Training Plan. The purpose of this plan is to develop the Employees' individual competencies, and it integrates the training needs identified for each area.

This has allowed LIPOR to keep on investing in continuous training and the development of its Employees, at a low cost for the Organisation.

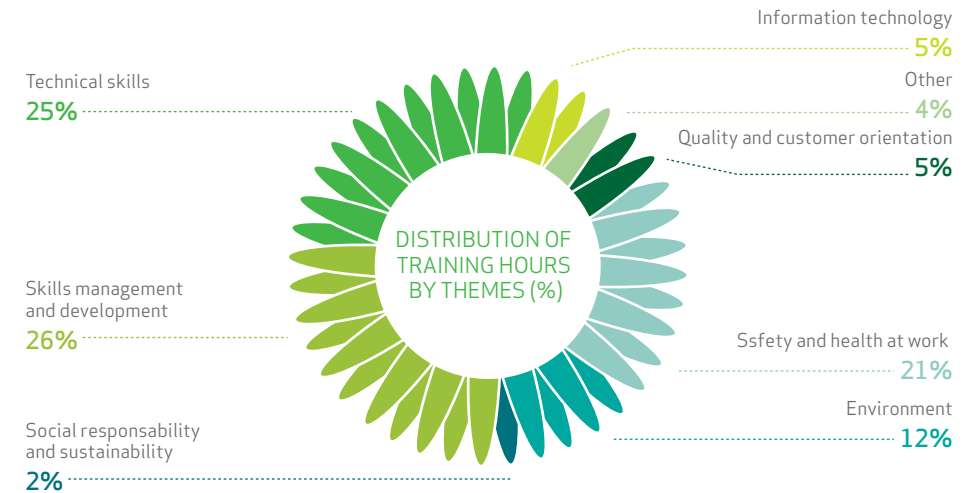


NR. OF TRAINING HOURS



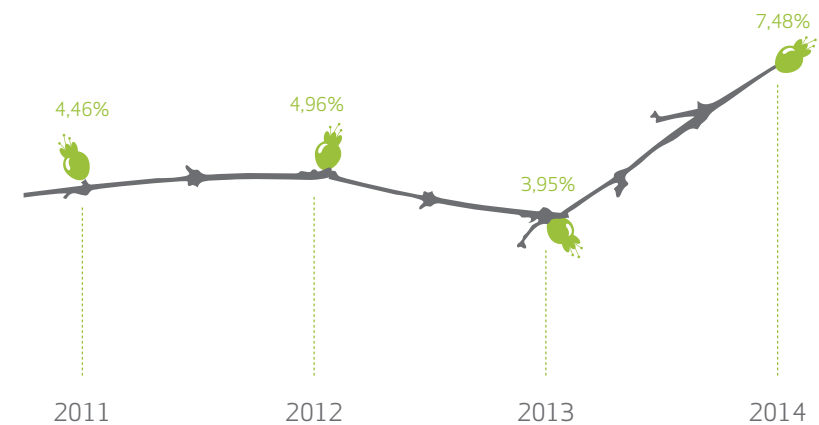
TRAINING HOURS COSTS | TURNOVER (%)

The following chart shows the distribution of the amount of courses taken according to themes:



ABSENTEEISM RATE

In 2014, there was an absenteeism rate of approximately 7.5%, with an increase of 3.5% as compared with the previous year. This increase is essentially due to an increase in the number of days of absence due to occupational diseases and in sick leaves due to non-occupational disease, of 152% and 36% respectively.



ABSENTEEISM RATE (%)



SUSTAINABILITY AND INNOVATION

Being aware of its role within the Community it is part of, the Organisation has prioritised the implementation of a policy characterised by transparency and openness, throughout the years, thus materialising its Sustainability Strategy through ethical, socially and envi-

ronmentally correct management.

Together with the associated Municipalities, LIPOR has acted as a catalyst for change, by developing a variety of policies, programmes, actions and projects that promote and stimulate progress within LIPOR's area of intervention towards a more sustainable future, thus placing the Region at a level of Sustainable Development that will create competitive and social advantages and improve the quality of life of all people who live and/or work in it.

As a sustainable Organisation, we wish to promote not only our knowledge, but also the growth of all those who cooperate with us and who we serve every day.



In 2014, the recognition of our defined strategy was expressed through the granting of various awards. LIPOR received several awards regarding Sustainable Development:

INNOVATION AWARD FOR SUSTAINABILITY



In the Management category of the EBAE awards (European Business Awards for the Environment), the Organisation won 1st place with “LIPOR’s Sustainability Strategy”.

The EBAE are an initiative of the European Commission with the purpose of recognising and promoting Companies that make a relevant contribution to sustainable development.

MAYORDOMO DE ORO 2014 AWARD

In category 1 - “A more effective attitude towards sustainable development, circular economy, the fight against climate change, the use of resources and consumption as instruments for a sustainable world”, LIPOR received an award for the “LIPOR’s vision towards Circular Economy” project.



This award is granted by the Fundación para la Economía Circular (Foundation for Circular Economy) to Public or Private Companies that develop projects related to circular economy, sustainability and the environment.

HONOURABLE MENTION IN THE PORTUGUESE-FRENCH TROPHIES



In the “Sustainable Development” category, LIPOR tried to show in its application its effort to promote sustainable development, more specifically, its performance regarding the fight against climate change and energy consumption.

The Portuguese-French Trophies are awarded by the CCILF - Portuguese-French Chamber of Commerce and Industry - with the purpose of encouraging trade between Portugal and France, thus recognising companies’ effort and success in the development of strategies and investments in both markets.

These awards are the result of the commitment, engagement and dedication by the Board of Directors, Employees, associated Municipalities and all of our Partners, always in search of Excellence.

In the past years, we have constantly invested in innovation. LIPOR’s Research, Development and Innovation Management System is certified by the Portuguese standard NP 4457:2007. Throughout the time, we’ve ensured the needed competences to promote a creativity and innovation culture at LIPOR, in order to structure RDI activities, monitor new projects and mobilise Partners.

Within the scope of Research, Development and Innovation, there are several projects currently in progress. We wish to highlight some of those projects:

PAYT (PAY-AS-YOU-THROW)



In July 2014, LIPOR implemented the first PAYT equipments in Vila Nova da Telha, Maia. This is an innovative project of high strategic importance for the country. Furthermore, it will also foster and drive more and better environmental practices and, at the same time, it will allow local authorities to optimize their waste collection and treatment processes and reduce costs.

This equipment (waste containers with controlled access and disposal drum) allows the controlled disposal of waste (recyclable and unsorted waste) and associates waste with its producer.

This project includes a Portal where users/waste producers can check their waste production, get information about the different services provided by the municipality and inform the management team about any incident/need.

“Pay-As-You-Throw” (PAYT) systems, also often called SMART (Save Money And Reduce Trash) Systems, are in fact an evident financial incentive for Citizens. They promote the reduction of waste production, the proper sorting at its source and increase selective collection rates. With these systems, citizens pay Municipal Waste services according to the amount of waste they produce, thus disassociating the MW fee from water consumption.

In Portugal, there is already a discussion about PAYT systems and the National Parliament has even approved a resolution (no. 8/2013) which recommends the implementation of waste tariff systems based on the economic instrument (PAYT). The sector that includes Local Authorities is, even if slowly, starting to pay attention to this issue.

Within this RDI (Research, Development and Innovation) project, LIPOR was granted the Portuguese Invention Patent no. 106819 by the Portuguese Institute of Industrial Property. This patent includes complete grant for a

waste disposal (with dosing system/drum) and collection system with access control and user identification.

ECOSHOP



With the purpose of promoting Citizens' commitment to good environmental practices and recognising their participation in the Multimaterial Recycling process, LIPOR implemented a points card service, the **ECOSHOP** - "Cartão Verde" (Green Card), in which people receive points by bringing their waste to the two participating Drop-off Sites ("Ecocentro da Formiga" and "Ecocentro do Parque da Cal"), which can then be exchanged for vouchers for products or services.

By the end of 2014, 769 cards had been handed over, with a remarkable increase in the number of private Citizens using Drop-off Sites. During this year, card users brought about 200 tons of materials to the participating drop-off sites.

Since its launch, **ECOSHOP** has aroused general interest amongst the community, the media and other waste management systems, that have acknowledged this project as being an innovation tool, both

regarding the establishment of relationships between Organisations and the Community and regarding citizens' perception of the worth of their waste, thus promoting the idea of waste as a resource.

LIPOR BIODIVERSIDADE 2013|2020

In addition to its core business, which is the Management and Recovery of Municipal Waste, LIPOR also develops several projects related to complementary areas that support its main activity.

Biodiversity concerns go back to the 90s, when several landfills within LIPOR's area of influence, which were environmental liabilities, were closed and their landscape was recovered. Presently, we promote biodiversity and its preservation through the development of several awareness-raising projects intended for Citizens, and also through R&D.

Within the scope of the "**LIPOR Biodiversidade 2013|2020**" strategy, LIPOR has made use of innovative technologies in order to map the habitats of its closed landfills, by using an unmanned aerial vehicle (UAV), better known as drone. This task must comply with a set of methodological specifications, thus minimising any associated error pattern.

This initiative will allow LIPOR to characterise the environmental and ecological conditions of the areas it manages, thus reinforcing its aim to be an example regarding the integration of biodiversity in its daily activities.

The protection of nature and biodiversity is essential to achieve sustainable development. It should be mentioned that this programme is in tune with the EU Biodiversity Strategy to 2020 and the National Strategy for Nature Conservation and Biodiversity.

ISO 50001 STANDARD

LIPOR has also implemented a variety of initiatives with the purpose of optimising the use of energy resources, which are increasingly scarce and unpredictable. Energy efficiency equals optimisation, in an energy consumption reduction point of view.

During 2014, LIPOR has implemented an Energy Management system according to the **ISO 50001 Standard** in all its activities, in its facilities in Baguim do Monte, under the Organisation's direct management.

The implementation of the **ISO 50001: 2011 Standard**, which is one of several international references applicable to any Organisation, will enable us to systematically put into execution several procedures that will promote energy efficiency. The implementation and monitoring of energy control systems provide rigorous knowledge on how energy is consumed and on the associated costs, thus providing an overview of the energetic situation of each process.

The improvement of LIPOR's energy performance will thus result in the improvement of its competitiveness and, consequently, its environmental performance.

LIPOR 2M



LIPOR acknowledges climate change as one of the biggest challenges we currently face, which requires a coherent action from Governments, Organisations and Citizens. The "**LIPOR 2M - menos Resíduos, menos Carbono**" (LIPOR 2M - less Waste, less Carbon) strategy represents its commitment to action.

Since 2006, the Organisation has striven to comply with the greenhouse gas (GHG) reduction measures. In the past 7 years, LIPOR has already avoided the emission of 183,369 tons of CO₂e. This result reflects a higher carbon efficiency in municipal waste management in LIPOR's area and a more consolidated and coherent action towards sustainability.

Within the scope of area 2 of the 2M Strategy, the Organisation has been implementing internal measures to reduce

emissions, including the establishment of quantitative goals and monitoring of their fulfilment.

The promotion of clean renewable energies fits into this premise. The following units exemplify this practice: the Energy Recovery Plant, the Biogas Energy Recovery Plant of the Landfill of Ermesinde and Matosinhos and, more recently, the Photovoltaic Mini-generation Plant located in LIPOR's facilities in Baguim do Monte.

PHOTOVOLTAIC PLANT



The **Photovoltaic Plant** was installed in LIPOR's Adventure Park and, in its first year of operation, it has already generated 352 MWh of energy, which corresponds to 91 tons of CO₂ avoided.

The plant comprises 1,200 photovoltaic panels with a unit capacity of 230 Wp (Watt peak), which are installed in a total area of 4,800 square metres. The estimated annual output is about 372 MWh, which corresponds to the total electrical consumption of 100 houses.

This project comprises a mini-generation plant based on photovoltaic technology, which maximises the use of solar energy for decentralised electrical energy production, thus ensuring the system's financial sustainability and making a contribution to the goals established in the ENE 2020 (National Strategy for Energy 2020).

This project is developed in partnership with Green Value Energy Building Solutions, a Portuguese Energy Service Company (ESCO). LIPOR provides the land for the installation of the Plant.





ECONOMIC AND FINANCIAL ANALYSIS

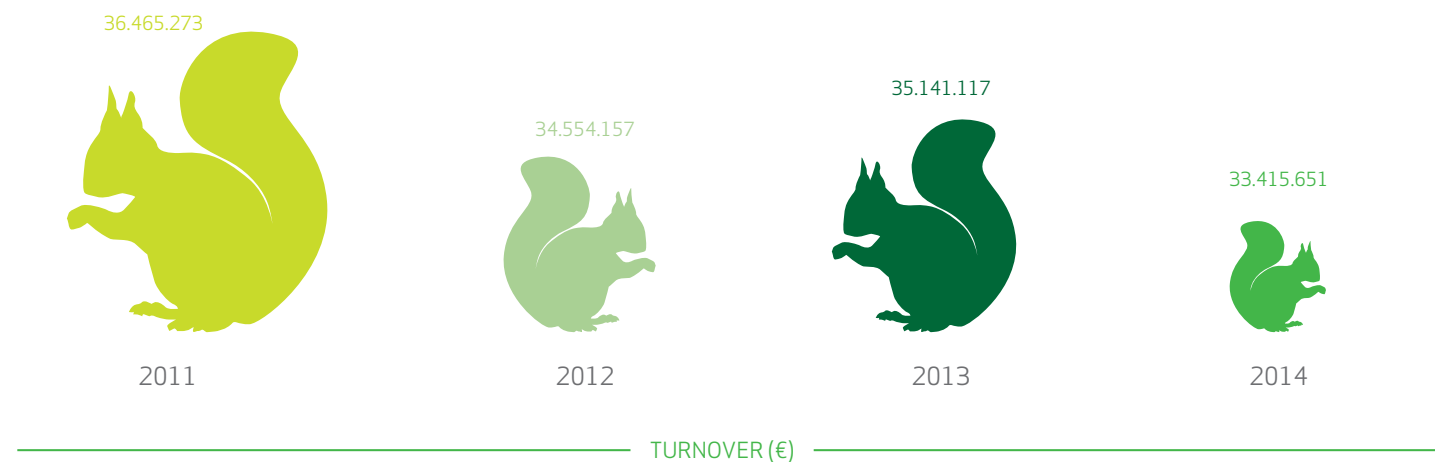


In spite of the constraints to LIPOR's regular activity caused by the remodelling of the Sorting Plant and the long technical shutdown of the Energy Recovery Plant, in 2014, LIPOR's results evolved quite positively, with an increase in EBITDA and Net Income, which amounted to 6.4 and 6.1 million euros respectively by the end of the year.

This result reflects the Organisation's effort and constant search for efficiency throughout the year, materialised through the strong investment in the optimisation of processes and relevant decrease in operational costs.

TURNOVER

In 2014, Turnover decreased approximately 5% in comparison with the previous year.



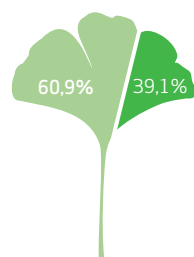
In a more detailed analysis of Turnover, the near 14% and 7% decrease in energy and recyclable sales, respectively, stands out, as a consequence of the remodelling of the Sorting Plant and the long shutdown of the Energy Recovery Plant.

In 2014, Nutrimais organic compost sales were once again quite positive, with a 3.8% growth due to the increase in the amount of products sold, especially regarding the powder form of the product.

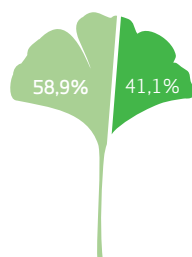
For 2015 we foresee a recovery in product sales which will bring us back to the previous tendency to depend less on the fees charged to the associated Municipalities, that is a reflection of LIPOR's strategy to promote new revenue sources.

ITENS	2011	2012	2013	2014	Δ% 14/13
Energy	14 057 267,32	13 525 452,31	13 320 178,60	11 528 067,70	-13,5%
Recyclable	7 146 906,62	5 931 979,58	6 351 212,37	5 934 816,46	-6,6%
Composts	568 867,78	491 202,22	644 997,35	669 412,71	3,8%
Others	435 262,58	405 810,51	391 881,20	348 924,71	-11,0%
Product Sales	22 208 304,30	20 354 444,62	20 708 269,52	18 481 221,58	-10,8%
Provision of Services	14 256 968,34	14 199 712,05	14 432 847,66	14 934 429,22	3,5%
Total Turnover	36 465 272,64	34 554 156,67	35 141 117,18	33 415 650,80	-4,9%

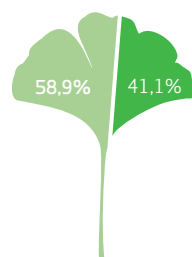
Currency: Euro



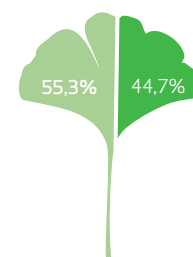
2011



2012



2013



2014

COMPOSITION OF TURNOVER (%)

● Product sales ● Provision of services

ITENS	2011	2012	2013	2014	Δ% 14/13
Cost of consumable Supplies	157 145,24	151 067,23	87 184,65	61 240,60	-29,8%
External services and Supplies	27 115 095,69	25 463 405,25	25 394 254,85	23 048 015,45	-9,2%
Subcontracts	23 556 432,95	22 176 116,03	22 152 200,95	20 025 383,51	-9,6%
Supplies and Services	3 558 662,74	3 287 289,22	3 242 053,90	3 022 631,94	-6,8%
Personnel costs	3 810 022,33	3 690 690,79	4 168 607,54	3 845 705,60	-7,7%
Other Operating Costs	919 010,64	921 604,32	655 349,84	957 268,76	46,1%
Depreciation and provisions	6 848 553,09	6 972 512,32	9 684 716,63	4 445 574,73	-54,1%
Total Exploration Costs	38 849 826,99	37 199 279,91	39 990 113,51	32 357 805,14	-19,1%

Currency: Euro

OPERATING COSTS

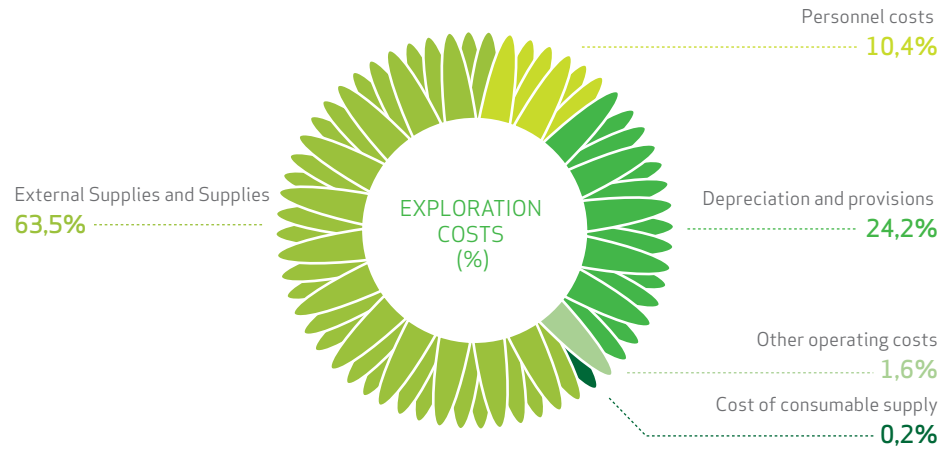
During 2014, the Operating Costs amounted to 32.3 million euros, which represents a significant decrease of 19% in comparison with 2013.

As previously mentioned, LIPOR focused its attention on process optimisation, particularly on the increase of productivity and cost reduction, which have a significant impact on the organisations' economic and financial sustainability. This effort is quite evident in the analysis of Operating Costs and is confirmed by this indicator's performance in 2014.

It is worth highlighting the 2.1 million euros reduction in Subcontracts, as compared with the previous year, essentially due to the relief in costs associated with the operation of the Energy Recovery Plant, that resulted from the renegotiation of the contract in the end of 2013.

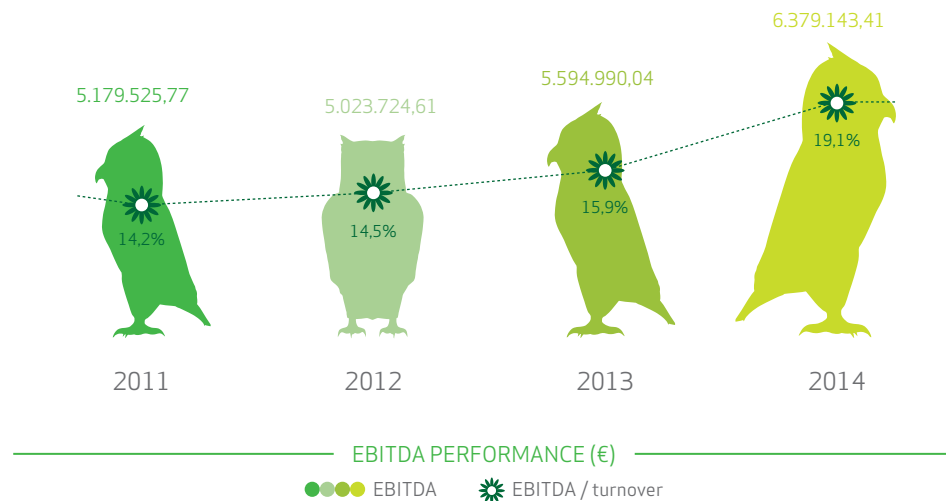
Personnel Costs also registered a decrease of approximately 8% in comparison with 2013. This decrease resulted mainly from the reduction of the number of Employees due to retirement.

External Services and Supplies and Depreciation and Provisions are the most relevant items in terms of total costs, representing about 64% and 24% respectively.



OPERATING CASH FLOW

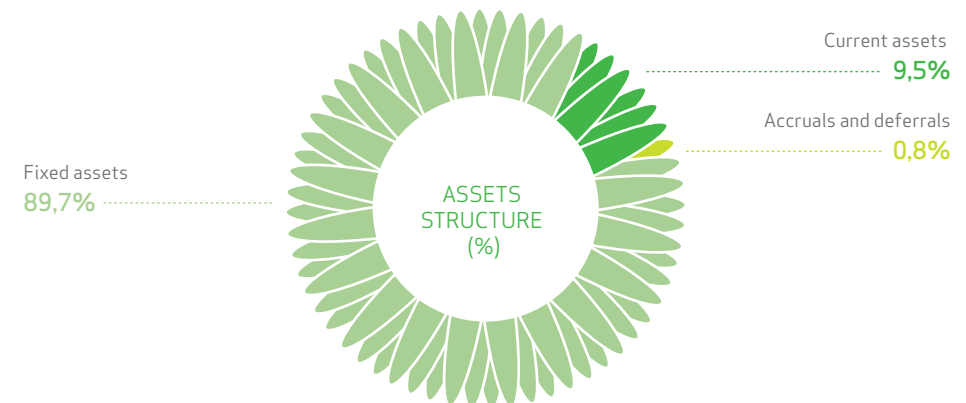
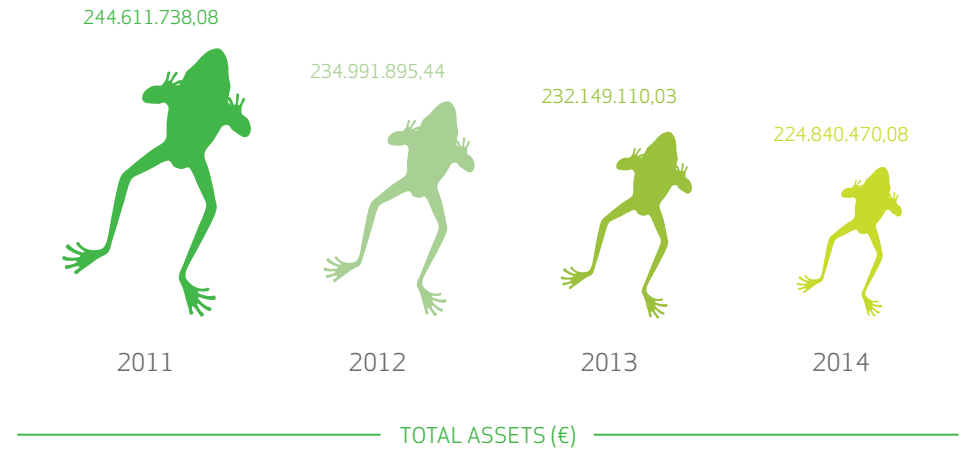
By the end of 2014, LIPOR had an EBITDA (Operating Cash Flow) of 6.4 million euros, with an increase of 14% in comparison with the previous year, providing a margin of 19%, as a result of the increase in operating profitability accomplished in the past years.



BALANCE SHEET

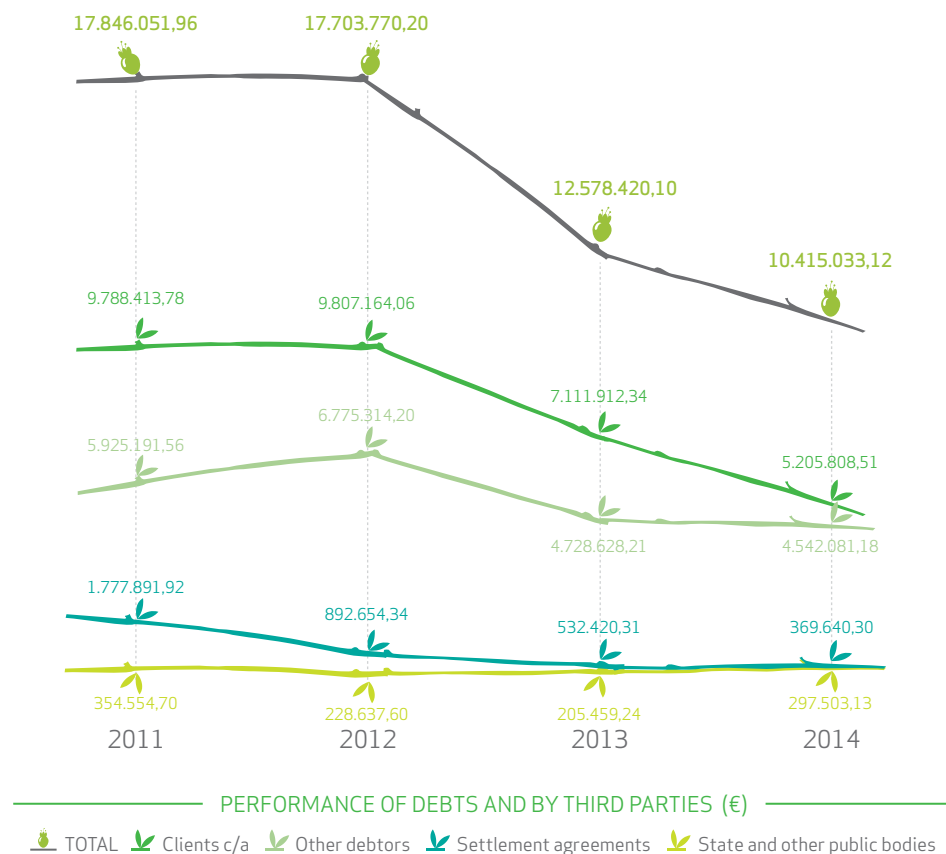
By the end of 2014, LIPOR's balance sheet registered Total Net Assets of 224,840,470 euros, with a 3% decrease in comparison with 2013. This decrease is due to the reduction of Short-term debts from our Customers of about 27%.

The Fixed Assets correspond to about 90% of the Total Assets, as a result of the strong investment in Fixed Assets that LIPOR's activity demands. Thanks to the stabilisation of the Operational Units, the investment was focused on the reestablishment of the best operational levels.

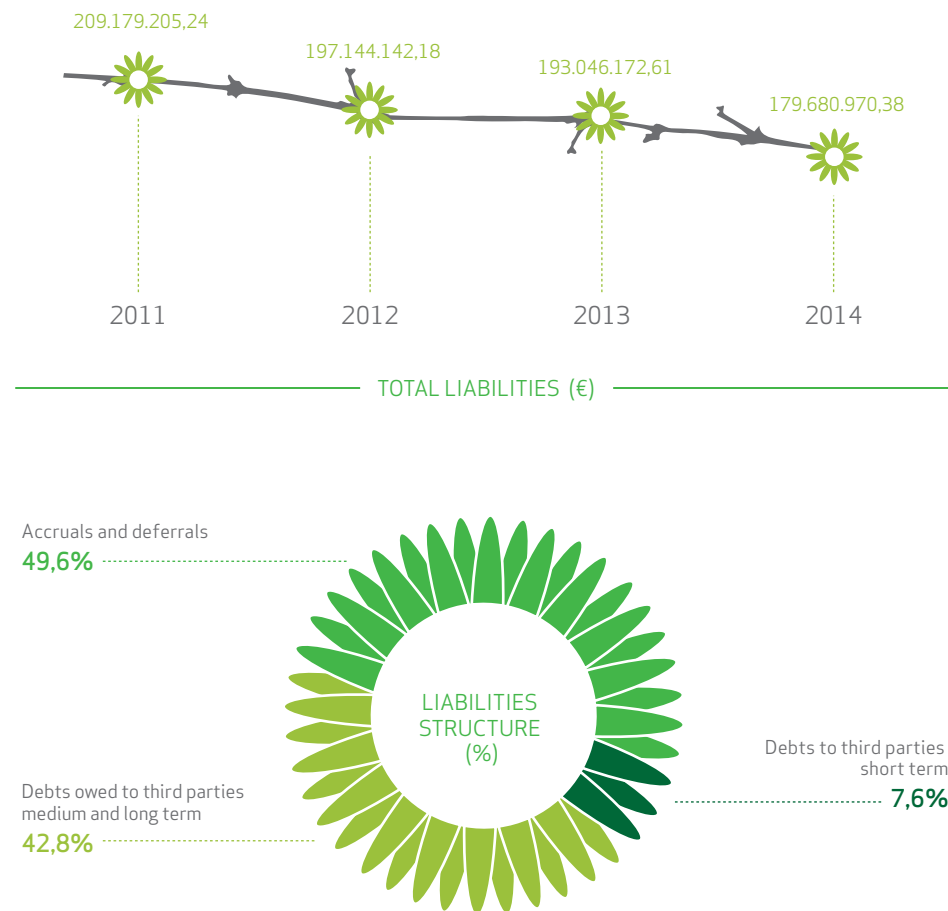


By the end of 2014, Short-term Debts from Third Parties amounted to an absolute value of 10,117,529 euros. In comparison with the previous year, there was a 16% reduction. It is important to mention and acknowledge the

commitment and effort made by our associated Municipalities to settle their debts towards LIPOR, which have much contributed to this result, as this is still the most relevant item within Debts from Third Parties, amounting to 71%.



LIPOR's Total Liabilities registered a significant decrease of about 7% in comparison with the previous year, amounting to 179,680,970 euros by the end of this year. The following chart shows its composition:



Several factors contributed to the positive evolution of LIPOR's debt. On the one hand, there was a 7% reduction in Medium and Long-Term Loans due to the fulfilment of the amortisation plans for loans from the EIB (European Investment Bank) and, on the other hand, debts to Suppliers c/a decreased 5% as a result of LIPOR's effort in the past years to settle its debts within the payments deadlines.

It should also be mentioned that the 1st tranche of the 1st loan contracted in 1996 for the construction of the Energy Recovery Plant, amounting to 39.9 million euros, was completely paid off in December 2014.



PROPOSED APPLICATION OF RESULTS



In order to fulfil the conditions established in paragraph 2.7.3 of POCAL (Official Accounting Plan for Local Government), it is proposed that the positive Net Income of 6,056,562.28 euros and the balance of the Retained Earnings account amounting to 871,947.66 euros be applied as follows:

- 1) Constitution of a Legal Reserve of 302,828.11 euros;*
- 2) Reinforcement of Assets amounting to 6,625,681.83 euros.*



FINANCIAL STATEMENTS



06.1 PROFIT AND LOSS ACCOUNT

POC ACCOUNTS	FINANCIAL YEAR			
	2014		2013	
COSTS AND LOSSES				
61	Cost of Consumable Supplies:			
	Goods			
	Material		61 240,60	87 184,65
62	External Services and Supplies		23 048 015,45	25 394 254,85
	Personnel Costs:			
641+642	Remunerations	2 968 628,69		3 305 583,22
643 a 648	Social Charges	877 076,91		863 024,32
649	Others Personnel Costs:		3 845 705,60	4 168 607,54
63	Transfers and current subsidies and social benefits		0,00	0,00
66	Depreciation and Amortization	4 443 437,34		4 972 160,95
67	Provisions of the year	2 137,39	4 445 574,73	4 712 555,68
65	Other operating costs		957 268,76	655 349,84
	(A)		32 357 805,14	39 990 113,51
68	Financial costs and losses		4 725 799,04	4 449 800,20
	(C)		37 083 604,18	44 439 913,71
69	Extraordinary costs and losses		155 163,03	86 480,64
	(E)		37 238 767,21	44 526 394,35
88	Net Income		6 056 562,28	1 255 184,16

FINANCIAL YEAR

POC ACCOUNTS

2014

2013

INCOME AND GAINS

		2014		2013	
Sales and provision of services:					
7111	Sales of goods				
7112 a 7118	Sales of products	18 481 221,58		20 708 269,52	
712	Provision of services	14 934 429,22	33 415 650,80	14 432 847,66	35 141 117,18
72	Taxes and fees		652 944,42		453 973,10
(a)	Production variation		-3 975,71		18 203,41
75	Entety In house works		0,00		0,00
73	Supplementary income		226 754,31		287 093,23
74	Transfers and subsidies obtained		6 250 319,42		5 990 393,86
76	Other operating income and gains				
	(B)		40 541 693,24		41 890 780,78
78	Financial income		1 208 318,63		1 748 259,37
	(D)		41 750 011,87		43 639 040,15
79	Extraordinary income and gains		1 545 317,62		2 142 538,36
	(F)		43 295 329,49		45 781 578,51

(a) Algebraic difference between final and initial stocks of 'intermediate and finished products; by-products, waste and scrap "and" work in progress', also taking into consideration the movement recorded in "Regularization of stocks."

Summary

	2014	2013
Operating Results: (B) - (A)	8 183 888,10	1 900 667,27
Financial Results: (D - B) - (C - A)	-3 517 480,41	-2 701 540,83
Current Results: (D) - (C)	4 666 407,69	-800 873,56
Net income: (F) - (E)	6 056 562,28	1 255 184,16

06.2 BALANCE SHEET

FINANCIAL YEAR

ACCOUNT POCAL CODES

		FINANCIAL YEAR			
		2014			2013
		AB	AP	AL	AL
ASSETS					
Fixed Assets:					
Intangible fixed assets					
431	Set-up expenses	8 014,62	8 014,62	0,00	0,00
433	Patents, Royalties and other rights	9 476,29	8 891,06	585,23	1 001,51
434	Inspections	319 115,82	319 115,82	0,00	0,00
435	Environmental awareness	8 705 048,37	8 503 138,06	201 910,31	260 834,87
436	Studies and projects	4 353 687,94	4 339 993,42	13 694,52	14 724,48
437	Software	1 385 164,76	1 235 894,38	149 270,38	129 091,00
443	Fixed assets in progress	0,00		0,00	
		14 780 507,80	14 415 047,36	365 460,44	405 651,86
Tangible fixed assets					
421	Land and Natural Resources	23 791 731,92		23 791 731,92	23 674 582,89
422	Buildings and other constructions	47 741 502,41	15 151 457,08	32 590 045,33	34 215 710,93
423	Basic equipment	194 730 541,62	56 572 768,58	138 157 773,04	138 202 837,61
424	Transport equipment	7 933 495,17	7 203 575,92	729 919,25	889 685,07
425	Tools and utensils	179 489,57	161 475,03	18 014,54	21 325,60
426	Administrative equipment	3 610 059,93	3 252 708,95	357 350,98	275 551,27
427	Returnable containers	864,40	0,00	864,40	864,40
428+429	Other tangible fixed assets	2 805 824,89	2 371 327,25	434 497,64	507 244,60
442	Fixed assets in progress	267 545,43		267 545,43	680 000,01
		281 061 055,34	84 713 312,81	196 347 742,53	198 467 802,38
Financial Investments					
41	Financial Investments				
412	Bonds and equities	1 026 862,50	770 146,87	256 715,63	980 075,00
415	Other financial applications	12 200 673,73	7 471 208,03	4 729 465,70	6 673 645,85
		13 227 536,23	8 241 354,90	4 986 181,33	7 653 720,85
Current assets:					
Inventories					
36	Raw materials, subsidiary and consumables			0,00	0,00
33	Finished products and semifinished products	42 635,55	0,00	42 635,55	46 611,26
32	Goods				
37	Advances on purchases				
		42 635,55	0,00	42 635,55	46 611,26

ACCOUNT POCAL CODES		FINANCIAL YEAR			
		2014			2013
		AB	AP	AL	AL
Debts and thirth parties - Medium/Long Term:					
2687	Municipalities - Agreements Regularization	297 503,13		297 503,13	532 420,31
Debts owed by third parties - Short Term:					
211	Clients, c/a	5 205 808,51		5 205 808,51	7 111 912,34
212	Taxpayers, c/a				
213	Users, c/a				
218	Clients, taxpayers and users of doubtful debts	51 865,53	51 865,53	0,00	0,00
251	Debtors for budget execution				
2219	Advances to suppliers				
2619	Advances to suppliers of fixed assets				
24	State and other public bodies	369 640,30		369 640,30	205 459,24
264	Local government				
262+263+267+268	Other Debtors	4 542 081,18		4 542 081,18	4 728 628,21
		10 466 898,65	51 865,53	10 415 033,12	12 578 420,10
Deposits in financial institutions and cash					
12 + 18	Deposits in financial institutions	10 841 050,46		10 841 050,46	11 265 090,63
11	Cash	8 465,03		8 465,03	7 430,98
		10 849 515,49	0,00	10 849 515,49	11 272 521,61
Accrued and deferrals					
271	Income Accruals	217 153,95		217 153,95	193 975,47
272	Deferred Costs	1 616 747,67		1 616 747,67	1 530 406,50
		1 833 901,62	0,00	1 833 901,62	1 724 381,97
	Total depreciation and amortization		99 128 360,17		
	Total provisions		8 293 220,43		
	Total assets	332 262 050,68	107 421 580,60	224 840 470,08	232 149 110,03

ACCOUNT CODE POCAL		FINANCIAL YEAR	
		2014	2013
EQUITY AND LIABILITIES			
	Equity:		
51	Assets	27 174 831,60	27 174 831,60
55	Adjustments in equity investments in companies		
56	Revaluation reserves	2 344 133,47	2 344 133,47
	Reserves:		
571	Legal reserves	351 669,03	351 669,03
572	Statutory reserves		
573	Contractual Reserves		
574	Free Reserves		
575	Subsidies	6 785 352,40	6 785 352,40
576	Donations		
577	Reserves arising from asset transfers		
578	Special Reserves	1 575 003,26	1 575 003,26
59	Retained earnings	871 947,66	-383 236,50
88	Net income	6 056 562,28	1 255 184,16
	Total equity	45 159 499,70	39 102 937,42

FINANCIAL YEAR

ACCOUNT CODE POCAL		2014	2013
	Liabilities:		
292	Provisions for risks and charges	4 707 224,21	4 707 224,21
	Debts to third parties medium and long term		
2312	Debts to credit institutions	72 252 689,60	77 652 689,60
2686	Other Creditors Medium and Long Term		2 386 384,02
		76 959 913,81	84 746 297,83
	Debts to third parties - Short Term		
2311	Short-term loans	5 400 000,00	5 272 527,40
269	Advances on account of sales	141 343,32	90 148,26
221	Suppliers, c/a	4 889 155,02	8 584 596,09
228	Suppliers - Invoices in progress and conference		620,96
252	Creditors for budget execution		
219	Advances from customers, taxpayers and users		
217	Clients and users with surety	35 832,09	35 832,09
2611+2612	Suppliers of fixed assets, c/a	381 487,61	379 053,72
24	State and other public bodies	211 022,84	146 486,48
264	Local government		
262+263+267+268	Other creditors	2 545 376,18	4 498 693,30
		13 604 217,06	19 007 958,30
	Accruals and deferrals		
273	Accrued costs	4 905 312,26	4 802 054,28
274	Deferred income	84 211 527,25	84 489 862,20
		89 116 839,51	89 291 916,48
	Total liabilities	179 680 970,38	193 046 172,61
	Total equity and liabilities	224 840 470,08	232 149 110,03

SUMMARY OF CASH FLOWS

CASH RECEIPTS

Balance of previous financial year	11 272 521,61
Budget Execution	11 063 699,83
Treasury Operations	208 821,78
Budget Revenues	52 172 305,20
Currents	42 483 449,52
Capital	9 688 855,68
Treasury Operations	761 020,96
Total	64 205 847,77

Year:2014
Un: Euros

CASH PAYMENTS

Budget Expenditure	52 581 825,10
Currents	44 062 691,92
Capital	8 519 133,18
Treasury Operations	774 507,180
Balance for the following financial year	10 849 515,49
Budget Execution	10 654 179,93
Treasury Operations	195 335,56
Total	64 205 847,77

Year:2014
Un: Euros

GUARANTEES, SURETIES AND RECEIPT ACCOUNTS

GUARANTEES, SURETIES AND RECEIPT ACCOUNTS

Balance of previous financial year	20 478 166,81
Provided guarantees and sureties	8 366 946,12
Receipts for collection	12 111 220,69
Guarantees and sureties provided	279 930,15
Receipts settled	45 234 531,89
Total	65 962 628,85

Year:2014
Un: Euros

Operated guarantees and sureties	0,00
Returned guarantees and sureties	1 931 937,04
Receipts collected	47 016 271,62
Receipts annulled	328 710,59
Balance for next financial year	16 685 709,60
Guarantees and sureties	6 684 939,23
Receipts for collection	10 000 770,37
Total	65 962 628,85

Year:2014
Un: Euros

CASH FLOWS

CASH RECEIPTS

Balance of previous financial year		11 272 521,61	070111020106	T-PACK	427 166,81
Budget Execution		11 063 699,83	070111020107	ALUMINIUM	34 549,29
Treasury operations		208 821,78	070111020108	STEEL	275 204,75
Budget Revenues		52 172 305,20	070111020112	PLASTIC FILM	875 707,14
02	Indirect taxes	638 484,16	070111020113	MIXED PLASTICS	433 930,89
0202	Other	638 484,16	070111020199	OTHER SORTING PLANT	46 944,58
020206	Specific Indirect taxes - Local Authorities	638 484,16	0701110202	Sorting Platform	878 192,36
0202069999	OTHERS	638 484,16	070111020203	PLASTIC	34 994,15
04	Fees, fines and other penalties	580 686,74	070111020205	LIGHT SCRAP	55 263,28
0402	Fines and penalties	580 686,74	070111020206	GLASS	738 251,64
040201	INTEREST ON LATE PAYMENTS	580 686,74	070111020208	EPS - Styrofoam	22 473,75
05	Property incomes	1 185 116,87	070111020299	OTHER PLATFORM	27 209,54
0502	Interest-Financial Corporations	1 185 116,87	0701110203	WEEE Platform	115 133,41
050201	BANKS AND OTHER FINANCIAL INSTITUTIONS	1 185 116,87	070111020301	COOLING EQUIPMENT	22 712,80
06	Current transfers	258 715,07	070111020302	WHITE LINE	9 207,50
0603	Central Administration	258 715,07	070111020303	SMALL ELECTRICAL APPLIANCES AND COMPUTING	36 597,31
060301	Central Government	258 715,07	070111020304	TELEVISIONS AND MONITORS	44 696,00
06030103	Municipal Fund Base	258 715,07	070111020305	FLUORESCENT LAMPS	1 919,80
0603010399	OTHERS	258 715,07	07011103	Composting	802 565,50
07	Sale of current goods and services	38 867 710,28	0701110301	ORGANIC COMPOST	802 565,50
0701	Sale of goods	22 292 868,38	07011104	Landfills	220 480,42
070110	Waste, Residues and Rejects	401 890,17	070111040101	ELECTRICITY - ERMESINDE BIOGAS LANDFILL	186 413,05
07011001	Energy Recovery Plant	401 890,17	070111040102	ELECTRICITY - MATOSINHOS BIOGAS LANDFILL	34 067,37
0701100101	FERROUS SCRAP	401 890,17	07011105	Products "Horta Formiga"	4 630,60
070111	Finished Products and Intermediates	21 890 978,21	0701110501	VARIOUS PRODUCTS	4 630,60
07011101	Energy Recovery Plant	14 624 558,95	0702	Services	16 574 841,90
0701110101	ENERGY	14 624 558,95	0702090201	Deposition in the Energy Recovery Plant	14 829 004,95
07011102	Multimaterial recycling	6 238 742,74	070209020101	FROM MUNICIPALITIES	14 706 895,41
0701110201	Sorting Plant	5 245 416,97	070209020102	FROM THE PRIVATE SECTOR	122 109,54
070111020101	PAPER/CARDBOARD	1 099 857,51	0702090202	Sanitary Landfill	1 701 232,96
070111020102	MIX PAPER	594 123,16	070209020201	FROM MUNICIPALITIES	1 701 232,96
070111020103	PEAD	580 067,66	0702090203	COMPOSTING PLANT	37 242,99
070111020104	PET	877 865,18	070209020302	FROM THE PRIVATE SECTOR	37 242,99
			07020999	Other	7 361,00

0702099901	COURSES "HORTA DA FORMIGA"	6 251,00
0702099902	HOLIDAY CAMPS	1 110,00
08	Other current revenue	952 736,40
0801	Other	952 736,40
080199	Other	952 736,40
08019903	VAT REFUNDS	542 168,33
08019999	Several	410 568,07
0801999901	ALLOWANCES INSURANCE	40 160,46
0801999902	SPECIFICATIONS/TENDER PROCEDURES	1 950,00
0801999999	OTHERS	368 457,61
09	Sale of capital assets	1 361,79
0901	Land	1 361,79
090101	LAND - NON-FINANCIAL CORPORATIONS	1 361,79
10	Capital transfers	7 743 309,47
1001	Corporations and quasi non-financial corporations	15 121,78
100102	Private	15 121,78
10010201	Green Dot System	15 121,78
1003	Central Government	941 747,01
100307	State Community co-financed projects	941 747,01
10030701	Cohesion Fund	941 747,01
1003070101	PROJ. INTEG. RES. SOL. URB. 2002/PT/16/C/PE/002	941 747,01
1005	Local Government	6 786 440,68
100501	Continent	6 786 440,68
10050101	MUNICIPALITIES	6 786 440,68
11	Financial Assets	1 944 180,15
1109	Participation Units	1 944 180,15
110902	Financial Corporations	1 944 180,15
11090201	Passive Management Fund - Special closed-end investment fund	1 944 180,15
15	Replacements not deducted from payment	4,27
1501	Replacements not deducted from payments	4,27
150101	Replacements not deducted from payments	4,27
Total of Current Revenues		42 483 449,52
Total Capital Revenues		9 688 855,68
Treasury Operations		761 020,96
Total		64 205 847,77

Year: 2014
Un: Euros

CASH FLOWS

CASH PAYMENTS

Budget Expenditure		52 581 825,10
01	Personnel Expenditure	3 752 409,79
0101	Certain and permanent remunerations	2 887 905,39
010102	CORPORATE BOADIES	40 291,23
010104	Personnel - Legal Framework for Individual Work Contract	1 910 604,13
01010401	PERSONNEL SERVICE	1 910 604,13
010108	PERSONNEL WAITING RETIREMENT	19 005,09
010109	PERSONNEL IN ANY OTHER SITUATION	14 824,45
010111	REPRESENTATION	34 193,00
010112	Supplements and awards	319 558,56
01011201	UNSANITARY ALLOWANCE	319 558,56
010113	MEAL ALLOWANCE	201 603,76
010114	Holiday and Christmas Allowance	347 825,17
01011401	HOLIDAY ALLOWANCE	179 079,83
01011402	CHRISTMAS ALLOWANCE	168 745,34
0102	Occasional and variables Allowances	39 753,33
010202	OVERTIME	5 262,66
010204	Daily subsistence allowance	15 526,27
010205	ALLOWANCE FOR FAULTS	2 028,72
010211	SHIFT ALLOWANCE	14 798,53
010214	OTHER ALLOWANCES IN CASH OR SPECIES	2 137,15
0103	Social Security	824 751,07
010301	HEALTH CHARGES	72 511,43
010302	Other health charges	65 298,77
01030201	CONTRIBUTIONS OF ADSE	65 298,77
010303	FAMILY ALLOWANCE FOR CHILDREN AND YOUTH	14 058,65
010304	OTHER FAMILY BENEFITS	7 992,00
010305	Contributions to Social Security	613 950,60
0103050201	GENERAL PENSION FUND	355 211,16
0103050202	GENERAL SCHEME	258 739,44
010306	ACCIDENTS AND OCCUPATIONAL DISEASES	1 607,00
010309	INSURANCE	49 332,62
01030901	INSURANCE FOR WORKING ACCIDENTS AND OCCUPATIONAL DISEASES	47 672,89
01030903	LIFE INSURANCE	1 659,73

02	Purchase of current goods and services	34 910 278,24
0201	Acquisition of goods	500 887,54
020101	RAW MATERIALS AND SUBSIDIARIES	70 255,67
020102	Fuels and lubricants	153 243,98
02010201	GASOLINE	2 806,40
02010202	DIESEL	134 410,55
02010299	OTHER	16 027,03
020104	CLEANING AND HYGIENE	16 875,11
020105	MEALS-FOOD CATERING	35 193,37
020107	CLOTHING AND PERSONAL ITEMS	46 355,33
020108	OFFICE EQUIPMENT	42 724,12
020114	OTHER STUFF - PARTS	103 957,93
020115	AWARDS PRIZES AND GIFTS	6 878,84
020117	TOOLS AND UTENSILS	22 483,97
020118	BOOKS AND TECHNICAL DOCUMENTATION	2 919,22
020121	OTHER ASSETS	0,00
0202	Purchase of services	34 409 390,70
020201	Costs of facilities	209 106,69
02020101	ELECTRICITY	199 256,85
02020102	WATER	9 849,84
020202	CLEANING AND HYGIENE	81 344,24
020203	CONSERVATION OF GOODS	310 540,33
020209	COMMUNICATIONS	78 491,57
020210	TRANSPORT	82 684,33
020211	REPRESENTATION OF SERVICES	10 414,70
020212	INSURANCE	44 666,19
020213	TRAVEL AND STAYS	57 911,07
020214	STUDIES, ADVICE, PROJECTS AND CONSULTANCY	612 772,87
020215	TRAINING	63 390,74
020216	SEMINARS AND EXHIBITIONS AND SIMILAR	68 186,93
020217	ADVERTISING	44 461,81
020218	SECURITY AND SURVEILLANCE	150 864,11
020219	TECHNICAL ASSISTANCE	130 297,30
020220	OTHER SPECIALIZED LABOURS	826 975,60
020222	HEALTH SERVICES	16 412,64
020225	Other Services	31 620 869,58
02022502	EXPLORATION OF THE LANDFILL ANNEX - TO ENERGY RECOVERY PLANT	2 014 687,83

02022503	EXPLORATION OF THE ENERGY RECOVERY PLANT	26 609 510,01
02022504	EXPLORATION OF THE COMPOSTING PLANT	2 610 861,13
02022505	EXPLORATION BIOGAS - ERMESINDE LANDFILL	58 948,49
02022506	EXPLORATION BIOGAS - MATOSINHOS LANDFILL	47 970,00
02022508	TRANSPORT AND TREATMENT OF LEACHATE	60 128,31
02022509	EXTERNAL SOCIAL RESPONSIBILITY	86 242,13
02022510	INTERNAL COMMUNICATION AND SOCIAL RESPONSIBILITY	11 756,75
02022599	OTHER	120 764,93
03	Interest and other charges	4.002.072,72
0301	Interest on public debt	3.665.615,69
030103	Financial corporations	3 665 615,69
03010302	Loans to Medium and long term	3 665 615,69
0301030201	EIB - EUROPEAN INVESTMENT BANK	3 665 615,69
0305	Other interest	172 831,51
030501	INTEREST ON LATE PAYMENTS	172 831,51
0306	Other financial charges	163 625,52
030601	Other financial charges	163 625,52
03060101	BANK GUARANTEES	162 976,50
03060199	OTHER	649,02
06	Other current expenditure	1 397 931,17
0602	Severa	1 397 931,17
060201	TAXES AND FEES	644 632,04
060203	Other	753 299,13
06020305	Other	753 299,13
0602030501	Rents and rentals	84 945,77
0602030502	ELECTRICITY LIPOR II	71 142,23
0602030599	OTHER	597 211,13
07	Purchasing investments products	3 246 605,80
0701	Investments	3 246 605,80
070101	LAND	118 686,71
070104	Constructions	1 814 721,92
07010411	INFRASTRUCTURE FOR SOLID WASTE TREATMENT	1 684 162,50
07010413	OTHER	130 559,42
070106	Transportation equipment	6 027,00
07010602	OTHER	6 027,00
070107	COMPUTER EQUIPMENT	32 865,25
070108	COMPUTER SOFTWARE	141 216,30

070109	ADMINISTRATIVE EQUIPMENT	12 504,97
070110	Basic Equipment	1 067 556,60
07011001	EQUIPMENT WASTE COLLECTION	42 494,05
07011002	Other	1 025 062,55
0701100201	WASTE COLLECTION EQUIPMENT	1 025 062,55
070111	TOOLS AND EQUIPMENT	6 372,86
070113	INTANGIBLE FIXED INVESTMENT	212,75
070115	OTHER INVESTMENTS	46 441,44
10	Financial Liabilities	5 272 527,38
1006	Loans to medium and long term	5 272 527,38
100603	Financial Corporations - Banks and other Institutions	5 272 527,38
10060301	European Investment Bank - EIB	5 272 527,38
1006030101	Loan 9285	5 089 733,68
1,00603010101	AMORTIZATION OF CAPITAL	5 089 733,68
1006030102	Loan 20117	142 793,70
1,00603010201	AMORTIZATION OF CAPITAL	142 793,70
1006030103	Loan 21845	30 000,00
1,00603010301	AMORTIZATION OF CAPITAL	30 000,00
1006030104	Loan 23440	10 000,00
1,00603010401	AMORTIZATION OF CAPITAL	10 000,00
Total Current Expenditure		44 062 691,92
Total Capital Expenditure		8 519 133,18
Treasury operations		774 507,18
Balance for the following financial year		10 849 515,49
Budget Execution		10 654 179,93
Treasury Operations		195 335,56
Total		64 205 847,77

Year: 2014
Un: Euros





APPENDIX TO THE BALANCE SHEET AND PROFIT AND LOSS ACCOUNT

Note: the numbering adopted in this chapter concerns the numbering of POCAL.



8. APPENDIX TO THE FINANCIAL STATEMENTS

8.1. CHARACTERIZATION OF ENTITY:

8.1.1. IDENTIFICATION (name, tax identification number, address, financial arrangements and other elements of identification):

LIPOR - Intermunicipal Service of Waste Management of Greater Porto – gathering together eight Municipalities: Espinho, Gondomar, Maia, Matosinhos, Porto, Póvoa de Varzim, Valongo and Vila do Conde.

LIPOR is a collective person of public law, that in light of its statutes (Article 2., No. 1) has as immediate object the recycling, recovery, treatment and final use of solid waste delivered by Municipalities members, as well as the management, maintenance and development of infrastructure necessary for this purpose.

LIPOR has its registered office in Morena Street n. No. 805-955, Baguim do Monte, Gondomar and national tax number, 501.394.192.

8.1.2. LEGISLATION (constitution, organization and operation, if applicable)

LIPOR is established as an Association of Municipalities. In recent years several legal regulations focused on the connection of Municipalities in order to maximize synergies and promote economies of scale, within the area which has been transferred to them by law. Associations of Municipalities are nowadays one of the typical cases of so-called public associations - one of the ways to apply the principles of the elimination of bureaucracy in public administration and to offer services to the people, as proclaimed in Article 267, 1, of the Basic Law, according to the revision of 1982.

In fact, there are certain public interests that should be satisfied by the collective person, in this case the Municipalities, but decides not to proceed through its direct administration, handing over its management to another collective public person. Especially when that new person is a kind of collective public associations, gathering efforts and material and human resources of several members to better carry out such specific and common purposes.

Currently, LIPOR, as an Association of Municipalities, is governed by Law No. 75/2013, dated September 12th, which establishes the legal framework for local government, approves the status of Inter-municipal Entities, defines the legal system for the transfer of powers from the State to Local Authorities and Inter-municipal Entities and approves the legal system of Municipal Associations.



The Legislator sets forth, in Article 63(1) of Law No. 75/2013, dated September 12th, that “Public associations of local authorities may be established for the joint pursuit of the respective responsibilities...” and local authority associations shall include metropolitan areas, inter-municipal communities and associations of municipalities and boroughs for specific purposes.

Under Law no. 75/2013, Associations of Municipalities shall again be governed by the rules applicable to legal persons under public law and shall be subject to the “State’s legal system for financial and property administration”.

LIPOR is bound to the accounting system applicable to municipalities (POCAL – Official Accounting Plan for Local Government, approved by Decree-Law no. 54-A/99, dated February 22nd).

Being a public organisation, and according to Law and to its By-Laws, LIPOR is subject to local political cycles (local elections).

Therefore, the Associated Municipalities are members of the Association of Municipalities, and are personally represented by members of the respective City Council. Their competences as representatives of the members of the Association of Municipalities are in dissociable from their position as members of the respective City Council, and these competences shall be maintained, suspended or terminated, as their term of office is maintained, suspended or terminated.

8.1.3. EFFECTIVE ORGANIZATIONAL STRUCTURE

(organization chart and, where applicable, details of advisory and monitoring bodies)

The Association shall have the following organs: Intermunicipal Assembly and Board of Directors.

The Intermunicipal Assembly is the deliberative organ of LIPOR and is composed by the President and two Councilors from each of the associated Municipalities with a total of twenty-four elements. Among its main attributions, we underline the approval of the Budget, Business Plans and Activity Report, Balance Sheet and Accounts of the Association. The Intermunicipal Assembly normally meets twice a year.

The Board of Directors is the executive body, composed by five effective directors and three alternates, representing the associated Municipalities and elected by the Intermunicipal among its members. The Board has regular weekly meetings at the Headquarters of LIPOR. Although existing only five effective elements, eight elements regularly participate in meetings and decisions of the organization, what implies that the Board of Directors consists of eight directors.

As regards the independence of the board members (Intermunicipal Assembly and Board of Directors) this is guaranteed, since it is dependent on a process of scrutiny in local elections. In fact these positions are highly political. The elected mayors are automatically as-

signed to the Intermunicipal Assembly of LIPOR. In the case there exist other elements, they are designated by the city, between the councilors elected.

The Intermunicipal Assembly on the recommendation of the Board of Directors appoints the Chief Executive Officer, who is in charge of the professional executive management of the association, counting with the assistance of the responsible of the different units, which are part of the management of the organization. The duties of the Chief Executive Officer are provided by Dr. Fernando António Ferreira Leite.

Regarding the selection of the Chief Executive Officer, this was based on his experience in the waste sector and its suitability for the job. Its renewal in this position by successive Boards of Directors have been based on the results, demonstrating his skills for the job.

The Decree no. 18/2009, which entered into force on 1st of October, adapted the Integrated Management and Performance Assessment in Public Administration (SIADAP), approved by Law 66-B/2007, from 28th of December to the Local Government.

Due to the publication and entry into force of this law, the Intermunicipal Assembly, within its powers and through the nomination of the Board of Directors, adopted in a regular meeting held on January 20th, 2010, the Rules of Procedure which embody a new macrostructure organization of the Association.



These Rules as well as the corresponding organogram, were published in the second series of the Portuguese Republic Official Gazette of January 27th, 2010, with the new macrostructure put into operation in February 2010.

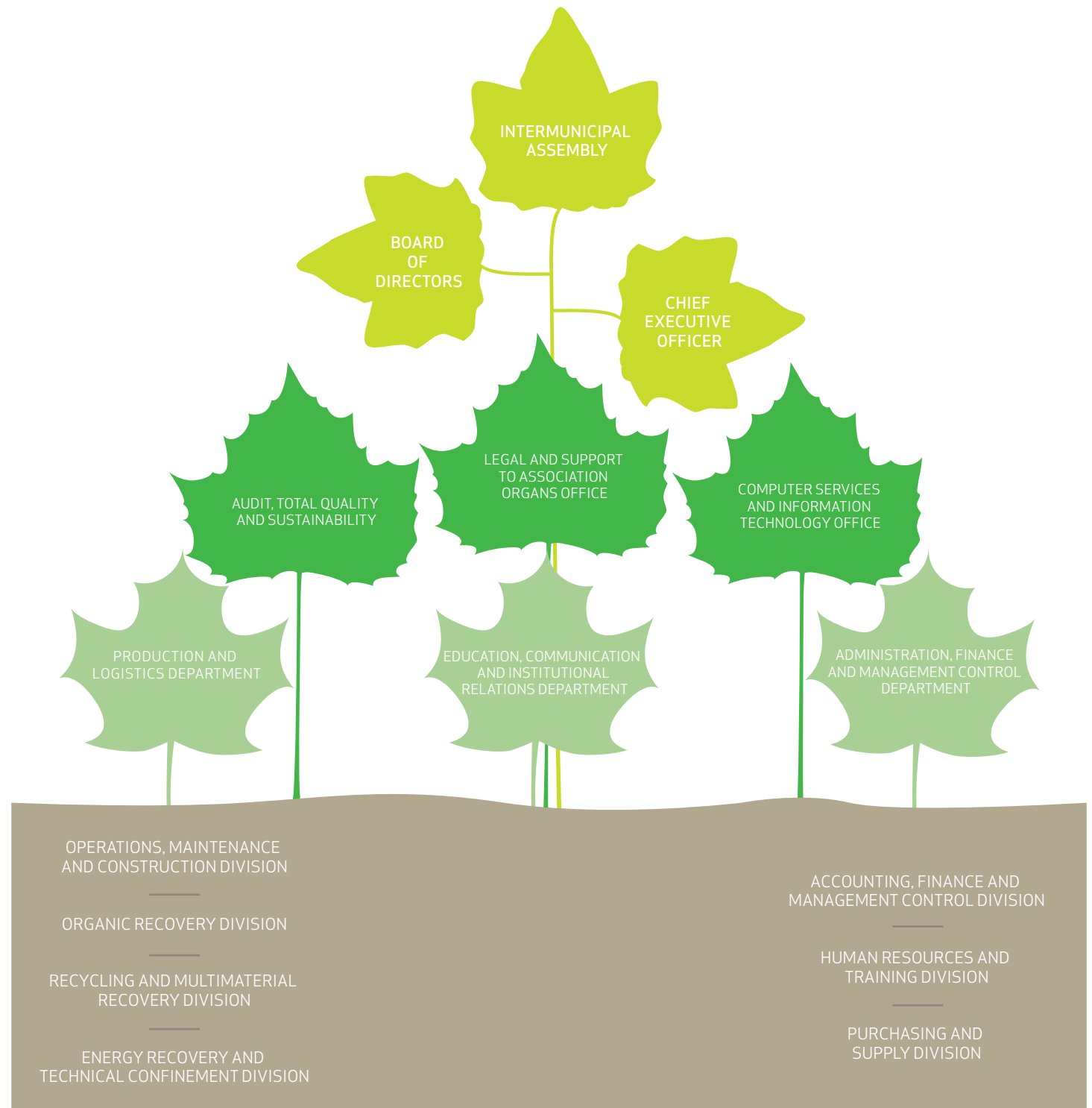
Therefore, in the daily management of the organization, in addition to the Chief Executive Officer, the Administration has the monitoring of a set of responsible with advice functions of the several units, increasing the ability of governance.

The new organization chart corresponding to the approved Macrostructure by the bodies of LIPOR, currently in effect, is as follows:

8.1.4. SUMMARY DESCRIPTION OF ACTIVITIES

The immediate object of the Association is the recovery and treatment of solid waste delivered by the associated Municipalities and other entities which the Association will admit, as well as the management, maintenance and development of the necessary infrastructure for this purpose.

The Association may have its immediate object expanded and pursue any purpose comprised in the duties of the Municipalities members, except those which by their nature or by law must be exercised directly by them.



8.1.5. HUMAN RESOURCES

The Executive Body of the Association - Board of directors - is composed as follows:

- Aires Henrique do Couto Pereira (Chairman of the Board of Directors)

Vogais Efetivos:

- Dr. José Manuel Pereira Ribeiro
- Eng.º Filipe Manuel Ventura Camões de Almeida Araújo
- Eng.º António Domingos da Silva Tiago
- Dra. Joana Mafalda Felício Ferreira

And as alternate members:

- José Fernando da Silva Moreira
- Dra. Maria de Lurdes Castro Alves
- Dr. Quirino Manuel Mesquita de Jesus

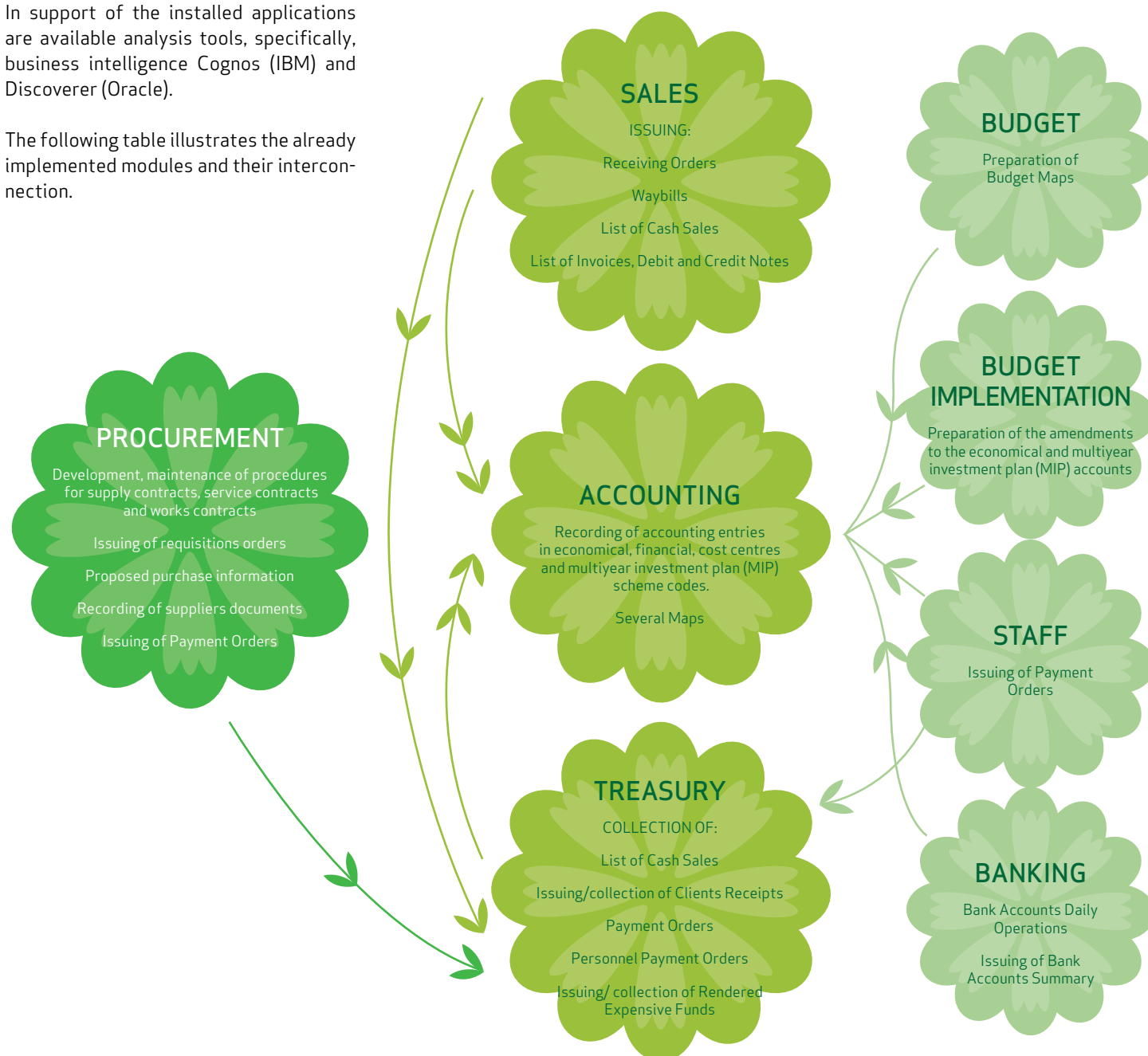
8.1.6 - ACCOUNTING INFORMATION SCHEME

The development and constant innovation of the Organization requires an agile, versatile and above all reliable feedback circuit. This way, and being included in a development project of the information system, has been made a thorough analysis of the existing applications, the improvements to implement and the new application needs, being this project currently developed by an external provider.

The management application consists of several interconnected modules and developed based on the most recent programming tools of Oracle (Developer6i), supported also by an Oracle database.

In support of the installed applications are available analysis tools, specifically, business intelligence Cognos (IBM) and Discoverer (Oracle).

The following table illustrates the already implemented modules and their interconnection.



8.1.7 - OTHER RELEVANT INFORMATION

LIPOR's information system is fully operational, running under a philosophy of continuous improvement, so that we can adapt ourselves to new needs and improve the already existing information.

These procedures aim at an increasing and quicker provision of the information needed for decision-making.

8.2 – NOTES TO THE BALANCE SHEET AND PROFIT AND LOSS ACCOUNT

8.2.3 - ACCOUNTING POLICIES IN BALANCE SHEET AND PROFIT AND LOSS ACCOUNT

The principal accounting policies used in the financial statements preparation were as follows:

Fixed assets

Intangible Fixed Assets

Intangible assets, mainly consisting of expenditures in environmental awareness campaigns and studies and projects expenses not affected to other tangible assets are recorded at cost and are amortized using the straight-line method on a monthly basis in three years.

Tangible Fixed Assets

Tangible assets acquired until December 31st, 1991 are stated at cost of acquisition, re-valued in accordance with the provisions contained in Decree-Law No. 399-G/84 of June 2nd, 118-B/86 of 27th of May, 111/88, April 2nd, 49/91 of January 25th and 264/92 dated November 24th.

The assets acquired after that date are recorded at cost of acquisition.

Depreciation is calculated by the straight line method, on a duodecimal basis on acquisition cost on a monthly basis according to the maximum rates set out in Regulatory Decree 2/90, for assets acquired until December 31st, 1999 and Decree 671/2000 of 17th of April for assets acquired after that date according to the following ranges:

Buildings and other constructions	Years 20 - 80
Basic equipment	03 - 14
Transport equipment	04 - 10
Tools and equipment	04 - 08
Office equipment	03 - 08
Other tangible fixed assets	03 - 10

Stocks

For the valuation of raw materials, subsidiaries and other consumables was considered the purchase price. The valuation of finished products was based on the selling price.

Provisions for doubtful debts

According to the POCAL, is established a provision of 100% for doubtful accounts for receivables from non-public entities not covered by guarantees, insurance or surety, older than 12 months.

Accrual

LIPOR records its income and expenditure in the financial statements in accordance with the principle of accrual, whereby the revenues and expenses are recognized as they are generated, regardless of when they are received or paid. The differences between the amounts received and paid the corresponding income and expenses are recorded under accruals and deferrals.

Subsidies to finance tangible fixed assets

Non-repayable fund subsidies granted to LIPOR for specific financing of certain tangible fixed assets are stated as deferred income under the item "Accruals and deferrals", and recognized in the financial statements in proportion to the estimated useful lives for subsidized tangible assets.

Transfers Obtained

The annual financial contributions obtained from the Municipalities associated to LIPOR, granted by way of generic reimbursement to investment, as part of its duties and obligations with LIPOR and according to Article 6 no. 1 point d) of the statutes, are in the Profit and Loss Account heading "Transfers and subsidies obtained" and fully recognized as income for the year.

8.2.4 - EXCHANGE RATES USED FOR THE CONVERSION OF TRANSACTIONS, RECORDED IN THE ACCOUNTS INCLUDED IN THE BALANCE SHEET AND PROFIT AND LOSS ACCOUNT ORIGINALLY EXPRESSED IN FOREIGN CURRENCY, INTO PORTUGUESE CURRENCY

The transactions originally denominated in foreign currencies are translated into Euros using the exchange rate at the date of receipt of invoice.

8.2.6 - NOTE TO THE ACCOUNTS 43 'INTANGIBLE FIXED ASSETS'

Intangible assets are considered all the values corresponding to the costs resulting from actions taken for environmental awareness as well as to the costs of studies and projects not affected to other tangible assets.

These amounts are amortized over three years on a straight-line basis.

8.2.7 - TRANSACTIONS TAKING PLACE UNDER THE ITEMS PERTAINING TO FIXED ASSETS AND UNDER THE ATTENDANT AMORTIZATIONS AND PROVISIONS, ACCORDING TO THE FOLLOWING TABLES:

Items	FIXED ASSETS					
	Initial balance	Revaluation / adjustment	Additions	Disposals	Transfers and deductions	Final balance
PUBLIC DOMAIN ASSETS						
INTANGIBLE FIXED ASSETS						
Set-up Expenses	8 014,62					8 014,62
Patents, Royalties and Other Rights	9 303,32		172,97			9 476,29
Inspections	319 115,82					319 115,82
Environmental awareness	8 645 869,49		60 334,20		-1 155,32	8 705 048,37
Additional studies	4 353 687,94					4 353 687,94
Software	1 280 354,76		104 810,00			1 385 164,76
Fixed assets in progress	0,00					0,00
Total of Intangible Fixed Assets	14 616 345,95	0,00	165 317,17	0,00	-1 155,32	14 780 507,80
TANGIBLE FIXED ASSETS						
Land and Other Resources	23 674 582,89		118 510,82	1 361,79		23 791 731,92
Buildings and other construction	47 681 725,93		40 476,64		19 299,84	47 741 502,41
Basic Equipment	192 852 504,51		1 326 845,66		551 191,45	194 730 541,62
Transport Equipment	8 039 049,36		4 900,00		-110 454,19	7 933 495,17
Tools and equipment	179 576,48		6 530,73		-6 617,64	179 489,57
Office equipment	3 517 566,95		40 125,75		52 367,23	3 610 059,93
Containers	864,40					864,40
Other tangible fixed assets	2 800 922,10		10 570,24		-5 667,45	2 805 824,89
Fixed assets in progress	680 000,01		7 890,43		-420 345,01	267 545,43
Total of Tangible Fixed Assets	279 426 792,63	0,00	1 555 850,27	1 361,79	79 774,23	281 061 055,34
FINANCIAL INVESTMENTS						
Bonds and equities	1 026 862,50					1 026 862,50
Other Financial Applications	14 144 853,88			1 944 180,15		12 200 673,73
Total of Financial Investments	15 171 716,38	0,00	0,00	1 944 180,15	0,00	13 227 536,23
TOTAL ASSETS	309 214 854,96	0,00	1 721 167,44	1 945 541,94	78 618,91	309 069 099,37

Year: 2014
(Uni: Euro)

DEPRECIATION OF FIXED ASSETS

Items	Initial balance	Reinforcement	Regularization	Final balance
PUBLIC DOMAIN ASSETS				
INTANGIBLE FIXED ASSETS				
Set-up Expenses	8 014,62			8 014,62
Patents, Royalties and Other Rights	8 301,81	597,25	-8,00	8 891,06
Inspections	319 115,82			319 115,82
Environmental awareness	8 396 034,62	107 884,60	-781,16	8 503 138,06
Additional studies	4 338 963,46	1 029,96		4 339 993,42
Software	1 151 263,76	84 630,62		1 235 894,38
Fixed assets in progress	0,00			0,00
TOTAL OF INTANGIBLE FIXED ASSETS	14 221 694,09	194 142,43	-789,16	14 415 047,36
TANGIBLE FIXED ASSETS				
Land and Other Resources				
Buildings and Other Construction	13 466 015,00	1 689 552,45	-4 110,37	15 151 457,08
Basic Equipment	54 649 666,90	2 220 529,19	-297 427,51	56 572 768,58
Transport Equipment	7 149 364,29	347 036,44	-292 824,81	7 203 575,92
Tools and Equipment	158 250,88	10 252,48	-7 028,33	161 475,03
Office Equipment	3 242 015,68	114 699,19	-104 005,92	3 252 708,95
Containers	0,00			0,00
Other Tangible fixed assets	2 293 677,50	100 674,23	-23 024,48	2 371 327,25
Fixed assets in progress				
TOTAL OF TANGIBLE FIXED ASSETS	80 958 990,25	4 482 743,98	-728 421,42	84 713 312,81
FINANCIAL INVESTMENTS	0,00	0,00	0,00	0,00
TOTAL OF AMORTIZATION	95 180 684,34	4 676 886,41	-729 210,58	99 128 360,17

Year: 2014
(Uni: Euro)

8.2.9 - COSTS INCURRED IN THE YEAR AND ON LOANS TO FINANCE FIXED ASSETS DURING CONSTRUCTION, WHICH HAVE BEEN CAPITALIZED IN THIS PERIOD

The total expenditure including interest expenses are related to bank loans to finance fixed assets and was €3,665,615.69 being €1,743,064-28 referring to the construction of the Energy Recovery Plant and €1,922,551.41 related the construction of the Composting Plant.

8.2.17 - OTHER TREASURY APPLICATIONS

The balance sheet caption “Other treasury applications” includes an amount of €9,548,855.48 over time, according to the following table:

Type	Entity	Amount	Balance
Term Deposits	CGD	3	2 600 000,00
Term Deposits	BIC	2	1 250 000,00
Term Deposits	TOTTA	1	850 000,00
Term Deposits	GOLDEN ASSETS	1	48 855,48
Term Deposits	BPI	2	2 250 000,00
Term Deposits	MONTEPIO	2	2 250 000,00
Term Deposits	CAIXA CREDITO AGRICOLA	1	300 000,00
TOTAL		12	9 548 855,48

Year: 2014
(Unit: Euro)

8.2.22 OVERALL VALUE OF DOUBTFUL DEBTS INCLUDED IN EACH OF THE ITEMS OF RECEIVABLES IN THE BALANCE

On December 31st, 2014 there were debts classified as doubtful, in full respect to clients in the amount of €51,865.53, which are fully provisioned as being in dispute or in default for more than a year.



8.2.26 - DISAGGREGATED DESCRIPTION OF RESPONSIBILITIES, BY GUARANTEES AND DEPOSITS PAID

ACCOUNT NAME AND NUMBER	CASH BALANCE FROM PREVIOUS		YEAR MOVEMENT		CASH BALANCE FOR NEXT YEAR	
	Debtor	Creditor	Debtor	Creditor	Debtor	Creditor
GUARANTEES AND DEPOSITS						
FROM THIRD-PARTY						
Suppliers	815 223,52		88 069,97	136 078,09	767 215,40	
Fixed assets suppliers	7 551 722,60		161 860,18	1 795 858,95	5 877 921,37	
Credores diversos						
Clients						
Total from third-party	8 366 946,12		249 930,15	1 931 937,04	6 645 136,77	
TO THIRD-PARTY						
Relating to land		229 536,88		1 081 990,00		1 311 526,88
Relating to EDP		10 200,00				10 200,00
VAT			9 406 382,03	11 055 395,46		1 649 013,43
Financial Institute for Regional Development IP		1 511 591,00				1 511 591,00
Directorate-General for Taxation		6 227 997,78		940 400,00		7 168 397,78
Relating to CCDRN		106 850,00				106 850,00
Total to third-party		8 086 175,66	9 406 382,03	13 077 785,46		11 757 579,09
RECEIPTS FOR COLLETION	12 111 220,69		44 905 821,30	47 016 271,62	10 000 770,37	
Totals	20 478 166,81	8 086 175,66	54 562 133,48	62 025 994,12	16 645 907,14	11 757 579,09

Year: 2014
(Uni: Euro)

8.2.27 - DETAIL OF PROVISIONS AT THE END OF THE YEAR

Account number	Account description	Initial Balance	Increase	Decrease	Final Balance
19	Provisions for Cash Investments				
291	Provisions for doubtful Debts	49 728,14	2 137,39		51 865,53
292	Provisions for Risks/Charges	4 707 224,21			4 707 224,21
39	Provisions for Write-Down of Stocks				
49	Provisions for Financial investments	7 517 995,53	723 359,37		8 241 354,90

Year: 2014
(Uni: Euro)

The increase in the provision for doubtful debts, in the amount of €2,137.39, stems from the existence of new customers in arrears for over a year, on 31/12/2014.

The provision for risks and charges, in the amount of €4,707,224.21 results from the existence of ongoing legal proceedings concerning LIPOR's corporate income taxes, in the amount of €3,816,963.87 and relating to VAT reimbursements for investments made by the Associated Municipalities in the amount of € 890,260.34.

A provision regarding Banif Float bonds, amounting to €723,359.37, also took place as a result of the reduction of these securities' market value.

8.2.28 - MOVEMENTS OCCURRED IN THE ACCOUNTS OF CLASS 5 – EQUITY

The movements recorded in class 5 in fiscal year 2014 were as follows:

Items	Initial Balance	Increase	Decrease	Final Balance
Assets	27 174 831,60			27 174 831,60
Revaluation Reserves	2 344 133,47			2 344 133,47
Legal Reserves	351 669,03			351 669,03
Subsidies	6 785 352,40			6 785 352,40
Special Reserves	1 575 003,26			1 575 003,26
Retained Earnings	-383 236,50	1 255 184,16		871 947,66
Net Income	1 255 184,16	6 056 562,28	1 255 184,16	6 056 562,28
Totals	39 102 937,42	7 311 746,44	1 255 184,16	45 159 499,70

Year: 2014
(Uni: Euro)

The movement of €1,255,184.16 results from the proposed application of results from 2013, which resulted in the transfer of the net income of the financial year to retained earnings, as per sections 2.7.3.2 and 2.7.3.3 of POCAL.

8.2.29 - STATEMENT OF THE COST OF CONSUMABLE SUPPLIES

Movements	Goods	Consumable Materials
Initial Inventories		0,00
Purchases		61 240,60
Stock Adjustments		0,00
Final Inventories		0,00
Costs in the year		61 240,60

Year: 2014
(Uni: Euro)

8.2.30 - STATEMENT OF VARIATION IN PRODUCTION

Movements	Finished goods and intermediate	By-products, waste and scrap	Work in progress
Final Inventories	42 635,55		
Stock Adjustments			
Initial Inventories	46 611,26		
Increase/Decrease in exercise	-3 975,71		

Year: 2014
(Uni: Euro)

8.2.31 - STATEMENT OF FINANCIAL RESULTS

Clearance of Financial Results of the year results from the following movements:

Account Number	Costs and Losses	FINANCIAL YEAR		Account Number	Income and Gains	FINANCIAL YEAR	
		2014	2013			2014	2013
681	Interest Payable	3 820 585,58	4 259 420,06	781	Interest received	1 208 318,61	1 746 719,44
682	Losses in Groups and Associated Companies			782	Gains in group and associated		
683	Fixed Assets Investment Amortizations			783	Income from real estate		
684	Provisions for Financial Investments	723 359,37		784	Dividends		
685	Exchange Losses			785	Exchange Gains		
686	Cash Discounts	15 782,51	11 231,57	786	Cash Discounts	0,02	1 539,93
687	Loss from the Sale of Financial Investments			787	Gains from the sale of Financial		
688	Other Financial Cost	166 071,58	179 148,57	788	Other Financial Income		
	Financial Results	(3 517 480,41)	(2 701 540,83)				
	Totals	1 208 318,63	1 748 259,37		Totals	1 208 318,63	1 748 259,37

Year: 2014
(Uni: Euro)

Item "681 - Interest Payable" refers to interest paid on borrowings from the European Investment Bank and from interest arising from a payment agreement concluded with the operator of the Energy Recovery Plant – "Dalkia S.C.A".

The reduction of about €439,000 in the amount of interests paid, compared to the year 2013, is related to the renegotiation of loans concluded in 2012, and to a reduction in the outstanding capital, resulting mainly from the full repayment, in this financial year, of the first loan granted by the European Investment Bank.

Item "688 - Other Financial Costs" essentially includes the costs of bank guarantees and bank fees. On the other hand, item "781 – Interest received" includes interest obtained in investments made by LIPOR and arising from the Special Closed-end Investment Fund.

The provision of €723,359.37 is explained in paragraph 8.2.27 of this document.

8.2.32 - STATEMENT OF EXTRAORDINARY RESULTS

Clearance of the account “Extraordinary Results” from the following movements:

Account Number	Costs and Losses	FINANCIAL YEAR		Account Number	Income and Gains	FINANCIAL YEAR	
		2014	2013			2014	2013
691	Capital Transfers			791	Tax Refunds		
692	Doubtful debts			792	Recovery of Debts		
693	Losses in Inventories	980,34	183,30	793	Gains in Stock		
694	Losses in Fixed Assets	1 440,60	11 112,27	794	Gains in Fixed Assets	249,99	0,00
695	Fines and Penalties	657,36	180,00	795	Profits from Contract Penalties	41 115,07	172 097,11
696	Depreciation Rates and Provisions			796	Reductions in Depreciation Rates and Provision		
697	Prior Years Adjustments	146 506,02	69 859,68	797	Prior Years Adjustments	6 341,74	1 354,02
698	Other Extraordinary Costs and Losses	5 578,71	5 145,39	798	Other Incomes and Gains	1 497 610,82	1 969 087,23
699	Conversion PTE/EUR			799	Conversion PTE/EUR		
	Extraordinary results	1 390 154,59	2 056 057,72				
	Totals	1 545 317,62	2 142 538,36		Totals	1 545 317,62	2 142 538,36

Year: 2014
(Uni: Euro)

Item “697 – Prior Years Adjustments” refers to adjustments in fixed assets related to prior years, as well as to the allocation to this period of some charges related to previous years.

Item “795 – Profits from Contract Penalties” refers to the collection of arrears interest from the Associated Municipalities, due to delays in the payment of invoices. With regard to item “797 - Prior Years Adjustments,” it mostly includes settlements of amortisations of previous years.

On the other hand, item “798 - Other Incomes and Gains” includes the recognition of the amortisation, attributable to the year 2014, of the amounts received from the Cohesion Fund as investment grants (Note 8.2.33.4).

8.2.33 - OTHER RELEVANT INFORMATION

8.2.33.1 - RECEIVABLES FROM ASSOCIATED MUNICIPALITIES

At the end of fiscal year 2014, the receivables from the associated Municipalities, classified in the balance sheet under “clients”, concerning services associated with the treatment of municipal solid waste, and under the item “Other debtors” in relation to financial contributions, were as follows:

TREATMENT OF MUNICIPAL SOLID WASTE		
Municipality	31/12/2014	31/12/2013
C.M. Porto	377 655,71	362 578,94
C.M. Maia	122 318,28	0,00
C.M. Vila do Conde	117 070,56	497 133,05
C.M. Gondomar	652 231,40	631 404,59
C.M. Valongo	94 742,57	714 823,30
C.M. Póvoa de Varzim	187 969,65	168 266,81
C.M. Espinho	334 699,28	201 978,04
C.M. Matosinhos	786 142,91	1 191 489,66
	2 672 830,36	3 767 674,39

Year: 2014
(Uni: Euro)

REIMBURSEMENT TO INVESTMENTS		
Municipality	31/12/2014	31/12/2013
C.M. Porto	152 519,65	147 128,05
C.M. Maia*	3 220 933,60	3 171 280,88
C.M. Vila do Conde	46 613,39	43 694,58
C.M. Gondomar	251 674,27	241 547,10
C.M. Valongo	38 339,06	208 567,60
C.M. Póvoa de Varzim	73 588,63	68 088,17
C.M. Espinho	131 272,95	78 284,38
C.M. Matosinhos	302 180,07	382 075,86
	4 217 121,62	4 340 666,62

Year: 2014
(Uni: Euro)

* Value in litigation

Currently there are also one settlement agreement were signed with the municipality of Espinho, finding in debt the figures below, which are registered in the account “Other debtors”:

Municipality	SETTLEMENT AGREEMENTS	
	31/12/2014	31/12/2013
C.M. Espinho	532 455,63	876 017,49
	532 455,63	876 017,49

Year: 2014
(Uni: Euro)

8.2.33.2 - GENERAL GOVERNMENT AND OTHER PUBLIC ENTITIES

At the end of 2014, the balance of the account “State and other public bodies” were as follows:

	31/12/2014	31/12/2013
Debit Balances		
Value Added Tax	257 951,32	160 298,80
	257 951,32	160 298,80
Credit Balances		
Income Taxes Withheld - individuals	28 313,70	31 302,99
Contributions to Social Security	31 034,90	31 215,92
Waste Disposal Tax	0,00	0,00
Other Taxation	39 985,26	38 807,13
	99 333,86	101 326,04

Year: 2014
(Uni: Euro)

8.2.33.3 - AMOUNTS OWED TO CREDIT INSTITUTIONS

On December 31st, 2014, the loans obtained were as follows:

	Short Term	Medium Long Term	Total
Loan from EIB - European Investment Bank	5 400 000,00	72 252 689,60	77 652 689,60

Year: 2014
(Uni: Euro)

In this item is identified the loan obtained from the European Investment Bank regarding partial financing of the construction of the Energy Recovery Plant LIPOR II, amounting to €85,294,427.00.

The repayment of this loan will be made in 10 consecutive and increasing annuities, and it has already made capital repayments in the amount of €55,360,057.40.

In 2003 the European Investment Bank granted a new loan of € 53 million to fund the study, design, implementation, reception and operation of the facilities of the solid waste management in the Porto Metropolitan Area. The repayment of this loan will be made in 11 consecutive annual installments, having been made until now capital repayments in the amount of €5,281,693.41.

On December 31st, 2014, the summary of the repayment plan scheduled for the two funds mentioned above is as follows:

Year	Amount
2015	5 400 000,00
2016	8 900 000,00
2017	10 250 000,00
2018	9 200 000,00
2019 and following years	43 902 689,60
	77 652 689,60

Year: 2014
(Uni: Euro)

8.2.33.4 - ACCRUALS AND DEFERRALS

At the end of the fiscal year 2014 the balance of these items were as follows:

	31/12/2014	31/12/2013
Accrued income		
Interest receivable	62 357,23	39 178,75
Other accrued income	154 796,72	154 796,72
Deferred Costs		
Stocks	12 564,02	15 234,76
Diesel Stock	30 870,00	40 672,06
Pluriannual costs	33 061,58	21 125,46
Purchases	90 797,67	84 702,61
Other Deferred Costs	1 449 454,40	1 368 671,61
	1 833 901,62	1 724 381,97
Accrued Costs		
Accrued remunerations	417 332,64	413 645,57
Interest Payable	1 984 697,43	2 002 559,05
Other accrued costs	2 503 282,19	2 385 849,66
Deferred Income		
Account to be settled	73,80	73,80
Corporate Income Tax (IRC) to be settled	74 601,56	74 601,56
Subsidies for Investments	84 136 851,89	84 412 255,03
Contributions	0,00	2 931,81
	89 116 839,51	90 760 705,11

Year: 2014
(Uni: Euro)

8.2.33.5 - EXTERNAL SERVICES AND SUPPLIES

On December 31st 2014 the balance of this item was as follows:

	Items	2014	2013
621	Subcontracts	20 025 383,51	22 152 200,95
62236	Specialised Labour	1 151 325,27	1 308 826,94
62232	Maintenance and Repairs	412 214,38	508 257,88
62229	Fees	46 300,00	48 000,00
62233	Advertising and Promotion	47 275,14	35 585,77
62235	Security	133 697,60	159 966,55
62211	Electricity	277 552,03	243 479,41
62219	Rents and Rentals	145 055,20	121 790,80
62217	Office Stationaries	34 902,04	23 581,56
62222	Communications	63 405,55	72 632,71
62223	Insurance	70 418,73	70 642,40
62212	Fuel	128 149,47	138 422,07
62227	Business Trips	73 403,34	27 873,67
62221	Promotional Expenses	10 023,91	27 116,57
62234	Cleaning, Hygiene and Confort	87 772,73	87 570,79
62213	Water	9 327,57	10 490,75
62215	Tools	14 729,61	13 108,16
62214	Other Fluids	14 429,30	10 517,53
62218	Samples	5 700,35	16 013,33
62216	Books and Technical Documentation	2 408,87	2 010,41
62231	Legal Expenses	7 687,13	6 468,85
62225	Transport of Goods	25 676,23	19 256,02
62226	Transport of Employees	3 554,35	4 369,29
62298/9	Other Supplies and Services	257 623,14	286 072,44
		23 048 015,45	25 394 254,85

Year: 2014
(Uni: Euro)



8.3 – NOTES ON THE BUDGET PROCESS AND ITS IMPLEMENTATION

8.3.1 – AMENDMENTS TO THE BUDGET

AMENDMENTS TO THE BUDGET - REVENUE

Year: 2014 | N. modification: 0 | N.of revision: 1

ECONOMIC CLASSIFICATION		REVENUE				
Code (1)	Description (2)	Initial forecasts (3)	Budget amendments		Rectified forecasts (6)=(3)+(4)-(5)	Obs (7)
			Registration / Reinforcement (4)	Reductions / Cancellations (5)		
Current Revenue						
02	Indirect Taxes	597 840,00	0,00	0,00	597 840,00	
0202	Other	597 840,00	0,00	0,00	597 840,00	
020206	Specific Indirect Taxes Local Authorities	597 840,00	0,00	0,00	597 840,00	
0202069999	Other	597 840,00	0,00	0,00	597 840,00	
05	Property incomes	661 818,20	0,00	0,00	661 818,20	
0502	Interest - Financial Corporations	661 818,20	0,00	0,00	661 818,20	
050201	Banks and Other Financial Institutions	661 818,20	0,00	0,00	661 818,20	
07	Sale of current Goods and Services	39 267 809,28	0,00	0,00	39 267 809,28	
0701	Sale of Goods	23 963 981,08	0,00	0,00	23 963 981,08	
070110	Waste and Residues and Rejects	374 164,10	0,00	0,00	374 164,10	
07011001	Energy Recovery Plant	374 164,10	0,00	0,00	374 164,10	
0701100101	Ferrous scrap	374 164,10	0,00	0,00	374 164,10	
070111	Finished Products and Intermediates	23 589 816,98	0,00	0,00	23 589 816,98	
07011101	Energy Recovery Plant	15 912 510,00	0,00	0,00	15 912 510,00	
0701110101	Energy	15 912 510,00	0,00	0,00	15 912 510,00	
07011102	Multimaterial Recycling	6 879 957,20	0,00	0,00	6 879 957,20	
0701110201	Sorting Plant	5 881 911,05	0,00	0,00	5 881 911,05	
070111020101	Paper/Cardboard	1 117 114,44	0,00	0,00	1 117 114,44	
070111020102	Mixed paper	621 651,00	0,00	0,00	621 651,00	
070111020103	PEAD	628 009,83	0,00	0,00	628 009,83	
070111020104	PET	976 904,18	0,00	0,00	976 904,18	
070111020106	T-PACK	604 412,89	0,00	0,00	604 412,89	
070111020107	Aluminium	73 837,23	0,00	0,00	73 837,23	
070111020108	Steel	350 224,89	0,00	0,00	350 224,89	
070111020112	Plastic Film	980 727,68	0,00	0,00	980 727,68	

AMENDMENTS TO THE BUDGET - REVENUE

Year: 2014 | N. modification: 0 | N.of revision: 1

ECONOMIC CLASSIFICATION		REVENUE				
Code (1)	Description (2)	Initial forecasts (3)	Budget amendments		Rectified forecasts (6)=(3)+(4)-(5)	Obs (7)
			Registration / Reinforcement (4)	Reductions / Cancellations (5)		
070111020113	Mixed plastics	458 498,22	0,00	0,00	458 498,22	
070111020199	Others	70 530,69	0,00	0,00	70 530,69	
0701110202	Sorting Platform	907 527,14	0,00	0,00	907 527,14	
070111020203	Plastics	72 063,06	0,00	0,00	72 063,06	
070111020205	Light Scrap	67 213,71	0,00	0,00	67 213,71	
070111020206	Glass	742 518,42	0,00	0,00	742 518,42	
070111020207	Wood Packaging	444,11	0,00	0,00	444,11	
070111020208	Eps - Styrofoam	22 941,00	0,00	0,00	22 941,00	
070111020299	Others	2 346,84	0,00	0,00	2 346,84	
0701110203	WEEE Platform	90 519,01	0,00	0,00	90 519,01	
070111020301	Cooling Equipment	17 660,56	0,00	0,00	17 660,56	
070111020302	White Line	5 971,39	0,00	0,00	5 971,39	
070111020303	Small Eletrical Appliances and Computing	32 191,74	0,00	0,00	32 191,74	
070111020304	Televisions and Monitors	33 136,13	0,00	0,00	33 136,13	
070111020305	Fluorescent Lamps	1 559,19	0,00	0,00	1 559,19	
07011103	Composting	573 243,78	0,00	0,00	573 243,78	
0701110301	Organic Compost	573 243,78	0,00	0,00	573 243,78	
07011104	Landfills	223 245,00	0,00	0,00	223 245,00	
0701110401	Electricity - Biogas	223 245,00	0,00	0,00	223 245,00	
070111040101	Electricity - Ermesinde Biogas Landfill	184 500,00	0,00	0,00	184 500,00	
070111040102	Electricity - Matosinhos Biogas Landfill	38 745,00	0,00	0,00	38 745,00	
07011105	Products Horta "Formiga"	861,00	0,00	0,00	861,00	
0701110501	Various Products	861,00	0,00	0,00	861,00	
0702	Services	15 303 828,20	0,00	0,00	15 303 828,20	
070209	Specific Services of Local Authorities	15 303 828,20	0,00	0,00	15 303 828,20	
07020902	Solid Waste	15 291 528,20	0,00	0,00	15 291 528,20	
0702090201	Deposition in the Energy Recovery Plant	13 681 176,20	0,00	0,00	13 681 176,20	
070209020101	From Municipalities	13 486 698,00	0,00	0,00	13 486 698,00	
070209020102	From the Private Sector	194 478,20	0,00	0,00	194 478,20	
0702090202	Sanitary Landfill	1 610 352,00	0,00	0,00	1 610 352,00	
070209020201	From Municipalities	1 610 352,00	0,00	0,00	1 610 352,00	
07020999	Others	12 300,00	0,00	0,00	12 300,00	

AMENDMENTS TO THE BUDGET - EXPENDITURE

Year: 2014 | N. modification: 9 | N.of revision: 1

ECONOMIC CLASSIFICATION		REVENUE				
Code (1)	Description (2)	Initial forecasts (3)	Budget amendments		Rectified forecasts (6)=(3)+(4)-(5)	Obs (7)
			Registration / Reinforcement (4)	Reductions / Cancellations (5)		
0702099901	Courses "Horta da Formiga"	9 840,00	0,00	0,00	9 840,00	
0702099902	Holiday Camps	2 460,00	0,00	0,00	2 460,00	
08	Other Current Revenue	2 915 845,61	0,00	0,00	2 915 845,61	
0801	Others	2 915 845,61	0,00	0,00	2 915 845,61	
080199	Others	2 915 845,61	0,00	0,00	2 915 845,61	
08019903	VAT Refunds	1 931 451,51	0,00	0,00	1 931 451,51	
08019999	Several	984 394,10	0,00	0,00	984 394,10	
0801999902	Specifications/tender procedures	1 845,00	0,00	0,00	1 845,00	
0801999999	Others	982 549,10	0,00	0,00	982 549,10	
	Total Current Revenue	43 443 313,09	0,00	0,00	43 443 313,09	
	Total Current Revenues					
10	Capital Revenues	7 657 549,20	0,00	0,00	7 657 549,20	
1003	Central administration	1 320 000,00	0,00	0,00	1 320 000,00	
100307	State Community co-financed projects	1 320 000,00	0,00	0,00	1 320 000,00	
10030701	Cohesion Fund	1 320 000,00	0,00	0,00	1 320 000,00	
1003070101	Project Integrated Solid Waste 2002/PT/16/C/PE/002	1 320 000,00	0,00	0,00	1 320 000,00	
1005	Local Government	6 337 549,20	0,00	0,00	6 337 549,20	
100501	Continent	6 337 549,20	0,00	0,00	6 337 549,20	
10050101	From Municipalities	6 337 549,20	0,00	0,00	6 337 549,20	
11	Financial Assets	400 000,00	0,00	0,00	400 000,00	
1109	Participation Units	400 000,00	0,00	0,00	400 000,00	
110902	Financial Corporations	400 000,00	0,00	0,00	400 000,00	
11090201	Passive Management Fund - Special closed-end investment fund	400 000,00	0,00	0,00	400 000,00	
16	Balance of previous financial year	0,00	11 063 699,83	0,00	11 063 699,83	
1601	Budget Balance	0,00	11 063 699,83	0,00	11 063 699,83	
160101	In Possession of Service	0,00	11 063 699,83	0,00	11 063 699,83	
	Total Capital Revenues	8 057 549,20	11 063 699,83	0,00	19 121 249,03	
	Total Revenue	51 500 862,29	11 063 699,83	0,00	62 564 562,12	

(Uni: Euro)

(3) Initial forecasts - amounts corresponding to the initial budget.

(6) Forecasts rectified - final figures on the estimated revenue to be collected. Includes balance of previous year.

AMENDMENTS TO THE BUDGET - EXPENDITURE

Year: 2014 | N. modification: 9 | N.of revision: 1

ECONOMIC CLASSIFICATION		EXPENDITURE					
Code (1)	Description (2)	Initial locations (3)	Budget amendments		Replacements reduced to payments (6)	Rectified allocations (7)=(3)+(4)-(5)+(6)	Obs (8)
			Registration / Reinforcement (4)	Reductions / Cancellations (5)			
CURRENT EXPENDITURE							
01	Personnel Expenditure	4 163 202,92	101 000,00	98 000,00		4 166 202,92	
0101	Certain and permanent Remunerations	3 197 012,19	36 000,00	98 000,00		3 135 012,19	
010102	Corporate Boards	39 431,64	1 000,00	0,00		40 431,64	
010104	Personnel Legal Framework for Individual Work Contract	2 080 803,52	35 000,00	98 000,00		2 017 803,52	
01010401	Personal Service	1 881 233,08	35 000,00	0,00		1 916 233,08	
01010404	Personnel Recruitment for new working positions	199 570,44	0,00	98 000,00		101 570,44	
010108	Waiting staff retirement	19 863,54	0,00	0,00		19 863,54	
010109	Personnel in any other situation	20 456,96	0,00	0,00		20 456,96	
010111	REPRESENTATION	34 932,84	0,00	0,00		34 932,84	
010112	Supplements and awards	378 183,33	0,00	0,00		378 183,33	
01011201	Insanity allowance	378 183,33	0,00	0,00		378 183,33	
010113	MEAL ALLOWANCE	248 283,42	0,00	0,00		248 283,42	
010114	Holiday and Christmas allowance	375 056,94	0,00	0,00		375 056,94	
01011401	HOLIDAY ALLOWANCE	188 519,21	0,00	0,00		188 519,21	
01011402	CHRISTMAS ALLOWANCE	186 537,73	0,00	0,00		186 537,73	
0102	Occasional and variable allowances	74 131,94	7 000,00	0,00		81 131,94	
010202	OVERTIME	21 970,14	0,00	0,00		21 970,14	
010204	Daily subsistence allow ance	32 570,04	0,00	0,00		32 570,04	
010205	Allowance for faults	2 071,20	0,00	0,00		2 071,20	
010211	SHIFT ALLOWANCE	14 639,52	7 000,00	0,00		21 639,52	
010213	Other supplements and awards	100,00	0,00	0,00		100,00	
01021301	PASSWORD PRESENCE	100,00	0,00	0,00		100,00	
010214	Other allowances in cash or species	2 781,04	0,00	0,00		2 781,04	
0103	Social Security	892 058,79	58 000,00	0,00		950 058,79	
010301	HEALTH CHARGES	80 136,06	0,00	0,00		80 136,06	
010302	Other health charges	68 078,07	0,00	0,00		68 078,07	
01030201	Contributions of ADSE	68 078,07	0,00	0,00		68 078,07	
010303	Family allowance for children and youth	12 482,76	2 000,00	0,00		14 482,76	
010304	Other family benefits	12 000,00	0,00	0,00		12 000,00	
010305	Contributions to Social Security	666 690,14	50 000,00	0,00		716 690,14	

AMENDMENTS TO THE BUDGET - EXPENDITURE

Year: 2014 | N. modification: 9 | N.of revision: 1

ECONOMIC CLASSIFICATION		EXPENDITURE					
Code (1)	Description (2)	Initial locations (3)	Budget amendments		Replacements reduced to payments (6)	Rectified allocations (7)=(3)+(4)-(5)+(6)	Obs (8)
			Registration / Reinforcement (4)	Reductions / Cancellations (5)			
01030502	Social security - general scheme	666 690,14	50 000,00	0,00		716 690,14	
0103050201	General pension fund	352 008,24	50 000,00	0,00		402 008,24	
0103050202	General scheme	314 681,90	0,00	0,00		314 681,90	
010306	Accidents and occupational diseases	1 941,02	3 000,00	0,00		4 941,02	
010309	Insurance	50 730,74	3 000,00	0,00		53 730,74	
01030901	Insurance for Working Accidents and Occupational Diseases	44 830,74	3 000,00	0,00		47 830,74	
01030903	Life insurance	5 900,00	0,00	0,00		5 900,00	
02	Purchase of current goods and services	31 101 631,52	11 095 624,47	1 283 924,67		40 913 331,32	
0201	Acquisition of goods	870 036,82	70 181,44	63 824,64		876 393,62	
020101	Raw Materials and subsidiaries	134 894,16	0,00	0,00		134 894,16	
020102	Fuels and lubricants	295 206,86	19 000,00	0,00		314 206,86	
02010201	Gasoline	14 514,00	0,00	0,00		14 514,00	
02010202	Diesel	269 564,01	0,00	0,00		269 564,01	
02010299	Other	11 128,85	19 000,00	0,00		30 128,85	
020104	Cleaning and hygiene	26 906,88	0,00	0,00		26 906,88	
020105	Meals - food catering	72 113,67	0,00	0,00		72 113,67	
020107	Clothing and personal items	56 985,81	0,00	0,00		56 985,81	
020108	Office equipment	48 364,83	2 000,00	0,00		50 364,83	
020112	Transport equipment	54 181,44	0,00	54 181,44		0,00	
020114	Other stuff - parts	114 697,51	44 181,44	0,00		158 878,95	
020115	Award Prizes and gifts	23 843,55	0,00	0,00		23 843,55	
020117	Tools and utensils	28 878,75	5 000,00	0,00		33 878,75	
020118	Books and technical documentation	4 320,16	0,00	0,00		4 320,16	
020121	Other goods	9 643,20	0,00	9 643,20		0,00	
0202	Purchase of services	30 231 594,70	11 025 443,03	1 220 100,03		40 036 937,70	
020201	Costs of facilities	267 139,92	50 000,00	0,00		317 139,92	
02020101	Electricity	254 806,79	50 000,00	0,00		304 806,79	
02020102	Water	12 333,13	0,00	0,00		12 333,13	
020202	Cleaning and hygiene	88 559,98	30 000,00	0,00		118 559,98	
020203	Conservation of Goods	544 816,28	0,00	114 000,00		430 816,28	
020209	Communications	118 460,51	0,00	2 100,00		116 360,51	
020210	Transport	87 457,55	22 643,20	0,00		110 100,75	
020211	Representation of services	65 119,56	0,00	0,00		65 119,56	

AMENDMENTS TO THE BUDGET - EXPENDITURE

Year: 2014 | N. modification: 9 | N.of revision: 1

ECONOMIC CLASSIFICATION		EXPENDITURE					
Code (1)	Description (2)	Initial locations (3)	Budget amendments		Replacements reduced to payments (6)	Rectified allocations (7)=(3)+(4)-(5)+(6)	Obs (8)
			Registration / Reinforcement (4)	Reductions / Cancellations (5)			
020212	Insurance	67 660,99	0,00	0,00		67 660,99	
020213	Travel and stays	94 112,75	5 000,00	0,00		99 112,75	
020214	Studies, advice, projects consultancy	1 136 708,17	300 000,00	76 500,00		1 360 208,17	
020215	Training	194 340,00	0,00	0,00		194 340,00	
020216	Seminars, exhibitions and similar	181 056,00	0,00	1 000,00		180 056,00	
020217	Advertising	106 940,93	2 100,00	0,00		109 040,93	
020218	Security and surveillance	197 661,00	1 000,00	0,00		198 661,00	
020219	Technical assistance	186 257,50	13 000,00	0,00		199 257,50	
020220	Other specialized labours	1 046 888,21	0,00	0,00		1 046 888,21	
020222	Health services	30 100,00	0,00	0,00		30 100,00	
020225	Other services	25 818 315,35	10 601 699,83	1 026 500,03		35 393 515,15	
02022502	Exploration of the Landfill Annex to Energy Recovery Plant	1 430 441,72	1 283 699,83	506 500,00		2 207 641,55	
02022503	Exploration of the Energy Recovery Plant	21 342 321,85	8 500 000,00	0,00		29 842 321,85	
02022504	Exploration Compositing Plant	2 470 162,05	800 000,00	520 000,03		2 750 162,02	
02022505	Ermesinde Biogas Landfill Exploration	84 870,00	0,00	0,00		84 870,00	
02022506	Matosinhos Biogas Landfill Exploration	49 200,00	0,00	0,00		49 200,00	
02022508	Transport and treatment of leachate	104 365,50	0,00	0,00		104 365,50	
02022509	External social responsibility	78 203,40	18 000,00	0,00		96 203,40	
02022510	Internal communication and social responsibility	90 528,00	0,00	0,00		90 528,00	
02022599	OTHER	168 222,83	0,00	0,00		168 222,83	
03	Interest and other charges	4 052 261,14	0,03	0,00		4 052 261,17	
0301	Interest on public debt	3 665 615,66	0,03	0,00		3 665 615,69	
030103	Financial corporations	3 665 615,66	0,03	0,00		3 665 615,69	
03010302	Loans to medium and long term	3 665 615,66	0,03	0,00		3 665 615,69	
0301030201	EIB - European Investment Bank	3 665 615,66	0,03	0,00		3 665 615,69	
0305	Other interest	174 450,09	0,00	0,00		174 450,09	
030501	Interest on late payments	174 450,09	0,00	0,00		174 450,09	
0306	Other financial charges	212 195,39	0,00	0,00		212 195,39	
030601	Other financial charges	212 195,39	0,00	0,00		212 195,39	
03060101	Bank guarantees	210 601,49	0,00	0,00		210 601,49	
03060199	OTHER	1 593,90	0,00	0,00		1 593,90	
06	Other current expenditure	1 089 421,44	590 000,00	41 000,00		1 638 421,44	
0602	Several	1 089 421,44	590 000,00	41 000,00		1 638 421,44	

AMENDMENTS TO THE BUDGET - EXPENDITURE

Year: 2014 | N. modification: 9 | N.of revision: 1

ECONOMIC CLASSIFICATION		EXPENDITURE					
Code (1)	Description (2)	Initial locations (3)	Budget amendments		Replacements reduced to payments (6)	Rectified allocations (7)=(3)+(4)-(5)+(6)	Obs (8)
			Registration / Reinforcement (4)	Reductions / Cancellations (5)			
060201	Taxes and fees	84 419,90	570 000,00	0,00		654 419,90	
060203	Other	1 005 001,54	20 000,00	41 000,00		984 001,54	
06020305	Other	1 005 001,54	20 000,00	41 000,00		984 001,54	
0602030501	Rents and rentals	190 357,54	0,00	0,00		190 357,54	
0602030502	Electricity LIPOR II	114 144,00	20 000,00	0,00		134 144,00	
0602030599	Other	700 500,00	0,00	41 000,00		659 500,00	
	Total Current Expenditure	40 406 517,02	11 786 624,50	1 422 924,67	0,00	50 770 216,85	
	Capital expenditure						
07	Purchase of investment products	5 675 993,67	742 500,00	42 500,00		6 375 993,67	
0701	Investments	5 675 993,67	742 500,00	42 500,00		6 375 993,67	
070101	Land	558 451,67	0,00	0,00		558 451,67	
070104	Constructions	2 637 650,16	12 500,00	20 000,00		2 630 150,16	
07010401	Bridges, streets and complementary works	2 000,00	0,00	0,00		2 000,00	
07010411	Infrastructure for solid waste treatment	2 467 853,15	0,00	20 000,00		2 447 853,15	
07010413	Other	167 797,01	12 500,00	0,00		180 297,01	
070106	Vehicles	17 000,00	0,00	0,00		17 000,00	
07010601	Waste collection	2 000,00	0,00	0,00		2 000,00	
07010602	Other	15 000,00	0,00	0,00		15 000,00	
070107	Computer equipment	95 877,97	0,00	0,00		95 877,97	
070108	Computer software	164 651,50	0,00	0,00		164 651,50	
070109	Administrative equipment	85 701,03	0,00	0,00		85 701,03	
070110	Basic equipment	1 466 619,36	730 000,00	12 500,00		2 184 119,36	
07011001	Waste collection equipment	94 864,16	700 000,00	0,00		794 864,16	
07011002	Other	1 371 755,20	30 000,00	12 500,00		1 389 255,20	
0701100201	Waste treatment equipment	1 371 755,20	30 000,00	12 500,00		1 389 255,20	
070111	Tools and equipment	19 883,86	0,00	0,00		19.883,86	
070113	Intangible investments	1 000,00	0,00	0,00		1 000,00	
070115	Other investments	629 158,12	0,00	10 000,00		619 158,12	
10	Financial liabilities	5 272 527,40	0,00	0,00		5 272 527,40	
1006	Loans to medium and long term	5 272 527,40	0,00	0,00		5 272 527,40	
100603	Financial Corporations -Banks and other institutions	5 272 527,40	0,00	0,00		5 272 527,40	
10060301	European investment bank - EIB	5 272 527,40	0,00	0,00		5 272 527,40	

AMENDMENTS TO THE BUDGET - EXPENDITURE

Year: 2014 | N. modification: 9 | N.of revision: 1

ECONOMIC CLASSIFICATION		EXPENDITURE					
Code (1)	Description (2)	Initial locations (3)	Budget amendments		Replacements reduced to payments (6)	Rectified allocations (7)=(3)+(4)-(5)+(6)	Obs (8)
			Registration/ Reinforcement (4)	Reductions/ Cancellations (5)			
1006030101	9285 loan	5 089 733,70	0,00	0,00		5 089 733,70	
100603010101	Amortization of capital	5 089 733,70	0,00	0,00		5 089 733,70	
1006030102	20117 loan	142 793,70	0,00	0,00		142 793,70	
100603010201	Amortization of capital	142 793,70	0,00	0,00		142 793,70	
1006030103	21845 loan	30 000,00	0,00	0,00		30.000,00	
100603010301	Amortization of capital	30 000,00	0,00	0,00		30.000,00	
1006030104	23440 loan	10 000,00	0,00	0,00		10.000,00	
100603010401	Amortization of capital	10 000,00	0,00	0,00		10.000,00	
	Total Capital Expenditure	10 948 521,07	742 500,00	42 500,00	0,00	11 648 521,07	
	Total Expenditure	51 355 038,09	12 529 124,50	1 465 424,67	0,00	62 418 737,92	

(Uni: Euro)

(3) Initial forecasts - amounts corresponding to the initial budget.

(7) Rectified allocations - amounts corresponding to the final figures of expenditure in the budget.

AMENDMENTS TO THE MULTIYEAR INVESTMENT PLAN

Year: 2014 | N. modification: 6 | N.of revision: 1

EXPENDITURE

Purpose	Economic Classification Code	Nr. of project /action	Resp.	Dates		2014					Next Years				Modification(+/-) (f)=(d)-(c)
				Beg.	End	Total		Defined Financing		Financing not specified (e)	2015	2016	2017	Others	
						Current allocation (a)=(c)+(e)	Corrected allocation (b)=(d)+(e)	Current allocation (c)	Corrected allocation (d)						
Construction of the new Intermunicipal Landfill	07010411	008/00	Lipor	2000	2037	245 089,80	245 089,80	245 089,80	245 089,80	0,00	3 000 000,00	6 000 000,00	6 000 000,00	173 576 008,15	0,00
Acquisition of land for the Intermunicipal landfill and its access roads	070101	009/00	Lipor	2003	2016	558 451,67	558 451,67	558 451,67	558 451,67	0,00	0,00	0,00	0,00	0,00	0,00
Rehabilitation of the old factory spaces (Building Maintenance)	0701100201	013/00	Lipor	2003	2015	993 766,20	1 012 766,20	646 219,32	646 219,32	366 546,88	0,00	0,00	0,00	0,00	19 000,00
Design/implementation of projects aimed at environmental education	070115	065/00	Lipor	2000	2015	146 985,00	146 985,00	146 985,00	146 985,00	0,00	0,00	0,00	0,00	0,00	0,00
Design of the node and the access road to the new Ermesinde Composting Plant	07010401	070/00	Lipor	2004	2015	1 000,00	1 000,00	1 000,00	1 000,00	0,00	0,00	0,00	0,00	0,00	0,00
Several measures of environmental improvement, and asset valorization in the area surrounding of the Ermesinde landfill	070115	001/01	Lipor	2001	2020	36 900,00	36 900,00	36 900,00	36 900,00	0,00	0,00	0,00	0,00	0,00	0,00
Construction of 3rd line LIPOR II		030/01	Lipor	2003	2016	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	66 050 000,00	0,00
Energy use of Ermesinde landfill	070115	031/01	Lipor	2003	2015	1 000,00	1 000,00	1 000,00	1 000,00	0,00	0,00	0,00	0,00	0,00	0,00
Energy use of Matosinhos landfill	07010411	032/01	Lipor	2006	2018	29 495,51	29 495,51	29 495,51	29 495,51	0,00	0,00	0,00	0,00	0,00	0,00
Several measures of environmental improvement, and asset valorization in the area surrounding of the Energy Recovery Plant	070115	033/01	Lipor	2004	2015	1 000,00	1 000,00	1 000,00	1 000,00	0,00	0,00	0,00	0,00	0,00	0,00
Acquisition of various equipment administrative	070109	038/01	Lipor	2001	2016	77 001,03	77 001,03	77 001,03	77 001,03	0,00	0,00	0,00	0,00	0,00	0,00
Design, implementation and monitoring of an integrated information system	070108	040/01	Lipor	2001	2016	163 651,50	163 651,50	163 651,50	163 651,50	0,00	0,00	0,00	0,00	0,00	0,00
Expansion and maintenance of selective removal door-to-door	07011001	011/02	Lipor	2002	2015	1 000,00	1 000,00	1 000,00	1 000,00	0,00	0,00	0,00	0,00	0,00	0,00
Monitoring of the New Intermunicipal Landfill		017/02	Lipor	2005	2020	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	175 000,00	0,00
Acquisition of several hardware	070107	007/03	Lipor	2003	2015	87 177,97	87 177,97	87 177,97	87 177,97	0,00	0,00	0,00	0,00	0,00	0,00
Acquisition of Diverse Software (licenses)	070108	002/04	Lipor	2004	2017	1 000,00	1 000,00	1 000,00	1 000,00	0,00	0,00	0,00	0,00	0,00	0,00
Several measures of environmental improvement, and asset valorization in the area surrounding the Sorting Plant	070115	003/04	Lipor	2004	2017	1 000,00	1 000,00	1 000,00	1 000,00	0,00	0,00	0,00	0,00	0,00	0,00
Several measures of environmental improvement, and asset valorization in Vila do Conde Landfill surrounding area	070115	004/04	Lipor	2004	2015	1 000,00	1 000,00	1 000,00	1 000,00	0,00	0,00	0,00	0,00	0,00	0,00
Several measures of environmental improvement and asset valorisation in Póvoa de Varzim landfill surrounding area	07010401	005/04	Lipor	2004	2015	1 000,00	1 000,00	1 000,00	1 000,00	0,00	0,00	0,00	0,00	0,00	0,00
Several measures of environmental improvement and asset valorisation in Póvoa de Varzim landfill surrounding area	070115	006/04	Lipor	2004	2015	1 000,00	1 000,00	1 000,00	1 000,00	0,00	0,00	0,00	0,00	0,00	0,00
Several measures of supervision and monitoring of the Energy Recovery Plant	020220 *	008/04	Lipor	2004	2020	556 434,66	556 434,66	556 434,66	556 434,66	0,00	500 000,00	500 000,00	500 000,00	1 500 000,00	0,00
Operation Rental of equipment and vehicles	020210	009/04	Lipor	2013	2015	63 000,00	63 000,00	63 000,00	63 000,00	0,00	51 000,00	51 000,00	51 000,00	153 000,00	0,00
Projects of home composting and organic farming	070115	002/06	Lipor	2006	2016	15 000,00	15 000,00	15 000,00	15 000,00	0,00	0,00	0,00	0,00	0,00	0,00
Remodeling and Automation of the current Sorting Plant	0701100201	003/06	Lipor	2006	2016	1 000 000,00	1 000 000,00	1 000 000,00	1 000 000,00	0,00	0,00	0,00	0,00	0,00	0,00
Provision of Security and Surveillance services of LIPOR I facilities	020218	007/06	Lipor	2006	2017	216 224,65	216 224,65	216 224,65	216 224,65	0,00	200 000,00	200 000,00	200 000,00	600 000,00	0,00
Landfill Annex to LIPOR II Exploration	02022502	008/06	Lipor	2006	2040	1 631 530,95	2 151 530,95	2 151 530,95	2 151 530,95	0,00	0,00	0,00	0,00	0,00	520 000,00
Energy Recovery Plant Exploration	02022503	010/06	Lipor	2006	2020	22 661 718,00	29 842 321,85	29 842 321,85	29 842 321,85	0,00	22 985 010,00	*****	23 954 250,00	0,00	7 180 603,85

AMENDMENTS TO THE MULTIYEAR INVESTMENT PLAN

Year: 2014 | N. modification: 6 | N.of revision: 1

EXPENDITURE

Purpose	Economic Classification Code	Nr. of project /action	Resp.	Dates		2014					Next Years				Modification(+/-) (f)=(d)-(c)
				Beg.	End	Total		Defined Financing		Financing not specified (e)	2015	2016	2017	Others	
						Current allocation (a)=(c)+(e)	Corrected allocation (b)=(d)+(e)	Current allocation (c)	Corrected allocation (d)						
Composing Plant Exploration	02022504	011/06	Lipor	2006	2025	3 358 045,97	2 838 045,94	2 838 045,94	2 838 045,94	0,00	3 000 000,00	37 980 000,00	3 000 000,00	0,00	520 000,03
Development of projects related to prevention in the production of UW	070115	001/07	Lipor	2007	2016	5 000,00	5 000,00	5 000,00	5 000,00	0,00	0,00	0,00	0,00	0,00	0,00
Innovation Projects in the area of valuation of UW	07011001 *	002/07	Lipor	2007	2017	132 625,00	132 625,00	132 625,00	132 625,00	0,00	0,00	0,00	0,00	0,00	0,00
Ermesinde Biogas Landfill Exploration	02022505	005/07	Lipor	2007	2018	97 498,76	97 498,76	97 498,76	97 498,76	0,00	125 000,00	121 000,00	125 000,00	0,00	0,00
Project calculation of LIPOR's carbon footprint and the voluntary compensation of the released carbon	070115	001/08	Lipor	2008	2015	1 000,00	1 000,00	1 000,00	1 000,00	0,00	0,00	0,00	0,00	0,00	0,00
Project to adapt the best available technologies for LIPOR's industrial facilities	070115	002/08	Lipor	2008	2015	1 000,00	1 000,00	1 000,00	1 000,00	0,00	0,00	0,00	0,00	0,00	0,00
Closing and sealing of the southern alveolar of Maia Landfill		003/08	Lipor	2008	2015	0,00	0,00	0,00	0,00	0,00	1 000 000,00	0,00	0,00	0,00	0,00
Registration and maintenance of trademarks and patents		004/08	Lipor	2008	2015	2 000,00	2 000,00	2 000,00	2 000,00	0,00	0,00	0,00	0,00	0,00	0,00
Renovation and expansion works of industrial and administrative facilities	07010413	005/08	Lipor	2008	2015	167 797,01	180 297,01	180 297,01	180 297,01	0,00	0,00	0,00	0,00	0,00	12 500,00
Development of projects related to renewable energy production	070115	006/08	Lipor	2008	2016	1 000,00	1 000,00	1 000,00	1 000,00	0,00	0,00	0,00	0,00	0,00	0,00
Exploration of Matosinhos Biogas Landfill	02022506	009/08	Lipor	2008	2018	74 415,01	74 415,01	74 415,01	74 415,01	0,00	65 190,00	63 960,00	65 190,00	195 570,00	0,00
Expansion and maintenance of the selective removal door-to-door of recyclables in trade and services	070115	010/08	Lipor	2008	2016	1 000,00	1 000,00	1 000,00	1 000,00	0,00	0,00	0,00	0,00	0,00	0,00
Expansion and maintenance of the selective removal door-to-door organic waste in trade and services	07010601	011/08	Lipor	2008	2016	1 000,00	1 000,00	1 000,00	1 000,00	0,00	0,00	0,00	0,00	0,00	0,00
Expansion and optimization of selective removal of green waste	07010601	012/08	Lipor	2008	2015	1 000,00	1 000,00	1 000,00	1 000,00	0,00	0,00	0,00	0,00	0,00	0,00
Construction of the New Green Waste Sorting Platform	07010411	013/08	Lipor	2008	2015	1 000,00	1 000,00	1 000,00	1 000,00	0,00	0,00	0,00	0,00	0,00	0,00
Optimization of waste transportation	07010411	014/08	Lipor	2008	2015	1 000,00	1 000,00	1 000,00	1 000,00	0,00	0,00	0,00	0,00	0,00	0,00
Buildings and equipment energy efficiency	070115 *	016/08	Lipor	2008	2016	118 695,00	118 695,00	118 695,00	118 695,00	0,00	0,00	0,00	0,00	0,00	0,00
Rehabilitation and Maintenance of the drop of sites network	07010411	003/09	Lipor	2009	2016	1 000,00	1 000,00	1 000,00	1 000,00	0,00	0,00	0,00	0,00	0,00	0,00
Implementation of a management system for recycling centers	07010411	004/09	Lipor	2009	2015	1 000,00	1 000,00	1 000,00	1 000,00	0,00	0,00	0,00	0,00	0,00	0,00
Implementation of PAYT systems	070115	006/09	Lipor	2009	2013	1 000,00	1 000,00	1 000,00	1 000,00	0,00	0,00	0,00	0,00	0,00	0,00
Specific Flow Management	02022599 *	011/09	Lipor	2009	2015	17 324,00	17 324,00	17 324,00	17 324,00	0,00	0,00	0,00	0,00	0,00	0,00
Adaptation of the Plant to the new European Directive	07010411	013/09	Lipor	2009	2016	744 927,84	744 927,84	744 927,84	744 927,84	0,00	62 077,12	0,00	0,00	0,00	0,00
Conversion of LIPOR'S sorting Platform		001/11	Lipor	2011	2016	0,00	0,00	0,00	0,00	0,00	500 000,00	0,00	0,00	0,00	0,00
Several Transport Equipment Acquisition	07010602	001/12	Lipor	2012	2016	15 000,00	15 000,00	15 000,00	15 000,00	0,00	0,00	0,00	0,00	0,00	0,00
Tools Acquisition	070111	002/12	Lipor	2012	2016	19 883,86	19 883,86	19 883,86	19 883,86	0,00	0,00	0,00	0,00	0,00	0,00
Several Basic Equipment Acquisition	07011001 *	003/12	Lipor	2012	2016	219 693,16	888 193,16	888 193,16	888 193,16	0,00	0,00	0,00	0,00	0,00	668 500,00
Loans to medium and long term EIB - European Investment Bank	10060301010	004/12	Lipor	1996	2024	5 272 527,40	5 272 527,40	5 272 527,40	5 272 527,40	0	5 400 000,00	8 900 000,00	10 250 000,00	53 102 689,62	0
Technical assistance	020219	005/12	Lipor	2012	2020	240 658,55	240 658,55	240 658,55	240 658,55	0	202 000,00	202 000,00	202 000,00	606 000,00	0

AMENDMENTS TO THE MULTIYEAR INVESTMENT PLAN

Year: 2014 | N. modification: 6 | N.of revision: 1

Purpose	Economic Classification Code	Nr. of project /action	Resp.	Dates		EXPENDITURE										Modification(+/-) (f)=(d)-(c)
						2014					Next Years					
				Beg.	End	Total		Defined Financing		Financing not specified (e)	2015	2016	2017	Others		
						Current allocation (a)=(c)+(e)	Corrected allocation (b)=(d)+(e)	Current allocation (c)	Corrected allocation (d)							
Financial Charges	0301030201	006/12	Lipor	2012	2020	3 867 752,66	3 867 752,69	3 867 752,69	3 867 752,69	0	3 559 581,35	10 455 641,72	2 873 847,35	606 411,00	0,03	
Providing for Additional Meal	020105 *	007/12	Lipor	2012	2020	48 190,75	48 190,75	48 190,75	48 190,75	0	46 300,00	46 300,00	46 300,00	138 900,00	0	
Electricity Supply	02020101 *	008/12	Lipor	2012	2020	275 200,00	275 200,00	275 200,00	275 200,00	0	275 200,00	275 200,00	275 200,00	825 600,00	0	
Provision of Training Services	020215	009/12	Lipor	2012	2018	12 000,00	12 000,00	12 000,00	12 000,00	0	12 000,00	12 000,00	12 000,00	36 000,00	0	
Providing Specialized Works	020220	011/12	Lipor	2012	2020	789 680,94	789 680,94	789 680,94	789 680,94	0	665 700,00	889 800,00	665 700,00	1 773 000,00	0	
Provision of Health Services	020222 *	012/12	Lipor	2012	2020	31 332,59	31 332,59	31 332,59	31 332,59	0	29 200,00	29 200,00	29 200,00	87 600,00	0	
Rents and rentals	0602030501	013/12	Lipor	2012	2020	74 568,00	74 568,00	74 568,00	74 568,00	0	64 500,00	64 500,00	64 500,00	193 500,00	0	
Studies, advice, projects consultancy	020214	015/12	Lipor	2012	2020	378 428,63	378 428,63	378 428,63	378 428,63	0	339 150,00	1 140 150,00	339 150,00	216 450,00	0	
Transport and treatment of leachate	02022508	016/12	Lipor	2012	2020	119 707,50	119 707,50	119 707,50	119 707,50	0	108 000,00	108 000,00	108 000,00	324 000,00	0	
External Social Responsibility	020216 *	017/12	Lipor	2012	2020	25 000,00	25 000,00	25 000,00	25 000,00	0	25 000,00	100 000,00	25 000,00	0	0	
Provision of Cleaning and Hygiene Services	020202	018/12	Lipor	2012	2020	165 047,61	165 047,61	165 047,61	165 047,61	0	150 000,00	150 000,00	150 000,00	450 000,00	0	
Provision of Telecommunications Services	020209 *	019/12	Lipor	2012	2020	127 340,65	127 340,65	127 340,65	127 340,65	0	99 800,00	200 600,00	99 800,00	198 600,00	0	
Supply of Raw Materials and subsidiaries	020101	020/12	Lipor	2012	2020	165 000,00	165 000,00	165 000,00	165 000,00	0	165 000,00	165 000,00	165 000,00	495 000,00	0	
Provision of Maintenance / Conservation Services	020203 *	021/12	Lipor	2012	2020	315 344,40	315 344,40	315 344,40	315 344,40	0	274 400,00	274 400,00	274 400,00	823 200,00	0	
Insurance	020212 *	022/12	Lipor	2012	2020	144 539,99	144 539,99	144 539,99	144 539,99	0	143 600,00	143 600,00	143 600,00	430 800,00	0	
Supply of fuel and other fluids	02010202 *	001/13	Lipor	2013	2020	311 579,46	315 679,46	315 679,46	315 679,46	0	260 000,00	260 000,00	260 000,00	780 000,00	4 100,00	
Intervention and expansion of the landfill Annex II to LIPOR	07010411	002/13	Lipor	2013	2020	1 250 000,00	1 250 000,00	1 250 000,00	1 250 000,00	0	0	0	0	0	0	
TOTALS						47 089 231,68	54 973 935,53	54 607 388,65	54 607 388,65	366 546,88	43 307 708,47	*****	49 879 137,35	303 337 328,77	7 884 703,85	

(Uni: Euro)

(a), (c), e (e) Project/action allocation before amendment.

*Action includes several sub-actions with different economic codes.

8.3.3 - ADMINISTRATIVE PROCUREMENT - STATEMENT OF CONTRACTS

ADMINISTRATIVE PROCUREMENT - STATEMENT OF CONTRACTS

Year: 2014 | N. modification: 0 | N. of revision: 1

Entity (1)	Contract				Approval of the Court of Auditors			Payments in Management				Accumulated Payments				Obs. (17)
	Object (2)	Date (3)	Amount (4)	Aword Procedures (5)	Número registo (6)	Date (7)	Date 1 st payment (8)	Regular Work (9)	Pricies Revision (10)	Additional Works (11)	Total (12)=(9)+(10)+(11)	Regular Work (13)	Pricies Revision (14)	Additional Works (15)	Total (16)=(13) + (14)+(15)	
AQUISIÇÃO DE BENS																
PETRÓLEOS DE PORTUGAL-PETROGAL, S.A.	FORNECIMENTO DE LUBRIFICANTES	05-08-2013	16	Ajuste directo			19-06-2014	7	0	0	7	7	0	0	7	
G HOFLE LDA	FORNECIMENTO E INSTALAÇÃO DE UM TRANSPORTADOR DOSEADOR NO CENTRO DE TRIAGEM DA LIPOR	17-12-2013	15	Ajuste Direto Geral			16-04-2014	18	0	0	18	18	0	0	18	
LISTOPSIS NORTE - TECNOLOGIAS DE INFORMAÇÃO, S.A.	FORNECIMENTO DE CÓPIAS E IMPRESSÃO PARA FOTOCOPIADORA DA LIPOR E RESPECTIVA ASSISTÊNCIA TÉCNICA	30-03-2014	15	Ajuste Direto Geral			11-11-2014	1	0	0	1	1	0	0	1	
OVO SOLUTIONS - SOLUÇÕES AMBIENTAIS, S.A.	FORNECIMENTO DE EQUIPAMENTO PARA DEPOSIÇÃO E RECOLHA SELETIVA DE RESÍDUOS ORGÂNICOS NO ÂMBITO DO ALARGAMENTO DO PROJETO OPERAÇÃO RESTAURAÇÃO 5 ESTRELAS	06-06-2014	43	Ajuste Direto Geral			25-09-2014	42	0	0	42	42	0	0	42	
CESSÃO DE POSIÇÃO CONTRATUAL																
CREDITEX - ALUGUER DE EQUIPAMENTOS, S.A.	PRESTAÇÃO DE SERVIÇOS DE CÓPIA, IMPRESSÃO E DIGITALIZAÇÃO	06-06-2013	71	Ajuste Direto Geral			20-08-2013	29	0	0	29	46	0	0	46	
EMPREITADA DE OBRAS PÚBLICAS																
SOMAGUE,MESQUITA,HIDURBE, ACE	CONCEPÇÃO, CONSTRUÇÃO, FORNECIMENTO E EXPLORAÇÃO DA CENTRAL DE COMPOSTAGEM	04-06-2002	15.728	Anos anteriores	76/05	21-03-2005	15-02-2005	500	221	0	721	16.436	3.739	0	20.175	
PA RESIDEL- OPTIMIZAÇÃO ENERGÉTICA DE RESÍDUOS, S.A.	CONCEPÇÃO, CONSTRUÇÃO, FORNECIMENTO, MONTAGEM E EXPLORAÇÃO DO SISTEMA DE VALORIZAÇÃO ENERGÉTICA DO BIOGÁS DO ATERRO DE ERMESINDE DA LIPOR	20-08-2007	5 526	Concurso público com publicidade internacional	1108/07	12-11-2007	18-02-2008	59	0	0	59	2620	0	0	2620	
TUFAMA - CONSTRUÇÃO CIVIL, LDA	REFORMULAÇÃO DAS CABINES DE TRIAGEM E SALA DE COMADO DO CENTRO DE TRIAGEM DA LIPOR	15-01-2014	74	Ajuste Direto Geral			06-06-2014	74	0	0	74	74	0	0	74	
FORNECIMENTOS																
REPSOL PORTUGUESA, S.A.	FORNECIMENTO DE GASÓLEO	03-12-2012	166	Ajuste directo a mais de uma entidade			13-03-2013	32	0	0	32	185	0	0	185	
MOBILITEC-COMÉRCIO ASSIST. MAT. ORTOPÉDICO HOSPITALAR, LDA	CONTRATO DE FORNECIMENTO DE MATERIAL E EQUIPAMENTO ORTOPÉDICO NO ÂMBITO DA 7ª FASE DA CAMPANHA "OPERAÇÃO TAMPINHAS"	21-12-2012	29	Ajuste directo			09-04-2013	0	0	0	0	32	0	0	32	
EDP COMERCIAL- COMERCIALIZAÇÃO DE ENERGIA, S.A.	FORNECIMENTO DE ENERGIA ELÉTRICA	30-11-2012	168	Ajuste directo a mais de uma entidade			24-01-2013	26	0	0	26	170	0	0	170	
MARIA DE FÁTIMA NUNES FONSECA & FILHOS, LDA	FORNECIMENTO DE MATERIAL ELÉTRICO DIVERSO, ANO DE 2013.	09-01-2013	12	Ajuste directo			09-04-2013	3	0	0	3	9	0	0	9	

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BOMPISO-COMÉRCIO DE PNEUS, LDA	FORNECIMENTO DE PNEUS, TACOS, VALVULAS; CÂMARAS DE AR; CINTAS, PARA VIATURAS E MÁQUINAS	09-01-2013	20	Ajuste directo			19-03-2013	2	0	0	2	22	0	0	22	
ROLAMENTOS PONTE DA PEDRA, LDA	FORNECIMENTO DE MATERIAL DIVERSO PARA MÁQUINAS, EQUIPAMENTOS E INSTALAÇÕES DA LIPOR.	10-01-2013	10	Ajuste directo			23-05-2013	4	0	0	4	10	0	0	10	
MANITOU PORTUGAL, S.A.	FORNECIMENTOS DE PEÇAS PARA A MANITOU 1, 2, 3, 4, MSI 40 E FAHEL FCD45	21-01-2013	10	Ajuste directo			09-04-2013	0	0	0	0	12	0	0	12	
FIDELIDADE - COMPANHIA DE SEGUROS, S.A.	FORNECIMENTO DE APÓLICES DE SEGUROS	01-01-2013	197	Concurso público com publicidade internacional			08-03-2013	78	0	0	78	194	0	0	194	
A SUPER 2000 - MÁQUINAS AUTOMÁTICAS DE BEBIDAS, S.A.	FORNECIMENTO DE BEBIDAS QUENTES E FRIAS PARA A LIPOR ATÉ AO FINAL DE 2013.	11-06-2013	14	Ajuste Direto Geral			18-07-2013	2	0	0	2	16	0	0	16	
MARIA DE FÁTIMA NUNES FONSECA & FILHOS, LDA	FORNECIMENTO DE MATERIAL ELÉTRICO DIVERSO.	24-07-2013	12	Ajuste directo			07-03-2014	12	0	0	12	12	0	0	12	
BOMPISO-COMÉRCIO DE PNEUS, LDA	FORNECIMENTO DE PNEUS, TACOS, VALVULAS; CÂMARAS DE AR; CINTAS, PARA VIATURAS E MÁQUINAS	24-07-2013	20	Ajuste directo			07-03-2014	18	0	0	18	18	0	0	18	
OPTIMIZER SERVIÇOS E CONSULTADORIA INFORMÁTICA, LDA	FORNECIMENTO DE MÓDULOS DE MELHORIA NA APLICAÇÃO DA DESPESA NOVA.	30-08-2013	27	Ajuste Direto Geral			19-11-2013	12	0	0	12	34	0	0	34	
MANITOU PORTUGAL, S.A.	FORNECIMENTOS DE PEÇAS PARA A MANITOU 1, 2, 3, 4, MSI 40 E FAHEL FCD45	30-07-2013	10	Ajuste directo			16-04-2014	6	0	0	6	6	0	0	6	
G HOFLE, LDA	PROJETO, FORNECIMENTO E INSTALAÇÃO DE EQUIPAMENTOS PARA A REFORMULAÇÃO DAS LINHAS EMBALAGEM E PAPEL-CARTÃO DO CENTRO DE TRIAGEM DA LIPOR	06-09-2013	760	Concurso público com publicidade internacional			20-12-2013	696	0	0	696	975	0	0	935	
TIP - TRANSPORTES INTERMODAIS DO PORTO, ACE	FORNECIMENTO DE TÍTULOS DE TRANSPORTE PARA OS COLABORADORES NO ÂMBITO DO CEI	01-07-2013	4	Ajuste directo			06-11-2013	2	0	0	2	3	0	0	3	
ANTÓNIO SAAVEDRA PINTO NETO E MARIA VILA FERNANDES	FORNECIMENTO DE 370.000 SACOS SEM ESTAMPAGEM PARA O USO DO ECOFONE	28-08-2013	47	Ajuste Direto Geral			07-03-2014	58	0	0	58	58	0	0	58	
MOBILITEC-COMÉRCIO ASSIST. MAT. ORTOPÉDICO HOSPITALAR, LDA	FORNECIMENTO DE MATERIAL E EQUIPAMENTO ORTOPÉDICO NO ÂMBITO DA 8ª FASE DA CAMPANHA "OPERAÇÃO TAMPINHAS".	20-09-2013	38	Ajuste directo			10-12-2013	6	0	0	6	41	0	0	41	
REPSOL PORTUGUESA, S.A.	FORNECIMENTO DE COMBUSTÍVEIS RODOVIÁRIOS A GRANEL - GASÓLEO	29-08-2013	159	Ajuste directo a mais de uma entidade			02-05-2014	101	0	0	101	101	0	0	101	
EDP COMERCIAL- COMERCIALIZAÇÃO DE ENERGIA, S.A.	FORNECIMENTO DE ENERGIA ELÉTRICA EM REGIME DE BAIXA TENSÃO	30-08-2013	6	Ajuste directo a mais de uma entidade			08-01-2014	5	0	0	5	5	0	0	5	
EDP COMERCIAL- COMERCIALIZAÇÃO DE ENERGIA, S.A.	FORNECIMENTO DE ENERGIA ELÉTRICA EM REGIME DE MÉDIA TENSÃO	30-09-2013	155	Ajuste directo a mais de uma entidade			11-02-2014	132	0	0	132	132	0	0	132	
FERROVIAL - GESTÃO E MANUTENÇÃO DE EMPREENDIMENTOS, LDA	PROJETO, FORNECIMENTO E INSTALAÇÃO DE UM SISTEMA DE VENTILAÇÃO E AR CONDICIONADO NAS CABINES E GABINETES DO CENTRO DE TRIAGEM DA LIPOR	25-09-2013	120	Concurso público			07-03-2014	120	0	0	120	120	0	0	120	
G HOFLE, LDA	FORNECIMENTO E INSTALAÇÃO DE LINHA DE TRIAGEM DE MULTIUSOS	25-09-2013	153	Concurso público			14-02-2014	188	0	0	188	188	0	0	188	
SOBEBER UNIPESSOAL, LDA.	FORNECIMENTO DE ÁGUA E COPOS PLÁSTICOS TRANSPARENTES PARA A ÉPOCA DE FUNCIONAMENTO DO PARQUE AVENTURA.	29-04-2014	2	Ajuste directo			19-06-2014	2	0	0	2	2	0	0	2	

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A SUPER 2000 MÁQUINAS AUTOMÁTICAS DE BEBIDAS, S.A.	AJUSTE DIRETO PARA O FORNECIMENTO DE BEBIDAS QUENTES E FRIAS PARA A LIPOR	30-06-2014	11	Ajuste Direto Geral			28-07-2014	10	0	0	10	10	0	0	10	
SOBEBER UNIPessoal, LDA.	FORNECIMENTO DE GARRAFÕES DE ÁGUA E COPOS DE PLÁSTICO E EMPRÉSTIMO A TÍTULO GRATUITO DE 16 MÁQUINAS DE ÁGUA PARA A LIPOR POR UM PERÍODO DE 1 ANO	22-07-2014	24	Ajuste Direto Geral			25-09-2014	2	0	0	2	2	0	0	2	
REPSOL PORTUGUESA, S.A.	UTILIZAÇÃO DOS CARTÕES REPSOL SOLRED PARA ABASTECIMENTO DE VIATURAS DA LIPOR	04-07-2014	2	Ajuste directo			12-09-2014	1	0	0	1	1	0	0	1	
LOCAÇÃO, POR NATUREZA ECONÓMICA																
MUNICÍPIO DE VALONGO	CONTRATO DE ARRENDAMENTO DA FRAÇÃO "J" DO EDIFÍCIO FARIA SAMPAIO - MUNICÍPIO DE VALONGO	29-12-2014	23	Ajuste Direto Geral			31-12-2014	23	0	0	23	23	0	0	23	
PRESTAÇÃO DE SERVIÇOS																
JOSÉ MOREIRA	RENDA TERRENO LIPOR I	15-05-1986	36	Ajuste directo			31-01-2005	4	0	0	4	36	0	0	36	
CITRUP - CENTRO DE RESÍDUOS, LDA	EXPLORAÇÃO DO ATERRO SANITÁRIO ANEXO A LIPOR II	24-08-1998	12 349	Concurso público	303/2000	05-07-2000	20-01-2005	1 706	309	0	2 015	13 583	3 449	0	17 033	
DALKIA S.C.A.	EXPLORAÇÃO CENTRAL DE INCINERAÇÃO - EXPLORAÇÃO DA LIPOR	01-07-2000	176 835	Concurso público com publicidade internacional		14-08-1995	20-01-2005	25 710	537	0	26 247	200 745	5 311	0	206 056	
ESPAÇO MUNICIPAL EM	ALUGUER CASA CÂMARA MUNICIPAL DA MAIA	01-02-2000	7	Ajuste directo			31-01-2005	1	0	0	1	7	0	0	7	
PORTGÁS - SOC.DE PRODUÇÃO E DISTRIBUIÇÃO DE GÁS, S.A.	FORNECIMENTO DE GÁS NATURAL	03-05-2004	45	Ajuste directo			23-08-2005	7	0	0	7	50	0	0	50	
ENOR ELEVACÃO E EQUIPAMENTOS INDUSTRIAIS, LDA	MANUTENÇÃO SIMPLES DE ELEVADOR DA CENTRAL DE VALORIZAÇÃO ORGÂNICA	14-06-2005	19	Ajuste directo			26-07-2005	3	0	0	3	22	0	0	22	
CTT CORREIOS DE PORTUGAL, S.A.	PRESTAÇÃO DE SERVIÇOS DE ACEITAÇÃO, TRATAMENTO, TRANSPORTE E DISTRIBUIÇÃO DE OBJETOS POSTAIS	01-01-2006	75	Ajuste directo			20-01-2005	3	0	0	3	73	0	0	73	
PT COMUNICAÇÕES, S.A.	ANÚNCIO NAS PÁGINAS AMARELAS NA INTERNET	12-03-2007	125	Ajuste directo			31-01-2005	9	0	0	9	150	0	0	150	
PT COMUNICAÇÕES, S.A.	INSTALAÇÃO DE LINHA TELEFÓNICA DO ATERRO DE LAUNDOS	28-12-2007	2	Ajuste directo			24-01-2008	0	0	0	0	2	0	0	2	
APPACDM DE MATOSINHOS	COMPENSAÇÃO PELO TRABALHO PRESTADO NA LIPOR POR UM DOS UTENTES DA APPACDM DE MATOSINHOS - MARCO PAULO PEREIRA.	11-09-2007	11	Ajuste directo			16-07-2008	2	0	0	2	7	0	0	7	
PT COMUNICAÇÕES, S.A.	ANUNCIO PÁGINAS AMARELAS NA INTERNET	21-02-2008	125	Ajuste directo			31-01-2005	9	0	0	9	150	0	0	150	
PT COMUNICAÇÕES, S.A.	PUBLICIDADE PÁGINAS AMARELAS	17-03-2008	125	Ajuste directo			31-01-2005	9	0	0	9	150	0	0	150	
EDP SERVIÇO UNIVERSAL, S.A.	FORNECIMENTO DE ENERGIA ELÉCTRICA PARA A CENTRAL DE BIOGÁS DE ERMESINDE.	27-06-2008	146	Ajuste directo			19-09-2008	29	0	0	29	160	0	0	160	
ÁGUAS DE VALONGO, S.A.	FORNECIMENTO DE ÁGUA PARA O ARMAZÉM NA RUA DA MACIEIRA.	07-08-2008	1	Ajuste directo			26-08-2008	0	0	0	0	1	0	0	1	
ÁGUAS DE VALONGO, S.A.	FORNECIMENTO DE ÁGUA PARA O ARMAZÉM DA FORMIGA	08-08-2008	1	Ajuste directo			26-08-2008	0	0	0	0	1	0	0	1	

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PEDRO AUGUSTO DA SILVA DUARTE	ALUGUER DO ARMAZÉM DA FORMIGA	01-08-2008	141	Ajuste directo			06-11-2008	14	0	0	14	139	0	0	139	
PT COMUNICAÇÕES, S.A.	ANÚNCIO PÁGINAS AMARELAS NA INTERNET	06-05-2009	125	Ajuste directo			31-01-2005	9	0	0	9	150	0	0	150	
CITRUP - CENTRO DE RESÍDUOS, LDA	ACORDO PARA A DEFINIÇÃO DE PROCEDIMENTOS QUANTO AO ENCAMINHAMENTO DAS ÁGUAS RESIDUAIS PROVENIENTES DA CVE E DO ATERRO PARA O SISTEMA DE DRENAGEM DE ÁGUAS RESIDUAIS DE MATOSINHOS	15-09-2009	235	Ajuste directo			14-04-2010	46	0	0	46	251	0	0	251	
PT COMUNICAÇÕES, S.A.	ANUNCIO PÁGINAS AMARELAS NA INTERNET	02-03-2010	125	Ajuste directo			31-01-2005	9	0	0	9	150	0	0	150	
IDAD - INSTITUTO DO AMBIENTE E DESENVOLVIMENTO	PRESTAÇÃO DE SERVIÇOS DE EXECUÇÃO DO PROGRAMA DE MONITORIZAÇÃO EXTERNA DA CENTRAL DE VALORIZAÇÃO ENERGÉTICA DA LIPOR	02-03-2011	412	Concurso público	481/11	14-06-2011	13-09-2011	56	0	0	56	507	0	0	507	
PT COMUNICAÇÕES, S.A.	ANUNCIO PÁGINAS AMARELAS NA INTERNET	03-03-2011	125	Ajuste directo			31-01-2005	9	0	0	9	150	0	0	150	
APCER, ASSOCIAÇÃO PORTUGUESA DE CERTIFICAÇÃO	PRESTAÇÃO DE SERVIÇOS DE AUDITORIA DE CERTIFICAÇÃO PELO NORMATIVO SA 8000	01-08-2011	12	Ajuste directo			09-02-2012	3	0	0	3	14	0	0	14	
NESTLÉ WATERS DIRECT PORTUGAL, S.A.	ALUGUER DE MÁQUINAS DE ÁGUA E FORNECIMENTO DE GARRAFÕES DE 20 LITROS DE ÁGUA E COPOS PLÁSTICOS TRANSPARENTES.	01-08-2011	20	Ajuste directo			14-12-2011	2	0	0	2	23	0	0	23	
CLEANSTATION, S.A.	PRESTAÇÃO DE SERVIÇOS DE MANUTENÇÃO DOS EQUIPAMENTOS E REPOSIÇÃO DOS CONSUMÍVEIS DE EQUIPAMENTOS DE WC, PARA USO GERAL	01-10-2011	14	Ajuste directo			14-12-2011	5	0	0	5	18	0	0	18	
ATLANTICARE-SERVIÇOS DE SAÚDE, S.A.	CONTRATO DE PRESTAÇÃO DE SERVIÇOS DE MEDICINA CURATIVA	22-09-2011	14	Ajuste directo			20-12-2011	4	0	0	4	14	0	0	14	
ARE SOM CONSULTORIA E ENGENHARIA AMBIENTAL, LDA	PRESTAÇÃO DE SERVIÇOS DE MANUTENÇÃO PREVENTIVA DE 1ª E 2ª LIMHA DA REDE DE MONITORIZAÇÃO DA QUALIDADE DO AR AMBIENTE, SITUADAS EM LEÇA DO BALIO E VILA NOVA DA TELHA	11-11-2011	22	Ajuste directo			09-03-2012	9	0	0	9	24	0	0	24	
CHARON-PRESTAÇÃO DE SERVIÇOS DE SEGURANÇA E VIGILÂNCIA, S.A.	PRESTAÇÃO DE SERVIÇOS DE SEGURANÇA E VIGILÂNCIA DAS INSTALAÇÕES, PESSOAS E BENS E EXECUÇÃO DO SERVIÇO DE PORTARIA DA LIPOR	09-01-2012	317	Concurso público com publicidade internacional			09-03-2012	20	0	0	20	389	0	0	389	
SCHINDLER ASCENSORES E ESCADAS ROLANTES, S.A.	PRESTAÇÃO DE SERVIÇOS DE MANUTENÇÃO INTEGRAL DO ELEVADOR DO EDIFÍCIO SEDE DA LIPOR.	01-01-2012	5	Ajuste directo			21-02-2013	1	0	0	1	4	0	0	4	
CHARON-PRESTAÇÃO DE SERVIÇOS DE SEGURANÇA E VIGILÂNCIA, S.A.	PRESTAÇÃO DE SERVIÇOS DE VIGILÂNCIA ELECTRÓNICA NO ATERRO DE LAÚNDOS NA PÓVOA DE VARZIM	01-01-2012	2	Ajuste directo			09-03-2012	1	0	0	1	2	0	0	2	
RRI-RECOLHA RESÍDUOS INDUSTRIAIS, S.A	TRANSPORTE E DEPOSIÇÃO DE ESCÓRIAS DA CENTRAL DE VALORIZAÇÃO ENERGÉTICA DA LIPOR, EM ATERRO	05-01-2012	982	Concurso público com publicidade internacional	178/2012	23-03-2012	10-04-2012	160	0	0	160	1040	0	0	1040	
AMBIRUMO-PROJECTOS, INOVAÇÃO E GESTÃO AMBIENTAL, LDA	PRESTAÇÃO DE SERVIÇOS DE FISCALIZAÇÃO DA EXPLORAÇÃO DA CENTRAL DE VALORIZAÇÃO ENERGÉTICA DA LIPOR	02-02-2012	414	Concurso público com publicidade internacional	281/2012	05-04-2012	21-05-2012	170	0	0	170	467	0	0	467	
GRUPO VENDAP, S.A.	PRESTAÇÃO DE SERVIÇOS DE ALUGUER DE SANITÁRIO PARA A HORTA CRESTINS	01-02-2012	5	Ajuste directo			10-04-2012	2	0	0	2	5	0	0	5	
GINFOPLAN - SISTEMAS E TECNOLOGIAS DE INFORMAÇÃO, LDA	PRESTAÇÃO DE SERVIÇOS COMO TÉCNICO OFICIAL DE CONTAS.	20-02-2012	25	Ajuste directo			20-04-2012	10	0	0	10	28	0	0	28	

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VORTAL, COMÉRCIO ELECTRÓNICO, CONSULTORIA E MULTIMEDIA, S.A.	SERVIÇOS DE ALUGUER DE PLATAFORMA ELETRÓNICA DE CONTRATAÇÃO PÚBLICA	16-02-2012	34	Ajuste directo			21-05-2012	7	0	0	7	35	0	0	35
PT COMUNICAÇÕES, S.A.	CONTRATO DAS PÁGINAS AMARELAS COM INÍCIO EM AGOSTO DE 2012	05-04-2012	125	Ajuste directo			31-01-2005	9	0	0	9	150	0	0	150
PEDRO MANUEL FERRAZ DA SILVA	PRESTAÇÃO DE SERVIÇOS DE GINÁSTICA LABORAL E PREVENTIVA.	03-04-2012	29	Ajuste directo			29-05-2012	12	0	0	12	32	0	0	32
ECOREASON-BUSINESS CONSULTING, LDA	TRANSPORTE DE LIXIVIADO DO ATERRO DE ERMESINDE PARA TRATAMENTO EM ETAR	16-04-2012	96	Concurso público			28-06-2012	27	0	0	27	95	0	0	95
AMBIRUMO-PROJECTOS, INOVAÇÃO E GESTÃO AMBIENTAL, LDA	PRESTAÇÃO DE SERVIÇOS DE CONSULTORIA NO ÂMBITO DO CONTRATO DE EXPLORAÇÃO E MANUTENÇÃO DA CENTRAL DE VALORIZAÇÃO ORGÂNICA DA LIPOR	23-04-2012	69	Ajuste directo			28-06-2012	20	0	0	20	84	0	0	84
MILÉNIO 3 - SISTEMAS ELECTRONICOS, S.A.	MANUTENÇÃO DOS RELÓGIOS DE PONTO E FORNECIMENTO DE ATUALIZAÇÕES DO SOFTWARE DA APLICAÇÃO DE ASSIDUIDADE	02-05-2012	12	Ajuste directo			18-07-2012	5	0	0	5	15	0	0	15
BORREGO ENGENHARIA, LDA	PRESTAÇÃO DE SERVIÇOS DE ASSessorIA TÉCNICA ÀS INSTALAÇÕES DA LIPOR	24-05-2012	5	Ajuste directo			19-03-2013	2	0	0	2	4	0	0	4
GDF SUEZ ENERGIA E SERVIÇOS PORTUGAL, S.A	PRESTAÇÃO DE SERVIÇOS DE MANUTENÇÃO DE EQUIPAMENTOS DE AR CONDICIONADO DA LIPOR	01-08-2012	27	Ajuste directo			12-10-2012	12	0	0	12	33	0	0	33
SEPREVE-EQUIPAMENTOS DE PREVENÇÃO E SEGURANÇA, LDA	ASSISTÊNCIA TÉCNICA E MANUTENÇÃO PREVENTIVA DO SISTEMA DE DETEÇÃO DE INCÊNDIO DA LIPOR	16-07-2012	7	Ajuste directo			20-12-2012	2	0	0	2	6	0	0	6
CANNON HIGIENE PORTUGAL, LDA	ALUGUER E MANUTENÇÃO DE UNIDADES SANITÁRIAS COM PEDAL E RECOLHA E TRATAMENTO DE RESÍDUOS HOSPITALARES	17-07-2012	9	Ajuste directo			12-10-2012	3	0	0	3	8	0	0	8
ATLANTICARE-SERVIÇOS DE SAÚDE, S.A.	PRESTAÇÃO DE SERVIÇOS NO ÂMBITO DA PSICOLOGIA CLÍNICA E MEDICINA NO TRABALHO	23-07-2012	29	Ajuste directo			12-10-2012	10	0	0	10	24	0	0	24
L. TEIXEIRA & MELO, LDA	PRESTAÇÃO DE SERVIÇOS DE DESENVOLVIMENTO DE UM PROJETO-MODELO POR COMPETÊNCIA	11-10-2012	25	Ajuste directo			13-02-2013	9	0	0	9	31	0	0	31
BI4ALL-CONSULTORES DE GESTÃO, LDA	MANUTENÇÃO CORRETIVA E EVOLUTIVA DO SISTEMA DE GESTÃO COGNOS.	16-10-2012	36	Ajuste directo			19-03-2013	11	0	0	11	22	0	0	22
VODAFONE PORTUGAL, COMUNICAÇÕES PESSOAIS, S.A.	PRESTAÇÃO DE SERVIÇOS DE ACESSO À INTERNET 3G BANDA LARGA E COMUNICAÇÕES MÓVEIS DA LIPOR.	25-10-2012	40	Ajuste directo			26-12-2012	20	0	0	20	39	0	0	39
DESILIDER-CONTROLO E ELIMINAÇÃO DE PRAGAS, LDA	PRESTAÇÃO DE SERVIÇOS DE DESINFESTAÇÃO NAS INSTALAÇÕES DA LIPOR	09-11-2012	25	Ajuste directo			28-01-2013	10	0	0	10	25	0	0	25
MUNICÍPIO DA MAIA	PRESTAÇÃO DE SERVIÇOS E RECEÇÃO E TRATAMENTO DOS LIXIVIADOS EM ETAR, PROVENIENTES DO ATERRO SANITÁRIO DE ERMESINDE	18-12-2012	15	Ajuste directo			21-02-2013	1	0	0	1	10	0	0	10
RETRIA - GESTÃO DE RESÍDUOS, LDA	CONTRATO DE PRESTAÇÃO DE SERVIÇOS DE DEPOSIÇÃO EM ATERRO AUTORIZADO DE REJEITADOS(CÓDIGO LER 20 03 03) DO PARQUE DE VERDES DA LIPOR	26-12-2012	12	Ajuste directo			27-06-2013	0	0	0	0	1	0	0	1
VIBEIRAS - SOCIEDADE COMERCIAL DE PLANTAS, S.A.	PRESTAÇÃO DE SERVIÇOS DE MANUTENÇÃO DOS ESPAÇOS VERDES DA LIPOR	19-12-2012	45	Concurso público			19-03-2013	18	0	0	18	34	0	0	34
FINLOG - ALUGUER E COMÉRCIO DE AUTOMÓVEIS, S.A.	ALUGUER OPERACIONAL DE 4 VIATURAS SMART	19-12-2012	5	Ajuste directo			27-06-2013	5	0	0	5	6	0	0	6
VIBEIRAS - SOCIEDADE COMERCIAL DE PLANTAS, S.A.	PRESTAÇÃO DE SERVIÇOS DE MANUTENÇÃO DE ESPAÇOS VERDES NA LIPOR	19-12-2012	45	Concurso público			19-03-2013	18	0	0	18	34	0	0	34

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	Object (2)	Date (3)	Amount (4)	Aword Procedures (5)	Número registo (6)	Date (7)	Date 1 st payment (8)	Regular Work (9)	Pricies Revision (10)	Additional Works (11)	Total (12)=(9)+(10)+(11)	Regular Work (13)	Pricies Revision (14)	Additional Works (15)	Total (16)=(13) + (14)+(15)	
GRUPNOR-GRUPO PORTUGUÊS DE ELEVADORES DO NORTE, LDA	CONTRATO DE MANUTENÇÃO DA PLATAFORMA ELEVATORIA DO EDIFÍCIO DA CVO.	01-01-2013	1	Ajuste directo			10-05-2013	0	0	0	0	1	0	0	1	
JOSÉ LUIS TEIXEIRA RIBEIRO-CONST.TERRAPLANAGEM UNIPESSOAL, LDA	PRESTAÇÃO DE SERVIÇOS DE MANUTENÇÃO DO PARQUE AVENTURA, ATERRO DE LAUNDOS - PÓVOA DE VARZIM, ATERRO DE VILA DO CONDE E ACESSO À LIPOR II	16-01-2013	67	Ajuste directo			19-03-2013	17	0	0	17	83	0	0	83	
BOMPISO-COMÉRCIO DE PNEUS,LDA	PRESTAÇÃO DE SERVIÇOS DE MANUTENÇÃO E REPARAÇÃO DE PNEUS DAS VIATURAS DA LIPOR.	21-01-2013	10	Ajuste directo			09-04-2013	0	0	0	0	5	0	0	5	
SEARA DOS NÚMEROS - CONSULTORIA E GESTÃO UNIPESSOAL, LDA	PRESTAÇÃO SERVIÇOS DE CONSULTORIA NA ÁREA DA GESTÃO	01-02-2013	21	Ajuste directo			13-02-2013	2	0	0	2	26	0	0	26	
ARQUIVABERTO - CONSULTORIA E GESTÃO UNIPESSOAL, LDA	PRESTAÇÃO SERVIÇOS DE CONSULTORIA NA ÁREA DA GESTÃO DE ARQUIVO	01-02-2013	17	Ajuste directo			13-02-2013	2	0	0	2	20	0	0	20	
CERQUEIRA ARAÚJO - HORTAS E JARDINS UNIPESSOAL, LDA	PRESTAÇÃO SERVIÇOS DE JARDINAGEM NAS HORTAS BIOLÓGICAS	01-02-2013	15	Ajuste directo			13-02-2013	2	0	0	2	18	0	0	18	
PATRÍCIA MATOS - ENGENHARIA, UNIPESSOAL, LDA	PRESTAÇÃO DE SERVIÇOS DE CONSULTORIA EM ENGENHARIA CIVIL	01-02-2013	25	Ajuste directo			13-02-2013	3	0	0	3	31	0	0	31	
EIXO CONTÍNUO - REPARAÇÃO DE VEÍCULOS UNIPESSOAL, LDA	PRESTAÇÃO DE SERVIÇOS DE MECÂNICA	01-02-2013	17	Ajuste directo			13-02-2013	2	0	0	2	21	0	0	21	
AUTO JARDIM DA MAIA, LDA	PRESTAÇÃO SERVIÇOS DE MANUTENÇÃO REPARAÇÃO DAS VIATURAS DA FROTA DA LIPOR	21-01-2013	20	Ajuste directo			17-04-2013	3	0	0	3	19	0	0	19	
PARTEFICAZ - MANUTENÇÃO DE EQUIPAMENTOS UNIPESSOAL, LDA	PRESTAÇÃO DE SERVIÇOS DE RECUPE-RAÇÃO DE RESÍDUOS DE EQUIPAMENTOS ELÉTRICOS E ELÉTRONICOS	01-02-2013	15	Ajuste directo			13-02-2013	2	0	0	2	18	0	0	18	
MARATONA DE SUCESSO, SOCIEDADE UNIPESSOAL, LDA	PRESTAÇÃO DE SERVIÇOS DE LAVAGEM DE VIATURAS	01-02-2013	15	Ajuste directo			13-02-2013	2	0	0	2	18	0	0	18	
SUSTENTALFAZEMA - CONSULTORIA AMBIENTAL UNIPESSOAL, LDA	PRESTAÇÃO DE SERVIÇOS DE CONSULTORIA NA ÁREA AMBIENTAL	01-02-2013	18	Ajuste directo			22-02-2013	2	0	0	2	22	0	0	22	
EQUILIBRIOLUNAR - CONSULTORIA EM BIOTECNOLOGIA UNIPESSOAL, LDA	PRESTAÇÃO DE SERVIÇO DE CONSULTORIA NA ÁREA AMBIENTAL	01-02-2013	18	Ajuste directo			22-02-2013	2	0	0	2	22	0	0	22	
CONSCIÊNCIA ALERTA UNIPESSOAL, LDA.	PRESTAÇÃO DE SERVIÇOS DE CONSULTORIA EM MATERIA DE SEGURANÇA, AMBIENTE E QUALIDADE	01-02-2013	21	Ajuste directo			13-02-2013	2	0	0	2	26	0	0	26	
OPTIMUS - COMUNICAÇÕES, S.A.	PRESTAÇÃO DE SERVIÇOS DE ACESSO À INTERNET 3G BANDA LARGA E COMUNICAÇÕES MOVEIS DA LIPOR	04-02-2013	16	Ajuste directo			25-03-2013	10	0	0	10	22	0	0	22	
ZACARIAS DE CARVALHO E ASSOCIADOS, SOCIEDADE DE ADVOGADOS, R.I.	PRESTAÇÃO DE SERVIÇOS DE ASSISTENCIA JURÍDICA	07-02-2013	20	Ajuste directo			08-03-2013	2	0	0	2	25	0	0	25	
TRANSPORTES PRESUNÇÃO, LDA	PRESTAÇÃO DE SERVIÇOS DE TRANSPORTE NUTRIMAIIS POR 12 MESES OU ATÉ Atingir o valor contratado.	19-02-2013	10	Ajuste directo			17-04-2013	6	0	0	6	10	0	0	10	
GINFOPLAN - SISTEMAS E TECNOLOGIAS DE INFORMAÇÃO, LDA	PRESTAÇÃO DE SERVIÇOS DE CONSULTORIA E ASSESSORIA NA ÁREA DAS TECNOLOGIAS DE INFORMAÇÃO	01-03-2013	28	Ajuste directo			17-04-2013	9	0	0	9	35	0	0	35	
AMBIRUMO-PROJECTOS,INOVAÇÃO E GESTÃO AMBIENTAL, LDA	CONTRATO DE ASSESSORIA E ASSISTÊNCIA TÉCNICA AO CONCURSO PARA O PROJETO E INSTALAÇÃO DE EQUIPAMENTO PARA REFORMULAÇÃO DAS LINHAS DE EMBALAGEM E PAPEL-CARTÃO NO CENTRO DE TRIAGEM.	04-03-2013	16	Ajuste directo			05-06-2013	8	0	0	8	19	0	0	19	
ESSÊNCIA COMPLETA - MARKETING, COMUNICAÇÃO E MEDIA, LDA.	CONTRATO DE SERVIÇOS DE CLIPPING ELETRÓNICO	01-03-2013	6	Ajuste directo			23-05-2013	2	0	0	2	7	0	0	7	

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ARBUSTOS ROSACEOS - CONSULTORIA AMBIENTAL UNIPessoal, LDA	PRESTAÇÃO DE SERVIÇOS DE CONSULTORIA E FORMAÇÃO NAS ÁREAS DA JARDINAGEM, COZINHA SUSTENTÁVEL, PROMOÇÃO DA LOJA, GESTÃO E RE-ESTRUTURAÇÃO DE ESPAÇOS VERDES EM PERMACULTURA*	20-03-2013	24	Ajuste directo			17-04-2013	7	0	0	7	29	0	0	29	
J.MARTINO - UNIPessoal, LDA	PRESTAÇÃO DE SERVIÇOS CONSULTORIA NA ÁREA DA VALORIZAÇÃO ORGÁNICA DE RU'S	20-03-2013	12	Ajuste directo			25-06-2013	6	0	0	6	15	0	0	15	
HIDURBE - GESTÃO DE RESÍDUOS, S.A.	CONTRATO DE PRESTAÇÃO DE SERVIÇOS PARA A REALIZAÇÃO DO 1º E 2º PERÍODO DA CAMPANHA DE CARATERIZAÇÃO DA FRAÇÃO BIO RESÍDUOS RECECIONADA NA CVO	03-05-2013	9	Ajuste Direto Geral			26-07-2013	5	0	0	5	9	0	0	9	
PAÍNHAS, S.A.	EXPLORAÇÃO DO SISTEMA DE VALORIZAÇÃO ENERGÉTICA DE BIOGÁS DO ATERRO DE MATOSINHOS	01-05-2013	117	Concurso público			18-07-2013	48	0	0	48	72	0	0	72	
NESTLÉ WATERS DIRECT PORTUGAL,S.A.	ALUGUER DE DUAS MÁQUINAS DISPENSADORAS DE ÁGUA PARA O PARQUE AVENTURA DA LIPOR	18-04-2013	0	Ajuste directo			25-06-2013	0	0	0	0	0	0	0	0	
PT COMUNICAÇÕES, S.A.	CONTRATO DE PÁGINAS AMARELAS -NEW MEDIA (RECOLHA DE RESÍDUOS E ADUBOS- FERTILIZANTES)	04-07-2013	125	Ajuste directo			31-01-2005	9	0	0	9	150	0	0	150	
CARLOS PEDRO FERNANDES - CONSULTADORIA EM ADMINISTRAÇÃO PÚBLICA,UNIPessoal, LDA	PRESTAÇÃO DE SERVIÇOS DE CONSULTORIA EM ADMINISTRAÇÃO PÚBLICA.	01-07-2013	14	Ajuste Direto Geral			10-12-2013	12	0	0	12	18	0	0	18	
XEROX PORTUGAL - EQUIPAMENTOS DE ESCRITÓRIO, LDA	PRESTAÇÃO DE SERVIÇOS DE CÓPIA, IMPRESSÃO E DIGITALIZAÇÃO	01-05-2013	71	Ajuste Direto Geral			20-08-2013	29	0	0	29	46	0	0	46	
ONITELECOM - INFORCOMUNICAÇÕES, S.A.	PRESTAÇÃO DE SERVIÇOS DE INTERNET	29-05-2013	54	Ajuste Direto Geral			29-11-2013	26	0	0	26	39	0	0	39	
M.T.CARDOSO & CARDOSO, LDA	PRESTAÇÃO DE SERVIÇOS DE REVISOR OFICIAL DE CONTAS	17-07-2013	38	Ajuste Direto Geral			24-01-2014	24	0	0	24	24	0	0	24	
AIG EUROPE LIMITED - SUCURSAL EM PORTUGAL	SEGURO DE RESPONSABILIDADE POR DANOS AMBIENTAIS	28-08-2013	32	Ajuste Direto Geral			06-11-2013	11	0	0	11	21	0	0	21	
ROLAMENTOS PONTE DA PEDRA, LDA	FORNECIMENTO DE MATERIAL DIVERSO PARA MÁQUINAS, EQUIPAMENTOS E INSTALAÇÕES DA LIPOR. ANO 2014	29-07-2013	10	Ajuste directo			07-03-2014	5	0	0	5	5	0	0	5	
BOMPISO-COMÉRCIO DE PNEUS, LDA	PRESTAÇÃO DE SERVIÇOS DE MANUTENÇÃO E REPARAÇÃO DE PNEUS DAS VIATURAS	26-08-2013	10	Ajuste directo			07-03-2014	6	0	0	6	6	0	0	6	
PRINCESSCLOSET - UNIPessoal, LDA	SERVIÇO DE GESTÃO DE LAVANDARIAS	28-08-2013	15	Ajuste Direto Geral			22-01-2014	18	0	0	18	18	0	0	18	
OASISLAVANDA UNIPessoal, LDA	SERVIÇOS DE LAVANDARIA.	28-08-2013	15	Ajuste Direto Geral			22-01-2014	18	0	0	18	18	0	0	18	
HIDURBE - GESTÃO DE RESÍDUOS, S.A.	CONTRATAÇÃO DOS SERVIÇOS DE EXPLORAÇÃO DA CENTRAL DE VALORIZAÇÃO ORGÁNICA DA LIPOR	13-09-2013	35 708	Concurso limitado por prévia qualificação	PROC. 1404	26-11-2013	16-04-2014	1 890	0	0	1 890	1 890	0	0	1 890	
MUNICÍPIO DA MAIA	PRESTAÇÃO DE SERVIÇOS E RECEÇÃO E TRATAMENTO DOS LIXIVIADOS EM ETAR PROVENIENTES DO ATERRO SANITÁRIO DE ERMESINDE.	09-09-2013	15	Ajuste Direto Geral			23-05-2014	8	0	0	8	8	0	0	8	
APCER,ASSOCIAÇÃO PORTUGUESA DE CERTIFICAÇÃO	PRESTAÇÃO DE SERVIÇOS DE AUDITORIA ÀS UNIDADES CERTIFICADAS DA LIPOR	26-08-2013	30	Ajuste Direto Geral			20-03-2014	10	0	0	10	10	0	0	10	
CLECE - SUCURSAL EM PORTUGAL, S.A.	PRESTAÇÃO DE SERVIÇOS DE TRIAGEM DE RESÍDUOS	30-08-2013	162	Concurso público			10-12-2013	131	0	0	131	198	0	0	198	
GRUPNOR-GRUPO PORTUGUÊS DE ELEVADORES DO NORTE, LDA	MANUTENÇÃO DO ASCENSOR DO EDIFÍCIO ADMINISTRATIVO PARA 12 MESES	19-09-2013	0	Ajuste directo			16-04-2014	1	0	0	1	1	0	0	1	

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AUTO JARDIM DA MAIA, LDA	PRESTAÇÃO DE SERVIÇOS DA MANUTENÇÃO E REPARAÇÃO DAS VIATURAS LIPOR	29-08-2013	20	Ajuste directo			20-03-2014	17	0	0	17	17	0	0	17	
DALKIA INTERNACIONAL	ADMINISTRAÇÃO DE CONCESSÃO DE UMA CENTRAL DE VALORIZAÇÃO ENERGÉTICA - LIPOR II	12-09-2013	176 835	Concurso público com publicidade internacional	PROC. 1481	25-11-2013	20-01-2005	25 710	0	0	25 710	200 745	0	0	200 745	
SEARA DOS NÚMEROS - CONSULTORIA E GESTÃO UNIPESSOAL, LDA.	PRESTAÇÃO DE SERVIÇOS DE CONSULTORIA NA ÁREA DA GESTÃO	20-09-2013	22	Ajuste directo			21-02-2014	25	0	0	25	25	0	0	25	
ARQUIVABERTO - CONSULTORIA E GESTÃO UNIPESSOAL, LDA	PRESTAÇÃO DE SERVIÇOS DE CONSULTORIA NA ÁREA DA GESTÃO DE ARQUIVO	20-09-2013	17	Ajuste directo			21-02-2014	19	0	0	19	19	0	0	19	
EQUILIBRIOLUNAR - CONSULTORIA EM BIOTECNOLOGIA UNIPESSOAL, LDA	PRESTAÇÃO DE SERVIÇOS DE CONSULTORIA NA ÁREA AMBIENTAL	20-09-2013	19	Ajuste directo			21-02-2014	21	0	0	21	21	0	0	21	
SUSTENTALFAZEMA - CONSULTORIA AMBIENTAL UNIPESSOAL, LDA	PRESTAÇÃO DE SERVIÇOS DE CONSULTORIA NA ÁREA AMBIENTAL	20-09-2013	19	Ajuste directo			21-02-2014	21	0	0	21	21	0	0	21	
CERQUEIRA ARAÚJO - HORTAS E JARDINS UNIPESSOAL, LDA	PRESTAÇÃO DE SERVIÇOS DE JARDINAGEM NAS HORTAS BIOLÓGICAS	20-09-2013	15	Ajuste directo			21-02-2014	17	0	0	17	17	0	0	17	
JOSE LUIS TEIXEIRA RIBEIRO CONSTRUÇÃO E TERRAPLANAGEM UNIPESSOAL, LDA	MANUTENÇÃO DO PARQUE AVENTURA, ATERRO DE LAÚNDOS-PÓVOA DE VARZIM, ATERRO DE VILA DE CONDE E ACESSOS À LIPOR II.	26-09-2013	67	Ajuste Direto Geral			20-03-2014	66	0	0	66	66	0	0	66	
EIXO CONTÍNUO - REPARAÇÃO DE VEÍCULOS UNIPESSOAL, LDA	PRESTAÇÃO DE SERVIÇOS DE MECÂNICA PELO PERÍODO DE UM ANO	19-09-2013	17	Ajuste Direto Geral			21-02-2014	19	0	0	19	19	0	0	19	
PATRICIA MATOS - ENGENHARIA, UNIPESSOAL, LDA	PRESTAÇÃO DE SERVIÇOS DE CONSULTORIA EM ENGENHARIA CIVIL	19-09-2013	27	Ajuste Direto Geral			21-02-2014	30	0	0	30	30	0	0	30	
WAYBOX, LDA	MÚSICA AMBIENTE PARA 12 MESES	01-10-2013	1	Ajuste directo			14-02-2014	2	0	0	2	2	0	0	2	
A.F.COSTA-COMERCIALIZAÇÃO DE PRODUTOS DE JARDINAGEM, LDA	DESMATAÇÃO E LIMPEZA DE INFESTANTES NO ATERRO INTERMUNICIPAL DA LIPOR - PÓVOA DE VARZIM	23-09-2013	59	Ajuste directo			19-12-2013	48	0	0	48	72	0	0	72	
MARATONA DE SUCESSO, SOCIEDADE UNIPESSOAL, LDA	PRESTAÇÃO DE SERVIÇOS DE LAVAGEM DE VIATURAS E APOIO GERAL À MANUTENÇÃO	20-09-2013	15	Ajuste Direto Geral			21-02-2014	17	0	0	17	17	0	0	17	
PARTEFICAZ - MANUTENÇÃO DE EQUIPAMENTOS UNIPESSOAL, LDA	PRESTAÇÃO DE SERVIÇOS DE RECUPERAÇÃO DE RESÍDUOS DE EQUIPAMENTOS ELÉTRICOS E ELETRÓNICOS (REEE), BEM COMO O APOIO TÉCNICO E-OU ELETRÓNICO NAS MANUTENÇÕES PREVENTIVA E CURATIVA DOS EQUIPAMENTOS DA LIPOR	20-09-2013	15	Ajuste Direto Geral			21-02-2014	15	0	0	15	15	0	0	15	
CONSCIÊNCIA ALERTA UNIPESSOAL, LDA.	CONSULTORIA EM MATÉRIA DE SEGURANÇA, AMBIENTE E QUALIDADE	23-10-2013	22	Ajuste Direto Geral			21-02-2014	25	0	0	25	25	0	0	25	
STRONG - SEGURANÇA, S.A.	PRESTAÇÃO DE SERVIÇOS DE SEGURANÇA E VIGILÂNCIA DAS INSTALAÇÕES, PESSOAS E BENS E EXECUÇÃO DO SERVIÇO DE PORTARIA DA LIPOR	25-10-2013	423	Concurso público			16-04-2014	127	0	0	127	127	0	0	127	
ICETA - INSTITUTO DE CIÊNCIAS E TECNOLOGIAS AGRÁRIAS E AGROALIMENTARES	PRESTAÇÃO DE SERVIÇOS DE REALIZAÇÃO DE UM ESTUDO DE CARACTERIZAÇÃO AMBIENTAL GERAL E CARTOGRAFIA DE BIÓTOPOS E ESTUDO DE CASO DO ATERRO DA PÓVOA DE VARZIM	19-09-2013	38	Ajuste Direto Geral			17-10-2014	9	0	0	9	9	0	0	9	
ONITELECOM - INFORCOMUNICAÇÕES, S.A.	PRESTAÇÃO DE SERVIÇOS DE VOZ NA LIPOR (BAGUIM DO MONTE) E REPSTIVO EQUIPAMENTO DE SUPORTE	26-08-2013	35	Ajuste directo			10-04-2014	19	0	0	19	19	0	0	19	
SGALD AUTOMOTIVE-SOCIEDADE GERAL DE COMÉRCIO DE ALUGUER DE BENS, S.A.	PRESTAÇÃO DE SERVIÇOS DE ALUGUER DE VIATURAS PEUGEOT	26-09-2013	75	Ajuste Direto Geral			25-11-2013	30	0	0	30	34	0	0	34	

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AMBIRUMO PROJECTOS INOVAÇÃO E GESTÃO AMBIENTAL, LDA	PRESTAÇÃO DE SERVIÇOS DE ACESSORIA À LIPOR NA IMPLEMENTAÇÃO DOS PROJETOS DE OTIMIZAÇÃO DAS OPERAÇÕES DE TRIAGEM	17-12-2013	14	Ajuste Direto Geral			14-02-2014	17	0	0	17	17	0	0	17		
PAÍNHAS, S.A.	PRESTAÇÃO DE SERVIÇOS DE ELÉTRICOS PARA O ABASTECIMENTO DE UMA LINHA DE TRIAGEM	20-12-2013	19	Ajuste Direto Geral			20-03-2014	19	0	0	19	19	0	0	19		
UNIVERSIDADE DO PORTO	AVALIAÇÃO DO ESTADO DO BETÃO E ARMADURAS DOS PILARES DA PLATAFORMA INTERIOR E DA ESTRUTURA METÁLICA DO CENTRO DE TRIAGEM	16-01-2014	3	Ajuste directo			07-07-2014	4	0	0	4	4	0	0	4		
GINFOPLAN SISTEMAS E TECNOLOGIAS DE INFORMÁTICA UNIPES-SOAL, LDA	PRESTAÇÃO DE SERVIÇOS DE CONSULTORIA INFORMÁTICA NA ÁREA DAS TECNOLOGIAS DE INFORMAÇÃO	13-02-2014	28	Ajuste Direto Geral			15-04-2014	26	0	0	26	26	0	0	26		
ZACARIAS DE CARVALHO E ASSOCIADOS SOCIEDADE DE ADVOGADOS RI	PRESTAÇÃO DE SERVIÇOS DE ASSISTÊNCIA JURÍDICA	17-02-2014	20	Ajuste Direto Geral			20-03-2014	21	0	0	21	21	0	0	21		
TRANSPORTES PRESUNÇÃO, LDA	PRESTAÇÃO DE SERVIÇOS DE TRANSPORTE DE COMPOSTO NUTRIMAIIS POR 12 MESES.	13-02-2014	10	Ajuste Direto Geral			02-05-2014	8	0	0	8	8	0	0	8		
AGROGES - SOCIEDADE DE ESTUDOS E PROJETOS, LDA	ELABORAÇÃO DE ESTUDO PARA REPOSI-CIONAMENTO DO COMPOSTO NUTRIMAIIS NO MERCADO	28-02-2014	17	Ajuste Direto Geral			02-05-2014	8	0	0	8	8	0	0	8		
ARBUSTOS ROSACEOS - CONSULTORIA AMBIENTAL UNIPESOAL, LDA	CONSULTORIA E FORMAÇÃO NAS ÁREAS DA JARDINAGEM, COZINHA SUSTENTÁVEL, PROMOÇÃO DA LOJA, GESTÃO E REESTRUTURAÇÃO DOS ESPAÇOS VERDES EM PERMACULTURA	03-03-2014	25	Ajuste Direto Geral			15-04-2014	23	0	0	23	23	0	0	23		
ESSÊNCIA COMPLETA - MARKETING, COMUNICAÇÃO E MEDIA, LDA.	PRESTAÇÃO DE SERVIÇOS DE CLIPPING ELETRÓNICO	24-02-2014	6	Ajuste Direto Geral			02-05-2014	5	0	0	5	5	0	0	5		
SUMA MATOSINHOS - SERVIÇOS URBANOS E MEIO AMBIENTE, S.A.	PRESTAÇÃO DE SERVIÇOS DE CARATERI-ZAÇÃO DE RESÍDUOS-FRAÇÃO INDIFEREN-CIADA DA LIPOR.	12-03-2014	17	Ajuste Direto Geral			23-05-2014	21	0	0	21	21	0	0	21		
JOSÉ CARLOS ALVES PADILHA	PRESTAÇÃO DE SERVIÇOS DE CARPIN-TARIA NOS EDIFÍCIOS, INFRAESTRUTURAS E HORTAS BIOLÓGICAS DA LIPOR	19-03-2014	30	Ajuste Direto Geral			23-05-2014	13	0	0	13	13	0	0	13		
JOSÉ LUIS TEIXEIRA RIBEIRO CONSTRUÇÃO E TERRAPLANAGEM UNIPESOAL, LDA	PRESTAÇÃO DE SERVIÇOS DE MA-NUTENÇÃO E REPARAÇÃO DE EDIFÍCIOS E INFRAESTRUTURAS DA LIPOR	17-03-2014	30	Ajuste Direto Geral			07-07-2014	17	0	0	17	17	0	0	17		
RANDSTAD II - PRESTAÇÃO DE SERVIÇOS, LDA	PRESTAÇÃO DE SERVIÇOS DE TRIAGEM DE RESÍDUOS	28-02-2014	80	Concurso público			23-05-2014	96	0	0	96	96	0	0	96		
IDAD - INSTITUTO DO AMBIENTE E DESENVOLVIMENTO	EXECUÇÃO DO PROGRAMA DE MONI-TORIZAÇÃO EXTERNA DA CENTRAL DE VALORIZAÇÃO ENERGÉTICA DA LIPOR	02-03-2014	260	Concurso público			06-06-2014	71	0	0	71	71	0	0	71		
CACHAPUZ, LDA	ESTABELECIMENTO DE UM CONTRATO DE MANUTENÇÃO ANUAL PARA AS BÁSCULAS E BALANÇAS	07-02-2014	1	Ajuste directo			02-05-2014	2	0	0	2	2	0	0	2		
DELOITTE & ASSOCIADOS, SROC, S.A.	PRESTAÇÃO DE SERVIÇOS DE VERIFI-CAÇÃO DOS INDICADORES DO RELATÓRIO DE SUSTETABILIDADE	19-03-2014	8	Ajuste directo a mais de uma entidade			06-06-2014	9	0	0	9	9	0	0	9		
SOLUSEL SOC LUSITANA OBRAS E EMPREITADAS, LDA	TRANSPORTE E DEPOSIÇÃO DE ESCÓRIAS DA CENTRAL DE VALORIZAÇÃO ENERGÉTICA DA LIPOR, EM ATERRO	05-05-2014	870	Concurso público	SIM		14-08-2014	202	0	0	202	202	0	0	202		
E COPIA COMÉRCIO DE EQUIPAMEN-TOS DE ESCRITÓRIO, LDA	PRESTAÇÃO DE SERVIÇOS DE CÓPIA E IMPRESSÃO - CÓPIAS ADICIONAIS PARA O PARQUE DE FOTOCOPIADORAS E IMPRES-SORAS DA LIPOR	08-05-2014	8	Ajuste directo a mais de uma entidade			19-06-2014	1	0	0	1	1	0	0	1		

ADMINISTRATIVE PROCUREMENT - STATEMENT OF CONTRACTS

Year: 2014 | N. modification: 0 | N.of revision: 1

Entity (1)	Contract				Approval of the Court of Auditors			Payments in Management				Accumulated Payments				Obs. (17)
	Object (2)	Date (3)	Amount (4)	Aword Procedures (5)	Número registo (6)	Date (7)	Date 1 st payment (8)	Regular Work (9)	Pricies Revision (10)	Additional Works (11)	Total (12)=(9)+(10)+(11)	Regular Work (13)	Pricies Revision (14)	Additional Works (15)	Total (16)=(13)+(14)+(15)	
ECOREASON - BUSINESS CONSULTING, LDA	PRESTAÇÃO DE SERVIÇOS DE TRANSPORTE DE LIXIVIADO DO ATERRO SANITÁRIOS DE ERMESINDE PARA TRATAMENTO EM ETAR	02-06-2014	88	Concurso público			14-08-2014	19	0	0	19	19	0	0	19	
OPAL PUBLICIDADE, S.A.	PRESTAÇÃO DE SERVIÇOS PARA O DESENVOLVIMENTO CRIATIVO, MAQUETIZAÇÃO E ARTES FINAIS E PRODUÇÃO DAS PEÇAS DE COMUNICAÇÃO DO NOVO CENTRO DE TRIAGEM	02-06-2014	10	Ajuste Direto Geral			19-06-2014	13	0	0	13	13	0	0	13	
SOLUSEL SOC LUSITANA OBRAS E EMPREITADAS, LDA	TRANSPORTE E DEPOSIÇÃO DE ESCÓRIAS DA CENTRAL DE VALORIZAÇÃO ENEGÉTICA DA LIPOR	16-06-2014	870	Concurso público	SIM		14-08-2014	202	0	0	202	202	0	0	202	
HIGH PLAY CONSULTORES	FORMAÇÃO AOS COLABORADORES DA LIPOR NO ÂMBITO DA TEMÁTICA "COMUNICAR A ESTRATÉGIA"	28-05-2014	12	Ajuste Direto Geral			14-08-2014	15	0	0	15	15	0	0	15	
FERROVIAL - GESTÃO E MANUTENÇÃO DE EMPREENDIMENTOS, LDA	TRIAGEM DE RESÍDUOS	09-06-2014	142	Concurso público			25-11-2014	87	0	0	87	87	0	0	87	
SOLUSEL SOC LUSITANA OBRAS E EMPREITADAS, LDA	TRANSPORTE E DEPOSIÇÃO DE ESCÓRIAS DA CENTRAL DE VALORIZAÇÃO ENEGÉTICA DA LIPOR	03-07-2014	870	Concurso público			14-08-2014	202	0	0	202	202	0	0	202	
CLECE S A - SUCURSAL EM PORTUGAL	SERVIÇOS DE LIMPEZA EXISTENTES NAS INSTALAÇÕES DA LIPOR	07-06-2014	24	Ajuste Direto Geral			14-08-2014	29	0	0	29	29	0	0	29	
PÁGINAS AMARELAS, S.A	PUBLICIDADE DAS PÁGINAS AMARELAS INTERNET-CROSSMEDIA LISTAS ADUBOS FERTELIZANTES-NUTRIMAIIS RECOLHA DE RESÍDUOS-LIPOR	19-07-2014	5	Ajuste directo			17-10-2014	2	0	0	2	2	0	0	2	
FACULDADE DE ENGENHARIA - UNIVERSIDADE DO PORTO	ANÁLISE DE DUAS AMOSTRAS PARA CARACTERIZAÇÃO DA SUCATA FERROSA PRODUZIDA NA CVE NO DECORRER DO ANO	11-02-2014	0	Ajuste directo			02-05-2014	0	0	0	0	0	0	0	0	
GUEDES, ALVES PACHECO, LDA	PRESTAÇÃO DE SERVIÇOS DE MANUTENÇÃO E ASSISTÊNCIA TÉCNICA À CENTRAL TELEFÓNICA DA LIPOR	01-06-2014	4	Ajuste directo			28-07-2014	5	0	0	5	5	0	0	5	
TBP - CONSULTORIA E GESTÃO DE ARQUIVO, LDA	CONTRATO PARA DEPÓSITO E GESTÃO DE DOCUMENTOS PARA ARQUIVO	22-07-2014	4	Ajuste directo			25-09-2014	3	0	0	3	3	0	0	3	
CLEANSTATION SA	ALUGUER DE EQUIPAMENTOS DE HIGIENE E RESPETIVOS CONSUMÍVEIS DE HIGIENE.	01-10-2014	9	Ajuste Direto Geral			17-12-2014	2	0	0	2	2	0	0	2	
ASSOCIAÇÃO EGP - U.PORTO	PRESTAÇÃO DE SERVIÇOS DE FORMAÇÃO AOS COLABORADORES DA LIPOR	26-09-2014	17	Ajuste Direto Geral			17-12-2014	8	0	0	8	8	0	0	8	
DOMP DESENVOLVIMENTO ORGANIZACIONAL MARKETING E PUBLICIDADE SA	PRESTAÇÃO DE SERVIÇOS DE "ESTUDO DE SATISFAÇÃO DE CLIENTES LIPOR 2014- 2016"	01-10-2014	13	Ajuste Direto Geral			17-12-2014	7	0	0	7	7	0	0	7	
IBERLIM - SOCIEDADE TÉCNICA DE LIMPEZAS, S.A.	SERVIÇOS DE HIGIENE E LIMPEZA NAS INSTALAÇÕES DA LIPOR EM GONDOMAR, ERMESINDE E MAIA	30-09-2014	149	Concurso Limitado por Prévia Qualificação			17-12-2014	8	0	0	8	8	0	0	8	
PROTOCOLO																
O MUNICÍPIO DA PÓVOA DE VARZIM	PROTOCOLO DO CENTRO AMBIENTAL DE LAUNDOS, LÉGUA DA POVOA-EXPROPRIAÇÃO DE TERRENO.	13-07-2011	771	Ajuste directo			01-06-2011	15	0	0	15	372	0	0	372	
ASSOCIAÇÃO EMPRESARIAL DE PORTUGAL	PROTOCOLO DE COOPERAÇÃO ENTRE A LIPOR E A AEP - PROJETO INTERNACIONALIZAÇÃO	06-07-2012	12	Ajuste directo			25-03-2013	4	0	0	4	15	0	0	15	
FÁBRICA DA IGREJA PAROQUIAL DE LAUNDOS	PROTOCOLO ENTRE A LIPOR E A FÁBRICA DA IGREJA DE LAUNDOS	11-02-2014	20	Ajuste directo			16-04-2014	20	0	0	20	20	0	0	20	

ADMINISTRATIVE PROCUREMENT - STATEMENT OF CONTRACTS

Year: 2014 | N. modification: 0 | N. of revision: 1

Entity (1)	Contract				Approval of the Court of Auditors			Payments in Management				Accumulated Payments				Obs. (17)
	Object (2)	Date (3)	Amount (4)	Aword Procedures (5)	Número registo (6)	Date (7)	Date 1 st payment (8)	Regular Work (9)	Pricies Revision (10)	Additional Works (11)	Total (12)=(9)+(10)+(11)	Regular Work (13)	Pricies Revision (14)	Additional Works (15)	Total (16)=(13) + (14)+(15)	
GCI-CONSULTORIA EM PUBLIC ENGAGEMENT	PROTOCOLO DE COOPERAÇÃO GREEN PROJECT AWARDS PORTUGAL HERLOX	28-02-2014	13	Ajuste Direto Geral			16-04-2014	15	0	0	15	15	0	0	15	
SEMENTE- ASSOCIAÇÃO DE VOLUNTÁRIOS LIPOR	PROTOCOLO LIPOR-SEMENTE	07-04-2014	12	Ajuste directo			14-04-2014	12	0	0	12	12	0	0	12	
APAEJIL ASSOCIAÇÃO DE PAIS E AMIGOS DAS ESCOLAS E JARDINS DE INFÂNCIA DE LAÚNDOS	PROTOCOLO DE COOPERAÇÃO ENTRE A LIPOR E A APAEJIL NO ÂMBITO DO PROJETO "ESCOLA DE MÚSICA DE LAÚNDOS" E DIVULGAÇÃO E ACOMPANHAMENTO DAS ATIVIDADES DESENVOLVIDAS PELA APAEJIL	28-07-2014	10	Ajuste Direto Geral			14-08-2014	5	0	0	5	5	0	0	5	
TOTAIS			436 394					60 368	1 066	0	61 434	446 769	12 500	0	459 269	

Year: 2014
(Uni: thousands of Euros)

8.3.4 - TRANSFERS AND SUBSIDIES

8.3.4.4 - CURRENT TRANSFERS

Legal Provisions	Donor	Budgeted Transfers	Obtained Transfers	Obs
Traineeships	Institute of Employment and Professional Training from Gondomar	0	0	
Traineeships/ financed training	CCDRN - Cordination Committee of North Region	0	0	
Totals		0	0	

Year: 2014
(Uni: Euro)

8.3.4.5 - CAPITAL TRANSFERS

Legal Provisions	Donor	Budgeted Transfers	Obtained Transfers	Obs
The regular budget of LIPOR	Municipalities	6 337 549,20	6 786 440,68	a)
POVT Project-12-0660-FCOES-000011	Agency for Development and Cohesion	1 320 000,00	941 747,01	
Totals		7 657 549,20	7 728 187,69	

Year: 2014
(Uni: Euro)

a) Values include charges for capital transfers from previous years.

8.3.4.6 - SUBSIDIES OBTAINED

Legal Provisions	Donor	Purpose	Estimated Subsidies	Received Subsidies	Obs
Private Agreement	Green Dot System	Environmental sensibilization	0,00	15 121,78	
Projeto Life Miniwast	Rennes Metropole	Design, realization and evolution of the Strategic Plan and Sustainable minimization of Waste Organicos in membros states of the EU	0,00	11 692,50	
PAYT Project	The Portuguese Nationalagency of Environment	Environmental Management	0,00	211 148,57	
Totals			0,00	237 962,85	

Year: 2014
(Uni: Euro)

8.3.6 -DEBTS

LOANS																	
Characteri- zation of the loan	Aprov. Date by IA	Contract Date	Approval C.A		Purpose of the loan	Credit Entity	Capital (Eur)		Interest RATE		Term of con- tract	Years elapsed	Charges year (Eur)			Accumulated Amort.	Capital debt
			Register N.	Date			Contracted	Used	Inic.	Act.			Amort.	Interest	D.Interest		
Medium Long Term	20-11- 1996	20-12- 1996	91931/96	29-11- 1996	Incineration Plant LIPOR II Construction (I-a)	BEI	39 903 831,78	7 481 968,46	6,35	18	18	5 089 733,70	299 660,58	0	39 903 831,78	0,00	
								7 481 968,46	4,8								
								7 481 968,46	4,53								
								4 987 978,97	4,85								
								4 987 978,97	2,85								
Medium Long Term	16-12- 1998	17-06- 1999	11162/99	13-09- 1999	Incineration Plant LIPOR II Construction (I-a)	BEI	45 390 608,63	10 000 000,00	5,82	19	15	142 793,70	1 443 403,70	0	15 456 225,62	29 934 383,01	
								10 000 000,00	3,82								
								10 000 000,00	5,83								
								10 000 000,00	3,83								
								2 944 703,73	5,1								
Medium Long Term	20-06- 2002	11-12- 2012	3437/02	005-02- 2003	Composting Plant LIPOR II Construction (I-a)	BEI	35 000 000,00	5 000 000,00	4,48	19	12	30 000,00	1 303 711,41	0	5 271 693,41	29 728 306,59	
								15 000 000,00	4,13								
								15 000 000,00	4,78								
Medium Long Term	20-06- 2002	30-03- 2006	3627/08	28-07- 2008	Composting Plant LIPOR II Construction (I-a)	BEI	18 000 000,00	18 000 000,00	5,02	16	6	10 000,00	618 840,00	0	10 000,00	17 990 000,00	
TOTAL							138 294 440,41	138 294 440,41				5 272 527,40	3 665 615,69	0	60 641 750,81	77 652 689,60	

Year: 2014
(Uni: Euro)

(I-a) Loans contracted until 31.12.2001 for implementation of projects reimbursed by EU funds (Article 32 of Law n. ° 42/98 as amended by Article 28 of LOE/2000)

(I-b) Loans contracted in 2002 to implement projects reimbursed by EU funds (al. c) of Article 7. Of Law no. 16-A/2002 °, 31 May - 1st amendment to LOE/2002)

8.3.6.2 – DEBTS TO THIRD PARTIES

DEBTS TO THIRD PARTIES

Supplier	Debt at 1 st of January	Debt at 31 th of December	Obs.
Short term			
A. BARBOSA E FILHOS, LDA	0,00	565,80	
A F COSTA COMERCIALIZAÇÃO DE PRODUTOS DE JARDINAGEM, LDA	48 163,30	0,00	
A SUPER 2000 MÁQUINAS AUTOMÁTICAS DE BEBIDAS, S.A.	1 938,20	2 186,72	
A VOZ DA PÓVOA - COMUNICAÇÃO SOCIAL, LDA	0,00	290,48	
ABOUT MEDIA COMUNICAÇÃO, LDA	105,00	105,00	
AGROGES - SOCIEDADE DE ESTUDOS E PROJETOS, LDA	0,00	11 131,50	
ÁGUAS DE GONDOMAR, S.A.	459,33	672,67	
ÁGUAS DE VALONGO, S.A.	581,03	404,16	
AIRES ARLINDO PEREIRA DA SILVA	1 337,63	0,00	
AJUSTEFICIENTE, LDA	0,00	848,00	
ALAIN REMY JEAN ROGER DEROM	0,00	503,88	
ALCATIFAS DAS ANTAS, LDA	0,00	3 142,65	
AMBRUMO PROJETOS INOVAÇÃO E GESTÃO AMBIENTAL, LDA	42 588,75	28 290,00	
AMBSIG-AMBIENTE SISTEMA DE INFORMAÇÃO GEOGRÁFICA, S.A	0,00	2 580,44	
ANA MÓNICA PINHEIRO PEREIRA	0,00	221,40	
ANTÓNIO EDUARDO MACHADO, LDA	0,00	246,00	
ANTÓNIO MANUEL PEREIRA CARVALHO	833,10	2 088,36	
ANTÓNIO SAAVEDRA PINTO NETO E MARIA VILA FERNAND	0,00	2 373,29	
APAEJIL ASSOCIAÇÃO DE PAIS E AMIGOS DAS ESCOLAS E JARDINS DE INFÂNCIA DE LAÚNDOS	4 250,00	0,00	
APCER - ASSOCIAÇÃO PORTUGUESA DE CERTIFICAÇÃO	2 650,65	6 824,04	
APEA-ASSOCIAÇÃO PORTUGUESA DE ENGENHARIA DO AMBIENTE	0,00	100,00	
AR E SOM CONSULTORIA E ENGENHARIA AMBIENTAL, LDA	1 476,00	1 291,50	
A.RAMALHÃO-CONSULTORIA,GESTÃO E SERVIÇOS, LDA	781,05	0,00	
AREAL EDITORES SA	675,00	0,00	
ASSOCIAÇÃO EGP - U.PORTO	0,00	8 191,80	
ASSOCIAÇÃO JUVENIL DESPORTIVA E CULTURAL DE PENID	0,00	1 100,00	
ASSOCIAÇÃO PORTUGUESA DE NUTRICIONISTAS	36,90	73,80	

Supplier	Debt at 1 st of January	Debt at 31 th of December	Obs.
ATILA - A TRIGUEIRA & IRMAO LDA	273,38	0,00	
ATLANTICARE SERVIÇOS DE SAÚDE, S.A.	1 170,00	410,69	
AUGUSTO MARQUES DA MATA	0,00	270,60	
AUTO JARDIM MAIA, LDA	8 668,95	2 307,53	
AUTO RADIADORES QUINTINO V CARDOSO, LDA	553,50	0,00	
AUTO SUECO, LDA	3 429,32	3 920,71	
BANCO BPI, S.A.	1 529 834,88	127 486,31	
BANCO ESPÍRITO SANTO, S.A.	1 299 999,96	758 333,51	
BANDAGUE SOC RECAUCHUTAGEM PNEUS A FRIO, S.A.	0,00	3 276,35	
BCSD PORTUGAL -CONSELHO EMPRESARIAL DESENVOLVIMENTO SUST.	0,00	1.000,00	
BEAGLE - RUMO A SUSTENTABILIDADE, LDA	0,00	959,40	
BERNARDINO JOAQUIM E SILVA AR CONDICIONADO AQUECIMENTO E SANITÁRIO, LDA	1.014,51	2.635,40	
BIORUMO - CONSULTORIA EM AMBIENTE E SUSTENTABILIDADE, LDA	1 000,00	0,00	
ATLANTICARE SERVIÇOS DE SAÚDE, S.A.	1 170,00	410,69	
AUGUSTO MARQUES DA MATA	0,00	270,60	
AUTO JARDIM MAIA, LDA	8 668,95	2 307,53	
AUTO RADIADORES QUINTINO V CARDOSO, LDA	553,50	0,00	
AUTO SUECO, LDA	3 429,32	3 920,71	
BANCO BPI, S.A.	1 529 834,88	127 486,31	
BANCO ESPÍRITO SANTO, S.A.	1 299 999,96	758 333,51	
BANCO ESPÍRITO SANTO, S.A.	1 299 999,96	758 333,51	
BANDAGUE SOC RECAUCHUTAGEM PNEUS A FRIO, S.A.	0,00	3 276,35	
BCSD PORTUGAL -CONSELHO EMPRESARIAL DESENVOLVIMENTO SUST.	0,00	1.000,00	
BEAGLE - RUMO A SUSTENTABILIDADE, LDA	0,00	959,40	
BERNARDINO JOAQUIM E SILVA AR CONDICIONADO AQUECIMENTO E SANITÁRIO, LDA	1 014,51	2 635,40	
BIORUMO - CONSULTORIA EM AMBIENTE E SUSTENTABILIDADE, LDA	1 000,00	0,00	

Supplier	Debt at 1 st of January	Debt at 31 th of December	Obs.
BI4ALL CONSULTORES DE GESTÃO, LDA	1 402,20	39 587,55	
BOMPISO - COMÉRCIO DE PNEUS, S.A.	2 539,03	8 401,73	
BORREGO ENGENHARIA UNIPessoal, LDA	922,50	922,50	
CACHAPUZ - EQUIPAMENTOS PARA PESAGEM, LDA	120,54	1 476,00	
CACIP - CENTRO DE APOIO, CONSULTA E INTERVENÇÃO PSICOLÓGICA, UNIPessoal, LDA	0,00	525,00	
CADERNO VERDE COMUNICAÇÃO, S.A.	2 955,27	0,00	
CAIXA ECONÓMICA MONTEPIO GERAL	8,16	0,00	
CAMPOS E MAIA, LDA	553,50	159,90	
CANNON HYGIENE PORTUGAL, LDA	35,35	0,00	
CAPITAL DO DESCANSO AGÊNCIA DE VIAGENS E TURISMO, LDA	0,00	18 834,59	
CAPRICO NACIONAL-PRODUÇÃO DE EVENTOS, LDA	0,00	1 476,00	
CARLOS PEDRO FERNANDES - CONSULTORIA EM ADMINISTRAÇÃO PÚBLICA UNIPessoal, LDA	2 933,55	0,00	
CASTILHO & ASSOCIADOS CONSULTORES, LDA	4 059,00	2 583,00	
CEJUR CENTRO DE ESTUDOS JURÍDICOS DO MINHO	140,00	140,00	
CENERTEC CENTRO ENERGIA E TECNOLOGIA, LDA	0,00	295,20	
CENTRO HOSPITALAR DE SÃO JOÃO E P E	0,00	30,65	
CENTRO HOSPITALAR DO PORTO - EPE (HOSPITAL SANTO ANTÓNIO)	33,60	0,00	
CHARON-PRESTAÇÃO DE SERVIÇOS DE SEGURANÇA E VIGILÂNCIA, S.A.	16 485,56	0,00	
CIMERTEX SOC MAQUINAS E EQUIPAMENTOS, SARL	0,00	22 140,00	
CITRUP CENTRO INTEGRADO DE RESÍDUOS, LDA	241 648,30	339 795,27	
CLEANSTATION, S.A.	527,27	897,59	
CLECE S A - SUCURSAL EM PORTUGAL	89 968,22	0,00	
CLERIGUS-JOÃO AFONSO TRIGO GERMANO	968,00	968,00	
CMC MÁQUINAS E REPARAÇÕES, LDA	0,00	1 722,26	
COMBINAÇÃO DOS SENTIDOS-RESTAURAÇÃO E CATERING, UNIPessoal, LDA	0,00	922,50	
COOPERATIVA DOS AGRICULTORES DE GONDOMAR CRL	0,00	61,50	
COPEROL - D COSTA PECAS E EQUIPAMENTOS ROLANTES S	367,99	0,00	
COSMOS VIAGENS E TURISMO, S.A.	5 327,81	2 737,70	
COTEC PORTUGAL - ASSOCIAÇÃO EMPRESARIAL PARA A INOVAÇÃO	6 143,85	0,00	
CREDITEX ALUGUER EQUIPAMENTOS, S.A.	4 883,08	4 883,08	
CRISTINA SANTOS & BRUNO COSTA, LDA	0,00	250,95	

Supplier	Debt at 1 st of January	Debt at 31 th of December	Obs.
CRUZ VERMELHA PORTUGUESA-DELEGAÇÃO BRAGA	934,80	0,00	
CTT CORREIOS DE PORTUGAL, S.A.	286,90	265,81	
CTTEXPRESSO-SERVIÇOS DE POSTAIS E LOGÍSTICA, S.A.	0,00	5,78	
CUDELL - ENGENHARIA & SERVIÇOS, LDA	442,80	1 192,02	
DALKIA INTERNACIONAL - SUCURSAL EM PORTUGAL	0,00	3 383 094,43	
DALKIA S.C.A. - ACORDO REGULARIZAÇÃO	1 500 564,24	1 500 564,19	
DALKIA S.C.A. - SUCURSAL EM PORTUGAL	6 961 730,68	0,00	
DANIEL GONÇALVES GOMES	0,00	301,00	
DECATILUM - COMÉRCIO DE ARTIGOS DE ILUMINAÇÃO UNIPessoal, LDA	0,00	1 494,45	
DESILIDER CONTROLO E ELIMINAÇÃO DE PRAGAS, LDA	208,04	0,00	
E COPIA COMÉRCIO DE EQUIPAMENTOS DE ESCRITÓRIO, LDA	1 121,07	1 152,79	
E R I ENGENHARIA, S.A.	196,80	0,00	
ECOREASON - BUSINESS CONSULTING, LDA	8 140,80	3 908,75	
EDIÇÕES LINEAR COOPERATIVA EDITORIAL, CRL	0,00	768,75	
EDP COMERCIAL - COMERCIALIZAÇÃO DE ENERGIA, S.A.	30 994,68	27 669,79	
EDP DISTRIBUIÇÃO - ENERGIA SA	0,00	28,20	
EDP SERVIÇO UNIVERSAL, S.A.	12 061,04	86 338,93	
EFACEC - ENERGIA, MÁQUINAS E EQUIPAMENTOS ELÉTRIC, S.A.	0,00	4.317,30	
EGEO - TECNOLOGIA E AMBIENTE, S.A.	0,00	1 743,18	
ELISABETE MARTINS AMBULÂNCIAS, LDA	0,00	165,00	
ELISABETE PINTO -TERAPIAS DE REABILITAÇÃO UNIPessoal, LDA	1 124,80	592,00	
ELOS DE TERNURA - APOIO DOMICILIÁRIO, LDA	0,00	200,00	
EMPES - EMPRESA DE PUBLICIDADE DE ESPINHO, LDA	0,00	369,00	
ENVIENERGY	0,00	484,62	
ESSENCIA COMPLETA - MARKETING, COMUNICAÇÃO E MEDIA, LDA.	1 230,00	1 230,00	
EUROFILTROS AUTO ACESSÓRIOS, LDA	264,88	73,74	
EXTINVALE - SEGURANÇA CONTRA INCÊNDIOS, LDA	82,94	2 355,62	
FARMACIA LEME UNIPessoal, LDA	0,00	250,00	
FERROVIAL - GESTÃO E MANUTENÇÃO DE EMPREENDIMENTOS, LDA	24 032,03	58 113,32	
FINLOG ALUGUER E COMÉRCIO DE AUTOMÓVEIS, S.A.	6 058,17	0,00	
FLOR DO MARÃO SOC DE PRODUTOS AGRÍCOLAS, LDA	0,00	64,58	
FORMATO VERDE COMUNICAÇÃO FORMAÇÃO E GESTÃO DE CONTEÚDOS, LDA	1 709,70	0,00	

Supplier	Debt at 1 st of January	Debt at 31 th of December	Obs.
FUNDAÇÃO ANTERO DE QUENTAL - CEMAR	867,91	867,91	
FUNDAÇÃO ENSINO E CULTURA FERNANDO PESSOA	1 800,00	0,00	
G HOFLE, LDA	272 049,56	1 648,20	
GAM PORTUGAL - ALUGUER DE EQUIPAMENTOS, LDA.	0,00	369,00	
GDF SUEZ ENERGIA E SERVIÇOS PORTUGAL, S.A	2 755,20	2 453,85	
GERMANO LOPES E CIA, LDA	0,00	122,39	
GERTAL COMPANHIA GERAL RESTAURANTES E ALIMENTAÇÃO S.A.	172,00	175,89	
GIGATEL SERVIÇOS E EQUIPAMENTOS, LDA	2 130,36	2 556,55	
GINFOPLAN SISTEMAS E TECNOLOGIAS DE INFORMÁTICA UNIPESSOAL, LDA	3 739,20	4 887,21	
GLOBAL NOTÍCIAS - PUBLICAÇÕES, S.A.	0,00	3 382,50	
GRUPO ORTHOREHAB - PRODUTOS DE REABILITAÇÃO, LDA	0,00	1 578,08	
GRUPO VENDAP, S.A.	159,90	639,60	
GUEDES - ALVES & PACHECO, LDA	927,58	1 301,62	
HIDROFUNÇÃO - CONSULTORES DE ENGENHARIA, LDA.	0,00	7 158,60	
HIDURBE - GESTÃO DE RESÍDUOS, S.A.	4 592,45	638 237,12	
HIDURBE CVO - CENTRAL DE VALORIZAÇÃO ORGÂNICA, S.A.	3 505,50	0,00	
HIGHPLAY CONSULTORES, LDA	5 043,00	0,00	
HIGIARB PRODUTOS DE HIGIENE, LDA	1 337,80	2 314,06	
IAREN INSTITUTO DA AGUA DA REGIÃO NORTE	747,72	468,26	
IBERLIM SOCIEDADE TÉCNICA DE LIMPEZAS, S.A.	0,00	15 306,12	
IBERMETAIS INDÚSTRIA DE TREFILAGEM, S.A.	0,00	3 641,56	
IDAD - INSTITUTO DO AMBIENTE E DESENVOLVIMENTO	28 144,66	17 735,92	
IEME INDÚSTRIA ELECTROMECHANICA MOTORES, LDA	206,64	0,00	
IGAP-INSTITUTO DE GESTÃO E ADMINISTRAÇÃO PÚBLICA	0,00	745,00	
ILUSTREPAGINA UNIPESSOAL, LDA	0,00	246,00	
IMAGE PRESS - SERVIÇOS GRÁFICOS, LDA	0,00	2 425,68	
IMTT - INSTITUTO DA MOBILIDADE E DOS TRANSPORTES TERRESTRES, I. P.	0,00	442,50	
INDAQUA MATOSINHOS - GESTÃO DE AGUAS DE MATOSINHOS, S.A.	962,29	0,00	
INEGI - INSTITUTO DE ENGENHARIA MECÂNICA E GESTÃO INDUSTRIAL	1 025,03	13 018,32	
INSTITUTO PORTUGUÊS DA QUALIDADE	49,66	0,00	
ISQ-INSTITUTO SOLDADURA E QUALIDADE	0,00	399,75	
J. MARTINO, UNIPESSOAL, LDA	2 538,92	0,00	

Supplier	Debt at 1 st of January	Debt at 31 th of December	Obs.
J ROMA, LDA	0,00	175,89	
JMV JOSÉ MARIA VIEIRA, S.A.	0,00	1 483,32	
JORGE SILVA RIBEIRO, LDA	747,84	1 519,05	
JOSÉ CARLOS ALVES PADILHA	3 936,00	5 939,67	
JOSÉ FERREIRA SILVA & ALEXANDRE, LDA	361,62	7 611,24	
JOSÉ LUIS TEIXEIRA RIBEIRO CONSTRUÇÃO E TERRAPLANAGEM UNIPESSOAL, LDA	14 551,89	19 431,93	
JVCALVES PRODUTOS SIDERÚRGICOS, S.A.	360,16	2 200,63	
KAIZEN INSTITUTE PORTUGAL -CONSULTORIA DE MANAGEMENT UNIPESSOAL, LDA	2 435,40	0,00	
L TEIXEIRA & MELO, LDA	5 343,86	159,90	
LAVANDARIA LAVALAR, LDA	297,46	1 035,05	
LISPOLIS - ASSOCIAÇÃO PARA O POLO TECNOLÓGICO DE LISBOA	0,00	1.000,00	
LISTOPSIS NORTE - TECNOLOGIAS DE INFORMAÇÃO, S.A.	1 913,84	2 133,13	
LOGOMINDS UNIPESSOAL, LDA	196,02	196,02	
LOURIVAL SOC COMERCIALIZAÇÃO DE FILTROS PEÇAS E EQUIPAMENTOS AUTO, LDA	335,79	169,74	
LUSO HIGIN - PRODUTOS DE HIGIENE INDUSTRIAL, LDA	388,19	0,00	
LUSOCEREAIS COMÉRCIO DE CEREAIS, LDA	33,83	0,00	
L3W - MATERIAL ELÉCTRICO, LDA	0,00	172,20	
MAFMEDICA, LDA	0,00	1 272,00	
MANITOU PORTUGAL, S.A.	3 835,47	2 443,21	
MANUEL ALBERTO FERNANDES DA SILVA	23 194,57	23 194,57	
MANUEL MARQUES SÁ JUNIOR	917,76	917,76	
MARIA DE FATIMA NUNES FONSECA & FILHOS, LDA	3 285,42	1 223,10	
MARIO TEIXEIRA SILVA, LDA.	0,00	768,75	
MARSIL - ARTES GRÁFICAS, LDA	182,04	2 031,27	
MARTA MANUELA TORRES OLIVEIRA E SILVA	0,00	556,00	
MDS - CORRETOR DE SEGUROS, S.A.	-28,22	1 559,54	
MEIO A MEIO - GESTÃO E PLANEAMENTO, LDA	0,00	5 902,23	
MEO - SERVIÇOS DE COMUNICACOES E MULTIMEDIA, S.A.	200,15	163,34	
MEO-SERVIÇOS DE COMUNICAÇÕES E MULTIMÉDIA, S.A.	19,15	-4,15	
MEWA SERVICIO TEXTIL SL	0,00	2 004,00	
MIGUEL ANTÓNIO MARCOS RAMOS	1 107,00	738,00	
MOBILITEC COMÉRCIO E ASSISTÊNCIA DE MATERIAL ORTOPÉDICO E HOSPITALAR, LDA	1.992,21	0,00	

Supplier	Debt at 1 st of January	Debt at 31 th of December	Obs.
MOFIL, LDA	0,00	381,30	
MORAIS LEITÃO GALVÃO TELES SOARES DA SILVA & ASSOCIADOS SOC DE ADVOGADOS RL	0,00	35.925,58	
MOTOJARDIM EQUIPAMENTOS E JARDINS, LDA	76,26	314,89	
NASCENTE COOPERATIVA ACÇÃO CULTURAL SCARL	250,00	307,50	
NESTLÉ WATERS DIRECT PORTUGAL-COMÉRCIO E DISTRIBUIÇÃO DE PRODUTOS ALIMENTARES, S.A.	1 914,34	0,00	
NO LESS, S.A.	4 993,80	0,00	
NOS COMUNICAÇÕES, S.A.	0,00	-1 999,08	
OLIVEIRA MONTEIRO E SOARES, S.A.	0,00	501,96	
ONEBIZ COMÉRCIO E INDÚSTRIA, LDA	303,10	0,00	
ONITELECOM - INFOCOMUNICAÇÕES, S.A.	2 151,47	2 733,11	
OPAL PUBLICIDADE, S.A.	5 965,50	8 193,96	
OPTIMIZER-SERVIÇOS E CONSULTADORIA INFORMÁTICA, LDA	15 067,50	9 766,20	
ORBCOM EQUIPAMENTOS E SERVIÇOS DE INFORMÁTICA, LDA	1 528,77	6 322,99	
ORDEM DOS ARQUITECTOS - SECÇÃO REGIONAL NORTE	1 107,00	0,00	
OUTSYSTEMS - SOFTWARE EM REDE, S.A.	0,00	1 107,00	
OVO SOLUTIONS - SOLUÇÕES AMBIENTAIS, S.A.	0,00	11 623,50	
P A RESIDEL OPTIMIZAÇÃO ENERGÉTICA DE RESÍDUOS, S.A.	5 431,61	10 072,94	
P M G PSICOLOGIA E MULTIGESTÃO, LDA	2 917,97	2 917,97	
PADRÃO ORTOPÉDICO-QUELHAS RIBEIRO E CARDOSO, LDA	431,10	941,22	
PÁGINAS AMARELAS, S.A.	0,00	511,72	
PAINHAS, S.A.	7 995,00	7 995,00	
PALAVRAS REAIS EDIÇÃO DE JORNAIS, UNIPessoal, LDA	0,00	264,45	
PARIS, MORAIS & MORAIS, LDA	0,00	479,70	
PEDRO MANUEL FERRAZ DA SILVA	985,23	985,23	
PETROASSIST- ENGENHARIA E SERVIÇOS, S.A.	749,21	155,99	
PETRÓLEOS PORTUGAL PETROGAL SA	0,00	2 442,84	
PINTO & CRUZ - MOTORES E EQUIPAMENTOS, S.A.	0,00	137,21	
PLAY PLANET - MOBILIÁRIO URBANO CONSTRUÇÃO E PAISAGISMO, LDA	615,00	615,00	
PONTO VERDE SERVIÇOS, LDA	0,00	1 502,11	
POSTIGO A JANELA ESTORES UNIPessoal, LDA	221,40	0,00	
PROMEC-SERVIÇOS DE ASSISTÊNCIA, LDA	2 956,34	2 956,34	
QA PUBLICIDADE, LDA	1 488,30	142,68	
QUADRINOVA FABRICAÇÃO DE QUADROS ELÉCTRICOS, LDA	168,51	0,00	

Supplier	Debt at 1 st of January	Debt at 31 th of December	Obs.
QUICKINSTANT UNIPessoal, LDA	0,00	1 480,00	
R R I - RECOLHA DE RESÍDUOS INDUSTRIAIS, S.A.	69 285,60	0,00	
RANDSTAD II - PRESTAÇÃO DE SERVIÇOS, LDA	0,00	17 744,20	
RAUL CESAR FERREIRA HERDEIRA, S.A.	489,98	2 411,03	
RECAUCHUTAGEM MONTEIRO, LDA	651,90	0,00	
REPORTER ARTES GRÁFICAS, LDA	0,00	307,50	
REPSOL PORTUGUESA, S.A.	32 404,01	37 344,25	
RESINORTE - VALORIZAÇÃO E TRATAMENTO DE RESÍDUOS SÓLIDOS, S.A.	343,86	0,00	
RETRIA - GESTÃO DE RESÍDUOS, LDA	250,97	0,00	
RIBASACO COMÉRCIO DE EMBALAGENS, LDA	1 826,55	0,00	
ROLAMENTOS PONTE PEDRA, LDA	5 981,08	4 137,57	
RUTASYS - ENGINEERING, LDA	3 763,80	0,00	
SCHINDLER ASCENSORES E ESCADAS ROLANTES, S.A.	1 069,71	0,00	
SEARASOFT - DESENVOLVIMENTO DE SOFTWARE, SOCIED UNIPessoal, LDA	0,00	1 030,24	
SENSORMATIC-PROTECÇÃO CONTRA FURTO, LDA	1 202,07	0,00	
SEPREVE EQUIPAMENTOS PREVENÇÃO E SEGURANÇA, LDA	0,00	1 665,53	
SERVIÇOS MUNICIPALIZADOS DE ÁGUAS E SANEAMENTO MAIA	924,28	1 639,22	
SINTIMEX SOC INTERNACIONAL IMPORTAÇÕES E EXPORTAÇÕES, LDA	978,22	1 115,32	
SISTAVAC, S.A.	381,30	0,00	
SOBEBER UNIPessoal, LDA.	0,00	583,92	
SOCIEDADE PONTO VERDE - SOCIEDADE GESTORA DE RESÍDUOS DE EMBALAGENS, S.A.	0,00	97,79	
SOLTRAFEGO-SOLUÇÕES TRÂNSITO, ESTAC. E COMUNICAÇÕES, S.A.	102,09	0,00	
SOLUSEL SOC LUSITANA OBRAS E EMPREITADAS, LDA	282,10	26 002,10	
SOMAGUE HIDURBE-CENTRAL DE COMPOSTAGEM DE RESÍDUOS ORGANICOS, ACE	731 333,11	-3 254,53	
SONIA MARINA PEREIRA MONTEIRO DA SILVA	0,00	152,78	
SOPSA REPRESENTAÇÕES E COMÉRCIO, S.A.	0,00	922,50	
SOUNETE FÁBRICA APRESTOS METÁLICOS, LDA	3 813,00	0,00	
SPARS SEGURANÇA E HIGIENE NO TRABALHO, LDA	3 602,92	6 733,96	
SPECIALCARE - PRODUTOS DE REABILITAÇÃO UNIPessoal, LDA	498,20	0,00	
SSI SCHÄFER SHOP GMBH	0,00	423,51	
STAPLES PORTUGAL - EQUIPAMENTO DE ESCRITÓRIO, S.A.	2 527,18	2 682,89	

Supplier	Debt at 1 st of January	Debt at 31 th of December	Obs.
STRONG-SEGURANÇA, S.A.	0,00	29 637,50	
SUMA MATOSINHOS - SERVIÇOS URBANOS E MEIO AMBIEN, S.A.	44,28	110,70	
SUSANA LEÃO MACHADO DESIGN UNIPessoal, LDA	0,00	307,50	
SUSTENTEPOPEIA UNIPessoal, LDA	0,00	1 217,70	
TBP CONSULTORIA E GESTÃO DE ARQUIVO, LDA	0,00	801,22	
TERRASYSTEMICS PROJETOS EM AMBIENTE E DESENVOLVIMENTO SUSTENTÁVEL, LDA	0,00	2 838,72	
TINTAS ARCO-IRIS, FREDERICO E AMORIM, LDA	0,00	632,83	
TIP TRANSPORTES INTERMODAIS DO PORTO ACE	581,20	351,50	
TIPSAL TECNICAS INDUSTRIAIS PROTECÇÃO E SEGURANÇA, LDA	727,70	0,00	
TOMAS DE OLIVEIRA EMPREITEIROS, S.A.	78 359,93	78 359,93	
TOPTUXEDO, LDA	0,00	597,78	
TOUCH FIRE, LDA	0,00	745,69	
TRANSPORTES GAMA, S.A.	528,90	196,80	
TRANSPORTES PRESUNÇÃO, LDA	1 863,45	1 436,58	
TYCO - INTEGRATED SYSTEMS PORTUGAL UNIPessoal, LDA	86,10	0,00	
TYPEFACE DESIGN UNIPessoal LDA	0,00	492,00	
UNIARTE GRÁFICA, S.A.	1 966,77	1 036,89	
UNIVERSIDADE CATÓLICA PORTUGUESA - ESCOLA SUPERIOR DE BIOTECNOLOGIA	0,00	2 039,17	
VALENTE & LOPES LDA.	0,00	2 875,00	
VIBEIRAS SOC COMERCIAL PLANTAS, S.A.	3 075,00	3 075,00	
VIDA ECONÓMICA EDITORIAL, S.A.	226,00	0,00	
VISUAL PARTNER - COM.SIST.VISUAIS MAT. ESCRITÓRIO E MOBILIÁRIO, LDA	0,00	1 943,03	
VIVACIDADE - SOCIEDADE DE COMUNICAÇÃO SOCIAL, S.A.	0,00	246,00	
VODAFONE PORTUGAL-COMUNICAÇÕES PESSOAIS SA	3 395,20	3 683,49	
VORTAL - COMÉRCIO ELECTRÓNICO CONSULTADORIA E MULTIMEDIA, S.A.	0,00	7 057,13	
VORTICE EQUIPAMENTOS CIENTÍFICOS, LDA	0,00	473,80	
WURTH PORTUGAL TÉCNICA MONTAGEM, LDA	1 383,74	1 585,82	
XZ CONSULTORES, S.A.	645,75	0,00	

Supplier	Debt at 1 st of January	Debt at 31 th of December	Obs.
Short term			
Total:	13 295 303,78	7 659 766,16	
Medium and long term			
BANCO BPI, S.A.	127 486,31	0,00	
BANCO ESPÍRITO SANTO, S.A.	758 333,51	0,00	
DALKIA S.C.A. - ACORDO DE REGULARIZAÇÃO	1 500 564,20	0,00	
Medium and long term			
Total:	2 386 384,02	0,00	
Report overall:	15 681 687,80	7 659 766,16	

Year: 2014
(Uni: Euro)

Final considerations

The omitted items are not applicable.

Baguim do Monte, 27nd of February 2015

THE ACCOUNTANT



(Vitor Oliveira)



STATUTORY AUDIT AND AUDITOR'S REPORT



*(Translation of a report originally issued in Portuguese.
In the event of discrepancies, the Portuguese language version prevails.)*

STATUTORY AUDIT AND AUDITOR'S REPORT

INTRODUCTION

1. I have examined the attached financial statements of LIPOR - Serviço Intermunicipalizado de Gestão de Resíduos do Grande Porto, which comprise the Balance Sheet at December 31, 2014, which shows a total of €224,840,470.08 and a total equity of €45,159,499,70, including a positive net profits of €6,056,562.28, the income statement and budget execution reports, which reflect a expenditure paid of total €52,581,825.10 and a net collected revenue of total €61,125,554.62 for the year then ended, and the corresponding annexes.

RESPONSIBILITIES

2. The Board of Directors is responsible for preparing the financial statements that present a true and fair view of the financial position of the Association of Municipalities, named LIPOR - Serviço Intermunicipalizado de Gestão de Resíduos do Grande Porto, the results of its operations and budget execution reporting, as well as the adoption of adequate accounting policies and criteria and to maintain an appropriate internal control system.

3. My responsibility consists of expressing a professional and independent opinion based on my examination of those financial statements.

SCOPE

4. The examination was conducted in accordance with the professional standards and auditing guidelines of the Portuguese Institute of Statutory Auditors, which require the examination to be planned and executed in such a way as to achieve an acceptable degree of certainty as to whether the financial statements are free of any materially relevant distortions.

Our examination included verifying, on a sample basis, evidence supporting the amounts and disclosures in the financial statements and assessing the estimates, based on judgements and criteria defined by the Board of Directors and used in their preparation. It also included considering whether the accounting policies adopted

and presented were appropriate under the circumstances, the verification on a sample basis of the evidence supporting the legality and financial regularity of the underlying transactions and deciding whether the overall presentation of the financial statements was appropriate.

5. My examination also included checking whether the financial information in the Annual Report was in agreement with the financial statements.

6. I am of the opinion that the examination provides an reasonable basis for expressing my opinion.

OPINION

7. In my opinion, the financial statements mentioned give a true and fair view of all materially relevant aspects of the financial position of da LIPOR – Serviço Intermunicipalizado de Gestão de Resíduos do Grande Porto at December 31st, 2014, the result of its operations and the budget execution concerning the collected revenue and expenditure for the year then ended, in accordance to the generally accepted accounting principles in Portugal, established in POCAL (Official Accounting Plan for Local Government).

MANUEL TEIXEIRA CARDOSO

Statutory Auditor

